

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Title Page

Name of Respondent	Addr Line 1	Addr Line 2	City	State	Zip
Water Companies					
Annual Report of					
Respondent	Water Service Corporation of Kentucky	500 W Monroe St	CHicago	IL	60661

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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?		

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Services Performed by Independent CPA

Yes/No	A/C/R
Are your financial statements examined by a Certified Public Accountant?	
Enter Y for Yes or N for No	Y
If yes, which service is performed?	
Enter an X on each appropriate line	
Audit	x
Compilation	x
Review	x
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	Water Service Corporation of Kentucky	Contact Name and Email Address
Contact Name and Email Address	Nick Schoenfelder	nick.schoenfelder@nexuswg.com

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)

History-Legal Name (Ref Page: 4)

Exact name of utility making this report.

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

Water Service Corporation of Kentucky

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History-Location (Ref Page: 4)

	Name	Address		City	State	Zip	Phone
Give the location including city,street and number of Executive Office							
Executive Office	Water Service Corporation of Kentucky	500 W Monroe St.	Suite 3600	Chicago	IL		(773) 835-1967
Give the location,including street and number, and TELEPHONE NUMBER of the principal office in KY.							
principal office in KY	Water Service Corporation of Kentucky	102 Water Plant Road		Middlesboro	KY	40965	(606) 248-2306
Name and address of the principal officer within Kentucky							
	Colby Wilson	102 Water Plant Road		Middlesboro	KY		(606) 248-2306
Give name, title, address and TELEPHONE NUMBER of the officer							
to whom correspondence concerning this report should be addressed.							
	Nick Schoenfelder	500 W Monroe St.	Suite 3600	Chicago	IL	60661	(773) 835-1967
Location of books and records	Nick Schoenfelder	500 W Monroe St.	Suite 3600	Chicago	IL	60661	

History-Date Organized (Ref Page: 4)

	Date
Date of Organization	1965

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History-Laws of Organization (Ref Page: 4)

List

Under the laws of what Government, State or Territory organized? (If more than one, name all. Give State of Kentucky reference to each statute and ammendments thereof)

If a consolidated or merged company, name all contigent and all merged companies. Give reference Corix (now Nexus) - Candian parent Company of Water Service Corporation of Kentucky to charters or general laws governing each, and all amendments of same

Date and Authority for each consolidation and each merger.

State whether respondent is a C corporation, an S corporation, a joint stock association, a firm or C Corporation partnership, or an individual

If a reorganized company, give name of original corporation, refer to laws udner which it was organized and the occasion for reorg.

Name all operating departments other than water.

General Information - Counties (Ref Page: 5)

Bell, Hickman

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General Information - Number of Employees (Ref Page: 5)

	Count
Number of Full-time employees	19
Number of Part-time employees	

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Contacts (Ref Page: 6)

	Title	Last Name	First Name	Bus. Addr.	Salary
Person to send correspondence:	Senior FP&A Analyst	Schoenfelder	Nick	500 W Monroe St #3600 Chicago IL	
Person who prepared this report	Senior FP&A Analyst	Schoenfelder	Nick	500 W Monroe St #3600 Chicago IL	
Officers and Managers					
	President	Kersey	Justin	500 W Monroe St #3600 Chicago IL	\$0.00
	Treasurer	Andrejko	James	500 W Monroe St #3600 Chicago IL	\$0.00
	Secretary	Hofmeister	Matthew	500 W Monroe St #3600 Chicago IL	\$0.00
	Assistant Secretary	Labor	Kevin	500 W Monroe St #3600 Chicago IL	\$0.00
	Vice President	Wilson	Colby	102 Water PLant road Middlesboro KY	\$0.00

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Contacts - 5 percent Voting Securities (Ref Page: 6)

Last Name	First Name	Percent Ownership	Bus. Address	Salary
Report every coporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:				
Corix US		100.0000	1188 W Georgia St #1160 Vancouver, BCV6E 4A2 Canada	\$0.00

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

	Previous Year	Current Year
UTILITY PLANT		
Utility Plant (101-106)	\$13,906,443.00	\$14,465,800.43
Less: Accumulated Depreciation and Amortization (108-110)	\$7,065,118.00	\$7,480,490.62
Net Plant	\$6,841,325.00	\$6,985,309.81
Utility Plant Acquisition Adjustments (Net) (114-115)	(\$109,815.00)	(\$106,154.43)
Other Utility Plant Adjustments (116)		
Total Net Utility Plant	\$6,731,510.00	\$6,879,155.38
OTHER PROPERTY AND INVESTMENTS		
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		
CURRENT AND ACCRUED ASSETS		
Cash (131)	\$183,792.00	\$492,962.47
Special Deposits (132)	\$6,100.00	\$6,100.00
Other Special Deposits (133)		
Working Funds (134)		
Temporary Cash Investments (135)		
Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts (141-144)	\$915,101.00	\$936,709.60
Accounts Receivable from Associated Companies (145)	\$42,151.00	(\$128,845.46)
Notes Receivable from Associated Companies (146)		
Materials and Supplies (151-153)		\$11,559.25
Stores Expense (161)		
Prepayments (162)		
Accrued Interest and Dividends Receivable (171)		
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)	\$149,814.00	
Total Current and Accrued Assets	\$1,296,958.00	\$1,318,485.86
DEFERRED DEBITS		
Unamortized Debt Discount and Expense (181)		
Extraordinary Property Losses (182)		
Preliminary Survey and Investigatino Charges (183)	\$3,500.00	\$3,500.00
Clearing Accounts (184)		
Temporary Facilities (185)		
Misc. Deferred Debits (186)	\$1,063,955.00	\$1,036,728.92
Research and Develpment Expenditure (187)		
Accumulated Deferred Income Taxes (190)		
Total Deffered Debits	\$1,067,455.00	\$1,040,228.92
TOTAL ASSETS AND OTHER DEBITS	\$9,095,923.00	\$9,237,870.16

