

25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022

Title Page

Name of Respondent		Addr Line 1	Addr Line 2	City	State	Zip
Water Districts/Associations						
Annual Report of						
Respondent	SANDRA COLE	4412 CAMARGO ROAD		MT STERLING	KY	40353

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Principal Payment and Interest Information**

Amount	Yes/No	PSC Case No.
Amount of Principal Payment During Calendar Year		
Is Principal Current?		
Is Interest Current?		
Has all long-term debt been approved by the Public Service Commission?		

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Services Performed by Independent CPA**

Yes/No	A/C/R	Audit Date
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		
Date of Audit		12/31/2022
Please enclose a copy of the accountant's report with annual report.		

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Additional Requested Information**

Name		Electronic Info
Name of Utility and Web Address	MONTGOMERY COUNTY WATER DISTRICT #1	
Contact Name and Email Address		
	SANDRA MORTON	MCWD1@ATT.NET

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Additional Information Required**

Case Num	Date	Explain

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Major Water Projects**

Provide details about each major water project which is planned but has not yet been submitted for approval to the Public Service commission.

For the limited purpose of this report, a "Major Project" is defined as one which is not in the ordinary course of business, and will increase your current utilityplant by at least 20 percent.

Brief Project Description: (improvement, replacement,building construction, expansion. If expansion, provide the estimated number of new customers):

Projected Costs and Funding Sources/Amounts:

Approval Status: (Application for financial assistance filed, but not approved; or application approved, but have not advertised for construction bids)

Location: (community, area or nearby roads)

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**History-Legal Name (Ref Page: 4)**

1. Exact name of utility making this report.

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

MONTGOMERY COUNTY WATER DISTRICT #1

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**History-Location (Ref Page: 4)**

	Name	Address	City	State	Zip	Phone
Give the location, including street and number, and TELEPHONE NUMBER of the principal office in KY.						
principal office in KY	MONTGOMERY CO WATER DISTRICT #1	4412 CAMARGO RD	MT STERLING	KY	40353	(859) 498-0521
Give name, title, address and TELEPHONE NUMBER of the officer						
to whom correspondence concerning this report should be addressed.						
	SANDRA MORTON	4412 CAMARGO RD	MT STERLING	KY	40353	(859) 498-0521
Location where books are located	SANDRA MORTON	4412 CAMARGO RD	MT STERLING	KY	40353	
Name of the Headquartered County	MONTGOMERY					



**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**History-Date Organized (Ref Page: 4)**

Date	
Date of Organization	4/1/1961

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**History-Laws of Organization (Ref Page: 4)**

List

If a consolidated or merger company, name all contingent and all merged companies. Give reference to charters or general laws governing each, and all amendments of same

Date and Authority for each consolidation and each merger.

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**History-Departments (Ref Page: 4)**

List	
State whether respondent is a water district or association	DISTRICT
Name all operating departments other than water	NONE

Montgomery

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**History - Number of Employees (Ref Page: 5)**

		Count
Number of Full-time employees	1	
Number of Part-time employees	5	

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Contacts (Ref Page: 6)**

	Title	Last Name	First Name	Bus. Addr.	Salary	Term Expires	County of Residence
Person to send correspondence:	OFFICE MANAGER	MORTON	SANDRA	4412 CAMARGO RD, MT STERLING KY 40353			
Person who prepared this report	CPA	RICHARDSON	VICKIE	114 EAST HIGH ST, MT STERLING KY 40353			
Managers							

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Commissioners (Water Districts Only)**

Item	Type either Yes or No
Have visited the Water Commissioner site using the link provided below.	YES
Attest Commissioners listed below are correct for the report period and current commissioner details are up to date.	YES

Title	First Name	Last Name	Appointment	TermExpires	County Of Residence	Salary
Chairman	Charles S.	Hall	4/28/2020	4/28/2024	Montgomery	2400.00
Commissioner	Kevin Glenn	Shackelford	4/28/2019	4/28/2023	Montgomery	2400.00
Treasurer	Glenn D.	Williams	4/29/2018	4/28/2022	Montgomery	2400.00
Treasurer	Glenn D.	Williams	4/28/2022	4/28/2026	Montgomery	2400.00

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Balance Sheet - Assets and Other Debits (Ref Page: 7)**

