

Title Page



Water Districts/Associations

Respondent

JESSAMINE-SOUTH
ELKHORN WATER
DISTRICT WATER
DIVISION

P.O. BOX 731

802 S. MAIN STREET

NICHOLASVILLE

KY

40356

Principal Payment and Interest Information



Amount of Principal Payment During Calendar Year

\$1,645,607.00

Is Principal Current?

Y

Is Interest Current?

Y

Is long-term debt been approved by the Service Commission?

Y

Services Performed by Independent CPA

	Yes/No	A/C/R	Audit Date
Are your financial statements examined by a Certified Public Accountant?			
Enter Y for Yes or N for No	Y		
If yes, which service is performed?			
Enter an X on each appropriate line	Y		
Audit			
Compilation			
Review			
Date of Audit			3/31/2022

Please enclose a copy of the accountant's report with annual report.

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Additional Requested Information



Name of Utility and Web Address

JESSAMINE- SOUTH ELKHORN WATER DISTRICT

Name of Email Address

Kim Miller

jessamine.south@jsewd.com

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Additional Information Required

Case Num	Date	Explain
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Major Water Projects



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

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

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

Projected Costs and Funding Sources/Amounts:

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

Location: (community, area or nearby roads)



History-Legal Name (Ref Page: 4)

1. Exact name of utility making this report.

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

Jessamine- South Elkhorn Water District

History-Location (Ref Page: 4)

Name	Address	City	State	Zip	Phone
Give the location, including street and number, and TELEPHONE NUMBER of the principal office in KY. principal office in KY	Jessamine- South Elkhorn Water District P.O. Box 731	Nicholasville	KY	40356	(859) 881-0589
Give name, title, address and TELEPHONE NUMBER of the officer to whom correspondence concerning this report should be addressed.					

Location where books are located Kim Miller, Bookkeeper Same as above

Name of the Headquartered County Jessamine

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

History-Date Organized (Ref Page: 4)

Date of Organization	Date
1963	

History-Laws of Organization (Ref Page: 4)

List

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

Date and Authority for each consolidation and each merger.

History-Departments (Ref Page: 4)

List

State whether respondent is a water district or association

Name all operating departments other than water

Water District

Sewer Division

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

History - Counties (Ref Page: 5)

Jessamine

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

History - Number of Employees (Ref Page: 5)

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

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Contacts (Ref Page: 6)

	Title	Last Name	First Name	Bus. Addr.	Salary	Term Expires	County of Residence
Person to send correspondence:	Bookkeeper	Miller	Kim	P.O. Box 731, Nicholasville, KY 40356			
Person who prepared this report	CPA	BESTEN & DIERUF, PLLC		190 Market Street, Lexington, KY 40507			
Managers	Superintendent	Decker	Richard	P.O. Box 731, Nicholasville, KY 40356	\$81,354.00		

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Commissioners (Water Districts Only)

Type either Yes or No

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

YES

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

YES

Title	First Name	Last Name	Appointment	TermExpires	County Of Residence	Salary
Secretary	Thomas	Beall	12/10/2020	12/10/2024	Jessamine	6000.00
Vice Secretary	Clay	Corman	1/6/2020	1/6/2024	Jessamine	6000.00
Chairman	James	Hall	7/30/2019	7/30/2023	Jessamine	6200.00
Vice Chariman	Jerry	Haws	10/3/2018	10/3/2022	Jessamine	6000.00
Vacancy 12/10/2021; Term End Was To Be 7/8/2024	Nick	Strong	7/8/2020	12/10/2021	Jessamine	6000.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021
Balance Sheet - Assets and Other Debits (Ref Page: 7)

	Previous Year	Current Year
UTILITY PLANT		
Utility Plant (101-106)	\$22,978,512.00	\$23,080,390.00
Less: Accumulated Depreciation and Amortization (108-110)	\$8,648,207.00	\$9,029,330.00
Net Plant	\$14,330,305.00	\$14,051,060.00
Utility Plant Acquisition Adjustments (Net) (114-115)		
Other Utility Plant Adjustments (116)		
Total Net Utility Plant	\$14,330,305.00	\$14,051,060.00
OTHER PROPERTY AND INVESTMENTS		
Nonutility Property (121)		
Less: Accumulated Depreciation and Amortization (122)		
Net Nonutility Property		
Investment in Associated Companies (123)		
Utility and Other Investments (124-125)		
Sinking Funds (126)	\$123,098.00	\$40,406.00
Other Special Funds (127)	\$368,917.00	\$403,445.00
Total Other Property and Investments	\$492,015.00	\$443,851.00
CURRENT AND ACCRUED ASSETS		
Cash (131)	\$1,162,199.00	\$1,404,204.00
Special Deposits (132)		
Other Special Deposits (133)		
Working Funds (134)		
Temporary Cash Investments (135)		
Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts (141-144)	\$85,075.00	\$60,609.00
Accounts Receivable from Associated Companies (145)	\$488,386.00	\$488,386.00
Notes Receivable from Associated Companies (146)		
Materials and Supplies (151-153)		
Stores Expense (161)		
Prepayments (162)		
Accrued Interest and Dividends Receivable (171)	\$9,960.00	\$8,506.00
Rents Receivable (172)		
Accrued Utility Revenues (173)		

