


COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF)
HARDIN COUNTY WATER) **CASE NO. 2023-00247**
DISTRICT NO. 2 FOR A GENERAL)
ADJUSTMENT OF RATES)

**RESPONSE OF HARDIN COUNTY WATER DISTRICT NO. 2
TO COMMISSION STAFF’S FIRST REQUEST FOR INFORMATION**

Hardin County Water District No. 2 (the “District”) submits its Response to Commission Staff’s First Request for Information.




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*Counsel for Hardin County Water District
No. 2*

CERTIFICATE OF SERVICE

In accordance with the Commission's Order of July 22, 2021 in Case No. 2020-00085 (Electronic Emergency Docket Related to the Novel Coronavirus COVID-19), this is to certify that the electronic filing has been transmitted to the Commission on October 13, 2023; and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.



Damon R. Talley

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RESPONSE OF
HARDIN COUNTY WATER DISTRICT NO. 2
TO
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
DATED AUGUST 8, 2023

FILED: OCTOBER 13, 2023

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION


In the Matter of:

**ELECTRONIC APPLICATION)
OF HARDIN COUNTY WATER) CASE NO. 2023-00247
DISTRICT NO. 2 FOR A)
GENERAL ADJUSTMENT OF)
RATES)**

**CERTIFICATION OF RESPONSE OF HARDIN COUNTY
WATER DISTRICT NO. 2 TO COMMISSION STAFF'S
FIRST 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 First 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: October 13, 2023


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

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 1

Responding Witnesses: Shaun Youravich and Mandy Isham

- Q-1. Provide copies of each of the following, and when appropriate, provide in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible:**
- a. The general ledger for the calendar years 2021 and 2022; and the trial balance for the calendar years 2021 and 2022.**
 - b. Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar years 2021 and 2022.**
 - c. Minutes from Hardin District No. 2's commissioner meetings for the calendar years 2020, 2021, and 2022.**
 - d. Insurance policies for 2021 and 2022, if available.**
 - e. Hours worked by each employee for the calendar years 2021 and 2022.**
 - f. A document listing the names, job titles, job description, and pay rates for each employee during the test year and for those currently employed.**
 - g. A list that describes all employee benefits, other than salaries and wages, paid to, or on behalf of, each employee for each of the previous five years.**
 - h. A document listing the name of all commissioners for each of the five previous years, and state, individually, the total amount of each benefit paid to, or on the behalf of, each commissioner during each year (i.e., wages, health insurance premiums, life insurance premiums, FICA taxes, etc.).**
- A-1. a. The general ledgers for calendar years 2021 and 2022 are filed separately in Excel spreadsheet format as Exhibit 1a-2021-**

Ledger.xlsx and **Exhibit 1a-2022-Ledger.xlsx**. Because of the size of the general ledgers, a version in portable document format has not been filed. The trial balances for calendar years 2021 and 2022 are attached to this response as **Attachment 1a-1** and **Attachment 1a-2**.

- b. See **Attachment 1b-1** and **Attachment 1b-2** for the Adjusted Trial Balances for the calendar years 2021 and 2022. **Attachment 1b-3** for the audit adjustments for calendar year 2022, **Attachment 1b-4** for the Adjusted Trial Balance for the calendar year 2022.
- c. The minutes from Hardin District No. 2's commissioner meetings for the calendar years 2020, 2021, and 2022 are filed separately as **Exhibit 1c**.
- d. Copies of Hardin District No. 2's insurance policies for 2021 and 2022 are filed separately as **Exhibit 1d**.
- e. See **Attachment 1e-1** and **Attachment 1e-2** for documents listing the hours worked by each Hardin District No. 2 employee for the calendar years 2021 and 2022.
- f. See **Attachment 1f-1** and **Attachment 1f-2** for documents listing the names, job titles, job description, and pay rates for each Hardin District No. 2 employee during the test year (2022) and for those currently employed.
- g. Full-time employees of Hardin District No. 2 received the following benefits for each of the previous five years: (1) health insurance for the employee and the employee's immediate family members; (2) dental insurance; (3) vision insurance; (4) short- and long-term disability insurance; (5) life insurance; and (6) retirement benefits through the County Employees Retirement System ("CERS"). Hardin District No. 2 employees pay for a portion of the cost of health insurance, which varies depending on the health insurance plan that each employee elects and whether the employee participates in the Wellness Program, and Hardin District No. 2 pays the remaining cost. Hardin District No. 2 pays 100% of the premiums for dental insurance and vision insurance for Employee Only plans. Employees are responsible for 100% of the cost of dental and vision insurance purchased for family members. Hardin District No. 2 pays

for all employees, and 100% of the premiums for a \$100,000 life insurance policy for each employee. Lastly, Hardin District No. 2 contributes a percentage of each employee's salary to CERS at a rate set by the CERS Board.

- h. See **Attachment 1h** for a document listing the name of all Hardin District No. 2's commissioners for each of the five previous years and the total amount of benefits paid to or on behalf of each commissioner.

Attachment 1a-1

2021 Trial Balance

Company name: HCWD2 Water
Report name: Trial balance report
Reporting Book: ACCRUAL
Start Date: 1/1/2021
End Date: 12/31/2021
Fund: 11--Water Fund

Account Number	Account Name	Opening balance on 01/01/2021	Debit	Credit	Closing balance on 12/31/2021
10000	Fixed Asset Clearing	0.00	826,561.59	826,561.59	0.00
10104	Land and Land Rights-WTP	232,391.77	0.00	0.00	232,391.77
10105	Land and Land Rights-T&D	99,346.69	0.00	0.00	99,346.69
10106	Land & Land Rights-Supp Pit	209,650.00	0.00	0.00	209,650.00
10107	Land & Land Rights-Gen Pit	1,640,744.00	158,817.02	606,568.00	1,192,993.02
10108	Structures & Improvements-S&P	219,752.74	0.00	0.00	219,752.74
10109	Structures & Improvements-WTP	10,317,477.45	1,762,658.12	0.00	12,080,135.57
10110	Structures & Improvements-T&D	1,798,179.25	0.00	0.00	1,798,179.25
10111	Structures & Improvements-Gen	3,143,228.27	0.00	3,135,127.00	8,101.27
10115	Supply Mains	1,795,158.89	0.00	0.00	1,795,158.89
10116	Primary Pumping Equipment	329,307.97	12,505.15	0.00	341,813.12
10117	Water Treatment Equipment	4,267,398.00	67,696.50	0.00	4,335,094.50
10118	Dist. Reservoirs&Standpipes	12,133,661.87	0.00	0.00	12,133,661.87
10120	Trans.,Distrib.,&Fire Mains	53,142,985.91	172,190.42	0.00	53,315,176.33
10121	Services	5,785,709.04	604,904.31	180,825.20	6,209,788.15
10122	Meter & Meter Installations	5,327,815.06	51,198.75	261,963.00	5,117,050.81
10123	Hydrants	302,173.13	22,248.74	0.00	324,421.87
10126	Other T&D Plant	106,605.50	0.00	0.00	106,605.50
10127	Office Furniture & Equipment	920,974.80	98,950.00	0.00	1,019,924.80
10128	Transportation Equipment	2,325,403.08	77,668.34	17,123.00	2,385,948.42
10130	Tools,Shop&Garage Equipment	20,418.82	0.00	0.00	20,418.82
10132	Power Operated Equipment	309,579.91	0.00	0.00	309,579.91
10134	Miscellaneous Equipment	632,110.01	23,515.00	0.00	655,625.01
10200	Property Held for Future Use	1,190,404.31	243,574.29	1,433,978.29	0.31

10401	White Mills WTP Expansion	7,187,389.00	0.00	0.00	7,187,389.00
10516	CIP - Nolin River Water Shed	0.00	226.95	226.95	0.00
10525	CIP - 315 Ring Road	402,391.31	0.00	402,391.31	0.00
10530	CIP - Meter Testing Freq Project	35,284.18	1,451.25	0.00	36,735.43
10531	CIP - Downtown Tank	15,727.60	4,205.25	0.00	19,932.85
10543	CIP- City Springs Raw Water Upgrades	844,818.87	921,351.84	1,766,170.71	0.00
10551	CIP - Intake & Distribution Upgrades	5,948.40	0.00	0.00	5,948.40
10561	CIP - HMH Waterline Relocation - Phase 2	0.00	2,970.00	0.00	2,970.00
10562	CIP - 31W J Turn Project	65,832.79	3,482.54	0.00	69,315.33
10565	CIP - Eastview Tank Project	40.00	0.00	0.00	40.00
10568	CIP - 1951 West Park Road	1,217,187.61	5,739,725.03	6,694.36	6,950,218.28
10569	CIP - City Springs Sludge Disposal	0.00	3,938.40	0.00	3,938.40
10570	CIP - 2021 White Mills Actuator Project	0.00	67,696.50	67,696.50	0.00
10571	CIP - Hardin County Government Building Relocation	0.00	24,137.94	24,137.94	0.00
10572	CIP - Texas Roadhouse Relocation	0.00	1,708.59	0.00	1,708.59
10574	CIP - Haycraft Area Neighborhood Improvements Phase 6	0.00	31,534.17	0.00	31,534.17
10575	CIP - 2021 Technology Upgrades	0.00	98,950.00	98,950.00	0.00
10576	CIP - Rineyville Tank Rehab	0.00	460.26	0.00	460.26
10577	CIP - Stewart St.	0.00	25,574.31	0.00	25,574.31
10580	CIP - Buford Lane Relocation	0.00	6,000.50	0.00	6,000.50
10808	Structures&Improvements-Sup	-93,397.07	457.81	5,951.53	-98,890.79
10809	Structures&Improvements-WTP	-6,069,600.45	36,642.96	476,358.48	-6,509,315.97
10810	Structures&Improvements-T&D	-200,408.95	3,967.60	51,578.80	-248,020.15
10811	Structures&Improvements-Gen Pl	-1,474,950.84	1,513,138.65	46,289.81	-8,102.00
10815	Supply Mains	-1,236,667.33	3,739.92	48,618.96	-1,281,546.37
10816	Primary Pumping Equipment	-176,522.45	2,389.11	31,455.78	-205,589.12
10817	Water Treatment Equipment	-2,371,768.51	7,733.61	100,536.93	-2,464,571.83
10818	Dist. Reservoirs & Standpipes	-4,674,035.02	25,936.83	337,178.79	-4,985,276.98
10820	Trans., Distrib., & Fire Mains	-19,471,224.88	91,363.14	1,187,790.73	-20,567,652.47
10821	Services	-2,219,825.70	11,023.86	146,283.30	-2,355,085.14
10822	Meters & Meter Installations	-3,297,371.06	300,518.49	501,221.57	-3,498,074.14

10823	Hydrants	-271,253.49	507.32	7,323.17	-278,069.34
10826	Other Trans.&Distrib. Plant	-33,578.39	888.38	11,548.94	-44,238.95
10827	Office Furniture and Equipment	-549,033.96	4,391.90	57,094.70	-601,736.76
10828	Transportation Equipment	-1,422,210.28	32,414.50	185,949.29	-1,575,745.07
10830	Tools,Shop&Garage Equipment	-20,419.01	0.00	0.00	-20,419.01
10832	Power Operated Equipment	-231,077.99	1,464.66	19,040.58	-248,653.91
10834	Miscellaneous Equipment	-317,524.40	3,043.24	41,631.22	-356,112.38
10836	Accum Deprec-Prop Held Future	-136,400.48	146,320.52	9,920.04	0.00
11400	Utility Plant Acquisition Adj.	136,225.41	0.00	9,730.38	126,495.03
13060	Health Plan	81,399.31	1,436,369.52	1,344,532.12	173,236.71
13070	Sinking Fund III	82,989.01	400,254.12	400,000.00	83,243.13
13072	Sinking Fund IV	105,499.75	168,263.28	271,530.93	2,232.10
13080	Petty Cash	1,401.64	1,008.91	0.00	2,410.55
13090	Revenue Clearing	1,228,277.16	24,166,514.04	23,583,759.72	1,811,031.48
13100	Water Clearing	151,192.69	5,811,724.50	5,810,931.06	151,986.13
13120	Water Operation & Maintenance	8,781,004.58	13,718,629.09	19,908,651.69	2,590,981.98
13130	Water Revenue	547,338.69	15,956,114.80	15,969,828.32	533,625.17
13140	Water Depreciation Fund	1,069,770.08	869,247.12	914,844.52	1,024,172.68
13170	Sinking Fund	1,153,591.95	1,307,129.78	1,289,941.23	1,170,780.50
13180	Water Escrow	51,929.68	88,874.06	77,803.59	63,000.15
13190	Water Customer Deposit	458,712.13	20,803.94	73,182.11	406,333.96
13210	CD-Debt Reserve-57704	1,207,393.75	0.00	0.00	1,207,393.75
13230	Vanguard -88039873819	3,790,358.78	32,151.57	70,976.13	3,751,534.22
13240	Dupree Investments - Tax Free	5,294,517.00	7,427,359.75	199,692.04	12,522,184.71
13250	Dupree Investments - Municipal	4,195,724.14	1,316,307.14	291,381.87	5,220,649.41
13260	Transfers	0.00	24,765,370.21	24,765,370.21	0.00
13390	Water Capital Projects	1,515,408.99	4,444,081.15	1,122,678.98	4,836,811.16
13440	West Park Road	0.00	5,495,746.37	5,495,160.21	586.16
13510	Sewer Revenue	0.00	20,500.00	20,500.00	0.00
13550	Sewer Clearing	0.00	12,958.76	12,958.76	0.00
13600	External Billing Revenue	47,508.57	5,446,329.09	5,463,626.53	30,211.13
14100	Customer Accounts Rec-HCWD	1,197,492.81	14,685,421.32	14,993,705.95	889,208.18

14110	Unbilled Receivables	557,780.97	583,106.67	557,780.97	583,106.67
14111	Flex Spending Receivables	0.00	8,199.88	8,199.88	0.00
14200	Other Accounts Rec Taps	0.00	98,206.64	98,206.64	0.00
14213	Other Accounts Receivable-Misc	52,698.58	389,889.88	220,491.46	222,097.00
14214	Other Accts Rec Etown Sewer	287,662.98	5,728,861.14	5,832,925.00	183,599.12
14215	Accts Rec - 911 Fees	257.00	4,710.68	4,743.22	224.46
14235	Accounts Rec - Stop Loss	42,592.93	13,296.11	42,592.93	13,296.11
14300	Inter-entty Receivables	986,261.44	22,049,397.48	21,359,616.57	1,676,042.35
14400	Allowance for Doubtful Accts	-130,000.00	30,000.00	0.00	-100,000.00
15100	Plant Materials&Operating Sup	553,895.72	1,696,330.20	1,646,164.26	604,061.66
16210	Prepaid Insurance	97,235.30	113,513.32	98,194.56	112,554.06
16212	Prepaid Expense	24,743.36	189,608.06	83,671.92	130,679.50
18100	Unamortized Debt Discount&Exp	63,321.49	0.00	13,926.48	49,395.01
18210	Deferred Outflows of Resources - Pensions	1,802,576.00	0.00	715,881.00	1,086,695.00
18211	Deferred outflows of resources - OPEB	1,671,793.00	0.00	29,954.00	1,641,839.00
18630	Regulatory Assets - Pensions	9,976,445.10	644,717.00	0.00	10,621,162.10
18631	Regulatory Asset - OPEB	2,658,247.00	181,246.00	0.00	2,839,493.00
21500	Retained Earnings	-84,053,908.75	0.00	9,794.32	-84,063,703.07
22100	Bonds	-14,168,500.00	1,027,500.00	39,500.00	-13,180,500.00
22230	Deferred Amt on Bond Ref - 19	19,913.49	0.00	7,767.72	12,145.77
22240	Deferred Amt on Bond Ref - 19	8,857.71	0.00	3,439.32	5,418.39
22250	Deferred Amt on Bond Ref-2010	16,750.25	0.00	2,510.88	14,239.37
22260	DFD Amt REF 2012	64,332.53	0.00	6,519.36	57,813.17
23100	Accounts Payable	-284,627.44	57,280,184.03	57,669,703.02	-674,146.43
23110	Unapplied Cash	0.00	0.00	5,520.00	-5,520.00
23200	Notes Payable	-4,597,981.00	400,000.00	126,215.00	-4,324,196.00
23201	Bond Anticipation Note Payable	0.00	0.00	5,263,738.45	-5,263,738.45
23215	Accts Payable - 911 Fees	-202.20	4,792.56	4,608.67	-18.31
23300	Inter-entty Payables	-1,006,344.75	23,602,875.66	24,268,212.82	-1,671,681.91
23400	Customer Refund Payable	0.00	157,641.57	157,641.57	0.00
23500	Customer Deposit	-450,053.87	220,706.84	167,365.15	-396,712.18
23601	Taxes Accrued - Water Sales Tax	-20,671.11	277,814.03	278,248.72	-21,105.80

