

22231700 Warren County Water District 01/01/2024 - 12/31/2024

Title Page

Name of Respondent		Addr Line 1	Addr Line 2	City	State	Zip
Sewer Utilities						
Annual Report of						
Respondent	Warren County Water District	PO Box 10180	523 US Hwy 31W Bypass	Bowling Green	KY	42102

22231700 Warren County Water District 01/01/2024 - 12/31/2024

Principal Payment and Interest Information

	Amount	Yes/No
Amount of Principal Payment During Calendar Year	\$8,007,031.19	
Is Principal Current?	Y	
Is Interest Current?	Y	

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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.	

Note:

The 2024 financial audit will be submitted as soon as it becomes available; anticipated receipt in April.

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Additional Information Required

Case Num		Date	Explain
2024-00201		7/31/2024	Case Nature: Electronic application of Warren County Water District for an adjustment of rates for sewer service.

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.)

Warren County Water District

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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	Warren County Water District	PO Box 10180	523 US Hwy 31W Bypass	Bowling Green	KY	(270) 842-0052
Name,title, address and telephone number with area code of the person to be contacted concerning this report						
	Jacob Cuarta	General Manager	PO Box 10180	Bowling Green	KY	

General Information 4 (Ref Page: 1)

List	
Name of State under the laws of which respondent is incorporated and the date of incorporation.	Kentucky - May 28, 1962

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General Information 5. (Ref Page: 1)

Date	
Date sewer utility began operations	1970

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General Information 6. (Ref Page: 1)

City or Town	Community or Subdivision	County
		Warren

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General Information 7. (Ref Page: 1)

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

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Principal Officers (Ref Page: 1)

Title	Last Name	First Name	Bus. Address	Salary or Fee
General Manager	Cuarta	Jacob	523 US Hwy 31W Bypass, Bowling Green, KY 42102	\$0.00
Chairman	Kanaly	Tim	1404 Scottsville Road, Bowling Green, KY 42104	\$0.00
Vice-Chairman	Berta	Vince	2480 South Ford Avenue, Bowling Green, KY 42103	\$0.00
Treasurer	Houchins	Dion	640 E Main Avenue, Bowling Green, KY 42101	\$0.00
Secretary	Johnston	R. Harvey	111 Callaway Court, Suite 200, Bowling Green, KY 42103	\$0.00
Commissioner	Donnelly	Thomas A.	1344 Garvin Lane, Bowling Green, KY 42101	\$0.00

Note:

There are five commissioners serving Warren County Water District comprised of a water division and a sewer division.

Each commissioner receives \$500 per month over a twelve-month period for a total of \$6,000 per year.

The Warren County Water District - Water Division pays the full \$6,000.

The Warren County Water District - Sewer Division reimburses the Water Division for one-half; \$3,000 per year.

This results in annual payments of \$3,000 from the Warren County Water District - Water Division and \$3,000 from the Warren County Water District - Sewer Division.

22231700 Warren County Water District 01/01/2024 - 12/31/2024

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

	Balance First of Yr	Balance End of Yr
UTILITY PLANT		
Utility Plant (101-109)	\$89,039,288.38	\$106,090,020.21
less: Accum. Prov. for Depr., Depletion and Amortization (110)	\$20,395,223.28	\$22,671,934.28
Net Utility Plant	\$68,644,065.10	\$83,418,085.93
OTHER PROPERTY AND INVESTMENTS		
Non-Utility Property (121)		
less: Accum. Prov for Depr. and Amort. of Non-Utility Property (122)		
Net non-Utility Property		
Other Investments (124)	\$468,725.67	\$585,758.01
Special Funds (125)	\$14,320,562.27	\$16,012,873.77
Total Other Property and Investments	\$14,789,287.94	\$16,598,631.78
CURRENT AND ACCRUED ASSETS		
Cash and Working Funds (131)	\$1,905,302.31	\$1,357,336.27
Temporary Cash Investments (132)	\$5,350.00	\$5,350.00
Notes Receivable (141)		
Customer Accounts Receivable (142)	\$724,883.22	\$820,699.54
Other Accounts Receivable (143)	\$734,411.60	\$732,895.68
Accum. Prov. For Uncollectible Accts - CR (144)	\$47,098.82	\$48,779.71
Notes Receivable from Assoc. Companies (145)		
Accounts Receivable from Assoc Companies (146)		
Materials and Supplies (150)		
Prepayments (166)	\$15,669.10	\$15,607.48
Other Current and Accrued Assets (170)	\$55,096.27	\$40,700.68
Total Current and Accrued Assets	\$3,393,613.68	\$2,923,809.94
DEFERRED DEBITS		
Unamortized Debt Expense (181)		
Extraordinary Property Losses (182)		
Other Deferred Debits (183)	\$7,889.37	\$178,665.65
Total Deferred Debits	\$7,889.37	\$178,665.65
TOTAL ASSETS AND OTHER DEBITS	\$86,834,856.09	\$103,119,193.30