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

	Previous Year	Current Year
Misc. Current and Accrued Assets (174)		
Total Current and Accrued Assets	\$1,745,620.00	\$1,961,705.00
DEFERRED DEBITS		
Unamortized Debt Discount and Expense (181)		
Extraordinary Property Losses (182)		
Preliminary Survey and Investigation Charges (183)		
Clearing Accounts (184)		
Temporary Facilities (185)		
Misc. Deferred Debits (186)		
Research and Development Expenditure (187)		
Total Deferred Debits	\$16,567,940.00	\$16,456,616.00
TOTAL ASSETS AND OTHER DEBITS		

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

	Previous Year	Current Year
EQUITY CAPITAL		
Appropriated Retained Earnings (214)		
Retained Earnings From Income before contributions (215.1)	(\$1,206,932.00)	(\$1,219,513.00)
Donated Capital (215.2)	\$11,373,022.00	\$10,512,103.00
Total Equity Capital	\$10,166,090.00	\$9,292,590.00
LONG-TERM DEBT		
Bonds (221)	\$1,944,400.00	\$2,900,500.00
Required Bonds (222)		
Advances from Associated Companies (223)		
Other Long-Term Debt (224)	\$3,980,506.00	\$3,728,195.00
Total Long Term Debt	\$5,924,906.00	\$6,628,695.00
CURRENT AND ACCRUED LIABILITIES		
Accounts Payable (231)	\$88,354.00	\$81,670.00
Notes Payable (232)		
Accounts Payable to Associated Co. (233)		
Notes Payable to Associated Co (234)		
Customer Deposits (235)	\$7,333.00	\$7,983.00
Accrued Taxes (236)	\$10,688.00	\$10,815.00
Accrued Interest (237)	\$33,600.00	\$24,967.00
Matured Long-Term Debt (239)	\$336,969.00	\$357,573.00
Matured Interest (240)		
Tax Collections Payable (241)		
Misc. Current and Accrued Liabilities (242)		
Total Current and Accrued Liabilities	\$476,944.00	\$483,008.00
DEFERRED CREDITS		
Unamortized Premium on Debt (251)		\$52,323.00
Advances for Construction (252)		
Other Deferred Credits (253)	\$0.00	\$52,323.00
Total Deferred Credits		\$52,323.00
OPERATING RESERVES		
Accumulated Provision For:		
Property Insurance (261)		

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

	Previous Year	Current Year
Injuries and Damages (262)		
Pensions and Benefits (263)		
Miscellaneous Operating Reserves (265)		
Total Operating Reserves	\$16,567,940.00	\$16,456,616.00
Total Equity Capital and Liabilities		

Comparative Operating Statement (Ref Page: 11)

	Previous Year	Current Year
UTILITY OPERATING INCOME		
Operating Revenues (400)	\$2,618,209.00	\$2,602,035.00
Operating Expenses (401)	\$1,597,812.00	\$1,603,845.00
Depreciation Expenses (403)	\$560,087.00	\$573,456.00
Amortization of Utility Plant Acquisition Adjustment (406)		
Amortization Expense (407)		
Taxes Other Than Income (408.10-408.13)	\$17,854.00	\$18,041.00
Utility Operating Expenses	\$2,175,753.00	\$2,195,342.00
Utility Operating Income	\$442,456.00	\$406,693.00
Income From Utility Plant Leased to Others (413)		
Gains (Losses) from Disposition of Utility Property (414)		(\$203,918.00)
Total Utility Operating Income	\$442,456.00	\$202,775.00
OTHER INCOME AND DEDUCTIONS		
Revenues From Merchandising, Jobbing and contract work (415)		
Costs and Expenses of Merchandising, Jobbing and Contract Work (416)		
Interest and Dividend Income (419)	\$2,971.00	\$1,141.00
Allowance for funds Used During Constructions (420)		
Nonutility Income (421)		
Miscellaneous Nonutility Expenses (426)		
Total Other Income and Deductions	\$2,971.00	\$1,141.00
TAXES APPLICABLE TO OTHER INCOME		
Taxes Other Than Income (408.20)		
Total Taxes Applic. to Other Income		
INTEREST EXPENSE		
Interest Expense (427)	\$220,161.00	\$216,497.00
Amortization of Debt Discount and Exp. (428)		
Amortization of Premium on Debt (429)		
Total Interest Expense	\$220,161.00	\$216,497.00
EXTRAORDINARY ITEMS		
Extraordinary Income (433)		
Extraordinary Deductions (434)		