23603	Taxes Accrued - Sewer Sales Tax	9,708.22	0.00	9,708.22	0.00
23610	Taxes Accrued - School Tax (Hardin)	-26,173.25	358,899.06	359,279.40	-26,553.59
23611	Taxes Accrued - School Tax (Etown)	-5,653.83	80,711.69	80,601.89	-5,544.03
23612	Taxes Accrued - School Tax (Larue)	-337.23	4,408.62	4,413.03	-341.64
23613	Taxes Accrued - School Tax (Hart)	-131.46	1,890.82	1,890.66	-131.30
23620	Taxes Accrued - Payroll Taxes	0.00	1,159,915.66	1,159,915.66	0.00
23700	Accrued Interest Loans & Bonds	0.00	0.00	11,456.74	-11,456.74
24111	Flex Spending Liability	0.68	0.00	0.00	0.68
24200	Misc. Current & Accrued Liab	-1,500.00	0.00	500.00	-2,000.00
24210	Etown Sewer Payable	-60,268.83	10,796,408.89	11,058,739.27	-322,599.21
24220	Self Insurance Payable	-24,412.06	1,406,418.26	1,403,305.44	-21,299.24
25100	Unamortized Premium on Debt	-149,079.28	33,490.32	0.00	-115,588.96
25200	Advances for Construction	-50,000.00	40,000.00	45,000.00	-55,000.00
25210	Construction Temp Hydrants Payable	0.00	41,460.77	47,460.77	-6,000.00
26300	Pensions and Benefits	-217,431.22	1,608,273.25	1,547,012.18	-156,170.15
26310	Accrued Vacations	-185,274.21	8,400.71	0.00	-176,873.50
27000	Deferred Inflows of resources	-211,942.00	0.00	1,588,966.00	-1,800,908.00
27001	Deferred Inflows of resources - OPEB	-689,475.00	0.00	817,797.00	-1,507,272.00
27010	Net Pension Liability	-11,567,079.00	1,660,130.00	0.00	-9,906,949.00
27011	Net OPEB Liability	-3,640,565.00	666,505.00	0.00	-2,974,060.00
27101	Contributions for Const-Water	0.00	1,821.62	421,632.10	-419,810.48
27110	Contributions for Const-Fire H	0.00	0.00	3,126.46	-3,126.46
27160	Contributions for Const-Reloca	0.00	0.00	207,398.74	-207,398.74
46110	Sales to Residential Customers	0.00	518,779.28	9,254,261.26	-8,735,481.98
46120	Sales to Commercial Customers	0.00	127,033.19	2,993,027.87	-2,865,994.68
46130	Sales to Industrial Customers	0.00	47,760.16	1,256,650.62	-1,208,890.46
46140	Sales to Public Authorities	0.00	6,601.15	625,500.96	-618,899.81
46160	Sales through Bulk Loading Sta	0.00	0.00	4,162.55	-4,162.55
46600	Sales for Resale	0.00	0.00	462,972.05	-462,972.05
46710	Sewer Billing Fee - Etown	0.00	0.00	227,504.42	-227,504.42
46720	Sewer Collection Fee	0.00	0.00	24,000.00	-24,000.00
47100	Miscellaneous Service Revenues	0.00	9,105.20	345,441.90	-336,336.70

47110	Sales to Sewer Customers Etown	0.00	20.00	0.00		20.00		
47420	Other Water Revenue-Lab	0.00	366.30			18,715.05		-18,348.75
47600	Penalty - Water	0.00	7,785.97			293,006.87		-285,220.90
60131	Sal&Wages-Employees - White Mills	0.00	552,886.34			4,247.41		548,638.93
60132	Sal&Wages-Employees - City Springs	0.00	374,603.49			731.36		373,872.13
60133	Sal&Wages-Employees - WQ	0.00	132,474.73			0.00		132,474.73
60151	Sal&Wages-Employees - Distribution	0.00	920,260.18			349.44		919,910.74
60154	Sal&Wages-Employees - Service	0.00	376,927.03			0.00		376,927.03
60161	Sal&Wages-Employees - Maintenance	0.00	413,747.13			831.65		412,915.48
60162	Sal&Wages-Employees - Projects	0.00	353,103.57			8,294.84		344,808.73
60181	Sal&Wages-Employees - Accounting	0.00	150,593.47			2,336.74		148,256.73
60182	Sal&Wages-Employees - Customer Accounts	0.00	514,435.97			4,391.18		510,044.79
60183	Sal&Wages-Employees - Gen Admin	0.00	340,045.98			8,727.27		331,318.71
60184	Sal&Wages-Employees - Commissioners	0.00	30,204.76			0.00		30,204.76
60431	Pension&Ben - SS/MC/SUTA - White Mills	0.00	43,794.64			898.72		42,895.92
60432	Pension&Ben - SS/MC/SUTA - City Springs	0.00	29,708.07			1,902.25		27,805.82
60433	Pension&Ben - SS/MC/SUTA - Water Quality	0.00	10,395.68			865.74		9,529.94
60451	Pension&Ben - SS/MC/SUTA - Distribution	0.00	73,177.81			4,988.25		68,189.56
60454	Pension&Ben - SS/MC/SUTA - Service	0.00	30,802.22			567.14		30,235.08
60461	Pension&Ben - SS/MC/SUTA - Maintenance	0.00	32,518.26			654.06		31,864.20
60462	Pension&Ben - SS/MC/SUTA - Projects	0.00	27,662.04			1,053.61		26,608.43
60481	Pension&Ben - SS/MC/SUTA - Accounting	0.00	12,163.68			18.76		12,144.92
60482	Pension&Ben - SS/MC/SUTA - Customer Accounts	0.00	41,473.03			1,169.27		40,303.76
60483	Pension&Ben - SS/MC/SUTA - Gen Admin	0.00	26,042.05			940.93		25,101.12
60484	Pension&Ben - SS/MC/SUTA - Commissioners	0.00	2,639.11			4.07		2,635.04
60487	Pensions & Ben - Supplemental Cust Accts	0.00	484.24			484.24		0.00
60500	Pension&Ben - Workers Comp Allocation	0.00	54,971.37			54,971.37		0.00

60531	Pension&Ben - Workers Comp - White Mills	0.00	9,119.76	0.00		9,119.76	
60532	Pension&Ben - Workers Comp - City Springs	0.00	5,469.67	0.00		5,469.67	
60533	Pension&Ben - Workers Comp - Water Quality	0.00	2,737.58	0.00		2,737.58	
60551	Pension&Ben - Workers Comp - Distribution	0.00	16,419.93	0.00		16,419.93	
60554	Pension&Ben - Workers Comp - Service	0.00	8,207.25	0.00		8,207.25	
60561	Pension&Ben - Workers Comp - Maintenance	0.00	6,382.16	0.00		6,382.16	
60562	Pension&Ben - Workers Comp - Projects	0.00	5,469.67	0.00		5,469.67	
60581	Pension&Ben - Workers Comp - Accounting	0.00	186.88	0.00		186.88	
60582	Pension&Ben - Workers Comp - Customer Accts	0.00	560.71	0.00		560.71	
60583	Pension&Ben - Workers Comp - Gen Admin	0.00	186.88	0.00		186.88	
60584	Pension&Ben - Workers Comp - Commissioners	0.00	230.88	0.00		230.88	
60631	Pension&Ben - ST/LT/Life - White Mills	0.00	9,086.25	632.31		8,453.94	
60632	Pension&Ben - ST/LT/Life - City Springs	0.00	6,633.71	583.44		6,050.27	
60633	Pension&Ben - ST/LT/Life - Water Quality	0.00	2,642.58	238.31		2,404.27	
60651	Pension&Ben - ST/LT/Life - Distribution	0.00	16,288.91	1,156.70		15,132.21	
60654	Pension&Ben - ST/LT/Life - Service	0.00	7,087.41	587.55		6,499.86	
60661	Pension&Ben - ST/LT/Life - Maintenance	0.00	6,832.41	522.74		6,309.67	
60662	Pension&Ben - ST/LT/Life - Projects	0.00	6,146.94	379.10		5,767.84	
60681	Pension&Ben - ST/LT/Life - Accounting	0.00	2,994.99	205.66		2,789.33	
60682	Pension&Ben - ST/LT/Life - Customer Accounts	0.00	10,289.53	715.97		9,573.56	
60683	Pension&Ben - ST/LT/Life - Gen Admin	0.00	4,600.92	349.98		4,250.94	
60684	Pension&Ben - ST/LT/Life - Commissioners	0.00	1,005.16	77.32		927.84	
61000	Purchased Water Supply/Oper	0.00	1,146,024.35	0.00		1,146,024.35	
61300	Pension&Ben - Miscellaneous	0.00	2,337.00	2,337.00		0.00	
61400	Pensions&Benefits - Health Allocation	0.00	1,251,479.81	1,251,479.81		0.00	
61431	Pension&Ben - Health - White Mills	0.00	147,187.21	6,247.48		140,939.73	
61432	Pension&Ben - Health - City Springs	0.00	90,571.58	2,474.61		88,096.97	

61433	Pension&Ben - Health - WQ	0.00	44,580.57	2,200.40	42,380.17
61451	Pension&Ben - Health - Distribution	0.00	267,697.13	9,969.78	257,727.35
61454	Pension&Ben - Health - Service	0.00	133,741.75	5,006.59	128,735.16
61461	Pension&Ben - Health - Maintenance	0.00	104,017.18	3,961.87	100,055.31
61462	Pension&Ben - Health - Projects	0.00	87,738.56	6,299.92	81,438.64
61481	Pension&Ben - Health - Accounting	0.00	59,436.76	1,598.70	57,838.06
61482	Pension&Ben - Health - Customer Accounts	0.00	181,369.09	5,475.30	175,893.79
61483	Pension&Ben - Health - Gen Admin	0.00	60,847.18	1,735.23	59,111.95
61484	Pension&Ben - Health - Commissioners	0.00	74,292.80	2,651.44	71,641.36
61500	Purchased Power - Allocations	0.00	29,251.13	29,251.13	0.00
61531	Purchased Power - White Mills	0.00	325,186.53	0.00	325,186.53
61532	Purchased Power - City Springs	0.00	130,837.85	0.00	130,837.85
61551	Purchased Power - Distribution	0.00	211,562.90	0.00	211,562.90
61554	Purchased Power - Service	0.00	797.16	0.00	797.16
61561	Purchased Power - Maintenance	0.00	3,271.01	0.00	3,271.01
61562	Purchased Power - Projects	0.00	897.88	0.00	897.88
61581	Purchased Power - Accounting	0.00	665.50	0.00	665.50
61582	Purchased Power - Customer Accounts	0.00	3,315.70	0.00	3,315.70
61583	Purchased Power - Gen Admin	0.00	3,472.47	0.00	3,472.47
61632	Purchased Power - Sewer/Gas	0.00	217,126.36	27,863.86	189,262.50
61831	Chemicals - White Mills	0.00	325,995.56	15,948.20	310,047.36
61832	Chemicals - City Springs	0.00	90,327.43	8,026.85	82,300.58
62000	Materials & Supplies - Facilities Allocation	0.00	5,624.42	5,624.42	0.00
62031	Materials & Supplies - White Mills	0.00	46,348.03	0.00	46,348.03
62032	Materials & Supplies - City Springs	0.00	42,450.09	1,031.65	41,418.44
62033	Materials & Supplies - Water Quality	0.00	35,451.87	0.00	35,451.87
62051	Materials & Supplies - Distribution	0.00	123,596.36	5,208.11	118,388.25
62054	Materials & Supplies - Service	0.00	8,425.39	257.91	8,167.48
62061	Materials & Supplies - Maintenance	0.00	8,506.25	1,823.88	6,682.37
62062	Materials & Supplies - Projects	0.00	1,632.61	0.00	1,632.61
62081	Materials & Supplies - Accounting	0.00	393.18	0.00	393.18

62082	Materials & Supplies - Customer Accounts	0.00	15,204.46	1,000.00	14,204.46
62083	Materials & Supplies - Gen Admin	0.00	2,697.64	0.00	2,697.64
62400	Pension&Ben - Dental - Allocation	0.00	54,186.86	54,186.86	0.00
62431	Pension&Ben - Dental - White Mills	0.00	5,519.64	4,957.86	561.78
62432	Pension&Ben - Dental - City Springs	0.00	3,490.81	2,299.20	1,191.61
62433	Pension&Ben - Dental - WQ	0.00	1,689.53	1,058.24	631.29
62451	Pension&Ben - Dental - Distribution	0.00	10,143.75	8,129.55	2,014.20
62454	Pension&Ben - Dental - Service	0.00	5,068.58	745.44	4,323.14
62461	Pension&Ben - Dental - Maintenance	0.00	3,941.95	2,446.24	1,495.71
62462	Pension&Ben - Dental - Projects	0.00	3,266.28	3,731.19	-464.91
62481	Pension&Ben - Dental - Accounting	0.00	2,252.39	1,173.09	1,079.30
62482	Pension&Ben - Dental - Customer Accounts	0.00	6,989.25	4,130.93	2,858.32
62483	Pension&Ben - Dental - Gen Admin	0.00	2,364.20	2,143.96	220.24
62484	Pension&Ben - Dental - Commissioners	0.00	2,815.24	1,428.48	1,386.76
63431	Pension&Ben - CERS - White Mills	0.00	168,767.03	31,328.23	137,438.80
63432	Pension&Ben - CERS - City Springs	0.00	124,272.78	20,550.11	103,722.67
63433	Pension&Ben - CERS - WQ	0.00	41,413.52	7,127.93	34,285.59
63451	Pension&Ben - CERS - Distribution	0.00	282,770.37	51,281.54	231,488.83
63454	Pension&Ben - CERS - Service	0.00	115,450.33	20,759.42	94,690.91
63461	Pension&Ben - CERS - Maintenance	0.00	125,970.31	27,724.84	98,245.47
63462	Pension&Ben - CERS - Projects	0.00	115,255.14	19,649.71	95,605.43
63481	Pension&Ben - CERS - Accounting	0.00	49,156.68	8,261.87	40,894.81
63482	Pension&Ben - CERS - Customer Accounts	0.00	153,097.26	28,949.49	124,147.77
63483	Pension&Ben - CERS - Gen Admin	0.00	106,954.18	18,331.66	88,622.52
63484	Pension&Ben - CERS - Commissioners	0.00	9,257.07	1,569.96	7,687.11
63500	Contractual Services - Allocations	0.00	206,154.03	206,154.03	0.00
63531	Contractual Services - White Mills	0.00	47,453.88	2,154.58	45,299.30
63532	Contractual Services - City Springs	0.00	16,484.98	225.00	16,259.98
63533	Contractual Services - Water Quality	0.00	24,224.79	0.00	24,224.79
63551	Contractual Services - Distribution	0.00	205,604.95	644.06	204,960.89
63554	Contractual Services - Services	0.00	22,595.81	0.00	22,595.81

63561	Contractual Services - Maintenance	0.00	22,473.64	4,300.00	18,173.64
63562	Contractual Services - Projects	0.00	28,143.42	0.00	28,143.42
63581	Contractual Services - Accounting	0.00	74,542.46	246.50	74,295.96
63582	Contractual Services - Customer Accounts	0.00	102,315.33	862.48	101,452.85
63583	Contractual Services-General Admin	0.00	36,901.91	11,384.25	25,517.66
64200	Rental of Equipment	0.00	10,819.95	1,025.62	9,794.33
65051	Transportation Expense - Fuel	0.00	132,339.50	132,339.50	0.00
65083	Contractual Services - Legal	0.00	60,523.09	0.00	60,523.09
65131	Transportation Expense - Fuel White Mills	0.00	3,189.30	0.00	3,189.30
65132	Transportation Expense - Fuel City Springs	0.00	1,303.17	0.00	1,303.17
65133	Transportation Expense - Fuel Water Quality	0.00	9,180.45	0.00	9,180.45
65151	Transportation Expense - Fuel Distribution	0.00	63,109.81	0.00	63,109.81
65154	Transportation Expense - Fuel Service	0.00	26,577.15	0.00	26,577.15
65161	Transportation Expense - Fuel Maintenance	0.00	9,501.37	0.00	9,501.37
65162	Transportation Expense - Fuel Projects	0.00	10,821.44	0.00	10,821.44
65183	Transportation Expense - Fuel Gen Admin	0.00	2,119.12	0.00	2,119.12
65231	Transportation Expense - Maintenance White Mills	0.00	1,028.92	0.00	1,028.92
65232	Transportation Expense - Maintenance City Springs	0.00	102.73	0.00	102.73
65233	Transportation Expense - Maintenance Water Quality	0.00	1,136.56	0.00	1,136.56
65251	Transportation Expense - Maintenance Distribution	0.00	24,509.89	530.69	23,979.20
65254	Transportation Expense - Maintenance Service	0.00	5,312.67	0.00	5,312.67
65261	Transportation Expense - Maintenance Maintenance	0.00	3,034.06	6.00	3,028.06
65262	Transportation Expense - Maintenance Projects	0.00	1,966.74	0.00	1,966.74
65283	Transportation Expense - Maintenance Gen Admin	0.00	921.43	0.00	921.43
65331	Transportation Expense - Repairs White Mills	0.00	1,142.80	0.00	1,142.80

65333	Transportation Expense - Repairs Water Quality	0.00	33.99	0.00	33.99
65351	Transportation Expense - Repairs Distribution	0.00	27,036.97	1,518.55	25,518.42
65361	Transportation Expense - Repairs Maintenance	0.00	2,136.63	0.00	2,136.63
65362	Transportation Expense - Repairs Projects	0.00	349.00	0.00	349.00
65383	Transportation Expense - Repairs Gen Admin	0.00	20.00	0.00	20.00
65431	Pension&Ben - Supplemental - White Mills	0.00	3,690.18	3,690.18	0.00
65432	Pension&Ben - Supplemental - City Springs	0.00	401.05	401.05	0.00
65433	Pension&Ben - Supplemental - WQ	0.00	3,143.87	3,143.87	0.00
65451	Pension&Ben - Supplemental - Distribution	0.00	6,150.68	6,150.68	0.00
65454	Pension&Ben - Supplemental - Service	0.00	153.87	153.87	0.00
65461	Pension&Ben - Supplemental - Maintenance	0.00	2.44	2.44	0.00
65462	Pension&Ben - Supplemental - Projects	0.00	1,850.64	1,850.64	0.00
65481	Pension&Ben - Supplemental - Accounting	0.00	1,652.45	1,652.45	0.00
65482	Pension&Ben - Supplemental - Customer Accounts	0.00	6,632.54	6,632.54	0.00
65483	Pension&Ben - Supplemental - Gen Admin	0.00	6,571.30	6,571.30	0.00
65600	Insurance-Vehicle	0.00	25,247.28	25,247.28	0.00
65631	Insurance - Vehicle WM	0.00	1,073.04	0.00	1,073.04
65632	Insurance - Vehicle CS	0.00	535.20	0.00	535.20
65633	Insurance - Vehicle WQ	0.00	1,073.04	0.00	1,073.04
65651	Insurance - Vehicle (DT)	0.00	11,288.04	0.00	11,288.04
65654	Insurance - Vehicle SV	0.00	4,304.64	0.00	4,304.64
65661	Insurance - Vehicle MT	0.00	2,681.28	0.00	2,681.28
65662	Insurance - Vehicle PR	0.00	3,219.00	0.00	3,219.00
65683	Insurance - Vehicle AD	0.00	1,073.04	0.00	1,073.04
65700	Insurance-General Liability	0.00	71,823.96	0.00	71,823.96
66000	Advertising Expense	0.00	1,842.96	0.00	1,842.96
66400	Pensions & Benefits - Flex Spending Allocation	0.00	533.00	533.00	0.00

