

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

**ELECTRONIC APPLICATION OF HARDIN)
COUNTY WATER DISTRICT NO. 2 FOR A) CASE NO. 2020-00207
CERTIFICATE OF PUBLIC CONVENIENCE)
AND NECESSITY)**

**RESPONSE OF
HARDIN COUNTY WATER DISTRICT NO. 2
TO
COMMISSION STAFF'S INITIAL REQUEST FOR INFORMATION
DATED SEPTEMBER 22, 2020**

FILED: October 2, 2020

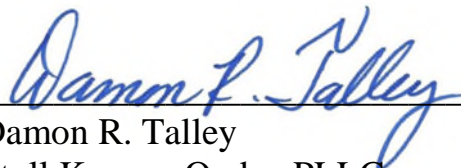
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COMMISSION STAFF'S INITIAL REQUEST FOR INFORMATION**

Comes Hardin County Water District No. 2, for its Response to Commission Staff's Initial Request for Information, and states as shown on the following pages.



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*Counsel for Hardin County Water District
No. 2*

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**


In the Matter of:

**ELECTRONIC APPLICATION OF HARDIN)
COUNTY WATER DISTRICT NO. 2 FOR A) CASE NO. 2020-00207
CERTIFICATE OF PUBLIC CONVENIENCE)
AND NECESSITY)**

**CERTIFICATION OF RESPONSE OF HARDIN COUNTY WATER
DISTRICT NO. 2 TO COMMISSION STAFF'S INITIAL REQUEST FOR
INFORMATION**

This is to certify that I have supervised the preparation of Hardin County Water District No. 2's Responses to Commission Staff's Initial Request for Information. The response submitted on behalf of Hardin County Water District No. 2 is true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


Date: 10/02/2020



Shaun Youravich, General Manager
Hardin County Water District No. 2

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8 and the Commission's March 16, 2020 and March 24, 2020 Orders in Case No. 2020-00085 regarding electronic filings, I certify that Hardin County Water District No. 2's Response to Commission Staff's Initial Request for Information was electronically transmitted to the Public Service Commission on October 2, 2020 and Hardin County Water District No. 2 will file original paper copies of this filing within 30 days of the lifting of the State of Emergency.


Damon R. Talley

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 1

Responding Witness: Shaun Youravich, General Manager

Q-1. Confirm that Hardin District No. 2 does not propose to increase its water service rates to its customers as a result of the proposed project.

A-1. Confirmed. Hardin District No. 2 does not plan to increase its water service rates to its customers as a result of the proposed project. Hardin District No. 2 had a Debt Service Coverage of 1.85 in 2019 (See response to Question 6). After the proposed office complex is constructed and long-term bonds are issued, Hardin District No. 2 estimates that it will still exceed the Debt Service Coverage requirements of 1.20 set forth in its Bond Resolutions. As shown in response to Question 8, Hardin District No. 2 estimates that its Debt Service Coverage for **2025** will be **1.25**.

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 2

Responding Witness: Amber Pike, Finance and Administration Manager

Q-2. Provide Hardin District No. 2's depreciation schedule for all of its assets for the period ending December 31, 2019.

A-2. Please see the attached depreciation schedule.

Q2: Depreciation Schedule for Year Ended 12/31/2019

Asset	Asset Name	Life (Years)	Original Service Date	Asset Cost	Current Depreciation	Accumulated Depreciation	Book Value
District Reservoirs & Standpipes							
DRS20-AS-000886-180108	RINEYVILLE TANK INTERIOR	20	10/31/2017	202,806.00	10,140.36	22,815.81	179,990.19
DRS20-AS-000833-171229	INDUSTRIAL PARK TANK - E-TOWN ACQUISITION	20	11/1/2014	139,131.00	6,976.08	118,784.24	20,346.76
DRS20-AS-000831-171229	SHEPHERDSVILLE TANK - E-TOWN ACQUISITION	20	11/1/2014	39,209.00	-	39,209.00	-
DRS20-AS-000822-171229	HELMWOOD TANK - E-TOWN ACQUISITION	20	11/1/2014	29,523.00	-	29,523.00	-
DRS20-AS-000821-171229	N MULBERRY TANK - E-TOWN ACQUISITION	20	11/1/2014	30,161.00	-	30,161.00	-
DRS20-AS-000548-171228	PEAR ORCHARD TANK FENCE	20	11/1/2007	32,248.00	1625.16	19,652.48	12,595.52
DRS20-AS-000547-171228	RINEYVILLE TANK FENCE	20	8/23/2007	14,400.00	720.00	8,880.00	5,520.00
DRS40-AS-001232-200123	SONORA TANK	40	12/31/2019	245,763.48	512.01	512.01	245,251.47
DRS40-AS-001201-190828	CECILIA TANK REHAB	40	7/31/2019	220,818.00	2,760.24	2,760.24	218,057.76
DRS40-AS-000832-171229	SOUTH END TANK - E-TOWN ACQUISITION	40	11/1/2014	1,200,000.00	29,996.04	542,588.12	657,411.88
DRS40-AS-000820-171229	GLENDALE TANK	40	1/1/2001	43,608.00	1,090.32	20,710.96	22,897.04
DRS40-AS-000819-171229	GLENDALE TANK	40	1/1/2000	592,426.00	14,810.40	296,217.20	296,208.80
DRS40-AS-000818-171229	SPRINGFIELD TANK	40	1/1/2014	89,854.00	2,246.40	13,477.20	76,376.80
DRS40-AS-000817-171229	SPRINGFIELD TANK	40	12/31/2013	2,287,202.00	57,180.00	343,080.00	1,944,122.00
DRS40-AS-000553-171228	SOUTH END TANK REHAB	40	12/31/2016	338,196.00	8,454.96	25,364.88	312,831.12
DRS40-AS-000552-171228	PEAR ORCHARD TANK REHAB	40	12/31/2015	270,820.00	6,770.52	27,082.56	243,737.44
DRS40-AS-000551-171228	EASTVIEW TANK REHAB	40	12/31/2015	400,301.00	10,007.52	40,030.56	360,270.44
DRS40-AS-000550-171228	CECILIA TANK REHAB	40	1/1/2015	279,776.00	6,994.44	34,971.32	244,804.68
DRS40-AS-000549-171228	VALLEY CREEK TANK/ELEVATED	40	1/21/2010	638,400.00	15,960.00	158,270.00	480,130.00
DRS40-AS-000546-171228	TIDE FLEX SYSTEM (UPTON & SONORA TANKS)	40	6/15/2006	142,253.00	3,566.52	48,334.56	93,918.44
DRS40-AS-000545-171228	RINEYVILLE TANK	40	2/13/2003	56,550.00	1,413.60	23,918.80	32,631.20
DRS40-AS-000544-171228	RINEYVILLE TANK	40	1/31/2002	1,671,647.00	41,930.52	749,174.56	922,472.44

DRS40-AS-000543-171228	SONORA TANK	40	1/1/1997	807,000.00	20,175.00	443,850.00	363,150.00
DRS40-AS-000542-171228	PEAR ORCHARD TANK	40	1/1/1995	968,753.00	24,218.64	581,253.92	387,499.08
DRS40-AS-000541-171228	CECILIA TANK	40	1/1/1995	968,753.00	24,218.64	581,253.92	387,499.08
DRS40-AS-000540-171228	EASTVIEW TANK	40	1/1/1986	198,415.00	5,002.56	163,813.68	34,601.32
				11,908,013	296,769.93	4,365,690	
	Hydrants						
HYD-AS-001219-191113	OCTOBER 19 - HYDRANTS	10	10/31/2019	1,882.12	47.04	47.04	1,835.08
HYD-AS-001182-190612	MAY 19 - HYDRANTS	10	5/31/2019	117.9	7.84	7.84	110.06
HYD-AS-001171-190314	FEBRUARY 19 - HYDRANTS	10	2/28/2019	1,558.80	142.89	142.89	1,415.91
HYD-AS-001141-190109	DECEMBER 18 - HYDRANTS	10	12/31/2018	1,558.80	155.88	168.87	1,389.93
HYD-AS-001100-180710	JUNE 18 - HYDRANTS	10	6/30/2018	1,286.58	128.64	203.68	1,082.90
HYD-AS-001072-180612	MAY 18 - HYDRANTS	10	5/31/2018	857.72	85.80	143	714.72
HYD-AS-001020-180509	APRIL 18 - HYDRANTS	10	4/30/2018	6,162.78	616.32	1,078.56	5,084.22
HYD-AS-000853-180104	MARCH 17 - HYDRANTS	10	3/31/2017	245.58	24.60	69.7	175.88
HYD-AS-000691-171228	HYDRANTS - 2016	10	1/1/2016	23,145.00	2,314.44	9,258.32	13,886.68
HYD-AS-000690-171228	HYDRANTS - 2014	10	1/1/2014	18,495.00	1,849.32	11,097.96	7,397.04
HYD-AS-000689-171228	HYDRANTS - 2011	10	1/1/2011	7,529.00	752.76	6,776.28	752.72
HYD-AS-000688-171228	HYDRANTS - 2010	10	1/1/2010	17,779.00	1,777.64	17,779.00	-
HYD-AS-000687-171228	HYDRANTS - 2009	10	1/1/2009	4,755.00		4,755.00	-
HYD-AS-000686-171228	HYDRANTS - 2008	10	1/1/2008	19,186.00		19,186.00	-
HYD-AS-000685-171228	HYDRANTS - 2005	10	6/30/2005	15,475.00		15,475.00	-
HYD-AS-000684-171228	HYDRANTS - 2004	10	6/30/2004	15,088.00		15,088.00	-
HYD-AS-000683-171228	HYDRANTS - 1993	10	1/1/1993	5,400.00		5,400.00	-
HYD-AS-000682-171228	HYDRANTS - 1988	10	1/1/1988	4,850.00		4,850.00	-
HYD-AS-000681-171228	HYDRANTS - 1987	10	1/1/1997	20,870.00		20,870.00	-
HYD-AS-000680-171228	HYDRANTS - 1985	10	1/1/1985	10,104.00		10,104.00	-

HYD-AS-000679-171228	HYDRANTS - 1984	10	1/1/1984	3,019.00		3,019.00	-
HYD-AS-000678-171228	HYDRANTS - 1982	10	1/1/1982	2,168.00		2,168.00	-
HYD-AS-000677-171228	HYDRANTS - 1981	10	1/1/1981	2,043.00		2,043.00	-
HYD-AS-000676-171228	HYDRANTS - 1980	10	1/1/1980	2,846.00		2,846.00	-
HYD-AS-000675-171228	HYDRANTS - 1979	10	1/1/1979	8,036.00		8,036.00	-
HYD-AS-000674-171228	HYDRANTS - 1974	10	1/1/1974	1,776.00		1,776.00	-
HYD-AS-000673-171228	HYDRANTS - 1973	10	1/1/1973	5,009.00		5,009.00	-
HYD-AS-000672-171228	HYDRANTS - 1970	10	1/1/1970	2,180.00		2,180.00	-
				203,423.28	7,903.17	169,578.14	
	Land						
LLRGP-AS-000474-171228	315 RING ROAD LAND		6/13/2016	1,430,000.00		-	1,430,000.00
LLRGP-AS-000473-171228	RING ROAD LAND		5/21/1996	210,744.00		-	210,744.00
LLRSP-AS-000880-180108	LOUISVILLE WATER CONNECTION PUMP STATION LAND		6/30/2017	34,000.00		-	34,000.00
LLRSP-AS-000472-171228	CRADY PUMP STATION		10/20/2016	20,150.00		-	20,150.00
LLRSP-AS-000471-171228	PUMP STATION - COLESBURG		9/1/2013	36,500.00		-	36,500.00
LLRSP-AS-000470-171228	PUMP STATION - NOLIN RIVER WATERSHED		10/1/2013	50,000.00		-	50,000.00
LLRSP-AS-000469-171228	EASEMENT 229 BOB WADE ROAD		9/4/2012	45,000.00		-	45,000.00
LLRSP-AS-000468-171228	VALLEY CREEK PUMP STATION (NICHOLS PROPERTY)		7/19/2011	4,000.00		-	4,000.00
LLRSP-AS-000467-171228	THOMAS & NANCY THOMPSON LAND		4/18/2008	20,000.00		-	20,000.00
LLRTD-AS-000466-171228	LONESTAR TANK/HART CO. PROJECT		8/22/2002	5,700.00		-	5,700.00
LLRTD-AS-000465-171228	RINEYVILLE TANK SITE		11/9/2001	23,000.00		-	23,000.00
LLRTD-AS-000464-171228	LOT 3, WATER TOWER ESTATES SUBD (SPRINGFIELD TANK)		4/23/1998	10,000.00		-	10,000.00
LLRTD-AS-000463-171228	SONORA WATER TANK LOT		9/1/1997	10,000.00		-	10,000.00
LLRTD-AS-000462-171228	2500 SQUARE FOOT PARCEL HWY 222		1/6/1995	2,275.00		-	2,275.00
LLRTD-AS-000461-171228	.057 ACRES FEE LOT ON HWY 62		2/3/1992	3,300.00		-	3,300.00

LLRTD-AS-000460-171228	PEAR ORCHARD ROAD TANK LOT		9/18/1991	15,000.00		-	15,000.00
LLRTD-AS-000459-171228	31-W SOUTH PUMP STATION		7/25/1991	4,500.00		-	4,500.00
LLRTD-AS-000458-171228	1.201 ACRES HIGHWAY 62 WEST (CECILIA)		1/11/1990	7,500.00		-	7,500.00
LLRTD-AS-000457-171228	VALLEY CREEK ROAD TANK LOT		8/27/1994	2,500.00		-	2,500.00
LLRTD-AS-000456-171228	EASTVIEW ROAD TANK LOT		8/24/1994	1,200.00		-	1,200.00
LLRTD-AS-000455-171228	FRANKLIN CROSSROADS METER PIT LOT		5/29/1984	1,272.00		-	1,272.00
LLRTD-AS-000454-171228	LONGVIEW TANK LOT		11/10/1971	2,600.00		-	2,600.00
LLRWTP-AS-000453-171228	STOY MILLER PROPERTY @ WHITE MILLS WTP		3/22/2003	50,144.00		-	50,144.00
LLRWTP-AS-000452-171228	STOY MILLER PROPERTY @ WHITE MILLS WTP		7/28/2000	112,690.00		-	112,690.00
LLRWTP-AS-000451-171228	.609 ACRES WHITE MILLS		11/4/1995	350		-	350
LLRWTP-AS-000450-171228	18.119 ACRES WHITE MILL WTP		7/25/1988	25,354.00		-	25,354.00
LLRWTP-AS-000449-171228	WHITE MILLS WTP (MAIN PARCEL)		7/25/1999	25,354.00		-	25,354.00
LLRWTP-AS-000448-171228	WHITE MILLS WTP (ACROSS ROAD FROM)		9/24/1976	15,000.00		-	15,000.00
LLRWTP-AS-000447-171228	WHITE MILLS WTP (ACROSS ROAD FROM)		5/8/1976	3,500.00		-	3,500.00
				2,171,633.00			
	Meters						
MMI-AS-001239-200210	2019 METERS	10	12/31/2019	38,406.30	320.05	320.05	38,086.25
MMI-AS-001228-200113	DECEMBER 19 - METERS	10	12/31/2019	6,436.40	53.64	53.64	6,382.76
MMI-AS-001225-191211	NOVEMBER 19 - METERS	10	11/30/2019	2,196.00	36.60	36.6	2,159.40
MMI-AS-001222-191113	OCTOBER 19 - METERS	10	10/31/2019	4,813.68	120.33	120.33	4,693.35
MMI-AS-001212-191008	SEPTEMBER 19 - METERS	10	9/30/2019	11,102.00	370.08	370.08	10,731.92
MMI-AS-001205-190911	AUGUST 19 - METERS	10	8/31/2019	22,251.96	927.15	927.15	21,324.81
MMI-AS-001194-190815	JULY 19 - METERS	10	7/31/2019	5,943.74	297.18	297.18	5,646.56

MMI-AS-001190-190711	JUNE 19 - METERS	10	6/30/2019	10,430.85	608.44	608.44	9,822.41
MMI-AS-001183-190612	MAY 19 - METERS	10	5/31/2019	28,433.47	1,895.60	1,895.60	26,537.87
MMI-AS-001175-190410	MARCH 19 - METERS	10	3/31/2019	390	32.50	32.5	357.5
MMI-AS-001172-190314	FEBRUARY 19 - METERS	10	2/28/2019	1,264.46	115.94	115.94	1,148.52
MMI-AS-001170-190314	JANUARY 19 - METERS	10	1/31/2019	2,712.65	271.32	271.32	2,441.33
MMI-AS-001149-190114	JANUARY 18A - METERS	10	1/31/2018	1,098.00	109.80	219.6	878.4
MMI-AS-001136-181211	NOVEMBER 18 - METERS	10	11/30/2018	24,719.85	2,472.00	2,884.00	21,835.85
MMI-AS-001125-180816	JULY 18 - METERS	10	7/31/2018	2,415.00	241.56	362.34	2,052.66
MMI-AS-001099-180710	JUNE 18 - METERS	10	6/30/2018	14,012.00	1,401.24	2,218.63	11,793.37
MMI-AS-001071-180612	MAY 18 - METERS	10	5/31/2018	54,101.87	5,410.20	9,017.00	45,084.87
MMI-AS-001019-180509	APRIL 18 - METERS	10	4/30/2018	10,075.00	1,007.52	1,763.16	8,311.84
MMI-AS-001002-180411	MARCH 18 - METERS	10	3/31/2018	27,606.35	2,760.60	5,061.10	22,545.25
MMI-AS-000952-180315	FEBRUARY 18 - METERS	10	2/28/2018	26,357.26	2,635.68	5,051.72	21,305.54
MMI-AS-000932-180214	JANUARY 18 - METERS	10	1/31/2018	41,009.86	4,101.00	8,202.00	32,807.86
MMI-AS-000917-180201	METERS - 2017	10	12/31/2017	16,716.37	1,671.60	3,482.50	13,233.87
MMI-AS-000911-180116	DECEMBER 17 - METERS	10	12/31/2017	5,531.69	553.20	1,152.50	4,379.19
MMI-AS-000907-180115	NOVEMBER 17 - METERS	10	11/30/2017	3,710.98	371.04	803.92	2,907.06
MMI-AS-000902-180115	OCTOBER 17 - METERS	10	10/31/2017	4,139.43	414.00	931.5	3,207.93
MMI-AS-000897-180115	SEPTEMBER 17 - METERS IN USE	10	9/30/2017	4,805.80	480.60	1,121.40	3,684.40
MMI-AS-000892-180108	AUGUST 17 - METERS	10	8/31/2017	8,971.46	897.12	2,168.04	6,803.42
MMI-AS-000889-180108	JULY 17 - METERS	10	7/31/2017	21,750.26	2,193.36	5,483.40	16,266.86
MMI-AS-000876-180105	MAY 17 - METERS	10	5/31/2017	5,606.23	5,606.23	1,495.04	4,111.19
MMI-AS-000874-180105	APRIL 17 - METERS	10	4/30/2017	1,783.14	178.32	490.38	1,292.76
MMI-AS-000844-180103	JAN 17 - METER & METER INSTALLATION	10	1/31/2017	1,555.41	155.52	453.6	1,101.81
MMI-AS-000671-171228	METERS - 2016	10	1/1/2016	1,562,688.00	156,268.80	625,075.40	937,612.60

MMI-AS-000670-171228	METERS - 2015	10	1/1/2015	1,587,134.00	158,713.56	793,566.68	793,567.32
MMI-AS-000669-171228	METERS - 2014	10	1/1/2014	478,679.00	47,867.88	287,207.64	191,471.36
MMI-AS-000668-171228	METERS - E-TOWN ACQUISITION	10	11/1/2014	439,379.00		439,379.00	-
MMI-AS-000667-171228	METERS - 2013	10	1/1/2013	234,965.00	23,496.12	164,476.36	70,488.64
MMI-AS-000666-171228	METERS - 2012	10	1/1/2012	254,064.00	25,406.76	203,250.28	50,813.72
MMI-AS-000665-171228	METERS - 2011	10	1/1/2011	261,963.00	26,196.72	235,766.16	26,196.84
MMI-AS-000663-171228	METERS - 2010	10	1/1/2010	299,118.00	29,911.36	299,118.00	-
MMI-AS-000434-171206	NOVEMBER 17 - METERS	10	11/30/2017	20,130.00	2,190.83	4,361.50	15,768.50
				5,548,467.47	504,728.86	3,109,611.68	
Miscellaneous Equipment							
MISCE10-AS-000903-180115	LEAK DETECTION EQUIPMENT 17	10	10/31/2017	29,500.00	2,949.96	6,637.41	22,862.59
MISCE10-AS-000898-180115	LEAK DETECTION EQUIPMENT	10	9/30/2017	6,092.04	609.24	1,421.56	4,670.48
MISCE10-AS-000816-171229	VALVE INSERTION MACHINE	10	8/29/2014	52,162.00	5,273.52	27,991.56	24,170.44
MISCE10-AS-000814-171229	GENERATOR	10	12/1/2010	73,457.00	7,345.32	66,723.96	6,733.04
MISCE10-AS-000813-171229	TELEMETRY	10	12/1/2010	12,500.00	1,250.04	11,354.12	1,145.88
MISCE10-AS-000445-171206	LEAK DETECTION EQUIPMENT	10	11/30/2017	3,709.12	370.92	803.66	2,905.46
MISCE10-AS-000437-171206	LEAK DETECTION EQUIPMENT	10	11/30/2017	5,500.00	549.96	1,191.58	4,308.42
MISCE5-AS-000815-171229	TRAILER FOR SKID LOADER	5	7/1/2013	5,254.00		5,254.00	-
MISCE5-AS-000812-171229	CONFINED SPACE RESCUE SYSTEM	5	10/18/2005	6,696.00		6,696.00	-
MISCE5-AS-000811-171229	MXU METER TRANSCEIVER UNIT	5	5/3/2003	142,100.00		142,100.00	-
MISCE5-AS-000810-171229	S3000 RTU W/SOFTWARE MODULES	5	12/31/2003	3,250.00		3,250.00	-
MISCE5-AS-000809-171229	SPECTROPHOTOMETER	5	5/8/2001	5,818.00		5,818.00	-
MISCE5-AS-000808-171229	AUTOMATIC WATER SALESMAN	5	8/12/1998	4,270.00		4,270.00	-
MISCE5-AS-000807-171229	VALVE TURNER, SOCKETS	5	8/31/1998	4,297.00		4,297.00	-
MISCE5-AS-000806-171229	SET OF BACKHOE FORKS	5	3/31/1998	1,050.00		1,050.00	-
MISCE5-AS-000805-171229	CONFINED SPACE RESCUE SYSTEM	5	12/31/1995	2,471.00		2,471.00	-