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Comparative Operating Statement (Ref Page: 11)

	Previous Year	Current Year
Total Extraordinary Items		
NET INCOME BEFORE CONTRIBUTIONS	\$225,266.00	(\$12,581.00)

Statement of Retained Earnings (Ref Page: 12)

Description	Total
Appropriated Retained earnings (214)	
(state balance and purpose of each appropriated amount at year end:)	
Total Appropriated Retained Earnings	
Retained Earnings From Income Before Contributions (215.1)	
Balance beginning of year	(\$1,206,932.00)
Balance transferred from Net Income Before Contributions (435)	(\$12,581.00)
Changes to account:	
Appropriations of Retained Earnings (436)	
Adjustments to Retained Earnings (439)	
(requires Commission approval prior to use):	
Credits	
Debits	
Balance End of Year	(\$1,219,513.00)

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

Description	Tapping Fees	Grants	Other	Total
Donated Capital (215.2)				
Balance Beginning of the Year	\$3,503,123.00	\$4,950,482.00	\$2,919,417.00	\$11,373,022.00
Credits				
Proceeds from capital contributions (432)	\$43,950.00	\$0.00	\$25,469.00	\$69,419.00
Other Credits (explain)				
Debits (explain - requires Commission Approval)	\$0.00	\$0.00	(\$930,338.00)	(\$930,338.00)
Balance End of Year	\$3,547,073.00	\$4,950,482.00	\$2,014,548.00	\$10,512,103.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

	Total
Utility Plant in Service (101)	
Utility Plant Leased to Others (102)	\$23,054,099.00
Property Held for Future Use (103)	
Utility Plant Purchased of Sold (104)	
Construction Work in Progress (105)	\$26,291.00
Completed Construction Not Classified (106)	
Total Utility Plant	\$23,080,390.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

Description	Total
Balance First of Year	\$8,648,207.00
Credit during year	
Accruals Charged to Account 108.1	
Accruals Charged to Account 108.2	\$573,455.00
Accruals Charged to Account 108.3	
Accruals Charged to Other Accounts (specify) (specify)	
Salvage Value Recovered on Plant Retired	
Other Credits	
(specify)	
Total Credits	\$573,455.00
Debits during year:	
Book Cost of Plant Retired	
Cost of Removal	\$192,332.00
Other Debits	
(specify)	
Total Debits	\$192,332.00
Balance at End of Year	\$9,029,330.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Water Utility Plant Accounts (Ref Page: 14)

	Prev Year (c)	Additions (d)	Retirement (e)	Current Yr(f)	Intngble. Plant (g)	Supply & Pump.	Water Treatmnt.	Trans. and Distr.	General Plant
Organization (301)									
Franchises (302)									
Land and Land Rights (303)	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Structures and Improvements (304)	\$457,697.00	\$0.00	\$0.00	\$457,697.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Collecting and Impounding Reservoirs (305)									
Lakes, Rivers and Other Intakes (306)									
Wells and Springs (307)									
Infiltration Galleries and Tunnels (308)									
Supply Mains (309)									
Power Generation Equipment (310)									
Pumping Equipment (311)									
Water Treatment Equipment (320)									
Distribution Reservoirs and Standpipes (330)	\$65,914.00	\$0.00	\$0.00	\$65,914.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transmission and Distribution Mains (331)	\$20,060,059.00	\$0.00	\$0.00	\$19,751,886.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Services (333)	\$989,594.00	\$0.00	\$0.00	\$989,594.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Meters and Meter Installations (334)	\$674,601.00	\$487,221.00	(\$367,846.00)	\$1,102,149.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hydrants (335)	\$581,772.00	\$0.00	\$0.00	\$581,772.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Backflow Prevention Devices (336)									

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Water Utility Plant Accounts (Ref Page: 14)

	Prev Year (c)	Additions (d)	Retirement (e)	Current Yr(f)	Intngble. Plant (g)	Supply & Pump.	Water Treatmnt.	Trans. and Distr.	General Plant
Other Plant and Misc. Equipment (339)									
Office Furniture and Equip. (340)	\$21,902.00	\$0.00	\$0.00	\$21,902.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transportation Equipment (341)	\$64,319.00	\$0.00	(\$31,405.00)	\$32,914.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stores Equipment (342)									
Tools, Shop and Garage Equip (343)									
Laboratory Equipment (344)									
Power Operated Equipment (345)									
Communication Equipment (346)	\$50,121.00	\$0.00	\$0.00	\$50,121.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Equipment (347)									
Other Tangible Plant (348)									
Total Water Plant	\$22,966,129.00	\$487,221.00	(\$399,251.00)	\$23,054,099.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021
 Analysis of Accumulated Depreciation and Amortization by Primary Acct (Ref Page: 15)