66431	Pension&Ben - Flex Spending - White Mills	0.00	56.98	56.98	0.00
66432	Pension&Ben - Flex Spending - City Springs	0.00	42.66	42.66	0.00
66433	Pension&Ben - Flex Spending - Water Quality	0.00	18.68	18.68	0.00
66451	Pension&Ben - Flex Spending - Distribution	0.00	111.92	111.92	0.00
66454	Pension&Ben - Flex Spending - Service	0.00	55.96	55.96	0.00
66461	Pension&Ben - Flex Spending - Maintenance	0.00	43.50	43.50	0.00
66462	Pension&Ben - Flex Spending - Projects	0.00	31.96	31.96	0.00
66481	Pension&Ben - Flex Spending - Accounting	0.00	24.92	24.92	0.00
66482	Pension&Ben - Flex Spending - Customer Accounts	0.00	85.26	85.26	0.00
66483	Pension&Ben - Flex Spending - Gen Admin	0.00	30.12	30.12	0.00
66484	Pension&Ben - Flex Spending - Commissioners	0.00	31.04	31.04	0.00
67082	Bad Debt Expense	0.00	109,714.83	30,133.70	79,581.13
67431	Pension&Ben - Vision - White Mills	0.00	1,163.68	648.58	515.10
67432	Pension&Ben - Vision - City Springs	0.00	877.40	473.77	403.63
67433	Pension&Ben - Vision - WQ	0.00	364.20	202.86	161.34
67451	Pension&Ben - Vision - Distribution	0.00	2,113.76	1,077.33	1,036.43
67454	Pension&Ben - Vision - Service	0.00	903.16	405.27	497.89
67461	Pension&Ben - Vision - Maintenance	0.00	845.24	464.72	380.52
67462	Pension&Ben - Vision - Projects	0.00	1,030.48	662.83	367.65
67481	Pension&Ben - Vision - Accounting	0.00	536.40	334.28	202.12
67482	Pension&Ben - Vision - Customer Accounts	0.00	1,712.00	1,022.95	689.05
67483	Pension&Ben - Vision - Gen Admin	0.00	617.80	386.33	231.47
67484	Pension&Ben - Vision - Commissioners	0.00	667.20	369.33	297.87
67500	Miscellaneous Expense - Allocation	0.00	70,584.70	70,584.70	0.00
67501	Miscellaneous Expense - COVID19	0.00	175.45	0.00	175.45
67509	Miscellaneous Exp - 315 Ring Rd/1950 W Park Rd	0.00	3,048.04	1,312.22	1,735.82
67531	Miscellaneous Expense - White Mills	0.00	18,337.57	7,886.18	10,451.39
67532	Miscellaneous Expense - City Springs	0.00	8,914.56	5,525.54	3,389.02

67533	Miscellaneous Expense - Water Quality	0.00	7,862.84	2,104.33	5,758.51
67551	Miscellaneous Expense - Distribution	0.00	62,014.14	15,739.04	46,275.10
67554	Miscellaneous Expense - Service	0.00	16,009.75	5,457.38	10,552.37
67561	Miscellaneous Expense - Maintenance	0.00	18,175.13	7,341.93	10,833.20
67562	Miscellaneous Expense - Projects	0.00	18,693.53	5,064.68	13,628.85
67581	Miscellaneous Expense - Accounting	0.00	5,985.69	2,060.30	3,925.39
67582	Miscellaneous Expense - Customer Accounts	0.00	50,082.77	33,783.41	16,299.36
67583	Miscellaneous Expense - Gen Admin	0.00	42,287.33	21,008.12	21,279.21
67584	Miscellaneous Expense - Commissioners	0.00	8,891.36	905.86	7,985.50
67632	Pension&Ben - Garnishment - City Springs	0.00	112.46	112.46	0.00
67651	Pension&Ben - Garnishment - Distribution	0.00	6,560.97	6,560.97	0.00
67654	Pension&Ben - Garnishment - Service	0.00	11,451.25	11,451.25	0.00
67782	Miscellaneous Expense - Billing	0.00	168,217.19	13,923.49	154,293.70
68000	Depreciation Expense	0.00	3,265,772.62	256,490.17	3,009,282.45
68428	Amort. of Debt Discount & Exp	0.00	43,894.14	33,490.32	10,403.82
69042	Interest on Long Term Debt	0.00	677,058.95	67,156.51	609,902.44
69150	Gains(Losses)from Disp.of Util	0.00	5,454,759.29	6,443,844.00	-989,084.71
69160	Income Util. Plant Lease to Ot	0.00	5,520.00	99,654.98	-94,134.98
69190	Interest Income	0.00	1,899.72	33,771.06	-31,871.34
69191	Dividend Income	0.00	0.00	412,372.92	-412,372.92
69192	Realized Gain	0.00	0.00	665.57	-665.57
69199	Unrealized Gain/Loss	0.00	795,772.67	599,992.95	195,779.72
69200	Other Income	0.00	42,592.93	186,119.72	-143,526.79
69477	Miscellaneous Income	0.00	10,692.14	29,433.35	-18,741.21
Totals:		0.00	201,522,332.78	201,522,332.78	0.00

Attachment 1a-2

2022 Trial Balance

HCWD2 Water Trial balance report

Account Number	Account Name	Opening balance on 01/01/2022	Debit	Credit	Closing balance on 12/31/2022
10000	Fixed Asset Clearing	0.00	245,346.57	245,346.57	0.00
10104	Land and Land Rights-WTP	232,391.77	0.00	0.00	232,391.77
10105	Land and Land Rights-T&D	99,346.69	0.00	0.00	99,346.69
10106	Land & Land Rights-Supp Pit	209,650.00	0.00	0.00	209,650.00
10107	Land & Land Rights-Gen Pit	1,192,993.02	0.00	0.00	1,192,993.02
10108	Structures & Improvements-S&P	219,752.74	0.00	0.00	219,752.74
10109	Structures & Improvements-WTP	12,080,135.57	0.00	0.00	12,080,135.57
10110	Structures & Improvements-T&D	1,798,179.25	0.00	0.00	1,798,179.25
10111	Structures & Improvements-Gen Supply Mains	8,101.27	7,733,110.72	0.00	7,741,211.99
10115	Primary Pumping Equipment	1,795,158.89	0.00	0.00	1,795,158.89
10116	Water Treatment Equipment	341,813.12	125,432.34	0.00	467,245.46
10117	Dist. Reservoirs&Standpipes	4,335,094.50	161,753.42	0.00	4,496,847.92
10118	Trans., Distrib., & Fire Mains Services	12,133,661.87	171,756.26	0.00	12,305,418.13
10120	Meter & Meter Installations	53,315,176.33	142,816.77	0.00	53,457,993.10
10121	Hydrants	6,209,788.15	171,130.97	0.00	6,380,919.12
10122	Other T&D Plant	5,117,050.81	425,090.80	254,064.00	5,288,077.61
10123	Office Furniture & Equipment	324,421.87	47,919.12	214.65	372,126.34
10126	Transportation Equipment	106,605.50	0.00	0.00	106,605.50
10127	Tools,Shop&Garage Equipment	1,019,924.80	384,414.99	0.00	1,404,339.79
10128	Power Operated Equipment	2,385,948.42	31,507.00	24,845.00	2,392,610.42
10130	Miscellaneous Equipment	20,418.82	0.00	0.00	20,418.82
10132	Miscellaneous Equipment	309,579.91	0.00	0.00	309,579.91
10134	Miscellaneous Equipment	655,625.01	239,223.01	0.00	894,848.02
10200	Property Held for Future Use	0.31	0.00	0.00	0.31
10401	White Mills WTP Expansion	7,187,389.00	0.00	0.00	7,187,389.00
10516	CIP - Nolin River Water Shed	0.00	2,323.69	2,323.69	0.00
10530	CIP - Meter Testing Freq Project	36,735.43	5,288.85	0.00	42,024.28
10531	CIP - Downtown Tank	19,932.85	215,550.00	164.25	235,318.60
10551	CIP - Intake & Distribution Upgrades	5,948.40	0.00	0.00	5,948.40
10561	CIP - HMH Waterline Relocation - Phase 2	2,970.00	0.00	2,970.00	0.00
10562	CIP - 31W J Turn Project	69,315.33	0.00	0.00	69,315.33
10565	CIP - Eastview Tank Project	40.00	0.00	0.00	40.00
10567	CIP - Shepherdsville Rd Extension	0.00	5,925.60	5,925.60	0.00
10568	CIP - 1951 West Park Road	6,950,218.28	1,358,546.63	8,308,764.91	0.00
10569	CIP - City Springs Sludge Disposal	3,938.40	0.00	0.00	3,938.40
10572	CIP - Texas Roadhouse Relocation	1,708.59	7,785.25	9,493.84	0.00
10573	CIP - CHHS Waterline Improvements	0.00	10,194.91	10,194.91	0.00
10574	CIP - Haycraft Area Neighborhood Improvements Phase 6	31,534.17	0.00	31,534.17	0.00
10576	CIP - Rineyville Tank Rehab	460.26	171,296.00	171,756.26	0.00
10577	CIP - Stewart St.	25,574.31	4,515.64	30,089.95	0.00
10579	CIP - Miracle Mile Main Replacement	0.00	529,926.17	0.00	529,926.17
10580	CIP - Buford Lane Relocation	6,000.50	1,183.39	7,183.89	0.00
10581	CIP - 2022 White Mills Actuators	0.00	144,170.60	144,170.60	0.00
10582	CIP - Freeman Lake Pump Station	0.00	20,353.30	0.00	20,353.30
10583	CIP - Blue Oval	0.00	27,701.00	1,460.00	26,241.00

HCWD2 Water Trial balance report

Account Number	Account Name	Opening balance on 01/01/2022	Debit	Credit	Closing balance on 12/31/2022
10584	CIP - Five Star Water Line Relocation	0.00	23,079.72	23,079.72	0.00
10585	CIP - North Dixie Hwy Water Line Relocation	0.00	14,774.22	14,774.22	0.00
10586	CIP - St. John Road Relocation	0.00	44,409.57	0.00	44,409.57
10587	CIP - Pear Orchard Tank Access Road	0.00	250.00	0.00	250.00
10588	CIP - South Main Relocation	0.00	4,169.97	4,169.97	0.00
10589	CIP - T J Patterson WLE - KWH	0.00	37,674.24	0.00	37,674.24
10590	CIP - Baptist Health Hardin Waterline Improvements	0.00	18,748.82	18,748.82	0.00
10808	Structures&Improvements-Sup	(98,890.79)	0.00	5,493.72	(104,384.51)
10809	Structures&Improvements-WTP	(6,509,315.97)	0.00	487,454.12	(6,996,770.09)
10810	Structures&Improvements-T&D	(248,020.15)	0.00	47,611.20	(295,631.35)
10811	Structures&Improvements-Gen Pl	(8,102.00)	0.00	131,000.65	(139,102.65)
10815	Supply Mains	(1,281,546.37)	0.00	44,879.04	(1,326,425.41)
10816	Primary Pumping Equipment	(205,589.12)	0.00	38,324.22	(243,913.34)
10817	Water Treatment Equipment	(2,464,571.83)	0.00	110,503.28	(2,575,075.11)
10818	Dist. Reservoirs & Standpipes	(4,985,276.98)	0.00	314,238.73	(5,299,515.71)
10820	Trans. Distrib. & Fire Mains Services	(20,567,652.47)	0.00	1,095,982.49	(21,663,634.96)
10821	Meters & Meter Installations	(2,355,085.14)	0.00	143,711.28	(2,498,796.42)
10822	Hydrants	(3,498,074.14)	254,064.00	446,541.99	(3,690,552.13)
10823	Other Trans & Distrib. Plant	(278,069.34)	0.00	8,560.68	(286,630.02)
10826	Transportation and Equipment	(44,238.95)	0.00	10,660.56	(54,899.51)
10827	Tools, Shop&Garage Equipment	(601,736.76)	0.00	111,194.01	(712,930.77)
10828	Power Operated Equipment	(1,575,745.07)	24,845.00	151,815.58	(1,702,715.65)
10830	Miscellaneous Equipment	(20,419.01)	0.00	0.00	(20,419.01)
10832	Utility Plant Acquisition Adj.	(248,653.91)	0.00	17,575.92	(266,229.83)
10834	Miscellaneous Equipment	(356,112.38)	0.00	45,877.84	(401,990.22)
11400	Health Plan	126,495.03	0.00	9,730.38	116,764.65
13060	Sinking Fund III	173,236.71	1,235,786.11	1,323,962.44	85,060.38
13072	Sinking Fund IV	83,243.13	400,550.75	400,000.00	83,793.88
13077	Petty Cash	2,232.10	172,514.24	63,666.25	111,080.09
13080	Revenue Clearing	2,410.55	1,600.00	583.77	3,426.78
13090	Water Cleaning	0.00	27,945,506.90	26,999,432.90	946,074.00
13100	Water Operation & Maintenance	151,986.13	6,858,023.84	6,950,564.54	59,445.43
13120	Water Revenue	2,590,981.98	31,131,989.63	32,023,371.29	1,699,600.32
13130	Water Depreciation Fund	533,625.17	12,632,135.61	12,639,191.31	526,569.47
13140	Sinking Fund	1,024,172.68	2,245,043.72	2,356,741.79	912,474.61
13170	Water Escrow	1,170,780.50	4,118,911.74	4,193,791.83	1,095,900.41
13180	Water Customer Deposit	63,000.15	67,323.13	57,025.00	73,298.28
13190	CD-Debt Reserve-57704	0.00	409,389.42	32,027.28	377,362.14
13210	CD-Cecilian Bank	1,207,393.75	0.00	0.00	1,207,393.75
13211	Investments - TD Ameritrade	0.00	19,035,917.81	17,991,194.14	1,044,723.67
13212	Vanguard -88039873819	0.00	11,021,623.17	0.00	11,021,623.17
13230	Dupree Investments - Tax Free	3,751,534.22	69,117.01	3,820,651.23	0.00
13240	Dupree Investments - Municipal	12,522,184.71	0.00	12,522,184.71	0.00
13250	Transfers	5,220,649.41	0.00	5,220,649.41	0.00
13260		0.00	30,999,159.52	30,999,159.52	0.00

HCWCD2 Water Trial balance report

Account Number	Account Name	Opening balance on 01/01/2022	Debit	Credit	Closing balance on 12/31/2022
13390	Water Capital Projects	4,836,811.16			5,841,319.49
13440	West Park Road	586.16			566.24
13650	Sewer Operation & Maintenance	0.00			0.00
13600	External Billing Revenue	0.00			11,849.61
13800	Undeposited Cash	0.00			146,964.90
14100	Customer Accounts Rec-HCWD	889,208.18			944,280.47
14110	Unbilled Receivables	583,106.67			588,264.07
14111	Flex Spending Receivables	0.00			1,115.18
14200	Other Accounts Rec Taps	0.00			5,492.86
14213	Other Accounts Receivable-Misc	222,097.00			219,546.19
14214	Other Accts Rec Etown Sewer	0.00			235,467.22
14215	Accts Rec - 911 Fees	224.46			239.94
14235	Accounts Rec - Stop Loss	13,296.11			79,283.21
14300	Inter-entiry Receivables	1,331,448.17			44,562.52
14400	Allowance for Doubtful Accts	(100,000.00)			(85,000.00)
15100	Plant Materials&Operating Sup	604,061.66			1,606,772.17
16210	Prepaid Insurance	112,554.06			142,073.01
16212	Prepaid Expense	130,679.50			31,254.30
18100	Unamortized Debt Discount&Exp	49,395.01			37,371.97
18210	Deferred Outflows of Resources - Pen-sions	1,086,695.00			1,600,181.00
18211	Deferred outflows of resources - OPEB	1,641,839.00			1,454,855.00
18630	Regulatory Assets - Pensions	10,621,162.10			10,672,851.10
18631	Regulatory Asset - OPEB	2,839,493.00			3,055,926.00
21500	Retained Earnings	(86,250,302.84)			(86,313,478.92)
22100	Bonds	(13,180,500.00)			(11,546,400.00)
22230	Deferred Amt on Bond Ref - 19	12,145.77			6,167.01
22240	Deferred Amt on Bond Ref - 19	5,418.39			2,757.75
22250	Deferred Amt on Bond Ref-2010	14,239.37			11,917.73
22260	DFD Amt REF 2012	57,813.17			51,597.77
23100	Accounts Payable	(674,146.43)			(350,842.50)
23110	Unapplied Cash	(5,520.00)			(98,304.39)
23200	Notes Payable	(4,324,196.00)			(4,042,895.00)
23201	Bond Anticipation Note Payable	(5,263,738.45)			(0.00)
23215	Accts Payable - 911 Fees	(18.31)			(481.02)
23300	Inter-entiry Payables	3,991.38			(0.00)
23400	Customer Refund Payable	0.00			0.00
23500	Customer Deposit	0.00			(366,380.97)
23601	Taxes Accrued - Water Sales Tax	(21,105.80)			(21,336.70)
23610	Taxes Accrued - School Tax (Hardin)	(26,553.59)			(26,507.45)
23611	Taxes Accrued - School Tax (Etown)	(5,544.03)			(5,465.17)
23612	Taxes Accrued - School Tax (Larue)	(341.64)			(361.04)
23613	Taxes Accrued - School Tax (Hart)	(131.30)			(125.98)
23620	Taxes Accrued - Payroll Taxes	0.00			0.00
23700	Accrued Interest Loans & Bonds	(11,456.74)			0.00
24111	Flex Spending Liability	0.68			0.68
24200	Misc. Current & Accrued Liab	(2,000.00)			(3,500.00)

