

31700 Warren 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	Warren County Water District - Water Division	523 US Hwy 31W Bypass	PO Box 10180	Bowling Green	KY	42102

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Principal Payment and Interest Information

	Amount	Yes/No	PSC Case No.
Amount of Principal Payment During Calendar Year	\$564,947.19		
Is Principal Current?		Y	
Is Interest Current?		Y	
Has all long-term debt been approved by the Public Service Commission?		Y	

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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		12/31/2023
Please enclose a copy of the accountant's report with annual report.		

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Additional Requested Information

	Name	Electronic Info
Name of Utility and Web Address	Warren County Water District	www.warrenwater.com
Contact Name and Email Address	Jacob Cuarta	jacobc@warrenwater.com

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Additional Information Required

Case Num	Date	Explain

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)

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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.)

Warren County Water District - Water Division

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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	Warren County Water District - Water Division	523 US Hwy 31W Bypass	PO Box 10180	Bowling Green	KY	42102 (270) 842-0052
Give name, title, address and TELEPHONE NUMBER of the officer						
to whom correspondence concerning this report should be addressed.						
	Jacob Cuarta, General Manager	523 US Hwy 31W Bypass	PO Box 10180	Bowling Green	KY	42102 (270) 842-0052
Location where books are located	Warren County Water District	523 US Hwy 31W Bypass	PO Box 10180	Bowling Green	KY	42102
Name of the Headquartered County	Warren					

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History-Date Organized (Ref Page: 4)

		Date
Date of Organization		11/1/1964

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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	Richardsville-PSC 4927(1967)/Northside-KRS74.361-PSC5909(1973)/Westside-KRS 74.1200-PSC5909(1973)/Morgantown Road-PSC7186(1979)/Smiths Grove-PSC 7674(1980)	
Date and Authority for each consolidation and each merger.	See Above	

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History-Departments (Ref Page: 4)

List	
State whether respondent is a water district or association	Water District
Name all operating departments other than water	Warren County Water District - Water and Sewer Divisions

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History - Counties (Ref Page: 5)

Warren

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History - Number of Employees (Ref Page: 5)

	Count
Number of Full-time employees	73
Number of Part-time employees	2

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Contacts (Ref Page: 6)

	Title	Last Name	First Name	Bus. Addr.	Salary	Term Expires	County of Residence
Person to send correspondence:	General Manager	Cuarta	Jacob	523 US Hwy 31W Bypass, Bowling Green KY 42102			
Person who prepared this report	Accounting Supervisor	Lawrence	Rhonda	523 US Hwy 31W Bypass, Bowling Green KY 42102			
Managers							
	General Manager	Cuarta	Jaco	523 US Hwy 31W Bypass, Bowling Green KY 42102	\$117,507.30		
	Mgr of Finance/Admin	Peeples	Jeff	523 US Hwy 31W Bypass, Bowling Green KY 42102	\$103,376.70		
	Mgr of Engineering	Harbison	Clint	523 US Hwy 31W Bypass, Bowling Green KY 42102	\$102,575.06		

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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. The report should reflect that Thomas A. Donnelly is Chairman. His new term expires 03/31/2028.

Title	First Name	Last Name	Appointment	TermExpires	County Of Residence	Salary
Vice Chairman	Vince	Berta	5/31/2022	5/31/2026	Warren	6000.00
Vice Chairman	Thomas A.	Donnelly	3/31/2020	3/31/2024	Warren	6000.00
Treasurer	Dion	Houchins	10/12/2020	10/12/2024	Warren	6000.00
Secretary	R. Harvey	Johnston, III	4/22/2022	4/22/2026	Warren	6000.00
Chairman	Tim	Kanaly	10/19/2021	10/19/2025	Warren	6000.00

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

	Previous Year	Current Year
UTILITY PLANT		
Utility Plant (101-106)	\$151,909,384.32	\$167,538,840.04
Less: Accumulated Depreciation and Amortization (108-110)	\$53,763,018.01	\$55,427,823.76
Net Plant	\$98,146,366.31	\$112,111,016.28
Utility Plant Acquisition Adjustments (Net) (114-115)		
Other Utility Plant Adjustments (116)		
Total Net Utility Plant	\$98,146,366.31	\$112,111,016.28
OTHER PROPERTY AND INVESTMENTS		
Nonutility Property (121)		\$32,163.20
Less: Accumulated Depreciation and Amortization (122)		
Net Nonutility Property		\$32,163.20
Investment in Associated Companies (123)		
Utility and Other Investments (124-125)		
Sinking Funds (126)	\$797,062.65	\$738,502.78
Other Special Funds (127)	\$7,897,192.50	\$6,098,713.92
Total Other Property and Investments	\$8,694,255.15	\$6,869,379.90
CURRENT AND ACCRUED ASSETS		
Cash (131)	\$1,468,659.97	\$1,391,698.95
Special Deposits (132)		
Other Special Deposits (133)	\$2,150.00	\$3,850.00
Working Funds (134)	\$1,220.00	\$1,200.00
Temporary Cash Investments (135)		
Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts (141-144)	\$3,052,640.65	\$4,078,151.84
Accounts Receivable from Associated Companies (145)		
Notes Receivable from Associated Companies (146)		
Materials and Supplies (151-153)	\$1,520,899.85	\$2,716,267.82
Stores Expense (161)		
Prepayments (162)	\$90,009.72	\$96,326.93
Accrued Interest and Dividends Receivable (171)	\$25,591.48	\$22,677.57
Rents Receivable (172)		
Accrued Utility Revenues (173)		