	Balance Beg	Yr(c)	Cr-Chg Dep Exp(d)	Other Credits (e)	Charges-Plant Ret(f)	Other Charges (g)	Balance End Yr (h)
Organization (301)							
Franchises (302)							
Land and Land Rights (303)							
Structures and Improvements (304)	\$195,792.00		\$15,257.00	\$0.00	\$0.00	\$0.00	\$211,048.00
Collecting and Impounding Reservoirs (305)							
Lake, River and Other Intakes (306)							
Wells and Springs (307)							
Infiltration Galleries and Tunnels (308)							
Supply Mains (309)							
Power Generating Equipment (310)							
Pumping Equipment (311)							
Water Treatment Equipment (320)							
Distributions Reservoirs and Standpipes (330)	\$65,914.00		\$0.00	\$0.00	\$0.00	\$0.00	\$65,914.00
Transmission and Distribution Mains (331)	\$7,623,203.00		\$479,786.00	\$0.00	\$0.00	\$0.00	\$8,102,989.00
Services (333)	\$389,170.00		\$23,112.00	\$0.00	\$0.00	\$0.00	\$412,282.00
Meters and Meter Installations (334)	\$157,092.00		\$27,309.00	\$0.00	(\$160,928.00)	\$0.00	\$23,473.00
Hydrants (335)	\$120,897.00		\$14,544.00	\$0.00	\$0.00	\$0.00	\$135,441.00
Backflow Prevention Devices (336)							
Other Plant and Miscellaneous Equipment (339)							
Office Furniture and Equip. (340)	\$15,409.00		\$1,682.00	\$0.00	\$0.00	\$0.00	\$17,090.00
Transportation Equipment (341)	\$30,609.00		\$11,767.00	\$0.00	(\$31,405.00)	\$0.00	\$10,972.00
Stores Equipment (342)							

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

	Balance Beg	Yr(c)	Cr-Chg Dep Exp(d)	Other Credits (e)	Charges-Plant Ret(f)	Other Charges (g)	Balance End Yr (h)
Tools, Shop and Garage Equip (343)							
Laboratory Equipment (344)							
Power Operated Equipment (345)							
Communication Equipment (346)	\$50,121.00		\$0.00	\$0.00	\$0.00	\$0.00	\$50,121.00
Miscellaneous Equipment (347)							
Other Tangible Plant (348)							
Totals	\$8,648,207.00		\$573,457.00	\$0.00	(\$192,333.00)	\$0.00	\$9,029,330.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021
 Accumulated Amortization (Acct. 110) (Ref Page: 16)

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

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021
Utility Plant Acquisition Adjustments (Accts. 114-115) (Ref Page: 16)

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

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021
 Accounts and Notes Receivable - Net (Accts 141-144) (Ref Page: 18)

Description	Total
Accounts and Notes Receivable	
Customer Accounts Receivable (141)	\$41,119.00
Other Accounts Receivable (142)	
Total Other Accounts Receivable	\$19,490.00
Notes Receivable (144)	\$19,490.00
Total Notes Receivable	
Total Accounts and Notes Receivable	\$60,609.00
Accumulated Provision for Uncollectible Accounts (143)	
Balance First of Year	
Add:	
Provision for uncollectibles for current year	
Collections of account previously written off	
Other	
(specify)	
Total Additions	
Deduct accounts written off during year:	
Other	
(specify)	
Total Deductions	
Balance end of Year	
Total Accounts and Notes Receivable - Net	\$60,609.00

Investments and Special Funds (Ref Page: 17)

Description (a)	Face or Par Value (b)	Year End Book Cost
Investment in Associated Companies (123)		
Total Investment in Associated Companies		
Utility Investments (124)		
Total Utility Investments		
Other Investments (125)		
Total Other Investments		
Sinking Funds (126)		
	\$0.00	\$40,406.00
Total Sinking Funds	\$0.00	\$40,406.00
Other Special Funds (127)		
BOARD ASSIGNED	\$0.00	\$160,900.00
DEPRECIATION AND MAINTENANCE FUND	\$0.00	\$242,545.00
Total Other Special Funds	\$0.00	\$403,445.00

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

	Total
Plant Materials and Supplies (151)	
Merchandise (152)	
Other Materials and Supplies (153)	
Total Materials and Supplies	

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

Description	Total
Prepaid Insurance	
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	
Other Prepayments	
(Specify)	
Total Prepayments	\$8,506.00