HCWD2 Water Trial balance report

Account Number	Account Name	Opening balance on 01/01/2022	Debit	Credit	Closing balance on 12/31/2022
24210	Etown Sewer Payable	0.00	11,726,936.10	12,376,267.94	(649,331.84)
24220	Self Insurance Payable	(21,299.24)	1,173,628.98	1,243,027.63	(90,697.89)
25100	Unamortized Premium on Debt	(115,588.96)	33,490.32	0.00	(82,098.64)
25200	Advances for Construction	(55,000.00)	25,000.00	31,000.00	(61,000.00)
25210	Construction Temp Hydrants Payable	(6,000.00)	34,025.00	38,025.00	(10,000.00)
26300	Pensions and Benefits	(156,170.15)	1,650,877.90	1,646,595.64	(151,887.89)
26310	Accrued Vacations	(176,873.50)	0.00	29,147.43	(206,020.93)
27000	Deferred inflows of resources	(1,800,908.00)	173,394.00	0.00	(1,627,514.00)
27001	Deferred inflows of resources - OPEB	(1,507,272.00)	0.00	97,806.00	(1,605,078.00)
27010	Net Pension Liability	(9,906,949.00)	0.00	738,569.00	(10,645,518.00)
27011	Net OPEB Liability	(2,974,060.00)	68,357.00	0.00	(2,905,703.00)
27101	Contributions for Const-Water	0.00	2,720.04	598,378.37	(595,658.33)
27110	Contributions for Const-Fire H	0.00	0.00	3,308.20	(3,308.20)
27160	Contributions for Const-Reloca	0.00	110,835.67	137,884.57	(27,048.90)
46110	Sales to Residential Customers	0.00	601,821.57	9,573,836.61	(8,972,015.04)
46120	Sales to Commercial Customers	0.00	129,667.03	3,084,697.71	(2,955,030.68)
46130	Sales to Industrial Customers	0.00	45,379.42	1,226,200.84	(1,180,821.42)
46140	Sales to Public Authorities	0.00	30,075.02	655,446.46	(625,371.44)
46160	Sales through Bulk Loading Sta	0.00	0.00	4,745.10	(4,745.10)
46600	Sales for Resale	0.00	0.00	947,414.60	(947,414.60)
46710	Sewer Billing Fee - Etown	0.00	0.00	228,898.67	(228,898.67)
46720	Sewer Collection Fee	0.00	0.00	24,000.00	(24,000.00)
47100	Miscellaneous Service Revenues	0.00	1,530.07	267,526.02	(265,995.95)
47420	Other Water Revenue-Lab	0.00	50.00	18,858.85	(18,808.85)
47600	Penalty - Water	0.00	3,707.09	256,034.16	(252,327.07)
60131	Sa&Wages-Employees - White Mills	0.00	541,924.57	629.15	541,295.42
60132	Sa&Wages-Employees - City Springs	0.00	447,538.39	524.84	447,013.55
60133	Sa&Wages-Employees - WQ	0.00	187,152.46	218.55	186,933.91
60151	Sa&Wages-Employees - Distribution	0.00	1,000,583.42	2,477.67	998,105.75
60154	Sa&Wages-Employees - Service	0.00	387,440.17	1,552.70	385,887.47
60161	Sa&Wages-Employees - Maintenance	0.00	356,674.91	3,510.75	353,164.16
60162	Sa&Wages-Employees - Projects	0.00	416,361.77	487.81	415,873.96
60181	Sa&Wages-Employees - Accounting	0.00	154,455.06	2,868.43	151,586.63
60182	Sa&Wages-Employees - Customer Ac-counts	0.00	630,773.63	3,683.08	627,090.55
60183	Sa&Wages-Employees - Gen Admin	0.00	309,199.54	637.05	308,562.49
60184	Sa&Wages-Employees - Commis-sions	0.00	29,999.92	35.47	29,964.45
60431	Pension&Ben - SS/MC/SUTA - White Mills	0.00	41,216.87	21.40	41,195.47
60432	Pension&Ben - SS/MC/SUTA - City Springs	0.00	34,351.76	17.83	34,333.93
60433	Pension&Ben - SS/MC/SUTA - Water Quality	0.00	13,994.95	7.26	13,987.69
60451	Pension&Ben - SS/MC/SUTA - Distri-bution	0.00	77,092.59	40.02	77,052.57
60454	Pension&Ben - SS/MC/SUTA - Service	0.00	30,344.79	15.75	30,329.04

HCWD2 Water Trial balance report

Account Number	Account Name	Opening balance on 01/01/2022	Debit	Credit	Closing balance on 12/31/2022
60461	Pension&Ben - SS/MC/SUTA - Maintenance	0.00	28,140.36	14.61	28,125.75
60462	Pension&Ben - SS/MC/SUTA - Projects	0.00	31,739.66	16.48	31,723.18
60481	Pension&Ben - SS/MC/SUTA - Accounting	0.00	11,578.71	6.01	11,572.70
60482	Pension&Ben - SS/MC/SUTA - Customer Accounts	0.00	48,804.30	25.33	48,778.97
60483	Pension&Ben - SS/MC/SUTA - Gen Admin	0.00	23,159.05	12.02	23,147.03
60484	Pension&Ben - SS/MC/SUTA - Commissioners	0.00	4,365.81	2,100.93	2,264.88
60500	Pension&Ben - Workers Comp Allocation	0.00	36,694.47	36,694.47	0.00
60531	Pension&Ben - Workers Comp - White Mills	0.00	5,263.17	0.00	5,263.17
60532	Pension&Ben - Workers Comp - City Springs	0.00	4,093.93	0.00	4,093.93
60533	Pension&Ben - Workers Comp - Water Quality	0.00	1,755.49	0.00	1,755.49
60551	Pension&Ben - Workers Comp - Distribution	0.00	9,940.10	0.00	9,940.10
60554	Pension&Ben - Workers Comp - Service	0.00	5,263.16	0.00	5,263.16
60561	Pension&Ben - Workers Comp - Maintenance	0.00	4,676.92	0.00	4,676.92
60562	Pension&Ben - Workers Comp - Projects	0.00	4,093.92	0.00	4,093.92
60581	Pension&Ben - Workers Comp - Accounting	0.00	75.03	0.00	75.03
60582	Pension&Ben - Workers Comp - Customer Accis	0.00	375.31	0.00	375.31
60583	Pension&Ben - Workers Comp - Gen Admin	0.00	100.06	0.00	100.06
60584	Pension&Ben - Workers Comp - Commissioners	0.00	118.59	0.00	118.59
60631	Pension&Ben - ST/LT/Life - White Mills	0.00	7,576.82	0.00	7,576.82
60632	Pension&Ben - ST/LT/Life - City Springs	0.00	7,057.61	0.00	7,057.61
60633	Pension&Ben - ST/LT/Life - Water Quality	0.00	2,931.89	0.00	2,931.89
60651	Pension&Ben - ST/LT/Life - Distribution	0.00	14,576.83	0.00	14,576.83
60654	Pension&Ben - ST/LT/Life - Service	0.00	6,882.54	0.00	6,882.54
60661	Pension&Ben - ST/LT/Life - Maintenance	0.00	5,450.39	0.00	5,450.39
60662	Pension&Ben - ST/LT/Life - Projects	0.00	5,831.76	0.00	5,831.76
60681	Pension&Ben - ST/LT/Life - Accounting	0.00	2,658.48	0.00	2,658.48

HCWD2 Water Trial balance report

Account Number	Account Name	Opening balance on 01/01/2022	Debit	Credit	Closing balance on 12/31/2022
60682	Pension&Ben - ST/LT/Life - Customer Accounts	0.00	10,476.02	0.00	10,476.02
60683	Pension&Ben - ST/LT/Life - Gen Admin	0.00	3,570.55	0.00	3,570.55
60684	Pension&Ben - ST/LT/Life - Commissioners	0.00	1,058.12	0.00	1,058.12
61000	Purchased Water Supply/Operations	0.00	989,113.38	0.00	989,113.38
61300	Pension&Ben - Miscellaneous	0.00	2,772.00	2,772.00	0.00
61400	Pensions&Benefits - Health Allocation	0.00	1,149,141.60	1,149,141.60	0.00
61431	Pension&Ben - Health - White Mills	0.00	109,572.84	5,445.38	104,127.46
61432	Pension&Ben - Health - City Springs	0.00	94,838.59	3,147.23	91,691.36
61433	Pension&Ben - Health - W/Q	0.00	40,806.81	1,850.42	38,956.39
61451	Pension&Ben - Health - Distribution	0.00	218,180.61	11,849.28	206,331.33
61454	Pension&Ben - Health - Service	0.00	122,420.47	5,374.58	117,045.89
61461	Pension&Ben - Health - Maintenance	0.00	108,440.83	3,479.73	104,961.10
61462	Pension&Ben - Health - Projects	0.00	94,838.57	7,183.51	87,655.06
61481	Pension&Ben - Health - Accounting	0.00	41,184.16	1,885.53	39,298.63
61482	Pension&Ben - Health - Customer Accounts	0.00	163,016.79	8,708.90	154,307.89
61483	Pension&Ben - Health - Gen Admin	0.00	54,409.13	1,881.45	52,527.68
61484	Pension&Ben - Health - Commissioners	0.00	68,011.36	2,346.29	65,665.07
61500	Purchased Power - Allocations	0.00	42,058.69	42,058.69	0.00
61531	Purchased Power - White Mills	0.00	387,927.60	0.00	387,927.60
61532	Purchased Power - City Springs	0.00	139,381.64	0.00	139,381.64
61551	Purchased Power - Distribution	0.00	276,310.24	25.93	276,284.31
61554	Purchased Power - Service	0.00	2,752.09	0.00	2,752.09
61561	Purchased Power - Maintenance	0.00	4,029.31	0.00	4,029.31
61562	Purchased Power - Projects	0.00	2,433.19	0.00	2,433.19
61581	Purchased Power - Accounting	0.00	1,447.92	0.00	1,447.92
61582	Purchased Power - Customer Accounts	0.00	5,648.15	0.00	5,648.15
61583	Purchased Power - Gen Admin	0.00	5,211.15	0.00	5,211.15
61632	Purchased Power - Sewer/Gas	0.00	167,878.05	11,204.92	156,673.13
61631	Chemicals - White Mills	0.00	594,251.15	18,147.36	576,103.79
61832	Chemicals - City Springs	0.00	107,195.86	5,058.51	102,137.35
62000	Materials & Supplies - Facilities Allocation	0.00	8,747.76	8,747.76	0.00
62031	Materials & Supplies - White Mills	0.00	67,856.95	3,008.29	64,848.66
62032	Materials & Supplies - City Springs	0.00	57,215.92	668.68	56,547.24
62033	Materials & Supplies - Water Quality	0.00	43,304.48	299.99	43,004.49
62051	Materials & Supplies - Distribution	0.00	162,399.17	4,452.25	157,946.92
62054	Materials & Supplies - Service	0.00	9,020.50	218.31	8,802.19
62061	Materials & Supplies - Maintenance	0.00	14,215.37	267.95	13,947.42
62062	Materials & Supplies - Projects	0.00	2,780.58	0.00	2,780.58
62071	Materials & Supplies - Collections	0.00	444.30	444.30	0.00
62081	Materials & Supplies - Accounting	0.00	739.70	0.00	739.70
62082	Materials & Supplies - Customer Accounts	0.00	20,426.04	64.37	20,361.67

HCWD2 Water Trial balance report

Account Number	Account Name	Opening balance on 01/01/2022	Debit	Credit	Closing balance on 12/31/2022
62083	Materials & Supplies - Gen Admin	0.00	6,461.61	42.39	6,419.22
62400	Pension&Ben - Dental - Allocation	0.00	89,809.39	89,809.39	0.00
62431	Pension&Ben - Dental - White Mills	0.00	8,471.29	4,155.64	4,315.65
62432	Pension&Ben - Dental - City Springs	0.00	7,412.37	2,358.70	5,053.67
62433	Pension&Ben - Dental - W/Q	0.00	3,176.72	1,250.60	1,926.12
62451	Pension&Ben - Dental - Distribution	0.00	16,942.60	8,040.24	8,902.36
62454	Pension&Ben - Dental - Service	0.00	9,530.20	1,075.26	8,454.94
62461	Pension&Ben - Dental - Maintenance	0.00	8,471.29	1,528.93	6,942.36
62462	Pension&Ben - Dental - Projects	0.00	7,412.37	3,394.56	4,017.81
62481	Pension&Ben - Dental - Accounting	0.00	3,176.72	790.28	2,386.44
62482	Pension&Ben - Dental - Customer Ac-counts	0.00	12,706.93	4,133.09	8,573.84
62483	Pension&Ben - Dental - Gen Admin	0.00	4,235.65	1,645.74	2,589.91
62484	Pension&Ben - Dental - Commission-ers	0.00	5,294.54	1,398.72	3,895.82
63431	Pension&Ben - CERS - White Mills	0.00	169,305.02	30,444.83	138,860.19
63432	Pension&Ben - CERS - City Springs	0.00	148,595.20	27,963.83	120,631.37
63433	Pension&Ben - CERS - W/Q	0.00	62,585.51	9,821.42	52,764.09
63451	Pension&Ben - CERS - Distribution	0.00	312,396.60	52,717.21	259,679.39
63454	Pension&Ben - CERS - Service	0.00	126,890.02	23,486.08	103,403.94
63461	Pension&Ben - CERS - Maintenance	0.00	126,519.19	23,541.37	102,977.82
63462	Pension&Ben - CERS - Projects	0.00	126,310.68	21,068.37	105,242.31
63481	Pension&Ben - CERS - Accounting	0.00	50,398.89	8,930.90	41,467.99
63482	Pension&Ben - CERS - Customer Ac-counts	0.00	195,866.90	34,022.06	161,844.84
63483	Pension&Ben - CERS - Gen Admin	0.00	102,238.99	16,090.27	86,148.72
63484	Pension&Ben - CERS - Commissioners	0.00	9,822.74	1,544.96	8,277.78
63500	Contractual Services - Allocations	0.00	239,143.29	239,143.29	0.00
63531	Contractual Services - White Mills	0.00	58,107.38	2,336.17	55,771.21
63532	Contractual Services - City Springs	0.00	21,530.35	672.00	20,858.35
63533	Contractual Services - Water Quality	0.00	26,209.86	1,182.70	25,027.16
63551	Contractual Services - Distribution	0.00	224,384.51	20,732.49	203,652.02
63554	Contractual Services - Services	0.00	27,772.75	0.00	27,772.75
63561	Contractual Services - Maintenance	0.00	20,746.48	0.00	20,746.48
63562	Contractual Services - Projects	0.00	32,821.14	309.31	32,511.83
63581	Contractual Services - Accounting	0.00	70,925.20	0.00	70,925.20
63582	Contractual Services - Customer Ac-counts	0.00	107,433.29	4,577.48	102,855.81
63583	Contractual Services-General Admin	0.00	26,579.59	28.99	26,550.60
64200	Rental of Equipment	0.00	18,802.35	2,964.38	15,837.97
65051	Transportation Expense - Fuel	0.00	152,603.18	152,603.18	0.00
65083	Contractual Services - Legal	0.00	64,953.30	2,635.25	62,318.05
65131	Transportation Expense - Fuel White Mills	0.00	4,006.62	0.00	4,006.62
65132	Transportation Expense - Fuel City Springs	0.00	1,624.21	0.00	1,624.21
65133	Transportation Expense - Fuel Water	0.00	11,196.32	0.00	11,196.32

HCWD2 Water Trial balance report

Account Number	Account Name	Opening balance on 01/01/2022	Debit	Credit	Closing balance on 12/31/2022
65151	Quality Transportation Expense - Fuel Distribution	0.00	100,130.45	0.00	100,130.45
65154	Transportation Expense - Fuel Service	0.00	32,106.93	0.00	32,106.93
65161	Transportation Expense - Fuel Maintenance	0.00	12,982.79	0.00	12,982.79
65162	Transportation Expense - Fuel Projects	0.00	13,110.30	0.00	13,110.30
65183	Transportation Expense - Fuel Gen Adm	0.00	2,702.48	0.00	2,702.48
65231	Transportation Expense - Maintenance White Mills	0.00	1,427.96	0.00	1,427.96
65232	Transportation Expense - Maintenance City Springs	0.00	89.23	0.00	89.23
65233	Transportation Expense - Maintenance Water Quality	0.00	1,995.07	0.00	1,995.07
65251	Transportation Expense - Maintenance Distribution	0.00	48,479.94	3,003.09	45,476.85
65254	Transportation Expense - Maintenance Service	0.00	4,509.30	201.91	4,307.39
65261	Transportation Expense - Maintenance Maintenance	0.00	2,741.79	413.53	2,328.26
65262	Transportation Expense - Maintenance Projects	0.00	1,775.93	57.00	1,718.93
65283	Transportation Expense - Maintenance Gen Admin	0.00	330.89	0.00	330.89
65331	Transportation Expense - Repairs White Mills	0.00	5,346.81	0.00	5,346.81
65333	Transportation Expense - Repairs Water Quality	0.00	1,340.15	0.00	1,340.15
65351	Transportation Expense - Repairs Distribution	0.00	35,343.47	1,429.92	33,913.55
65354	Transportation Expense - Repairs Service	0.00	10,091.09	986.00	9,105.09
65361	Transportation Expense - Repairs Maintenance	0.00	750.59	73.99	676.60
65362	Transportation Expense - Repairs Projects	0.00	8,484.81	0.00	8,484.81
65431	Pension&Ben - Supplemental - White Mills	0.00	3,231.16	3,231.16	0.00
65432	Pension&Ben - Supplemental - City Springs	0.00	1,042.73	1,042.73	0.00
65433	Pension&Ben - Supplemental - WQ	0.00	5,458.02	5,458.02	0.00
65451	Pension&Ben - Supplemental - Distribution	0.00	5,535.00	5,535.00	0.00
65454	Pension&Ben - Supplemental - Service	0.00	900.44	900.44	0.00
65462	Pension&Ben - Supplemental - Projects	0.00	2,523.65	2,523.65	0.00

