

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Title Page**

	Name of Respondent	Addr Line 1	Addr Line 2	City	State	Zip
Water Districts/Associations						
Annual Report of						
Respondent	Cumberland County Water District	133 Lower River Street		Burkesville	KY	42717

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

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?		

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**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	A	
Compilation			
Review			
Date of Audit			12/31/2022
Please enclose a copy of the accountant's report with annual report.			

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Additional Requested Information

	Name	Electronic Info
Name of Utility and Web Address	Cumberland County Water District	cumberlandwater.com
Contact Name and Email Address	Matthew Dyer	ccwateroffice@yahoo.com

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Additional Information Required

Case Num	Date	Explain

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**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)

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**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.)

Cumberland County Water District

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

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

	<b>Name</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip</b>	<b>Phone</b>
Give the location, including street and number, and TELEPHONE NUMBER of the principal office in KY.						
principal office in KY	Cumberland County Water District	133 Lower River Street	Burkesville	KY	42717	(270) 864-3133
Give name, title, address and TELEPHONE NUMBER of the officer						
to whom correspondence concerning this report should be addressed.						
	Matthew Dyer, General Manager	133 Lower River Street	Burkesville	KY	42717	(270) 864-3133
Location where books are located	Cumberland County Water District					
Name of the Headquartered County	Cumberland					



20150 Cumberland County Water District 01/01/2023 - 12/31/2023

History-Date Organized (Ref Page: 4)

	Date
Date of Organization	11/29/1995

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

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	Cumberland County Water District was formed from the merger of Marrowbone and South Cumberland Water Districts. Both Districts were organized in compliance with Kentucky laws and KRS Chapter 74 and were exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code.
Date and Authority for each consolidation and each merger.	The consolidation of Marrowbone and South Cumberland Water Districts was completed on November 29, 1995. The merger was approved by an order entered on February 24, 1995. The Cumberland County Fiscal Court (by ordinance passed and adopted May 9, 1995) ratified the order of the Public Service Commission and established Cumberland County Water District with Chapter 74 of the Kentucky Revised Statutes. The merger passed and was adopted by an ordinance of the Cumberland County Water District on June 19, 1995.

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

History-Departments (Ref Page: 4)

List	
State whether respondent is a water district or association	Cumberland County Water District is a de jure water district. The commissioners are appointed by the local fiscal court.
Name all operating departments other than water	N/A

History - Counties (Ref Page: 5)

Cumberland

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

History - Number of Employees (Ref Page: 5)

		Count
Number of Full-time employees	8	
Number of Part-time employees	0	

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Contacts (Ref Page: 6)**

	<b>Title</b>	<b>Last Name</b>	<b>First Name</b>	<b>Bus. Addr.</b>	<b>Salary</b>	<b>Term Expires</b>	<b>County of Residence</b>
Person to send correspondence:	General Manager	Dyer	Matthew				
Person who prepared this report	CPA	Abner	Robert				
Managers							
	General Manager	Dyer	Matthew		\$0.00		

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Commissioners (Water Districts Only)**

Item Type either Yes or No

Have visited the Water Commissioner site using the link provided below.

Attest Commissioners listed below are correct for the report period and current commissioner details are up to date.

Title	First Name	Last Name	Appointment	TermExpires	County Of Residence	Salary
Director	Eric	Carver	1/1/2022	12/31/2024	Cumberland	1425.00
Director	Jay	Cary	4/1/2021	4/1/2023	Cumberland	1525.00
Director	Jay	Cary	4/1/2023	4/1/2025	Cumberland	1525.00
Vice Chairman	Garland	Hieneman	1/1/2022	12/31/2024	Cumberland	675.00
Chairman	Troy	Norris	1/1/2022	12/31/2024	Cumberland	1900.00
Chairman	J R	Thacker	12/31/2023	12/31/2024	Cumberland	0.00
Secretary	Mark	Vibbert	1/1/2022	4/1/2023	Cumberland	3025.00
Secretary	Mark	Vibbert	4/1/2023	4/1/2025	Cumberland	3025.00

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

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

	Previous Year	Current Year
<b>UTILITY PLANT</b>		
Utility Plant (101-106)	\$12,555,759.00	\$12,555,759.00
Less: Accumulated Depreciation and Amortization (108-110)	\$5,230,819.00	\$5,539,170.00
Net Plant	\$7,324,940.00	\$7,016,589.00
Utility Plant Acquisition Adjustments (Net) (114-115)		
Other Utility Plant Adjustments (116)		
Total Net Utility Plant	\$7,324,940.00	\$7,016,589.00
<b>OTHER PROPERTY AND INVESTMENTS</b>		
Nonutility Property (121)		
Less: Accumulated Depreciation and Amortization (122)		
Net Nonutility Property		
Investment in Associated Companies (123)		
Utility and Other Investments (124-125)		
Sinking Funds (126)		
Other Special Funds (127)		
Total Other Property and Investments		
<b>CURRENT AND ACCRUED ASSETS</b>		
Cash (131)	(\$6,734.00)	\$53,509.00
Special Deposits (132)	\$100,020.00	\$28,777.00
Other Special Deposits (133)		
Working Funds (134)		
Temporary Cash Investments (135)		
Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts (141-144)	\$170,595.00	\$211,432.00
Accounts Receivable from Associated Companies (145)		
Notes Receivable from Associated Companies (146)		
Materials and Supplies (151-153)	\$93,167.00	\$72,801.00
Stores Expense (161)		
Prepayments (162)	\$11,317.00	\$13,279.00
Accrued Interest and Dividends Receivable (171)		
Rents Receivable (172)		
Accrued Utility Revenues (173)		