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

	Previous Year	Current Year
EQUITY CAPITAL		
Common Stock Issued (201)	\$1,000.00	\$1,000.00
Preferred Stock Issued (204)		
Capital stock Subscribed (202,205)		
Capital Stock Liability for Conversion (203,206)		
Premium on Capital Stock (207)		
Reduction in Par or Stated Value of Capital Stock (209)		
Gain on Resale or Cancellation of Reacquired Capital Stock (210)		
Other Paid-In Capital (211)	\$2,834,076.00	\$2,834,076.00
Discount on Capital Stock (212)		
Capital Stock Expense (213)		
Retained Earnings (214-215)	\$10,289.00	(\$98,802.94)
Reqcquired Capital Stock (216)		
Propietary Capital (Proprietorship and Partnership Only) (218)		
Total Equity Capital	\$2,845,365.00	\$2,736,273.06
LONG-TERM DEBT		
Bonds (221)		
Reaquired Bonds (222)		
Advances from Associated Companies (223)		
Other Long-Term Debt (224)		
Total Long Term Debt		
CURRENT AND ACCRUED LIABILITIES		
Accounts Payable (231)	\$1,415,696.00	\$1,602,153.84
Notes Payable (232)		
Accounts Payable to Associated Co. (233)	\$3,443,359.00	\$3,602,639.28
Notes Payable to Associated Co (234)		
Customer Deposits (235)	\$55,719.00	\$63,328.70
Accrued Taxes (236)	\$138,964.00	\$145,915.46
Accrued Interest (237)	\$364.00	\$1,690.49
Accrued Dividends (238)		
Matured Long-Term Debt (239)		
Mature Interest (240)		

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

	Previous Year	Current Year
Tax Collections Payable (241)		
Misc. Current and Accrued Liabilities (242)		
Total Current and Accrued Liabilities	\$5,054,102.00	\$5,415,727.77
DEFERRED CREDITS		
Unamortized Premium on Debt (251)		
Advances for Construction (252)		
Other Deferred Credits (253)	\$71,224.00	\$1,394.92
Accumulated Deferred Investment Tax Credits (255)		
Total Deferred Credits	\$71,224.00	\$1,394.92
OPERATING RESERVES		
Property Insurance Reserve (261)		
Injuries and Damages Reserve (262)		
Pensions and Benefits Reserve (263)		
Miscellaneous Operating Reserves (265)		
Total Operating Reserves		
CONTRIBUTIONS IN AID OF CONSTRUCTION		
Contributions In Aid of Construction (271)	\$407,766.00	\$422,312.40
Tap-on Fees - Customers		
Federal Grants in Aid of Const.		
Other		
Accumulated Amortization of Contributions in Aid of Construction (272)	(\$159,163.00)	(\$169,796.19)
Total C.I.A.C	\$248,603.00	\$252,516.21
ACCUMULATED DEFERRED INCOME TAXES		
Accumulated Deferred Income Taxes - Accelerated Depreciation (281)	\$876,629.00	\$831,958.20
Accumulated Deferred Income Taxes - Liberalized Depreciation (282)		
Accumulated Deferred Income Taxes - Other (283)		
Total Accumulated Deferred Income Taxes	\$876,629.00	\$831,958.20
Total Equity Capital and Liabilities	\$9,095,923.00	\$9,237,870.16

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Comparative Operating Statement (Ref Page: 11)

	Previous Year	Current Year
UTILITY OPERATING INCOME		
Operating Revenues (400)	\$3,276,585.00	\$3,597,096.59
Operating Expenses (401)	\$2,703,115.00	\$3,047,392.98
Depreciation Expenses (403)	\$336,716.00	\$340,478.48
Amortization of Utility Plant Acquisition Adjustment (406)	(\$3,660.00)	(\$3,660.49)
Amortization Expense (407)		
Taxes Other Than Income (408.10-408.13)	\$137,780.00	\$176,101.78
Income Taxes (409.1)	\$38,637.00	\$250.00
Deferred Federal Income Taxes (410.10)	(\$2,836.00)	\$7,249.00
Deferred State Income Taxes (410.11)	\$28,794.00	(\$29.00)
Deferred Local Income Taxes (410.12)		
Provision for Deferred Income Taxes Credit (411.10)		
Investment Tax Credits Deferred to Future Periods (412.10)		
Investment Tax Credits Restored to Operating Income (412.11)		
Utility Operating Expenses	\$3,238,546.00	\$3,567,782.75
Utility Operating Income	\$38,039.00	\$29,313.84
Income From Utility Plant Leased to Others (413)		
Gains (Losses) from Disposition of Utility Property (414)		\$2,029.34
Total Utility Operating Income	\$38,039.00	\$31,343.18
OTHER INCOME AND DEDUCTIONS		
Revenues From Merchandising, Jobbing and Contract Work (415)		
Costs and Expenses of Merchandising, Jobbin and Contract Work (416)		
Interest and Dividend Income (419)		
Allowance for funds Used During Constructions (420)	\$1,855.00	\$4,155.86
Nonutility Income (421)		
Miscellaneous Nonutility Expenses (426)		
Total Other Income and Deductions	\$1,855.00	\$4,155.86
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		
Taxes Other Than Income (408.20)		
Income Taxes (409.20)		
Provision for Deferred Income Taxes (410.20)		

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Comparative Operating Statement (Ref Page: 11)

	Previous Year	Current Year
Provision for Deferred Income Taxes Credit (411.20)		
Investment Tax Credits - Net (412.20)		
Investment Tax Credits Restored to Nonoperating INcome (412.21)		
Total Taxes Applic. to Other Income		
INTEREST EXPENSE		
Interest Expense (427)	\$134,528.00	\$144,871.75
Amortization of Debt Discount and Exp. (428)		
Amortization of Premium on Debt (429)		
Total Interest Expense	\$134,528.00	\$144,871.75
EXTRAORDINARY ITEMS		
Extraordinary Income (433)		
Extraordinary Deductions (434)	(\$4,813.00)	\$0.00
Income Taxes,Extraordinary Items		
Total Extraordinary Items	(\$4,813.00)	\$0.00
NET INCOME	(\$99,447.00)	(\$109,372.71)

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Statement of Retained Earnings (Ref Page: 13)