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

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

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

Description	Amt Written Off during year	Year End Balance
Unamortized Debt Discount and Expense (181)		
Total Unamortized Debt Discount and Expense	\$0.00	\$0.00
Unamortized Premium on Debt (251)		
Total Unamortized Premium on Debt	\$52,323.00	\$52,323.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

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

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

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

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Long Term Debt (Ref Page: 22)

Description of Obligation (a)	Issue Date (b)	Mature Date (c)	Interest Expense for Year Rate (d)	Interest Expense for Year Amount(e)	Principal per Balance Sheet Date (f)
KIA F07	2004	2033	3.0000	\$35,676.00	\$1,044,744.00
CENTRAL BANK 1	2014	2024	4.0000	\$7,448.00	\$154,809.00
CENTRAL BANK 2	2014	2024	4.0000	\$10,662.00	\$277,111.00
KIA F11-12	2014	2036	3.0000	\$74,454.00	\$2,251,531.00
Total			0.0000	\$128,240.00	\$3,728,195.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Bonds - Account 221 (Ref Page: 23)

Par Value of Actual Issue (1)	Cash Realized on Actual Issue (2)	Par Val of Amt. Held by or for Respondent (3)	Actually Outstanding at Close of Year (4)	Interest During Year Accrued (5)	Interest During Year Actually Paid (6)
\$2,370,000.00	\$2,370,000.00	\$0.00	\$2,295,000.00	\$0.00	\$56,197.00
\$2,301,000.00	\$2,301,000.00	\$0.00	\$270,500.00	\$0.00	\$14,811.00
\$470,000.00	\$470,000.00	\$0.00	\$335,000.00	\$0.00	\$15,805.00
Total	\$5,141,000.00	\$0.00	\$2,900,500.00	\$0.00	\$86,813.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Schedule of Bond Maturities (Ref Page: 23)

Bond Numbers (7)	Maturity Date (8)	Interest Rate (9)	Principal Amt (10)	Amounts Paid (11)	Remaining Bonds Outstanding (12)
2012C	2050	2.4700	\$2,370,000.00	(\$75,000.00)	\$2,295,000.00
2002B	2039	4.1000	\$270,500.00	\$0.00	\$270,500.00
2016D	2031	5.1250	\$365,000.00	(\$30,000.00)	\$335,000.00
Total			\$3,005,500.00	(\$105,000.00)	\$2,900,500.00

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

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

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

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021
Accounts Payable to Associated Companies (Acct. 233) (Ref Page: 24)

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

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

	Total
Balance First of Year	\$10,688.00
Accruals Charged:	
Utility regulatory assessment fees (408.10)	
Property taxes (408.11)	\$7,226.00
Payroll taxes (employer's portion) (408.12)	
Other taxes and licenses (408.13)	\$10,815.00
Taxes other than income, other income and deductions (408.20)	
Total taxes accrued	\$18,041.00
Taxes paid during year:	
Utility regulatory assessment fees (408.10)	
Property taxes (408.11)	\$7,226.00
Payroll taxes (employer's portion) (408.12)	
Other taxes and licenses (408.13)	\$10,688.00
Taxes other than income, other income and deductions (408.20)	
Total Taxes Paid	\$17,914.00
Balance end of year	\$10,815.00

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24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

Description of Debt (a)	Balance Beg of Year (b)	Interest Accrued(c)	Interest Paid (d)	Balance End of Year (e)
Long Term Debt:				
	\$0.00	\$0.00	\$0.00	\$0.00
	\$33,600.00	\$216,497.00	\$225,130.00	\$24,967.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Notes Payable:				
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Customer Deposits:				
	\$0.00	\$0.00	\$0.00	\$0.00
Other				
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Total Acct. No 237	\$33,600.00	\$216,497.00	\$225,130.00	\$24,967.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021
Miscellaneous Current and Accrued Liabilities (Acct. 242) (Ref Page: 26)

Balance End Year

Description

Total Miscellaneous Current and Accrued Liabilities

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

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

Total

Water Operating Revenue (Ref Page: 27)

	Beginning Year Customers	Year End Customers	Amount
Operating Revenues			
Unmetered Water Revenue (460)			
Metered Water Revenue (461)			
Sales to Residential Customers (461.1)	3,070	3,097	\$2,415,814.00
Sales to Commercial Customers (461.2)	75	63	\$97,040.00
Sales to Industrial Customers (461.3)			
Sales to Public Authorities (461.4)			
Sales to Multiple Family Dwellings (461.5)			
Sales through Bulk Loading Stations (461.6)			
Total Metered Sales	3,145	3,160	\$2,512,854.00
Fire Protection Revenue (462)			
Public Fire Protection (462.1)			
Private Fire Protection (462.2)			
Total Fire Protection Revenue			
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)			
Total Sales of Water	3,145	3,160	\$2,512,854.00
Other Water Revenues			
Guaranteed Revenues (469)			
Forfeited Discounts (470)			
Miscellaneous Service Revenues (471)			\$89,181.00
Rents from Water Property (472)			
Interdepartments Rents (473)			
Other Water Revenues (474)			\$89,181.00
Total Other Water Revenues			\$89,181.00
Total Water Operating Revenues			\$2,602,035.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Water Utility Expense Accounts (Ref Page: 28)