MISCE5-AS-000804-171229	VENTILATOR BLOWER	5	12/31/1995	901		901	-
MISCE5-AS-000803-171229	SAFETY EQUIPMENT	5	11/30/1995	5,431.00		5,431.00	-
				364,458.16	18,348.96	297,661.85	
Office Equipment							
OFE10-AS-000908-180115	ACCOUNTING SOFTWARE IMPLMENT COMPLETE	10	11/30/2017	16,878.34	1,687.80	3,656.90	13,221.44
OFE10-AS-000855-180104	TIME MANAGEMENT SOFTWARE	10	3/31/2017	2,674.66	267.48	735.57	1,939.09
OFE10-AS-000854-180104	ACCOUNTING SOFTWARE IMPLEMENTATION	10	8/31/2017	25,000.00	2,542.32	6,143.94	18,856.06
OFE10-AS-000848-180103	ACCOUNTING SOFTWARE - INTACCT	10	2/28/2017	10,130.00	1,085.04	3,074.10	7,055.90
OFE10-AS-000739-171229	SERVER UPGRADE	10	1/1/2016	14,016.00	1,401.60	5,490.00	8,526.00
OFE10-AS-000738-171229	NETWORK UPGRADE	10	12/31/2016	13,100.00	1,310.04	3,820.95	9,279.05
OFE10-AS-000729-171229	FRONT OFFICE CARPET	10	8/19/2010	7,462.00	763.80	6,952.75	509.25
OFE5-AS-001236-200130	OFFICE UPGRADES 2019	5	12/31/2019	23,658.33	394.31	394.31	23,264.02
OFE5-AS-001164-190125	ACCOUNTING SOFTWARE INTACCT	5	12/31/2018	5,425.00	1,020.12	1,175.46	4,249.54
OFE5-AS-001158-190117	WORK ORDER SOFTWARE	5	6/30/2018	30,201.08	6,040.20	9,563.65	20,637.43
OFE5-AS-001155-190117	COMPUTER HARDWARE UPGRADES	5	9/30/2018	18,057.01	3,611.40	4,815.20	13,241.81
OFE5-AS-001154-190117	DESK	5	1/31/2018	733.9	146.76	293.52	440.38
OFE5-AS-000893-180108	2017 VOITRESS PHONE SYSTEM	5	8/31/2017	7,183.56	1,436.76	3,472.17	3,711.39
OFE5-AS-000737-171229	BILLING SOFTWARE E-TOWN ACQUISITION	5	11/1/2014	52,863.00	8,810.28	52,863.00	-
OFE5-AS-000736-171229	E-TOWN OFFICE FURNITURE & EQUIPMENT	5	11/1/2014	30,377.00	4,694.64	30,377.00	-
OFE5-AS-000735-171229	FURNITURE - OFFICE RENOVATION	5	12/31/2013	94,166.00		94,166.00	-
OFE5-AS-000734-171229	AV & PHONE & SECURITY SYSTEM	5	12/31/2013	22,398.00		22,398.00	-
OFE5-AS-000733-171229	INHANCE BILLING SYSTEMSOFTWARE	5	3/1/2013	48,394.00		47,588.51	805.49
OFE5-AS-000732-171229	NEC PHONE SYSTEM - OFFICE	5	3/31/2011	14,927.00		14,927.00	-
OFE5-AS-000731-171229	ACCOUNTING SOFTWARE	5	4/1/2010	8,290.00		8,290.00	-
OFE5-AS-000730-171229	SERVER	5	3/1/2010	9,121.00		9,121.00	-
OFE5-AS-000728-171229	10 DESKTOP COMPUTERS	5	12/31/2009	7,040.00		7,040.00	-

OFE5-AS-000727-171229	DESK & CREDENZA	5	10/31/2009	1,824.00		1,824.00	-
OFE5-AS-000726-171229	2 32 IN & 1 47 IN TV	5	7/31/2009	2,515.00		2,515.00	-
OFE5-AS-000725-171229	LAPTOP & DESKTOP	5	7/31/2009	3,217.00		3,217.00	-
OFE5-AS-000724-171229	DESK & CREDENZA	5	6/30/2009	2,568.00		2,568.00	-
OFE5-AS-000723-171229	3 DESKTOP COMPUTERS	5	3/31/2009	4,415.00		4,415.00	-
OFE5-AS-000722-171229	IREMOTE WORK ORDER SOFTWARE	5	7/28/2008	9,220.00		9,220.00	-
OFE5-AS-000721-171229	4 LAPTOPS	5	5/20/2008	3,488.00		3,488.00	-
OFE5-AS-000720-171229	FIRE KING FILE CABINET	5	7/2/2004	2,164.00		2,164.00	-
OFE5-AS-000719-171229	2 DESKS & CREDENZAS	5	5/13/2004	4,100.00		4,100.00	-
OFE5-AS-000718-171229	INHANCE BILLING SYSTEM SOFTWARE	5	4/20/2003	5,700.00		5,700.00	-
OFE5-AS-000717-171229	SOLOMON SELECT CASH MANAGER	5	2/28/2003	1,120.00		1,120.00	-
OFE5-AS-000716-171229	MAPSYNC MAPPING SOFTWARE	5	6/11/2002	19,400.00		19,400.00	-
OFE5-AS-000715-171229	INHANCE BILLING SYSTEM SOFTWARE	5	6/11/2002	17,099.00		17,099.00	-
OFE5-AS-000714-171229	SOLOMON ACCOUNTING SOFTWARE	5	10/15/2002	16,195.00		16,195.00	-
OFE5-AS-000713-171229	HP LASERJET 4100N PRINTER	5	10/15/2002	1,547.00		1,547.00	-
OFE5-AS-000712-171229	HP DESIGNJET 5500 42" PRINTER	5	10/31/2002	8,186.00		8,186.00	-
OFE5-AS-000711-171229	DESK FOR FRONT OFFICE	5	2/21/2002	1,064.00		1,064.00	-
OFE5-AS-000710-171229	SHELVING	5	11/13/2001	1,645.00		1,645.00	-
OFE5-AS-000709-171229	RACKS	5	4/10/2001	3,853.00		3,853.00	-
OFE5-AS-000708-171229	LETTER OPENER	5	6/30/1999	1,199.00		1,199.00	-
OFE5-AS-000707-171229	TABLE & DESK	5	6/30/1999	2,780.00		2,780.00	-
OFE5-AS-000706-171229	FURNITURE FOR T&D	5	12/1/1999	320		320	-
OFE5-AS-000705-171229	FURNITURE FOR T&D	5	8/12/1998	7,758.00		7,758.00	-
OFE5-AS-000704-171229	OFFICE FURNITURE	5	5/28/1998	10,116.00		10,116.00	-
OFE5-AS-000703-171229	OFFICE FURNITURE	5	4/14/1998	17,775.00		17,775.00	-

OFE5-AS-000702-171229	TABLE & CHEST	5	9/12/1997	672		672	-
OFE5-AS-000701-171229	OFFICE FURNITURE	5	1/12/1997	30,483.00		30,483.00	-
OFE5-AS-000700-171229	SIGNAGE (INDOOR)	5	11/11/1997	2,523.00		2,523.00	-
OFE5-AS-000699-171229	REFRIGERATOR	5	11/11/1997	557		557	-
OFE5-AS-000698-171229	DISHWASHER	5	11/11/1997	300		300	-
OFE5-AS-000697-171229	SAFE	5	5/13/1997	860		860	-
				646,758.88	35,212.55	521,022.03	
Other Water Source Plt & Pump Equip.							
OWSP-AS-000696-171229	HYDRANTS - 2000	10	1/1/2000	39,809.00	-	39,809.00	-
OWSP-AS-000695-171229	HYDRANTS - 1992	10	1/1/1992	18,000.00	-	18,000.00	-
OWSP-AS-000694-171229	HYDRANTS - 1991	10	1/1/1991	24,000.00	-	24,000.00	-
OWSP-AS-000693-171229	HYDRANTS - 1990	10	1/1/1990	13,359.00	-	13,359.00	-
				95,168.00		95,168.00	
Other T&D Plant							
OTDP10-AS-000914-180123	HYDRAULIC UPGRADES MODEL	10	12/31/2017	21,605.50	2,160.60	4,501.25	17,104.25
OTDP10-AS-000885-180108	2030 WATER SOURCE STUDY - INTANGIBLE ASSET	10	11/30/2017	85,000.00	8,499.96	18,416.58	66,583.42
				106,605.50	10,660.56	22,917.83	
Power Operated Equipment							
POE10-AS-001003-180411	PRECISION MAPPING EQUIPMENT	10	3/31/2018	13,111.04	1,311.12	2,403.72	10,707.32
POE10-AS-000878-180108	HYDRAULIC HAMMER	10	6/30/2017	22,602.00	2,260.20	5,838.85	16,763.15
POE10-AS-000802-171229	ADVANCED 3-8" EZ VALVE OPEN	10	6/30/2015	8,950.00	903.84	4,054.52	4,895.48
POE10-AS-000801-171229	PRECISION MAPPING EQUIPMENT	10	3/31/2015	11,705.00	1,170.48	5,560.44	6,144.56
POE10-AS-000800-171229	2010 CLARK FORKLIFT MODEL C25	10	2/28/2015	16,900.00	1,690.08	8,168.24	8,731.76
POE10-AS-000799-171229	CAT DOZER (VIN ENDS IN 259)	10	5/31/2014	93,580.00	9,464.28	52,567.84	41,012.16
POE5-AS-000798-171229	SKID LOADER - CATERPILLAR	5	7/1/2013	66,015.00		66,015.00	-
POE5-AS-000797-171229	TRASH PUMP	5	4/1/2013	19,987.00		19,987.00	-
POE5-AS-000796-171229	MAPPING	5	4/1/2013	7,487.00		7,487.00	-

POE5-AS-000795-171229	MAPPING	5	3/30/2012	8,301.00		8,301.00	-
POE5-AS-000794-171229	FLOOR BURNISHER	5	4/10/2001	1,302.00		1,302.00	-
POE5-AS-000793-171229	SKID LOADER	5	3/20/1998	21,995.00		21,995.00	-
POE5-AS-000792-171229	PUSH MACHINE	5	11/16/1995	6,174.00		6,174.00	-
POE5-AS-000791-171229	EARTH AUGER	5	11/30/1994	3,712.00		3,712.00	-
				301,821.04	16,800.00	213,566.61	
Primary Pumping Equipment							
PPE10-AS-001193-190725	HSP #2	10	6/30/2019	7,994.00	399.72	399.72	7,594.28
PPE10-AS-001146-190114	RAW WATER PUMP	10	11/30/2018	91,800.00	9,180.00	10,710.00	81,090.00
PPE10-AS-001145-190114	HSP #5 PUMP REPAIR	10	10/31/2018	5,352.20	535.20	669	4,683.20
PPE10-AS-000534-171228	RAW WATER PUMP	10	7/11/2016	38,007.00	3,800.76	13,302.28	24,704.72
PPE10-AS-000533-171228	PUMP	10	1/1/2014	4,770.00	477.00	2,862.00	1,908.00
PPE10-AS-000532-171228	PUMP AT WTP	10	12/1/2013	73,300.00	7,419.36	44,859.08	28,440.92
PPE10-AS-000531-171228	PUMP AT WTP	10	4/1/2013	25,944.00	2,594.52	17,511.56	8,432.44
PPE10-AS-000530-171228	PUMP AT WTP	10	1/1/2013	30,175.00	3,017.16	21,123.48	9,051.52
PPE10-AS-000529-171228	8 CL17 CHLORINE MONITORS	10	9/30/2003	19,101.00	-	19,101.00	-
PPE10-AS-000528-171228	THREE PHASE CONTROL PANEL	10	11/26/2003	4,149.00	-	4,149.00	-
PPE10-AS-000527-171228	PUMP	10	11/26/2003	3,454.00	-	3,454.00	-
PPE50-AS-000526-171228	TREATMENT PLANT - 1998	50	1/1/1998	6,982.00	139.56	3,108.68	3,873.32
PPE50-AS-000525-171228	TREATMENT PLANT - 1997	50	1/1/1997	3,822.00	76.68	1,752.04	2,069.96
PPE50-AS-000524-171228	TREATMENT PLANT - 1995	50	1/1/1995	10,201.00	204.00	5,100.00	5,101.00
				325,051.20	27,843.96	148,101.84	
Property Held for Future Use							
PHFU-AS-000834-171229	315 RING ROAD BUILDING	40	6/13/2016	1,190,404.00	29,760.12	106,640.36	1,083,763.64
				1,190,404.00	29,760.12	106,640.36	
Services							
SRV-AS-001238-200210	2019 SERVICES	40	12/31/2019	76,812.63	160.03	160.03	76,652.60

SRV-AS-001229-200113	DECEMBER 19 - SERVICES	40	12/31/2019	18,230.43	37.98	37.98	18,192.45
SRV-AS-001226-191211	NOVEMBER 19 - SERVICES	40	11/30/2019	25,304.54	105.44	105.44	25,199.10
SRV-AS-001220-191113	OCTOBER 19 - SERVICES	40	10/31/2019	34,276.76	214.23	214.23	34,062.53
SRV-AS-001213-191008	SEPTEMBER 19 - SERVICES	40	9/30/2019	12,947.11	107.88	107.88	12,839.23
SRV-AS-001206-190911	AUGUST 19 - SERVICES	40	8/31/2019	33,028.93	344.05	344.05	32,684.88
SRV-AS-001195-190815	JULY 19 - SERVICES	40	7/31/2019	41,205.24	515.04	515.04	40,690.20
SRV-AS-001188-190710	JUNE 19 - SERVICES	40	6/30/2019	38,340.86	559.16	559.16	37,781.70
SRV-AS-001184-190612	MAY 19 - SERVICES	40	5/31/2019	22,786.62	379.76	379.76	22,406.86
SRV-AS-001180-190515	APRIL 19 - SERVICES	40	4/30/2019	24,075.81	451.44	451.44	23,624.37
SRV-AS-001176-190410	MARCH 19 - SERVICES	40	3/31/2019	19,879.23	414.20	414.2	19,465.03
SRV-AS-001173-190314	FEBRUARY 19 - SERVICES	40	2/28/2019	19,098.31	437.69	437.69	18,660.62
SRV-AS-001166-190214	JANUARY 19 - SERVICES	40	1/31/2019	4,867.34	121.68	121.68	4,745.66
SRV-AS-001148-190114	JUNE 18A - SERVICES	40	6/30/2018	51	1.32	2.09	48.91
SRV-AS-001140-190109	DECEMBER 18 - SERVICES	40	12/31/2018	6,592.00	164.76	178.49	6,413.51
SRV-AS-001135-181211	NOVEMBER 18 - SERVICES	40	11/30/2018	6,664.12	166.56	194.32	6,469.80
SRV-AS-001133-181115	OCTOBER 18 - SERVICES	40	10/31/2018	20,185.51	504.60	630.75	19,554.76
SRV-AS-001129-181011	SEPTEMBER 18 - SERVICES	40	9/30/2018	11,399.88	285.00	380	11,019.88
SRV-AS-001124-180816	JULY 18 - SERVICES	40	7/31/2018	21,670.21	541.80	812.7	20,857.51
SRV-AS-001098-180710	JUNE 18 - SERVICES	40	6/30/2018	17,066.24	426.60	675.45	16,390.79
SRV-AS-001070-180612	MAY 18 - SERVICES	40	5/31/2018	28,717.93	717.96	1,196.60	27,521.33
SRV-AS-001018-180509	APRIL 18 - SERVICES	40	4/30/2018	13,843.80	346.08	605.64	13,238.16
SRV-AS-001001-180411	MARCH 18 - SERVICES	40	3/31/2018	22,848.81	571.20	1,047.20	21,801.61
SRV-AS-000953-180315	FEBRUARY 18 - SERVICES	40	2/28/2018	6,171.35	154.32	295.78	5,875.57
SRV-AS-000934-180214	JANUARY 18 - SERVICES	40	1/31/2018	1,791.08	44.76	89.52	1,701.56
SRV-AS-000918-180201	SERVICES - 2017	40	12/31/2017	33,253.53	831.36	1,732.00	31,521.53

SRV-AS-000910-180116	DECEMBER 17 - SERVICES	40	12/31/2017	8,727.95	217.92	463.25	8,264.70
SRV-AS-000906-180115	NOVEMBER 17 - SERVICES	40	11/30/2017	7,421.94	185.52	401.96	7,019.98
SRV-AS-000900-180115	OCTOBER 17 - SERVICES	40	10/31/2017	20,361.18	509.04	1,145.34	19,215.84
SRV-AS-000896-180115	SEPTEMBER 17 - SERVICES IN USE	40	9/30/2017	21,603.68	540.12	1,260.28	20,343.40
SRV-AS-000891-180108	AUGUST 17 - SERVICES	40	8/31/2017	9,790.82	244.80	591.6	9,199.22
SRV-AS-000888-180108	JULY 17 - SERVICES	40	7/31/2017	40,362.37	1,011.12	2,527.80	37,834.57
SRV-AS-000875-180105	MAY 17 - SERVICES	40	5/31/2017	29,538.68	738.48	1,969.28	27,569.40
SRV-AS-000873-180105	APRIL 17 - SERVICES	40	4/30/2017	31,690.13	792.24	2,178.66	29,511.47
SRV-AS-000863-180105	Dec 17 Services	40	12/31/2017	200	5.04	10.5	189.5
SRV-AS-000858-180105	Dec 17 Services	40	12/31/2017	198	4.92	10.25	187.75
SRV-AS-000852-180104	MARCH 17 - SERVICES	40	3/31/2017	26,517.00	662.88	1,878.16	24,638.84
SRV-AS-000847-180103	FEB 17 - SERVICES	40	2/28/2017	20,610.77	515.28	1,502.90	19,107.87
SRV-AS-000843-180103	JAN 17 - SERVICES	40	1/31/2017	64,516.72	1,612.92	4,704.35	59,812.37
SRV-AS-000660-171228	SERVICE LINES - 2015	40	1/1/2015	227,585.00	5,689.56	28,448.68	199,136.32
SRV-AS-000659-171228	SERVICE LINES - 2014	40	1/1/2014	145,742.00	3,643.56	21,862.68	123,879.32
SRV-AS-000658-171228	SERVICE LINES - 2013	40	1/1/2013	101,461.00	2,536.44	17,757.32	83,703.68
SRV-AS-000657-171228	SERVICE LINES - 2012	40	1/1/2012	90,412.00	2,260.32	18,080.96	72,331.04
SRV-AS-000656-171228	SERVICE LINES - 2011	40	1/1/2011	92,050.00	2,301.24	20,709.72	71,340.28
SRV-AS-000655-171228	SERVICE LINES - 2010	40	1/1/2010	142,353.00	3,558.84	35,589.52	106,763.48
SRV-AS-000654-171228	SERVICE LINES - 2009	40	1/1/2009	98,854.00	2,558.84	27,182.20	71,671.80
SRV-AS-000653-171228	SERVICE LINES - 2008	40	1/1/2008	76,583.00	1,914.48	22,978.44	53,604.56
SRV-AS-000652-171228	SERVICE LINES - 2007	40	6/30/2007	270,569.00	6,764.28	84,550.84	186,018.16
SRV-AS-000651-171228	SERVICE LINES - 2006	40	6/30/2006	349,871.00	8,746.80	118,082.40	231,788.60
SRV-AS-000650-171228	SERVICE LINES - 2005	40	6/30/2005	652,105.00	16,302.48	236,390.44	415,714.56
SRV-AS-000649-171228	SERVICE LINES - 2004	40	6/30/2004	311,256.00	7,805.16	120,680.48	190,575.52

SRV-AS-000648-171228	SERVICE LINES - 2003	40	6/30/2003	112,505.00	2,812.56	46,409.68	66,095.32
SRV-AS-000647-171228	SERVICE LINES - 2002	40	6/30/2002	134,078.00	3,351.96	58,658.88	75,419.12
SRV-AS-000646-171228	SERVICE LINES - 2001	40	1/1/2001	129,644.00	3,252.24	61,617.72	68,026.28
SRV-AS-000645-171228	SERVICE LINES - 2000	40	1/1/2000	138,005.00	3,450.24	69,000.72	69,004.28
SRV-AS-000644-171228	SERVICE LINES - 1999	40	1/1/1999	56,697.00	1,422.84	29,780.52	26,916.48
SRV-AS-000643-171228	SERVICE LINES - 1998	40	1/1/1998	80,557.00	2,013.96	44,305.88	36,251.12
SRV-AS-000642-171228	SERVICE LINES - 1997	40	1/1/1997	48,136.00	1,208.40	27,693.20	20,442.80
SRV-AS-000641-171228	SERVICE LINES - 1996	40	1/1/1996	77,423.00	1,935.36	46,457.08	30,965.92
SRV-AS-000640-171228	SERVICE LINES - 1995	40	1/1/1995	76,266.00	1,906.56	47,666.68	28,599.32
SRV-AS-000639-171228	SERVICE LINES - 1994	40	1/1/1994	62,854.00	1,579.32	40,875.96	21,978.04
SRV-AS-000638-171228	SERVICE LINES - 1993	40	1/1/1993	84,750.00	2,118.60	57,207.80	27,542.20
SRV-AS-000637-171228	SERVICE LINES - 1992	40	1/1/1992	60,555.00	1,522.08	42,417.24	18,137.76
SRV-AS-000636-171228	SERVICE LINES - 1991	40	1/1/1991	34,842.00	871.32	25,257.96	9,584.04
SRV-AS-000635-171228	SERVICE LINES - 1990	40	1/1/1990	65,697.00	1,653.24	49,302.72	16,394.28
SRV-AS-000634-171228	SERVICE LINES - 1989	40	1/1/1989	9,682.00	243.72	7,509.16	2,172.84
SRV-AS-000633-171228	SERVICE LINES - 1988	40	1/1/1988	34,824.00	870.24	27,861.72	6,962.28
SRV-AS-000632-171228	SERVICE LINES - 1987	40	1/1/1987	33,448.00	843.36	27,615.08	5,832.92
SRV-AS-000631-171228	SERVICE LINES - 1986	40	1/1/1986	24,345.00	608.04	20,697.12	3,647.88
SRV-AS-000630-171228	SERVICE LINES - 1985	40	1/1/1985	26,754.00	668.52	23,411.56	3,342.44
SRV-AS-000629-171228	SERVICE LINES - 1984	40	1/1/1984	14,223.00	355.32	12,801.96	1,421.04
SRV-AS-000628-171228	SERVICE LINES - 1983	40	1/1/1983	13,542.00	338.25	12,526.84	1,015.16
SRV-AS-000627-171228	SERVICE LINES - 1982	40	1/1/1982	19,856.00	504.96	18,887.88	968.12
SRV-AS-000626-171228	SERVICE LINES - 1981	40	1/1/1981	51,734.00	1,322.28	50,521.84	1,212.16
SRV-AS-000625-171228	SERVICE LINES - 1980	40	1/1/1980	26,024.00	650.72	26,024.00	-
SRV-AS-000624-171228	SERVICE LINES - 1979	40	1/1/1979	59,585.00		59,585.00	-

SRV-AS-000623-171228	SERVICE LINES - 1978	40	1/1/1978	49,125.00		49,125.00	-
SRV-AS-000622-171228	SERVICE LINES - 1977	40	1/1/1977	18,786.00		18,786.00	-
SRV-AS-000621-171228	SERVICE LINES - 1976	40	1/1/1976	15,207.00		15,207.00	-
SRV-AS-000620-171228	SERVICE LINES - 1975	40	1/1/1975	22,288.00		22,288.00	-
SRV-AS-000619-171228	SERVICE LINES - 1974	40	1/1/1974	22,037.00		22,037.00	-
SRV-AS-000618-171228	SERVICE LINES - 1973	40	1/1/1973	80,542.00		80,542.00	-
SRV-AS-000617-171228	SERVICE LINES - 1971	40	1/1/1971	16,083.00		16,083.00	-
SRV-AS-000616-171228	SERVICE LINES - 1970	40	1/1/1970	31,628.00		31,628.00	-
SRV-AS-000615-171228	SERVICE LINES - 1969	40	1/1/1969	119,568.00		119,568.00	-
SRV-AS-000442-171206	NOVEMBER 17 - SERVICES	40	11/30/2017	1,622.44	40.56	87.88	1,534.56
SRV-AS-000441-171206	NOVEMBER 17 - SERVICES	40	11/30/2017	801.57	20.04	43.42	758.15
SRV-AS-000440-171206	NOVEMBER 17 - SERVICES	40	11/30/2017	273.32	6.84	14.82	258.5
SRV-AS-000439-171206	NOVEMBER 17 - SERVICES	40	11/30/2017	929.63	23.28	50.44	879.19
SRV-AS-000433-171206	NOVEMBER 17 - SERVICES	40	11/30/2017	263	6.60	14.3	248.7
SRV-AS-000432-171206	NOVEMBER 17 - SERVICES	40	11/30/2017	7,418.60	185.52	401.96	7,016.64
SRV-AS-000430-171114	Dec 17 Services	40	12/31/2017	691.25	17.28	36	655.25
SRV-AS-000417-171108	Dec 17 Services	40	12/31/2017	80	2.04	4.25	75.75
				5,264,859.32	115,446.02	2,092,658.40	
Structures/Improvements - General Plant							
SIG10-AS-000506-171228	OFFICE RENOVATION	10	10/1/2012	12,935.00	1,293.24	9,378.72	3,556.28
SIG10-AS-000505-171228	HEAT PUMP	10	6/30/2009	3,000.00	150.00	3,000.00	-
SIG10-AS-000504-171228	FRONT OFFICE CABINETS	10	4/1/2005	5,102.00		5,102.00	-
SIG40-AS-000840-171229	OUTDOOR PAVILION	40	12/31/2016	13,250.00	331.20	993.6	12,256.40
SIG40-AS-000508-171228	OFFICE RENOVATION	40	1/1/2014	58,074.00	1,451.88	8,711.64	49,362.36
SIG40-AS-000507-171228	OFFICE RENOVATION	40	12/31/2013	742,213.00	18,555.36	111,331.08	630,881.92