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

	Previous Year	Current Year
Misc. Current and Accrued Assets (174)		
Total Current and Accrued Assets	\$6,161,171.67	\$8,310,173.11
DEFERRED DEBITS		
Unamortized Debt Discount and Expense (181)	\$24,067.32	\$18,578.00
Extraordinary Property Losses (182)		
Preliminary Survey and Investigation Charges (183)		
Clearing Accounts (184)	(\$20,587.26)	\$62,258.46
Temporary Facilities (185)		
Misc. Deferred Debits (186)	\$929,721.79	\$700,409.92
Research and Development Expenditure (187)		
Total Deffered Debits	\$933,201.85	\$781,246.38
TOTAL ASSETS AND OTHER DEBITS	\$113,934,994.98	\$128,071,815.67

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

	Previous Year	Current Year
EQUITY CAPITAL		
Appropriated Retained Earnings (214)		
Retained Earnings From Income before contributions (215.1)	\$28,382,114.36	\$28,047,494.75
Donated Capital (215.2)	\$68,246,191.49	\$80,180,163.39
Total Equity Capital	\$96,628,305.85	\$108,227,658.14
LONG-TERM DEBT		
Bonds (221)	\$954,000.00	\$928,000.00
Reaquired Bonds (222)		
Advances from Associated Companies (223)		
Other Long-Term Debt (224)	\$8,628,513.32	\$8,589,566.13
Total Long Term Debt	\$9,582,513.32	\$9,517,566.13
CURRENT AND ACCRUED LIABILITIES		
Accounts Payable (231)	\$2,468,196.25	\$4,157,212.74
Notes Payable (232)		
Accounts Payable to Associated Co. (233)		
Notes Payable to Associated Co (234)		
Customer Deposits (235)	\$1,207,344.10	\$1,254,829.49
Accrued Taxes (236)		
Accrued Interest (237)	\$95,695.78	\$111,355.45
Matured Long-Term Debt (239)		
Matured Interest (240)		
Tax Collections Payable (241)	\$153,853.87	\$164,248.04
Misc. Current and Accrued Liabilities (242)	\$1,616,210.10	\$1,818,325.36
Total Current and Accrued Liabilities	\$5,541,300.10	\$7,505,971.08
DEFFERRED CREDITS		
Unamortized Premium on Debt (251)	\$95,834.96	\$82,301.00
Advances for Construction (252)	\$2,010,201.71	\$2,145,206.80
Other Deferred Credits (253)	\$76,839.04	\$593,112.52
Total Deferred Credits	\$2,182,875.71	\$2,820,620.32
OPERATING RESERVES		
Accumulated Provision For:		
Property Insurance (261)		

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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	\$113,934,994.98	\$128,071,815.67

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Comparative Operating Statement (Ref Page: 11)

	Previous Year	Current Year
UTILITY OPERATING INCOME		
Operating Revenues (400)	\$15,723,198.26	\$16,538,675.41
Operating Expenses (401)	\$11,701,413.69	\$13,155,449.02
Depreciation Expenses (403)	\$4,283,988.00	\$3,763,349.00
Amortization of Utility Plant Acquisition Adjustment (406)		
Amortization Expense (407)		
Taxes Other Than Income (408.10-408.13)	\$23,623.68	\$20,979.77
Utility Operating Expenses	\$16,009,025.37	\$16,939,777.79
Utility Operating Income	(\$285,827.11)	(\$401,102.38)
Income From Utility Plant Leased to Others (413)		
Gains (Losses) from Disposition of Utility Property (414)	(\$7,360.68)	\$32,445.00
Total Utility Operating Income	(\$293,187.79)	(\$368,657.38)
OTHER INCOME AND DEDUCTIONS		
Revenues From Merchandising, Jobbing and contract work (415)		
Costs and Expenses of Merchandising, Jobbing and Contract Work (416)		
Interest and Dividend Income (419)	\$84,569.46	\$259,071.68
Allowance for funds Used During Constructions (420)		
Nonutility Income (421)	\$82,247.68	\$81,540.30
Miscellaneous Nonutility Expenses (426)		\$3,996.28
Total Other Income and Deductions	\$166,817.14	\$336,615.70
TAXES APPLICABLE TO OTHER INCOME		
Taxes Other Than Income (408.20)		
Total Taxes Applic. to Other Income		
INTEREST EXPENSE		
Interest Expense (427)	\$238,070.91	\$314,404.50
Amortization of Debt Discount and Exp. (428)	\$35,364.36	\$863.39
Amortization of Premium on Debt (429)	\$0.00	(\$12,689.96)
Total Interest Expense	\$273,435.27	\$302,577.93
EXTRAORDINARY ITEMS		
Extraordinary Income (433)		
Extraordinary Deductions (434)	\$0.00	