	Previous Year	Current Year
<b>UTILITY PLANT</b>		
Utility Plant (101-104)	\$2,820,480.00	\$2,835,524.00
Less: Accumulated Depreciation and Amortization (108)	\$1,487,715.00	\$1,537,147.00
Net Plant	\$1,332,765.00	\$1,298,377.00
Utility Plant Acquisition Adjustments (Net) (114-115)		
Total Net Utility Plant	\$1,332,765.00	\$1,298,377.00
<b>OTHER PROPERTY AND INVESTMENTS</b>		
Nonutility Property (121)		
Less: Accumulated Depreciation and Amortization (122)		
Utility Investments (124)		
<b>CURRENT AND ACCRUED ASSETS</b>		
Cash (131)	\$113,749.00	\$92,521.00
Special Deposits (132)		
Accounts Receivable, Less Accumulated Provision for Uncollectible Accounts (141-143)	\$24,978.00	\$28,289.00
Plant Materials and Supplies (151)		
Misc. Current and Accrued Assets (174)		
Total Current and Accrued Assets	\$138,727.00	\$120,810.00
<b>DEFERRED DEBITS</b>		
Misc. Deferred Debits (186)		
Total Deferred Debits		
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$1,471,492.00</b>	<b>\$1,419,187.00</b>



**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Balance Sheet - Equity Capital and Liabilities (Ref Page: 8)**

	Previous Year	Current Year
<b>EQUITY CAPITAL</b>		
Retained Earnings From Income before contributions (215.1)	(\$685,716.00)	(\$736,584.00)
Donated Capital (215.2)	\$2,063,486.00	\$2,068,486.00
Total Equity Capital	\$1,377,770.00	\$1,331,902.00
<b>LONG-TERM DEBT</b>		
Long-Term Debt (224)		
Total Long Term Debt		
<b>CURRENT AND ACCRUED LIABILITIES</b>		
Accounts Payable (231)	\$56,323.00	\$48,457.00
Notes Payable (232)		
Customer Deposits (235)	\$31,790.00	\$32,570.00
Accrued Taxes (236)	\$5,580.00	\$6,227.00
Accrued Interest (237)	\$29.00	\$31.00
Misc. Current and Accrued Liabilities (242)		
Total Current and Accrued Liabilities	\$93,722.00	\$87,285.00
<b>NONCURRENT LIABILITIES</b>		
Advances for Construction (252)		
Other Deferred Credits (253)		
Miscellaneous Operating Reserves (265)		
Total Non-Current Liabilities		
Total Equity Capital and Liabilities	\$1,471,492.00	\$1,419,187.00

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Comparative Operating Statement (Ref Page: 9)**

	Previous Year	Current Year
<b>UTILITY OPERATING INCOME</b>		
Operating Revenues (400)	\$374,742.00	\$389,023.00
Operating Expenses (401)	\$354,111.00	\$376,636.00
Depreciation Expenses (403)	\$53,168.00	\$49,432.00
Amortization of Utility Plant Acquisition Adjustment (406)		
Amortization Expense (407)		
Taxes Other Than Income (408)	\$11,609.00	\$11,818.00
Utility Operating Expenses	\$418,888.00	\$437,886.00
Total Utility Operating Income	(\$44,146.00)	(\$48,863.00)
<b>OTHER INCOME AND DEDUCTIONS</b>		
Interest and Dividend Income (419)	\$160.00	\$138.00
Allowance for funds Used During Constructions (420)		
Nonutility Income (421)		
Miscellaneous Nonutility Expenses (426)		
Total Other Income and Deductions	\$160.00	\$138.00
<b>TAXES APPLICABLE TO OTHER INCOME</b>		
Taxes Other Than Income (408)		
Total Taxes Applic. to Other Income		
<b>INTEREST EXPENSE</b>		
Interest Expense (427)	\$2,257.00	\$2,143.00
Total Interest Expense	\$2,257.00	\$2,143.00
<b>NET INCOME BEFORE CONTRIBUTIONS</b>	<b>(\$46,243.00)</b>	<b>(\$50,868.00)</b>

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Statement of Retained Earnings (Ref Page: 10)**

