

Hardin County Water District No. 1 - Radcliff Sewer
Statement of Cash Flow
For the 12 Months Ended Saturday, December 31, 2022

	December	Year to Date
Cash Flows from Operating Activities:		
Net Income	\$496,072.08	\$768,761.22
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Accum. Depreciation & Amortization	122,112.34	1,408,251.18
Accounts Receivable	4,669.30	12,943.74
Due From/To Other Funds	(127,552.68)	(454,975.95)
Inventory	1,117.95	259.10
Prepaid Expense	(6,187.67)	(1,377.22)
Accrued Interest	(732.27)	(1,307.48)
Customer Deposits	363.00	(7,318.98)
Accounts Payable & Accrued Expenses	(24,165.44)	(44,681.15)
Total Adjustments	(30,375.47)	911,793.24
Net Cash Provided by Operations	465,696.61	1,680,554.46
Cash Flows from Investing Activities Used For:		
Investment & Interest		(3,952.83)
Construction in Progress	(51,339.18)	1,907,960.21
Plant & Lines	(456,362.91)	(1,787,559.20)
Furniture & Equipment		(1,056,363.91)
Transportation Equipment		(7,796.00)
Net Cash Used in Investing	(507,702.09)	(947,711.73)
Cash Flows From Financing Activities:		
Restricted Funds		
Bond Payments		
Intra-Fund Loan Receivable	36,177.51	433,137.07
Organizational Costs	758.36	9,100.32
Deferred Rate Case Costs		
Net Pension Liability	(34,873.00)	(34,873.00)
Net OPEB Liability	(73,533.00)	(73,533.00)
Deferred Outflows	179,948.00	179,948.00
Regulatory Assets - Pension/OPEB	(2,940,508.00)	(2,940,508.00)
Deferred Inflows	(214,633.00)	(214,633.00)
Phone Lease Liability	(72.77)	(861.40)
Retained Earnings	3,083,599.00	3,083,599.00
Net Cash Used in Financing	36,863.10	441,375.99
Net Increase/(Decrease) in Cash	(5,142.38)	1,174,218.72
Summary:		
Cash at End of Period	8,118,214.18	8,118,214.18
Cash at Beginning of Period	8,123,356.56	6,943,995.46
Net Increase/(Decrease) in Cash	(5,142.38)	1,174,218.72

For Management Purposes Only