

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

	December	Year to Date
Cash Flows from Operating Activities:		
Net Income	(\$18,959.15)	(\$106,753.31)
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Accum. Depreciation & Amortization	109,922.01	1,314,778.19
Accounts Receivable	147,689.50	274,495.26
Accrued Interest	(2,261.16)	(4,320.03)
Due From/To Other Funds	(8,093.38)	(1,170,660.37)
Inventory	35,443.29	(29,540.37)
Prepaid Expense	(13,140.79)	(36,417.90)
Radcliff Collections Payable	1,919.73	14,242.24
Customer Deposits	185.00	(5,801.00)
Deferred Revenue	(10,266.68)	(9,992.50)
Reserve for Uncashed Checks		4,603.39
Accounts Payable & Accrued Expenses	510,365.28	48,308.37
Total Adjustments	771,762.80	399,695.28
Net Cash Provided by Operations	752,803.65	292,941.97
Cash Flows from Investing Activities Used For:		
Other Investment & Interest		(7,035.91)
Advances for Construction		76,273.65
Construction in Progress	(59,695.58)	
Land & Buildings		(426,823.07)
Supply Mains, Lines, Meters & Connections	(79,085.41)	(200,793.97)
Furniture & Equipment		(558,379.30)
Net Cash Used in Investing	(138,780.99)	(558,379.30)
Cash Flows From Financing Activities:		
Restricted Bond Funds	(35,764.46)	74,533.89
Bond Payments		(760,000.00)
Unamortized Bond Discount/Premium		(435,307.72)
Intra-Fund Loan	(435,307.72)	(435,307.72)
Line of Credit - Cecilian Bank	(40,395.94)	1,484,665.16
Net Pension/OPEB Liability	145,898.00	145,898.00
Lease Liability	(675.76)	(7,998.85)
Deferred Outflows	209,803.00	209,803.00
Deferred Inflows	(382,760.95)	(425,347.13)
Regulatory Assets - Pensions/OPEB	(4,503,794.00)	(4,503,794.00)
Retained Earnings	4,408,071.00	4,408,071.00
Net Cash Used in Financing	(634,926.83)	190,523.35
Net Increase/(Decrease) in Cash	(20,904.17)	(74,913.98)
Summary:		
Cash at End of Period	1,456,165.80	1,456,165.80
Cash at Beginning of Period	1,477,069.97	1,531,079.78
Net Increase/(Decrease) in Cash	(20,904.17)	(74,913.98)

For Management Purposes Only