HCWD2 Water Trial balance report

Account Number	Account Name	Opening balance on 01/01/2022	Debit	Credit	Closing balance on 12/31/2022
65481	Pension&Ben - Supplemental - Accounting	0.00	8,142.44	8,142.44	0.00
65482	Pension&Ben - Supplemental - Customer Accounts	0.00	5,738.20	5,738.20	0.00
65483	Pension&Ben - Supplemental - General Admin	0.00	5,280.16	5,280.16	0.00
65631	Insurance - Vehicle WM	0.00	1,485.12	0.00	1,485.12
65632	Insurance - Vehicle CS	0.00	742.56	0.00	742.56
65633	Insurance - Vehicle WQ	0.00	1,485.12	0.00	1,485.12
65651	Insurance - Vehicle (DT)	0.00	10,396.08	0.00	10,396.08
65654	Insurance - Vehicle SV	0.00	5,940.60	0.00	5,940.60
65661	Insurance - Vehicle MT	0.00	3,712.92	0.00	3,712.92
65662	Insurance - Vehicle PR	0.00	4,455.48	0.00	4,455.48
65683	Insurance - Vehicle AD	0.00	1,485.12	0.00	1,485.12
65700	Insurance-General Liability	0.00	87,498.63	0.00	87,498.63
66000	Advertising Expense	0.00	4,396.00	0.00	4,396.00
66400	Pensions & Benefits - Flex Spending Allocation	0.00	422.50	422.50	0.00
66431	Pension&Ben - Flex Spending - White Mills	0.00	37.94	0.00	37.94
66432	Pension&Ben - Flex Spending - City Springs	0.00	33.35	0.00	33.35
66433	Pension&Ben - Flex Spending - Water Quality	0.00	14.28	0.00	14.28
66451	Pension&Ben - Flex Spending - Distribution	0.00	76.08	0.00	76.08
66454	Pension&Ben - Flex Spending - Service	0.00	42.84	0.00	42.84
66461	Pension&Ben - Flex Spending - Maintenance	0.00	38.04	0.00	38.04
66462	Pension&Ben - Flex Spending - Projects	0.00	33.35	0.00	33.35
66481	Pension&Ben - Flex Spending - Accounting	0.00	14.28	0.00	14.28
66482	Pension&Ben - Flex Spending - Customer Accounts	0.00	57.00	0.00	57.00
66483	Pension&Ben - Flex Spending - General Admin	0.00	19.07	0.00	19.07
66484	Pension&Ben - Flex Spending - Commissioners	0.00	23.77	0.00	23.77
67082	Bad Debt Expense	0.00	89,735.47	15,260.02	74,475.45
67431	Pension&Ben - Vision - White Mills	0.00	1,516.39	673.41	842.98
67432	Pension&Ben - Vision - City Springs	0.00	1,319.63	543.70	775.93
67433	Pension&Ben - Vision - WQ	0.00	612.69	290.70	321.99
67451	Pension&Ben - Vision - Distribution	0.00	2,885.81	1,157.97	1,727.84
67454	Pension&Ben - Vision - Service	0.00	1,425.80	479.73	946.07
67461	Pension&Ben - Vision - Maintenance	0.00	1,083.03	393.03	690.00

HCWD2 Water Trial balance report

Account Number	Account Name	Opening balance on 01/01/2022	Debit	Credit	Closing balance on 12/31/2022
67462	Pension&Ben - Vision - Projects	0.00	1,389.37	704.05	685.32
67481	Pension&Ben - Vision - Accounting	0.00	568.87	272.70	296.17
67482	Pension&Ben - Vision - Customer Ac- counts	0.00	2,424.89	1,005.30	1,419.59
67483	Pension&Ben - Vision - Gen Admin	0.00	740.96	378.16	362.80
67484	Pension&Ben - Vision - Commissioners	0.00	977.86	417.40	560.46
67500	Miscellaneous Expense - Allocation	0.00	61,832.97	61,832.97	0.00
67509	Miscellaneous Exp - 315 Ring Rd/1950 W Park Rd	0.00	1,670.71	0.00	1,670.71
67531	Miscellaneous Expense - White Mills	0.00	22,908.15	2,343.36	20,564.79
67532	Miscellaneous Expense - City Springs	0.00	15,489.20	1,683.43	13,805.77
67533	Miscellaneous Expense - Water Quality	0.00	6,915.60	641.11	6,274.49
67551	Miscellaneous Expense - Distribution	0.00	68,881.55	7,307.08	61,574.47
67554	Miscellaneous Expense - Service	0.00	19,265.18	2,634.69	16,630.49
67561	Miscellaneous Expense - Maintenance	0.00	13,301.40	1,749.38	11,552.02
67562	Miscellaneous Expense - Projects	0.00	28,815.32	4,098.53	24,716.79
67581	Miscellaneous Expense - Accounting	0.00	3,165.13	613.07	2,552.06
67582	Miscellaneous Expense - Customer Ac- counts	0.00	21,062.99	2,534.08	18,528.91
67583	Miscellaneous Expense - Gen Admin	0.00	53,882.76	6,606.12	47,276.64
67584	Miscellaneous Expense - Commis- sions	0.00	17,490.99	3,719.59	13,771.40
67654	Pension&Ben - Garnishment - Service	0.00	9,594.04	9,594.04	0.00
67661	Pension&Ben - Garnishment - Mainte- nance	0.00	2,713.69	2,713.69	0.00
67782	Miscellaneous Expense - Billing	0.00	162,743.84	0.00	162,743.84
68000	Depreciation Expense	0.00	3,211,425.31	0.00	3,211,425.31
68428	Amort. of Debt Discount & Exp	0.00	38,929.86	33,490.32	5,439.54
68430	Bond Issuance Costs	0.00	65,450.00	0.00	65,450.00
69042	Interest on Long Term Debt	0.00	584,618.97	11,456.74	573,162.23
69150	Gains(Losses)from Disp.of Util	0.00	278,909.00	293,909.00	(15,000.00)
69160	Income Util. Plant Lease to Ot	0.00	0.00	95,658.23	(95,658.23)
69190	Interest Income	0.00	766.79	97,945.71	(97,178.92)
69191	Dividend Income	0.00	0.00	195,264.48	(195,264.48)
69192	Realized Gain	0.00	2,657,406.20	17,879.55	2,639,526.65
69199	Unrealized Gain/Loss	0.00	2,252,162.65	2,271,341.65	(19,179.00)
69200	Other Income	0.00	4,792.00	73,877.82	(69,085.82)
69477	Miscellaneous Income	0.00	7,174.41	143,034.79	(135,860.38)
Totals:		0.00	360,421,131.98	360,421,131.98	(0.00)

Attachment 1b-1

2021 Audit Adjustments

AUDIT ADJUSTING ENTRIES 2021

Adjusting Journal Entries JE # 1

ADJUST FOR TOWER LEASE FROM HARDIN CO SCHOOLS THAT WAS PAID 12/15/21.

00.69160	Income from Utility Plant Leased to Others	5,520.00	
00.23110	Unearned Revenue (WILL NEED TO SET UP FOR WATER FUND)		5,520.00
Total		5,520.00	5,520.00

REVERSE 1/1/2022

Adjusting Journal Entries JE # 2

ADJUST GASB 68 CHANGES.

00.18630	Regulatory Asset - Pensions	644,717.00	
00.27010	Net pension liability	1,660,130.00	
00.18210	Deferred outflows of resources - pension		715,881.00
00.27000	Deferred inflows of resources - CERS Pension		1,588,966.00
Total		2,304,847.00	2,304,847.00

Adjusting Journal Entries JE # 3

ADJUST GASB 75 CHANGES.

00.18631	Regulatory Asset - OPEB	181,246.00	
00.27011	Net OPEB Liability	666,505.00	
00.18211	Deferred outflows of resources - OPEB		29,954.00
00.27001	Deferred inflows of resources - OPEB		817,797.00
Total		847,751.00	847,751.00

MAKE THESE ENTRIES IN THE WATER FUND.

Attachment 1b-2

2021 Adjusted Trial Balance

Company name: Hardin County Water District No 2
Report name: Trial balance report
Reporting Book: ACCRUAL
Start Date: 1/1/2021
End Date: 12/31/2021

Account Number	Account Name	Opening balance on 01/01/2021	Debit	Credit	Closing balance on 12/31/2021
10000	Fixed Asset Clearing	-	816,141.57	816,141.57	-
10104	Land and Land Rights-WTP	232,391.77	-	-	232,391.77
10105	Land and Land Rights-T&D	99,346.69	-	-	99,346.69
10106	Land & Land Rights-Supp Pit	209,650.00	-	-	209,650.00
10107	Land & Land Rights-Gen Pit	1,640,744.00	158,817.02	606,568.00	1,192,993.02
10108	Structures & Improvements-S&P	219,752.74	-	-	219,752.74
10109	Structures & Improvements-WTP	10,317,477.45	1,762,658.12	-	12,080,135.57
10110	Structures & Improvements-T&D	1,798,179.25	-	-	1,798,179.25
10111	Structures & Improvements-Gen	3,143,228.27	-	3,135,127.00	8,101.27
10115	Supply Mains	1,795,158.89	-	-	1,795,158.89
10116	Primary Pumping Equipment	329,307.97	12,505.15	-	341,813.12
10117	Water Treatment Equipment	4,267,398.00	67,696.50	-	4,335,094.50
10118	Dist. Reservoirs&Standpipes	12,133,661.87	-	-	12,133,661.87
10120	Trans., Distrib.,&Fire Mains	53,142,985.91	172,190.42	-	53,315,176.33
10121	Services	5,785,709.04	604,904.31	180,825.20	6,209,788.15
10122	Meter & Meter Installations	5,327,815.06	51,198.75	261,963.00	5,117,050.81
10123	Hydrants	302,173.13	22,248.74	-	324,421.87
10126	Other T&D Plant	106,605.50	-	-	106,605.50
10127	Office Furniture & Equipment	920,974.80	98,950.00	-	1,019,924.80
10128	Transportation Equipment	2,325,403.08	77,668.34	17,123.00	2,385,948.42
10130	Tools, Shop&Garage Equipment	20,418.82	-	-	20,418.82
10132	Power Operated Equipment	309,579.91	-	-	309,579.91
10134	Miscellaneous Equipment	632,110.01	23,515.00	-	655,625.01
10200	Property Held for Future Use	1,190,404.31	243,574.29	1,433,978.29	0.31
10401	White Mills WTP Expansion	7,187,389.00	-	-	7,187,389.00
10525	CIP - 315 Ring Road	402,391.31	-	402,391.31	-
10530	CIP - Meter Testing Freq Project	35,284.18	1,451.25	-	36,735.43

10531	CIP - DOWNTOWN TANK	15,727.60	4,205.25	-	19,932.85
10543	CIP- City Springs Raw Water Upgrades	844,818.87	921,351.84	1,766,170.71	-
10551	CIP - Intake & Distribution Upgrades	5,948.40	-	-	5,948.40
10561	CIP - HMH Waterline Relocation - Phase 2	-	2,970.00	-	2,970.00
10562	CIP - 31W J Turn Project	65,832.79	3,482.54	-	69,315.33
10565	CIP - Eastview Tank Project	40.00	-	-	40.00
10568	CIP - 1951 West Park Road	1,217,187.61	5,739,725.03	6,694.36	6,950,218.28
10569	CIP - City Springs Sludge Disposal	-	3,938.40	-	3,938.40
10570	CIP - 2021 White Mills Actuator Project	-	67,696.50	67,696.50	-
10571	CIP - Hardin County Government Building Relocation	-	24,137.94	24,137.94	-
10572	CIP - Texas Roadhouse Relocation	-	1,708.59	-	1,708.59
10574	CIP - Haycraft Area Neighborhood Improvements Phase 6	-	31,534.17	-	31,534.17
10575	CIP - 2021 Technology Upgrades	-	98,950.00	98,950.00	-
10576	CIP - Rineyville Tank Rehab	-	460.26	-	460.26
10577	CIP - Stewart St.	-	25,574.31	-	25,574.31
10580	CIP - Buford Lane Relocation	-	6,000.50	-	6,000.50
10808	Structures&Improvements-Sup	(93,397.07)	457.81	5,951.53	(98,890.79)
10809	Structures&Improvements-WTP	(6,069,600.45)	36,642.96	476,358.48	(6,509,315.97)
10810	Structures&Improvements-T&D	(200,408.95)	3,967.60	51,578.80	(248,020.15)
10811	Structures&Improvements-Gen Pl	(1,474,950.84)	1,513,138.65	46,289.81	(8,102.00)
10815	Supply Mains	(1,236,667.33)	3,739.92	48,618.96	(1,281,546.37)
10816	Primary Pumping Equipment	(176,522.45)	2,389.11	31,455.78	(205,589.12)
10817	Water Treatment Equipment	(2,371,768.51)	7,733.61	100,536.93	(2,464,571.83)
10818	Dist. Reservoirs & Standpipes	(4,674,035.02)	25,936.83	337,178.79	(4,985,276.98)
10820	Trans., Distrib., & Fire Mains	(19,471,224.88)	91,363.14	1,187,790.73	(20,567,652.47)
10821	Services	(2,219,825.70)	11,023.86	146,283.30	(2,355,085.14)
10822	Meters & Meter Installations	(3,297,371.06)	300,518.49	501,221.57	(3,498,074.14)
10823	Hydrants	(271,253.49)	507.32	7,323.17	(278,069.34)
10826	Other Trans. & Distrib. Plant	(33,578.39)	888.38	11,548.94	(44,238.95)
10827	Office Furniture and Equipment	(549,033.96)	4,391.90	57,094.70	(601,736.76)
10828	Transportation Equipment	(1,422,210.28)	32,414.50	185,949.29	(1,575,745.07)
10830	Tools, Shop & Garage Equipment	(20,419.01)	-	-	(20,419.01)

10832	Power Operated Equipment	(231,077.99)	1,464.66	19,040.58	(248,653.91)
10834	Miscellaneous Equipment	(317,524.40)	3,043.24	41,631.22	(356,112.38)
10836	Accum Deprec-Prop Held Future	(136,400.48)	146,320.52	9,920.04	-
11400	Utility Plant Acquisition Adj.	136,225.41	-	9,730.38	126,495.03
13060	Health Plan	81,399.31	1,435,259.12	1,343,421.72	173,236.71
13070	Sinking Fund III	82,989.01	400,254.12	400,000.00	83,243.13
13072	Sinking Fund IV	105,499.75	168,263.28	271,530.93	2,232.10
13080	Petty Cash	1,401.64	1,008.91	-	2,410.55
13090	Revenue Clearing	1,228,277.16	24,166,514.04	23,583,759.72	1,811,031.48
13100	Water Clearing	151,192.69	5,811,724.50	5,810,931.06	151,986.13
13120	Water Operation & Maintenance	8,781,004.58	13,718,629.09	19,908,651.69	2,590,981.98
13130	Water Revenue	547,338.69	15,956,114.80	15,969,828.32	533,625.17
13140	Water Depreciation Fund	1,069,770.08	869,247.12	914,844.52	1,024,172.68
13170	Sinking Fund	1,153,591.95	1,307,129.78	1,289,941.23	1,170,780.50
13180	Water Escrow	51,929.68	88,874.06	77,803.59	63,000.15
13190	Water Customer Deposit	458,712.13	20,803.94	73,182.11	406,333.96
13210	CD-Debt Reserve-577704	1,207,393.75	-	-	1,207,393.75
13230	Vanguard -88039873819	3,790,358.78	32,151.57	70,976.13	3,751,534.22
13240	Dupree Investments - Tax Free	5,294,517.00	7,427,359.75	199,692.04	12,522,184.71
13250	Dupree Investments - Municipal	4,195,724.14	1,316,307.14	291,381.87	5,220,649.41
13260	Transfers	-	24,765,370.21	24,765,370.21	-
13390	Water Capital Projects	1,515,408.99	4,444,081.15	1,122,678.98	4,836,811.16
13440	West Park Road	-	5,495,746.37	5,495,160.21	586.16
13600	External Billing Revenue	47,508.57	5,446,329.09	5,463,626.53	30,211.13
14100	Customer Accounts Rec-HCWD	1,197,492.81	14,685,421.32	14,993,705.95	889,208.18
14110	Unbilled Receivables	557,780.97	583,106.67	557,780.97	583,106.67
14111	Flex Spending Receivables	-	8,199.88	8,199.88	-
14200	Other Accounts Rec Taps	-	98,206.64	98,206.64	-
14213	Other Accounts Receivable-Misc	52,698.58	389,989.88	220,491.46	222,197.00
14214	Other Accts Rec Etown Sewer	287,662.98	5,728,861.14	5,832,925.00	183,599.12
14215	Accts Rec - 911 Fees	257.00	4,710.68	4,743.22	224.46
14235	Accounts Rec - Stop Loss	42,592.93	13,296.11	42,592.93	13,296.11
14300	Inter-entty Receivables	986,261.44	22,049,397.48	21,359,616.57	1,676,042.35
14400	Allowance for Doubtful Accts	(130,000.00)	30,000.00	-	(100,000.00)