Description	Total
Retained Earnings From Income Before Contributions (215.1)	
Balance beginning of year	(\$685,716.00)
Balance transferred from Net Income Before Contributions ( )	(\$50,868.00)
Changes to account:	
Adjustments to Retained Earnings ( )	
(requires Commission approval prior to use):	
Credits	
Debits	
Balance End of Year	(\$736,584.00)

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Statement of Retained Earnings (cont. 215.2) (Ref Page: 10)**

Description	Tapping Fees	Grants	Other	Total
Donated Capital (215.2)				
Balance Beginning of the Year	\$54,070.00	\$1,004,324.00	\$1,005,092.00	\$2,063,486.00
Credits				
Proceeds from capital contributions (432)	\$5,000.00	\$0.00	\$0.00	\$5,000.00
Other Credits (explain)				
Debits (explain - requires Commission Approval)				
Balance End of Year	\$59,070.00	\$1,004,324.00	\$1,005,092.00	\$2,068,486.00

25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022

Net Utility Plant (Accts. 101-105) (Ref Page: 11)

Total	
Utility Plant in Service (101)	\$2,835,524.00
Property Held for Future Use (103)	
Utility Plant Purchased or Sold (104)	
Construction Work in Progress (105)	
Total Utility Plant	\$2,835,524.00

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Accumulated Depreciation ( Acct. 108) (Ref Page: 11)**

Description	Total
Balance First of Year	\$1,487,715.00
Credit during year	
Accruals Charged to Account 403	\$49,432.00
Accruals Charged to Other Accounts (specify)	
(specify)	
Salvage Value Recovered on Plant Retired	
Other Credits	
(specify)	
Total Credits	\$49,432.00
Debits during year:	
Book Cost of Plant Retired	
Cost of Removal	
Other Debits	
(specify)	
Total Debits	
Balance at End of Year	\$1,537,147.00

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Water Utility Plant Accounts (Ref Page: 12)**

	Prev Year (c)	Additions (d)	Retirement (e)	Current Yr(f)
Organization (301)	\$12,383.00	\$0.00	\$0.00	\$12,383.00
Franchises (302)				
Land and Land Rights (303)	\$102,609.00	\$0.00	\$0.00	\$102,609.00
Structures and Improvements (304)	\$298,791.00	\$0.00	\$0.00	\$298,791.00
Collecting and Impounding Reservoirs (305)	\$22,788.00	\$0.00	\$0.00	\$22,788.00
Lakes, Rivers and Other Intakes (306)				
Wells and Springs (307)				
Supply Mains (309)	\$21,511.00	\$0.00	\$0.00	\$21,511.00
Power Generation Equipment (310)				
Pumping Equipment (311)	\$17,808.00	\$0.00	\$0.00	\$17,808.00
Water Treatment Equipment (320)				
Distribution Reservoirs and Standpipes (330)	\$182,531.00	\$0.00	\$0.00	\$182,531.00
Transmission and Distribution Mains (331)	\$1,874,765.00	\$0.00	\$0.00	\$1,874,765.00
Services (333)				
Meters and Meter Installations (334)	\$166,702.00	\$13,169.00	\$0.00	\$179,871.00
Hydrants (335)	\$4,313.00	\$0.00	\$0.00	\$4,313.00
Backflow Prevention Devices (336)				
Other Plant and Misc. Equipment (339)		\$52,401.00	\$0.00	\$52,401.00
Office Furniture and Equip. (340)	\$46,529.00	\$1,197.00	\$0.00	\$47,726.00
Transportation Equipment (341)	\$18,027.00	\$0.00	\$0.00	\$18,027.00
Tools, Shop and Garage Equip (343)				
Power Operated Equipment (345)				
Other Tangible Plant (348)				
Total Water Plant	\$2,820,480.00	\$66,767.00	\$0.00	\$2,835,524.00

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Analysis of Accumulated Depreciation and Amortization by Primary Acct (Ref Page: 13)**