**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

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

	Previous Year	Current Year
Misc. Current and Accrued Assets (174)	\$137,090.00	\$143,900.00
Total Current and Accrued Assets	\$505,455.00	\$523,698.00
<b>DEFERRED DEBITS</b>		
Unamortized Debt Discount and Expense (181)		
Extraordinary Property Losses (182)		
Preliminary Survey and Investigation Charges (183)		
Clearing Accounts (184)		
Temporary Facilities (185)		
Misc. Deferred Debits (186)		
Research and Development Expenditure (187)		
Total Deffered Debits		
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$7,830,395.00</b>	<b>\$7,540,287.00</b>

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Balance Sheet - Equity Capital and Liabilities (Ref Page: 9)**

	Previous Year	Current Year
<b>EQUITY CAPITAL</b>		
Appropriated Retained Earnings (214)		
Retained Earnings From Income before contributions (215.1)	(\$6,621,111.00)	(\$6,723,771.00)
Donated Capital (215.2)	\$9,456,914.00	\$9,547,789.00
<b>Total Equity Capital</b>	<b>\$2,835,803.00</b>	<b>\$2,824,018.00</b>
<b>LONG-TERM DEBT</b>		
Bonds (221)	\$2,460,000.00	\$2,408,000.00
Reaquired Bonds (222)		
Advances from Associated Companies (223)		
Other Long-Term Debt (224)	\$2,172,262.00	\$2,010,647.00
<b>Total Long Term Debt</b>	<b>\$4,632,262.00</b>	<b>\$4,418,647.00</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>		
Accounts Payable (231)	\$169,403.00	\$94,187.00
Notes Payable (232)		
Accounts Payable to Associated Co. (233)		
Notes Payable to Associated Co (234)		
Customer Deposits (235)	\$41,130.00	\$39,080.00
Accrued Taxes (236)	\$11,401.00	\$10,767.00
Accrued Interest (237)	\$26,748.00	\$41,350.00
Matured Long-Term Debt (239)		
Matured Interest (240)		
Tax Collections Payable (241)		
Misc. Current and Accrued Liabilities (242)	\$46,609.00	\$46,918.00
<b>Total Current and Accrued Liabilities</b>	<b>\$295,291.00</b>	<b>\$232,302.00</b>
<b>DEFFERRED CREDITS</b>		
Unamortized Premium on Debt (251)	\$67,039.00	\$65,320.00
Advances for Construction (252)		
Other Deferred Credits (253)		
<b>Total Deferred Credits</b>	<b>\$67,039.00</b>	<b>\$65,320.00</b>
<b>OPERATING RESERVES</b>		
Accumulated Provision For:		
Property Insurance (261)		

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Balance Sheet - Equity Capital and Liabilities (Ref Page: 9)

	Previous Year	Current Year
Injuries and Damages (262)		
Pensions and Benefits (263)		
Miscellaneous Operating Reserves (265)		
Total Operating Reserves		
Total Equity Capital and Liabilities	\$7,830,395.00	\$7,540,287.00

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Comparative Operating Statement (Ref Page: 11)**

	Previous Year	Current Year
<b>UTILITY OPERATING INCOME</b>		
Operating Revenues (400)	\$1,609,080.00	\$1,741,338.00
Operating Expenses (401)	\$1,465,244.00	\$1,412,193.00
Depreciation Expenses (403)	\$312,656.00	\$308,351.00
Amortization of Utility Plant Acquisition Adjustment (406)		
Amortization Expense (407)		
Taxes Other Than Income (408.10-408.13)	\$31,546.00	\$23,342.00
Utility Operating Expenses	\$1,809,446.00	\$1,743,886.00
Utility Operating Income	(\$200,366.00)	(\$2,548.00)
Income From Utility Plant Leased to Others (413)		
Gains (Losses) from Disposition of Utility Property (414)		
Total Utility Operating Income	(\$200,366.00)	(\$2,548.00)
<b>OTHER INCOME AND DEDUCTIONS</b>		
Revenues From Merchandising, Jobbing and contract work (415)		
Costs and Expenses of Merchandising, Jobbing and Contract Work (416)		
Interest and Dividend Income (419)	\$837.00	\$157.00
Allowance for funds Used During Constructions (420)		
Nonutility Income (421)		
Miscellaneous Nonutility Expenses (426)		
Total Other Income and Deductions	\$837.00	\$157.00
<b>TAXES APPLICABLE TO OTHER INCOME</b>		
Taxes Other Than Income (408.20)		
Total Taxes Applic. to Other Income		
<b>INTEREST EXPENSE</b>		
Interest Expense (427)	\$94,272.00	\$100,267.00
Amortization of Debt Discount and Exp. (428)		
Amortization of Premium on Debt (429)		
Total Interest Expense	\$94,272.00	\$100,267.00
<b>EXTRAORDINARY ITEMS</b>		
Extraordinary Income (433)		
Extraordinary Deductions (434)		

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Comparative Operating Statement (Ref Page: 11)

	Previous Year	Current Year
Total Extraordinary Items		
NET INCOME BEFORE CONTRIBUTIONS	(\$293,801.00)	(\$102,658.00)

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Statement of Retained Earnings (Ref Page: 12)**

Description	Total
Appropriated Retained earnings (214)	
(state balance and purpose of each appropriated amount at year end:)	
Total Appropriated Retained Earnings	
Retained Earnings From Income Before Contributions (215.1)	
Balance beginning of year	(\$6,621,111.00)
Balance transferred from Net Income Before Contributions (435)	(\$102,658.00)
Changes to account:	
Appropriations of Retained Earnings (436)	
Adjustments to Retained Earnings (439)	
(requires Commission approval prior to use):	
Credits	\$0.00
Debits	\$2.00
Balance End of Year	(\$6,723,771.00)