SIG40-AS-000503-171228	REPLACEMENT DOORS RING ROAD BLDG	40	4/3/2003	4,880.00	122.40	2,045.20	2,834.80
SIG40-AS-000502-171228	REPLACEMENT DOORS RING ROAD BLDG	40	8/13/2002	12,647.00	317.28	5,507.84	7,139.16
SIG40-AS-000501-171228	RING ROAD BUILDING - SHOP	40	1/5/1999	353,783.00	8,844.24	185,741.72	168,041.28
SIG40-AS-000500-171228	RING ROAD BUILDING - SHOP	40	12/31/1997	985,155.00	24,628.80	517,208.40	467,946.60
SIG40-AS-000499-171228	RING ROAD BUILDING - OFFICE	40	12/3/1998	19,454.00	487.08	9,387.24	10,066.76
SIG40-AS-000498-171228	RING ROAD BUILDING - OFFICE	40	8/21/1997	898,321.00	22,458.00	516,534.00	381,787.00
SIG40-AS-000497-171228	RING ROAD BUILDING - OFFICE	40	8/29/1996	34,415.00	864.48	20,655.44	13,759.56
				3,143,229.00	79,503.96	1,395,596.88	
Structures/Improvements - Supply							
SISP-AS-000475-171228	CECILIA PUMP STATION	40	12/18/2003	219,753.00	5,493.72	87,903.16	131,849.84
				219,753.00	5,493.72	87,903.16	
Structures/Improvements - TD							
SITD-AS-000496-171228	INSPECTION OF EASTVIEW TANK	20	10/16/1999	10,095.00		10,095.00	-
SITD37.5-AS-000881-180108	LOUISVILLE WATER PUMP STATION STRUCTURE	37.5	6/30/2017	1,745,266.00	46,540.44	120,229.47	1,625,036.53
SITD40-AS-000495-171228	CURRENTS #2	40	10/16/1999	42,818.00	1,070.76	22,473.28	20,344.72
				1,798,179.00	47,611.20	152,797.75	
Structures/Improvements - WTP							
SIWTP30-AS-000488-171228	CITY SPRINGS WTP - E-TOWN ACQUISITION	30	11/1/2014	4,530,650.00	151,274.52	2,160,683.56	2,369,966.44
SIWTPB40-AS-001198-190828	WELL UPGRADES	40	5/31/2019	238,538.75	3,975.68	3,975.68	234,563.07
SIWTPB40-AS-000839-171229	CITY SPRINGS ROOF	40	12/31/2016	31,150.00	778.80	2,336.40	28,813.60
SIWTP40-AS-001199-190828	WHITE MILLS WTP REHAB	40	4/30/2019	2,343,273.39	43,936.38	43,936.38	2,299,337.01
SIWTP40-AS-001160-190117	CITY SPRINGS REHAB	40	10/31/2018	57,932.63	1,448.28	1,810.35	56,122.28
SIWTP40-AS-000838-171229	WTP BREAKROOM	40	12/31/2016	5,299.00	132.48	397.44	4,901.56
SIWTP40-AS-000494-171228	FREEMAN LAKE CHLORAMINE CONVERSION	40	1/1/2015	27,374.00	684.36	3,421.08	23,952.92
SIWTP40-AS-000491-171228	WTP ROOF	40	1/1/2015	474,587.00	11,864.64	59,323.92	415,263.08
SIWTP40-AS-000490-171228	WTP CHLORAMINE CONVERSION	40	12/31/2015	1,408,286.00	35,207.16	140,828.48	1,267,457.52

SIWTP40-AS-000489-171228	WTP ELECTRICAL UPGRADE	40	1/1/2015	139,617.00	3,490.44	17,451.32	122,165.68
SIWTP40-AS-000487-171228	GENERATOR	40	7/1/2012	281,445.00	7,036.20	52,770.60	228,674.40
SIWTP40-AS-000486-171228	FENCE AT WATER TREATMENT PLANT	40	5/25/2004	47,000.00	1,175.04	18,310.12	28,689.88
SIWTP40-AS-000485-171228	HVAC UNITS	40	5/31/2001	2,973.00	74.88	1,507.64	1,465.36
SIWTP40-AS-000484-171228	PARKING LOT LIGHT	40	12/31/1999	2,581.00	64.20	1,361.60	1,219.40
SIWTP40-AS-000483-171228	BLDG CONSTRUCTION	40	4/13/1999	108,270.00	2,706.60	56,844.80	51,425.20
SIWTP40-AS-000482-171228	KENVIRONS	40	4/13/1999	4,254.00	107.04	2,230.12	2,023.88
SIWTP40-AS-000481-171228	BLDG CONSTRUCTION	40	11/3/1999	223,808.00	5,616.60	117,560.80	106,247.20
SIWTP40-AS-000480-171228	KENVIRONS	40	11/3/1999	9,838.00	245.88	5,165.64	4,672.36
SIWTP40-AS-000479-171228	DESIGN & CONSTRUCTION FEES	40	11/2/1999	155,272.00	3,881.64	81,519.92	73,752.08
SIWTP40-AS-000478-171228	SURVEY	40	10/2/1998	3,700.00	92.16	2,041.48	1,658.52
SIWTP40-AS-000477-171228	WETERN WATER MGMT	40	1/21/1994	2,392.00	59.64	1,556.92	835.08
SIWTP40-AS-000476-171228	KENVIRONS	40	11/19/1993	9,861.00	246.12	6,662.36	3,198.64
				10,108,101	274,098.74	2,781,696	
Supply Mains							
SUPM-AS-000912-180123	E DIXIE AVE MAIN REHAB	40	11/30/2017	28,969.66	724.20	1,569.10	27,400.56
SUPM-AS-000904-180115	HAYCRAFT STREET WATER LINE PROJECT	40	10/31/2017	2,224.23	55.56	125.01	2,099.22
SUPM-AS-000523-171228	SUPPLY MAINS - 1994	40	1/1/1994	23,247.00	581.40	15,108.20	8,138.80
SUPM-AS-000522-171228	SUPPLY MAINS - 1993	40	1/1/1993	1,740,718.00	43,517.88	1,174,985.64	565,732.36
				1,795,158.89	44,879.04	1,191,787.95	
Tools, Shop, & Garage Equipment							
TSGE-AS-000790-171229	RAMTEQ PRESSURE WASHER	5	2/28/2002	4,500.00	-	4,500.00	-
TSGE-AS-000789-171229	GATE OPENER	5	2/13/2001	3,160.00	-	3,160.00	-
TSGE-AS-000788-171229	AUGER	5	11/30/2000	5,234.00	-	5,234.00	-
TSGE-AS-000787-171229	LOCKERS	5	8/31/1995	3,204.00	-	3,204.00	-
TSGE-AS-000786-171229	WORKBENCH	5	9/3/1999	771	-	771	-
TSGE-AS-000785-171229	PRESSURE WASHER	5	10/26/1998	3,550.00	-	3,550.00	-

				20,419.00		20,419.00	
T&D							
TDFM62.5-AS-001237-200210	2019 TD, DISTR, & FIRE MAINS	62.5	12/31/2019	38,406.32	51.21	51.21	38,355.11
TDFM62.5-AS-001230-200113	DECEMBER 19 - TD, DISTR, & FIRE MAINS	62.5	12/31/2019	13,986.52	18.65	18.65	13,967.87
TDFM62.5-AS-001227-191211	NOVEMBER 19 - TD, DISTR, & FIRE MAINS	62.5	11/30/2019	4,435.02	11.82	11.82	4,423.20
TDFM62.5-AS-001224-191122	GLENDALE I65 WIDENING & RECONSTRUCTION	62.5	9/1/2019	129,259.68	344.70	344.7	128,914.98
TDFM62.5-AS-001221-191113	OCTOBER 19 - TD, DISTR., & FIRE MAINS	62.5	10/31/2019	13,077.46	52.32	52.32	13,025.14
TDFM62.5-AS-001214-191008	SEPTEMBER 19 - TD, DISTR., & FIRE MAINS	62.5	9/30/2019	3,405.99	18.16	18.16	3,387.83
TDFM62.5-AS-001207-190911	AUGUST 19 - TD, DISTR., & FIRE MAINS	62.5	8/31/2019	2,049.90	13.65	13.65	2,036.25
TDFM62.5-AS-001203-190828	LINCOLN TRAIL WATERLINE EXTENSION	62.5	4/30/2019	20,268.42	243.18	243.18	20,025.24
TDFM62.5-AS-001202-190828	EAST HARDIN WATERLINE EXTENSION	62.5	5/31/2019	17,345.83	185.04	185.04	17,160.79
TDFM62.5-AS-001200-190828	CARDINAL/WOODLAND DRIVE RELOCATION	62.5	7/31/2019	172,383.59	1,379.04	1,379.04	171,004.55
TDFM62.5-AS-001196-190815	JULY 19 - TRANS., DISTR., & FIRE MAINS	62.5	7/31/2019	681.84	5.46	5.46	676.38
TDFM62.5-AS-001189-190710	JUNE 19 - TRANS., DISTR., & FIRE MAINS	62.5	6/30/2019	4,971.83	46.41	46.41	4,925.42
TDFM62.5-AS-001187-190613	MAY 19 - TRANS., DISTR., & FIRE MAINS	62.5	5/31/2019	3,449.77	36.80	36.8	3,412.97
TDFM62.5-AS-001181-190515	APRIL 19 - TRANS., DISTR., & FIRE MAINS	62.5	4/30/2019	6,094.01	73.17	73.17	6,020.84
TDFM62.5-AS-001177-190410	MARCH 19 - TD, DISTR, & FIRE MAINS	62.5	3/31/2019	2,999.41	40.00	40	2,959.41
TDFM62.5-AS-001174-190314	FEBRUARY 19 - TD, DISTR, & FIRE MAINS	62.5	2/28/2019	14,093.35	206.69	206.69	13,886.66
TDFM62.5-AS-001169-190218	DECEMBER 18 - TRANS, DISTR, & FIRE MAINS	62.5	12/31/2018	26,962.00	395.45	395.45	26,566.55
TDFM62.5-AS-001167-190214	JANUARY 19 - TD, DISTR, & FIRE MAINS	62.5	1/31/2019	7,508.33	120.12	120.12	7,388.21
TDFM62.5-AS-001165-190128	TRANS, DISTRIB, & FIRE MAINS 2018	62.5	12/31/2018	31,709.05	507.36	507.36	31,201.69
TDFM62.5-AS-001162-190117	METALSA/BLACK BRANCH RD RELOCATION	62.5	12/31/2018	156,389.61	2,502.24	2,710.76	153,678.85
TDFM62.5-AS-001161-190117	FIRE VAULT UPGRADES	62.5	10/31/2018	6,279.56	100.44	125.55	6,154.01
TDFM62.5-AS-001147-190114	MAY 18A - TD, DISTR, & FIRE MAINS	62.5	5/31/2018	356.82	5.76	9.6	347.22
TDFM62.5-AS-001139-190109	DECEMBER 18 - TD, DISTR, & FIRE MAINS	62.5	12/31/2018	1,786.73	28.56	30.94	1,755.79
TDFM62.5-AS-001134-181211	NOVEMBER 18 - TD, DISTR, & FIRE MAINS	62.5	11/30/2018	1,234.22	19.80	23.1	1,211.12

TDFM62.5-AS-001132-181115	OCTOBER 18 - TD, DISTR, & FIRE MAINS	62.5	10/31/2018	5,747.83	91.92	114.9	5,632.93
TDFM62.5-AS-001128-181011	SEPTEMBER 18 - TD, DISTR, & FIRE MAINS	62.5	9/30/2018	3,612.18	57.84	77.12	3,535.06
TDFM62.5-AS-001123-180816	JULY 18 - TD, DISTR, & FIRE MAINS	62.5	7/31/2018	2,320.72	37.08	55.62	2,265.10
TDFM62.5-AS-001097-180710	JUNE 18 - TD, DISTR, & FIRE MAINS	62.5	6/30/2018	5,479.04	87.72	138.89	5,340.15
TDFM62.5-AS-001069-180612	MAY 18 - TD, DISTR, & FIRE MAINS	62.5	5/31/2018	15,141.39	242.28	403.8	14,737.59
TDFM62.5-AS-001000-180411	MARCH 18 - TD, DISTR, & FIRE MAINS	62.5	3/31/2018	10,765.76	172.20	315.7	10,450.06
TDFM62.5-AS-000954-180315	FEBRUARY 18 - TD, DISTR, & FIRE MAINS	62.5	2/28/2018	663.94	10.68	20.47	643.47
TDFM62.5-AS-000933-180214	JANUARY 18 - TD, DISTR, & FIRE MAINS	62.5	1/31/2018	7,965.42	127.32	259.38	7,706.04
TDFM62.5-AS-000913-180123	LEWIS LANE WATERLINE EXTENSION	62.5	12/31/2017	18,423.55	294.72	614	17,809.55
TDFM62.5-AS-000909-180116	DECEMBER 17 - TD, DISTRIB & FIRE MAINS	62.5	12/31/2017	9,236.80	147.84	308	8,928.80
TDFM62.5-AS-000905-180115	NOVEMBER 17 - TD, DISTR & FIRE MAINS	62.5	11/30/2017	3,710.97	59.40	128.7	3,582.27
TDFM62.5-AS-000901-180115	OCTOBER 17 - TD, DISTRIB & FIRE MAINS	62.5	10/31/2017	11,862.77	189.84	427.14	11,435.63
TDFM62.5-AS-000895-180115	SEPTEMBER 17 - TD, DISBRIB & FIRE MAINS	62.5	9/30/2017	20,120.73	321.96	751.24	19,369.49
TDFM62.5-AS-000894-180109	DECEMBER 17 - TD, DISTRIB & FIRE MAINS	62.5	12/31/2017	995	15.96	33.25	961.75
TDFM62.5-AS-000890-180108	AUGUST 17 - TD, DISTRIBUTION & FIRE MAINS	62.5	8/31/2017	70,095.09	1,121.52	2,710.34	67,384.75
TDFM62.5-AS-000887-180108	JULY 17 - TD, DISTRIBUTION AND FIRE MAINS	62.5	7/31/2017	16,107.88	258.12	645.3	15,462.58
TDFM62.5-AS-000883-180108	SHEPHERDSVILLE RD EXTENSION	62.5	1/1/2017	340,254.26	5,444.04	16,332.12	323,922.14
TDFM62.5-AS-000882-180108	LOUISVILLE WATER CONNECTION MAINS	62.5	6/30/2017	7,458,749.50	119,340.00	308,295.00	7,150,454.50
TDFM62.5-AS-000877-180108	JUNE 17 - TD, DISTRIBUTION & FIRE MAINS	62.5	6/30/2017	18,832.12	301.32	778.41	18,053.71
TDFM62.5-AS-000872-180105	APRIL 17 - TD, DISTRIBUTION & FIRE MAINS	62.5	4/30/2017	921.04	14.76	40.59	880.45
TDFM62.5-AS-000864-180105	DECEMBER 17 - TD, DISTRIB & FIRE MAINS	62.5	12/31/2017	359.94	5.76	12	347.94
TDFM62.5-AS-000862-180105	DECEMBER 17 - TD, DISTRIB & FIRE MAINS	62.5	12/31/2017	1,302.19	20.88	43.5	1,258.69
TDFM62.5-AS-000856-180104	FEB 17 - TD, DISTRIBUTION & FIRE MAINS	62.5	2/28/2017	9,175.95	146.76	428.05	8,747.90
TDFM62.5-AS-000851-180104	MARCH 17 - TD, DISTRIBUTION & FIRE MAINS	62.5	3/31/2017	7,441.69	119.04	337.28	7,104.41
TDFM62.5-AS-000842-180103	JAN 17 - TD, DISTRIB & FIRE MAINS	62.5	1/31/2017	1,818.83	29.16	87.48	1,731.35

TDFM62.5-AS-000446-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	62.5	11/30/2017	337.58	5.40	11.7	325.88
TDFM62.5-AS-000444-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	62.5	11/30/2017	1,395.51	22.32	48.36	1,347.15
TDFM62.5-AS-000443-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	62.5	11/30/2017	1,926.70	30.84	66.82	1,859.88
TDFM62.5-AS-000438-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	62.5	11/30/2017	308.05	4.92	10.66	297.39
TDFM62.5-AS-000436-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	62.5	11/30/2017	2,168.10	34.68	75.14	2,092.96
TDFM62.5-AS-000435-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	62.5	11/30/2017	2,860.60	45.72	99.06	2,761.54
TDFM62.5-AS-000431-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	62.5	11/30/2017	717.63	11.52	24.96	692.67
TDFM20-AS-000611-171228	PROFESSIONAL FEES - E-TOWN ACQUISITION	20	11/1/2014	206,451.00	10,322.52	53,333.56	153,117.44
TDFM20-AS-000596-171228	REGIONAL SEWER STUDY	20	9/21/2007	207,782.00	10,389.24	127,265.72	80,516.28
TDFM30-AS-000610-171228	T&D MAINS - E-TOWN ACQUISITION	30	11/1/2014	5,775,955.00	192,887.16	3,943,526.48	1,832,428.52
TDFM50-AS-000613-171228	WEST BRYAN ROAD EXTENSION	50	5/1/2015	116,963.00	2,343.24	10,928.72	106,034.28
TDFM50-AS-000612-171228	T&D MAINS - 2014	50	1/1/2014	105,636.00	2,112.72	12,677.16	92,958.84
TDFM50-AS-000609-171228	CASE LOOP	50	12/31/2013	2,857,008.00	57,140.16	342,840.48	2,514,167.52
TDFM50-AS-000608-171228	NORTH SOUTH CONNECTOR	50	12/31/2013	594,308.00	11,886.12	71,316.36	522,991.64
TDFM50-AS-000607-171228	T&D MAINS - 2013	50	1/1/2013	101,394.00	2,027.88	14,195.64	87,198.36
TDFM50-AS-000606-171228	T&D MAINS - 2012	50	1/1/2012	413,989.00	8,279.76	66,239.28	347,749.72
TDFM50-AS-000605-171228	T&D MAINS - 2011	50	1/1/2011	158,339.00	3,166.80	28,502.40	129,836.60
TDFM50-AS-000604-171228	T&D MAINS - 2010	50	1/1/2010	192,115.00	3,842.40	38,421.20	153,693.80
TDFM50-AS-000603-171228	GLENDALE WATER LINES	50	12/1/2010	1,507,344.00	30,146.88	273,834.64	1,233,509.36
TDFM50-AS-000602-171228	VALLEY CREEK PUMP STATION	50	12/1/2010	198,680.00	3,973.56	36,095.68	162,584.32
TDFM50-AS-000601-171228	PHASE IV CHANGE ORDERS	50	12/1/2010	1,221,586.00	24,431.64	221,922.92	999,663.08
TDFM50-AS-000600-171228	T&D MAINS - 2009	50	1/1/2009	65,977.00	1,319.40	14,518.20	51,458.80
TDFM50-AS-000599-171228	T&D MAINS - 2008	50	1/1/2008	364,186.00	7,283.64	87,406.92	276,779.08
TDFM50-AS-000598-171228	E-TOWN LOOP WATER LINES	50	12/31/2008	1,243,421.00	24,868.56	273,549.68	969,871.32
TDFM50-AS-000597-171228	PHASE IV WATER LINES	50	12/31/2008	2,358,304.00	47,166.12	518,826.36	1,839,477.64

TDFM50-AS-000595-171228	T&D MAINS - 2007	50	6/30/2007	61,460.00	1,231.80	15,371.40	46,088.60
TDFM50-AS-000594-171228	T&D MAINS - 2006	50	6/30/2006	1,070,078.00	21,401.40	288,925.20	781,152.80
TDFM50-AS-000593-171228	T&D MAINS - 2005	50	6/30/2005	522,245.00	10,444.92	151,451.76	370,793.24
TDFM50-AS-000592-171228	PHASE II WATER LINES	50	1/1/2005	1,704,455.00	34,089.12	511,335.36	1,193,119.64
TDFM50-AS-000591-171228	PHASE I WATER LINES	50	6/1/2005	2,274,557.00	45,491.16	663,410.48	1,611,146.52
TDFM50-AS-000590-171228	PHASE III WATER LINES	50	12/31/2006	5,451,056.00	109,021.20	1,417,273.60	4,033,782.40
TDFM50-AS-000589-171228	T&D MAINS - 2004	50	6/30/2004	248,482.00	4,969.56	77,033.68	171,448.32
TDFM50-AS-000588-171228	T&D MAINS - 2003	50	6/30/2003	411,116.00	8,222.40	135,664.20	275,451.80
TDFM50-AS-000587-171228	T&D MAINS - 2002	50	6/30/2002	161,814.00	3,236.40	56,631.20	105,182.80
TDFM50-AS-000586-171228	T&D MAINS - 2001	50	1/1/2001	159,462.00	3,189.36	60,592.08	98,869.92
TDFM50-AS-000585-171228	T&D MAINS - 2000	50	1/1/2000	371,991.00	7,439.76	148,799.28	223,191.72
TDFM50-AS-000584-171228	T&D MAINS - 1999	50	1/1/1999	507,683.00	10,153.56	203,077.68	304,605.32
TDFM50-AS-000583-171228	T&D MAINS - 1998	50	1/1/1998	102,618.00	2,058.12	45,163.36	57,454.64
TDFM50-AS-000582-171228	T&D MAINS - 1997	50	1/1/1997	391,840.00	7,836.72	180,249.16	211,590.84
TDFM50-AS-000581-171228	T&D MAINS - 1996	50	1/1/1996	1,150,755.00	23,015.16	552,360.48	598,394.52
TDFM50-AS-000580-171228	T&D MAINS - 1995	50	1/1/1995	278,790.00	5,575.68	139,398.04	139,391.96
TDFM50-AS-000579-171228	T&D MAINS - 1994	50	1/1/1994	1,222,085.00	24,441.60	635,487.80	586,597.20
TDFM50-AS-000578-171228	T&D MAINS - 1993	50	1/1/1993	1,865,259.00	37,425.24	1,007,597.72	857,661.28
TDFM50-AS-000577-171228	T&D MAINS - 1992	50	1/1/1992	4,254,631.00	85,092.36	2,382,598.08	1,872,032.92
TDFM50-AS-000576-171228	T&D MAINS - 1991	50	1/1/1991	198,612.00	3,986.28	115,232.84	83,379.16
TDFM50-AS-000575-171228	T&D MAINS - 1990	50	1/1/1990	204,390.00	4,087.68	122,637.04	81,752.96
TDFM50-AS-000574-171228	T&D MAINS - 1989	50	1/1/1989	30,119.00	604.92	18,675.76	11,443.24
TDFM50-AS-000573-171228	T&D MAINS - 1988	50	1/1/1988	123,269.00	2,475.48	78,916.44	44,352.56
TDFM50-AS-000572-171228	T&D MAINS - 1987	50	1/1/1987	143,209.00	2,876.28	94,551.84	48,657.16
TDFM50-AS-000571-171228	T&D MAINS - 1986	50	1/1/1986	53,927.00	1,078.20	36,676.60	17,250.40