	Balance Beg	Yr(c)	Cr-Chg Dep Exp(d)	Other Credits (e)	Charges-Plant Ret(f)	Other Charges (g)	Balance End Yr (h)
Organization (301)	\$12,383.00		\$0.00	\$0.00	\$0.00	\$0.00	\$12,383.00
Franchises (302)							
Land and Land Rights (303)							
Structures and Improvements (304)	\$128,526.00		\$8,537.00	\$0.00	\$0.00	\$0.00	\$137,063.00
Collecting and Impounding Reservoirs (305)	\$22,794.00		\$0.00	\$0.00	\$0.00	\$0.00	\$22,794.00
Lake, River and Other Intakes (306)							
Wells and Springs (307)							
Supply Mains (309)	\$19,219.00		\$1,076.00	\$0.00	\$0.00	\$0.00	\$20,295.00
Power Generating Equipment (310)							
Pumping Equipment (311)	\$14,917.00		\$434.00	\$0.00	\$0.00	\$0.00	\$15,351.00
Water Treatment Equipment (320)							
Distributions Reservoirs and Standpipes (330)	\$182,546.00		\$0.00	\$0.00	\$0.00	\$0.00	\$182,546.00
Transmission and Distribution Mains (331)	\$878,689.00		\$31,246.00	\$0.00	\$0.00	\$0.00	\$909,935.00
Services (333)							
Meters and Meter Installations (334)	\$124,455.00		\$5,756.00	\$0.00	\$0.00	\$0.00	\$130,211.00
Hydrants (335)	\$283.00		\$144.00	\$0.00	\$0.00	\$0.00	\$427.00
Backflow Prevention Devices (336)							
Other Plant and Miscellaneous Equipment (339)			\$2,239.00	\$38,151.00	\$0.00	\$0.00	\$40,390.00
Office Furniture and Equip. (340)	\$47,725.00		\$0.00	\$0.00	\$0.00	\$0.00	\$47,725.00
Transportation Equipment (341)	\$18,027.00		\$0.00	\$0.00	\$0.00	\$0.00	\$18,027.00
Tools, Shop and Garage Equip (343)							
Power Operated Equipment (345)							



**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Analysis of Accumulated Depreciation and Amortization by Primary Acct (Ref Page: 13)**

	Balance Beg	Yr(c)	Cr-Chg Dep Exp(d)	Other Credits (e)	Charges-Plant Ret(f)	Other Charges (g)	Balance End Yr (h)
Other Tangible Plant (348)							
Totals	\$1,487,715.00		\$49,432.00	\$38,151.00	\$0.00	\$0.00	\$1,537,147.00

25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022

Utility Plant Acquisition Adjustments (Accts. 114-115) (Ref Page: 14)

Description	Total
Acquisition Adjustments (114)	
(specify)	
Total Plant Acquisition Adjustments	
Accumulated Amortization (115)	
(specify)	
Total Accumulated Amortization	
Net Aquisition Adjustments	

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Investments and Special Funds (124) (Ref Page: 14)**

Description (a)	Face or Par Value (b)	Year End Book Cost
Utility Investments (124)		
Total Utility Investments		

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Accounts and Notes Receivable - Net (Accts 141 and 143) (Ref Page: 15)**

Description	Total
Accounts and Notes Receivable	
Customer Accounts Receivable (141)	\$34,131.00
Total Accounts and Notes Receivable	\$34,131.00
Accumultated Provision for Uncollectible Accounts (143)	
Balance First of Year	\$5,042.00
Add:	
Provision for uncollectibles for current year	\$800.00
Collections of accountst previously written off	
Other	
(specify)	
Total Additions	\$800.00
Deduct accounts written off during year:	
Other	
(specify)	
Total Deductions	
Balance end of Year	\$5,842.00
Total Accounts and Notes Receivable - Net	\$28,289.00

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Miscellaneous Deferred Debits (Acct. 186) (Ref Page: 15)**

Total	
Miscellaneous Deferred Debits (186)	
Deferred Rate Case Expense ( )	
Other Deferred Debits ( )	
Total Miscellaneous Deferred Debits	

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Advances for Construction (Acct. 252) (Ref Page: 16)**

Total	
Balance First of Year	
Add credits during year	
Deduct charges during year	
Balance end of year	

25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022

Long Term Debt 224 (Ref Page: 16)

Description of Obligation (a)	Issue Date (b)	Mature Date (c)	Interest Expense for Year Rate (d)	Interest Expense for Year Amount(e)	Principal per Balance Sheet Date (f)
Total					

25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022

Bonds - Account 224 (Ref Page: 17)

Par Value of Actual Issue (1)	Cash Realized on Actual Issue (2)	Par Val of Amt. Held by or for Respondent (3)	Actually Outstanding at Close of Year (4)	Interest During Year Accrued (5)	Interest During Year Actually Paid (6)
Total					