15100	Plant Materials&Operating Sup	553,895.72	1,696,330.20	1,646,164.26	604,061.66
16210	Prepaid Insurance	97,235.30	113,513.32	98,194.56	112,554.06
16212	Prepaid Expense	24,743.36	85,676.50	83,671.92	26,747.94
18100	Unamortized Debt Discount&Exp	63,321.49	-	13,926.48	49,395.01
18210	Deferred Outflows of Resources - Pensions	1,802,576.00	-	-	1,802,576.00
18211	Deferred outflows of resources - OPEB	1,671,793.00	-	-	1,671,793.00
18630	Regulatory Assets - Pensions	9,976,445.10	-	-	9,976,445.10
18631	Regulatory Asset - OPEB	2,658,247.00	-	-	2,658,247.00
21500	Retained Earnings	(84,053,908.75)	-	9,794.32	(84,063,703.07)
22100	Bonds	(14,168,500.00)	1,027,500.00	-	(13,141,000.00)
22230	Deferred Amt on Bond Ref - 19	19,913.49	-	7,767.72	12,145.77
22240	Deferred Amt on Bond Ref - 19	8,857.71	-	3,439.32	5,418.39
22250	Deferred Amt on Bond Ref-2010	16,750.25	-	2,510.88	14,239.37
22260	DFD Amt REF 2012	64,332.53	-	6,519.36	57,813.17
23100	Accounts Payable	(284,627.44)	57,255,411.14	57,642,971.72	(672,188.02)
23110	Unapplied Cash	(209,024.35)	964,624.21	858,551.29	(102,951.43)
23200	Notes Payable	(4,597,981.00)	400,000.00	126,215.00	(4,324,196.00)
23201	Bond Anticipation Note Payable	-	-	5,263,738.45	(5,263,738.45)
23215	Accts Payable - 911 Fees	(202.20)	4,792.56	4,608.67	(18.31)
23300	Inter-entily Payables	(1,006,344.75)	23,602,875.66	24,268,212.82	(1,671,681.91)
23400	Customer Refund Payable	-	157,641.57	157,641.57	-
23500	Customer Deposit	(450,053.87)	220,706.84	167,365.15	(396,712.18)
23601	Taxes Accrued - Water Sales Tax	(20,671.11)	277,814.03	278,248.72	(21,105.80)
23603	Taxes Accrued - Sewer Sales Tax	9,702.22	-	9,708.22	-
23610	Taxes Accrued - School Tax (Hardin)	(26,173.25)	358,899.06	359,279.40	(26,553.59)
23611	Taxes Accrued - School Tax (Etown)	(5,653.83)	80,711.69	80,601.89	(5,544.03)
23612	Taxes Accrued - School Tax (Larue)	(337.23)	4,408.62	4,413.03	(341.64)
23613	Taxes Accrued - School Tax (Hart)	(131.46)	1,890.82	1,890.66	(131.30)
23620	Taxes Accrued - Payroll Taxes	-	1,159,915.66	1,159,915.66	-
23700	Accrued Interest Loans & Bonds	-	-	11,456.74	(11,456.74)
24111	Flex Spending Liability	0.68	-	-	0.68
24200	Misc. Current & Accrued Liab	(1,500.00)	-	500.00	(2,000.00)
24210	Etown Sewer Payable	(60,268.83)	10,796,408.89	11,058,739.27	(322,599.21)

24220	Self Insurance Payable	(24,412.06)	1,405,307.86	1,402,195.04	(21,299.24)
25100	Unamortized Premium on Debt	(149,079.28)	33,490.32	-	(115,588.96)
25200	Advances for Construction	(50,000.00)	40,000.00	45,000.00	(55,000.00)
25210	Construction Temp Hydrants Payable	-	41,460.77	47,460.77	(6,000.00)
26300	Pensions and Benefits	(217,431.22)	1,608,273.25	1,547,012.18	(156,170.15)
26310	Accrued Vacations	(185,274.21)	8,400.71	-	(176,873.50)
27000	Deferred Inflows of resources	(211,942.00)	-	-	(211,942.00)
27001	Deferred inflows of resources - OPEB	(689,475.00)	-	-	(689,475.00)
27010	Net Pension Liability	(11,567,079.00)	-	-	(11,567,079.00)
27011	Net OPEB Liability	(3,640,565.00)	-	-	(3,640,565.00)
27101	Contributions for Const-Water	-	1,821.62	421,632.10	(419,810.48)
27110	Contributions for Const-Fire H	-	-	3,126.46	(3,126.46)
27160	Contributions for Const-Reloca	-	-	207,398.74	(207,398.74)
46110	Sales to Residential Customers	-	518,779.28	9,254,261.26	(8,735,481.98)
46120	Sales to Commercial Customers	-	127,033.19	2,993,027.87	(2,865,994.68)
46130	Sales to Industrial Customers	-	47,760.16	1,256,650.62	(1,208,890.46)
46140	Sales to Public Authorities	-	6,601.15	625,500.96	(618,899.81)
46160	Sales through Bulk Loading Sta	-	-	4,162.55	(4,162.55)
46600	Sales for Resale	-	-	462,972.05	(462,972.05)
46710	Sewer Billing Fee - Etown	-	-	227,504.42	(227,504.42)
46720	Sewer Collection Fee	-	-	24,000.00	(24,000.00)
47100	Miscellaneous Service Revenues	-	9,105.20	345,441.90	(336,336.70)
47110	Sales to Sewer Customers Etown	-	20.00	-	20.00
47420	Other Water Revenue-Lab	-	366.30	-	(18,448.75)
47600	Penalty - Water	-	7,785.97	18,815.05	(285,220.90)
60131	Sal&Wages-Employees - White Mills	-	552,886.34	4,247.41	548,638.93
60132	Sal&Wages-Employees - City Springs	-	374,603.49	731.36	373,872.13
60133	Sal&Wages-Employees - WQ	-	132,474.73	-	132,474.73
60151	Sal&Wages-Employees - Distribution	-	920,260.18	349.44	919,910.74
60154	Sal&Wages-Employees - Service	-	376,927.03	-	376,927.03
60161	Sal&Wages-Employees - Maintenance	-	413,747.13	831.65	412,915.48
60162	Sal&Wages-Employees - Projects	-	353,103.57	8,294.84	344,808.73
60181	Sal&Wages-Employees - Accounting	-	150,593.47	2,336.74	148,256.73

60182	Sal&Wages-Employees - Customer Accounts	-	514,435.97	4,391.18	510,044.79
60183	Sal&Wages-Employees - Gen Admin	-	340,045.98	8,727.27	331,318.71
60184	Sal&Wages-Employees - Commissioners	-	30,204.76	-	30,204.76
60431	Pension&Ben - SS/MC/SUTA - White Mills	-	43,794.64	898.72	42,895.92
60432	Pension&Ben - SS/MC/SUTA - City Springs	-	29,708.07	1,902.25	27,805.82
60433	Pension&Ben - SS/MC/SUTA - Water Quality	-	10,395.68	865.74	9,529.94
60451	Pension&Ben - SS/MC/SUTA - Distribution	-	73,177.81	4,988.25	68,189.56
60454	Pension&Ben - SS/MC/SUTA - Service	-	30,802.22	567.14	30,235.08
60461	Pension&Ben - SS/MC/SUTA - Maintenance	-	32,518.26	654.06	31,864.20
60462	Pension&Ben - SS/MC/SUTA - Projects	-	27,662.04	1,053.61	26,608.43
60481	Pension&Ben - SS/MC/SUTA - Accounting	-	12,163.68	18.76	12,144.92
60482	Pension&Ben - SS/MC/SUTA - Customer Accounts	-	41,473.03	1,169.27	40,303.76
60483	Pension&Ben - SS/MC/SUTA - Gen Admin	-	26,042.05	940.93	25,101.12
60484	Pension&Ben - SS/MC/SUTA - Commissioners	-	2,639.11	4.07	2,635.04
60487	Pensions & Ben - Supplemental Cust Accts	-	484.24	484.24	-
60500	Pension&Ben - Workers Comp Allocation	-	54,971.37	54,971.37	-
60531	Pension&Ben - Workers Comp - White Mills	-	9,119.76	-	9,119.76
60532	Pension&Ben - Workers Comp - City Springs	-	5,469.67	-	5,469.67
60533	Pension&Ben - Workers Comp - Water Quality	-	2,737.58	-	2,737.58
60551	Pension&Ben - Workers Comp - Distribution	-	16,419.93	-	16,419.93
60554	Pension&Ben - Workers Comp - Service	-	8,207.25	-	8,207.25
60561	Pension&Ben - Workers Comp - Maintenance	-	6,382.16	-	6,382.16
60562	Pension&Ben - Workers Comp - Projects	-	5,469.67	-	5,469.67
60581	Pension&Ben - Workers Comp - Accounting	-	186.88	-	186.88
60582	Pension&Ben - Workers Comp - Customer Accts	-	560.71	-	560.71
60583	Pension&Ben - Workers Comp - Gen Admin	-	186.88	-	186.88

60584	Pension&Ben - Workers Comp - Commissioners	-	230.88	-	230.88
60631	Pension&Ben - ST/LT/Life - White Mills	-	9,086.25	632.31	8,453.94
60632	Pension&Ben - ST/LT/Life - City Springs	-	6,633.71	583.44	6,050.27
60633	Pension&Ben - ST/LT/Life - Water Quality	-	2,642.58	238.31	2,404.27
60651	Pension&Ben - ST/LT/Life - Distribution	-	16,288.91	1,156.70	15,132.21
60654	Pension&Ben - ST/LT/Life - Service	-	7,087.41	587.55	6,499.86
60661	Pension&Ben - ST/LT/Life - Maintenance	-	6,832.41	522.74	6,309.67
60662	Pension&Ben - ST/LT/Life - Projects	-	6,146.94	379.10	5,767.84
60681	Pension&Ben - ST/LT/Life - Accounting	-	2,994.99	205.66	2,789.33
60682	Pension&Ben - ST/LT/Life - Customer Accounts	-	10,289.53	715.97	9,573.56
60683	Pension&Ben - ST/LT/Life - Gen Admin	-	4,600.92	349.98	4,250.94
60684	Pension&Ben - ST/LT/Life - Commissioners	-	1,005.16	77.32	927.84
61000	Purchased Water Supply/Oper	-	1,146,024.35	-	1,146,024.35
61300	Pension&Ben - Miscellaneous	-	2,337.00	2,337.00	-
61400	Pension&Benefits - Health Allocation	-	1,251,479.81	1,251,479.81	-
61431	Pension&Ben - Health - White Mills	-	147,187.21	6,247.48	140,939.73
61432	Pension&Ben - Health - City Springs	-	90,571.58	2,474.61	88,096.97
61433	Pension&Ben - Health - WQ	-	44,580.57	2,200.40	42,380.17
61451	Pension&Ben - Health - Distribution	-	267,697.13	9,969.78	257,727.35
61454	Pension&Ben - Health - Service	-	133,741.75	5,006.59	128,735.16
61461	Pension&Ben - Health - Maintenance	-	104,017.18	3,961.87	100,055.31
61462	Pension&Ben - Health - Projects	-	87,738.56	6,299.92	81,438.64
61481	Pension&Ben - Health - Accounting	-	59,436.76	1,598.70	57,838.06
61482	Pension&Ben - Health - Customer Accounts	-	181,369.09	5,475.30	175,893.79
61483	Pension&Ben - Health - Gen Admin	-	60,847.18	1,735.23	59,111.95
61484	Pension&Ben - Health - Commissioners	-	74,292.80	2,651.44	71,641.36
61500	Purchased Power - Allocations	-	29,251.13	29,251.13	-
61531	Purchased Power - White Mills	-	325,186.53	-	325,186.53
61532	Purchased Power - City Springs	-	130,837.85	-	130,837.85
61551	Purchased Power - Distribution	-	211,562.90	-	211,562.90
61554	Purchased Power - Service	-	797.16	-	797.16
61561	Purchased Power - Maintenance	-	3,271.01	-	3,271.01

61562	Purchased Power - Projects	-	897.88	-	897.88
61581	Purchased Power - Accounting	-	665.50	-	665.50
61582	Purchased Power - Customer Accounts	-	3,315.70	-	3,315.70
61583	Purchased Power - Gen Admin	-	3,472.47	-	3,472.47
61632	Purchased Power - Sewer/Gas	-	203,088.28	-	189,262.50
61831	Chemicals - White Mills	-	325,995.56	15,948.20	310,047.36
61832	Chemicals - City Springs	-	90,327.43	8,026.85	82,300.58
62000	Materials & Supplies - Facilities Allocation	-	5,624.42	5,624.42	-
62031	Materials & Supplies - White Mills	-	46,348.03	-	46,348.03
62032	Materials & Supplies - City Springs	-	42,450.09	1,031.65	41,418.44
62033	Materials & Supplies - Water Quality	-	35,451.87	-	35,451.87
62051	Materials & Supplies - Distribution	-	123,596.36	5,208.11	118,388.25
62054	Materials & Supplies - Service	-	8,425.39	257.91	8,167.48
62061	Materials & Supplies - Maintenance	-	8,506.25	1,823.88	6,682.37
62062	Materials & Supplies - Projects	-	1,632.61	-	1,632.61
62081	Materials & Supplies - Accounting	-	393.18	-	393.18
62082	Materials & Supplies - Customer Accounts	-	15,204.46	1,000.00	14,204.46
62083	Materials & Supplies - Gen Admin	-	2,697.64	-	2,697.64
62400	Pension&Ben - Dental - Allocation	-	54,186.86	54,186.86	-
62431	Pension&Ben - Dental - White Mills	-	5,519.64	4,957.86	561.78
62432	Pension&Ben - Dental - City Springs	-	3,490.81	2,299.20	1,191.61
62433	Pension&Ben - Dental - WQ	-	1,689.53	1,058.24	631.29
62451	Pension&Ben - Dental - Distribution	-	10,143.75	8,129.55	2,014.20
62454	Pension&Ben - Dental - Service	-	5,068.58	745.44	4,323.14
62461	Pension&Ben - Dental - Maintenance	-	3,941.95	2,446.24	1,495.71
62462	Pension&Ben - Dental - Projects	-	3,266.28	3,731.19	(464.91)
62481	Pension&Ben - Dental - Accounting	-	2,252.39	1,173.09	1,079.30
62482	Pension&Ben - Dental - Customer Accounts	-	6,989.25	4,130.93	2,858.32
62483	Pension&Ben - Dental - Gen Admin	-	2,364.20	2,143.96	220.24
62484	Pension&Ben - Dental - Commissioners	-	2,815.24	1,428.48	1,386.76
63431	Pension&Ben - CERS - White Mills	-	168,767.03	31,328.23	137,438.80
63432	Pension&Ben - CERS - City Springs	-	124,272.78	20,550.11	103,722.67

63433	Pension&Ben - CERS - WQ	-	41,413.52	7,127.93	34,285.59
63451	Pension&Ben - CERS - Distribution	-	282,770.37	51,281.54	231,488.83
63454	Pension&Ben - CERS - Service	-	115,450.33	20,759.42	94,690.91
63461	Pension&Ben - CERS - Maintenance	-	125,970.31	27,724.84	98,245.47
63462	Pension&Ben - CERS - Projects	-	115,255.14	19,649.71	95,605.43
63481	Pension&Ben - CERS - Accounting	-	49,156.68	8,261.87	40,894.81
63482	Pension&Ben - CERS - Customer Accounts	-	153,097.26	28,949.49	124,147.77
63483	Pension&Ben - CERS - Gen Admin	-	106,954.18	18,331.66	88,622.52
63484	Pension&Ben - CERS - Commissioners	-	9,257.07	1,569.96	7,687.11
63500	Contractual Services - Allocations	-	206,154.03	206,154.03	-
63531	Contractual Services - White Mills	-	47,453.88	2,154.58	45,299.30
63532	Contractual Services - City Springs	-	16,484.98	225.00	16,259.98
63533	Contractual Services - Water Quality	-	24,224.79	-	24,224.79
63551	Contractual Services - Distribution	-	203,646.54	644.06	203,002.48
63554	Contractual Services - Services	-	22,595.81	-	22,595.81
63561	Contractual Services - Maintenance	-	22,473.64	4,300.00	18,173.64
63562	Contractual Services - Projects	-	28,143.42	-	28,143.42
63581	Contractual Services - Accounting	-	74,542.46	246.50	74,295.96
63582	Contractual Services - Customer Accounts	-	102,000.54	547.69	101,452.85
63583	Contractual Services-General Admin	-	36,901.91	11,384.25	25,517.66
64200	Rental of Equipment	-	10,819.95	1,025.62	9,794.33
65051	Transportation Expense - Fuel	-	132,339.50	132,339.50	-
65083	Contractual Services - Legal	-	60,523.09	-	60,523.09
65131	Transportation Expense - Fuel White Mills	-	3,189.30	-	3,189.30
65132	Transportation Expense - Fuel City Springs	-	1,303.17	-	1,303.17
65133	Transportation Expense - Fuel Water Quality	-	9,180.45	-	9,180.45
65151	Transportation Expense - Fuel Distribution	-	63,109.81	-	63,109.81
65154	Transportation Expense - Fuel Service	-	26,577.15	-	26,577.15
65161	Transportation Expense - Fuel Maintenance	-	9,501.37	-	9,501.37
65162	Transportation Expense - Fuel Projects	-	10,821.44	-	10,821.44

65183	Transportation Expense - Fuel Gen Admin	-	2,119.12	-	2,119.12
65231	Transportation Expense - Maintenance White Mills	-	1,028.92	-	1,028.92
65232	Transportation Expense - Maintenance City Springs	-	102.73	-	102.73
65233	Transportation Expense - Maintenance Water Quality	-	1,136.56	-	1,136.56
65251	Transportation Expense - Maintenance Distribution	-	24,509.89	530.69	23,979.20
65254	Transportation Expense - Maintenance Service	-	5,312.67	-	5,312.67
65261	Transportation Expense - Maintenance Maintenance	-	3,034.06	6.00	3,028.06
65262	Transportation Expense - Maintenance Projects	-	1,966.74	-	1,966.74
65283	Transportation Expense - Maintenance Gen Admin	-	921.43	-	921.43
65331	Transportation Expense - Repairs White Mills	-	1,142.80	-	1,142.80
65333	Transportation Expense - Repairs Water Quality	-	33.99	-	33.99
65351	Transportation Expense - Repairs Distribution	-	27,036.97	1,518.55	25,518.42
65361	Transportation Expense - Repairs Maintenance	-	2,136.63	-	2,136.63
65362	Transportation Expense - Repairs Projects	-	349.00	-	349.00
65383	Transportation Expense - Repairs Gen Admin	-	20.00	-	20.00
65431	Pension&Ben - Supplemental - White Mills	-	3,690.18	3,690.18	-
65432	Pension&Ben - Supplemental - City Springs	-	401.05	401.05	-
65433	Pension&Ben - Supplemental - WQ	-	3,143.87	3,143.87	-
65451	Pension&Ben - Supplemental - Distribution	-	6,150.68	6,150.68	-
65454	Pension&Ben - Supplemental - Service	-	153.87	153.87	-
65461	Pension&Ben - Supplemental - Maintenance	-	2.44	2.44	-
65462	Pension&Ben - Supplemental - Projects	-	1,850.64	1,850.64	-
65481	Pension&Ben - Supplemental - Accounting	-	1,652.45	1,652.45	-
65482	Pension&Ben - Supplemental - Customer Accounts	-	6,632.54	6,632.54	-
65483	Pension&Ben - Supplemental - Gen Admin	-	6,571.30	6,571.30	-