	Current Year (c)	Supply and Exp- Op. (d)	Supply and Exp- Maint. (e)	Water Treatmnt. Exp-Op. (f)	Water Treatmnt. Exp-Maint. (g)	Trans and Dist. Exp-Op (h)	Trans and Dist. Exp- Maint. (i)	Customer Accts Exp. (j)	Admin and Gen Exp.
Salaries and Wages-Employees (601)	\$197,878.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries and Wages-Officers, Directors and Majority Stockholders (603)	\$22,209.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Employee Pensions and Benefits (604)	\$33,668.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Water (610)	\$810,891.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Power (615)									
Fuel for Power Production (616)									
Chemicals (618)									
Materials and Supplies (620)	\$30,191.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual Services - Eng. (631)	\$59,091.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual Services - Acct. (632)	\$7,736.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual Services - Legal (633)	\$38,621.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual Services - Management Fees (634)									
Contractual Services - Water Testing (635)	\$16,534.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual Services - Other (636)									
Rental of Bld./Real Property (641)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Water Utility Expense Accounts (Ref Page: 28)

	Current Year (c)	Supply and Exp- Op. (d)	Supply and Exp- Maint. (e)	Water Treatmnt. Exp-Op. (f)	Water Treatmnt. Exp-Maint. (g)	Trans and Dist. Exp- Op (h)	Trans and Dist. Exp- Maint. (i)	Customer Accts Exp. (j)	Admin and Gen Exp.
Rental of Equipment (642)									
Transportation Expenses (650)	\$10,591.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance - Vehicle (656)									
Insurance - General Liability (657)	\$33,109.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance - Worker's Compensation (658)									
Insurance - Other (659)									
Advertising Expenses (660)									
Regulatory Commission Exp.									
- Amortization of Rate Case (666)									
-Other (667)									
Water Resource Conservation Expense (668)									
Bad Debt (670)	\$4,784.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Expenses (675)	\$338,542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$1,603,845.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

	Water Purchased For Resale (Omit 000's) (b)	Water Pumped from Wells (Omit 000's) (c)	Total Water Pumped and Purchased (Omit 000's) (d)	Water Sold To Customers (Omit 000's) (e)
January	18,208	0	18,208	17,556
February	17,307	0	17,307	15,512
March	18,637	0	18,637	15,291
April	18,181	0	18,181	17,480
May	17,650	0	17,650	16,580
June	27,366	0	27,366	23,068
July	29,659	0	29,659	31,233
August	31,286	0	31,286	26,915
September	29,631	0	29,631	26,943
October	25,145	0	25,145	24,309
November	21,080	0	21,080	17,184
December	16,770	0	16,770	14,849
Total for the year	270,920	0	270,920	246,920

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

	Gallons	Date
Maximum Gallons pumped by all methods in any one day (Omit 000's)	4,122	5/24/2021
Minimum Gallons pumped by all methods in any one day (Omit 000's)	14	2/28/2021

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

List

If water is purchased indicate the following:

Vendor

KAWC, City of Nicholasville, and City of Wilmore

Point of Delivery

KAWC- Logana Pike & Wilmore Road, City of Nicholasville- 1 meter, Wilmore

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

Entity Receiving Water	Maximum Daily	Maximum Monthly
------------------------	---------------	-----------------

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

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

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

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

56

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Water Statistics (Ref Page: 30)

1.	Description	Gallons (Omit 000's)	Percent
	1. Water Produced, Purchased and Distributed		
2.	Water Produced		
3.	Water Purchased	270,920	
4.	Total Produced and Purchased	270,920	
6.	Water Sales:		
7.	Residential	237,855	
8.	Commercial	9,065	
9.	Industrial		
10.	Bulk Loading Stations		
11.	Wholesale		
12.	Public Authorities		
13.	Other Sales (explain)		
14.	Total Water Sales	246,920	
16.	Other Water Used		
17.	Utility/water treatment plant		
18.	Wastewater plant		
19.	System flushing	2,095	
20.	Fire department	1,920	
21.	Other Usage (explain)		
22.	Total Other Water Used	4,015	
24.	Water Loss		
25.	Tank Overflows		
26.	Line Breaks	3,170	
27.	Line Leaks		
28.	Excavation Damages		
29.	Theft		
30.	Other Loss (Explain)	16,815	
31.	Total Water Loss	19,985	
	Note: Line 14 + Line 22 + Line 31 must equal Line 4		
	Water Loss Percentage		7.3767
	Line 31 divided by Line 4		