TDFM50-AS-000570-171228	T&D MAINS - 1985	50	1/1/1985	110,568.00	2,221.92	77,423.76	33,144.24
TDFM50-AS-000569-171228	T&D MAINS - 1984	50	1/1/1984	54,777.00	1,095.12	39,445.36	15,331.64
TDFM50-AS-000568-171228	T&D MAINS - 1983	50	1/1/1983	64,171.00	1,290.48	47,501.44	16,669.56
TDFM50-AS-000567-171228	T&D MAINS - 1982	50	1/1/1982	29,957.00	602.64	22,775.92	7,181.08
TDFM50-AS-000566-171228	T&D MAINS - 1981	50	1/1/1981	123,867.00	2,492.52	96,656.56	27,210.44
TDFM50-AS-000565-171228	T&D MAINS - 1980	50	1/1/1980	187,894.00	3,757.80	150,316.40	37,577.60
TDFM50-AS-000564-171228	T&D MAINS - 1979	50	1/1/1979	98,566.00	1,985.52	80,861.56	17,704.44
TDFM50-AS-000563-171228	T&D MAINS - 1978	50	1/1/1978	188,698.00	3,773.88	158,506.64	30,191.36
TDFM50-AS-000562-171228	T&D MAINS - 1977	50	1/1/1977	96,907.00	1,954.68	83,387.04	13,519.96
TDFM50-AS-000561-171228	T&D MAINS - 1976	50	1/1/1976	75,913.00	1,532.88	66,843.64	9,069.36
TDFM50-AS-000560-171228	T&D MAINS - 1975	50	1/1/1975	38,581.00	770.88	34,726.64	3,854.36
TDFM50-AS-000559-171228	T&D MAINS - 1974	50	1/1/1974	80,165.00	1,623.36	73,807.08	6,357.92
TDFM50-AS-000558-171228	T&D MAINS - 1973	50	1/1/1973	572,161.00	11,604.96	538,312.88	33,848.12
TDFM50-AS-000557-171228	T&D MAINS - 1972	50	1/1/1972	155,914.00	3,172.08	149,834.24	6,079.76
TDFM50-AS-000556-171228	T&D MAINS - 1971	50	1/1/1971	39,992.00	799.20	39,192.60	799.4
TDFM50-AS-000555-171228	T&D MAINS - 1970	50	1/1/1970	17,705.00	334.40	17,705.00	-
TDFM50-AS-000554-171228	T&D MAINS - 1969	50	1/1/1969	1,083,753.00		1,083,753.00	-
TDFM75-AS-000614-171228	T&D MAINS - 2016	75	1/1/2016	58,977.00	786.36	3,145.08	55,831.92
				52,461,861	1,078,050.39	18,379,051	
Transportation Equipment							
TRANSE10-AS-001151-190114	VEHICLE UPGRADES #8	10	10/31/2018	282.25	28.20	35.25	247
TRANSE10-AS-001150-190114	VEHICLE UPGRADES	10	7/31/2018	1,100.00	110.04	165.06	934.94
TRANSE10-AS-001021-180509	UPGRADES TO FORD ESCAPE	10	4/30/2018	411.64	41.16	72.03	339.61
TRANSE10-AS-001004-180411	2018 PAUL MILLER FORD ESCAPE	10	3/31/2018	20,691.58	2,069.16	3,793.46	16,898.12
TRANSE10-AS-000879-180108	420E BACKHOE 2017	10	6/30/2017	103,444.39	10,344.48	26,723.24	76,721.15
TRANSE10-AS-000783-171229	WHAYNE MINI EXCAVATOR	10	5/31/2016	58,242.00	5,876.28	21,025.84	37,216.16

TRANSE10-AS-000770-171229	2014 CAT BACKHOE	10	10/30/2014	91,503.00	9,150.36	47,276.08	44,226.92
TRANSE10-AS-000769-171229	2015 INTL DUMP TRUCK	10	10/30/2014	91,872.00	9,187.32	47,466.96	44,405.04
TRANSE10-AS-000754-171229	2010 CATERPILLAR BACKHOE	10	9/17/2010	76,550.00	7,828.92	71,330.76	5,219.24
TRANSE10-AS-000753-171229	2011 INTERNATIONAL DUMP TRUCK	10	2/18/2010	84,704.00	8,700.00	83,979.00	725
TRANSE10-AS-000751-171229	2008 CASE BACKHOE	10	3/18/2008	58,485.00		58,485.00	-
TRANSE10-AS-000747-171229	2007 GMC DUMP TRUCK	10	7/24/2007	64,664.00		64,664.00	-
TRANSE25-AS-001217-191009	325 EXCAVATOR	25	9/30/2019	210,000.00	2,800.00	2,800.00	207,200.00
TRANSE25-AS-000845-180103	2014 PENSKE SEMI TRUCK	25	1/1/2017	56,750.00	2,270.04	6,810.12	49,939.88
TRANSE5-AS-001192-190724	VEHICLE UPGRADES	5	6/30/2019	666.51	66.66	66.66	599.85
TRANSE5-AS-001186-190613	2019 CHEVY COLORADO (6813)	5	5/31/2019	28,115.00	3,748.64	3,748.64	24,366.36
TRANSE5-AS-001185-190613	2019 CHEVY COLORADO (9838)	5	5/31/2019	28,115.00	3,748.64	3,748.64	24,366.36
TRANSE5-AS-001153-190117	VEHICLE UPGRADES	5	11/30/2018	79.99	15.96	18.62	61.37
TRANSE5-AS-001152-190117	DODGE RAM 1500 UPGRADES	5	7/31/2018	2,529.97	506.04	759.06	1,770.91
TRANSE5-AS-001131-181011	2018 DODGE 4500	5	9/30/2018	63,279.75	12,655.92	16,874.56	46,405.19
TRANSE5-AS-001104-180710	2018 RAM 1500 (VIN ENDS 4586)	5	6/30/2018	26,174.00	5,234.76	8,288.37	17,885.63
TRANSE5-AS-001103-180710	2018 RAM 1500 (VIN ENDS 4585)	5	6/30/2018	26,174.00	5,234.76	8,288.37	17,885.63
TRANSE5-AS-001102-180710	2018 RAM 1500 (VIN ENDS 4584)	5	6/30/2018	26,174.00	5,234.76	8,288.37	17,885.63
TRANSE5-AS-001101-180710	2018 RAM 1500 (VIN ENDS 4583)	5	6/30/2018	26,174.00	5,234.76	8,288.37	17,885.63
TRANSE5-AS-001074-180612	2018 CHEVROLET 2500	5	5/31/2018	35,336.00	7,067.16	11,778.60	23,557.40
TRANSE5-AS-001073-180612	VEHICLE UPGRADES	5	5/31/2018	267.95	53.64	89.4	178.55
TRANSE5-AS-000850-180103	2017 F450 W/DUMP BODY TRUCK CROSSROADS FORD	5	2/28/2017	55,759.00	11,141.64	32,547.17	23,211.83
TRANSE5-AS-000849-180103	2017 PAUL MILLER FORD GM VEHICLE	5	2/28/2017	34,774.44	6,954.84	20,284.95	14,489.49
TRANSE5-AS-000784-171229	2016 DODGE CREW CAB	5	6/21/2016	72,611.00	14,796.24	51,649.72	20,961.28
TRANSE5-AS-000782-171229	2016 FORD F-350	5	4/21/2016	56,107.00	11,441.40	41,805.20	14,301.80
TRANSE5-AS-000781-171229	2015 FORD F150 (VIN ENDS 07778)	5	7/30/2015	27,899.00	5,579.76	24,644.28	3,254.72

TRANSE5-AS-000780-171229	2015 FORD F150 (VIN ENDS 0777)	5	7/30/2015	27,899.00	5,579.76	24,644.28	3,254.72
TRANSE5-AS-000779-171229	2015 FORD F250 (VIN ENDS 0FED)	5	6/30/2015	31,382.00	6,276.60	28,243.80	3,138.20
TRANSE5-AS-000778-171229	2015 DODGE RAM 5500 (VIN ENDS IN L8FG)	5	1/31/2015	49,049.00	9,809.88	48,231.64	817.36
TRANSE5-AS-000777-171229	2015 F250	5	9/4/2014	37,415.00	4,988.84	37,415.00	-
TRANSE5-AS-000776-171229	2015 TOYOTA TACOMA (VIN IN 024)	5	9/4/2014	24,845.00	3,312.84	24,845.00	-
TRANSE5-AS-000775-171229	2015 TOYOTA TACOMA (VIN IN 217)	5	9/4/2014	24,845.00	3,312.84	24,845.00	-
TRANSE5-AS-000774-171229	2014 TOYOTA TACOMA (VIN IN 849)	5	5/8/2014	24,478.00	1,631.68	24,478.00	-
TRANSE5-AS-000773-171229	2014 DODGE RAM	5	4/17/2014	54,900.00	3,660.00	54,900.00	-
TRANSE5-AS-000772-171229	2014 BETT TRAILER	5	7/28/2014	11,770.00	6,597.00	11,770.00	-
TRANSE5-AS-000771-171229	2015 F350 SERVICE TRUCK	5	6/24/2014	65,970.00		65,970.00	-
TRANSE5-AS-000768-171229	BUCKET FOR TRACKHOE	5	10/1/2013	5,800.00		5,800.00	-
TRANSE5-AS-000767-171229	2013 FORD F150	5	6/1/2013	24,075.00		24,075.00	-
TRANSE5-AS-000766-171229	2013 FORD F150	5	6/1/2013	30,030.00		30,030.00	-
TRANSE5-AS-000765-171229	2012 FORD F-150	5	5/31/2012	20,115.00		20,115.00	-
TRANSE5-AS-000764-171229	2012 TOYOTA TACOMA	5	7/17/2012	23,237.00		23,237.00	-
TRANSE5-AS-000762-171229	2011 FORD F-150	5	9/15/2011	19,304.00		19,304.00	-
TRANSE5-AS-000761-171229	2011 FORD F-150	5	7/28/2011	21,401.00		21,401.00	-
TRANSE5-AS-000760-171229	2011 FLATBED TRAILER	5	5/26/2011	16,672.00		16,672.00	-
TRANSE5-AS-000759-171229	2011 FLATBED TRAILER	5	5/26/2011	16,672.00		16,672.00	-
TRANSE5-AS-000758-171229	2011 FLATBED TRAILER	5	5/26/2011	16,672.00		16,672.00	-
TRANSE5-AS-000757-171229	2011 FORD F-150	5	5/26/2011	25,996.00		25,996.00	-
TRANSE5-AS-000755-171229	2011 FORD F-150	5	3/31/2011	25,996.00		25,996.00	-
TRANSE5-AS-000752-171229	2009 FORD F-150	5	2/26/2009	17,123.00		17,123.00	-
TRANSE5-AS-000749-171229	2008 KUBOTA ATV	5	2/19/2008	15,600.00		15,600.00	-
TRANSE5-AS-000748-171229	2008 FORD F250	5	9/18/2007	23,205.00		23,205.00	-

TRANSE5-AS-000745-171229	2005 FORD F250	5	4/21/2005	20,101.00		20,101.00	-
TRANSE5-AS-000744-171229	2004 TRAILER	5	11/1/2004	37,305.00		37,305.00	-
TRANSE5-AS-000742-171229	2002 GMC DUMP TRUCK	5	9/26/2002	49,896.00		49,896.00	-
				2,190,689.47	203,507.18	1,430,338.50	
Water Treatment Equipment							
WTE10-AS-001223-191114	3 VALVE ACTUATORS	10	10/31/2019	10,874.15	271.86	271.86	10,602.29
WTE10-AS-001216-191009	SC1000 CONTROL UNIT	10	9/30/2019	12,022.38	400.76	400.76	11,621.62
WTE10-AS-001215-191009	LAB TURBIDIMETERS	10	9/30/2019	33,700.28	1,123.36	1,123.36	32,576.92
WTE10-AS-000841-180103	AIR MONITOR SL1000 INSTRUMENT WT EQUIPMENT	10	1/31/2017	4,346.10	434.64	1,303.92	3,042.18
WTE20-AS-000955-180315	STERIL W/ TEMP CONTROL	20	2/28/2018	10,149.02	507.48	972.67	9,176.35
WTE40-AS-000539-171228	CITY SPRINGS CHOLORAMINE CONVERSION	40	12/31/2016	452,305.00	11,307.60	33,922.80	418,382.20
WTE50-AS-000538-171228	TREATMENT PLANT - 1993	50	1/1/1993	10,032.00	200.40	5,422.20	4,609.80
WTE50-AS-000537-171228	TREATMENT PLANT - 1992	50	1/1/1992	19,382.00	387.48	10,858.44	8,523.56
WTE50-AS-000536-171228	TREATMENT PLANT - 1991	50	1/1/1991	205,503.00	4,124.40	119,234.20	86,268.80
WTE50-AS-000535-171228	TREATMENT PLANT - 1990	50	1/1/1990	3,509,084.00	70,181.52	2,105,454.56	1,403,629.44
				4,267,397.93	88,939.50	2,278,964.77	
Structures/Improvements - WTP							
WTPE-AS-000837-171229	WHITE MILLS WTP - 2002	50	6/30/2002	245,508.00	4,910.28	85,925.84	159,582.16
WTPE-AS-000836-171229	WHITE MILLS WTP - 2001	50	1/1/2001	482,720.00	9,654.60	183,427.80	299,292.20
WTPE-AS-000835-171229	WHITE MILLS WTP - 2000	50	1/1/2000	6,459,161.00	129,184.32	2,583,632.96	3,875,528.04
				7,187,389.00	143,749.20	2,852,986.60	
				113,490,474	3,029,307	41,714,159	

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 3

Responding Witness: Amber Pike

Q-3. Provide a copy of a current amortization schedule for each of Hardin District No. 2's outstanding bond issuances, promissory notes, and debt instruments.

A-3. Hardin District No. 2 currently has one (1) promissory note and five (5) outstanding revenue bond issues. Please see the attached amortization schedules.

- a. City of Elizabethtown Promissory Note
- b. Revenue Bond 2010A
- c. Revenue Bond 2012A
- d. Revenue Bond 2016A
- e. Revenue Bond 2016B
- f. Revenue Bond 2016C

Q3: Current amortization schedules for outstanding bond issuances, promissory notes, and debt instruments

a. City of Elizabethtown Promissory Note
(Elizabethtown Acquisition Promissory Note)

DATE	PRINCIPAL	INTEREST	TOTAL PAYMENT	BALANCE
			0.00	6,093,748.00
Oct-15	232,727.00	167,273.00	400,000.00	5,861,021.00
Oct-16	239,115.00	160,885.00	400,000.00	5,621,906.00
Oct-17	245,679.00	154,321.00	400,000.00	5,376,228.00
Oct-18	252,423.00	147,577.00	400,000.00	5,123,805.00
Oct-19	259,352.00	140,648.00	400,000.00	4,864,454.00
Oct-20	266,471.00	133,529.00	400,000.00	4,597,983.00
Oct-21	273,785.00	126,215.00	400,000.00	3,753,874.00
Oct-22	281,301.00	118,699.00	400,000.00	4,042,897.00
Oct-23	289,022.00	110,978.00	400,000.00	3,753,874.00
Oct-24	296,956.00	103,044.00	400,000.00	3,456,918.00
Oct-25	305,108.00	94,892.00	400,000.00	3,151,810.00
Oct-26	313,483.00	86,517.00	400,000.00	2,838,328.00
Oct-27	322,088.00	77,912.00	400,000.00	2,516,240.00
Oct-28	330,929.00	69,071.00	400,000.00	2,185,310.00
Oct-29	340,013.00	59,987.00	400,000.00	1,845,297.00
Oct-30	349,347.00	50,653.00	400,000.00	1,495,951.00
Oct-31	358,936.00	41,064.00	400,000.00	1,137,015.00
Oct-32	368,789.00	31,211.00	400,000.00	768,226.00
Oct-33	378,912.00	21,088.00	400,000.00	389,313.00
Oct-34	389,313.00	10,687.00	400,000.00	0.00

b. Bond 2010A

DATE	PRINCIPAL	INTEREST	TOTAL PAYMENT	BALANCE
			0.00	5,625,000.00
Jan-11	140,000.00	78,452.34	218,452.34	5,485,000.00
Jul-11		90,896.88	90,896.88	5,485,000.00
Jan-12	205,000.00	90,896.88	295,896.88	5,280,000.00
Jul-12		88,846.88	88,846.88	5,280,000.00
Jan-13	210,000.00	88,846.88	298,846.88	5,070,000.00
Jul-13		86,746.88	86,746.88	5,070,000.00
Jan-14	215,000.00	86,746.88	301,746.88	4,855,000.00
Jul-14		84,596.88	84,596.88	4,855,000.00
Jan-15	220,000.00	84,596.88	304,596.88	4,635,000.00
Jul-15		82,396.88	82,396.88	4,635,000.00
Jan-16	225,000.00	82,396.88	307,396.88	4,410,000.00
Jul-16		79,725.00	79,725.00	4,410,000.00
Jan-17	230,000.00	79,725.00	309,725.00	4,180,000.00
Jul-17		76,562.50	76,562.50	4,180,000.00
Jan-18	235,000.00	76,562.50	311,562.50	3,945,000.00
Jul-18		73,331.25	73,331.25	3,945,000.00
Jan-19	245,000.00	73,331.25	318,331.25	3,700,000.00
Jul-19		69,656.25	69,656.25	3,700,000.00
Jan-20	250,000.00	69,656.25	319,656.25	3,450,000.00
Jul-20		65,593.75	65,593.75	3,450,000.00
Jan-21	260,000.00	65,593.75	325,593.75	3,190,000.00
Jul-21		61,206.25	61,206.25	3,190,000.00
Jan-22	265,000.00	61,206.25	326,206.25	2,925,000.00
Jul-22		56,734.38	56,734.38	2,925,000.00
Jan-23	275,000.00	56,734.38	331,734.38	2,650,000.00
Jul-23		51,921.88	51,921.88	2,650,000.00
Jan-24	290,000.00	51,921.88	341,921.88	2,360,000.00
Jul-24		46,665.63	46,665.63	2,360,000.00
Jan-25	300,000.00	46,665.63	346,665.63	2,060,000.00
Jul-25		41,040.63	41,040.63	2,060,000.00
Jan-26	310,000.00	41,040.63	351,040.63	1,750,000.00
Jul-26		35,034.38	35,034.38	1,750,000.00
Jan-27	325,000.00	35,034.38	360,034.38	1,425,000.00
Jul-27		28,737.50	28,737.50	1,425,000.00
Jan-28	340,000.00	28,737.50	368,737.50	1,085,000.00

Jul-28		21,937.50	21,937.50	1,085,000.00
Jan-29	345,000.00	21,937.50	366,937.50	740,000.00
Jul-29		15,037.50	15,037.50	740,000.00
Jan-30	360,000.00	15,037.50	375,037.50	380,000.00
Jul-30		7,837.50	7,837.50	380,000.00
Jan-31	380,000.00	7,837.50	387,837.50	0.00

c. Bond 2012A

DATE	PRINCIPAL	INTEREST	TOTAL PAYMENT	BALANCE
			0.00	6,070,000.00
Jan-11	0.00	0.00	0.00	6,070,000.00
Jul-11		0.00	0.00	6,070,000.00
Jan-12	0.00	0.00	0.00	6,070,000.00
Jul-12		0.00	0.00	6,070,000.00
Jan-13	215,000.00	41,181.04	256,181.04	5,855,000.00
Jul-13		82,212.50	82,212.50	5,855,000.00
Jan-14	180,000.00	82,212.50	262,212.50	5,675,000.00
Jul-14		80,412.50	80,412.50	5,675,000.00
Jan-15	185,000.00	80,412.50	265,412.50	5,490,000.00
Jul-15		78,562.50	78,562.50	5,490,000.00
Jan-16	190,000.00	78,562.50	268,562.50	5,300,000.00
Jul-16		76,662.50	76,662.50	5,300,000.00
Jan-17	195,000.00	76,662.50	271,662.50	5,105,000.00
Jul-17		74,712.50	74,712.50	5,105,000.00
Jan-18	195,000.00	74,712.50	269,712.50	4,910,000.00
Jul-18		72,762.50	72,762.50	4,910,000.00
Jan-19	200,000.00	72,762.50	272,762.50	4,710,000.00
Jul-19		70,762.50	70,762.50	4,710,000.00
Jan-20	205,000.00	70,762.50	275,762.50	4,505,000.00
Jul-20		68,584.38	68,584.38	4,505,000.00
Jan-21	210,000.00	68,584.38	278,584.38	4,295,000.00
Jul-21		66,221.88	66,221.88	4,295,000.00
Jan-22	215,000.00	66,221.88	281,221.88	4,080,000.00
Jul-22		63,668.75	63,668.75	4,080,000.00
Jan-23	220,000.00	63,668.75	283,668.75	3,860,000.00
Jul-23		61,056.25	61,056.25	3,860,000.00
Jan-24	230,000.00	61,056.25	291,056.25	3,630,000.00
Jul-24		58,181.25	58,181.25	3,630,000.00
Jan-25	235,000.00	58,181.25	293,181.25	3,395,000.00
Jul-25		55,243.75	55,243.75	3,395,000.00
Jan-26	245,000.00	55,243.75	300,243.75	3,150,000.00
Jul-26		51,875.00	51,875.00	3,150,000.00
Jan-27	245,000.00	51,875.00	296,875.00	2,905,000.00
Jul-27		48,506.25	48,506.25	2,905,000.00
Jan-28	255,000.00	48,506.25	303,506.25	2,650,000.00

Jul-28		45,000.00	45,000.00	2,650,000.00
Jan-29	265,000.00	45,000.00	310,000.00	2,385,000.00
Jul-29		41,356.25	41,356.25	2,385,000.00
Jan-30	270,000.00	41,356.25	311,356.25	2,115,000.00
Jul-30		37,306.25	37,306.25	2,115,000.00
Jan-31	280,000.00	37,306.25	317,306.25	1,835,000.00
Jul-31		32,756.25	32,756.25	1,835,000.00
Jan-32	295,000.00	32,756.25	327,756.25	1,540,000.00
Jul-32		27,962.50	27,962.50	1,540,000.00
Jan-33	300,000.00	27,962.50	327,962.50	1,240,000.00
Jul-33		22,712.50	22,712.50	1,240,000.00
Jan-34	210,000.00	22,712.50	232,712.50	1,030,000.00
Jul-34		19,037.50	19,037.50	1,030,000.00
Jan-35	220,000.00	19,037.50	239,037.50	1,020,000.00
Jul-35		15,187.50	15,187.50	1,020,000.00
Jan-36	230,000.00	15,187.50	245,187.50	790,000.00
Jul-36		10,875.00	10,875.00	790,000.00
Jan-37	235,000.00	10,875.00	245,875.00	555,000.00
Jul-37		6,468.75	6,468.75	555,000.00
Jan-38	250,000.00	6,468.75	256,468.75	305,000.00
Jul-38		1,781.25	1,781.25	305,000.00
Jan-39	85,000.00	1,781.25	86,781.25	220,000.00
Jul-39		187.50	187.50	220,000.00
Jan-40	10,000.00	187.50	10,187.50	210,000.00
Jan-41	0.00	0.00	0.00	210,000.00
Jul-41	210,000.00	0.00	210,000.00	0.00

d. Bond 2016A

DATE	PRINCIPAL	INTEREST	TOTAL PAYMENT	BALANCE
Jan-19		26,910.00	26,910.00	3,400,000.00
Jul-19		65,450.00	65,450.00	3,400,000.00
Jan-20	36,500.00	65,450.00	101,950.00	3,363,500.00
Jul-20	0.00	65,450.00	65,450.00	3,363,500.00
Jan-21	38,000.00	64,747.38	102,747.38	3,325,500.00
Jul-21	0.00	64,747.38	64,747.38	3,325,500.00
Jan-22	39,500.00	64,015.88	103,515.88	3,286,000.00
Jul-22	0.00	64,015.88	64,015.88	3,286,000.00
Jan-23	41,500.00	63,255.50	104,755.50	3,244,500.00
Jul-23	0.00	63,255.50	63,255.50	3,244,500.00
Jan-24	43,000.00	62,456.63	105,456.63	3,201,500.00
Jul-24	0.00	62,456.63	62,456.63	3,201,500.00
Jan-25	44,500.00	61,628.88	106,128.88	3,157,000.00
Jul-25	0.00	61,628.88	61,628.88	3,157,000.00
Jan-26	46,500.00	60,772.25	107,272.25	3,110,500.00
Jul-26	0.00	60,772.25	60,772.25	3,110,500.00
Jan-27	48,500.00	59,877.13	108,377.13	3,062,000.00
Jul-27	0.00	59,877.13	59,877.13	3,062,000.00
Jan-28	50,500.00	58,943.50	109,443.50	3,011,500.00
Jul-28	0.00	58,943.50	58,943.50	3,011,500.00
Jan-29	52,500.00	57,971.38	110,471.38	2,959,000.00
Jul-29	0.00	57,971.38	57,971.38	2,959,000.00
Jan-30	54,500.00	56,960.75	111,460.75	2,904,500.00
Jul-30	0.00	56,960.75	56,960.75	2,904,500.00
Jan-31	57,000.00	55,911.63	112,911.63	2,847,500.00
Jul-31	0.00	55,911.63	55,911.63	2,847,500.00
Jan-32	59,500.00	54,814.38	114,314.38	2,788,000.00
Jul-32	0.00	54,814.38	54,814.38	2,788,000.00
Jan-33	62,000.00	53,669.00	115,669.00	2,726,000.00
Jul-33	0.00	53,669.00	53,669.00	2,726,000.00
Jan-34	64,500.00	52,475.50	116,975.50	2,661,500.00
Jul-34	0.00	52,475.50	52,475.50	2,661,500.00
Jan-35	67,000.00	51,233.88	118,233.88	2,594,500.00
Jul-35	0.00	51,233.88	51,233.88	2,594,500.00
Jan-36	70,000.00	49,944.13	119,944.13	2,524,500.00
Jul-36	0.00	49,944.13	49,944.13	2,524,500.00