22231700 Warren County Water District 01/01/2024 - 12/31/2024

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

	Balance First of Yr.	Balance End of Yr.
EQUITY CAPITAL		
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)	\$6,030,781.23	\$5,753,937.16
Non-Corporate Proprietorship (218)		
Total Equity Capital	\$6,030,781.23	\$5,753,937.16
LONG-TERM DEBT		
Bonds (221)	\$623,000.00	\$615,000.00
Advances From Associated Companies (223)		
Other Long-Term Debt (224)	\$11,066,924.95	\$11,170,346.32
Total Long-Term Debt	\$11,689,924.95	\$11,785,346.32
CURRENT AND ACCRUED LIABILITIES		
Notes Payable (231)		
Accounts Payable (232)	\$711,423.80	\$1,423,224.24
Notes Payable to Associated Companies (233)		
Accounts Payable to Associated Companies (234)		
Customer Deposits (235)	\$419,271.56	\$443,971.56
Taxes Accrued (236)	\$13,166.18	\$15,603.40
Interest Accrued (237)	\$146,863.83	\$193,895.95
Other Current and Accrued Liabilities (238)	\$96,623.49	\$29,732.26
Total Current and Accrued Liabilities	\$1,387,348.86	\$2,106,427.41
DEFERRED CREDITS		
Advances for Construction (252)	\$1,527,790.35	\$1,749,322.31
Other Deferred Credits (253)	\$67,995.00	\$137,855.49
Accum. Deferred Investment Tax Credits (255)		
Total Deferred Credits	\$1,595,785.35	\$1,887,177.80
Operating Reserves (261-265)		
Contributions in Aid of Construction (271)	\$66,131,015.70	\$81,586,304.61

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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	\$86,834,856.09	\$103,119,193.30

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Summary of Utility Plant (Ref Page: 4)

	Amount
UTILITY PLANT	
In Service:	
Plant in Service Classified (from pg 5 line 40) (101)	\$97,461,409.42
Completed Construction Not Classified (102)	
Utility Plant in Process of Reclassification (103)	
Utility Plant Purchased or Sold (106)	
Total In Service	\$97,461,409.42
Utility Plant Leased to Others (104)	
Property Held for Future Use (105)	
Construction Work in Progress (107)	\$8,628,610.79
Utility Plant Acquisition Adjustments (108)	
Other Utility Plant Adjustments (109)	
Total Utility Plant (to pg 2 line 4)	\$106,090,020.21
Less:	
Accumulated Provision for Depreciation and Amort. of Utility Plant (to pg 2 line 6) (110)	\$22,671,934.28
Net Utility Plant (to pg 2 line 7)	\$83,418,085.93

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Accum. Prov. for Depreciation and Amortization of Utility Plant (Ref Page: 4)

Item		Amount
Balance Beginning of Year		\$20,395,223.28
Accruals for Year:		
Depreciation		\$2,278,125.00
Amortization		
Other Accounts (detail)		
Total Accruals for Year		\$2,278,125.00
Credit Adjustments (describe)		
Total Credits for Year		
Net Charges for Plant Retired:		
Book Cost of Plant Retired (same as pg 5 line 40)		\$2,097.00
Add: Cost of Removal	Loss on Disposition of RTU Replacement - GL #414-0000-3	(\$683.00)
Less: Salvage		
Net Charges for Plant Retired		\$1,414.00
Debit Adjustments (describe)		
Total Debit Adjustments for Year		
Balance End of Year		\$22,671,934.28