Description	Total
Appropriated Retained earnings (214)	
(state balance and purpose of each appropriated amount at year end:)	
Total Appropriated Retained Earnings	
Unappropriated Retained Earnings (215)	
Balance beginning of year	\$10,569.77
Balance Transferred from Income (435)	(\$109,372.71)
Appropriations of Retained Earnings (436)	
Total Appropriations of Retained Earnings	
Dividends Declared:	
Preferred Stock Dividends Declared (437)	
Common Stock Dividends Declared (438)	
Total Dividends Declared	
Adjustments to Retained Earnings (439)	
(requires Commission approval prior to use):	
Credits	
Total Credits	
Debits	
Total Debits	
Balance end of Year	(\$98,802.94)
Total Retained Earnings	(\$98,802.94)

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Utility Plant (Accts. 101-106) (Ref Page: 14)

	Total
Utility Plant in Service (101)	\$14,070,573.61
Utility Plant Leased to Others (102)	
Property Held for Future Use (103)	
Utility Plant Purchased or Sold (104)	
Construction Work in Progress (105)	\$406,927.16
Completed Construction Not Classified (106)	(\$11,700.34)
Total Utility Plant	\$14,465,800.43

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Water Utility Plant Accounts (Ref Page: 15)

	End of Prev Year	Additions (d)	Retirement (e)	End of Current	Intngble. Plant (g)	Supply & Pump.	Water Treatmnt.	Trans. and Distr.	General Plant
Organization (301)	\$164,394.00	\$0.00	\$0.00	\$164,394.00	\$164,394.00	\$0.00	\$0.00	\$0.00	\$0.00
Franchises (302)	\$0.00								
Land and Land Rights (303)	\$20,044.00	\$0.00	\$0.00	\$20,044.00	\$0.00	\$20,044.00	\$0.00	\$0.00	\$0.00
Structures and Improvements (304)	\$833,300.00	(\$27,949.00)	\$0.00	\$805,351.00	\$0.00	\$805,351.00	\$0.00	\$0.00	\$0.00
Collecting and Impounding Reservoirs (305)									
Lakes, Rivers and Other Intakes (306)									
Wells and Springs (307)	\$477,485.00	\$0.00	\$0.00	\$477,485.00	\$0.00	\$477,485.00	\$0.00	\$0.00	\$0.00
Infiltration Galleries and Tunnels (308)									
Supply Mains (309)	\$23,207.00	\$168,686.00	\$0.00	\$191,893.00	\$0.00	\$191,893.00	\$0.00	\$0.00	\$0.00
Power Generation Equipment (310)									
Pumping Equipment (311)	\$897,449.00	\$15,176.00	\$0.00	\$912,626.00	\$0.00	\$912,626.00	\$0.00	\$0.00	\$0.00
Water Treatment Equipment (320)	\$1,186,929.00	\$374.00	\$0.00	\$1,187,302.00	\$0.00	\$0.00	\$1,187,302.00	\$0.00	\$0.00
Distribution Reservoirs and Standpipes (330)	\$546,503.00	\$2,077.00	\$0.00	\$548,580.00	\$0.00	\$0.00	\$0.00	\$548,580.00	\$0.00
Transmission and Distribution Mains (331)	\$3,712,974.00	\$22,335.00	\$0.00	\$3,735,309.00	\$0.00	\$0.00	\$0.00	\$3,735,309.00	\$0.00
Services (333)	\$1,184,138.00	\$39,911.00	\$0.00	\$1,224,049.00	\$0.00	\$0.00	\$0.00	\$1,224,049.00	\$0.00
Meters and Meter Installations (334)	\$1,490,011.00	\$101,912.00	\$0.00	\$1,591,923.00	\$0.00	\$0.00	\$0.00	\$1,591,923.00	\$0.00
Hydrants (335)	\$498,712.00	\$0.00	\$0.00	\$498,712.00	\$0.00	\$0.00	\$0.00	\$498,712.00	\$0.00
Backflow Prevention Devices (336)	\$418.00	\$0.00	\$0.00	\$418.00	\$0.00	\$0.00	\$0.00	\$418.00	\$0.00

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Water Utility Plant Accounts (Ref Page: 15)

	End of Prev Year	Additions (d)	Retirement (e)	End of Current	Intngble. Plant (g)	Supply & Pump.	Water Treatmnt.	Trans. and Distr.	General Plant
Other Plant and Misc. Equipment (339)	\$128,428.00	(\$128,195.00)	\$0.00	\$233.00	\$0.00	\$0.00	\$0.00	\$233.00	\$0.00
Office Furniture and Equip. (340)	\$1,251,209.00	\$213,664.00	\$0.00	\$1,464,874.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,464,874.00
Transportation Equipment (341)	\$467,036.00	\$43,998.00	\$0.00	\$511,035.00	\$0.00	\$0.00	\$0.00	\$0.00	\$511,035.00
Stores Equipment (342)	\$1,855.00	\$9,955.00	\$0.00	\$11,810.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,810.00
Tools, Shop and Garage Equip (343)	\$346,950.00	\$5,886.00	\$0.00	\$352,836.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,836.00
Laboratory Equipment (344)	\$110,637.00	\$0.00	\$0.00	\$110,637.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110,637.00
Power Operated Equipment (345)	\$75,103.00	\$0.00	\$0.00	\$75,103.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,103.00
Communication Equipment (346)	\$110,917.00	\$2,775.00	\$0.00	\$113,692.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,692.00
Miscellaneous Equipment (347)		\$2,209.00	\$0.00	\$2,209.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,209.00
Other Tangible Plant (348)	\$69,978.00	\$83.00	\$0.00	\$70,059.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,059.00
Total Water Plant	\$13,597,677.00	\$472,896.00	\$0.00	\$14,070,574.00	\$164,394.00	\$2,407,399.00	\$1,187,302.00	\$7,599,225.00	\$2,712,253.00

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Analysis of Accumulated Depreciation and Amortization by Primary Acct (Ref Page: 16)