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Statement of Retained Earnings (cont. 215.2) (Ref Page: 12)**

Description	Tapping Fees	Grants	Other	Total
Donated Capital (215.2)				
Balance Beginning of the Year	\$846,814.00	\$5,234,278.00	\$3,375,822.00	\$9,456,914.00
Credits				
Proceeds from capital contributions (432)	\$90,875.00	\$0.00	\$0.00	\$90,875.00
Other Credits (explain)				
Debits (explain - requires Commission Approval)				
Balance End of Year	\$937,689.00	\$5,234,278.00	\$3,375,822.00	\$9,547,789.00

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Net Utility Plant (Accts. 101-106) (Ref Page: 13)

	Total
Utility Plant in Service (101)	\$12,555,759.00
Utility Plant Leased to Others (102)	
Property Held for Future Use (103)	
Utility Plant Purchased or Sold (104)	
Construction Work in Progress (105)	
Completed Construction Not Classified (106)	
Total Utility Plant	\$12,555,759.00



**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Accumulated Depreciation ( Acct. 108) (Ref Page: 13)**

Description	Total
Balance First of Year	\$5,230,819.00
Credit during year	
Accruals Charged to Account 108.1	\$308,351.00
Accruals Charged to Account 108.2	
Accruals Charged to Account 108.3	
Accruals Charged to Other Accounts (specify)	
(specify)	
Salvage Value Recovered on Plant Retired	
Other Credits	
(specify)	
Total Credits	\$308,351.00
Debits during year:	
Book Cost of Plant Retired	
Cost of Removal	
Other Debits	
(specify)	
Total Debits	
Balance at End of Year	\$5,539,170.00

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Water Utility Plant Accounts (Ref Page: 14)**

	Prev Year (c)	Additions (d)	Retirement (e)	Current Yr(f)	Intngble. Plant (g)	Supply & Pump.	Water Treatmnt.	Trans. and Distr.	General Plant
Organization (301)									
Franchises (302)									
Land and Land Rights (303)	\$55,313.00	\$0.00	\$0.00	\$55,313.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,313.00
Structures and Improvements (304)	\$233,837.00	\$0.00	\$0.00	\$233,837.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,837.00
Collecting and Impounding Reservoirs (305)	\$164,141.00	\$0.00	\$0.00	\$164,141.00	\$0.00	\$164,141.00	\$0.00	\$0.00	\$0.00
Lakes, Rivers and Other Intakes (306)									
Wells and Springs (307)									
Infiltration Galleries and Tunnels (308)									
Supply Mains (309)									
Power Generation Equipment (310)									
Pumping Equipment (311)	\$43,513.00	\$0.00	\$0.00	\$43,513.00	\$0.00	\$43,513.00	\$0.00	\$0.00	\$0.00
Water Treatment Equipment (320)	\$36,919.00	\$0.00	\$0.00	\$36,919.00	\$0.00	\$0.00	\$36,919.00	\$0.00	\$0.00
Distribution Reservoirs and Standpipes (330)									
Transmission and Distribution Mains (331)	\$11,014,592.00	\$0.00	\$0.00	\$11,014,592.00	\$0.00	\$0.00	\$0.00	\$11,014,592.00	\$0.00
Services (333)	\$62,287.00	\$0.00	\$0.00	\$62,287.00	\$0.00	\$0.00	\$0.00	\$62,287.00	\$0.00
Meters and Meter Installations (334)	\$221,990.00	\$0.00	\$0.00	\$221,990.00	\$0.00	\$0.00	\$0.00	\$221,990.00	\$0.00
Hydrants (335)									
Backflow Prevention Devices (336)									

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Water Utility Plant Accounts (Ref Page: 14)**

	Prev Year (c)	Additions (d)	Retirement (e)	Current Yr(f)	Intngble. Plant (g)	Supply & Pump.	Water Treatmnt.	Trans. and Distr.	General Plant
Other Plant and Misc. Equipment (339)	\$210,421.00	\$0.00	\$0.00	\$210,421.00	\$0.00	\$0.00	\$210,421.00	\$0.00	\$0.00
Office Furniture and Equip. (340)	\$62,445.00	\$0.00	\$0.00	\$62,445.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,445.00
Transportation Equipment (341)	\$370,066.00	\$0.00	\$0.00	\$370,066.00	\$0.00	\$0.00	\$0.00	\$0.00	\$370,066.00
Stores Equipment (342)									
Tools, Shop and Garage Equip (343)	\$40,997.00	\$0.00	\$0.00	\$40,997.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,997.00
Laboratory Equipment (344)									
Power Operated Equipment (345)	\$39,238.00	\$0.00	\$0.00	\$39,238.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Communication Equipment (346)									
Miscellaneous Equipment (347)									
Other Tangible Plant (348)									
<b>Total Water Plant</b>	<b>\$12,555,759.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,555,759.00</b>	<b>\$0.00</b>	<b>\$207,654.00</b>	<b>\$247,340.00</b>	<b>\$11,298,869.00</b>	<b>\$762,658.00</b>

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Analysis of Accumulated Depreciation and Amortization by Primary Acct (Ref Page: 15)**

