55850 Webster County Sanitation 01/01/2025 - 12/31/2025

Title Page

	Name of Respondent	Addr Line 1	Addr Line 2	City	State	Zip
Sewer Utilities						
Annual Report of						
Respondent	Webster County Sanitation	PO Box 155		Dixon	KY	42409

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Principal Payment and Interest Information

	Amount	Yes/No
Amount of Principal Payment During Calendar Year		
Is Principal Current?		
Is Interest Current?		

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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.		

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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.)
Webster County Sanitation

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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	Webster Co. Fiscal Court	25 US Hwy 41A S		Dixon	KY	(270) 213-2073
Name,title, address and telphone number with area code of the person to be contacted concerning this report						
	Tonia Duncan	Webster County Treasurer	25 US Hwy 41A S	Dixon	KY	

General Information 4 (Ref Page: 1)

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

General Information 5. (Ref Page: 1)

		Date
Date sewer utility began operations	1994	

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General Information 6. (Ref Page: 1)

City or Town	Community or Subdivision	County
Dixon		Webster
KY	Dixon	
Dixon	KY	
KY	Dixon	
Dixon	KY	
KY	Dixon	

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General Information 7. (Ref Page: 1)

	Count
Number of Full-time employees	1
Number of Part-time employees	

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Principal Officers (Ref Page: 1)

	Title	Last Name	First Name	Bus. Address	Salary or Fee
	County Judge Executive	Henry	Steve	PO Box 155 Dixon, KY 42409	$116,527.18
	Magistrate	Townsend	Chad	PO Box 155 Dixon, KY 42409	$36,209.08
	Magistrate	Felker	Tony	PO Box 155 Dixon, KY 42409	$36,209.08
	Magistrate	Hardison	Bob	PO Box 155 Dixon, KY 42409	$34,883.55

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

	Balance First of Yr	Balance End of Yr
UTILITY PLANT		
Utility Plant (101-109)		
less: Accum. Prov. for Depr., Depletion and Amortization (110)		
Net Utility Plant		
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)		
Special Funds (125)		
Total Other Property and Investments		
CURRENT AND ACCRUED ASSETS		
Cash and Working Funds (131)	$46,100.63	$5,061.54
Temporary Cash Investments (132)		
Notes Receivable (141)		
Customer Accounts Receivable (142)		
Other Accounts Receivable (143)		
Accum. Prov. For Uncollectible Accts - CR (144)		
Notes Receivable from Assoc. Companies (145)		
Accounts Receivable from Assoc Companies (146)		
Materials and Supplies (150)		
Prepayments (166)		
Other Current and Accrued Assets (170)		
Total Current and Accrued Assets	$46,100.63	$5,061.54
DEFERRED DEBITS		
Unamortized Debt Expense (181)		
Extraordinary Property Losses (182)		
Other Deferred Debits (183)		
Total Deferred Debits		
TOTAL ASSETS AND OTHER DEBITS	$46,100.63	$5,061.54

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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)	$46,100.63	$5,061.54
Non-Corporate Proprietorship (218)		
Total Equity Capital	$46,100.63	$5,061.54
LONG-TERM DEBT		
Bonds (221)		
Advances From Associated Companies (223)		
Other Long-Term Debt (224)		
Total Long-Term Debt		
CURRENT AND ACCRUED LIABILITIES		
Notes Payable (231)		
Accounts Payable (232)		
Notes Payable to Associated Companies (233)		
Accounts Payable to Associated Companies (234)		
Customer Deposits (235)		
Taxes Accrued (236)		
Interest Accrued (237)		
Other Current and Accrued Liabilities (238)		
Total Current and Accrued Liabilities		
DEFERRED CREDITS		
Advances for Construction (252)		
Other Deferred Credits (253)		
Accum. Deferred Investment Tax Credits (255)		
Total Deferred Credits		
Operating Reserves (261-265)		
Contributions in Aid of Construction (271)		

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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	$46,100.63	$5,061.54

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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)	
Completed Construction Not Classified (102)	
Utility Plant in Process of Reclassificiation (103)	
Utility Plant Purchased or Sold (106)	
Total In Service	
Utility Plant Leased to Others (104)	
Property Held for Future Use (105)	
Construction Work in Progress (107)	
Utility Plant Acquisition Adjustments (108)	
Other Utility Plant Adjustments (109)	
Total Utility Plant (to pg 2 line 4)	
Less:	
Accumulated Provision for Depreciation and Amort. of Utility Plant (to pg 2 line 6) (110)	
Net Utility Plant (to pg 2 line 7)	