	Balance Beginning Of	Credits - Charges to Dep.	Other Credits (e)	Charges - Plant	Other Charges (g)	Balance End of Year (h)
Organization (301)	\$49,305.00	\$6,576.00	\$0.00	\$0.00	\$0.00	\$55,881.00
Franchises (302)						
Land and Land Rights (303)						
Structures and Improvements (304)	\$357,068.00	\$23,607.00	\$58,360.00	\$0.00	\$0.00	\$439,035.00
Collecting and Impounding Reservoirs (305)						
Lake, River and Other Intakes (306)						
Wells and Springs (307)	\$207,650.00	\$15,916.00	\$0.00	\$0.00	\$0.00	\$223,566.00
Supply Mains (309)	\$2,211.00	\$3,061.00	\$0.00	\$0.00	\$0.00	\$5,272.00
Power Generation Equipment (310)						
Pumping Equipment (311)	\$322,082.00	\$45,066.00	(\$1,449.00)	\$0.00	\$0.00	\$365,699.00
Water Treatment Equipment (320)	\$466,985.00	\$43,174.00	\$0.00	\$0.00	\$0.00	\$510,159.00
Distributions Reservoirs and Standpipes (330)	\$357,957.00	\$12,180.00	(\$20.00)	\$0.00	\$0.00	\$370,117.00
Transmission and Distribution Mains (331)	\$1,562,805.00	\$59,560.00	(\$56.00)	\$0.00	\$0.00	\$1,622,309.00
Services (333)	\$808,973.00	\$30,155.00	(\$396.00)	\$0.00	\$0.00	\$838,732.00
Meters and Meter Installatinos (334)	\$861,988.00	\$35,516.00	(\$1,279.00)	\$0.00	\$0.00	\$896,225.00
Hydrants (335)	\$145,152.00	\$9,469.00	\$0.00	\$0.00	\$0.00	\$154,621.00
Backflow Prevention Devices (336)	(\$94.00)	\$10.00	\$0.00	\$0.00	\$0.00	(\$83.00)
Other Plant and Miscellaneous Equipment (339)	\$83,537.00	\$6.00	(\$53,529.00)	\$0.00	\$0.00	\$30,014.00
Office Furniture and Equip. (340)	\$1,088,708.00	\$9,219.00	\$62,532.00	\$0.00	\$0.00	\$1,160,459.00
Transportation Equipment (341)	\$437,319.00	\$14,368.00	\$12.00	\$0.00	\$0.00	\$451,699.00
Stores Equipment (342)	\$347.00	\$350.00	\$3.00	\$0.00	\$0.00	\$700.00
Tools, Shop and Garage Equip (343)	\$208,939.00	\$19,002.00	\$12.00	\$0.00	\$0.00	\$227,953.00

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Analysis of Accumulated Depreciation and Amortization by Primary Acct (Ref Page: 16)

	Balance Beginning Of	Credits - Charges to Dep.	Other Credits (e)	Charges - Plant	Other Charges (g)	Balance End of Year (h)
Laboratory Equipment (344)	\$33,385.00	\$6,322.00	\$0.00	\$0.00	\$0.00	\$39,707.00
Power Operated Equipment (345)	(\$1,339.00)	\$5,397.00	\$0.00	\$0.00	\$0.00	\$4,058.00
Communication Equipment (346)	\$72,141.00	\$9,501.00	\$2,680.00	\$0.00	\$0.00	\$84,323.00
Miscellaneous Equipment (347)	\$0.00	\$547.00	(\$501.00)	\$0.00	\$0.00	\$46.00
Other Tangible Plant (348)	\$0.00	\$2,002.00	(\$2,002.00)	\$0.00	\$0.00	(\$1.38)
Totals	\$7,065,119.00	\$351,004.00	\$64,368.00	\$0.00	\$0.00	\$7,480,490.62

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Accumulated Amortization (Acct. 110) (Ref Page: 17)

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: 17)

Description	Total
Acquisition Adjustments (114)	
(specify)	(\$106,154.43)
Total Plant Acquisition Adjustments	(\$106,154.43)
Accumulated Amortization (115)	
(specify)	
Total Accumulated Amortization	
Net Aquisition Adjustments	(\$106,154.43)

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Investments and Special Funds (123-127) (Ref Page: 18)

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		

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Accounts and Notes Receivable - Net (Accts 141-144) (Ref Page: 19)

Description	Total
Accounts and Notes Receivable	
Customer Accounts Receivable (141)	\$1,053,599.30
Other Accounts Receivable (142)	
	\$10,500.00
Total Other Accounts Receivable	\$10,500.00
Notes Receivable (144)	
Total Notes Receivable	
Total Accounts and Notes Receivable	\$1,064,099.30
Accumulated Provision for Uncollectible Accounts (143)	
Balance First of Year	\$173,037.92
Add:	
Provision for uncollectibles for current year	(\$45,648.22)
Collections of accountst previously written off	
Other	
(specify)	
Total Additions	(\$45,648.22)
Deduct accounts written off during year:	
Other	
(specify)	\$0.00
Total Accounts written off	
Balance end of Year	\$127,389.70
Total Accounts and Notes Receivable - Net	\$936,709.60

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Materials and Supplies (151-153) (Ref Page: 20)

	Total
Plant Materials and Supplies (151)	\$11,559.25
Merchandise (152)	
Other Materials and Supplies (153)	
Total Materials and Supplies	\$11,559.25

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Prepayments (Acct. 162) (Ref Page: 20)

Description	Total
Prepaid Insurance	
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	
Other Prepayments	
(Specify)	
Total Prepayments	

6000800 Water Service Corporation of Kentucky 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)	\$215,292.98
Other Deferred Debits (186.2)	\$821,435.94
Regulatory Assets (186.3)	
Total Miscellaneous Deferred Debits	\$1,036,728.92

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Unamortized Debt Discount and Expense and Premium on Debt (Accts 181 - 251) (Ref Page: 21)

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)		
Total Unamortized Premium on Debt		

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

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

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Accumulated Deferred Income Taxes (Acct 190) (Ref Page: 21)

	Total
Accumulated Deferred Income Taxes (Acct. 190):	
Federal (190.1)	
State (190.2)	
Local (190.3)	
Total Accumulated Deferred Income Taxes	

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Advances for Construction (Acct. 252) (Ref Page: 22)

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

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Capital Stock (Accts. 201-204) (Ref Page: 22)

	Num of Shares	Value
COMMON STOCK		
Par or stated value per share		\$1.00
Shares authorized	1,000	
Shares issued and outstanding		
Total par value of stock issued		\$1,000.00
Dividends declared per share for year		
PREFERRED STOCK		
Par or stated value per share		
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year		

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Long Term Debt (Ref Page: 23)