Jan-37	72,500.00	48,596.63	121,096.63	2,452,000.00
Jul-37	0.00	48,596.63	48,596.63	2,452,000.00
Jan-38	75,500.00	47,201.00	122,701.00	2,376,500.00
Jul-38	0.00	47,201.00	47,201.00	2,376,500.00
Jan-39	79,000.00	45,747.63	124,747.63	2,297,500.00
Jul-39	0.00	45,747.63	45,747.63	2,297,500.00
Jan-40	82,000.00	44,226.88	126,226.88	2,215,500.00
Jul-40	0.00	44,226.88	44,226.88	2,215,500.00
Jan-41	85,500.00	42,648.38	128,148.38	2,130,000.00
Jul-41	0.00	42,648.38	42,648.38	2,130,000.00
Jan-42	89,000.00	41,002.50	130,002.50	2,041,000.00
Jul-42	0.00	41,002.50	41,002.50	2,041,000.00
Jan-43	92,500.00	39,289.25	131,789.25	1,948,500.00
Jul-43	0.00	39,289.25	39,289.25	1,948,500.00
Jan-44	96,500.00	37,508.63	134,008.63	1,852,000.00
Jul-44	0.00	37,508.63	37,508.63	1,852,000.00
Jan-45	100,500.00	35,651.00	136,151.00	1,751,500.00
Jul-45	0.00	35,651.00	35,651.00	1,751,500.00
Jan-46	104,500.00	33,716.38	138,216.38	1,647,000.00
Jul-46	0.00	33,716.38	33,716.38	1,647,000.00
Jan-47	109,000.00	31,704.75	140,704.75	1,538,000.00
Jul-47	0.00	31,704.75	31,704.75	1,538,000.00
Jan-48	113,500.00	29,606.50	143,106.50	1,424,500.00
Jul-48	0.00	29,606.50	29,606.50	1,424,500.00
Jan-49	118,000.00	27,421.63	145,421.63	1,306,500.00
Jul-49	0.00	27,421.63	27,421.63	1,306,500.00
Jan-50	123,000.00	25,150.13	148,150.13	1,183,500.00
Jul-50	0.00	25,150.13	25,150.13	1,183,500.00
Jan-51	128,000.00	22,782.38	150,782.38	1,055,500.00
Jul-51	0.00	22,782.38	22,782.38	1,055,500.00
Jan-52	133,500.00	20,318.38	153,818.38	922,000.00
Jul-52	0.00	20,318.38	20,318.38	922,000.00
Jan-53	139,000.00	17,748.50	156,748.50	783,000.00
Jul-53	0.00	17,748.50	17,748.50	783,000.00
Jan-54	144,500.00	15,072.75	159,572.75	638,500.00
Jul-54	0.00	15,072.75	15,072.75	638,500.00
Jan-55	150,500.00	12,291.13	162,791.13	488,000.00
Jul-55	0.00	12,291.13	12,291.13	488,000.00
Jan-56	156,500.00	9,394.00	165,894.00	331,500.00
Jul-56	0.00	9,394.00	9,394.00	331,500.00
Jan-57	163,000.00	6,381.38	169,381.38	168,500.00

Jul-57	0.00	6,381.38	6,381.38	168,500.00
Jan-58	168,500.00	3,243.63	171,743.63	0.00
Jul-58		3,243.63	3,243.63	0.00

e. Bond 2016B

DATE	PRINCIPAL	INTEREST	TOTAL PAYMENT	BALANCE
			0.00	1,980,000.00
Jan-17	200,000.00	24,238.61	0.00	1,780,000.00
Jul-17		28,725.00	28,725.00	1,980,000.00
Jan-18	195,000.00	28,725.00	223,725.00	1,785,000.00
Jul-18		26,775.00	26,775.00	1,785,000.00
Jan-19	200,000.00	26,775.00	226,775.00	1,585,000.00
Jul-19		23,775.00	23,775.00	1,585,000.00
Jan-20	205,000.00	23,775.00	228,775.00	1,380,000.00
Jul-20		20,700.00	20,700.00	1,380,000.00
Jan-21	215,000.00	20,700.00	235,700.00	1,165,000.00
Jul-21		17,475.00	17,475.00	1,165,000.00
Jan-22	220,000.00	17,475.00	237,475.00	945,000.00
Jul-22		14,175.00	14,175.00	945,000.00
Jan-23	225,000.00	14,175.00	239,175.00	720,000.00
Jul-23		10,800.00	10,800.00	720,000.00
Jan-24	235,000.00	10,800.00	245,800.00	485,000.00
Jul-24		7,275.00	7,275.00	485,000.00
Jan-25	240,000.00	7,275.00	247,275.00	245,000.00
Jul-25		3,675.00	3,675.00	245,000.00
Jan-26	245,000.00	3,675.00	248,675.00	0.00
Jul-26		0.00	0.00	0.00
Jan-27		0.00	0.00	0.00

f. Bond 2016C

DATE	PRINCIPAL	INTEREST	TOTAL PAYMENT	BALANCE
			0.00	2,430,000.00
Jan-17	230,000	26,920.83	256,920.83	2,200,000.00
Jul-17		31,825.00	31,825.00	2,200,000.00
Jan-18	235,000	31,825.00	266,825.00	1,965,000.00
Jul-18	0	29,475.00	29,475.00	1,965,000.00
Jan-19	245,000	29,475.00	274,475.00	1,720,000.00
Jul-19		25,800.01	25,800.01	1,720,000.00
Jan-20	250,000	25,800.01	275,800.01	1,470,000.00
Jul-20	0	22,050.01	22,050.01	1,470,000.00
Jan-21	265,000	22,050.01	287,050.01	1,205,000.00
Jul-21		18,075.01	18,075.01	1,205,000.00
Jan-22	280,000	18,075.01	298,075.01	925,000.00
Jul-22	0	13,875.01	13,875.01	925,000.00
Jan-23	295,000	13,875.01	308,875.01	630,000.00
Jul-23		9,450.01	9,450.01	630,000.00
Jan-24	310,000	9,450.01	319,450.01	320,000.00
Jul-24	0	4,800.01	4,800.01	320,000.00
Jan-25	320,000	4,800.01	324,800.01	0.00
Jul-25		0.00	0.00	0.00

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 4

**Responding Witness: Chip Sutherland, Public Finance Managing Director,
Robert W. Baird & Co., Inc. and Shaun Youravich**

Q-4. Refer to the application, paragraph 8. According to Hardin District No. 2, the total estimated cost to construct its new office complex is \$8,000,000, but after selling the current Customer Service Center and a 10-acre tract of land located at 315 Ring Road the balance of the short-term debt to be refinanced through the issuance of long-term bonds will be approximately \$3,100,000.

- a. Provide Hardin District No. 2's projected calculation of the debt service for the short-term Bond Anticipation Note (BAN) or loan of \$8,000,000. Include all calculations, assumptions (interest rate and term), and workpapers used by Hardin District No. 2 in its response.**
- b. Provide an estimated amortization schedule for the projected \$3,100,000 long-term bonds. Include all calculations, assumptions (interest rate and term), and workpapers used by Hardin District No. 2 in its response.**
- c. Assuming Hardin District No. 2 is unable to sell its Customer Service Center and its 10-acre tract of land, provide an estimated amortization schedule for the \$8,000,000 long-term bonds. Include all calculations, assumptions (interest rate and term), and workpapers used by Hard District No. 2 in its response.**

A-4.

- a. The short-term BAN will be a 23-month BAN which can be pre-paid any time after one (1) year. The anticipated interest rate is 0.50%. Upon advice of Hardin District No. 2's Financial Advisor, Chip Sutherland, who is the Public Finance Managing Director for Robert W. Baird & Co., Inc. ("Baird"), the interest on the BAN will be capitalized and "rolled-into" the long-term revenue bonds that will be issued to permanently finance the cost of the proposed office complex.

The construction of the proposed office complex is scheduled to be completed in 15 months, but inclement weather could extend the construction time. Having a 23-month BAN will provide Hardin District No. 2 with flexibility in case there are construction delays or an unexpected, temporary spike in the long-term revenue bond rates. It will also provide adequate time for Hardin District No. 2 to prepare and file an application with the Commission for authorization to issue the long-term bonds after the proposed office complex is substantially completed and will give adequate time for the Commission to review and approve the issuance of the proposed long-term bonds.

Please see the attached document showing the projected calculation of the debt service for the short-term BAN. The attached document, as well as the documents attached to the response to Question 4b and 4c, were prepared by Baird.

- b. Please see the attached document showing the estimated amortization schedule for the projected \$3,100,000 long-term bonds.
- c. As stated in paragraphs 8 and 32 of its Application, Hardin District No. 2 has a binding contract with Kentucky Utilities Company (“KU”) dated March 20, 2020 to purchase Hardin District No. 2’s existing Customer Service Center and other facilities located at 360 Ring Road for **\$3,100,000** (A copy of the KU Contract is attached to the Application as Exhibit 20). The Closing shall take place prior to March 31, 2022. The long-term bond issue is currently scheduled to take place in mid-May, 2022, but it could be scheduled as late as December, 2022, which is the maturity date for the 23-month BAN. Therefore, it will not be necessary for Hardin District No. 2 to issue \$8,000,000 in long-term bonds. In a worst-case scenario (assuming that Hardin District No. 2 is unable sell the 10-acre tract of land), Hardin District No. 2 would only need to issue \$4,900,000

in long term bonds (\$8,000,000 less \$3,100,000 realized from the sale of its existing Customer Service Center equals \$4,900,000).

There are only two (2) contingencies in the KU Contract: (1) an inspection of the premises and examination of the title to the property by KU; and (2) the Commission issuing a Certificate of Public Convenience and Necessity (“CPCN”) by September 30, 2020. KU has already inspected the premises and examined the title to the property. KU has not reported any potential issues to Hardin District No. 2. Also, under paragraph 5 of the KU Contract, the 120-day inspection period ended on or before July 20, 2020. The other contingency (see paragraph 3 of the KU Contract) permits KU to withdraw from the contract if the Commission does not issue the CPCN by September 30, 2020. Attached is a letter from KU extending this deadline until Friday, October 30, 2020. Thus, if the Commission issues the CPCN by October 30, 2020, there are no more contingencies.

For the foregoing reasons, Hardin District No. 2 requested its Financial Advisor to prepare an estimated amortization schedule for a \$4,900,000 bond issue rather than an \$8,000,000 bond issue.

Please see the attached document showing the estimated amortization schedule for the projected \$4,900,000 long-term bonds.

**Q4(a): Projected Calculation of the Debt Service for the
Short-Term Bond Anticipation Note (BAN)**

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23-Month Bond Anticipation Note

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SOURCES AND USES OF FUNDS

Hardin County Water District #2
Bond Anticipation Note, Capital Market Scenario
23-Month Bond Anticipation Note

Dated Date 01/15/2021
Delivery Date 01/15/2021

Sources:

Bond Proceeds:	
Par Amount	8,000,000.00
	<hr/>
	8,000,000.00
	<hr/> <hr/>

Uses:

Project Fund Deposits:	
Estimated Project Fund	8,000,000.00
	<hr/>
	8,000,000.00
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BOND DEBT SERVICE

Hardin County Water District #2
 Bond Anticipation Note, Capital Market Scenario
 23-Month Bond Anticipation Note

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2022	8,000,000	0.500%	76,666.67	8,076,666.67	
06/30/2023					8,076,666.67
	8,000,000		76,666.67	8,076,666.67	8,076,666.67

BOND DEBT SERVICE

Hardin County Water District #2
 Bond Anticipation Note, Capital Market Scenario
 23-Month Bond Anticipation Note

Period Ending	Principal	Coupon	Interest	Debt Service
06/30/2023	8,000,000	0.500%	76,666.67	8,076,666.67
	8,000,000		76,666.67	8,076,666.67

BOND SUMMARY STATISTICS

Hardin County Water District #2
 Bond Anticipation Note, Capital Market Scenario
 23-Month Bond Anticipation Note

Dated Date	01/15/2021
Delivery Date	01/15/2021
Last Maturity	12/15/2022
Arbitrage Yield	0.498239%
True Interest Cost (TIC)	0.498239%
Net Interest Cost (NIC)	0.500000%
All-In TIC	0.498239%
Average Coupon	0.500000%
Average Life (years)	1.917
Duration of Issue (years)	1.917
Par Amount	8,000,000.00
Bond Proceeds	8,000,000.00
Total Interest	76,666.67
Net Interest	76,666.67
Total Debt Service	8,076,666.67
Maximum Annual Debt Service	8,076,666.67
Average Annual Debt Service	4,213,913.05
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	
<hr/>	
Total Underwriter's Discount	
Bid Price	100.000000

Bond Component	Par Value	Price	Average Coupon	Average Life
Bond Component	8,000,000.00	100.000	0.500%	1.917
	8,000,000.00			1.917

	TIC	All-In TIC	Arbitrage Yield
Par Value	8,000,000.00	8,000,000.00	8,000,000.00
+ Accrued Interest			
+ Premium (Discount)			
- Underwriter's Discount			
- Cost of Issuance Expense			
- Other Amounts			
Target Value	8,000,000.00	8,000,000.00	8,000,000.00
Target Date	01/15/2021	01/15/2021	01/15/2021
Yield	0.498239%	0.498239%	0.498239%



BOND PRICING

Hardin County Water District #2
 Bond Anticipation Note, Capital Market Scenario
 23-Month Bond Anticipation Note

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Bond Component:	12/15/2022	8,000,000	0.500%	0.500%	100.000
		8,000,000			

Dated Date	01/15/2021		
Delivery Date	01/15/2021		
First Coupon	04/01/2021		
Par Amount	8,000,000.00		
Original Issue Discount			
Production	8,000,000.00	100.000000%	
Underwriter's Discount			
Purchase Price	8,000,000.00	100.000000%	
Accrued Interest			
Net Proceeds	8,000,000.00		



**Q4(b): Estimated Amortization Schedule for the Projected
\$3,100,000 Long-Term Bonds**

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Take Out of 2021 Bond Anticipation Note
Assumes Financing of \$3.1 Million of BAN Payoff

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SOURCES AND USES OF FUNDS

Hardin County Water District #2
Take Out of 2021 Bond Anticipation Note
Assumes Financing of \$3.1 Million of BAN Payoff

Dated Date 05/15/2022
Delivery Date 05/15/2022

Sources:

Bond Proceeds:	
Par Amount	3,100,000.00
Other Sources of Funds:	
Cash on Hand	4,953,333.33
	<hr/>
	8,053,333.33
	<hr/> <hr/>

Uses:

Refunding Escrow Deposits:	
Payoff of 2021 Bond Anticipation No	8,053,333.33
	<hr/>
	8,053,333.33
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BOND DEBT SERVICE

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$3.1 Million of BAN Payoff

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/01/2022			28,185.34	28,185.34	28,185.34
06/01/2023	85,000	0.440%	25,884.50	110,884.50	
12/01/2023			25,697.50	25,697.50	136,582.00
06/01/2024	85,000	0.470%	25,697.50	110,697.50	
12/01/2024			25,497.75	25,497.75	136,195.25
06/01/2025	85,000	0.500%	25,497.75	110,497.75	
12/01/2025			25,285.25	25,285.25	135,783.00
06/01/2026	85,000	0.560%	25,285.25	110,285.25	
12/01/2026			25,047.25	25,047.25	135,332.50
06/01/2027	85,000	0.640%	25,047.25	110,047.25	
12/01/2027			24,775.25	24,775.25	134,822.50
06/01/2028	90,000	0.770%	24,775.25	114,775.25	
12/01/2028			24,428.75	24,428.75	139,204.00
06/01/2029	90,000	0.930%	24,428.75	114,428.75	
12/01/2029			24,010.25	24,010.25	138,439.00
06/01/2030	90,000	1.070%	24,010.25	114,010.25	
12/01/2030			23,528.75	23,528.75	137,539.00
06/01/2031	90,000	1.210%	23,528.75	113,528.75	
12/01/2031			22,984.25	22,984.25	136,513.00
06/01/2032	90,000	1.350%	22,984.25	112,984.25	
12/01/2032			22,376.75	22,376.75	135,361.00
06/01/2033	95,000	1.440%	22,376.75	117,376.75	
12/01/2033			21,692.75	21,692.75	139,069.50
06/01/2034	95,000	1.540%	21,692.75	116,692.75	
12/01/2034			20,961.25	20,961.25	137,654.00
06/01/2035	95,000	1.640%	20,961.25	115,961.25	
12/01/2035			20,182.25	20,182.25	136,143.50
06/01/2036	95,000	1.710%	20,182.25	115,182.25	
12/01/2036			19,370.00	19,370.00	134,552.25
06/01/2037	100,000	1.780%	19,370.00	119,370.00	
12/01/2037			18,480.00	18,480.00	137,850.00
06/01/2038	100,000	1.830%	18,480.00	118,480.00	
12/01/2038			17,565.00	17,565.00	136,045.00
06/01/2039	100,000	1.870%	17,565.00	117,565.00	
12/01/2039			16,630.00	16,630.00	134,195.00
06/01/2040	105,000	1.920%	16,630.00	121,630.00	
12/01/2040			15,622.00	15,622.00	137,252.00
06/01/2041	105,000	1.980%	15,622.00	120,622.00	
12/01/2041			14,582.50	14,582.50	135,204.50
06/01/2042	110,000	2.020%	14,582.50	124,582.50	
12/01/2042			13,471.50	13,471.50	138,054.00
06/01/2043	110,000	2.060%	13,471.50	123,471.50	
12/01/2043			12,338.50	12,338.50	135,810.00
06/01/2044	115,000	2.090%	12,338.50	127,338.50	
12/01/2044			11,136.75	11,136.75	138,475.25
06/01/2045	115,000	2.120%	11,136.75	126,136.75	
12/01/2045			9,917.75	9,917.75	136,054.50
06/01/2046	120,000	2.150%	9,917.75	129,917.75	
12/01/2046			8,627.75	8,627.75	138,545.50
06/01/2047	120,000	2.230%	8,627.75	128,627.75	
12/01/2047			7,289.75	7,289.75	135,917.50
06/01/2048	125,000	2.240%	7,289.75	132,289.75	
12/01/2048			5,889.75	5,889.75	138,179.50
06/01/2049	125,000	2.250%	5,889.75	130,889.75	
12/01/2049			4,483.50	4,483.50	135,373.25
06/01/2050	130,000	2.260%	4,483.50	134,483.50	
12/01/2050			3,014.50	3,014.50	137,498.00
06/01/2051	130,000	2.270%	3,014.50	133,014.50	
12/01/2051			1,539.00	1,539.00	134,553.50
06/01/2052	135,000	2.280%	1,539.00	136,539.00	
12/01/2052					136,539.00
	3,100,000		1,026,922.34	4,126,922.34	4,126,922.34



BOND DEBT SERVICE

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$3.1 Million of BAN Payoff

Period Ending	Principal	Coupon	Interest	Debt Service
12/01/2022			28,185.34	28,185.34
12/01/2023	85,000	0.440%	51,582.00	136,582.00
12/01/2024	85,000	0.470%	51,195.25	136,195.25
12/01/2025	85,000	0.500%	50,783.00	135,783.00
12/01/2026	85,000	0.560%	50,332.50	135,332.50
12/01/2027	85,000	0.640%	49,822.50	134,822.50
12/01/2028	90,000	0.770%	49,204.00	139,204.00
12/01/2029	90,000	0.930%	48,439.00	138,439.00
12/01/2030	90,000	1.070%	47,539.00	137,539.00
12/01/2031	90,000	1.210%	46,513.00	136,513.00
12/01/2032	90,000	1.350%	45,361.00	135,361.00
12/01/2033	95,000	1.440%	44,069.50	139,069.50
12/01/2034	95,000	1.540%	42,654.00	137,654.00
12/01/2035	95,000	1.640%	41,143.50	136,143.50
12/01/2036	95,000	1.710%	39,552.25	134,552.25
12/01/2037	100,000	1.780%	37,850.00	137,850.00
12/01/2038	100,000	1.830%	36,045.00	136,045.00
12/01/2039	100,000	1.870%	34,195.00	134,195.00
12/01/2040	105,000	1.920%	32,252.00	137,252.00
12/01/2041	105,000	1.980%	30,204.50	135,204.50
12/01/2042	110,000	2.020%	28,054.00	138,054.00
12/01/2043	110,000	2.060%	25,810.00	135,810.00
12/01/2044	115,000	2.090%	23,475.25	138,475.25
12/01/2045	115,000	2.120%	21,054.50	136,054.50
12/01/2046	120,000	2.150%	18,545.50	138,545.50
12/01/2047	120,000	2.230%	15,917.50	135,917.50
12/01/2048	125,000	2.240%	13,179.50	138,179.50
12/01/2049	125,000	2.250%	10,373.25	135,373.25
12/01/2050	130,000	2.260%	7,498.00	137,498.00
12/01/2051	130,000	2.270%	4,553.50	134,553.50
12/01/2052	135,000	2.280%	1,539.00	136,539.00
	3,100,000		1,026,922.34	4,126,922.34



BOND SUMMARY STATISTICS

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$3.1 Million of BAN Payoff

Dated Date	05/15/2022
Delivery Date	05/15/2022
Last Maturity	06/01/2052
Arbitrage Yield	1.946424%
True Interest Cost (TIC)	1.946424%
Net Interest Cost (NIC)	1.971144%
All-In TIC	1.946424%
Average Coupon	1.971144%
Average Life (years)	16.806
Duration of Issue (years)	14.047
Par Amount	3,100,000.00
Bond Proceeds	3,100,000.00
Total Interest	1,026,922.34
Net Interest	1,026,922.34
Total Debt Service	4,126,922.34
Maximum Annual Debt Service	139,204.00
Average Annual Debt Service	137,360.58
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	
Total Underwriter's Discount	
Bid Price	100.000000

Bond Component	Par Value	Price	Average Coupon	Average Life
Bond Component	3,100,000.00	100.000	1.971%	16.806
	3,100,000.00			16.806

	TIC	All-In TIC	Arbitrage Yield
Par Value	3,100,000.00	3,100,000.00	3,100,000.00
+ Accrued Interest			
+ Premium (Discount)			
- Underwriter's Discount			
- Cost of Issuance Expense			
- Other Amounts			
Target Value	3,100,000.00	3,100,000.00	3,100,000.00
Target Date	05/15/2022	05/15/2022	05/15/2022
Yield	1.946424%	1.946424%	1.946424%



BOND PRICING

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$3.1 Million of BAN Payoff

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Bond Component:					
	06/01/2023	85,000	0.440%	0.440%	100.000
	06/01/2024	85,000	0.470%	0.470%	100.000
	06/01/2025	85,000	0.500%	0.500%	100.000
	06/01/2026	85,000	0.560%	0.560%	100.000
	06/01/2027	85,000	0.640%	0.640%	100.000
	06/01/2028	90,000	0.770%	0.770%	100.000
	06/01/2029	90,000	0.930%	0.930%	100.000
	06/01/2030	90,000	1.070%	1.070%	100.000
	06/01/2031	90,000	1.210%	1.210%	100.000
	06/01/2032	90,000	1.350%	1.350%	100.000
	06/01/2033	95,000	1.440%	1.440%	100.000
	06/01/2034	95,000	1.540%	1.540%	100.000
	06/01/2035	95,000	1.640%	1.640%	100.000
	06/01/2036	95,000	1.710%	1.710%	100.000
	06/01/2037	100,000	1.780%	1.780%	100.000
	06/01/2038	100,000	1.830%	1.830%	100.000
	06/01/2039	100,000	1.870%	1.870%	100.000
	06/01/2040	105,000	1.920%	1.920%	100.000
	06/01/2041	105,000	1.980%	1.980%	100.000
	06/01/2042	110,000	2.020%	2.020%	100.000
	06/01/2043	110,000	2.060%	2.060%	100.000
	06/01/2044	115,000	2.090%	2.090%	100.000
	06/01/2045	115,000	2.120%	2.120%	100.000
	06/01/2046	120,000	2.150%	2.150%	100.000
	06/01/2047	120,000	2.230%	2.230%	100.000
	06/01/2048	125,000	2.240%	2.240%	100.000
	06/01/2049	125,000	2.250%	2.250%	100.000
	06/01/2050	130,000	2.260%	2.260%	100.000
	06/01/2051	130,000	2.270%	2.270%	100.000
	06/01/2052	135,000	2.280%	2.280%	100.000
		3,100,000			

Dated Date	05/15/2022	
Delivery Date	05/15/2022	
First Coupon	12/01/2022	
Par Amount	3,100,000.00	
Original Issue Discount		
Production	3,100,000.00	100.000000%
Underwriter's Discount		
Purchase Price	3,100,000.00	100.000000%
Accrued Interest		
Net Proceeds	3,100,000.00	



PRIOR BOND DEBT SERVICE

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$3.1 Million of BAN Payoff

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2022	8,000,000	0.500%	76,666.67	8,076,666.67	
12/01/2023					8,076,666.67
	8,000,000		76,666.67	8,076,666.67	8,076,666.67

ESCROW REQUIREMENTS

Hardin County Water District #2
Take Out of 2021 Bond Anticipation Note
Assumes Financing of \$3.1 Million of BAN Payoff

Period Ending	Interest	Principal Redeemed	Total
05/15/2022	53,333.33	8,000,000.00	8,053,333.33
	53,333.33	8,000,000.00	8,053,333.33

ESCROW STATISTICS

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$3.1 Million of BAN Payoff

Total Escrow Cost	Modified Duration (years)	Yield to Receipt Date	Yield to Disbursement Date	Perfect Escrow Cost	Value of Negative Arbitrage	Cost of Dead Time
Global Proceeds Escrow: 8,053,333.33				8,053,333.33		
8,053,333.33				8,053,333.33	0.00	0.00

Delivery date 05/15/2022
 Arbitrage yield 1.946424%





LG&E and KU Energy LLC.
Real Estate & Right of Way
820 West Broadway.
Louisville, KY 40202
www.lge-ku.com

September 30, 2020

Paul Weis
Manager, Real Estate &
Right of Way
T 502-627-3467
C 502-759-1360
paul.weis@lge-ku.com

Mr. Michael Bell
Chairman
Hardin County Water District No. 2
P.O. Box 970
Elizabethtown, KY 42702

Re: KU Purchase of Hardin County Water District #2 Operations Center

Dear Mr. Bell:

Kentucky Utilities Company (KU) hereby extends the deadline contained in Paragraph 3 of the Contract dated March 20, 2020 between Hardin County Water District No. 2 (HCWD2) and KU from September 30, 2020 until October 30, 2020 for HCWD2 to obtain a CPCN from the Kentucky Public Service Commission. All other provisions of the Contract executed on March 20, 2020 remain in full force and effect.