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

Item	Amount
Balance Beginning of Year	
Accruals for Year:	
Depreciation	
Amortization	
Other Accounts (detail)	
Total Accruals for Year	
Credit Adjustments (describe)	
Total Credits for Year	
Net Charges for Plant Retired:	
Book Cost of Plant Retired (same as pg 5 line 40)	
Add: Cost of Removal	
Less: Salvage	
Net Charges for Plant Retired	
Debit Adjustments (describe)	
Total Debit Adjustments for Year	
Balance End of Year	

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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)						
Structures and Improvements (311)						
Total Land and Structures						
COLLECTION PLANT						
Collection Sewers - Force (352.1)						
Collection Sewers - Gravity (352.2)						
Other Collection Plant Facilities (353)						
Services to Customers (354)						
Flow Measuring Devices (355)						
Total Collection Plant						
PUMPING PLANT						
Receiving Wells and Pump Pits (362)						
Pumping Equipment - Electric (363A)						
Pumping Equipment- Diesel (363B)						
Pumping Equipment - Other (363C)						
Total Pumping Plant (364)						
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)						
Transportation Equipment (392)						
Stores Equipment (393A)						
Tools, Shop and Garage Equipment (393B)						
Laboratory Equipment (393C)						
Power Operated Equipment (393D)						
Communication Equipment (393E)						
Other Tangible Property (393F)						
Total General Plant						
TOTAL SEWER PLANT IN SERVICE						

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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						

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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							
Total							

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
Total					

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Other Current and Accrued Liabilities (Ref Page: 7)

Description	Amount
Total (must agree with pg 3 Acct 238)	

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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	$5,061.54	$46,100.63
Balance Transferred From Income (435)		
Appropriations of Retained Earnings (436)		
Dividends Declared-Preferred Stock (437)		
Dividends Declared-Common Stock (438)		
Adjustments to Retained Earnings (439)		
Balance End of Year	$5,061.54	$46,100.63

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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)	284	$91,350.67
Commercial Revenues (521.2)	51	$89,406.48
Industrial Revenues (521.3)		
Revenues From Public Authorities (521.4)		
Total (521)	335	$180,757.15
Measured Revenues - General Customers: (483)		
Residential Revenues (522.1)		
Commercial Revenues (522.2)		
Industrial Revenues (522.3)		
Revenues From Public Authorities (522.4)		
Total (522)		
Revenues From Public Authorities (523)		
Revenues From Other Systems (524)		
Miscellaneous Sewage Revenues (526)		
Total Sewage Service Revenues (521-526)	335	$180,757.15
OTHER OPERATING REVENUES		
Customers Forfeited Discounts (532)		
Miscellaneous Operating Revenues (536)		
Total Other Operating Revenues		
Total Operating Revenues		$180,757.15
OPERATING EXPENSES		
Total Sewer Operation and Maint. Expenses (from pg 9)		$303,248.45
Depreciation Expense (403)		
Amortization Expense (from pg 10) (404-407)		
Taxes Other Than Income taxes (from pg 10) (408.1)		$433.81
Total Income Taxes-Utility Operations (from pg 10)		
Total Sewage Operating Expenses		$303,682.26
Net Operating Income		($122,925.11)

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

Description	Number Customers (b)	Amount (c)
OTHER INCOME		
Income from NonUtility Operations (417)		
Interest and dividend Income (419)		$23.77
Miscellaneous Nonoperating Income (421)		
Other Accounts (Specify Acct. No & Title)		
Total Other Income		$23.77
OTHER DEDUCTIONS		
Interest on Long-Term Debt (427)		
Amortization of Debt Discount and Expense (428)		
Interest on Debt to Associated Companies (430)		
Other Interest Expense (431)		
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		
Net Income		($122,901.34)