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Sewer Utility Plant In Service (Ref Page: 5)

	Depr Rate	Balance Beg of Year	Additions	Retirements	ReClass (Debit-Credit)	Balance End of Year
INTANGIBLE PLANT						
Organization (301)						
Franchises and Consents (302)						
Misc. Intangible Plant (303)						
Total Intangible Plant						
LAND AND STRUCTURES						
Land and Land Rights (310)		\$20,795.00	\$1,254,509.29	\$0.00	\$0.00	\$1,275,304.29
Structures and Improvements (311)	35yrs	\$17,620,214.24	\$375,000.25	\$0.00	\$0.00	\$17,995,214.49
Total Land and Structures		\$17,641,009.24	\$1,629,509.54	\$0.00	\$0.00	\$19,270,518.78
COLLECTION PLANT						
Collection Sewers - Force (352.1)	52.5yrs	\$22,020,166.17	\$496,891.37	\$0.00	\$0.00	\$22,517,057.54
Collection Sewers - Gravity (352.2)	52.5yrs	\$33,657,372.62	\$5,531,798.44	\$0.00	\$0.00	\$39,189,171.06
Other Collection Plant Facilities (353)	10yrs	\$187,809.57	\$1,168,693.18	\$2,097.00	\$0.00	\$1,354,405.75
Services to Customers (354)	40yrs	\$9,602,906.34	\$2,602,839.35	\$0.00	\$0.00	\$12,205,745.69
Flow Measuring Devices (355)	20yrs	\$1,063,391.92	\$19,253.67	\$0.00	\$0.00	\$1,082,645.59
Total Collection Plant		\$66,531,646.62	\$9,819,476.01	\$2,097.00	\$0.00	\$76,349,025.63
PUMPING PLANT						
Receiving Wells and Pump Pits (362)						
Pumping Equipment - Electric (363A)	7yrs	\$1,309,539.50	\$0.00	\$0.00	\$0.00	\$1,309,539.50
Pumping Equipment-Diesel (363B)						
Pumping Equipment - Other (363C)						
Total Pumping Plant (364)		\$1,309,539.50	\$0.00	\$0.00	\$0.00	\$1,309,539.50
TREATMENT AND DISPOSAL PLANT						

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Sewer Utility Plant In Service (Ref Page: 5)

	Depr Rate	Balance Beg of Year	Additions	Retirements	ReClass (Debit-Credit)	Balance End of Year
Oxidation Lagoon (372)						
Treatment and Disposal Equipment (373)						
Plant Sewers (374)						
Outfall Sewer Lines (375)						
Other Treatment and Disposal Plant Equip. (376)						
Total Treatment and Disposal Plant (371)						
GENERAL PLANT (372)						
Office Furniture and Equipment (391)	5yrs	\$385,971.22	\$24,106.59	\$0.00	\$0.00	\$410,077.81
Transportation Equipment (392)						
Stores Equipment (393A)						
Tools, Shop and Garage Equipment (393B)	12.5yrs	\$51,736.20	\$115.73	\$0.00	\$0.00	\$51,851.93
Laboratory Equipment (393C)						
Power Operated Equipment (393D)						
Communication Equipment (393E)	10yrs	\$70,395.77	\$0.00	\$0.00	\$0.00	\$70,395.77
Other Tangible Property (393F)	5yrs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total General Plant		\$508,103.19	\$24,222.32	\$0.00	\$0.00	\$532,325.51
TOTAL SEWER PLANT IN SERVICE		\$85,990,298.55	\$11,473,207.87	\$2,097.00	\$0.00	\$97,461,409.42