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Comparative Operating Statement (Ref Page: 11)

	Previous Year	Current Year
Total Extraordinary Items	\$0.00	
NET INCOME BEFORE CONTRIBUTIONS	(\$399,805.92)	(\$334,619.61)

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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	\$28,382,114.36
Balance transferred from Net Income Before Contributions (435)	(\$334,619.61)
Changes to account:	
Appropriations of Retained Earnings (436)	
Adjustments to Retained Earnings (439)	
(requires Commission approval prior to use):	
Credits	
Debits	
Balance End of Year	\$28,047,494.75

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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	\$22,945,305.51	\$13,648,887.47	\$31,651,998.51	\$68,246,191.49
Credits				
Proceeds from capital contributions (432)	\$1,766,519.94	\$466,383.39	\$9,701,068.57	\$11,933,971.90
Other Credits (explain)				
Debits (explain - requires Commission Approval)				
Balance End of Year	\$24,711,825.45	\$14,115,270.86	\$41,353,067.08	\$80,180,163.39

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

	Total
Utility Plant in Service (101)	\$155,675,954.24
Utility Plant Leased to Others (102)	
Property Held for Future Use (103)	
Utility Plant Purchased or Sold (104)	
Construction Work in Progress (105)	\$11,862,885.80
Completed Construction Not Classified (106)	
Total Utility Plant	\$167,538,840.04

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

Description	Total
Balance First of Year	\$53,763,018.01
Credit during year	
Accruals Charged to Account 108.1	
Accruals Charged to Account 108.2	
Accruals Charged to Account 108.3	\$3,998,444.45
Accruals Charged to Other Accounts (specify)	
(specify)	
Salvage Value Recovered on Plant Retired	
Other Credits	
(specify)	
Total Credits	\$3,998,444.45
Debits during year:	
Book Cost of Plant Retired	\$2,333,638.50
Cost of Removal	
Other Debits	
(specify)	\$0.00
Total Debits	\$2,333,638.50
Balance at End of Year	\$55,427,823.96

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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)	\$1,323,353.30	\$0.00	\$0.00	\$1,323,352.30	\$0.00	\$18,833.00	\$3,670.00	\$172,025.00	\$1,128,824.30
Structures and Improvements (304)	\$7,383,334.61	\$29,302.51	\$0.00	\$7,412,637.12	\$0.00	\$0.00	\$49,872.00	\$6,753,889.71	\$608,875.41
Collecting and Impounding Reservoirs (305)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lakes, Rivers and Other Intakes (306)									
Wells and Springs (307)	\$2,042.00	\$0.00	\$0.00	\$2,042.00	\$0.00	\$2,042.00	\$0.00	\$0.00	\$0.00
Infiltration Galleries and Tunnels (308)									
Supply Mains (309)									
Power Generation Equipment (310)									
Pumping Equipment (311)	\$2,649,951.00	\$495,324.21	\$898,431.00	\$2,246,844.21	\$0.00	\$2,246,844.21	\$0.00	\$0.00	\$0.00
Water Treatment Equipment (320)									
Distribution Reservoirs and Standpipes (330)	\$13,904,834.31	\$0.00	\$0.00	\$13,904,834.31	\$0.00	\$0.00	\$0.00	\$13,904,834.31	\$0.00
Transmission and Distribution Mains (331)	\$82,049,888.19	\$4,061,675.31	\$862,116.00	\$85,249,447.50	\$0.00	\$0.00	\$0.00	\$85,249,447.50	\$0.00
Services (333)	\$11,344,471.60	\$887,966.07	\$0.00	\$12,232,437.67	\$0.00	\$0.00	\$0.00	\$12,232,437.67	\$0.00
Meters and Meter Installations (334)	\$19,545,949.19	\$1,066,855.78	\$0.00	\$20,612,805.07	\$0.00	\$0.00	\$0.00	\$20,612,805.07	\$0.00
Hydrants (335)	\$5,599,038.69	\$361,464.89	\$0.00	\$5,960,503.58	\$0.00	\$0.00	\$0.00	\$5,960,503.58	\$0.00
Backflow Prevention Devices (336)									