**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Schedule of Bond Maturities (Ref Page: 17)**

Bond Numbers (7)	Maturity Date (8)	Interest Rate (9)	Principal Amt (10)	Amounts Paid (11)	Remaing Bonds Outstanding (12)
Total					
(The total of Column 12 must agree with the total of col 4)					

25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022

Notes Payable (Accts 232) (Ref Page: 18)

Description	Nominal Date of Issue	Date of Maturity	Int. Rate	Int. Payment	Principal Amt Per Bal Sheet
Account 232 - Notes Payable					
Total Account 232					

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Taxes Accrued (Acct. 236) (Ref Page: 18)**

	Total
Balance First of Year	\$5,580.00
Accruals Charged: (408)	
Utility regulatory assessment fees ( )	
Property taxes ( )	
Payroll taxes (employer`s portion) ( )	
Other taxes and licenses ( )	\$11,818.00
Total taxes accrued (408)	\$11,818.00
Taxes paid during year:	
Utility regulatory assessment fees ( )	
Property taxes ( )	
Payroll taxes (employer`s portion) ( )	
Other taxes and licenses ( )	\$11,171.00
Total Taxes Paid	\$11,171.00
Balance end of year	\$6,227.00

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Accrued Interest (Account 237) (Ref Page: 19)**

Description of Debt (a)	Balance Beg of Year (b)	Interest Accrued(c)	Interest Paid (d)	Balance End of Year (e)
Long Term Debt:				
	\$0.00	\$0.00	\$0.00	\$0.00
Notes Payable:				
Customer Deposits:				
	\$29.00	\$2,143.00	\$2,141.00	\$31.00
Other				
Total Acct. No 237	\$29.00	\$2,143.00	\$2,141.00	\$31.00

25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022

Miscellaneous Current and Accrued Liabilities (Acct. 242) (Ref Page: 19)

Description	Balance End Year
Total Miscellaneous Current and Accrued Liabilities	

25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022

Regulatory Commission Expense ( Acct 665) (Ref Page: 20)

Description of Case (Docket No.) (a)	Total Incurred During Year (b)	Amt Transferred to Acct 186.1 (c)	Expensed During Year (d)	Acct	Expensed During Year Amount (e)
Total					

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Water Operating Revenue (Ref Page: 21)**

	Beginning Year Customers	Year End Customers	Amount
Operating Revenues			
Unmetered Water Revenue (460)	0	0	\$0.00
Metered Water Revenue (461)			
Sales to Residential Customers (461.1)	669	666	\$321,996.00
Sales to Commercial Customers (461.2)	45	52	\$23,214.00
Sales to Industrial Customers (461.3)			
Sales to Public Authorities (461.4)			
Sales to Multiple Family Dwellings (461.5)			
Sales through Bulk Loading Stations (461.6)			
Total Metered Sales	714	718	\$345,210.00
Fire Protection Revenue (462)			
Total Fire Protection Revenue			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Total Sales of Water	714	718	\$345,210.00
Other Water Revenues			
Guaranteed Revenues (469)			
Other Water Revenues (474)			\$43,813.00
Total Other Water Revenues			\$43,813.00
Total Water Operating Revenues			\$389,023.00

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Water Utility Expense Accounts (Ref Page: 22)**

	Current Year (c)
Salaries and Wages-Employees (601)	\$121,573.00
Salaries and Wages-Officers, Directors and Majority Stockholders (603)	\$7,200.00
Employee Pensions and Benefits (604)	\$23,587.00
Purchased Water (610)	\$143,183.00
Purchased Power (615)	
Fuel for Power Production (616)	
Chemicals (618)	
Materials and Supplies (620)	\$5,967.00
Contractual Services (630)	\$7,470.00
Water Testing (635)	\$3,847.00
Rents (640)	
Transportation Expenses (650)	\$1,503.00
Insurance (655)	\$8,171.00
Regulatory Commission Exp. (665)	
Bad Debt (670)	\$800.00
Miscellaneous Expenses (675)	\$53,335.00
Total	\$376,636.00