Sincerely,

A handwritten signature in black ink that reads "Paul Weis".

Paul Weis

**Q4(c): Estimated Amortization Schedule for the Projected
\$4,900,000 Long-Term Bonds**

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Take Out of 2021 Bond Anticipation Note
Assumes Financing of \$4.9 Million of BAN Payoff

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SOURCES AND USES OF FUNDS

Hardin County Water District #2
Take Out of 2021 Bond Anticipation Note
Assumes Financing of \$4.9 Million of BAN Payoff

Dated Date 05/15/2022
Delivery Date 05/15/2022

Sources:

Bond Proceeds:	
Par Amount	4,900,000.00
Other Sources of Funds:	
Cash on Hand	3,153,333.33
	<hr/>
	8,053,333.33
	<hr/> <hr/>

Uses:

Refunding Escrow Deposits:	
Payoff of 2021 Bond Anticipation No	8,053,333.33
	<hr/>
	8,053,333.33
	<hr/> <hr/>

BOND DEBT SERVICE

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$4.9 Million of BAN Payoff

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/01/2022			44,580.20	44,580.20	44,580.20
06/01/2023	135,000	0.440%	40,941.00	175,941.00	
12/01/2023			40,644.00	40,644.00	216,585.00
06/01/2024	135,000	0.470%	40,644.00	175,644.00	
12/01/2024			40,326.75	40,326.75	215,970.75
06/01/2025	135,000	0.500%	40,326.75	175,326.75	
12/01/2025			39,989.25	39,989.25	215,316.00
06/01/2026	135,000	0.560%	39,989.25	174,989.25	
12/01/2026			39,611.25	39,611.25	214,600.50
06/01/2027	135,000	0.640%	39,611.25	174,611.25	
12/01/2027			39,179.25	39,179.25	213,790.50
06/01/2028	140,000	0.770%	39,179.25	179,179.25	
12/01/2028			38,640.25	38,640.25	217,819.50
06/01/2029	140,000	0.930%	38,640.25	178,640.25	
12/01/2029			37,989.25	37,989.25	216,629.50
06/01/2030	140,000	1.070%	37,989.25	177,989.25	
12/01/2030			37,240.25	37,240.25	215,229.50
06/01/2031	140,000	1.210%	37,240.25	177,240.25	
12/01/2031			36,393.25	36,393.25	213,633.50
06/01/2032	145,000	1.350%	36,393.25	181,393.25	
12/01/2032			35,414.50	35,414.50	216,807.75
06/01/2033	145,000	1.440%	35,414.50	180,414.50	
12/01/2033			34,370.50	34,370.50	214,785.00
06/01/2034	150,000	1.540%	34,370.50	184,370.50	
12/01/2034			33,215.50	33,215.50	217,586.00
06/01/2035	150,000	1.640%	33,215.50	183,215.50	
12/01/2035			31,985.50	31,985.50	215,201.00
06/01/2036	155,000	1.710%	31,985.50	186,985.50	
12/01/2036			30,660.25	30,660.25	217,645.75
06/01/2037	155,000	1.780%	30,660.25	185,660.25	
12/01/2037			29,280.75	29,280.75	214,941.00
06/01/2038	160,000	1.830%	29,280.75	189,280.75	
12/01/2038			27,816.75	27,816.75	217,097.50
06/01/2039	160,000	1.870%	27,816.75	187,816.75	
12/01/2039			26,320.75	26,320.75	214,137.50
06/01/2040	165,000	1.920%	26,320.75	191,320.75	
12/01/2040			24,736.75	24,736.75	216,057.50
06/01/2041	170,000	1.980%	24,736.75	194,736.75	
12/01/2041			23,053.75	23,053.75	217,790.50
06/01/2042	170,000	2.020%	23,053.75	193,053.75	
12/01/2042			21,336.75	21,336.75	214,390.50
06/01/2043	175,000	2.060%	21,336.75	196,336.75	
12/01/2043			19,534.25	19,534.25	215,871.00
06/01/2044	180,000	2.090%	19,534.25	199,534.25	
12/01/2044			17,653.25	17,653.25	217,187.50
06/01/2045	185,000	2.120%	17,653.25	202,653.25	
12/01/2045			15,692.25	15,692.25	218,345.50
06/01/2046	185,000	2.150%	15,692.25	200,692.25	
12/01/2046			13,703.50	13,703.50	214,395.75
06/01/2047	190,000	2.230%	13,703.50	203,703.50	
12/01/2047			11,585.00	11,585.00	215,288.50
06/01/2048	195,000	2.240%	11,585.00	206,585.00	
12/01/2048			9,401.00	9,401.00	215,986.00
06/01/2049	200,000	2.250%	9,401.00	209,401.00	
12/01/2049			7,151.00	7,151.00	216,552.00
06/01/2050	205,000	2.260%	7,151.00	212,151.00	
12/01/2050			4,834.50	4,834.50	216,985.50
06/01/2051	210,000	2.270%	4,834.50	214,834.50	
12/01/2051			2,451.00	2,451.00	217,285.50
06/01/2052	215,000	2.280%	2,451.00	217,451.00	
12/01/2052					217,451.00
	4,900,000		1,625,943.20	6,525,943.20	6,525,943.20



BOND DEBT SERVICE

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$4.9 Million of BAN Payoff

Period Ending	Principal	Coupon	Interest	Debt Service
12/01/2022			44,580.20	44,580.20
12/01/2023	135,000	0.440%	81,585.00	216,585.00
12/01/2024	135,000	0.470%	80,970.75	215,970.75
12/01/2025	135,000	0.500%	80,316.00	215,316.00
12/01/2026	135,000	0.560%	79,600.50	214,600.50
12/01/2027	135,000	0.640%	78,790.50	213,790.50
12/01/2028	140,000	0.770%	77,819.50	217,819.50
12/01/2029	140,000	0.930%	76,629.50	216,629.50
12/01/2030	140,000	1.070%	75,229.50	215,229.50
12/01/2031	140,000	1.210%	73,633.50	213,633.50
12/01/2032	145,000	1.350%	71,807.75	216,807.75
12/01/2033	145,000	1.440%	69,785.00	214,785.00
12/01/2034	150,000	1.540%	67,586.00	217,586.00
12/01/2035	150,000	1.640%	65,201.00	215,201.00
12/01/2036	155,000	1.710%	62,645.75	217,645.75
12/01/2037	155,000	1.780%	59,941.00	214,941.00
12/01/2038	160,000	1.830%	57,097.50	217,097.50
12/01/2039	160,000	1.870%	54,137.50	214,137.50
12/01/2040	165,000	1.920%	51,057.50	216,057.50
12/01/2041	170,000	1.980%	47,790.50	217,790.50
12/01/2042	170,000	2.020%	44,390.50	214,390.50
12/01/2043	175,000	2.060%	40,871.00	215,871.00
12/01/2044	180,000	2.090%	37,187.50	217,187.50
12/01/2045	185,000	2.120%	33,345.50	218,345.50
12/01/2046	185,000	2.150%	29,395.75	214,395.75
12/01/2047	190,000	2.230%	25,288.50	215,288.50
12/01/2048	195,000	2.240%	20,986.00	215,986.00
12/01/2049	200,000	2.250%	16,552.00	216,552.00
12/01/2050	205,000	2.260%	11,985.50	216,985.50
12/01/2051	210,000	2.270%	7,285.50	217,285.50
12/01/2052	215,000	2.280%	2,451.00	217,451.00
	4,900,000		1,625,943.20	6,525,943.20



BOND SUMMARY STATISTICS

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$4.9 Million of BAN Payoff

Dated Date	05/15/2022
Delivery Date	05/15/2022
Last Maturity	06/01/2052
Arbitrage Yield	1.947533%
True Interest Cost (TIC)	1.947533%
Net Interest Cost (NIC)	1.972208%
All-In TIC	1.947533%
Average Coupon	1.972208%
Average Life (years)	16.825
Duration of Issue (years)	14.059
Par Amount	4,900,000.00
Bond Proceeds	4,900,000.00
Total Interest	1,625,943.20
Net Interest	1,625,943.20
Total Debt Service	6,525,943.20
Maximum Annual Debt Service	218,345.50
Average Annual Debt Service	217,209.65
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	
Total Underwriter's Discount	
Bid Price	100.000000

Bond Component	Par Value	Price	Average Coupon	Average Life
Bond Component	4,900,000.00	100.000	1.972%	16.825
	4,900,000.00			16.825

	TIC	All-In TIC	Arbitrage Yield
Par Value	4,900,000.00	4,900,000.00	4,900,000.00
+ Accrued Interest			
+ Premium (Discount)			
- Underwriter's Discount			
- Cost of Issuance Expense			
- Other Amounts			
Target Value	4,900,000.00	4,900,000.00	4,900,000.00
Target Date	05/15/2022	05/15/2022	05/15/2022
Yield	1.947533%	1.947533%	1.947533%



BOND PRICING

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$4.9 Million of BAN Payoff

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Bond Component:					
	06/01/2023	135,000	0.440%	0.440%	100.000
	06/01/2024	135,000	0.470%	0.470%	100.000
	06/01/2025	135,000	0.500%	0.500%	100.000
	06/01/2026	135,000	0.560%	0.560%	100.000
	06/01/2027	135,000	0.640%	0.640%	100.000
	06/01/2028	140,000	0.770%	0.770%	100.000
	06/01/2029	140,000	0.930%	0.930%	100.000
	06/01/2030	140,000	1.070%	1.070%	100.000
	06/01/2031	140,000	1.210%	1.210%	100.000
	06/01/2032	145,000	1.350%	1.350%	100.000
	06/01/2033	145,000	1.440%	1.440%	100.000
	06/01/2034	150,000	1.540%	1.540%	100.000
	06/01/2035	150,000	1.640%	1.640%	100.000
	06/01/2036	155,000	1.710%	1.710%	100.000
	06/01/2037	155,000	1.780%	1.780%	100.000
	06/01/2038	160,000	1.830%	1.830%	100.000
	06/01/2039	160,000	1.870%	1.870%	100.000
	06/01/2040	165,000	1.920%	1.920%	100.000
	06/01/2041	170,000	1.980%	1.980%	100.000
	06/01/2042	170,000	2.020%	2.020%	100.000
	06/01/2043	175,000	2.060%	2.060%	100.000
	06/01/2044	180,000	2.090%	2.090%	100.000
	06/01/2045	185,000	2.120%	2.120%	100.000
	06/01/2046	185,000	2.150%	2.150%	100.000
	06/01/2047	190,000	2.230%	2.230%	100.000
	06/01/2048	195,000	2.240%	2.240%	100.000
	06/01/2049	200,000	2.250%	2.250%	100.000
	06/01/2050	205,000	2.260%	2.260%	100.000
	06/01/2051	210,000	2.270%	2.270%	100.000
	06/01/2052	215,000	2.280%	2.280%	100.000
		4,900,000			

Dated Date	05/15/2022	
Delivery Date	05/15/2022	
First Coupon	12/01/2022	
Par Amount	4,900,000.00	
Original Issue Discount		
Production	4,900,000.00	100.000000%
Underwriter's Discount		
Purchase Price	4,900,000.00	100.000000%
Accrued Interest		
Net Proceeds	4,900,000.00	



PRIOR BOND DEBT SERVICE

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$4.9 Million of BAN Payoff

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2022	8,000,000	0.500%	76,666.67	8,076,666.67	
12/01/2023					8,076,666.67
	8,000,000		76,666.67	8,076,666.67	8,076,666.67

ESCROW REQUIREMENTS

Hardin County Water District #2
Take Out of 2021 Bond Anticipation Note
Assumes Financing of \$4.9 Million of BAN Payoff

Period Ending	Interest	Principal Redeemed	Total
05/15/2022	53,333.33	8,000,000.00	8,053,333.33
	53,333.33	8,000,000.00	8,053,333.33

ESCROW STATISTICS

Hardin County Water District #2
 Take Out of 2021 Bond Anticipation Note
 Assumes Financing of \$4.9 Million of BAN Payoff

Total Escrow Cost	Modified Duration (years)	Yield to Receipt Date	Yield to Disbursement Date	Perfect Escrow Cost	Value of Negative Arbitrage	Cost of Dead Time
Global Proceeds Escrow: 8,053,333.33				8,053,333.33		
8,053,333.33				8,053,333.33	0.00	0.00

Delivery date 05/15/2022
 Arbitrage yield 1.947533%



HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 5

Responding Witness: Shaun Youravich

Q-5.

- a. Provide the estimated date by which Hardin District No. 2 will complete the construction of its proposed office complex.**
- b. Provide the estimated date by which Hardin District No. 2 will convert its proposed short-term financing into long-term debt.**

A-5.

- a. January 31, 2022 is the estimated date that the proposed office complex will be substantially completed. The Design-Build Agreement requires the construction to be substantially completed within 15 months from the day that the Commission issues the CPCN. Final completion can be no later than 30 days after substantial completion. The January 31, 2022 date assumes that the Commission issues the required CPCN no later than October 30, 2020.
- b. May 15, 2022 is the estimated date that Hardin District No. 2 will convert its short-term financing into long-term debt. See the responses to Questions 4a and 4b for additional information regarding the flexibility

that Hardin District No. 2 has for converting its short-term financing into long-term debt.

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 6

Responding Witness: Amber Pike

Q-6. Provide a schedule in Excel spreadsheet format showing that Hardin District No. 2 met the debt service coverage requirements in calendar years 2017, 2018, and 2019.

A-6. Please see the Excel spreadsheet labeled "Q6 – Debt Service Coverage" that is attached as a separate file.

As stated in response to Question 1, Hardin District No. 2 must maintain a minimum Debt Service Coverage of 1.20. Hardin District No. 2's Debt Service Coverages for the past three (3) years were:

2019: 1.85

2018: 1.96

2017: 2.35

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 7

Responding Witness: Amber Pike

Q-7. Provide a schedule in Excel spreadsheet format showing that Hardin District No. 2 will meet the debt service coverage requirements (existing and proposed \$3,100,000 long-term debt) for the three years following the construction of its proposed office complex. Include all calculations, assumptions (customer growth and increases in operating expenses), and workpapers used by Hardin District No. 2 in its response.

A-7. Please see the Excel spreadsheet labeled "Q7 – Debt Service Coverage - \$3.1M" that is attached as a separate file.

Because Hardin District No. 2 determined the bonds will be sold in 2022, Hardin District No. 2 used the years 2023, 2024, and 2025 for its three-year analysis. (There will not be a full year of interest and no principal payment will be made during 2022 on this new bond issue.)

The following assumptions were made to prepare the Excel spreadsheet: (1) Operating Revenues were increased by 1% per year; (2) Operating Expenses were increased by 2% per year; and (3) Interest Income, Other Income, and Gain on Disposal of Capital Assets were "frozen" at the 2019 amounts.

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 8

Responding Witness: Amber Pike

Q-8. Provide a schedule in Excel spreadsheet format showing that Hardin District No. 2 will meet the debt service coverage requirements (existing and new long-term debt of \$8,000,000) for the three years following the construction of its proposed office complex. Include all calculations, assumptions (customer growth and increases in operating expenses), and workpapers used by Hardin District No. 2 in its response.

A-8. Please see the Excel spreadsheet labeled "Q8 – Debt Service Coverage - \$4.9M" that is attached as a separate file.

Because Hardin District No. 2 determined the bonds will be sold in 2022, Hardin District No. 2 used the years 2023, 2024, and 2025 for its three-year analysis. (There will not be a full year of interest and no principal payment will be made during 2022 on the long-term bonds that will be sold to finance the proposed office complex.)

Please see the response to Question 4c for a detailed explanation of why Hardin District No. 2 requested Baird to prepare an amortization schedule for a \$4,900,000 bond issue rather than an \$8,000,000 bond issue.

Hardin District's Debt Service Coverages for the three (3) years following the construction of the proposed office complex and issuance of the long-term bonds are estimated to be:

2023: 1.38

2024: 1.31

2025: 1.25

The following assumptions were made to prepare the Excel spreadsheet: (1) Operating Revenues were increased by 1% per year; (2) Operating Expenses were increased by 2% per year; and (3) Interest Income, Other Income, and Gain on Disposal of Capital Assets were "frozen" at the 2019 amounts.

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 9

Responding Witness: Amber Pike

Q-9. Provide a copy of Hardin District No. 2's general ledger for the calendar year ended December 31, 2019.

A-9. Please see the pdf file labeled "Q9 – General Ledger" that is attached as a separate file due to its voluminous nature.

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 10

Responding Witness: Amber Pike

Q-10. Provide Hardin District No. 2's adjusted trial balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended December 31, 2019.

A-10. Please see the attached pdf that contains the adjusted trial balance.

Hardin County Water District No 2 Trial Balance

Account Number	Account Name	Opening balance on 01/01/2019	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2019
10000	Fixed Asset Clearing	0.00	1,493,063.57	1,493,063.57	0.00	0.00	0.00
10104	Land and Land Rights-WTP	232,391.77	0.00	0.00	0.00	0.00	232,391.77
10105	Land and Land Rights-T&D	88,847.00	0.00	0.00	0.00	0.00	88,847.00
10106	Land & Land Rights-Supp Plt	209,650.00	0.00	0.00	0.00	0.00	209,650.00
10107	Land & Land Rights-Gen Plt	1,640,744.00	0.00	0.00	0.00	0.00	1,640,744.00
10108	Structures & Improvements-S&P	219,752.74	0.00	0.00	0.00	0.00	219,752.74
10109	Structures & Improvements-WTP	7,526,293.10	2,581,812.14	0.00	0.00	0.00	10,108,105.24
10110	Structures & Improvements-T&D	1,798,179.25	0.00	0.00	0.00	0.00	1,798,179.25
10111	Structures & Improvements-Gen	3,143,228.27	0.00	0.00	0.00	0.00	3,143,228.27
10115	Supply Mains	1,795,158.89	0.00	0.00	0.00	0.00	1,795,158.89
10116	Primary Pumping Equipment	317,057.64	7,994.00	0.00	0.00	0.00	325,051.64
10117	Water Treatment Equipment	4,210,801.19	62,692.30	6,095.49	0.00	0.00	4,267,398.00
10118	Dist. Reservoirs&Standpipes	11,441,434.46	466,581.48	0.00	0.00	0.00	11,908,015.94
10120	Trans.,Distrib.,&Fire Mains	52,007,443.79	454,417.27	0.00	0.00	0.00	52,461,861.06
10121	Services	4,894,005.05	370,853.81	0.00	0.00	0.00	5,264,858.86
10122	Meter & Meter Installations	5,677,001.50	134,381.51	262,916.00	0.00	0.00	5,548,467.01
10123	Hydrants	295,032.46	3,558.82	0.00	0.00	0.00	298,591.28
10126	Other T&D Plant	106,605.50	0.00	0.00	0.00	0.00	106,605.50
10127	Office Furniture & Equipment	623,100.55	23,658.33	0.00	0.00	0.00	646,758.88
10128	Transportation Equipment	2,079,208.86	266,896.51	155,417.00	0.00	0.00	2,190,688.37
10130	Tools,Shop&Garage Equipment	20,418.82	0.00	0.00	0.00	0.00	20,418.82
10132	Power Operated Equipment	301,821.19	0.00	0.00	0.00	0.00	301,821.19
10134	Miscellaneous Equipment	364,457.75	0.00	0.00	0.00	0.00	364,457.75
10200	Property Held for Future Use	1,190,404.31	0.00	0.00	0.00	0.00	1,190,404.31
10401	White Mills WTP Expansion	7,187,389.00	0.00	0.00	0.00	0.00	7,187,389.00
10505	CIP - North/South Connector Phase II	61,060.21	397,180.97	183.96	0.00	0.00	458,057.22
10516	CIP - Nolin River Water Shed	12,645,436.02	4,020,060.84	871,301.62	0.00	0.00	15,794,195.24
10521	CIP - Well Upgrades	192,169.75	46,369.00	238,538.75	0.00	0.00	0.00
10524	CIP - Hydraulic Model Upgrades	4,598.60	0.00	4,598.60	0.00	0.00	0.00
10525	CIP - 315 Ring Road	372,441.78	48,696.11	19,280.79	0.00	0.00	401,857.10
10530	CIP - Meter Testing Freq Project	29,627.68	2,943.00	0.00	0.00	0.00	32,570.68
10531	CIP - Downtown Tank	10,000.00	0.00	0.00	0.00	0.00	10,000.00
10535	CIP - White Mills WTP Rehab	2,332,304.80	11,182.95	2,343,487.75	0.00	0.00	0.00
10541	CIP - Cardinal Drive-Woodland Dr Re-location	122,153.59	50,230.00	172,383.59	0.00	0.00	0.00
10542	CIP - Cecilia Tank Rehab Project	140,000.00	127,498.42	267,498.42	0.00	0.00	0.00
10543	CIP- City Springs Raw Water Upgrades 2019	0.00	8,992.74	0.00	0.00	0.00	8,992.74
10544	CIP- SCADA Upgrades Downtown Tanks	0.00	735.32	0.00	0.00	0.00	735.32
10546	CIP- Glendale I65 Widening and Re-construction	15,927.75	113,331.93	129,259.68	0.00	0.00	0.00
10547	CIP - 2019 Technology Upgrades	0.00	420,157.16	1,974.91	0.00	0.00	418,182.25
10548	CIP - East Hardin Waterline	0.00	17,345.83	17,345.83	0.00	0.00	0.00
10549	CIP - Lincoln Trail Waterline	0.00	20,268.42	20,268.42	0.00	0.00	0.00
10551	CIP - Intake & Distribution Upgrades	0.00	4,845.00	0.00	0.00	0.00	4,845.00
10552	CIP - Office Upgrades 2019	0.00	23,775.61	23,775.61	0.00	0.00	0.00