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

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Bonds - Account 221 (Ref Page: 24)

Par Value of Actual Issue	Cash Realized on Actual	Par Value of Amt. Held	Outstanding at Year End	Interest Accrued (5)	Interest Paid (6)
Total					

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Schedule of Bond Maturities (Ref Page: 24)

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

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Notes Payable (Accts 232 and 234) (Ref Page: 25)

Description (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Int. Rate (d)	Int. Payment (e)	Principal Balance End of Year (f)
Account 232 - Notes Payable					
Total Account 232					
Account 234 - Notes Payable to Associated Companies					
Total Account 234					

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Accounts Payable to Associated Companies (Acct. 233) (Ref Page: 25)

Description		Total
Show Payable to Each Associated Company Separately (182)		
(Specify)	WATER SERVICE CORPORATION	\$3,602,639.28
Total		\$3,602,639.28

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Taxes Accrued (Acct. 236) (Ref Page: 26)

	Total
Balance First of Year (182)	\$138,964.00
Accruals Charged:	
Utility regulatory assessment fees (408.10)	\$4,531.00
Property taxes (408.11)	\$113,080.00
Payroll taxes (employer`s portion) (408.12)	\$58,491.00
Other taxes and licenses (408.13)	
Taxes other than income, other income and deductions (408.20)	
Federal income taxes (409.10)	\$0.00
State income taxes (409.11)	\$0.00
Local income taxes (409.12)	
Income taxes, other income and deductions (409.20)	
Income taxes, extraordinary items (409.30)	
Deferred federal income taxes (410.10)	\$0.00
Deferred state income taxes (410.11)	\$0.00
Deferred local income taxes (410.12)	
Provisions for deferred income taxes, other income and deductions (410.20)	
Deferred income taxes - credit (411.10)	
Provisions for deferred income taxes - credit, other income and deductions (411.20)	
ITC deferred to future periods (412.10)	
ITC restored to operating income (412.11)	
ITC - Net non utility operations (412.20)	
ITC - Restored to nonoperating inc., util. operations (412.21)	
Total taxes accrued	\$176,102.00
Taxes paid during year:	
Utility regulatory assessment fees (408.10)	\$4,531.00
Property taxes (408.11)	\$113,080.00
Payroll taxes (employer`s portion) (408.12)	\$58,491.00
Other taxes and licenses (408.13)	
Taxes other than income, other income and deductions (408.20)	
Federal income taxes (409.10)	\$250.00
Local income taxes (409.12)	
State income taxes (409.11)	\$0.00

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Taxes Accrued (Acct. 236) (Ref Page: 26)

	Total
Income taxes, other income and deductions (409.20)	
Income taxes, extraordinary items (409.30)	
Deferred federal income taxes (410.10)	(\$7,231.61)
Deferred state income taxes (410.11)	\$29.00
Deferred local income taxes (410.12)	\$0.00
Provisions for deferred income taxes, other income and deductions (412.20)	
Deferred income taxes - credit (411.10)	
Provisions for deferred income taxes - credit, other income and deductions (411.20)	
ITC deferred to future periods (412.10)	
ITC restored to operating income (412.11)	
ITC - Net nonutility operations (412.20)	
ITC - Restored to nonoperating inc., util. operations (412.21)	
Total Taxes Paid	\$169,149.39
Balance end of year	\$145,916.61

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Accrued Interest (Account 237) (Ref Page: 27)

Description of Debt (a)	Balance Beg of Year (b)	Interest Accrued(c)	Interest Paid (d)	Balance End of Year (e)
Long Term Debt:				
	\$0.00	\$144,871.75	\$144,871.75	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Notes Payable:				
Customer Deposits:				
	\$364.35	\$0.00	(\$1,326.14)	\$1,690.49
	\$0.00	\$0.00	\$0.00	\$0.00
Other				
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Total Acct. No 237	\$364.35	\$144,871.75	\$143,545.61	\$1,690.49

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Miscellaneous Current and Accrued Liabilities (Acct. 242) (Ref Page: 27)

Description

Balance End Year

Total Miscellaneous Current and Accrued Liabilities

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Regulatory Commission Expense (Acct 666 and 667) (Ref Page: 28)

Description (a)	Total Incurred During Year (b)	Amount Transferred to Acct 186.1 (c)	Expensed During Year (d)	Expensed During Year Amount (e)
	\$0.00	\$215,292.98		\$118,603.20
Total	\$0.00	\$215,292.98		\$118,603.20

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Contributions in Aid of Construction (Acct. 271 and 272) (Ref Page: 28)

	Total
Balance First of Year	\$407,765.66
Add credits during year	\$14,546.74
Deduct charges during year	
Balance End of Year	\$422,312.40
Less Accumulated Amortization	\$169,796.19
Net Contributions in Aid of Construction	\$252,516.21

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Reconciliation of Reported Net Income with Taxable Income For Federal Income Taxes (Ref Page: 29)

Description	REF.	Amount
Net income for the year		
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		

Reconciliation of Reported Net Income (cont.) (Ref Page: 29)

	Explain
Computation of Tax:	

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Water Operating Revenue (Ref Page: 30)

	Beginning Year Customers	Year End Customers	Amount
Operating Revenues			
Unmetered Water Revenue (460)			
Metered Water Revenue (461)			
Sales to Residential Customers (461.1)	5,341	5,268	\$2,331,209.31
Sales to Commercial Customers (461.2)	659	641	\$658,075.85
Sales to Industrial Customers (461.3)	12	14	\$293,260.20
Sales to Public Authorities (461.4)	62	64	\$239,743.34
Sales to Multiple Family Dwellings (461.5)			
Sales through Bulk Loading Stations (461.6)			
Total Metered Sales	6,074	5,987	\$3,522,288.70
Fire Protection Revenue (462)			
Public Fire Protection (462.1)	0	0	\$57,156.69
Private Fire Protection (462.2)	0	0	\$11,344.03
Total Fire Protection Revenue	0	0	\$68,500.72
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)			
Total Sales of Water	6,074	5,987	\$3,590,789.42
Other Water Revenues			
Guaranteed Revenues (469)			
Forfeited Discounts (470)			
Miscellaneous Service Revenues (471)			\$599.92
Rents from Water Property (472)			
Interdepartments Rents (473)			
Other Water Revenues (474)			\$5,707.25
Total Other Water Revenues			\$6,307.17
Total Water Operating Revenues			\$3,597,096.59