65600	Insurance-Vehicle	-	25,247.28	25,247.28	-
65631	Insurance - Vehicle WM	-	1,073.04	-	1,073.04
65632	Insurance - Vehicle CS	-	535.20	-	535.20
65633	Insurance - Vehicle WQ	-	1,073.04	-	1,073.04
65651	Insurance - Vehicle (DT)	-	11,288.04	-	11,288.04
65654	Insurance - Vehicle SV	-	4,304.64	-	4,304.64
65661	Insurance - Vehicle MT	-	2,681.28	-	2,681.28
65662	Insurance - Vehicle PR	-	3,219.00	-	3,219.00
65683	Insurance - Vehicle AD	-	1,073.04	-	1,073.04
65700	Insurance-General Liability	-	71,823.96	-	71,823.96
66000	Advertising Expense	-	1,842.96	-	1,842.96
66400	Pensions & Benefits - Flex Spending Allocation	-	533.00	533.00	-
66431	Pension&Ben - Flex Spending - White Mills	-	56.98	56.98	-
66432	Pension&Ben - Flex Spending - City Springs	-	42.66	42.66	-
66433	Pension&Ben - Flex Spending - Water Quality	-	18.68	18.68	-
66451	Pension&Ben - Flex Spending - Distribution	-	111.92	111.92	-
66454	Pension&Ben - Flex Spending - Service	-	55.96	55.96	-
66461	Pension&Ben - Flex Spending - Maintenance	-	43.50	43.50	-
66462	Pension&Ben - Flex Spending - Projects	-	31.96	31.96	-
66481	Pension&Ben - Flex Spending - Accounting	-	24.92	24.92	-
66482	Pension&Ben - Flex Spending - Customer Accounts	-	85.26	85.26	-
66483	Pension&Ben - Flex Spending - Gen Admin	-	30.12	30.12	-
66484	Pension&Ben - Flex Spending - Commissioners	-	31.04	31.04	-
67082	Bad Debt Expense	-	109,714.83	30,133.70	79,581.13
67431	Pension&Ben - Vision - White Mills	-	1,163.68	648.58	515.10
67432	Pension&Ben - Vision - City Springs	-	877.40	473.77	403.63
67433	Pension&Ben - Vision - WQ	-	364.20	202.86	161.34
67451	Pension&Ben - Vision - Distribution	-	2,113.76	1,077.33	1,036.43
67454	Pension&Ben - Vision - Service	-	903.16	405.27	497.89
67461	Pension&Ben - Vision - Maintenance	-	845.24	464.72	380.52

67462	Pension&Ben - Vision - Projects	-	1,030.48	662.83	367.65
67481	Pension&Ben - Vision - Accounting	-	536.40	334.28	202.12
67482	Pension&Ben - Vision - Customer Accounts	-	1,712.00	1,022.95	689.05
67483	Pension&Ben - Vision - Gen Admin	-	617.80	386.33	231.47
67484	Pension&Ben - Vision - Commissioners	-	667.20	369.33	297.87
67500	Miscellaneous Expense - Allocation	-	70,584.70	70,584.70	-
67501	Miscellaneous Expense - COVID19	-	175.45	-	175.45
67509	Miscellaneous Exp - 315 Ring Rd/1950 W Park Rd	-	3,048.04	1,312.22	1,735.82
67531	Miscellaneous Expense - White Mills	-	18,337.57	7,886.18	10,451.39
67532	Miscellaneous Expense - City Springs	-	8,914.56	5,525.54	3,389.02
67533	Miscellaneous Expense - Water Quality	-	7,862.84	2,104.33	5,758.51
67551	Miscellaneous Expense - Distribution	-	62,014.14	15,739.04	46,275.10
67554	Miscellaneous Expense - Service	-	16,009.75	5,457.38	10,552.37
67561	Miscellaneous Expense - Maintenance	-	18,175.13	7,341.93	10,833.20
67562	Miscellaneous Expense - Projects	-	18,693.53	5,064.68	13,628.85
67581	Miscellaneous Expense - Accounting	-	5,985.69	2,060.30	3,925.39
67582	Miscellaneous Expense - Customer Accounts	-	50,082.77	33,783.41	16,299.36
67583	Miscellaneous Expense - Gen Admin	-	42,287.33	21,008.12	21,279.21
67584	Miscellaneous Expense - Commissioners	-	8,891.36	905.86	7,985.50
67632	Pension&Ben - Garnishment - City Springs	-	112.46	112.46	-
67651	Pension&Ben - Garnishment - Distribution	-	6,560.97	6,560.97	-
67654	Pension&Ben - Garnishment - Service	-	11,451.25	11,451.25	-
67782	Miscellaneous Expense - Billing	-	168,217.19	13,923.49	154,293.70
68000	Depreciation Expense	-	3,265,772.62	256,490.17	3,009,282.45
68428	Amort. of Debt Discount & Exp	-	43,894.14	33,490.32	10,403.82
69042	Interest on Long Term Debt	-	677,058.95	2,724.95	674,334.00
69150	Gains(Losses)from Disp of Util	-	5,454,759.29	6,443,844.00	(989,084.71)
69160	Income Util. Plant Lease to Ot	-	-	99,654.98	(99,654.98)
69190	Interest Income	-	1,899.72	33,771.06	(31,871.34)
69191	Dividend Income	-	-	412,372.92	(412,372.92)
69192	Realized Gain	-	-	665.57	(665.57)
69199	Unrealized Gain/Loss	-	795,772.67	599,992.95	195,779.72

69200	Other Income	-	42,592.93	186,119.72	(143,526.79)
69477	Miscellaneous Income	-	23,562.64	65,991.87	(42,429.23)
Totals:		-	295,378,569.61	295,378,569.61	-

Attachment 1b-3
2022 Audit Adjustments

AUDIT ADJUSTING ENTRIES 2022

Adjusting Journal Entries JE # 1

RECLASS SMALL AMOUNT.

00.63500	Contractual Services - Allocations	28.99	
00.63583	Contractual Services - General Admin		28.99
Total		28.99	28.99

Adjusting Journal Entries JE # 2

RECORD CERS GASB 68 CHANGES.

00.18210	Deferred outflows of resources - pension	513,486.00	
00.18630	Regulatory Asset - Pensions	51,689.00	
00.27000	Deferred inflows of resources - CERS Pension	173,394.00	
00.27010	Net Pension Liability		738,569.00
Total		738,569.00	738,569.00

Adjusting Journal Entries JE # 3

RECORD CERS GASB 75 CHANGES.

00.18631	Regulatory Asset - OPEB	216,433.00	
00.27011	Net OPEB Liability	68,357.00	
00.18211	Deferred outflows of resources - OPEB		186,984.00
00.27001	Deferred inflows of resources - OPEB		97,806.00
Total		284,790.00	284,790.00

Attachment 1b-4

2022 Adjusted Trial Balance

**HCWD2 Water
Trial Balance**

Account Number	Account Name	Opening balance on 01/01/2022	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2022
10000	Fixed Asset Clearing	0.00	245,346.57	245,346.57	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	99,346.69	0.00	0.00	0.00	0.00	99,346.69
10106	Land & Land Rights-Supp Pit	209,650.00	0.00	0.00	0.00	0.00	209,650.00
10107	Land & Land Rights-Gen Pit	1,192,993.02	0.00	0.00	0.00	0.00	1,192,993.02
10108	Structures & Improvements-S&P	219,752.74	0.00	0.00	0.00	0.00	219,752.74
10109	Structures & Improvements-WTP	12,080,135.57	0.00	0.00	0.00	0.00	12,080,135.57
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 Supply Mains	8,101.27	7,733,110.72	0.00	0.00	0.00	7,741,211.99
10115	Primary Pumping Equipment	1,795,158.89	0.00	0.00	0.00	0.00	1,795,158.89
10116	Water Treatment Equipment	341,813.12	125,432.34	0.00	0.00	0.00	467,245.46
10117	Dist. Reservoirs&Standpipes	4,335,094.50	161,753.42	0.00	0.00	0.00	4,496,847.92
10118	Trans., Distrib., & Fire Mains Services	12,133,661.87	171,756.26	0.00	0.00	0.00	12,305,418.13
10120	Meter & Meter Installations	53,315,176.33	142,816.77	0.00	0.00	0.00	53,457,993.10
10121	Hydrants	6,209,788.15	171,130.97	0.00	0.00	0.00	6,380,919.12
10122	Other T&D Plant	5,117,050.81	425,090.80	254,064.00	0.00	0.00	5,288,077.61
10123	Office Furniture & Equipment	324,421.87	47,919.12	214.65	0.00	0.00	372,126.34
10126	Transportation Equipment	106,605.50	0.00	0.00	0.00	0.00	106,605.50
10127	Tools,Shop&Garage Equipment	1,019,924.80	384,414.99	0.00	0.00	0.00	1,404,339.79
10128	Power Operated Equipment	2,385,948.42	31,507.00	24,845.00	0.00	0.00	2,392,610.42
10130	Miscellaneous Equipment	20,418.82	0.00	0.00	0.00	0.00	20,418.82
10132	Miscellaneous Equipment	309,579.91	0.00	0.00	0.00	0.00	309,579.91
10134	Miscellaneous Equipment	655,625.01	239,223.01	0.00	0.00	0.00	894,848.02
10200	Property Held for Future Use	0.31	0.00	0.00	0.00	0.00	0.31
10401	White Mills WTP Expansion	7,187,389.00	0.00	0.00	0.00	0.00	7,187,389.00
10516	CIP - Nolin River Water Shed	0.00	2,323.69	2,323.69	0.00	0.00	0.00
10530	CIP - Meter Testing Freq Project	36,735.43	5,288.85	0.00	0.00	0.00	42,024.28
10531	CIP - Downtown Tank	19,932.85	215,550.00	164.25	0.00	0.00	235,318.60
10551	CIP - Intake & Distribution Upgrades	5,948.40	0.00	0.00	0.00	0.00	5,948.40
10561	CIP - HMH Waterline Relocation - Phase 2	2,970.00	0.00	2,970.00	0.00	0.00	0.00
10562	CIP - 31W J Turn Project	69,315.33	0.00	0.00	0.00	0.00	69,315.33
10565	CIP - Eastview Tank Project	40.00	0.00	0.00	0.00	0.00	40.00
10567	CIP - Shepherdsville Rd Extension	0.00	5,925.60	5,925.60	0.00	0.00	0.00
10568	CIP - 1951 West Park Road	6,950,218.28	1,358,546.63	8,308,764.91	0.00	0.00	0.00
10569	CIP - City Springs Sludge Disposal	3,938.40	0.00	0.00	0.00	0.00	3,938.40
10572	CIP - Texas Roadhouse Relocation	1,708.59	7,785.25	9,493.84	0.00	0.00	0.00
10573	CIP - CHHS Waterline Improvements	0.00	10,194.91	10,194.91	0.00	0.00	0.00
10574	CIP - Haycraft Area Neighborhood Improvements Phase 6	31,534.17	0.00	31,534.17	0.00	0.00	0.00
10576	CIP - Rineyville Tank Rehab	460.26	171,296.00	171,756.26	0.00	0.00	0.00
10577	CIP - Stewart St.	25,574.31	4,515.64	30,089.95	0.00	0.00	0.00
10579	CIP - Miracle Mile Main Replacement	0.00	529,926.17	0.00	0.00	0.00	529,926.17
10580	CIP - Buford Lane Relocation	6,000.50	1,183.39	7,183.89	0.00	0.00	0.00
10581	CIP - 2022 White Mills Actuators	0.00	144,170.60	144,170.60	0.00	0.00	0.00
10582	CIP - Freeman Lake Pump Station	0.00	20,353.30	0.00	0.00	0.00	20,353.30
10583	CIP - Blue Oval	0.00	27,701.00	1,460.00	0.00	0.00	26,241.00

**HCWD2 Water
Trial Balance**

Account Number	Account Name	Opening balance on 01/01/2022	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2022
10584	CIP - Five Star Water Line Relocation	0.00	23,079.72	23,079.72	0.00	0.00	0.00
10585	CIP - North Dixie Hwy Water Line Relocation	0.00	14,774.22	14,774.22	0.00	0.00	0.00
10586	CIP - St. John Road Relocation	0.00	44,409.57	0.00	0.00	0.00	44,409.57
10587	CIP - Pear Orchard Tank Access Road	0.00	250.00	0.00	0.00	0.00	250.00
10588	CIP - South Main Relocation	0.00	4,169.97	4,169.97	0.00	0.00	0.00
10589	CIP - T J Patterson WLE - KWH	0.00	37,674.24	0.00	0.00	0.00	37,674.24
10590	CIP - Baptist Health Hardin Waterline Improvements	0.00	18,748.82	18,748.82	0.00	0.00	0.00
10808	Structures&Improvements-Sup	(98,890.79)	0.00	5,493.72	0.00	0.00	(104,384.51)
10809	Structures&Improvements-WTP	(6,509,315.97)	0.00	487,454.12	0.00	0.00	(6,996,770.09)
10810	Structures&Improvements-T&D	(248,020.15)	0.00	47,611.20	0.00	0.00	(295,631.35)
10811	Structures&Improvements-Gen Pl	(8,102.00)	0.00	131,000.65	0.00	0.00	(139,102.65)
10815	Supply Mains	(1,281,546.37)	0.00	44,879.04	0.00	0.00	(1,326,425.41)
10816	Primary Pumping Equipment	(205,589.12)	0.00	38,324.22	0.00	0.00	(243,913.34)
10817	Water Treatment Equipment	(2,464,571.83)	0.00	110,503.28	0.00	0.00	(2,575,075.11)
10818	Dist. Reservoiirs & Standpipes	(4,985,276.98)	0.00	314,238.73	0.00	0.00	(5,299,515.71)
10820	Trans., Distrib., & Fire Mains Services	(20,567,652.47)	0.00	1,095,982.49	0.00	0.00	(21,663,634.96)
10821	Meters & Meter Installations	(2,355,085.14)	0.00	143,711.28	0.00	0.00	(2,498,796.42)
10822	Hydrants	(3,498,074.14)	254,064.00	446,541.99	0.00	0.00	(3,690,552.13)
10823	Other Trans. & Distrib. Plant	(278,069.34)	0.00	8,560.68	0.00	0.00	(286,630.02)
10826	Office Furniture and Equipment	(44,238.95)	0.00	10,660.56	0.00	0.00	(54,899.51)
10827	Transportation Equipment	(601,736.76)	0.00	111,194.01	0.00	0.00	(712,930.77)
10828	Tools, Shop&Garage Equipment	(1,575,745.07)	24,845.00	151,815.58	0.00	0.00	(1,702,715.65)
10830	Power Operated Equipment	(20,419.01)	0.00	0.00	0.00	0.00	(20,419.01)
10832	Miscellaneous Equipment	(248,653.91)	0.00	17,575.92	0.00	0.00	(266,229.83)
10834	Utility Plant Acquisition Adj.	(356,112.38)	0.00	45,877.84	0.00	0.00	(401,990.22)
11400	Health Plan	126,495.03	0.00	9,730.38	0.00	0.00	116,764.65
13060	Sinking Fund III	173,236.71	1,235,786.11	1,323,962.44	0.00	0.00	85,060.38
13070	Sinking Fund IV	83,243.13	400,550.75	400,000.00	0.00	0.00	83,793.88
13072	Petty Cash	2,232.10	172,514.24	63,666.25	0.00	0.00	111,080.09
13080	Revenue Clearing	2,410.55	1,600.00	583.77	0.00	0.00	3,426.78
13090	Water Cleaning	0.00	27,945,506.90	26,999,432.90	0.00	0.00	946,074.00
13100	Water Operation & Maintenance	151,986.13	6,858,023.84	6,950,564.54	0.00	0.00	59,445.43
13120	Water Revenue	2,590,981.98	31,078,210.62	31,969,592.28	0.00	0.00	1,699,600.32
13130	Water Depreciation Fund	533,625.17	12,632,135.61	12,639,191.31	0.00	0.00	526,569.47
13140	Sinking Fund	1,024,172.68	2,245,043.72	2,356,741.79	0.00	0.00	912,474.61
13170	Water Escrow	1,170,780.50	4,118,911.74	4,193,791.83	0.00	0.00	1,095,900.41
13180	Water Customer Deposit	63,000.15	67,323.13	57,025.00	0.00	0.00	73,298.28
13190	CD-Debt Reserve-57704	0.00	409,389.42	32,027.28	0.00	0.00	377,362.14
13210	CD-Cecilian Bank	1,207,393.75	0.00	0.00	0.00	0.00	1,207,393.75
13211	Investments - TD Ameritrade	0.00	19,035,917.81	17,991,194.14	0.00	0.00	1,044,723.67
13212	Vanguard -88039873819	0.00	11,021,623.17	0.00	0.00	0.00	11,021,623.17
13230	Dupree Investments - Tax Free	3,751,534.22	69,117.01	3,820,651.23	0.00	0.00	0.00
13240	Dupree Investments - Municipal	12,522,184.71	0.00	12,522,184.71	0.00	0.00	0.00
13250	Transfers	5,220,649.41	0.00	5,220,649.41	0.00	0.00	0.00
13260		0.00	30,945,530.51	30,945,530.51	0.00	0.00	0.00