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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)	\$3,288.00	\$0.00	\$0.00	\$3,288.00	\$0.00	\$0.00	\$0.00	\$3,288.00	\$0.00
Office Furniture and Equip. (340)	\$3,057,506.69	\$589,524.39	\$184,923.00	\$3,462,108.98	\$0.00	\$0.00	\$0.00	\$0.00	\$3,462,108.98
Transportation Equipment (341)	\$1,909,787.27	\$387,318.59	\$117,138.03	\$2,179,967.83	\$0.00	\$0.00	\$0.00	\$0.00	\$2,179,967.83
Stores Equipment (342)	\$40,879.79	\$0.00	\$0.00	\$40,879.79	\$0.00	\$0.00	\$0.00	\$0.00	\$40,879.79
Tools, Shop and Garage Equip (343)	\$380,982.24	\$83,609.40	\$116,314.00	\$348,277.64	\$0.00	\$0.00	\$0.00	\$0.00	\$348,277.64
Laboratory Equipment (344)	\$129.00	\$0.00	\$0.00	\$129.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129.00
Power Operated Equipment (345)	\$402,772.14	\$0.00	\$0.00	\$402,772.14	\$0.00	\$0.00	\$0.00	\$0.00	\$402,772.14
Communication Equipment (346)	\$447,382.57	\$0.00	\$153,755.48	\$293,627.09	\$0.00	\$0.00	\$0.00	\$0.00	\$293,627.09
Miscellaneous Equipment (347)	\$961.00	\$0.00	\$960.99	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01
Other Tangible Plant (348)									
Total Water Plant	\$150,046,551.59	\$7,963,041.15	\$2,333,638.50	\$155,675,954.24	\$0.00	\$2,267,719.21	\$53,542.00	\$144,889,230.84	\$8,465,462.19

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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)	\$1,867,625.00		\$216,343.00	\$0.00	\$0.00	\$0.00	\$2,083,968.00
Collecting and Impounding Reservoirs (305)							
Lake, River and Other Intakes (306)							
Wells and Springs (307)							
Infiltration Galleries and Tunnels (308)							
Supply Mains (309)							
Power Generating Equipment (310)							
Pumping Equipment (311)	\$1,571,635.34		\$133,962.00	\$0.00	\$898,431.00	\$0.00	\$807,166.34
Water Treatment Equipment (320)							
Distributions Reservoirs and Standpipes (330)	\$5,900,460.79		\$420,299.00	\$0.00	\$0.00	\$0.00	\$6,320,759.79
Transmission and Distribution Mains (331)	\$28,352,163.00		\$1,174,541.00	\$0.00	\$862,116.00	\$0.00	\$28,664,588.53
Services (333)	\$4,103,901.00		\$337,967.00	\$0.00	\$0.00	\$0.00	\$4,441,868.00
Meters and Meter Installations (334)	\$5,908,093.04		\$1,152,841.00	\$0.00	\$0.00	\$0.00	\$7,060,933.51
Hydrants (335)	\$1,485,656.00		\$114,119.00	\$0.00	\$0.00	\$0.00	\$1,599,775.00
Backflow Prevention Devices (336)							
Other Plant and Miscellaneous Equipment (339)	\$3,010.00		\$18.00	\$0.00	\$0.00	\$0.00	\$3,028.00
Office Furniture and Equip. (340)	\$2,502,052.00		\$192,297.00	\$0.00	\$184,923.00	\$0.00	\$2,509,426.00
Transportation Equipment (341)	\$1,252,602.77		\$193,093.45	\$0.00	\$117,138.03	\$0.00	\$1,328,558.19
Stores Equipment (342)	\$40,901.00		\$0.00	\$0.00	\$0.00	\$0.00	\$40,901.00

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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)
Tools, Shop and Garage Equip (343)	\$248,788.00		\$20,607.00	\$0.00	\$116,314.00	\$0.00	\$153,081.00
Laboratory Equipment (344)	\$129.00		\$0.00	\$0.00	\$0.00	\$0.00	\$129.00
Power Operated Equipment (345)	\$187,438.07		\$21,106.80	\$0.00	\$0.00	\$0.00	\$208,544.87
Communication Equipment (346)	\$337,602.00		\$21,250.00	\$0.00	\$153,755.48	\$0.00	\$205,096.52
Miscellaneous Equipment (347)	\$961.00		\$0.00	\$0.00	\$960.99	\$0.00	\$0.01
Other Tangible Plant (348)							
Totals	\$53,763,018.01		\$3,998,444.25	\$0.00	\$2,333,638.50	\$0.00	\$55,427,823.76

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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	

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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	

31700 Warren 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)	\$1,614,934.49
Other Accounts Receivable (142)	
Accounts Receivable - Butler County Water System, Inc.	\$267,652.79
Accounts Receivable - Warren County Water District - Sewer Division	\$412,215.50
Accounts Receivable - Simpson County Water District	\$187,660.42
Accounts Receivable - Rochester Dam Regional Water Commission	\$1,161.54
Accounts Receivable - Warren County Fiscal Court	\$86,557.49
Accounts Receivable - Inter-Modal Transportation Authority (ITA)	\$949,501.95
Accounts Receivable - Rental/Lease Income	\$514,105.34
Accounts Receivable - Other	\$32,362.32
Total Other Accounts Receivable	\$2,451,217.35
Notes Receivable (144)	
Total Notes Receivable	
Total Accounts and Notes Receivable	\$4,066,151.84
Accumultated Provision for Uncollectible Accounts (143)	
Balance First of Year	(\$12,000.00)
Add:	
Provision for uncollectibles for current year	\$20,960.28
Collections of accountst previously written off	\$15,246.25
Other	
(specify)	
Total Additions	\$36,206.53
Deduct accounts written off during year:	
Other	
(specify)	\$36,206.53
Total Deductions	\$36,206.53
Balance end of Year	(\$12,000.00)
Total Accounts and Notes Receivable - Net	\$4,078,151.84