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					

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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							
	Bonds - Series 2019, USDA	\$645,000.00	4/15/2020	1/1/2060	\$615,000.00	2.3750	\$14,606.77
	Loan - KIA, Buchanon Park	\$797,431.04	5/15/2012	10/24/2033	\$410,941.50	3.0000	\$12,906.39
	Loan - Series 2013B, RWFA	\$129,967.30	2/27/2016	2/1/2028	\$30,928.98	2.9250	\$998.35
	Loan - KIA, Plum Springs Improvements	\$2,000,000.00	1/15/2020	12/1/2040	\$1,661,023.28	2.0000	\$34,386.51
	Loan - Series 2021A, RWFA	\$1,255,000.00	6/8/2021	12/31/2036	\$965,000.00	4.2500	\$30,684.35
	Loan - Series 2022D, RWFA	\$8,254,620.00	10/27/2022	8/1/2024	\$0.00	3.5000	\$168,531.80
	Loan - Series 2024D, RWFA	\$8,102,452.56	7/30/2024	8/1/2025	\$8,102,452.56	5.0000	\$169,738.90
Total		\$21,184,470.90			\$11,785,346.32	0.0000	\$431,853.07

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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				

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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
Bonds - Series 2019, USDA	\$7,420.56	\$14,606.77	\$14,701.25	\$7,326.08
Loan - KIA, Buchanan Park	\$1,131.91	\$12,906.39	\$13,010.95	\$1,027.35
Loan - Series 2013B, RWFA	\$528.00	\$998.35	\$1,121.30	\$405.05
Loan - KIA Plum Springs Improvements	\$2,913.86	\$34,386.51	\$34,532.00	\$2,768.37
Loan - Series 2021A, RWFA	\$14,489.60	\$30,684.35	\$32,543.75	\$12,630.20
Loan - Series 2022D, RWFA	\$120,379.90	\$168,531.80	\$288,911.70	\$0.00
Loan - Series 2024D, RWFA	\$0.00	\$169,738.90	\$0.00	\$169,738.90
Customer Deposits	\$0.00	\$13,279.71	\$13,279.71	\$0.00
Total	\$146,863.83	\$445,132.78	\$398,100.66	\$193,895.95

22231700 Warren County Water District 01/01/2024 - 12/31/2024

Other Current and Accrued Liabilities (Ref Page: 7)

Description		Amount
236-7000-3 Accounts Payable - Arbitrage, Series 2024D		\$29,732.26
Total (must agree with pg 3 Acct 238)		\$29,732.26

22231700 Warren County Water District 01/01/2024 - 12/31/2024

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	\$6,030,781.23	\$6,115,167.23
Balance Transferred From Income (435)	(\$276,844.07)	(\$84,386.00)
Appropriations of Retained Earnings (436)		
Dividends Declared-Preferred Stock (437)		
Dividends Declared-Common Stock (438)		
Adjustments to Retained Earnings (439)		
Balance End of Year	\$5,753,937.16	\$6,030,781.23

22231700 Warren County Water District 01/01/2024 - 12/31/2024

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

Description	Number Customers (b)	Amount (c)
OPERATING REVENUES		
Flat Rate Revenues-General Customers:		
Residential Revenues (521.1)		
Commercial Revenues (521.2)		
Industrial Revenues (521.3)		
Revenues From Public Authorities (521.4)		
Total (521)		
Measured Revenues - General Customers: (483)		
Residential Revenues (522.1)	9,925	\$2,805,250.03
Commercial Revenues (522.2)	941	\$914,365.53
Industrial Revenues (522.3)	63	\$2,834,512.05
Revenues From Public Authorities (522.4)		
Total (522)	10,929	\$6,554,127.61
Revenues From Public Authorities (523)		
Revenues From Other Systems (524)		
Miscellaneous Sewage Revenues (526)		
Total Sewage Service Revenues (521-526)	10,929	\$6,554,127.61
OTHER OPERATING REVENUES		
Customers Forfeited Discounts (532)		\$100,859.99
Miscellaneous Operating Revenues (536)		\$37,357.44
Total Other Operating Revenues		\$138,217.43
Total Operating Revenues		\$6,692,345.04
OPERATING EXPENSES		
Total Sewer Operation and Maint. Expenses (from pg 9)		\$4,838,704.97
Depreciation Expense (403)		\$2,278,125.00
Amortization Expense (from pg 10) (404-407)		
Taxes Other Than Income taxes (from pg 10) (408.1)		\$8,696.29
Total Income Taxes-Utility Operations (from pg 10)		
Total Sewage Operating Expenses		\$7,125,526.26
Net Operating Income		(\$433,181.22)