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Water Utility Expense Accounts (Ref Page: 31)

	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)	\$852,321.60	\$187,510.75	\$51,139.30	\$187,511.00	\$51,139.30	\$298,312.56	\$76,708.94	\$0.00	\$0.00
Salaries and Wages-Officers, Directors and Majority Stockholders (603)									
Employee Pensions and Benefits (604)	\$229,257.70	\$50,437.00	\$13,755.00	\$50,437.00	\$13,755.00	\$80,240.00	\$20,633.00	\$0.00	\$0.00
Purchased Water (610)	\$130,012.51	\$130,012.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Power (615)	\$121,795.93	\$0.00	\$0.00	\$121,796.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fuel for Power (616)	\$32.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Chemicals (618)	\$131,775.03	\$131,775.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Materials and Supplies (620)	\$54,760.06	\$21,904.00	\$5,476.00	\$0.00	\$0.00	\$22,999.00	\$4,381.00	\$0.00	\$0.00
Contractual Services - Eng. (631)									
Contractual Services - Acct. (632)									
Contractual Services - Legal (633)	\$5,727.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,728.00
Contractual Services - Management Fees (634)	\$704,416.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$646,629.00
Contractual Services - Water Testing (635)	\$50,054.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,229.00	\$3,229.00
Contractual Services - Other (636)	\$6,458.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rental of Bld./Real Property (641)	\$17,956.18	\$0.00	\$0.00	\$17,956.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Water Utility Expense Accounts (Ref Page: 31)

	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)	\$2,441.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$507.00)	\$0.00	\$0.00
Transportation Expenses (650)	\$46,081.86	\$10,138.00	\$2,765.00	\$10,138.00	\$2,765.00	\$16,129.00	\$4,147.00	\$0.00	\$0.00
Insurance - Vehicle (656)	\$22,717.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance - General Liability (657)	\$24,526.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,526.71
Insurance - Worker's Compensation (658)	\$17,371.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance - Other (659)	\$50,537.24	\$11,118.00	\$3,032.00	\$11,118.00	\$3,032.00	\$17,688.00	\$4,548.00	\$0.00	\$0.00
Advertising Expense (660)	\$435.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$435.00
Regulatory Commission Exp.									
- Amortization of Rate Case (666)	\$118,603.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$118,603.00
-Other (667)									
Water Resource Conservation Expense (668)									
Bad Debt (670)	\$91,941.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,941.00	\$0.00
Miscellaneous Expenses (675)	\$368,167.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$184,084.00	\$184,084.00
Total	\$3,047,392.98	\$542,895.26	\$76,167.30	\$398,956.00	\$70,691.30	\$435,368.56	\$109,910.94	\$279,254.00	\$983,234.71

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Pumping and Water Statistics - part one (Ref Page: 32)

	Water Purchased For Resale (Omit 000' s) (b)	Water Pumped from Wells (Omit 000' s) (c)	Total Produced and Purchased (Omit 000' s) (d)	Water Sold To Customers (Omit 000' s) (e)
January	41,985	3,096	45,081	34,672
February	37,070	2,484	39,554	29,015
March	37,953	2,490	40,443	30,028
April	39,208	2,374	41,582	36,379
May	43,445	2,657	46,103	32,599
June	39,196	2,687	41,883	40,025
July	39,420	2,819	42,239	35,197
August	40,247	2,900	43,147	36,220
September	37,222	2,428	39,650	35,582
October	37,209	2,690	39,899	31,134
November	37,207	2,490	39,697	31,171
December	36,709	2,448	39,157	28,877
Total for the year	466,871	31,563	498,435	400,899

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Pumping and Water Statistics - part two (Ref Page: 32)

	Gallons	Date
Maximum Gallons pumped by all methods in any one day (Omit 000`s)	2,135	4/18/2023
Minimum Gallons pumped by all methods in any one day (Omit 000`s)	0	2/20/2023

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Pumping and Water Statistics - part three (Ref Page: 32)

List	
If water is purchased for resale, indicate the following:	
Vendor	Fern Lake Company
Point of Delivery	Fern Lake Middlesboro, KY

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Pumping and Water Statistics - part four (Ref Page: 32)

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.		

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Sales For Resale (466) (Ref Page: 33)

Company	Gallons (omit 000`s)	Avg. Rate per 1000 gallons	Amount
Total			

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Water Statistics (Ref Page: 35)

Description	Gallons (Omit 000` s)	Percent
1. Water Produced, Purchased and Distributed:		
2. Water Produced	31,562	
3. Water Purchased	466,871	
4. Total Produced and Purchased	498,433	
6. Water Sales:		
7. Residential	205,660	
8. Commercial	78,912	
9. Industrial	59,149	
10. Bulk Loading Stations	38,048	
11. Wholesale		
12. Public Authorities		
13. Other Sales (explain) true up	19,129	
14. Total Water Sales	400,898	
16. Other Water Used		
17. Utility/water treatment plant	6,596	
18. Wastewater plant		
19. System flushing	7,829	
20. Fire department	13,520	
21. Other Usage (explain) CL17	372	
21. Other Usage (explain) Water Quality Testing	52	
21. Other Usage (explain) Filters	4,650	
22. Total Other Water Used	33,019	
24. Water Loss		
25. Tank Overflows		
26. Line Breaks		
27. Line Leaks	6,768	
28. Excavation Damages		
29. Theft		
30. Other Loss (Explain) Unknown	57,747	
31. Total Water Loss	64,515	

Note: Line 14 + Line 22 + Line 31 must equal Line 4

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Water Statistics (Ref Page: 35)

Description	Gallons (Omit 000` s)	Percent
Water Loss Percentage		
Line 31 divided by Line 4		12.9436

Plant Statistics - Part B (Ref Page: 34)

		Type
Choose one to indicate the type of Water Supply		Well

Plant Statistics - Part C (Ref Page: 34)

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

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

Plant Statistics (Ref Page: 36)