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24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Plant Statistics (Ref Page: 31)

Give the following information

Number of fire hydrants, by size

825, 5 1/4"

Number of private fire hydrants, by size

If produced whether water supply is river, impounded streams, well, springs, artificial lake, or collector well

If produced whether supply is by gravity, pumping or a combination

Type, capacity, and elevation of reservoirs at overflow and ground level

Pollard Pike Tank- Standpipe 117,000 gallons, overflow 1117', ground 1005'; Sugar Creek Tank- Standpipe 117,000 gallons, overflow 958', ground 1060'; Parks Lane Elevated Tank- 500,000 gallons, overflow 1175'; ground 1135'; Catnip Elevated Tank- 750,000 gallons, overflow; Barbaro Elevated Tank- 50,000 gallons; was torn down 2019

Miles of main by size and kind

12"- 4.26 miles; 10"- 8.62 miles; 8"-10.06 miles; 6"- 131.54 miles; 4"- 21.01 miles; 3"- 0.4 miles; 2"- 3 miles

Types of filters: gravity or pressure, number of units and total rated in capacity in gal. per min.

Type of disinfectant, number of units and capacity in pounds per 24 hours

Station Equipment. List each pump, giving type and capacity, HP of driving unit and character of driving unit (steam/electric/int. combustion) also whether pump is high/ low duty

Clays Mill- Electric High Duty- 30hp- 900 gpm; Wilmore Rd- City- Electric High Duty- 40hp- 982 gpm

Quantity of fuel used: coal in lbs., gas in cu.ft., oil in gals., and electric in KWH

Give description and total cost of any sizable additions or retirements to plant and service outside the normal system of growth for the period covered by this report

Capacity of clear well

Peak month, in gallons of water sold

July, 31,232,620

Peak day, in gallons of water sold

05/24/2021, 4,122,370

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Plant Statistics - Part B (Ref Page: 31)

Type

Choose one to indicate the type of Water Supply

Purchase

Plant Statistics - Part C (Ref Page: 31)

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

Choose one to indicate the type of Water Supply Method

Combination

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

CheckList

Item	Value 1	Value 2	Agree	Explain
------	---------	---------	-------	---------

NOTE: Any mention of page numbers or Line items refers to the annual report published and distributed for the 2002 report period.

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

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

Utility Plant (Accts 101-106) agrees with Sched: Net Utility Plants Accts 101-106 (ref pg 13) Line: Total Utility Plant	23080390.00	23080390.00	OK	
---	-------------	-------------	----	--

Accts 108-110 Acc. Depreciation and Amort. agrees with Sched: Analysis of Acc. Dep. and Amort. (ref pg 15) Line: Total 301-348 Col h	90293330.00	90293330.00	OK	
--	-------------	-------------	----	--

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

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

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

Accts 126 Sinking Funds agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: 126 Total Sinking Funds	40406.00	40406.00	OK	
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Accts 127 Other Special Funds agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: Total 127 Other Special Funds	403445.00	403445.00	OK	
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Accts 141-144 Accounts and Notes Receivable agrees with Sched: Accts and Notes Receivable (ref pg 18) Line: Net Balance 141-144	60609.00	60609.00	OK	
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Accts 151-153 Material and Supplies agrees with Sched: Material and Supplies (ref pg 19) Line: Total 151-153	0	0	OK	
--	---	---	----	--

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

CheckList

Item	Value 1	Value 2	Agree	Explain
Accts 162 Prepayments agrees with Sched: Prepayments (ref pg 19) Line: Total 162	8506.00	8506.00	OK	
Accts 181 Unamortized Debt Discount and Expense agrees with Sched: Unamortized Debt Discount and Exp. (ref pg 20) Line: Total 181	0	0.0000	OK	
Accts 182 Extraordinary Prop. losses agrees with Sched: Extraordinary Property Losses (ref pg 21) Line: Total 182	0	0	OK	
Accts 186 Misc. Deferred Debits agrees with Sched: Misc. Deferred Debits (ref pg 20) Line: Total 186	0	0	OK	
Balance Sheet - Equity Capitol and Liabilities (ref. pg 9)				
Accts 214 Appropriated Retained Earnings agrees with Sched: Statement of Retained Earnings (ref pg 12) Line: Total Appropriated Retained Earnings 214	0	0	OK	
Accts 215.1 Retained Earnings from Income before Contributions with Sched: Statement of Retained Earnings (ref pg 12) Line: Balance End of Year 215.1	-1219513.00	-1219513.00	OK	
Accts 215.2 Donated Capital with Sched: Statement of Retained Earnings (cont. 215.2) (ref pg 12) Line: Balance End of Year 215.2	10512103.00	10512103.00	OK	
Accts 221 Bonds agrees with Sched: Account 221 (ref pg 23) Line: Total Outstanding Bonds Col 4	2900500.00	2900500.00	OK	
Accts 221 Bonds agrees with Sched: Schedule of Bond Maturities (ref pg 23) Line: Total Remaining Bonds (Col 12)	2900500.00	2900500.00	OK	
Accts 224 Other Long Term Debt agrees with Sched: Long Term Debt (ref pg 22) Line: Total Acct 224 col f	3728195.00	3728195.00	OK	
Accts 232 Notes Payable agrees with Sched: Notes Payable (Accts 232 and 234) (ref pg 24) Line: Total Acct 232	0	0	OK	