22231700 Warren County Water District 01/01/2024 - 12/31/2024

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

Description	Number Customers (b)	Amount (c)
OTHER INCOME		
Income from NonUtility Operations (417)		(\$6,203.90)
Interest and dividend Income (419)		\$580,054.20
Miscellaneous Nonoperating Income (421)		
Other Accounts (Specify Acct. No & Title)		
414-0000-3 Disposition Gain/Loss		(\$683.00)
Total Other Income		\$573,167.30
OTHER DEDUCTIONS		
Interest on Long-Term Debt (427)		\$431,853.07
Amortization of Debt Discount and Expense (428)		\$9,991.90
Interest on Debt to Associated Companies (430)		
Other Interest Expense (431)		\$13,279.71
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)		
426-0000-3 Unrealized Gan\Loss on Investments		(\$38,294.53)
Total Other Deductions		\$416,830.15
Net Income		(\$276,844.07)

22231700 Warren County Water District 01/01/2024 - 12/31/2024

Sewer Operation and Maintenance Expenses (Ref Page: 9)

	Amount (b)
OPERATION EXPENSES	
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)	\$3,812,327.58
Pumping System-Labor, Materials and Expenses (701-B)	
Treatment System (701-C) :	
Sludge Hauling	
Utility Service - Water Cost	
Other-Labor, Materials and Expense	
Rents (702)	
Fuel and Power Purchased for Pumping and Treatment (703)	\$171,148.13
Chemicals (704)	\$38,144.22
Miscellaneous Supplies and Expenses (705):	
Collection System (705-A)	
Pumping System (705-B)	
Treatment an Disposal (705-C)	
Total Operation Expenses	\$4,021,619.93
MAINTENANCE EXPENSES	
Supervision and Engineering (710) :	
Routine Maintenance Service Fee (710-A)	
Internal Supervision and Engineering (710-B)	
Maintenance of Structures and Improvements (711)	
Maintenance of Collection Sewer system (712)	
Maintenance of Pumping System (713)	\$194,553.18
Maintenance of Treatment and Disposal Plant (714)	
Maintenance of Other Plant Facilities (715)	
Total Maintenance Expenses	\$194,553.18
CUSTOMER ACCOUNTS EXPENSES	
Supervision (901)	
Meter Reading Expenses and Flat Rate Inspections (902)	

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Sewer Operation and Maintenance Expenses (Ref Page: 9)

	Amount (b)
Customer Records and Collection Expenses (903):	
Agency Collection Fee (903-A)	
Internal Labor, Materials and Expenses (903-B)	\$173,052.77
Uncollectible Accounts (904)	\$2,042.23
Miscellaneous Customer Accounts Expenses (905)	\$79,263.84
Total Customer Accounts Expenses	\$254,358.84
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (920)	\$142,185.49
Office Supplies and Other Expenses (921)	\$9,580.72
Outside Services Employed (923)	\$98,615.18
Insurance Expenses (924)	\$6,021.19
Employee Pensions and Benefits (926)	\$82,989.54
Regulatory Commission Expense (928)	
Transportation Expenses (929)	\$275.00
Miscellaneous General Expenses (930)	\$28,505.90
Rents (931)	
Maintenance of General Plant (932)	
Total Administrative and General Expenses	\$368,173.02
TOTAL SEWER OPERATION AND MAINTENANCE EXPENSES (to pg 8)	\$4,838,704.97

22231700 Warren County Water District 01/01/2024 - 12/31/2024

Taxes Other Than Income Taxes (Ref Page: 10)

Item (a)	Amount (b)
Payroll Taxes	
Property Taxes	
Utility Regulatory Commission Assessment	\$8,696.29
Other (specify)	
Total (Same as Page 8 line 27 plus 44)	\$8,696.29

22231700 Warren County Water District 01/01/2024 - 12/31/2024

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)	

22231700 Warren County Water District 01/01/2024 - 12/31/2024

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)	
Amortization of Property Losses (407)	
Amortization of Rate Case Expense	
Total Amortization Expense (to pg 8 line 26)	

22231700 Warren County Water District 01/01/2024 - 12/31/2024

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?	Original Cost	
What percentage of Sewer Utility Plant in Service was recovered, by the developer of hte subdivision, through the sale of lots?		3.0000
If less than one-hundred percent of the utility plant was recovered, please designate what portion (collection lines, treatement plant, etc.) of the plant that represents non-contributed plant	Collection Lines	14.0000

22231700 Warren County Water District 01/01/2024 - 12/31/2024

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?		
Carr Riggs & Ingram, LLC	Independent CPA Firm	12/31/2024
If unaudited in the past twelve months, when and by whom is the next audit anticipated?		