31700 Warren 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)		
KRWFC, Series 2013B	\$0.00	\$176,181.49
KRWFC, Series 2016B	\$0.00	\$200,882.63
KRWFC, Series 2021A	\$0.00	\$186,753.93
KRWFC, Series 2022D	\$0.00	\$114,889.05
KIA, Series 2020	\$0.00	\$12,569.68
USDA, Series 2005A	\$0.00	\$47,226.00
Total Sinking Funds	\$0.00	\$738,502.78
Other Special Funds (127)		
Depreciation Funds	\$0.00	\$3,245,557.61
Large Meter Replacement	\$0.00	\$300,000.00
Construction Funds	\$0.00	\$926,294.06
Letter of Credit (KEDFA)	\$0.00	\$356,862.25
Customer Deposits	\$0.00	\$1,270,000.00
Total Other Special Funds	\$0.00	\$6,098,713.92

31700 Warren County Water District 01/01/2023 - 12/31/2023

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

	Total
Plant Materials and Supplies (151)	\$2,716,267.82
Merchandise (152)	
Other Materials and Supplies (153)	
Total Materials and Supplies	\$2,716,267.82

31700 Warren County Water District 01/01/2023 - 12/31/2023

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

Description		Total
Prepaid Insurance		\$72,826.65
Prepaid Rents		
Prepaid Interest		
Prepaid Taxes		
Other Prepayments		
(Specify)	Prepaid Postage	\$23,500.28
Total Prepayments		\$96,326.93

31700 Warren 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)	\$700,409.92
Regulatory Assets (186.3)	
Total Miscellaneous Deferred Debits	\$700,409.92

31700 Warren 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)		
Unamortized Debt Issuance Costs	\$1,398.32	\$0.00
KRWFC, Series 2013B	\$844.00	\$1,335.00
KRWFC, Series 2016B	\$1,192.00	\$3,711.00
KRWFC, Series 2021A	\$2,055.00	\$13,532.00
Total Unamortized Debt Discount and Expense	\$5,489.32	\$18,578.00
Unamortized Premium on Debt (251)		
KRWFC, Series 2016B	\$1,973.00	\$6,139.00
KRWFC, Series 2021A	\$11,560.96	\$76,162.00
Total Unamortized Premium on Debt	\$13,533.96	\$82,301.00

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

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

31700 Warren County Water District 01/01/2023 - 12/31/2023

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

	Total
Balance First of Year	\$2,010,201.71
Add credits during year	\$687,456.20
Deduct charges during year	\$552,451.11
Balance end of year	\$2,145,206.80

31700 Warren 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)
KRWFC, Series 2013B	2/27/2013	02/01/2028	2.9250	\$18,892.14	\$583,771.24
KRWFC, Series 2016G	05/12/2016	01/01/2030	2.2500	\$37,921.90	\$1,250,000.00
KIA, Series 2020	06/16/2020	12/01/2040	3.0000	\$54,693.22	\$1,770,414.89
KRWFC, Series 2021A	06/08/2021	12/31/2039	4.2500	\$43,655.21	\$1,370,000.00
KRWFC, Series 2022D	10/27/2022	08/01/2024	3.5000	\$104,698.96	\$3,615,380.00
Total			0.0000	\$259,861.43	\$8,589,566.13

31700 Warren County Water District 01/01/2023 - 12/31/2023

Bonds - Account 221 (Ref Page: 23)

	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)
	\$1,250,000.00	\$0.00	\$0.00	\$928,000.00	\$39,539.61	\$19,819.61
Total	\$1,250,000.00	\$0.00	\$0.00	\$928,000.00	\$39,539.61	\$19,819.61

31700 Warren 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)
2005A	1/1/2044	4.2500	\$928,000.00	\$0.00	\$928,000.00
Total			\$928,000.00	\$0.00	\$928,000.00

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

31700 Warren 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					

31700 Warren 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	

31700 Warren County Water District 01/01/2023 - 12/31/2023

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

	Total
Balance First of Year	
Accruals Charged:	
Utility regulatory assessment fees (408.10)	\$20,979.77
Property taxes (408.11)	
Payroll taxes (employer`s portion) (408.12)	
Other taxes and licenses (408.13)	
Taxes other than income, other income and deductions (408.20)	
Total taxes accrued	\$20,979.77
Taxes paid during year:	
Utility regulatory assessment fees (408.10)	\$20,979.77
Property taxes (408.11)	
Payroll taxes (employer`s portion) (408.12)	
Other taxes and licenses (408.13)	
Taxes other than income, other income and deductions (408.20)	
Total Taxes Paid	\$20,979.77
Balance end of year	\$0.00