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24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

CheckList

Item	Value 1	Value 2	Agree	Explain
Accts 400 Operating Revenues agrees with Sched: Water Operating Revenue (Accts 400) (ref pg 27) Line: Total Water Operating Revenues - Col e	2602035.00	2602035.00	OK	
Accts 401 Operating Expenses agrees with Sched: Water Utility Expense Accounts (ref pg 28) Line: Total Accts (601-675) - Col c	1603845.00	1603845.00	OK	
Accts 408.1 Taxes Other than Income agrees with Schedule Taxes Accrued (Acct 236) (ref pg 26) Sum of Accts 408.10 - 408.13	18041.00	18041.00	OK	
Sum of Accts 408.1 and 408.2 agrees with Sched: Taxes Accrued (Acct 236) (ref pg 25) Line: Total taxes Accrued	18041.00	18041.00	OK	
Accts 427 Interest Expense agrees with Sched: Accrued Interest (Acct 237) (ref pg 25) Line: Total Acct No 237 Col c - Interest Accrued	216497.00	216497.00	OK	
Net Income agrees with Sched: Retained Earnings (Acct 237) (ref pg 12) Line: Balance Transferred from Income (Acct 435)	-12581.00	-12581.00	OK	
Miscellaneous				
Schedule Net Utility Plant Accts 101 - 106 (ref pg 13) Utility Plant (101) agrees with Sched: Water Utility Plant Accounts (ref pg 14) Line: Total Water Plant Col f - Current Year	23054099.00	23054099.00	OK	
The analysis of water utility plant accounts Cols c through k has been completed (Ref pg 14)				
The analysis of accumulated depreciation and amortization by primary account has been completed. (Ref pg 14)				
Sched: Misc. Deferred Debits (Acct 186) Deferred Rate Case (Acct 186.1) agrees with Sched: Amort. of Rate Case (Acct 665 and 667) (ref pg 26) Line: Total Col c - Amt Transferred to 186.1	0	0	OK	
Schedule of Long Term Debt has been completed (ref pg 22)				

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

CheckList

Item	Value 1	Value 2	Agree	Explain
------	---------	---------	-------	---------

Schedule of Bond Maturities has been completed (ref pg 23)

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

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

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

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

Sched Pumping and Water Statistics - part one (ref pg 29) Line Total for the year - Col Total (d) agrees with Sched Water Statistics (ref pg 30) Line 4. Total Produced and Purchased Col Gallons

Sched Pumping and Water Statistics - part one (ref pg 29) Line Total for the year - Col Water Sold(e) agrees with Sched Water Statistics (ref pg 30) Line Total Water Sales Col Gallons

Sched Sales for Resale (ref pg 30) 466 Total Gal agrees with Sched Water Statistics (ref pg 30) Total Water Sales

Schedule Water Statistics (ref pg 30) Lines 14,22 and 31 must equal Line 4

Have visited the Water Commissioner site. (Water Districts ONLY)

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

Oath Page Has been Completed

OK

270920

270920

OK

246920

246920

OK

0

0

OK

270920

270920

YES

YES

24300 Jessamine-South Elkhorn Water District 01/01/2021 - 12/31/2021

Upload supporting documents

Document **Description**

[SD_24300_2021_1.pdf](#)

Supports
Audit Report

OATH

Commonwealth of Kentucky)
County of Jessamine) ss:
)

Richard Decker makes oath and says
(Name of Officer)

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

Jessamine-South Elkhorn Water District
(Exact legal title or name of respondent)

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

January 1, 2021 , to and including December 31, 2021

Richard Decker
(Signature of Officer)

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

the State and County named in the above this 21st Day of March 2022

My commission expires August 1, 2024
ID # KYNP9901

(Apply Seal Here)

My Commission expires _____

Kim Miller
(Signature of officer authorized to administer oath)