**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Pumping and Water Statistics - part one (Ref Page: 23)**

	Water Purchased For Resale (Omit 000' s) (b)	Water Pumped from Wells (Omit 000' s) (c)	Total Water Pumped and Purchased (Omit 000' s) (d)	Water Sold To Customers (Omit 000' s) (e)
January	3,220	0	3,220	2,741
February	3,433	0	3,433	2,734
March	3,456	0	3,456	2,618
April	3,257	0	3,257	2,609
May	3,283	0	3,283	2,705
June	4,044	0	4,044	3,140
July	3,654	0	3,654	2,731
August	3,855	0	3,855	2,969
September	3,393	0	3,393	2,751
October	4,457	0	4,457	2,466
November	3,808	0	3,808	2,865
December	3,930	0	3,930	2,540
Total for the year	43,790	0	43,790	32,869

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Pumping and Water Statistics - part two (Ref Page: 23)**

Gallons	Date
Maximum Gallons pumped by all methods in any one day (Omit 000's)	
Minimum Gallons pumped by all methods in any one day (Omit 000's)	

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Pumping and Water Statistics - part three (Ref Page: 23)**

List	
If water is purchased indicate the following:	
Vendor	MT STERLING WATER & SEWER
Point of Delivery	MT STERLING

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Pumping and Water Statistics - part four (Ref Page: 23)**

Entity Receiving Water	Maximum Daily	Maximum Monthly
If water is sold to other water utilities for redistribution, identify all entities with whom the utility has a water sales contract and the maximum quantity the utility is under contract		
to provide daily and monthly. If unlimited then list "unlimited" otherwise list in thousands of gallons.		

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Sales For Resale (466) (Ref Page: 24)**

Company	Gallons (Omit 000`s)	Avg. Rate Per 1000 Gallons (Cents)	Amount
Total			

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Water Statistics (Ref Page: 25)**

Description		Gallons (Omit 000`s)	Percent
1.	Water Produced, Purchased and Distributed		
2.	Water Produced		
3.	Water Purchased	43,790	
4.	Total Produced and Purchased	43,790	
6.	Water Sales:		
7.	Residential	30,834	
8.	Commercial	2,035	
9.	Industrial		
10.	Bulk Loading Stations		
11.	Wholesale		
12.	Public Authorities		
13.	Other Sales (explain)		
14.	Total Water Sales	32,869	
16.	Other Water Used		
17.	Utility/water treatment plant		
18.	Wastewater plant		
19.	System flushing	3,599	
20.	Fire department		
21.	Other Usage (explain)		
22.	Total Other Water Used	3,599	
24.	Water Loss		
25.	Tank Overflows		
26.	Line Breaks		
27.	Line Leaks	7,322	
28.	Excavation Damages		
29.	Theft		
30.	Other Loss (Explain)		
31.	Total Water Loss	7,322	
Note: Line 14 + Line 22 + Line 31 must equal Line 4			
Water Loss Percentage			
Line 31 divided by Line 4			16.7207

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Plant Statistics (Ref Page: 26)**

Give the following information	
Number of fire hydrants, by size	FORTY-TWO (42) 6" HYDRANTS AND FIVE (5) 4" HYDRANTS
Number of private fire hydrants, by size	
If produced whether water supply is river, impounded streams, well, springs, artificial lake, or collector well	
If produced whether supply is by gravity, pumping or a combination	
Type, capacity, and elevation of reservoirs at overflow and ground level	CONSTRUCTED OF STEEL COATED WITH EPOXY, GROUND ELEVATION (925 FT), OVERFLOW (1,055 FT), TANK CAPACITY (200,000 GALLONS
Miles of main by size and kind	9.2 MILES OF 8" PVC; 73 MILES OF 6" PVC; 12 MILES OF 4" PVC; 1 MILE OF 4" AC; 8.4 MILES OF 3" PVC; 76 MILES OF 2" PVC = 32 MILES.
Types of filters: gravity or pressure, number of units and total rated in capacity in gal. per min.	
Type of disinfectant, number of units and capacity in pounds per 24 hours	SODIUM HYPOCHLORITE 12.5%, 2 UNITS @ 1/2 LB. PER 24 HOURS PER UNIT, WHEN IN USE.
Station Equipment. List each pump, giving type and capacity, HP of driving unit and character of driving unit (steam/electric/int. combustion) also whether pump is high/ low duty	
Quantity of fuel used: coal in lbs., gas in cu.ft., oil in gals., and electric in KWH	
Give description and total cost of any sizable additions or retirements to plant and service outside the normal system of growth for the period covered by this report	
Capacity of clear well	
Peak month, in gallons of water sold	JUNE
Peak day, in gallons of water sold	

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Plant Statistics - Part B (Ref Page: 26)**

Type	
Choose one to indicate the type of Water Supply	Purchase



Plant Statistics - Part C (Ref Page: 26)

Type	
Choose one to indicate the type of Water Supply Method	Gravity

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
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NOTE: Any mention of page numbers or Line items refers to the annual report published and distributed for the 2002 report period.