31700 Warren 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:				
Bonds - Series 2005A, USDA	\$20,272.50	\$39,539.61	\$39,992.50	\$19,819.61
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Loan - Series 2022D. KRWFC	\$23,725.95	\$104,696.96	\$82,990.26	\$45,432.65
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Loan - Series 2013B, KRWFC	\$9,149.75	\$18,892.14	\$19,997.59	\$8,044.30
Loan - Series 2016G, KRWFC	\$17,218.75	\$37,921.90	\$39,468.75	\$15,671.90
Loan - Series 2020 KIA (Morgantown Rd)	\$4,623.08	\$54,693.22	\$54,890.26	\$4,426.04
	\$0.00	\$0.00	\$0.00	\$0.00
Loan - Series 2021A, KRWFC	\$20,705.75	\$43,655.21	\$46,400.01	\$17,960.95
Notes Payable:				
Customer Deposits:				
	\$0.00	\$15,005.46	\$15,005.46	\$0.00
Other				
Total Acct. No 237	\$95,695.78	\$314,404.50	\$298,744.83	\$111,355.45

31700 Warren County Water District 01/01/2023 - 12/31/2023

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

Description	Balance End Year
Misc Pay - Lease Liability	\$32,163.20
Misc Pay - United Way Withholdings	\$12,550.15
Misc Pay - Holidays	\$38,558.38
Misc Pay - Sick Leave	\$48,138.37
Misc Pay - Emergency Leave Fund	\$30,696.83
Misc Pay - Annual Leave	\$472,626.01
Misc Pay - Other	\$7,897.71
Misc Pay - OPEB Liability	\$1,139,228.00
Misc Pay - Arbitrage	\$36,466.71
	\$0.00
Total Miscellaneous Current and Accrued Liabilities	\$1,818,325.36

31700 Warren 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					

31700 Warren 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)	29,722	31,278	\$10,017,937.33
Sales to Commercial Customers (461.2)	2,427	2,404	\$2,774,927.42
Sales to Industrial Customers (461.3)	59	63	\$2,971,463.15
Sales to Public Authorities (461.4)			
Sales to Multiple Family Dwellings (461.5)			
Sales through Bulk Loading Stations (461.6)			
Total Metered Sales	32,208	33,745	\$15,764,327.90
Fire Protection Revenue (462)			
Public Fire Protection (462.1)	125	128	\$161,466.05
Private Fire Protection (462.2)			
Total Fire Protection Revenue	125	128	\$161,466.05
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)			
Total Sales of Water	32,333	33,873	\$15,925,793.95
Other Water Revenues			
Guaranteed Revenues (469)			
Forfeited Discounts (470)			\$207,918.87
Miscellaneous Service Revenues (471)			\$267,537.50
Rents from Water Property (472)			\$136,825.17
Interdepartments Rents (473)			
Other Water Revenues (474)			\$599.92
Total Other Water Revenues			\$612,881.46
Total Water Operating Revenues			\$16,538,675.41

31700 Warren 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.
Salaries and Wages-Employees (601)	\$1,761,748.50	(\$0.24)	\$0.00	\$0.00	\$0.00	\$399,953.10	\$351,391.79	\$528,040.75	\$482,363.10
Salaries and Wages-Officers, Directors and Majority Stockholders (603)	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
Employee Pensions and Benefits (604)	\$1,019,198.89	\$0.00	\$0.00	\$0.00	\$0.00	\$223,549.17	\$197,111.60	\$296,059.64	\$302,478.48
Purchased Water (610)	\$8,149,608.72	\$8,149,608.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Power (615)	\$542,510.24	\$527,615.97	\$0.00	\$0.00	\$0.00	\$12,518.37	\$0.00	\$2,375.90	\$0.00
Fuel for Power Production (616)									
Chemicals (618)									
Materials and Supplies (620)	\$347,273.40	\$0.00	\$0.00	\$0.00	\$0.00	\$37,130.41	\$261,520.43	\$17,514.45	\$31,108.11
Contractual Services - Eng. (631)									
Contractual Services - Acct. (632)	\$14,533.25	\$1,816.62	\$1,816.65	\$0.00	\$0.00	\$1,816.65	\$1,816.65	\$3,633.34	\$3,633.34
Contractual Services - Legal (633)	\$16,921.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,921.77
Contractual Services - Management Fees (634)									
Contractual Serves - Water Testing (635)	\$40,008.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,008.00	\$0.00	\$0.00	\$0.00
Contractual Services - Other (636)	\$732,860.52	\$0.00	\$0.00	\$0.00	\$0.00	\$10,534.54	\$178,648.62	\$224,862.11	\$318,815.25
Rental of Bld./Real Property (641)	\$57,450.34	\$4,924.33	\$0.00	\$0.00	\$0.00	\$18,876.55	\$0.00	\$28,725.13	\$4,924.33