	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)							
Franchises (302)							
Land and Land Rights (303)							
Structures and Improvements (304)	\$170,436.00		\$5,091.00	\$0.00	\$0.00	\$0.00	\$175,527.00
Collecting and Impounding Reservoirs (305)	\$156,392.00		\$1,792.00	\$0.00	\$0.00	\$0.00	\$158,184.00
Lake, River and Other Intakes (306)							
Wells and Springs (307)							
Infiltration Galleries and Tunnells (308)							
Supply Mains (309)							
Power Generating Equipment (310)							
Pumping Equipment (311)	\$36,557.00		\$1,776.00	\$0.00	\$0.00	\$0.00	\$38,333.00
Water Treatment Equipment (320)	\$36,919.00		\$0.00	\$0.00	\$0.00	\$0.00	\$36,919.00
Distributions Reservoirs and Standpipes (330)							
Transmission and Distribution Mains (331)	\$4,029,408.00		\$270,357.00	\$0.00	\$0.00	\$0.00	\$4,299,766.00
Services (333)	\$48,070.00		\$1,522.00	\$0.00	\$0.00	\$0.00	\$49,592.00
Meters and Meter Installations (334)	\$129,640.00		\$9,720.00	\$0.00	\$0.00	\$0.00	\$139,359.00
Hydrants (335)							
Backflow Prevention Devices (336)							
Other Plant and Miscellaneous Equipment (339)	\$171,270.00		\$5,576.00	\$0.00	\$0.00	\$0.00	\$176,846.00
Office Furniture and Equip. (340)	\$62,445.00		\$0.00	\$0.00	\$0.00	\$0.00	\$62,445.00
Transportation Equipment (341)	\$309,447.00		\$12,517.00	\$0.00	\$0.00	\$0.00	\$321,964.00
Stores Equipment (342)							

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Analysis of Accumulated Depreciation and Amortization by Primary Acct (Ref Page: 15)**

	<b>Balance Beg</b>	<b>Yr(c)</b>	<b>Cr-Chg Dep Exp(d)</b>	<b>Other Credits (e)</b>	<b>Charges-Plant Ret(f)</b>	<b>Other Charges (g)</b>	<b>Balance End Yr (h)</b>
Tools, Shop and Garage Equip (343)	\$40,997.00		\$0.00	\$0.00	\$0.00	\$0.00	\$40,997.00
Laboratory Equipment (344)							
Power Operated Equipment (345)	\$39,238.00		\$0.00	\$0.00	\$0.00	\$0.00	\$39,238.00
Communication Equipment (346)							
Miscellaneous Equipment (347)							
Other Tangible Plant (348)							
<b>Totals</b>	<b>\$5,230,819.00</b>		<b>\$308,351.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,539,170.00</b>

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Accumulated Amortization ( Acct. 110) (Ref Page: 16)**

Description	Total
Balance First of Year	
Credit during year	
Accruals Charged to Account 110.1	
Accruals Charged to Account 110.2	
Other Credits	
(specify)	
Total Credits	
Debits during year:	
Book Cost of Plant Retired	
Other Debits	
(specify)	
Total Debits	
Balance end of Year	

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Utility Plant Acquisition Adjustments (Accts. 114-115) (Ref Page: 16)

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

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Accounts and Notes Receivable - Net (Accts 141-144) (Ref Page: 18)**

Description	Total
Accounts and Notes Receivable	
Customer Accounts Receivable (141)	\$206,007.00
Other Accounts Receivable (142)	
Unbilled Accounts Receivable	\$73,924.00
Total Other Accounts Receivable	\$73,924.00
Notes Receivable (144)	
Total Notes Receivable	
Total Accounts and Notes Receivable	\$279,931.00
Accumulated Provision for Uncollectible Accounts (143)	
Balance First of Year	\$68,499.00
Add:	
Provision for uncollectibles for current year	
Collections of accountst previously written off	
Other	
(specify)	
Total Additions	
Deduct accounts written off during year:	
Other	
(specify)	
Total Deductions	
Balance end of Year	\$68,499.00
Total Accounts and Notes Receivable - Net	\$211,432.00



**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Investments and Special Funds (Ref Page: 17)**

Description (a)	Face or Par Value (b)	Year End Book Cost
Investment in Associated Companies (123)		
Total Investment in Associated Companies		
Utility Investments (124)		
Total Utility Investments		
Other Investments (125)		
Total Other Investments		
Sinking Funds (126)		
Total Sinking Funds		
Other Special Funds (127)		
Total Other Special Funds		

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Materials and Supplies (151-153) (Ref Page: 19)

	Total
Plant Materials and Supplies (151)	\$72,801.00
Merchandise (152)	
Other Materials and Supplies (153)	
Total Materials and Supplies	\$72,801.00

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Prepayments (Acct. 162) (Ref Page: 19)**

Description	Total
Prepaid Insurance	\$13,279.00
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	
Other Prepayments	
(Specify)	
Total Prepayments	\$13,279.00

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Miscellaneous Deferred Debits (Acct. 186) (Ref Page: 20)

	Total
Miscellaneous Deferred Debits (186)	
Deferred Rate Case Expense (186.1)	
Other Deferred Debits (186.2)	
Regulatory Assets (186.3)	
Total Miscellaneous Deferred Debits	

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Unamortized Debt Discount and Expense and Premium on Debt (Accts 181 and 251) (Ref Page: 20)**

Description	Amt Written Off during year	Year End Balance
Unamortized Debt Discount and Expense (181)		
Total Unamortized Debt Discount and Expense		
Unamortized Premium on Debt (251)		
Unamortized Bond Premium	\$0.00	\$65,320.00
Total Unamortized Premium on Debt	\$0.00	\$65,320.00

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Extraordinary Property Losses (Acct. 182) (Ref Page: 21)

Description	Total
Extraordinary Property Losses (182)	
(Specify)	
Total Extraordinary Property Losses	