Hardin County Water District No 2 Trial Balance

Account Number	Account Name	Opening balance on 01/01/2019	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2019
10554	CIP - Buckles Rd. Extension	0.00	5,591.86	0.00	0.00	0.00	5,591.86
10555	CIP - Sonora Tank	0.00	245,763.48	245,763.48	0.00	0.00	0.00
10630	Relocation Projects	0.00	8,335.00	8,335.00	0.00	0.00	0.00
10808	Structures&Improvements-Sup	(82,409.63)	0.00	5,493.72	0.00	0.00	(87,903.35)
10809	Structures&Improvements-WTP	(5,216,835.08)	0.00	417,847.94	0.00	0.00	(5,634,683.02)
10810	Structures&Improvements-T&D	(105,186.55)	0.00	47,611.20	0.00	0.00	(152,797.75)
10811	Structures&Improvements-Gen PI	(1,316,092.92)	0.00	79,503.96	0.00	0.00	(1,395,596.88)
10815	Supply Mains	(1,146,909.25)	0.00	44,879.04	0.00	0.00	(1,191,788.29)
10816	Primary Pumping Equipment	(120,257.46)	0.00	27,843.96	0.00	0.00	(148,101.42)
10817	Water Treatment Equipment	(2,190,025.69)	0.00	88,939.50	0.00	0.00	(2,278,965.19)
10818	Dist. Reservoirs & Standpipes	(4,068,920.67)	0.00	296,769.93	0.00	0.00	(4,365,690.60)
10820	Trans.,Distrib.,&Fire Mains	(17,301,001.36)	0.00	1,078,050.39	0.00	0.00	(18,379,051.75)
10821	Services	(1,977,210.62)	0.00	115,446.02	0.00	0.00	(2,092,656.64)
10822	Meters & Meter Installations	(2,869,989.55)	262,916.00	504,728.86	0.00	0.00	(3,111,802.41)
10823	Hydrants	(256,843.30)	0.00	7,903.17	0.00	0.00	(264,746.47)
10826	Other Trans.&Distrib. Plant	(12,257.27)	0.00	10,660.56	0.00	0.00	(22,917.83)
10827	Office Furniture and Equipment	(485,809.44)	0.00	35,212.55	0.00	0.00	(521,021.99)
10828	Transportation Equipment	(1,382,248.68)	155,417.00	203,507.18	0.00	0.00	(1,430,338.86)
10830	Tools,Shop&Garage Equipment	(20,419.01)	0.00	0.00	0.00	0.00	(20,419.01)
10832	Power Operated Equipment	(196,766.73)	0.00	16,800.00	0.00	0.00	(213,566.73)
10834	Miscellaneous Equipment	(279,312.48)	0.00	18,348.96	0.00	0.00	(297,661.44)
10836	Accum Deprec-Prop Held Future	(76,880.24)	0.00	29,760.12	0.00	0.00	(106,640.36)
11400	Utility Plant Acquisition Adj.	155,686.17	0.00	9,730.38	0.00	0.00	145,955.79
13050	General Revenue Clearing	1,273,888.94	14,952,641.12	16,218,854.50	0.00	0.00	7,675.56
13060	Health Plan	252,077.62	1,016,758.94	1,128,031.53	0.00	0.00	140,805.03
13065	Flex Spending Account	194.20	90.56	284.76	0.00	0.00	0.00
13070	Sinking Fund III	43,926.72	438,170.95	400,000.00	0.00	0.00	82,097.67
13072	Sinking Fund IV	38,911.85	168,650.00	102,692.81	0.00	0.00	104,869.04
13080	Petty Cash	2,806.31	0.00	489.80	0.00	0.00	2,316.51
13090	Revenue Clearing	0.00	7,544,387.87	5,753,787.42	0.00	0.00	1,790,600.45
13100	Water Clearing	162,609.85	4,796,378.68	4,956,976.10	0.00	0.00	2,012.43
13120	Water Operation & Maintenance	2,234,726.84	14,804,119.84	10,715,970.32	0.00	0.00	6,322,876.36
13130	Water Revenue	661,736.12	16,676,489.68	16,748,732.66	0.00	0.00	589,493.14
13140	Water Depreciation Fund	1,009,834.26	817,989.49	784,961.44	0.00	0.00	1,042,862.31
13150	Electronic Payment Account	37,397.19	0.00	37,397.19	0.00	0.00	0.00
13160	Credit Card Revenue	318,598.88	1,992.41	320,591.29	0.00	0.00	0.00
13170	Sinking Fund	1,098,557.98	1,294,170.51	1,282,337.54	0.00	0.00	1,110,390.95
13180	Water Escrow	127,701.73	116,747.09	129,924.52	0.00	0.00	114,524.30
13190	Water Customer Deposit	445,986.75	196,173.67	229,841.25	0.00	0.00	412,319.17
13210	CD-Debt Reserve-57704	1,207,393.75	0.00	0.00	0.00	0.00	1,207,393.75
13230	Vanguard -88039873819	3,446,033.22	204,501.58	0.00	0.00	0.00	3,650,534.80
13240	Dupree Investments - Tax Free	4,756,029.19	354,421.02	36,270.02	0.00	0.00	5,074,180.19
13250	Dupree Investments - Municipal	3,704,530.66	299,533.35	53,919.47	0.00	0.00	3,950,144.54
13260	Transfers	0.00	26,903,096.91	26,903,096.91	0.00	0.00	0.00
13390	Water Capital Projects	27,596.77	3,557,322.64	1,362,470.23	0.00	0.00	2,222,449.18
13400	Miller Pipeline	3,367,403.86	19,121.42	3,386,525.28	0.00	0.00	0.00
13510	Sewer Revenue	5,247.89	135.85	0.00	0.00	0.00	5,383.74

Hardin County Water District No 2 Trial Balance

Account Number	Account Name	Opening balance on 01/01/2019	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2019
13520	Sewer Capital Projects	953,071.84	5,101,414.52	4,089,598.10	0.00	0.00	1,964,888.26
13530	Sewer Operation & Maintenance	2,356.06	60.97	0.00	0.00	0.00	2,417.03
13540	Sewer Escrow	2,350.19	66.84	0.00	0.00	0.00	2,417.03
13550	Sewer Clearing	15,172.98	4,021,574.08	4,019,746.85	0.00	0.00	17,000.21
13560	Sewer Depreciation	974.21	30.02	4.80	0.00	0.00	999.43
13600	External Billing Revenue	29,588.44	6,021,373.76	6,021,281.55	0.00	0.00	29,680.65
14100	Customer Accounts Rec-HCWD	798,652.81	15,758,717.49	15,709,876.35	0.00	0.00	847,493.95
14110	Unbilled Receivables	517,878.40	545,278.53	517,878.40	0.00	0.00	545,278.53
14111	Flex Spending Receivables	46.26	8,880.00	8,926.26	0.00	0.00	0.00
14120	Other Accounts Rec Deposits	23,641.69	155,230.03	178,871.72	0.00	0.00	0.00
14122	TRSFR - Due FROM Water to Sewer Fund	44,333.25	0.00	44,333.25	0.00	0.00	0.00
14124	TRSFR - Due FROM General to Water Fund	1,273,798.96	1,988,017.96	3,261,816.92	0.00	0.00	0.00
14126	TRSFR - Due FROM General to External Billing Fund	0.00	888,201.09	888,201.09	0.00	0.00	0.00
14127	TRSFR - Due FROM Sewer to Water Fund	1,403.88	190.73	1,594.61	0.00	0.00	0.00
14200	Other Accounts Rec Taps	0.00	316,663.05	312,652.32	0.00	0.00	4,010.73
14213	Other Accounts Receivable-Misc	234,877.87	595,738.95	438,842.45	0.00	0.00	391,774.37
14214	Other Accts Rec Etown Sewer	213,438.01	6,005,482.79	6,010,856.72	0.00	0.00	208,064.08
14221	Notes Receivable	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
14222	Sales Tax Recievable - Water	8,033.33	0.00	8,033.33	0.00	0.00	0.00
14230	State Grants Receivable	1,382,405.02	3,782,302.69	4,750,451.14	0.00	0.00	414,256.57
14235	Accounts Rec - Stop Loss	62,245.82	32,399.01	69,489.11	0.00	0.00	25,155.72
14300	Inter-entity Receivables	0.02	23,255,480.09	21,420,161.08	0.00	0.00	1,835,319.03
14400	Allowance for Doubtful Accts	(80,000.00)	0.00	20,000.00	0.00	0.00	(100,000.00)
15100	Plant Materials&Operating Sup	505,427.85	2,217,921.87	2,223,817.58	0.00	0.00	499,532.14
16210	Prepaid Insurance	0.00	98,504.95	98,504.95	0.00	0.00	0.00
16212	Prepaid Expense	0.00	34,980.00	34,980.00	0.00	0.00	0.00
18100	Unamortized Debt Discount&Exp	96,485.41	0.00	17,440.56	0.00	0.00	79,044.85
18210	Deferred Outflows of Resources - Pensions	1,838,898.00	0.00	0.00	0.00	0.00	1,838,898.00
18211	Deferred outflows of resources - OPEB	529,989.00	408,835.00	0.00	0.00	0.00	938,824.00
18630	Regulatory Assets - Pensions	6,903,036.10	0.00	0.00	0.00	0.00	6,903,036.10
18631	Regulatory Asset - OPEB	2,295,438.00	71,647.00	0.00	0.00	0.00	2,367,085.00
21500	Retained Earnings	(90,332,133.55)	381.46	471.50	0.00	0.00	(90,332,223.59)
22100	Bonds	(16,005,000.00)	890,000.00	0.00	0.00	0.00	(15,115,000.00)
22230	Deferred Amt on Bond Ref - 19	40,344.93	0.00	11,016.00	0.00	0.00	29,328.93
22240	Deferred Amt on Bond Ref - 19	17,910.27	0.00	4,866.96	0.00	0.00	13,043.31
22250	Deferred Amt on Bond Ref-2010	22,314.41	0.00	2,871.24	0.00	0.00	19,443.17
22260	DFD Amt REF 2012	78,253.97	0.00	7,105.44	0.00	0.00	71,148.53
23100	Accounts Payable	(931,634.87)	60,384,170.15	59,708,592.59	0.00	0.00	(256,057.31)
23110	Unapplied Cash	0.00	2,559.53	13,494.54	0.00	0.00	(10,935.01)
23121	TRSFR - Due TO Water from General Fund	(1,273,888.96)	3,591,840.66	2,317,951.70	0.00	0.00	0.00
23122	TRSFR - Due TO Water from Sewer	(1,403.88)	1,594.61	190.73	0.00	0.00	0.00

**Hardin County Water District No 2
Trial Balance**

Account Number	Account Name	Opening balance on 01/01/2019	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2019
	Fund						
23127	TRSFR - Due TO Sewer from Water Fund	(44,333.25)	44,333.25	0.00	0.00	0.00	0.00
23131	TRSFR - Due TO External Billing from General Fund	0.00	1,770,888.36	1,770,888.36	0.00	0.00	0.00
23200	Notes Payable	(7,123,804.00)	400,000.00	140,648.00	0.00	0.00	(6,864,452.00)
23300	Inter-entity Payables	0.00	22,383,139.55	24,219,042.11	0.00	0.00	(1,835,902.56)
23400	Customer Refund Payable	0.00	27,881.50	27,297.97	0.00	0.00	583.53
23500	Customer Deposit	(441,920.00)	239,001.67	199,776.67	0.00	0.00	(402,695.00)
23601	Taxes Accrued - Water Sales Tax	(20,476.06)	250,143.89	250,790.69	0.00	0.00	(21,122.86)
23610	Taxes Accrued - School Tax (Hardin)	(26,163.97)	355,776.44	355,227.24	0.00	0.00	(25,614.77)
23611	Taxes Accrued - School Tax (Etown)	(5,685.11)	75,022.03	74,985.20	0.00	0.00	(5,648.28)
23612	Taxes Accrued - School Tax (Larue)	(289.32)	3,786.30	3,801.03	0.00	0.00	(304.05)
23613	Taxes Accrued - School Tax (Hart)	(130.60)	1,770.33	1,781.82	0.00	0.00	(142.09)
23620	Taxes Accrued - Payroll Taxes	0.00	1,105,179.79	1,105,179.79	0.00	0.00	0.00
24110	Taxes Accrued - City of Etown	(5,726.23)	5,726.23	0.00	0.00	0.00	0.00
24111	Flex Spending Liability	(57.83)	58.51	0.00	0.00	0.00	0.68
24200	Misc. Current & Accrued Liab	(1,000.00)	0.00	500.00	0.00	0.00	(1,500.00)
24210	Etown Sewer Payable	(0.03)	12,832,342.04	13,305,839.97	0.00	0.00	(473,497.96)
24211	Construction Projects Payable	0.00	608,368.66	608,368.66	0.00	0.00	0.00
24220	Self Insurance Payable	(31,206.97)	1,343,339.93	1,463,003.40	0.00	0.00	(150,870.44)
25100	Unamortized Premium on Debt	(216,059.92)	33,490.32	0.00	0.00	0.00	(182,569.60)
25200	Advances for Construction	(46,250.00)	26,250.00	35,000.00	0.00	0.00	(55,000.00)
25210	Construction Temp Hydrants Payable	(57,000.00)	77,000.00	77,000.00	0.00	0.00	(57,000.00)
26300	Pensions and Benefits	(85,320.73)	1,454,118.82	1,465,022.64	0.00	0.00	(96,224.55)
26310	Accrued Vacations	(165,168.79)	0.00	567.73	0.00	0.00	(165,736.52)
27000	Deferred inflows of resources	(595,725.00)	0.00	0.00	0.00	0.00	(595,725.00)
27001	Deferred inflows of resources - OPEB	(450,687.00)	0.00	417,666.00	0.00	0.00	(868,353.00)
27010	Net Pension Liability	(8,146,209.00)	0.00	0.00	0.00	0.00	(8,146,209.00)
27011	Net OPEB Liability	(2,374,740.00)	0.00	62,816.00	0.00	0.00	(2,437,556.00)
27101	Contributions for Const-Water	0.00	9,797.48	321,319.08	0.00	0.00	(311,521.60)
27110	Contributions for Const-Fire H	0.00	0.00	7,650.21	0.00	0.00	(7,650.21)
27150	Contributions for Const-New Li	0.00	0.00	9,340.12	0.00	0.00	(9,340.12)
27160	Contributions for Const-Reloca	0.00	5,085.00	487,305.11	0.00	0.00	(482,220.11)
46110	Sales to Residential Customers	0.00	566,225.62	9,303,606.68	0.00	0.00	(8,737,381.06)
46120	Sales to Commercial Customers	0.00	417,775.45	3,556,107.84	0.00	0.00	(3,138,332.39)
46130	Sales to Industrial Customers	0.00	40,161.47	1,535,664.79	0.00	0.00	(1,495,503.32)
46140	Sales to Public Authorities	0.00	0.00	476,046.44	0.00	0.00	(476,046.44)
46150	Sales to Wholesale Customers	0.00	0.00	49,711.20	0.00	0.00	(49,711.20)
46160	Sales through Bulk Loading Sta	0.00	0.00	3,563.72	0.00	0.00	(3,563.72)
46710	Sewer Billing Fee - Etown	0.00	0.00	220,247.17	0.00	0.00	(220,247.17)
47100	Miscellaneous Service Revenues	0.00	16,435.29	330,140.12	0.00	0.00	(313,704.83)
47420	Other Water Revenue-Lab	0.00	25.00	14,956.50	0.00	0.00	(14,931.50)
47600	Penalty - Water	0.00	1,354.80	271,322.34	0.00	0.00	(269,967.54)
60131	Sal&Wages-Employees - White Mills	0.00	460,442.97	9,810.97	0.00	0.00	450,632.00
60132	Sal&Wages-Employees - City Springs	0.00	391,866.67	2,777.55	0.00	0.00	389,089.12
60133	Sal&Wages-Employees - WQ	0.00	149,012.70	833.36	0.00	0.00	148,179.34

Hardin County Water District No 2 Trial Balance

Account Number	Account Name	Opening balance on 01/01/2019	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2019
60151	Sal&Wages-Employees - Distribution	0.00	901,837.39	18,733.77	0.00	0.00	883,103.62
60154	Sal&Wages-Employees - Service	0.00	367,621.88	1,958.58	0.00	0.00	365,663.30
60161	Sal&Wages-Employees - Maintenance	0.00	354,542.55	1,591.53	0.00	0.00	352,951.02
60162	Sal&Wages-Employees - Projects	0.00	251,227.89	2,386.12	0.00	0.00	248,841.77
60181	Sal&Wages-Employees - Accounting	0.00	150,010.54	8,311.33	0.00	0.00	141,699.21
60182	Sal&Wages-Employees - Customer Accounts	0.00	503,230.22	2,537.85	0.00	0.00	500,692.37
60183	Sal&Wages-Employees - Gen Admin	0.00	402,545.45	10,331.08	0.00	0.00	392,214.37
60184	Sal&Wages-Employees - Commissioners	0.00	32,027.84	1,810.12	0.00	0.00	30,217.72
60431	Pension&Ben - SS/MC/SUTA - White Mills	0.00	35,414.91	0.00	0.00	0.00	35,414.91
60432	Pension&Ben - SS/MC/SUTA - City Springs	0.00	30,547.70	0.00	0.00	0.00	30,547.70
60433	Pension&Ben - SS/MC/SUTA - Water Quality	0.00	11,227.51	0.00	0.00	0.00	11,227.51
60451	Pension&Ben - SS/MC/SUTA - Distribution	0.00	70,198.88	0.00	0.00	0.00	70,198.88
60453	Pensions & Ben - Health White Mills	0.00	2,927.58	2,927.58	0.00	0.00	0.00
60454	Pension&Ben - SS/MC/SUTA - Service	0.00	29,877.65	2,273.26	0.00	0.00	27,604.39
60455	Pensions & Ben - Health T&D	0.00	7,103.96	7,103.96	0.00	0.00	0.00
60457	Pensions & Ben - Health Cust Accts	0.00	6,251.48	6,251.48	0.00	0.00	0.00
60458	Pensions & Ben - Health Admin	0.00	3,005.16	3,005.16	0.00	0.00	0.00
60459	Pensions & Ben - Health Comm	0.00	1,420.79	1,420.79	0.00	0.00	0.00
60461	Pension&Ben - SS/MC/SUTA - Maintenance	0.00	26,680.83	0.00	0.00	0.00	26,680.83
60462	Pension&Ben - SS/MC/SUTA - Projects	0.00	18,984.65	0.00	0.00	0.00	18,984.65
60481	Pension&Ben - SS/MC/SUTA - Accounting	0.00	11,474.70	0.00	0.00	0.00	11,474.70
60482	Pension&Ben - SS/MC/SUTA - Customer Accounts	0.00	37,793.47	0.00	0.00	0.00	37,793.47
60483	Pension&Ben - SS/MC/SUTA - Gen Admin	0.00	3,791.21	3,791.21	0.00	0.00	0.00
60484	Pension&Ben - SS/MC/SUTA - Commissioners	0.00	2,114.18	0.00	0.00	0.00	2,114.18
60500	Pension&Ben - Workers Comp Allocation	0.00	46,594.66	46,594.66	0.00	0.00	0.00
60531	Pension&Ben - Workers Comp - White Mills	0.00	7,021.81	0.00	0.00	0.00	7,021.81
60532	Pension&Ben - Workers Comp - City Springs	0.00	6,243.66	0.00	0.00	0.00	6,243.66
60533	Pension&Ben - Workers Comp - Water Quality	0.00	2,339.07	0.00	0.00	0.00	2,339.07
60551	Pension&Ben - Workers Comp - Distribution	0.00	15,613.86	0.00	0.00	0.00	15,613.86
60554	Pension&Ben - Workers Comp - Ser-	0.00	6,243.71	0.00	0.00	0.00	6,243.71

Hardin County Water District No 2 Trial Balance

Account Number	Account Name	Opening balance on 01/01/2019	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2019
60561	vice Pension&Ben - Workers Comp - Main- tenance	0.00	3,899.99	0.00	0.00	0.00	3,899.99
60562	Pension&Ben - Workers Comp - Projects	0.00	3,899.98	0.00	0.00	0.00	3,899.98
60581	Pension&Ben - Workers Comp - Cus- tomer Accts	0.00	153.77	0.00	0.00	0.00	153.77
60582	Pension&Ben - Workers Comp - Ac- counting	0.00	615.05	0.00	0.00	0.00	615.05
60583	Pension&Ben - Workers Comp - Gen Admin	0.00	307.49	0.00	0.00	0.00	307.49
60584	Pension&Ben - Workers Comp - Com- missioners	0.00	256.27	0.00	0.00	0.00	256.27
60631	Pension&Ben - ST/LT/Life - White Mills	0.00	6,379.20	0.00	0.00	0.00	6,379.20
60632	Pension&Ben - ST/LT/Life - City Springs	0.00	5,474.71	0.00	0.00	0.00	5,474.71
60633	Pension&Ben - ST/LT/Life - Water Quality	0.00	2,154.93	0.00	0.00	0.00	2,154.93
60651	Pension&Ben - ST/LT/Life - Distribution	0.00	12,422.98	0.00	0.00	0.00	12,422.98
60654	Pension&Ben - ST/LT/Life - Service	0.00	5,699.92	0.00	0.00	0.00	5,699.92
60661	Pension&Ben - ST/LT/Life - Mainte- nance	0.00	4,130.88	0.00	0.00	0.00	4,130.88
60662	Pension&Ben - ST/LT/Life - Projects	0.00	3,519.72	0.00	0.00	0.00	3,519.72
60681	Pension&Ben - ST/LT/Life - Accounting	0.00	2,398.60	0.00	0.00	0.00	2,398.60
60682	Pension&Ben - ST/LT/Life - Customer Accounts	0.00	7,316.15	0.00	0.00	0.00	7,316.15
60683	Pension&Ben - ST/LT/Life - Gen Admin	0.00	3,971.63	0.00	0.00	0.00	3,971.63
60684	Pension&Ben - ST/LT/Life - Commis- sioners	0.00	922.80	0.00	0.00	0.00	922.80
61000	Purchased Water Supply/Oper	0.00	568,130.29	0.00	0.00	0.00	568,130.29
61300	Pension&Ben - Miscellaneous	0.00	1,914.00	1,914.00	0.00	0.00	0.00
61400	Pensions&Benefits - Health Allocation	0.00	883,589.90	883,589.90	0.00	0.00	0.00
61431	Pension&Ben - Health - White Mills	0.00	140,855.44	37,170.57	0.00	0.00	103,684.87
61432	Pension&Ben - Health - City Springs	0.00	138,740.37	31,065.31	0.00	0.00	107,675.06
61433	Pension&Ben - Health - WQ	0.00	49,349.95	12,586.69	0.00	0.00	36,763.26
61451	Pension&Ben - Health - Distribution	0.00	319,907.93	80,921.38	0.00	0.00	238,986.55
61454	Pension&Ben - Health - Service	0.00	140,193.52	31,429.48	0.00	0.00	108,764.04
61461	Pension&Ben - Health - Maintenance	0.00	100,393.78	17,381.71	0.00	0.00	83,012.07
61462	Pension&Ben - Health - Projects	0.00	83,016.64	23,091.69	0.00	0.00	59,924.95
61481	Pension&Ben - Health - Accounting	0.00	56,774.90	11,875.22	0.00	0.00	44,899.68
61482	Pension&Ben - Health - Customer Ac- counts	0.00	197,886.89	45,897.43	0.00	0.00	151,989.46
61483	Pension&Ben - Health - Gen Admin	0.00	93,056.51	23,033.54	0.00	0.00	70,022.97
61484	Pension&Ben - Health - Commis- sioners	0.00	82,677.67	20,820.71	0.00	0.00	61,856.96
61500	Purchased Power - Allocations	0.00	17,278.67	17,278.67	0.00	0.00	0.00
61501	Purchased Power Supply/Oper	0.00	733.52	733.52	0.00	0.00	0.00