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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)	$0.00
Labor and Expenses (701):	
Collection System-Labor, Materials and Expenses (701-A)	
Pumping System-Labor, Materials and Expenses (701-B)	
Treatment System (701-C) :	
Sludge Hauling	
Utility Service - Water Cost	
Other-Labor, Materials and Expense	$0.00
Rents (702)	$0.00
Fuel and Power Purchased for Pumping and Treatment (703)	$21,459.55
Chemicals (704)	$27,153.99
Miscellaneous Supplies and Expenses (705):	
Collection System (705-A)	
Pumping System (705-B)	$0.00
Treatment an Disposal (705-C)	$229,128.47
Total Operation Expenses	$277,742.01
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)	$25,506.44
Maintenance of Pumping System (713)	
Maintenance of Treatment and Disposal Plant (714)	
Maintenance of Other Plant Facilities (715)	
Total Maintenance Expenses	$25,506.44
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)	
Uncollectible Accounts (904)	
Miscellaneous Customer Accounts Expenses (905)	
Total Customer Accounts Expenses	
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (920)	
Office Supplies and Other Expenses (921)	
Outside Services Employed (923)	
Insurance Expenses (924)	
Employee Pensions and Benefits (926)	
Regulatory Commission Expense (928)	
Transportation Expenses (929)	
Miscellaneous General Expenses (930)	
Rents (931)	
Maintenance of General Plant (932)	
Total Administrative and General Expenses	
TOTAL SEWER OPERATION AND MAINTENANCE EXPENSES (to pg 8)	$303,248.45

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Taxes Other Than Income Taxes (Ref Page: 10)

Item (a)	Amount (b)
Payroll Taxes	
Property Taxes	
Utility Regulatory Commission Assessment	$433.81
Other (specify)	
Total (Same as Page 8 line 27 plus 44)	$433.81

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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)	

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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)	

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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, Origainal Cost Study?		
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, treatement plant, etc.) of the plant that represents non-contributed plant		

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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?			
	Kentucky State Auditors O		9/9/2024
If unaudited in the past twelve months, when and by whom is the next audit anticipated?			
	Kentucky State Auditors O		3/1/2026

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

Date of Construction of original Plant
Type of treatment process
Date and additional GPD Capacity of subsequent additions to plant
Population for which plant is designed including population equivalent of industrial waste load

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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	284	Monthly	284
Apartments/Condominiums			
Commercial	51	Monthly	51
Industrial			
Other			
Total	335		335

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

	Name	Type of Industry	Gallons	Pretreatment of Wastes

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

	Location	Size of Motor	Type of Motor	Gals per Day
	US Hwy 41A	50HP	3 Phase Submersible	504,000
	Marquerite Tapp Lane	17HP	3 Phase	259,200
	Hwy 132	17 HP	3 Phase	259,200
	US Hwy 41A	2 HP	1 Phase	30,240
	Lakeview Baptist Church	2 HP	1 Phase	30,240
	Woodland Acres	2 HP	1 Phase	30,240

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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

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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	
Number of stubs as of end of year	
Number of service laterals owned by others	

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	0	0	OK	
Balance Sheet (ref pg 2) Line Less: Acct 110 agrees with Sched Summary of Utility Plant (ref pg 4) Line Total Utility Plant	0	0	OK	
Balance Sheet (ref pg 2) Line Net Utility Plant agrees with Summary of Utility Plant (ref pg 4) Line Net Utility Plant	0	0	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	0	0	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.	0	0	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	5061.54	5061.54	OK	
Balance Sheet (ref pg 3) Total Long Term Debt (224) agrees with Sched Long Term Debt (ref pg 6) Total col d	0	0	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	0	0	OK	
Balance Sheet (ref pg 3) Current and Accrued Liabilities (238) agrees with Sched Other Current and Accrued Liabilities (ref pg 7) Total	0	0	OK	

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	5061.54	5061.54	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)	0	0	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)	0	0	OK	
Interest Accrued (ref pg 6) Total Interest Accrued agrees with Sched Statement of Income (ref pg 8) Other Interest Expense (431)	0	0	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	303248.45	303248.45	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)	433.81	433.81	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				Yes they have been coompleted.

Upload supporting documents

Document	Description	Supports

Utility ID: 55850

OATH

Commonwealth of Kentucky)
) ss:
County of Webster)

Stephen R. Henry makes oath and says
(Name of Officer)

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

Webster County Sanitation
(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, 2025 , to and including December 31, 2025

Stephen R Henry
(Signature of Officer)

subscribed and sworn to before me, a Notary , in and for

the State and County named in the above this 23rd day of February, 2026

(Apply Seal Here)

TONIA DUNCAN
NOTARY PUBLIC
STATE AT LARGE, KENTUCKY
ID # KYNP83497
MY COMM. EXPIRES 12-16-2027

My Commission expires 12/16/2027

Tonia R Duncan
(Signature of officer authorized to administer oath)

[Persons making willful false statements in this report may be punished by fine or imprisonment under