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Advances for Construction (Acct. 252) (Ref Page: 21)

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

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Long Term Debt (Ref Page: 22)**

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)
Kentucky Rural Water Finance Corporation	10/19/2005	01/01/2031	4.5000	\$1,270.00	\$47,000.00
Kentucky Infrastructure Authority	10/15/2015	12/1/2036	0.7500	\$4,682.00	\$591,937.00
Ditchwitch			0.0000	\$0.00	\$6,710.00
Kentucky Rural Water Finance Corporation	1/1/2020	1/1/2049	4.2500	\$16,209.00	\$1,365,000.00
<b>Total</b>			0.0000	\$22,161.00	\$2,010,647.00



**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Bonds - Account 221 (Ref Page: 23)**

	<b>Par Value of Actual Issue (1)</b>	<b>Cash Realized on Actual Issue (2)</b>	<b>Par Val of Amt. Held by or for Respondent (3)</b>	<b>Actually Outstanding at Close of Year (4)</b>	<b>Interest During Year Accrued (5)</b>	<b>Interest During Year Actually Paid (6)</b>
	\$1,000,000.00	\$1,000,000.00	\$816,000.00	\$816,000.00	\$9,130.00	\$18,591.00
	\$487,000.00	\$487,000.00	\$421,500.00	\$421,500.00	\$5,782.00	\$11,715.00
	\$700,000.00	\$700,000.00	\$532,500.00	\$532,500.00	\$2,979.00	\$6,044.00
	\$560,000.00	\$560,000.00	\$638,000.00	\$638,000.00	\$5,949.00	\$12,084.00
<b>Total</b>	<b>\$2,747,000.00</b>	<b>\$2,747,000.00</b>	<b>\$2,408,000.00</b>	<b>\$2,408,000.00</b>	<b>\$23,840.00</b>	<b>\$48,434.00</b>

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Schedule of Bond Maturities (Ref Page: 23)**

Bond Numbers (7)	Maturity Date (8)	Interest Rate (9)	Principal Amt (10)	Amounts Paid (11)	Remaining Bonds Outstanding (12)
2011Series	2051	2.2500	\$856,500.00	\$20,500.00	\$816,000.00
2014Series	2053	2.7500	\$439,000.00	\$9,000.00	\$421,500.00
2018Series	2058	1.8750	\$663,500.00	\$9,500.00	\$532,500.00
2020Series		0.0000	\$551,000.00	\$13,000.00	\$638,000.00
Total			\$2,510,000.00	\$52,000.00	\$2,408,000.00

(The total of Column 12 must agree with the total of col 4)

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Notes Payable (Accts 232 and 234) (Ref Page: 24)**

Description	Nominal Date of Issue	Date of Maturity	Int. Rate	Int. Payment	Principal Amt Per Bal Sheet
Account 232 - Notes Payable					
Total Account 232					
Account 234 - Notes Payable to Associated Companies					
Total Account 234					

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Accounts Payable to Associated Companies (Acct. 233) (Ref Page: 24)

Description	Total
Show Payable to Each Associated Company Separately	
(Specify)	
Total	

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Taxes Accrued (Acct. 236) (Ref Page: 25)**

	<b>Total</b>
Balance First of Year	\$11,401.00
Accruals Charged:	
Utility regulatory assessment fees (408.10)	
Property taxes (408.11)	
Payroll taxes (employer`s portion) (408.12)	\$23,342.00
Other taxes and licenses (408.13)	
Taxes other than income, other income and deductions (408.20)	
<b>Total taxes accrued</b>	<b>\$23,342.00</b>
Taxes paid during year:	
Utility regulatory assessment fees (408.10)	
Property taxes (408.11)	
Payroll taxes (employer`s portion) (408.12)	\$23,976.00
Other taxes and licenses (408.13)	
Taxes other than income, other income and deductions (408.20)	
<b>Total Taxes Paid</b>	<b>\$23,976.00</b>
<b>Balance end of year</b>	<b>\$10,767.00</b>

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Accrued Interest (Account 237) (Ref Page: 25)**

Description of Debt (a)	Balance Beg of Year (b)	Interest Accrued(c)	Interest Paid (d)	Balance End of Year (e)
Long Term Debt:				
	\$26,748.00	\$100,267.00	\$85,665.00	\$41,350.00
	\$0.00	\$0.00	\$0.00	\$0.00
Notes Payable:				
	\$0.00	\$0.00	\$0.00	\$0.00
Customer Deposits:				
	\$0.00	\$0.00	\$0.00	\$0.00
Other				
	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Acct. No 237</b>	<b>\$26,748.00</b>	<b>\$100,267.00</b>	<b>\$85,665.00</b>	<b>\$41,350.00</b>

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Miscellaneous Current and Accrued Liabilities (Acct. 242) (Ref Page: 26)

	Description	Balance End Year
	Accrued Vacation, Retirement, Wages	\$46,918.00
Total Miscellaneous Current and Accrued Liabilities		\$46,918.00

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Regulatory Commission Expense( Acct 666 and 667) (Ref Page: 26)