Give the following information	
Number of fire hydrants, by size	Clinton - 25- 4 inch, 29-6 inch =Total 54 Hydrants Middlesboro - 276, 6"
Number of private fire hydrants, by size	Clinton - 1-4 inch, 2 -6 inch = Total 3 Hydrants Middlesboro - 29, 6"
If produced, whether water supply is river, impounded streams, well,springs,artificial lake,or collector well	Clinton - Well Middlesboro - Impounded stream
If produced, whether supply is by gravity, pumping or a combination	Clinton - Pumping Middlesboro - gravity
Type, capacity, and elevation of reservoirs at overflow and ground level	Clinton - 1 standpipe 178,000 gal, elevation at overflow 512 ft. ground level 436 ft., 1 standpipe 210,000 gal, elevation at overflow 513 ft. ground level 465 ft. Middlesboro - 3mgd surface water plant, elv 1370, overflow elv 1419,
Miles of main by size and kind	Clinton - 14.4 miles of 2inch , 4 inch, 6 inch and 8 inch. Cast Iron Ductile and PVC Middlesboro - 87 miles, 3/4 to 24" galv, cast iron, ductile iron, PVC, HDPE
Types of filters: gravity or pressure, number of units and toal rated in capacity in gal. per min.	Middlesboro -gravity, 2, 2083gpm total flow from filters
Type of disinfectant,number of units and capacity in pounds per 24 hours	Clinton - Sodium Hypochlorite/ 2 Stenner pumps capable of pumping app.20 gals of 12.5% bleach per day Middlesboro - ppg gravity flow tablet system, 200lbs. lmi, chemical feed pumps, 200lbs.
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	Clinton - East Well - Layne pump vertical turbine, 500gpm - 20 hp electric Middlesboro - 1800 gpm, electric, high duty. 125 hp centrifical, 1500 gpm, electric, high duty. Clinton - West Well - Layne pump vertical turbine, 500gpm - 20 hp electric Clinton - East high service pump - Layne Bowler Vertical turbine 300 gpm - 20 hp electric Middlesboro - raw water pump station: 150 hp vertical turbine, 2000 gpm, electric, high duty. 125 hp vert tutbine Clinton - West high service pump - Layne Bowler Vertical turbine 265 gpm - 20 hp electric
Quantity of fuel used: coal in lbs., gas in cu.ft., oil in gals.,and electric in KWH	Clinton - 77840 Middlesboro - 49800
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	Clinton - N/A Middlesboro - N/A
Capacity of clear well	Clinton - 60,000 gallons Middlesboro - 2- 1.2 mm gal above ground storage
Peak month, in gallons of water sold	CLinton - February Middlesboro - June

Plant Statistics (Ref Page: 36)

Give the following information

Peak day, in gallons of water sold

Clinton 2/1/2023 | Middlesboro 6/15/2023

6000800 Water Service Corporation of Kentucky 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 1999 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 14) Line: Total Utility Plant	14465800.43	14465800.43	OK	
Accts 108-110 Acc. Depreciation and Amort. agrees with Sched: Analysis of Acc. Dep. and Amort. (ref pg 16) Line: Total 301-348 Col c	7065118.00	7065119.00	NO	Beginning Balances that can't be edited off by rounding
Accts 108-110 Acc. Depreciation and Amort. agrees with Sched: Analysis of Acc. Dep. and Amort. (ref pg 16) Line: Total 301-348 Col h	7480490.62	7480490.62	OK	
Accts 114-115 Utility Plant Acquisition Adjustments agrees with Sched: Utility Plant Acquisition Adjustments (ref pg 17) Line: Net Acquisition Adjustments (114-115)	-106154.43	-106154.43	OK	
Accts 123 Investment in Assoc. Companies agrees with Sched: Investments and Spec. Funds (ref pg 18) Line: Total Investment in Associated Companies	0	0	OK	
Accts 124-125 Utility and Other Investments agrees with Sched: Investments and Spec. Funds (ref pg 18) Total Accts 124 and 125	0	0	OK	
Accts 126 Sinking Funds agrees with Sched: Investments and Spec. Funds (ref pg 18) Line: Total Sinking Funds	0	0	OK	
Accts 127 Other Special Funds agrees with Sched: Investments and Spec. Funds (ref pg 18) 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 19) Line: Net Balance 141-144	936709.60	936709.60	OK	

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Accts 151-153 Material and Supplies agrees with Sched: Material and Supplies (ref pg 20) Line: Total 151-153	11559.25	11559.25	OK	
Accts 162 Prepayments agrees with Sched: Prepayments (ref pg 20) Line: Total 162	0	0	OK	
Accts 181 Unamortized Debt Discount and Expense agrees with Sched: Unamortized Debt Discount and Exp. (ref pg 21) 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	1036728.92	1036728.92	OK	
Accts 190 Acc. Deferred Income Taxes agrees with Sched: Accumulated Deferred Income Taxes (ref pg 21) Total Accumulated Deferred Income Taxes	0	0	OK	
Balance Sheet - Equity Capitol and Liabilities (ref. pg 9)				
Accts 201 agress with Sched: Capital Stock (ref page 22) Common Stock - Total Par Value of Stk issued.	1000.00	1000.00	OK	
Accts 204 agress with Sched: Capital Stock (ref page 22) Preferred Stock - Total Par Value of Stk issued	0	0	OK	
Accts 214-215 Retained Earnings agrees with Sched: Statement of Retained Earnings (ref pg 13) Line: Total Retained Earnings 214-215	-98802.94	-98802.94	OK	
Accts 221 Bonds agrees with Sched: Account 221 (ref pg 24) Line: Total Outstanding Bonds Col 4	0	0	OK	
Accts 221 Bonds agrees with Sched: Schedule of Bond Maturities (ref pg 24) Line: Total Remaining Bonds (Col 12)	0	0	OK	