31700 Warren 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)	\$252,662.57	\$68.51	\$0.00	\$0.00	\$0.00	\$92,310.10	\$84,096.75	\$67,918.74	\$8,268.46
Insurance - Vehicle (656)	\$44,217.68	\$11.99	\$0.00	\$0.00	\$0.00	\$16,154.90	\$14,717.51	\$11,886.24	\$1,447.04
Insurance - General Liability (657)	\$72,306.09	\$11,568.98	\$0.00	\$0.00	\$0.00	\$49,168.13	\$0.00	\$5,784.49	\$5,784.49
Insurance - Worker's Compensation (658)	\$9,843.15	\$0.00	\$0.00	\$0.00	\$0.00	\$2,158.98	\$1,903.65	\$2,859.27	\$2,921.26
Insurance - Other (659)	\$2,842.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,842.50
Advertising Expenses (660)									
Regulatory Commission Exp.									
- Amortization of Rate Case (666)									
-Other (667)									
Water Resource Conservation Expense (668)									
Bad Debt (670)	\$20,960.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,960.28	\$0.00
Miscellaneous Expenses (675)	\$55,503.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,243.49	\$50,259.63
Total	\$13,155,449.02	\$8,695,614.88	\$1,816.65	\$0.00	\$0.00	\$904,178.90	\$1,091,207.00	\$1,215,863.83	\$1,246,767.76

31700 Warren County Water District 01/01/2023 - 12/31/2023

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

	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	282,258	0	282,258	235,407
February	274,929	0	274,929	224,199
March	259,950	0	259,950	215,372
April	250,502	0	250,502	212,842
May	272,661	0	272,661	235,332
June	316,121	0	316,121	281,712
July	331,175	0	331,175	293,371
August	321,500	0	321,500	283,648
September	325,692	0	325,692	290,534
October	325,940	0	325,940	292,574
November	291,389	0	291,389	259,791
December	261,671	0	261,671	224,544
Total for the year	3,513,788	0	3,513,788	3,049,326

31700 Warren 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)	13,584	6/5/2023
Minimum Gallons pumped by all methods in any one day (Omit 000`s)	6,949	12/24/2023

31700 Warren 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	Bowling Green Municipal Utilities
Point of Delivery	8

31700 Warren 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
<p>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</p>		
<p>to provide daily and monthly. If unlimited then list "unlimited" otherwise list in thousands of gallons.</p>		

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

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

31700 Warren County Water District 01/01/2023 - 12/31/2023

Water Statistics (Ref Page: 30)

Description	Gallons (Omit 000` s)	Percent
1. Water Produced, Purchased and Distributed		
2. Water Produced		
3. Water Purchased	3,513,788	
4. Total Produced and Purchased	3,513,788	
6. Water Sales:		
7. Residential	1,670,791	
8. Commercial	574,888	
9. Industrial	803,647	
10. Bulk Loading Stations		
11. Wholesale		
12. Public Authorities		
13. Other Sales (explain)		
14. Total Water Sales	3,049,326	
16. Other Water Used		
17. Utility/water treatment plant		
18. Wastewater plant		
19. System flushing	19,236	
20. Fire department	898	
21. Other Usage (explain)		
22. Total Other Water Used	20,134	
24. Water Loss		
25. Tank Overflows		
26. Line Breaks	2,208	
27. Line Leaks	439,465	
28. Excavation Damages	186	
29. Theft		
30. Other Loss (Explain)	2,469	Busted meter bottoms yokes cutoffs and regulators
31. Total Water Loss	444,328	
Note: Line 14 + Line 22 + Line 31 must equal Line 4		
Water Loss Percentage		

31700 Warren County Water District 01/01/2023 - 12/31/2023

Water Statistics (Ref Page: 30)

Description	Gallons (Omit 000` s)	Percent
Line 31 divided by Line 4		12.6453

31700 Warren County Water District 01/01/2023 - 12/31/2023

Plant Statistics (Ref Page: 31)

Give the following information	
Number of fire hydrants, by size	2"=44 + 4.5"=62 + 5.25"=2,890
Number of private fire hydrants, by size	128
If produced whether water supply is river, impounded streams, well,springs,artificial lake,or collector well	Water is purchased from Bowling Green Municipal Utilities.
If produced whether supply is by gravity, pumping or a combination	Water is purchased from Bowling Green Municipal Utilities.
Type, capacity, and elevation of reservoirs at overflow and ground level	See attached uploaded file.
Miles of main by size and kind	See attached uploaded file.
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	N/A
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	Peak Month - Total gallons sold in July 2023 was 293,370,737.
Peak day, in gallons of water sold	Peak Day - Total gallons sold on 6/5/23 was 13,584,378.