**Hardin County Water District No 2
Trial Balance**

Account Number	Account Name	Opening balance on 01/01/2019	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2019
61531	Purchased Power - White Mills	0.00	313,558.93	0.00	0.00	0.00	313,558.93
61532	Purchased Power - City Springs	0.00	127,663.57	0.00	0.00	0.00	127,663.57
61551	Purchased Power - Distribution	0.00	188,226.88	0.00	0.00	0.00	188,226.88
61554	Purchased Power - Service	0.00	2,195.56	0.00	0.00	0.00	2,195.56
61561	Purchased Power - Maintenance	0.00	3,098.53	0.00	0.00	0.00	3,098.53
61562	Purchased Power - Projects	0.00	1,580.43	0.00	0.00	0.00	1,580.43
61581	Purchased Power - Accounting	0.00	1,026.22	0.00	0.00	0.00	1,026.22
61582	Purchased Power - Customer Accounts	0.00	4,712.12	0.00	0.00	0.00	4,712.12
61583	Purchased Power - Gen Admin	0.00	3,308.51	0.00	0.00	0.00	3,308.51
61632	Purchased Power - Sewer/Gas	0.00	165,004.53	0.00	0.00	0.00	165,004.53
61831	Chemicals - White Mills	0.00	272,923.20	0.00	0.00	0.00	272,923.20
61832	Chemicals - City Springs	0.00	67,658.52	439.80	0.00	0.00	67,218.72
62000	Materials & Supplies - Facilities Allocation	0.00	7,295.97	7,295.97	0.00	0.00	0.00
62002	Materials & Supplies Lab	0.00	154.56	0.00	0.00	0.00	154.56
62031	Materials & Supplies - White Mills	0.00	68,740.83	2,157.67	0.00	0.00	66,583.16
62032	Materials & Supplies - City Springs	0.00	49,291.53	0.00	0.00	0.00	49,291.53
62033	Materials & Supplies - Water Quality	0.00	26,606.58	1,011.63	0.00	0.00	25,594.95
62051	Materials & Supplies - Distribution	0.00	115,573.29	5,025.54	0.00	0.00	110,547.75
62054	Materials & Supplies - Service	0.00	10,634.94	0.00	0.00	0.00	10,634.94
62061	Materials & Supplies - Maintenance	0.00	6,711.84	736.35	0.00	0.00	5,975.49
62062	Materials & Supplies - Projects	0.00	1,099.80	0.00	0.00	0.00	1,099.80
62081	Materials & Supplies - Accounting	0.00	1,199.42	0.00	0.00	0.00	1,199.42
62082	Materials & Supplies - Customer Accounts	0.00	21,113.27	1,763.81	0.00	0.00	19,349.46
62083	Materials & Supplies - Gen Admin	0.00	3,029.65	0.00	0.00	0.00	3,029.65
62400	Pension&Ben - Dental - Allocation	0.00	72,688.75	72,688.75	0.00	0.00	0.00
62431	Pension&Ben - Dental - White Mills	0.00	5,367.55	4,533.98	0.00	0.00	833.57
62432	Pension&Ben - Dental - City Springs	0.00	6,025.42	2,557.42	0.00	0.00	3,468.00
62433	Pension&Ben - Dental - WQ	0.00	2,010.48	1,250.60	0.00	0.00	759.88
62451	Pension&Ben - Dental - Distribution	0.00	12,076.49	6,534.97	0.00	0.00	5,541.52
62454	Pension&Ben - Dental - Service	0.00	6,031.50	1,614.91	0.00	0.00	4,416.59
62461	Pension&Ben - Dental - Maintenance	0.00	5,354.94	2,899.88	0.00	0.00	2,455.06
62462	Pension&Ben - Dental - Projects	0.00	3,350.74	3,222.81	0.00	0.00	127.93
62481	Pension&Ben - Dental - Accounting	0.00	2,674.18	755.70	0.00	0.00	1,918.48
62482	Pension&Ben - Dental - Customer Accounts	0.00	8,047.62	3,480.31	0.00	0.00	4,567.31
62483	Pension&Ben - Dental - Gen Admin	0.00	3,604.71	2,460.02	0.00	0.00	1,144.69
62484	Pension&Ben - Dental - Commissioners	0.00	3,350.64	1,428.48	0.00	0.00	1,922.16
63431	Pension&Ben - CERS - White Mills	0.00	141,902.93	36,070.36	0.00	0.00	105,832.57
63432	Pension&Ben - CERS - City Springs	0.00	118,831.93	30,999.42	0.00	0.00	87,832.51
63433	Pension&Ben - CERS - WQ	0.00	44,650.51	11,009.21	0.00	0.00	33,641.30
63451	Pension&Ben - CERS - Distribution	0.00	275,941.52	71,915.59	0.00	0.00	204,025.93
63454	Pension&Ben - CERS - Service	0.00	111,923.26	28,487.58	0.00	0.00	83,435.68
63461	Pension&Ben - CERS - Maintenance	0.00	102,068.87	29,374.56	0.00	0.00	72,694.31
63462	Pension&Ben - CERS - Projects	0.00	77,266.23	19,609.74	0.00	0.00	57,656.49

**Hardin County Water District No 2
Trial Balance**

Account Number	Account Name	Opening balance on 01/01/2019	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2019
63481	Pension&Ben - CERS - Accounting	0.00	47,786.45	12,561.96	0.00	0.00	35,224.49
63482	Pension&Ben - CERS - Customer Ac- counts	0.00	142,307.19	35,907.03	0.00	0.00	106,400.16
63483	Pension&Ben - CERS - Gen Admin	0.00	113,468.65	27,916.58	0.00	0.00	85,552.07
63484	Pension&Ben - CERS - Commissioners	0.00	9,308.79	2,306.28	0.00	0.00	7,002.51
63500	Contractual Services - Allocations	0.00	54,655.48	54,655.48	0.00	0.00	0.00
63531	Contractual Services - White Mills	0.00	24,265.60	2,500.34	0.00	0.00	21,765.26
63532	Contractual Services - City Springs	0.00	6,130.70	0.00	0.00	0.00	6,130.70
63533	Contractual Services - Water Quality	0.00	13,642.19	0.00	0.00	0.00	13,642.19
63551	Contractual Services - Distribution	0.00	138,452.39	6,394.83	0.00	0.00	132,057.56
63554	Contractual Services - Services	0.00	1,913.04	0.00	0.00	0.00	1,913.04
63561	Contractual Services - Maintenance	0.00	3,990.60	0.00	0.00	0.00	3,990.60
63562	Contractual Services - Projects	0.00	14,916.85	10,230.00	0.00	0.00	4,686.85
63571	Contractual Services - Collections	0.00	292.13	0.00	0.00	0.00	292.13
63581	Contractual Services - Accounting	0.00	58,158.34	370.00	0.00	0.00	57,788.34
63582	Contractual Services - Customer Ac- counts	0.00	63,057.88	4,949.87	0.00	0.00	58,108.01
63583	Contractual Services-General Admin	0.00	14,171.53	2,956.50	0.00	0.00	11,215.03
63584	Contractual Services-Commisioners	0.00	2,527.87	0.00	0.00	0.00	2,527.87
64200	Rental of Equipment	0.00	3,538.43	0.00	0.00	0.00	3,538.43
65051	Transportation Expense - Fuel	0.00	118,649.57	118,649.57	0.00	0.00	0.00
65083	Contractual Services - Legal	0.00	18,621.50	0.00	0.00	0.00	18,621.50
65131	Transportation Expense - Fuel White Mills	0.00	3,691.38	0.00	0.00	0.00	3,691.38
65132	Transportation Expense - Fuel City Springs	0.00	1,556.22	0.00	0.00	0.00	1,556.22
65133	Transportation Expense - Fuel Water Quality	0.00	8,779.74	0.00	0.00	0.00	8,779.74
65151	Transportation Expense - Fuel Distribu- tion	0.00	55,802.77	0.00	0.00	0.00	55,802.77
65154	Transportation Expense - Fuel Service	0.00	26,213.46	0.00	0.00	0.00	26,213.46
65161	Transportation Expense - Fuel Mainte- nance	0.00	9,564.30	0.00	0.00	0.00	9,564.30
65162	Transportation Expense - Fuel Projects	0.00	11,136.08	0.00	0.00	0.00	11,136.08
65183	Transportation Expense - Fuel Gen Ad- min	0.00	2,441.48	0.00	0.00	0.00	2,441.48
65231	Transportation Expense - Maintenance White Mills	0.00	1,838.99	410.97	0.00	0.00	1,428.02
65232	Transportation Expense - Maintenance City Springs	0.00	228.80	0.00	0.00	0.00	228.80
65233	Transportation Expense - Maintenance Water Quality	0.00	2,136.31	0.00	0.00	0.00	2,136.31
65251	Transportation Expense - Maintenance Distribution	0.00	27,125.94	1,704.47	0.00	0.00	25,421.47
65254	Transportation Expense - Maintenance Service	0.00	4,721.43	352.74	0.00	0.00	4,368.69
65261	Transportation Expense - Maintenance	0.00	2,684.00	119.12	0.00	0.00	2,564.88

**Hardin County Water District No 2
Trial Balance**

Account Number	Account Name	Opening balance on 01/01/2019	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2019
65262	Maintenance Transportation Expense - Maintenance Projects	0.00	1,120.79	69.31	0.00	0.00	1,051.48
65283	Transportation Expense - Maintenance Gen Admin	0.00	50.36	0.00	0.00	0.00	50.36
65331	Transportation Expense - Repairs White Mills	0.00	1,582.14	29.54	0.00	0.00	1,552.60
65333	Transportation Expense - Repairs Wa- ter Quality	0.00	21.98	0.00	0.00	0.00	21.98
65351	Transportation Expense - Repairs Dis- tribution	0.00	38,434.31	1,327.99	0.00	0.00	37,106.32
65354	Transportation Expense - Repairs Ser- vice	0.00	21,423.12	0.00	0.00	0.00	21,423.12
65361	Transportation Expense - Repairs Maintenance	0.00	211.35	0.00	0.00	0.00	211.35
65431	Pension&Ben - Supplemental - White Mills	0.00	2,650.34	2,650.34	0.00	0.00	0.00
65451	Pension&Ben - Supplemental - Distri- bution	0.00	6,816.76	6,816.76	0.00	0.00	0.00
65454	Pension&Ben - Supplemental - Service	0.00	439.27	439.27	0.00	0.00	0.00
65461	Pension&Ben - Supplemental - Mainte- nance	0.00	2,205.58	2,205.58	0.00	0.00	0.00
65462	Pension&Ben - Supplemental - Projects	0.00	3,640.16	3,640.16	0.00	0.00	0.00
65481	Pension&Ben - Supplemental - Ac- counting	0.00	2,696.06	2,696.06	0.00	0.00	0.00
65482	Pension&Ben - Supplemental - Cus- tomer Accounts	0.00	13,302.62	13,302.62	0.00	0.00	0.00
65483	Pension&Ben - Supplemental - Gen Admin	0.00	7,992.14	7,992.14	0.00	0.00	0.00
65600	Insurance-Vehicle	0.00	21,560.41	21,560.41	0.00	0.00	0.00
65631	Insurance - Vehicle WM	0.00	1,080.26	0.00	0.00	0.00	1,080.26
65632	Insurance - Vehicle CS	0.00	540.08	0.00	0.00	0.00	540.08
65633	Insurance - Vehicle WQ	0.00	1,080.26	0.00	0.00	0.00	1,080.26
65651	Insurance - Vehicle (DT)	0.00	8,641.63	0.00	0.00	0.00	8,641.63
65654	Insurance - Vehicle SV	0.00	5,006.59	0.00	0.00	0.00	5,006.59
65661	Insurance - Vehicle MT	0.00	1,620.31	0.00	0.00	0.00	1,620.31
65662	Insurance - Vehicle PR	0.00	2,700.48	0.00	0.00	0.00	2,700.48
65683	Insurance - Vehicle AD	0.00	1,080.22	0.00	0.00	0.00	1,080.22
65700	Insurance-General Liability	0.00	73,802.88	0.00	0.00	0.00	73,802.88
66000	Advertising Expense	0.00	4,603.70	0.00	0.00	0.00	4,603.70
66400	Pensions & Benefits - Flex Spending Allocation	0.00	1,056.40	1,056.40	0.00	0.00	0.00
66431	Pension&Ben - Flex Spending - White Mills	0.00	103.05	0.00	0.00	0.00	103.05
66432	Pension&Ben - Flex Spending - City Springs	0.00	104.75	0.00	0.00	0.00	104.75

**Hardin County Water District No 2
Trial Balance**

Account Number	Account Name	Opening balance on 01/01/2019	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2019
66433	Pension&Ben - Flex Spending - Water Quality	0.00	36.69	0.00	0.00	0.00	36.69
66451	Pension&Ben - Flex Spending - Distribution	0.00	230.57	0.00	0.00	0.00	230.57
66454	Pension&Ben - Flex Spending - Service	0.00	110.02	0.00	0.00	0.00	110.02
66461	Pension&Ben - Flex Spending - Maintenance	0.00	92.51	0.00	0.00	0.00	92.51
66462	Pension&Ben - Flex Spending - Projects	0.00	61.10	0.00	0.00	0.00	61.10
66481	Pension&Ben - Flex Spending - Accounting	0.00	43.60	0.00	0.00	0.00	43.60
66482	Pension&Ben - Flex Spending - Customer Accounts	0.00	1,001.91	0.00	0.00	0.00	1,001.91
66483	Pension&Ben - Flex Spending - Gen Admin	0.00	911.10	0.00	0.00	0.00	911.10
66484	Pension&Ben - Flex Spending - Commissioners	0.00	61.10	0.00	0.00	0.00	61.10
67082	Bad Debt Expense	0.00	79,621.17	57.12	0.00	0.00	79,564.05
67431	Pension&Ben - Vision - White Mills	0.00	1,193.32	763.34	0.00	0.00	429.98
67432	Pension&Ben - Vision - City Springs	0.00	1,106.44	690.20	0.00	0.00	416.24
67433	Pension&Ben - Vision - WQ	0.00	229.44	130.34	0.00	0.00	99.10
67451	Pension&Ben - Vision - Distribution	0.00	1,932.72	1,071.53	0.00	0.00	861.19
67454	Pension&Ben - Vision - Service	0.00	1,104.16	601.10	0.00	0.00	503.06
67461	Pension&Ben - Vision - Maintenance	0.00	856.88	558.15	0.00	0.00	298.73
67462	Pension&Ben - Vision - Projects	0.00	869.28	622.68	0.00	0.00	246.60
67481	Pension&Ben - Vision - Accounting	0.00	514.60	352.30	0.00	0.00	162.30
67482	Pension&Ben - Vision - Customer Accounts	0.00	1,600.48	1,047.34	0.00	0.00	553.14
67483	Pension&Ben - Vision - Gen Admin	0.00	760.72	501.92	0.00	0.00	258.80
67484	Pension&Ben - Vision - Commissioners	0.00	667.20	419.46	0.00	0.00	247.74
67500	Miscellaneous Expense - Allocation	0.00	40,821.26	40,821.26	0.00	0.00	0.00
67503	Miscellaneous Expense City Spr	0.00	390.00	390.00	0.00	0.00	0.00
67504	Miscellaneous Expense WT/Maint	0.00	390.00	390.00	0.00	0.00	0.00
67509	Miscellaneous Exp - 315 Ring Rd	0.00	886.82	42.57	0.00	0.00	844.25
67531	Miscellaneous Expense - White Mills	0.00	24,845.22	917.72	0.00	0.00	23,927.50
67532	Miscellaneous Expense - City Springs	0.00	19,947.64	1,164.14	0.00	0.00	18,783.50
67533	Miscellaneous Expense - Water Quality	0.00	9,393.97	395.51	0.00	0.00	8,998.46
67551	Miscellaneous Expense - Distribution	0.00	63,956.67	4,619.05	0.00	0.00	59,337.62
67554	Miscellaneous Expense - Service	0.00	29,241.91	974.72	0.00	0.00	28,267.19
67561	Miscellaneous Expense - Maintenance	0.00	11,700.27	683.04	0.00	0.00	11,017.23
67562	Miscellaneous Expense - Projects	0.00	14,717.77	644.20	0.00	0.00	14,073.57
67581	Miscellaneous Expense - Accounting	0.00	42,270.76	1,451.39	0.00	0.00	40,819.37
67582	Miscellaneous Expense - Customer Accounts	0.00	46,952.07	3,325.35	0.00	0.00	43,626.72
67583	Miscellaneous Expense - Gen Admin	0.00	39,465.39	4,049.19	0.00	0.00	35,416.20
67584	Miscellaneous Expense - Commission-	0.00	11,386.32	312.99	0.00	0.00	11,073.33

Hardin County Water District No 2 Trial Balance

Account Number	Account Name	Opening balance on 01/01/2019	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2019
	ers						
67633	Pension&Ben - Garnishment - WQ	0.00	3,016.74	3,016.74	0.00	0.00	0.00
67651	Pension&Ben - Garnishment - Distribu- tion	0.00	5,293.42	5,293.42	0.00	0.00	0.00
67661	Pension&Ben - Garnishment - Mainte- nance	0.00	596.65	596.65	0.00	0.00	0.00
67782	Miscellaneous Expense - Billing	0.00	168,491.82	2,884.13	0.00	0.00	165,607.69
68000	Depreciation Expense	0.00	3,029,307.06	0.00	0.00	0.00	3,029,307.06
68428	Amort. of Debt Discount & Exp	0.00	53,030.58	33,490.32	0.00	0.00	19,540.26
68483	Pension&Ben - SS/MC/SUTA - Gen Admin	0.00	28,809.61	1,770.63	0.00	0.00	27,038.98
69042	Interest on Long Term Debt	0.00	635,678.35	0.00	0.00	0.00	635,678.35
69150	Gains(Losses)from Disp.of Util	0.00	155,417.00	198,146.00	0.00	0.00	(42,729.00)
69160	Income Util. Plant Lease to Ot	0.00	0.00	94,134.98	0.00	0.00	(94,134.98)
69190	Interest Income	0.00	25,419.10	361,230.94	0.00	0.00	(335,811.84)
69191	Dividend Income	0.00	0.00	437,432.38	0.00	0.00	(437,432.38)
69199	Unrealized Gain/Loss	0.00	252,170.91	583,004.99	0.00	0.00	(330,834.08)
69200	Other Income	0.00	116,415.16	202,186.66	0.00	0.00	(85,771.50)
69220	State Grants	0.00	0.00	3,782,302.69	0.00	0.00	(3,782,302.69)
69477	Miscellaneous Income	0.00	57,161.08	158,206.60	0.00	0.00	(101,045.52)
Totals:		0.00	302,258,816.69	302,258,816.69	0.00	0.00	0.00

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 11

Responding Witness: Shaun Youravich

Q-11. Provide the estimated long-term maintenance expense for the proposed buildings and the estimated useful service life of the proposed headquarters.

A-11. Please see the attached document which estimates the long-term maintenance expense for the proposed office complex buildings and grounds. For ease of understanding and estimating, the expenses have been grouped for the maintenance that will likely be required during years 1 through 5, 6 through 10, 11 through 15, and 16 through 20. These estimated annual expenses range from \$10,840 for the first five (5) years to \$16,200 for years 16 through 20. The buildings will be steel beam structures with metal cladding and with partial brick and stone veneer. Consequently, the estimated useful service life of the buildings will be at least **75 years**.

Q11: Estimated Long-Term Maintenance Expense for Proposed Buildings

Years 1 - 5	Total \$ 54,200		\$ 10,840 per year
Expenses for years 1 through 5 include asphalt re-sealing and striping, oil/water separator clean-out, general mechanical and electrical maintenance, mowing, landscape care, and general minor maintenance.			

Years 6 - 10	Total \$ 62,000		\$ 12,400 per year
Expenses for years 6 through 10 include the same expenses as year 1 through 5 with increases in mechanical, electrical, and general maintenance to address aging of facilities.			

Years 11 - 15	Total \$ 78,000		\$ 15,600 per year
Expenses for years 11 through 15 include the same expenses as years 6 through 10 with increases for inflation and expected aging such as HVAC repairs or replacement. Expenses were also added for interior painting and roof/curb maintenance.			

Years 16 - 20	Total \$ 81,000		\$ 16,200 per year
Expenses for years 16 through 20 include the same expenses as years 11 through 15 with increases for inflation and expected aging.			

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 12

Responding Witness: Shaun Youravich

Q-12. Refer to the application, paragraph 11. Hardin District No. 2 explains that from 1997 through December 31, 2019, the number of customers it services has increased from 10,154 to 28,888. During this period, Hardin District No. 2's workforce increased from 39 employees to 82 employees.

- a. Provide a schedule in Excel spreadsheet format showing the annual customer growth for the calendar years 1997 through 2019. Include all supporting documentation for the assertion that Hardin District No. 2's membership has increased significantly since 1997.**
- b. Provide a schedule in Excel spreadsheet format showing the annual increase in the number of employees for the calendar years 1997 through 2019. Include a breakdown of the employee numbers between inside and outside staff.**

A-12.

- a. Please see the Excel spreadsheet labeled "Q12 – Customer Growth & Increase in Employees" that is attached as a separate file. The spreadsheet shows the annual customer growth for calendar years 1997 through 2019. It also shows the estimated number of customers that Hardin District No. 2 expects to have by December 31, 2020 based upon the actual number of new customers added in

the first nine (9) months of 2020 and then extrapolated to the end of the calendar year.

On October 31, 2014, Hardin District No. 2 acquired nearly 10,000 water customers from the City of Elizabethtown (See PSC Case No. 2014-00289, Order dated October 23, 2014). This is why there was a very significant increase in the number of customers from 2013 to 2014.

- b. The second tab of the Excel spreadsheet labeled “Q12 – Customer Growth & Increase in Employees” shows the annual increase in the number of employees for the calendar years 1997 through 2019, broken down into Office Employee (Inside), Field Employees (Outside), and Treatment Plant Employees.

HARDIN COUNTY WATER DISTRICT NO. 2

CASE NO. 2020-00207

Response to Commission Staff's Initial Request for Information

Question No. 13

Responding Witness: Shaun Youravich

Q-13. Refer to the application, paragraph 12. According to Hardin District No. 2, in the next 20 years it will experience a 19.9 percent increase in population and a 23.2 percent increase in the number of households served.

- a. Provide a detailed explanation for the difference between the projected increases in population to the increase in the number of households.**
- b. Provide a schedule in Excel spreadsheet format showing the projected annual customer growth for the 20 years referenced in the application.**
- c. Provide a schedule in Excel spreadsheet format showing the annual increase in the number of employees for the 20 years referenced. Include a breakdown of the employee numbers between inside and outside staff.**
- d. Provide copies of the documentation Hardin District No. 2 relied on to calculate its 20-year customer growth projections.**

A-13.

- a. The information contained in paragraph 12 of the Application concerning population growth and growth in the number of households relied upon information derived from a 2016 study

conducted by the Kentucky State Data Center and published in a 2016 report.¹ The projected growth in households outpaced the projected population growth because the number of persons per household has been steadily declining for the last several decades.

In projecting customer growth over the next 20 years, Hardin District No. 2 used the 23.25% projected growth in households rather than the population growth. Water utilities set one meter, read one meter, bill one meter, and establish one customer account per household. This is true whether the household contains one person or six persons. The number of employees of Hardin District No. 2 is dependent upon the number of households it serves.

- b. Please see the Excel spreadsheet labeled “Q13 – Projected Customer Growth & Projected Increase in Employees” that is attached as a separate file. This Excel spreadsheet shows the projected annual increase in the number of customers from 2021 to 2040.

Hardin District No. 2 estimates that it will be serving 36,043 customers by the end of 2040. This number was generated by taking the estimated number of customers it will be serving by the end of

¹ *Projections of Population and Households: State of Kentucky, Kentucky Counties, and Area Development Districts, 2015-2040*, Kentucky State Data Center, University of Louisville, available at <http://www.ksdc.louisville.edu/wp-content/uploads/2016/10/projection-report-v16.pdf>.

2020 and increasing it by 23.25%. As shown on the attached Q13 Excel spreadsheet, this is an increase of 6,799 customers.

- c. The second tab of the Excel spreadsheet labeled “Q13 – Projected Customer Growth & Projected Increase in Employees” shows the projected annual increase in the number of employees, broken down into Office Employees (Inside), Field Employees (Outside), and Treatment Plant Employees.
- d. In calculating its 20-year customer growth projections, Hardin District No. 2 relied upon the following information and documents:
 1. Its customer growth history from 1997 through 2019 as reflected in its official records and reported to the Commission on an annual basis in its PSC Annual Reports;
 2. The Excel spreadsheet labeled “Q12 – Customer Growth & Increase in Employees” filed with this Response as a separate file;
 3. The 2016 Report prepared by the Kentucky State Data Center Report referenced in response to Question 13a; and

4. The Excel spreadsheet labeled “Q13 – Projected Customer Growth & Projected Increase in Employees” filed with this Response as a separate file.