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					



**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Water Operating Revenue (Ref Page: 27)**

	Beginning Year Customers	Year End Customers	Amount
Operating Revenues			
Unmetered Water Revenue (460)			
Metered Water Revenue (461)			
Sales to Residential Customers (461.1)	2,642	2,819	\$1,394,334.00
Sales to Commercial Customers (461.2)	75	93	\$94,352.00
Sales to Industrial Customers (461.3)	5	6	\$3,497.00
Sales to Public Authorities (461.4)	1	1	\$90,951.00
Sales to Multiple Family Dwellings (461.5)			
Sales through Bulk Loading Stations (461.6)			
<b>Total Metered Sales</b>	<b>2,723</b>	<b>2,919</b>	<b>\$1,583,134.00</b>
Fire Protection Revenue (462)			
Public Fire Protection (462.1)			
Private Fire Protection (462.2)			
<b>Total Fire Protection Revenue</b>			
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)			
<b>Total Sales of Water</b>	<b>2,723</b>	<b>2,919</b>	<b>\$1,583,134.00</b>
Other Water Revenues			
Guaranteed Revenues (469)			
Forfeited Discounts (470)			
Miscellaneous Service Revenues (471)			
Rents from Water Property (472)			
Interdepartments Rents (473)			
Other Water Revenues (474)			\$158,204.00
<b>Total Other Water Revenues</b>			<b>\$158,204.00</b>
<b>Total Water Operating Revenues</b>			<b>\$1,741,338.00</b>

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Water Utility Expense Accounts (Ref Page: 28)**

	<b>Current Year (c)</b>	<b>Supply and Exp-Op. (d)</b>	<b>Supply and Exp-Maint. (e)</b>	<b>Water Treatmnt. Exp-Op. (f)</b>	<b>Water Treatmnt Exp-Maint. (g)</b>	<b>Trans and Dist. Exp- Op (h)</b>	<b>Trans and Dist. Exp- Maint. (i)</b>	<b>Customer Accts Exp. (j)</b>	<b>Admin and Gen Exp.</b>
Salaries and Wages-Employees (601)	\$314,266.00	\$47,140.00	\$0.00	\$47,140.00	\$0.00	\$125,706.00	\$0.00	\$62,853.00	\$31,427.00
Salaries and Wages-Officers, Directors and Majority Stockholders (603)	\$8,451.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,451.00
Employee Pensions and Benefits (604)	\$20,393.00	\$3,059.00	\$0.00	\$3,059.00	\$0.00	\$8,157.00	\$0.00	\$4,079.00	\$2,039.00
Purchased Water (610)	\$483,574.00	\$483,574.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Power (615)	\$56,085.00	\$56,085.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fuel for Power Production (616)									
Chemicals (618)									
Materials and Supplies (620)	\$320,116.00	\$48,017.00	\$0.00	\$48,017.00	\$0.00	\$128,046.00	\$0.00	\$64,023.00	\$32,012.00
Contractual Services - Eng. (631)									
Contractual Services - Acct. (632)									
Contractual Services - Legal (633)									
Contractual Services - Management Fees (634)									
Contractual Serves - Water Testing (635)									
Contractual Services - Other (636)	\$49,395.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,395.00
Rental of Bld./Real Property (641)									

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Water Utility Expense Accounts (Ref Page: 28)**

	Current Year (c)	Supply and Exp- Op. (d)	Supply and Exp- Maint. (e)	Water Treatmnt. Exp-Op. (f)	Water Treatmnt Exp-Maint. (g)	Trans and Dist. Exp- Op (h)	Trans and Dist. Exp- Maint. (i)	Customer Accts Exp. (j)	Admin and Gen Exp.
Rental of Equipment (642)									
Transportation Expenses (650)	\$65,141.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,141.00	\$0.00	\$0.00	\$0.00
Insurance - Vehicle (656)									
Insurance - General Liability (657)									
Insurance - Worker's Compensation (658)									
Insurance - Other (659)	\$32,523.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,523.00
Advertising Expenses (660)									
Regulatory Commission Exp. - Amortization of Rate Case (666)									
-Other (667)	\$56,672.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,672.00
Water Resource Conservation Expense (668)									
Bad Debt (670)									
Miscellaneous Expenses (675)	\$5,577.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,577.00
<b>Total</b>	<b>\$1,412,193.00</b>	<b>\$637,875.00</b>	<b>\$0.00</b>	<b>\$98,216.00</b>	<b>\$0.00</b>	<b>\$327,050.00</b>	<b>\$0.00</b>	<b>\$130,955.00</b>	<b>\$218,096.00</b>

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Pumping and Water Statistics - part one (Ref Page: 29)**

	<b>Water Purchased For Resale (Omit 000' s) (b)</b>	<b>Water Pumped from Wells (Omit 000' s) (c)</b>	<b>Total Water Pumped and Purchased (Omit 000' s) (d)</b>	<b>Water Sold To Customers (Omit 000' s) (e)</b>
January	19,191	0	19,191	8,538
February	14,073	0	14,073	8,538
March	19,086	0	19,086	11,684
April	17,899	0	17,899	10,671
May	20,578	0	20,578	13,671
June	18,847	0	18,847	11,810
July	19,891	0	19,891	13,057
August	19,891	0	19,891	11,810
September	20,801	0	20,801	13,042
October	20,436	0	20,436	12,445
November	17,915	0	17,915	10,332
December	18,067	0	18,067	12,099
<b>Total for the year</b>	<b>226,675</b>	<b>0</b>	<b>226,675</b>	<b>137,697</b>

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Pumping and Water Statistics - part two (Ref Page: 29)

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)	

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Pumping and Water Statistics - part three (Ref Page: 29)

List

If water is purchased indicate the following:

Vendor Albany Municipal Water Waters and City of Burkesville, KY

Point of Delivery Albany Road Burkesville, KY 42717 and Burkesville, KY

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Pumping and Water Statistics - part four (Ref Page: 29)

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.		