31700 Warren 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

31700 Warren 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	Combination	

31700 Warren County Water District 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
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.				YES
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	167538840.04	167538840.04	OK	
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	55427823.76	55427823.76	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	738502.78	738502.78	OK	
Accts 127 Other Special Funds agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: Total 127 Other Special Funds	6098713.92	6098713.92	OK	
Accts 141-144 Accounts and Notes Receivable agrees with Sched: Accts and Notes Receivable (ref pg 18) Line: Net Balance 141-144	4078151.84	4078151.84	OK	
Accts 151-153 Material and Supplies agrees with Sched: Material and Supplies (ref pg 19) Line: Total 151-153	2716267.82	2716267.82	OK	

31700 Warren 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	96326.93	96326.93	OK	
Accts 181 Unamortized Debt Discount and Expense agrees with Sched: Unamortized Debt Discount and Exp. (ref pg 20) Line: Total 181	18578.00	18578.00	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	700409.92	700409.92	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	28047494.75	28047494.75	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	80180163.39	80180163.39	OK	
Accts 221 Bonds agrees with Sched: Account 221 (ref pg 23) Line: Total Outstanding Bonds Col 4	928000.00	928000.00	OK	
Accts 221 Bonds agrees with Sched: Schedule of Bond Maturities (ref pg 23) Line: Total Remaining Bonds (Col 12)	928000.00	928000.00	OK	
Accts 224 Other Long Term Debt agrees with Sched: Long Term Debt (ref pg 22) Line: Total Acct 224 col f	8589566.13	8589566.13	OK	
Accts 232 Notes Payable agrees with Sched: Notes Payable (Accts 232 and 234) (ref pg 24) Line: Total Acct 232	0	0	OK	

31700 Warren 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	0	0	OK	
Accts 236 Taxes Accrued agrees with Sched: Taxes Accrued (Accts 236) (ref pg 25) Line: Ending Balance	0	0.0000	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	95695.78	95695.78	OK	
Accts 237 Accrued Interest agrees with Sched: Accrued Interest (Accts 237) (ref pg 25) Line: Total 237 Balance End of Year -Col e	111355.45	111355.45	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	1818325.36	1818325.36	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	82301.00	82301.00	OK	
Accts 252 Advances for Contruction agrees with Sched: Advances for Contstruction (Accts 252) (ref pg 21) Line: Total 252	2145206.80	2145206.80	OK	
Total Equity Capital and Liabilities agrees with Balance Sheet - Assets and Other Debits: Total Assets and Other Debits	128071815.67	128071815.67	OK	
Comparitive Operating Statement (ref pg 10)				

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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	16538675.41	16538675.41	OK	
Accts 401 Operating Expenses agrees with Sched: Water Utility Expense Accounts (ref pg 28) Line: Total Accts (601-675) - Col c	13155449.02	13155449.02	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	20979.77	20979.77	OK	
Sum of Accts 408.1 and 408.2 agrees with Sched: Taxes Accrued (Acct 236) (ref pg 25) Line: Total taxes Accrued	20979.77	20979.77	OK	
Accts 427 Interest Expense agrees with Sched: Accrued Interest (Acct 237) (ref pg 25) Line: Total Acct No 237 Col c - Interest Accrued	314404.50	314404.50	OK	
Net Income agrees with Sched: Retained Earnings (Acct 237) (ref pg 12) Line: Balance Transferred from Income (Acct 435)	-334619.61	-334619.61	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	155675954.24	155675954.24	OK	
The analysis of water utility plant accounts Cols c though k has been completed (Ref pg 14)				Yes
The analysis of accumulated depreciation and amortization by primary account has been completed. (Ref pg 14)				Yes
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)				Yes

31700 Warren County Water District 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Schedule of Bond Maturities has been completed (ref pg 23)				Yes
Taxes collected (example: school tax, sales tax, franchise tax) have been excluded from Operating Revenue (Ref pg 29)				Yes
The analysis of water opertating revenue Cols c,d and e have been completed. (Ref pg 28)				Yes
The analysis of water utility expense accounts Cols c through k have been completed. (Ref pg 28)				Yes
Schedule of Pumping and Purchased Water Statistics has been completed (Ref pg 29)				Yes
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	3513788	3513788	OK	
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	3049326	3049326	OK	
Sched Sales for Resale (ref pg 30) 466 Total Gal agrees with Sched Water Statistics (ref pg 30) Total Water Sales	0	0	OK	
Schedule Water Statistics (ref pg 30) Lines 14,22 and 31 must equal Line 4	3513788	3513788	OK	
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. The report should reflect that Thomas A. Donnelly is Chairman. His new term expires 03/31/2028.
Oath Page Has been Completed				Yes

31700 Warren County Water District 01/01/2023 - 12/31/2023

Upload supporting documents

Document	Description	Supports
SD_31700_2023_1.pdf	Miles of Main	Plant Statistics
SD_31700_2023_2.pdf	Reservoirs	Plant Statistics
SD_31700_2023_3.pdf	2023 Audit	Audit Report

OATH

Commonwealth of Kentucky)
) ss:
County of Warren)

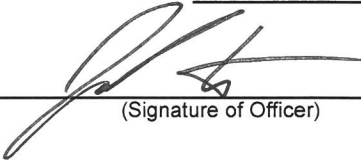
Jacob Cuarta makes oath and says
(Name of Officer)

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


Warren County Water District
(Exact legal title or name of respondent)

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

January 1, 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 27th day of March, 2024

My Commission expires November 29, 2027

(Signature of officer authorized to administer oath)