Identifications pages (ref 4-6) have been completed.

Balance Sheet - Assets and Other Debts (ref. pg 7)

Utility Plant (Accts 101-105) agrees with Sched: Net Utility Plants Accts 101-105 (ref pg 11) Line: Total Utility Plant	2835524.00	2835524.00	OK	
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Accts 108 Accumulated. Depreciation and Amort. of Previous Year agrees with Sched: Accum Dep and Amort. (Act 108) (ref pg 11) Beginning Balance	1487715.00	1487715.00	OK	
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Accts 108 Accumulated. Depreciation and Amort. agrees with Sched: Accum Dep and Amort. (Act 108) (ref pg 11) Ending Balance	1537147.00	1537147.00	OK	
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Accts 108 Accumulated. Depreciation and Amort. agrees with Sched: Accumulated. Dep. and Amort. (ref pg 13) Line: Total 301-348 Col h	1537147.00	1537147.00	OK	
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Accts 114-115 Utility Plant Acquisition Adjustments agrees with Sched: Utility Plant Acquisition Adjustments (ref pg 14) Line: Net Acquisition Adjustments (114-115)	0	0	OK	
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Accts 124 Utility Investments agrees with Sched: Investments and Spec. Funds (ref pg 14) Line: Total Utility Investments	0	0	OK	
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Accts 141-143 Accounts and Notes Receivable agrees with Sched: Accts and Notes Receivable (ref pg 15) Line: Net Balance 141-143	28289.00	28289.00	OK	
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Accts 186 Misc. Deferred Debits agrees with Sched: Misc. Deferred Debits (ref pg 15) Line: Total 186	0	0	OK	
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Balance Sheet - Equity Capital and Liabilities (ref. pg 8)

Accts 215.1 Retained Earnings agrees with Sched: Statement of Retained Earnings (ref pg 10) Line: Balance End of Year 215.1	-736584.00	-736584.00	OK	
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**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Accts 215.2 Donated Capital agrees with Sched: Statement of Retained Earnings (cont. 215.2) (ref pg 10) Line: Balance End of Year 215.2	2068486.00	2068486.00	OK	
Accts 224 Other Long Term Debt agrees with SUM Total Acct 224: Sched Long Term Debt (ref pg 16) Col d plus Bonds (ref pg 17) Col 4	0	0	OK	
Accts 232 Notes Payable agrees with Sched: Notes Payable (Accts 232 and 234) (ref pg 18) Line: Total Acct 232 col f	0	0	OK	
Accts 236 Taxes Accrued from Previous Year agrees with Sched: Taxes Accrued (Accts 236) (ref pg 18) Line: Beginning Balance	5580.00	5580.00	OK	
Accts 236 Taxes Accrued agrees with Sched: Taxes Accrued (Accts 236) (ref pg 18) Line: Ending Balance	6227.00	6227.00	OK	
Accts 237 Accrued Interest from Previous Year agrees with Sched: Accrued Interest (Accts 237) (ref pg 19) Line: Total 237 Balance Beginning of Year - Col b	29.00	29.00	OK	
Accts 237 Accrued Interest agrees with Sched: Accrued Interest (Accts 237) (ref pg 19) Line: Total 237 Balance End of Year -Col e	31.00	31.00	OK	
Accts 242 Misc. Current and Accrued Liabilities agrees with Sched: Misc current and Accrued Liabilities (Accts 242) (ref pg 19) Line: Total Miscellaneous and Current Accrued Liabilities	0	0	OK	
Accts 252 Advances for Construction Previous Year agrees with Sched: Advances for Contstruction (Accts 252) (ref pg 16) Line: Begining Balance	0	0	OK	
Accts 252 Advances for Construction agrees with Sched: Advances for Contstruction (Accts 252) (ref pg 16) Line: Total 252	0	0	OK	
Total Equity Capital and Liabilities agrees with Balance Sheet - Assets and Other Debits: Total Assets and Other Debits  Comparitive Operating Statement (ref pg 9)	1419187.00	1419187.00	OK	