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

Date of Construction of original Plant	WCWD - Sewer Division does not have a wastewater treatment plant.
Type of treatment process	All waste is treated by Bowling Green Municipal Utilities.
Date and additional GPD Capacity of subsequent additions to plant	N/A
Population for which plant is designed including population equivalent of industrial waste load	N/A

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

	Total	Cost
Total gallons received during the year		
Total gallons received on maximum day		
Maximum G.P.D. Capacity of the sewage treatment plant		
Routine maintenance service fee		
Cost per month		
Contract Expires		
Sludge hauling		
Cost per load		
Average number of gallons per load		
Number of loads this year		

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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	9,925	Monthly	9,925
Apartments/Condominiums			
Commercial	941	Monthly	941
Industrial	63	Monthly	63
Other			
Total	10,929		10,929

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

Name	Type of Industry	Gallons	Pretreatment of Wastes

Note:
See uploaded document 2024 Gallons Disposed, Industrial Customers Served.

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

Location	Size of Motor	Type of Motor	Gals per Day

Note:

See uploaded document 2024 Lift Station Summary.

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

Kind of Pipe	Diameter	Num of Feet	additions	removed	Feet End of Year
**See Attached Uploaded Report		0	0	0	0

Note:

See uploaded document 2024 Miles of Main Included in Plant.

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

Count	
Number of service laterals owned by the utility at end of year	0
Number of stubs as of end of year	13,064
Number of service laterals owned by others	

22231700 Warren County Water District 01/01/2024 - 12/31/2024

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	106090020.21	106090020.21	OK	
Balance Sheet (ref pg 2) Line Less: Acct 110 agrees with Sched Summary of Utility Plant (ref pg 4) Line Total Utility Plant	22671934.28	22671934.28	OK	
Balance Sheet (ref pg 2) Line Net Utility Plant agrees with Summary of Utility Plant (ref pg 4) Line Net Utility Plant	83418085.93	83418085.93	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	97461409.42	97461409.42	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.	22671934.28	22671934.28	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	5753937.16	5753937.16	OK	
Balance Sheet (ref pg 3) Total Long Term Debt (224) agrees with Sched Long Term Debt (ref pg 6) Total col d	11785346.32	11785346.32	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	193895.95	193895.95	OK	
Balance Sheet (ref pg 3) Current and Accrued Liabilities (238) agrees with Sched Other Current and Accrued Liabilities (ref pg 7) Total	29732.26	29732.26	OK	

22231700 Warren County Water District 01/01/2024 - 12/31/2024

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	103119193.30	103119193.30	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)	2278125.00	2278125.00	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)	431853.07	431853.07	OK	
Interest Accrued (ref pg 6) Total Interest Accrued agrees with Sched Statement of Income (ref pg 8) Other Interest Expense (431)	445132.78	445132.78	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	4838704.97	4838704.97	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	0	0	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)	8696.29	8696.29	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				

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Upload supporting documents

Document	Description	Supports
SD 22231700 2024 1.pdf	2024 Gallons Disposed, Industrial Customers Served.pdf	OTHER
SD 22231700 2024 2.pdf	2024 Lift Station Summary.pdf	OTHER
SD 22231700 2024 3.pdf	2024 SICRA Summary.pdf	OTHER
SD 22231700 2024 4.pdf	2024 Miles of Main Included in Plant.pdf	OTHER
SD 22231700 2024 5.pdf		Audit Report

OATH

Commonwealth of Kentucky)
) ss:
 County of Warren)

Jacob Cuarta makes oath and says
 (Name of Officer)

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

Warren County Water District
 (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, 2024, to and including December 31, 2024

[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 26th day of March, 2025

(Apply Seal Here)

My Commission expires

11/29/2027
[Signature]
Alyssa Freeman
 (Signature of officer authorized to administer oath)