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Sales For Resale (466) (Ref Page: 30)

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





**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Plant Statistics (Ref Page: 31)**

Give the following information	
Number of fire hydrants, by size	6 8" Hydrants; 34 6" Hydrants; 5 4" Hydrants; 30 3" Hydrants; 4 2" Hydrants
Number of private fire hydrants, by size	0 Private Hydrants
If produced whether water supply is river, impounded streams, well, springs, artificial lake, or collector well	All water is purchased
If produced whether supply is by gravity, pumping or a combination	N/A
Type, capacity, and elevation of reservoirs at overflow and ground level	N/A
Miles of main by size and kind	7.5 miles 8" AC; 3.64 miles 8" PVC; 69.68 miles 6" PVC; 112.36 miles 4" PVC; 104 miles 3" PVC; 10.5 miles 2" PVC; 0.09 miles 1 1/2" PVC; 1.84 miles 1" PVC; 1.8 miles 3/4" PVC; 3 miles Polyethylene
Types of filters: gravity or pressure, number of units and total rated in capacity in gal. per min.	N/A
Type of disinfectant, number of units and capacity in pounds per 24 hours	N/A
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	N/A
Quantity of fuel used: coal in lbs., gas in cu.ft., oil in gals., and electric in KWH	342,074 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	N/A
Capacity of clear well	N/A
Peak month, in gallons of water sold	May 2023 (13,670,500)
Peak day, in gallons of water sold	Unknown

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Plant Statistics - Part B (Ref Page: 31)

		Type
Choose one to indicate the type of Water Supply		Purchase

20150 Cumberland County Water District 01/01/2023 - 12/31/2023

Plant Statistics - Part C (Ref Page: 31)

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

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**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 101-106) agrees with Sched: Net Utility Plants Accts 101-106 (ref pg 13) Line: Total Utility Plant	12555759.00	12555759.00	OK	
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Accts 108-110 Acc. Depreciation and Amort. agrees with Sched: Analysis of Acc. Dep. and Amort. (ref pg 15) Line: Total 301-348 Col h	5539170.00	5539170.00	OK	
--	------------	------------	----	--

Accts 114-115 Utility Plant Acquisition Adjustments agrees with Sched: Utility Plant Acquisition Adjustments (ref pg 16) Line: Net Acquisition Adjustments (114-115)	0	0	OK	
---	---	---	----	--

Accts 123 Investment in Assoc. Companies agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: Total Investment in Associated Companies	0	0	OK	
--	---	---	----	--

Accts 124-125 Utility Investments agrees with Sched: Investments and Spec. Funds (ref pg 17) Sum of Lines: 124 Total Utility Investments and 125 Total Other Investments	0	0	OK	
---	---	---	----	--

Accts 126 Sinking Funds agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: 126 Total Sinking Funds	0	0	OK	
--	---	---	----	--

Accts 127 Other Special Funds agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: Total 127 Other Special Funds	0	0	OK	
--	---	---	----	--

Accts 141-144 Accounts and Notes Receivable agrees with Sched: Accts and Notes Receivable (ref pg 18) Line: Net Balance 141-144	211432.00	211432.00	OK	
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Accts 151-153 Material and Supplies agrees with Sched: Material and Supplies (ref pg 19) Line: Total 151-153	72801.00	72801.00	OK	
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**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Accts 162 Prepayments agrees with Sched: Prepayments (ref pg 19) Line: Total 162	13279.00	13279.00	OK	
Accts 181 Unamortized Debt Discount and Expense agrees with Sched: Unamortized Debt Discount and Exp. (ref pg 20) Line: Total 181	0	0	OK	
Accts 182 Extraordinary Prop. losses agrees with Sched: Extraordinary Property Losses (ref pg 21) Line: Total 182	0	0	OK	
Accts 186 Misc. Deferred Debits agrees with Sched: Misc. Deferred Debits (ref pg 20) Line: Total 186	0	0	OK	
Balance Sheet - Equity Capitol and Liabilities (ref. pg 9)				
Accts 214 Appropriated Retained Earnings agrees with Sched: Statement of Retained Earnings (ref pg 12) Line: Total Appropriated Retained Earnings 214	0	0	OK	
Accts 215.1 Retained Earnings from Income before Contributions with Sched: Statement of Retained Earnings (ref pg 12) Line: Balance End of Year 215.1	-6723771.00	-6723771.00	OK	
Accts 215.2 Donated Capital with Sched: Statement of Retained Earnings (cont. 215.2) (ref pg 12) Line: Balance End of Year 215.2	9547789.00	9547789.00	OK	
Accts 221 Bonds agrees with Sched: Account 221 (ref pg 23) Line: Total Outstanding Bonds Col 4	2408000.00	2408000.00	OK	
Accts 221 Bonds agrees with Sched: Schedule of Bond Maturities (ref pg 23) Line: Total Remaining Bonds (Col 12)	2408000.00	2408000.00	OK	
Accts 224 Other Long Term Debt agrees with Sched: Long Term Debt (ref pg 22) Line: Total Acct 224 col f	2010647.00	2010647.00	OK	
Accts 232 Notes Payable agrees with Sched: Notes Payable (Accts 232 and 234) (ref pg 24) Line: Total Acct 232	0	0	OK	