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Accts 400 Operating Revenues agrees with Sched: Water Operating Revenue (Accts 400) (ref pg 21) Line: Total Water Operating Revenues - Col e	389023.00	389023.00	OK	
Accts 401 Operating Expenses agrees with Sched: Water Utility Expense Accounts (ref pg 22) Line: Total Accts (601-675) - Col c	376636.00	376636.00	OK	
Accts 408 Taxes Other than Income agrees with Sched: Taxes Accrued (Acct 236) (ref pg 18) Line: Total taxes Accrued	11818.00	11818.00	OK	
Accts 427 Interest Expense agrees with Sched: Accrued Interest (Acct 237) (ref pg 19) Line: Total Acct No 237 Col c - Interest Accrued	2143.00	2143.00	OK	
Net Income Before Contributions agrees with Sched: Statement of Retained Earnings (ref pg 10) Line: Balance Transferred from Income Before Contributions	-50868.00	-50868.00	OK	
Miscellaneous				
Accts 101 Utility Plant InService agrees with Sched: Water Utility Plant Accounts (ref pg 12) Line: Total Water Plant Col f - Current Year	2835524.00	2835524.00	OK	
The analysis of water utility plant accounts Cols c though f has been completed (Ref pg 12)				
The analysis of accumulated depreciation and amortization by primary account has been completed. (Ref pg 13)				
Schedule of Long Term Debt has been completed (ref pg 16)				
Schedule of Bond Maturities has been completed (ref pg 15)				
Schd Bond Maturities (ref page 17)Total Remaining Bonds Outstanding (Col 12) agrees with Acct 221 Bonds (ref page 17) Total Balance Outstanding at Close of Year (Col 4)	0	0	OK	

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Taxes collected (example: school tax, sales tax, franchise tax ) have been excluded from Operating Revenue ( Ref pg 21)				
The analysis of water utility expense has been completed (ref pg 22)				
The analysis of water operating revenue Cols c, d and e have been completed (ref pg 21)				
Schedule of Pumping and Purchased Water Statistics has been completed ( Ref pg 23)				
Sched Sales for Resale (ref pg 24) 466 Total Gal agrees with Sched Water Statistics (ref pg 25) Total Water Sales	0	0	OK	
Sched Pumping and Water Statistics - part one (ref pg 23) Line Total for the year Col Total (d) agrees with Sched Water Statistics (Ref pg 25) Line Total Produced and Purchased col Gallons	43790	43790	OK	
Sched Pumping and Water Statistics - part one (ref pg 23) Line Total for the Year Col Water Sold (e) agrees with Sched Water Statistics (ref pg 25) Line 14. Total Water Sales Col Gallons	32869	32869	OK	
Sched Water Statistics (ref Pg 25) Total Water Produced and Purchased > 0	43790	0	OK	
Schedule Water Statistics (ref pg 28) Lines 14,22 and 31 must equal Line 4	43790	43790	OK	
The Oath Page is Completed				
Have visited the Water Commissioner site. (Water Districts ONLY)				YES
Attest Commissioners listed on the Commissioner Schedule are correct for the report period and current commissioner details are up to date. (Water Districts ONLY)				YES

**25600 Montgomery County Water District #1 01/01/2022 - 12/31/2022**

**Upload supporting documents**

<b>Document</b>	<b>Description</b>	<b>Supports</b>
<a href="#">SD_25600_2022_1.pdf</a>	(Describe File)	Audit Report

## OATH

Commonwealth of Kentucky )  
 County of Montgomery ) ss:

Charles Steven Hall makes oath and says  
 (Name of Officer)

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

Montgomery 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, 2022, to and including December 31, 2022

Steve Hall  
 (Signature of Officer)

subscribed and sworn to before me, a Notary, in and for  
 the State and County named in the above this JUNE 02, 2023

(Apply Seal Here)

My Commission expires may 12, 2027

KYNP 72312 Dandra Newton  
 (Signature of officer authorized to administer oath)