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CheckList

Item	Value 1	Value 2	Agree	Explain
Accts 224 Other Long Term Debt agrees with Sched: Long Term Debt (ref pg 23) Line: Total Acct 224 col f.		0	0	OK
Accts 232 Notes Payable agrees with Sched: Notes Payable (Accts 232 and 234) (ref pg 25) Line: Total Acct 232 col f		0	0	OK
Accts 233 Accounts Payable to Associated Co. agrees with Sched: Accounts Payable to Assoc. Companies (Accts 233) (ref pg 25) Line: Total Acct 233	3602639.28	3602639.28		OK
Accts 234 Notes Payable agrees with Sched: Notes Payable (Accts 232 and 234) (ref pg 25) Line: Total Acct 234 col f.		0	0	OK
Accts 236 Taxes Accrued agrees with Sched: Taxes Accrued (Accts 236) (ref pg 26) Line: Beginning Balance	138964.00	138964.00		OK
Accts 236 Taxes Accrued agrees with Sched: Taxes Accrued (Accts 236) (ref pg 26) Line: Ending Balance	145915.46	145916.61	NO	Rounding Difference
Accts 237 Accrued Interest agrees with Sched: Accrued Interest (Accts 237) (ref pg 27) Line: Total 237 Balance Beginning of Year -Col b	364.00	364.00		OK
Accts 237 Accrued Interest agrees with Sched: Accrued Interest (Accts 237) (ref pg 27) Line: Total 237 Balance End of Year -Col e	1690.49	1690.49		OK
Accts 242 Misc. Current and Accrued Liabilities agrees with Sched: Misc current and Accrued Liabilities (Accts 242) (ref pg 27) Line: Total Miscellaneous and Current Accrued Liabilities		0	0	OK
Sched Accrued Interest Acct 237 (ref pg 26) Total Acct. No 237 Balance Beginning of Year agrees with Balance End of Year for previous period	364.00	364.00		OK
Accts 251 Unamortized Premium on Debt agrees with Sched: Unamorted Debt Discount and Expense and Premium on Debt (Accts 181 - 251) (ref pg 21) Line: Total 251		0	0	OK

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Accts 252 Advances for Contruction agrees with Sched: Advances for Conststruction (Accts 252) (ref pg 22) Line: Total 252	0	0	OK	
Acct 271 Contributions in Aid of Contruction Previous Year agrees with Sched: Contributions in Aid of Conststruction (Accts 271) (ref pg 28) Begining Balance	407765.66	407766.00	NO	Rounding Difference
Acct 271 Contributions in Aid of Contruction agrees with Sched: Contributions in Aid of Conststruction (Accts 271) (ref pg 28) Ending Balance	422312.40	422312.40	OK	
Acct 272 Acc Amorization of Contributions in Aid of Contruction agrees with Sched: Contributions in Aid of Conststruction (Accts 271) (ref pg 28) Less Accumulated Amorization	169796.19	169796.19	OK	
Total Equity Capital and Liabilities agrees with Balance Sheet - Assets and Other Debits: Total Assets and Other Debits	9237870.16	9237870.16	OK	
Comparitive Operating Statement (ref pg 11)				
Accts 400 Operating Revenues agrees with Sched: Water Operating Revenue (Accts 400) (ref pg 30) Line: Total Water Operating Revenues - Col e	3597096.59	3597096.59	OK	
Accts 401 Operating Expenses agrees with Sched: Water Utility Expense Accounts (ref pg 31) Line: Total Accts (601-675) - Col c	3047392.98	3047392.98	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	176101.78	176102.00	NO	Rounding difference
Accts 427 Interest Expense agrees with Sched: Accrued Interest (Acct 237) (ref pg 27) Line: Total Acct No 237 Col c - Interest Accrued	144871.75	144871.75	OK	
Net Income agrees with Sched: Statement of retained earnings (ref pg 13) Line: Balance Transfered from Income (Acct 435)	-109372.71	-109372.71	OK	
Accts 101 Utility Plant InService agrees with Sched: Water Utility Plant Accounts (ref pg 15) Line: Total Water Plant Col f - Current Year	14070573.61	14070574.00	NO	Rounding difference

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Miscellaneous				
The analysis of water utility plant accounts Cols c through k has been completed (Ref pg 15)				
The analysis of accumulated depreciation and amortization by primary account has been completed. (Ref pg 16)				
Sched: Misc. Defferred Debits (Acct 186) (pg 20) Deferred Rate Case (Acct 186.1) agrees with Sched: Amort. of Rate Case (Acct 665 and 667) (ref pg 28) Line: Total Col c - Amt Transferred to 186.1	215292.98	215292.98	OK	
Schedule of Long Term Debt has been completed (ref pg 23)				
Schedule of Bond Maturities has been completed (ref pg 24)				
Taxes collected (example: school tax, sales tax, franchise tax) have been excluded from Revenue and Expenses (Ref pg 30)				
The analysis of water opertating revenue Cols c,d and e have been completed. (Ref pg 30)				
The analysis of water utility expense accounts Cols c through k have been completed. (Ref pg 31)				
Schedule of Pumping and Purchased Water Statistics has been completed (Ref pg 32)				
Sched Pumping and Water Statistics - part one (ref pg 32) Line Total for the Year Col Total (d) agrees with Sched Water Statistics (ref pg 33) Line 4. Total Produced and Purchased Col Gallons	498435	498433	NO	Rounding Difference
Sched Pumping and Water Statistics - part one (ref pg 32) Line Total for the Year Col Water Sold(e) agrees with Sched Water Statistics (ref pg 33) Line 14 Total Water Sales Col Gallons	400899	400898	NO	Rounding Difference
Sales for Resale (ref pg 33) 466 Total Gal agrees with Sched Water Statistics (ref pg 33) Line 11. Wholesale	0	0	OK	

6000800 Water Service Corporation of Kentucky 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Schedule Water Statistics (ref pg 35) Lines 14,22 and 31 must equal Line 4	498432	498433	NO	Rounding Difference

The Oath Page has been completed.

Upload supporting documents

Document

Description

Supports

OATH

State of Illinois

County of Will

Justin Kersey makes oath and says
(Name of Officer)

That he/she is President of
(Official Title of Officer)

Water Service Corporation of Kentucky
(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 01, 2023, to and including December 31, 2023

[Signature]
(Signature of Officer)

Subscribed and sworn to before me, a notary, in and for
the State and County named in the above this 31st day of May, 20 24

My Commission expires 06/27/2026



Deziree Kelly Serrano
(Signature of office authorized to administer oath)

[Persons making willful false statements in this report may be punished by fine or imprisonment under KRS 523.040 and 523.100.]