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Accts 233 Accounts Payable to Associated Co. agrees with Sched: Accounts Payable to Assoc. Companies (Accts 233) (ref pg 24) Line: Total Acct 233	0	0	OK	
Accts 234 Notes Payable agrees with Sched: Notes Payable (Accts 232 and 234) (ref pg 24) Line: Total Acct 234	0	0	OK	
Accts 236 Taxes Accrued Balance First of Year agrees with Sched: Taxes Accrued (Accts 236) (ref pg 25) Line: Beginning Balance	11401.00	11401.00	OK	
Accts 236 Taxes Accrued agrees with Sched: Taxes Accrued (Accts 236) (ref pg 25) Line: Ending Balance	10767.00	10767.00	OK	
Accts 237 Accrued Interest Balance from Prev Year agrees with Sched: Accrued Interest (Accts 237) (ref pg 25) Line: Total 237 Balance Beginning of Year -Col b	26748.00	26748.00	OK	
Accts 237 Accrued Interest agrees with Sched: Accrued Interest (Accts 237) (ref pg 25) Line: Total 237 Balance End of Year -Col e	41350.00	41350.00	OK	
Accts 242 Misc. Current and Accrued Liabilities agrees with Sched: Misc current and Accrued Liabilities (Accts 242) (ref pg 26) Line: Total Miscellaneous and Current Accrued Liabilities	46918.00	46918.00	OK	
Accts 251 Unamortized Premium on Debt agrees with Sched: Unamorted Debt Discount and Expense and Premium on Debt (Accts 181 - 251) (ref pg 20) Line: Total 251	65320.00	65320.00	OK	
Accts 252 Advances for Contruction agrees with Sched: Advances for Contstruction (Accts 252) (ref pg 21) Line: Total 252	0	0	OK	
Total Equity Capital and Liabilities agrees with Balance Sheet - Assets and Other Debits: Total Assets and Other Debits	7540287.00	7540287.00	OK	
Comparitive Operating Statement (ref pg 10)				

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Accts 400 Operating Revenues agrees with Sched: Water Operating Revenue (Accts 400) (ref pg 27) Line: Total Water Operating Revenues - Col e	1741338.00	1741338.00	OK	
Accts 401 Operating Expenses agrees with Sched: Water Utility Expense Accounts (ref pg 28) Line: Total Accts (601-675) - Col c	1412193.00	1412193.00	OK	
Accts 408.1 Taxes Other than Income agrees with Schedule Taxes Accrued (Acct 236) (ref pg 26) Sum of Accts 408.10 - 408.13	23342.00	23342.00	OK	
Sum of Accts 408.1 and 408.2 agrees with Sched: Taxes Accrued (Acct 236) (ref pg 25) Line: Total taxes Accrued	23342.00	23342.00	OK	
Accts 427 Interest Expense agrees with Sched: Accrued Interest (Acct 237) (ref pg 25) Line: Total Acct No 237 Col c - Interest Accrued	100267.00	100267.00	OK	
Net Income agrees with Sched: Retained Earnings (Acct 237) (ref pg 12) Line: Balance Transferred from Income (Acct 435)	-102658.00	-102658.00	OK	
Miscellaneous				
Schedule Net Utility Plant Accts 101 - 106 (ref pg 13) Utility Plant (101) agrees with Sched: Water Utility Plant Accounts (ref pg 14) Line: Total Water Plant Col f - Current Year	12555759.00	12555759.00	OK	
The analysis of water utility plant accounts Cols c though k has been completed (Ref pg 14)				
The analysis of accumulated depreciation and amortization by primary account has been completed. (Ref pg 14)				
Sched: Misc. Defferred Debits (Acct 186) Deferred Rate Case (Acct 186.1) agrees with Sched: Amort. of Rate Case (Acct 665 and 667) (ref pg 26) Line: Total Col c - Amt Transferred to 186.1	0	0	OK	
Schedule of Long Term Debt has been completed (ref pg 22)				



**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
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Schedule of Bond Maturities has been completed (ref pg 23)

Taxes collected (example: school tax, sales tax, franchise tax ) have been excluded from Operating Revenue ( Ref pg 29)

The analysis of water opertating revenue Cols c,d and e have been completed. (Ref pg 28)

The analysis of water utility expense accounts Cols c through k have been completed. (Ref pg 28)

Schedule of Pumping and Purchased Water Statistics has been completed ( Ref pg 29)

Sched Pumping and Water Statistics - part one (ref pg 29) Line Total for the year - Col Total (d) agrees with Sched Water Statistics (ref pg 30) Line 4. Total Produced and Purchased Col Gallons	226675	226675	OK	
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Sched Pumping and Water Statistics - part one (ref pg 29) Line Total for the year - Col Water Sold(e) agrees with Sched Water Statistics (ref pg 30) Line Total Water Sales Col Gallons	137697	137697	OK	
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Sched Sales for Resale (ref pg 30) 466 Total Gal agrees with Sched Water Statistics (ref pg 30) Total Water Sales	0	0	OK	
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Schedule Water Statistics (ref pg 30) Lines 14,22 and 31 must equal Line 4	226675	226675	OK	
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Have visited the Water Commissioner site. (Water Districts ONLY)

Attest Commissioners listed on the Commissioner Schedule are correct for the report period and current commissioner details are up to date. (Water Districts ONLY)

Oath Page Has been Completed

**20150 Cumberland County Water District 01/01/2023 - 12/31/2023**

**Upload supporting documents**

**Document**

**Description**

**Supports**

OATH

Commonwealth of Kentucky )  
County of Cumberland ) ss:  
\_\_\_\_\_ )

Matthew Dyer \_\_\_\_\_ makes oath and says  
(Name of Officer)

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

Cumberland 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, 2023 , to and including December 31, 2023


  
(Signature of Officer)

subscribed and sworn to before me, a Notary Public \_\_\_\_\_, in and for

the State and County named in the above this 28<sup>th</sup> of May 2024 \_\_\_\_\_

(Apply Seal Here)

My Commission expires 6-20-27 KYNP74277 \_\_\_\_\_

  
(Signature of officer authorized to administer oath)