HCWD2 Water Trial Balance

Account Number	Account Name	Opening balance on 01/01/2022	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2022
13390	Water Capital Projects	4,836,811.16		2,028,725.64			5,841,319.49
13440	West Park Road	586.16		1,731,705.43			566.24
13530	Sewer Operation & Maintenance	0.00		2,000.00			0.00
13600	External Billing Revenue	0.00		5,776,103.53			11,849.61
13800	Undeposited Cash	0.00		146,964.90			146,964.90
14100	Customer Accounts Rec-HCWD	889,208.18		15,877,724.77			944,280.47
14110	Unbilled Receivables	583,106.67		588,264.07			588,264.07
14111	Flex Spending Receivables	0.00		5,639.40			1,115.18
14200	Other Accounts Rec Taps	0.00		560,987.03			5,492.86
14213	Other Accounts Receivable-Misc	222,097.00		317,384.55			219,546.19
14214	Other Accs Rec Etown Sewer	0.00		5,992,091.00			235,467.22
14215	Accs Rec - 911 Fees	224.46		4,957.19			239.94
14235	Accounts Rec - Stop Loss	13,296.11		0.00			13,296.11
14300	Inter-entiry Receivables	1,331,448.17		15,101,757.43			44,562.52
14400	Allowance for Doubtful Accts	(100,000.00)		15,000.00			(85,000.00)
15100	Plant Materials&Operating Sup	604,061.66		2,200,583.21			1,606,772.17
16210	Prepaid Insurance	112,554.06		147,435.04			142,073.01
16212	Prepaid Expense	130,679.50		85,548.60			31,254.30
18100	Unamortized Debt Discount&Exp	49,395.01		0.00			37,371.97
18210	Deferred Outflows of Resources - Pen-sions	1,086,695.00		0.00			1,086,695.00
18211	Deferred outflows of resources - OPEB	1,641,839.00		0.00			1,641,839.00
18630	Regulatory Assets - Pensions	10,621,162.10		0.00			10,621,162.10
18631	Regulatory Asset - OPEB	2,839,493.00		0.00			2,839,493.00
21500	Retained Earnings	(86,250,302.84)		0.00			(86,313,478.92)
22100	Bonds	(13,180,500.00)		3,944,500.00			(11,546,400.00)
22230	Deferred Amt on Bond Ref - 19	12,145.77		0.00			6,167.01
22240	Deferred Amt on Bond Ref - 19	5,418.39		0.00			2,757.75
22250	Deferred Amt on Bond Ref-2010	14,239.37		0.00			11,917.73
22260	DFD Amt REF 2012	57,813.17		0.00			51,597.77
23100	Accounts Payable	(674,146.43)		74,568,139.22			(350,842.50)
23110	Unapplied Cash	(5,520.00)		753,668.85			(98,304.39)
23200	Notes Payable	(4,324,196.00)		400,000.00			(4,042,895.00)
23201	Bond Anticipation Note Payable	(5,263,738.45)		6,971,952.89			0.00
23215	Accs Payable - 911 Fees	(18.31)		4,417.01			(481.02)
23300	Inter-entiry Payables	3,991.38		17,415,941.06			0.00
23400	Customer Refund Payable	0.00		47,821.47			0.00
23500	Customer Deposit	0.00		186,479.76			(366,380.97)
23601	Taxes Accrued - Water Sales Tax	(21,105.80)		286,152.61			(21,336.70)
23610	Taxes Accrued - School Tax (Hardin)	(26,553.59)		339,762.88			(26,507.45)
23611	Taxes Accrued - School Tax (Elown)	(5,544.03)		75,248.69			(5,465.17)
23612	Taxes Accrued - School Tax (Larue)	(341.64)		4,284.59			(361.04)
23613	Taxes Accrued - School Tax (Hart)	(131.30)		1,659.57			(125.98)
23620	Taxes Accrued - Payroll Taxes	0.00		1,230,623.83			0.00
23700	Accrued Interest Loans & Bonds	(11,456.74)		11,456.74			0.00
24111	Flex Spending Liability	0.68		0.00			0.68
24200	Misc. Current & Accrued Liab	(2,000.00)		2,460,628.54			(3,500.00)

HCWD2 Water Trial Balance

Account Number	Account Name	Opening balance on 01/01/2022	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2022
24210	Etown Sewer Payable	0.00	11,726,936.10	12,376,267.94	0.00	0.00	(649,331.84)
24220	Self Insurance Payable	(21,299.24)	1,173,628.98	1,243,027.63	0.00	0.00	(90,697.89)
25100	Unamortized Premium on Debt	(15,588.96)	33,490.32	0.00	0.00	0.00	(82,098.64)
25200	Advances for Construction	(55,000.00)	25,000.00	31,000.00	0.00	0.00	(61,000.00)
25210	Construction Temp Hydrants Payable	(6,000.00)	34,025.00	38,025.00	0.00	0.00	(10,000.00)
26300	Pensions and Benefits	(156,170.15)	1,650,877.90	1,646,595.64	0.00	0.00	(151,887.89)
26310	Accrued Vacations	(176,873.50)	0.00	29,147.43	0.00	0.00	(206,020.93)
27000	Deferred inflows of resources	(1,800,908.00)	0.00	0.00	0.00	0.00	(1,800,908.00)
27001	Deferred inflows of resources - OPEB	(1,507,272.00)	0.00	0.00	0.00	0.00	(1,507,272.00)
27010	Net Pension Liability	(9,906,949.00)	0.00	0.00	0.00	0.00	(9,906,949.00)
27011	Net OPEB Liability	(2,974,060.00)	0.00	0.00	0.00	0.00	(2,974,060.00)
27101	Contributions for Const-Water	0.00	2,720.04	598,378.37	0.00	0.00	(595,658.33)
27110	Contributions for Const-Fire H	0.00	0.00	3,308.20	0.00	0.00	(3,308.20)
27160	Contributions for Const-Reloca	0.00	110,835.67	137,884.57	0.00	0.00	(27,048.90)
46110	Sales to Residential Customers	0.00	601,821.57	9,573,836.61	0.00	0.00	(8,972,015.04)
46120	Sales to Commercial Customers	0.00	129,667.03	3,084,697.71	0.00	0.00	(2,955,030.68)
46130	Sales to Industrial Customers	0.00	45,379.42	1,226,200.84	0.00	0.00	(1,180,821.42)
46140	Sales to Public Authorities	0.00	30,075.02	655,446.46	0.00	0.00	(625,371.44)
46160	Sales through Bulk Loading Sta	0.00	0.00	4,745.10	0.00	0.00	(4,745.10)
46600	Sales for Resale	0.00	0.00	947,414.60	0.00	0.00	(947,414.60)
46710	Sewer Billing Fee - Etown	0.00	0.00	228,898.67	0.00	0.00	(228,898.67)
46720	Sewer Collection Fee	0.00	0.00	24,000.00	0.00	0.00	(24,000.00)
47100	Miscellaneous Service Revenues	0.00	1,530.07	267,526.02	0.00	0.00	(265,995.95)
47420	Other Water Revenue-Lab	0.00	50.00	18,858.85	0.00	0.00	(18,808.85)
47600	Penalty - Water	0.00	3,707.09	256,034.16	0.00	0.00	(252,327.07)
60131	Sa&Wages-Employees - White Mills	0.00	541,924.57	629.15	0.00	0.00	541,295.42
60132	Sa&Wages-Employees - City Springs	0.00	447,538.39	524.84	0.00	0.00	447,013.55
60133	Sa&Wages-Employees - WQ	0.00	187,152.46	218.55	0.00	0.00	186,933.91
60151	Sa&Wages-Employees - Distribution	0.00	1,000,583.42	2,477.67	0.00	0.00	998,105.75
60161	Sa&Wages-Employees - Service	0.00	387,440.17	1,552.70	0.00	0.00	385,887.47
60162	Sa&Wages-Employees - Maintenance	0.00	356,674.91	3,510.75	0.00	0.00	353,164.16
60181	Sa&Wages-Employees - Projects	0.00	416,361.77	487.81	0.00	0.00	415,873.96
60182	Sa&Wages-Employees - Accounting	0.00	154,455.06	2,868.43	0.00	0.00	151,586.63
	Sa&Wages-Employees - Customer Ac-	0.00	630,773.63	3,683.08	0.00	0.00	627,090.55
	counts						
60183	Sa&Wages-Employees - Gen Admin	0.00	309,199.54	637.05	0.00	0.00	308,562.49
60184	Sa&Wages-Employees - Commis-	0.00	29,999.92	35.47	0.00	0.00	29,964.45
60431	Pension&Ben - SS/MC/SUTA - White Mills	0.00	41,216.87	21.40	0.00	0.00	41,195.47
60432	Pension&Ben - SS/MC/SUTA - City Springs	0.00	34,351.76	17.83	0.00	0.00	34,333.93
60433	Pension&Ben - SS/MC/SUTA - Water Quality	0.00	13,994.95	7.26	0.00	0.00	13,987.69
60451	Pension&Ben - SS/MC/SUTA - Distri-	0.00	77,092.59	40.02	0.00	0.00	77,052.57
60454	Pension&Ben - SS/MC/SUTA - Service	0.00	30,344.79	15.75	0.00	0.00	30,329.04

HCWD2 Water Trial Balance

Account Number	Account Name	Opening balance on 01/01/2022	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2022
60461	Pension&Ben - SS/MC/SUTA - Maintenance	0.00	28,140.36	14.61	0.00	0.00	28,125.75
60462	Pension&Ben - SS/MC/SUTA - Projects	0.00	31,739.66	16.48	0.00	0.00	31,723.18
60481	Pension&Ben - SS/MC/SUTA - Accounting	0.00	11,578.71	6.01	0.00	0.00	11,572.70
60482	Pension&Ben - SS/MC/SUTA - Customer Accounts	0.00	48,804.30	25.33	0.00	0.00	48,778.97
60483	Pension&Ben - SS/MC/SUTA - General Admin	0.00	23,159.05	12.02	0.00	0.00	23,147.03
60484	Pension&Ben - SS/MC/SUTA - Commissioners	0.00	4,365.81	2,100.93	0.00	0.00	2,264.88
60500	Pension&Ben - Workers Comp Allocation	0.00	36,694.47	36,694.47	0.00	0.00	0.00
60531	Pension&Ben - Workers Comp - White Mills	0.00	5,263.17	0.00	0.00	0.00	5,263.17
60532	Pension&Ben - Workers Comp - City Springs	0.00	4,093.93	0.00	0.00	0.00	4,093.93
60533	Pension&Ben - Workers Comp - Water Quality	0.00	1,755.49	0.00	0.00	0.00	1,755.49
60551	Pension&Ben - Workers Comp - Distribution	0.00	9,940.10	0.00	0.00	0.00	9,940.10
60554	Pension&Ben - Workers Comp - Service	0.00	5,263.16	0.00	0.00	0.00	5,263.16
60561	Pension&Ben - Workers Comp - Maintenance	0.00	4,676.92	0.00	0.00	0.00	4,676.92
60562	Pension&Ben - Workers Comp - Projects	0.00	4,093.92	0.00	0.00	0.00	4,093.92
60581	Pension&Ben - Workers Comp - Accounting	0.00	75.03	0.00	0.00	0.00	75.03
60582	Pension&Ben - Workers Comp - Customer Accis	0.00	375.31	0.00	0.00	0.00	375.31
60583	Pension&Ben - Workers Comp - General Admin	0.00	100.06	0.00	0.00	0.00	100.06
60584	Pension&Ben - Workers Comp - Commissioners	0.00	118.59	0.00	0.00	0.00	118.59
60631	Pension&Ben - ST/LT/Life - White Mills	0.00	7,576.82	0.00	0.00	0.00	7,576.82
60632	Pension&Ben - ST/LT/Life - City Springs	0.00	7,057.61	0.00	0.00	0.00	7,057.61
60633	Pension&Ben - ST/LT/Life - Water Quality	0.00	2,931.89	0.00	0.00	0.00	2,931.89
60651	Pension&Ben - ST/LT/Life - Distribution	0.00	14,576.83	0.00	0.00	0.00	14,576.83
60654	Pension&Ben - ST/LT/Life - Service	0.00	6,882.54	0.00	0.00	0.00	6,882.54
60661	Pension&Ben - ST/LT/Life - Maintenance	0.00	5,450.39	0.00	0.00	0.00	5,450.39
60662	Pension&Ben - ST/LT/Life - Projects	0.00	5,831.76	0.00	0.00	0.00	5,831.76
60681	Pension&Ben - ST/LT/Life - Accounting	0.00	2,658.48	0.00	0.00	0.00	2,658.48

**HCWD2 Water
Trial Balance**

Account Number	Account Name	Opening balance on 01/01/2022	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2022
60682	Pension&Ben - ST/LT/Life - Customer Accounts	0.00	10,476.02	0.00	0.00	0.00	10,476.02
60683	Pension&Ben - ST/LT/Life - Gen Admin	0.00	3,570.55	0.00	0.00	0.00	3,570.55
60684	Pension&Ben - ST/LT/Life - Commissioners	0.00	1,058.12	0.00	0.00	0.00	1,058.12
61000	Purchased Water Supply/Oper	0.00	989,113.38	0.00	0.00	0.00	989,113.38
61300	Pension&Ben - Miscellaneous	0.00	2,772.00	2,772.00	0.00	0.00	0.00
61400	Pensions&Benefits - Health Allocation	0.00	1,149,141.60	1,149,141.60	0.00	0.00	0.00
61431	Pension&Ben - Health - White Mills	0.00	109,572.84	5,445.38	0.00	0.00	104,127.46
61432	Pension&Ben - Health - City Springs	0.00	94,838.59	3,147.23	0.00	0.00	91,691.36
61433	Pension&Ben - Health - W/Q	0.00	40,806.81	1,850.42	0.00	0.00	38,956.39
61451	Pension&Ben - Health - Distribution	0.00	218,180.61	11,849.28	0.00	0.00	206,331.33
61454	Pension&Ben - Health - Service	0.00	122,420.47	5,374.58	0.00	0.00	117,045.89
61461	Pension&Ben - Health - Maintenance	0.00	108,440.83	3,479.73	0.00	0.00	104,961.10
61462	Pension&Ben - Health - Projects	0.00	94,838.57	7,183.51	0.00	0.00	87,655.06
61481	Pension&Ben - Health - Accounting	0.00	41,184.16	1,885.53	0.00	0.00	39,298.63
61482	Pension&Ben - Health - Customer Accounts	0.00	163,016.79	8,708.90	0.00	0.00	154,307.89
61483	Pension&Ben - Health - Gen Admin	0.00	54,409.13	1,881.45	0.00	0.00	52,527.68
61484	Pension&Ben - Health - Commissioners	0.00	68,011.36	2,346.29	0.00	0.00	65,665.07
61500	Purchased Power - Allocations	0.00	42,058.69	42,058.69	0.00	0.00	0.00
61531	Purchased Power - White Mills	0.00	387,927.60	0.00	0.00	0.00	387,927.60
61532	Purchased Power - City Springs	0.00	139,381.64	0.00	0.00	0.00	139,381.64
61551	Purchased Power - Distribution	0.00	276,310.24	25.93	0.00	0.00	276,284.31
61554	Purchased Power - Service	0.00	2,752.09	0.00	0.00	0.00	2,752.09
61561	Purchased Power - Maintenance	0.00	4,029.31	0.00	0.00	0.00	4,029.31
61562	Purchased Power - Projects	0.00	2,433.19	0.00	0.00	0.00	2,433.19
61581	Purchased Power - Accounting	0.00	1,447.92	0.00	0.00	0.00	1,447.92
61582	Purchased Power - Customer Accounts	0.00	5,648.15	0.00	0.00	0.00	5,648.15
61583	Purchased Power - Gen Admin	0.00	5,211.15	0.00	0.00	0.00	5,211.15
61632	Purchased Power - Sewer/Gas	0.00	167,878.05	11,204.92	0.00	0.00	156,673.13
61631	Chemicals - White Mills	0.00	594,251.15	18,147.36	0.00	0.00	576,103.79
61832	Chemicals - City Springs	0.00	107,195.86	5,058.51	0.00	0.00	102,137.35
62000	Materials & Supplies - Facilities Allocation	0.00	8,747.76	8,747.76	0.00	0.00	0.00
62031	Materials & Supplies - White Mills	0.00	67,856.95	3,008.29	0.00	0.00	64,848.66
62032	Materials & Supplies - City Springs	0.00	57,215.92	668.68	0.00	0.00	56,547.24
62033	Materials & Supplies - Water Quality	0.00	43,304.48	299.99	0.00	0.00	43,004.49
62051	Materials & Supplies - Distribution	0.00	162,399.17	4,452.25	0.00	0.00	157,946.92
62054	Materials & Supplies - Service	0.00	9,020.50	218.31	0.00	0.00	8,802.19
62061	Materials & Supplies - Maintenance	0.00	14,208.41	260.99	0.00	0.00	13,947.42
62062	Materials & Supplies - Projects	0.00	2,780.58	0.00	0.00	0.00	2,780.58
62071	Materials & Supplies - Collections	0.00	444.30	444.30	0.00	0.00	0.00
62081	Materials & Supplies - Accounting	0.00	739.70	0.00	0.00	0.00	739.70
62082	Materials & Supplies - Customer Accounts	0.00	20,426.04	64.37	0.00	0.00	20,361.67

HCWD2 Water Trial Balance

Account Number	Account Name	Opening balance on 01/01/2022	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2022
62083	Materials & Supplies - Gen Admin	0.00	6,461.61	42.39	0.00	0.00	6,419.22
62400	Pension&Ben - Dental - Allocation	0.00	89,809.39	89,809.39	0.00	0.00	0.00
62431	Pension&Ben - Dental - White Mills	0.00	8,471.29	4,155.64	0.00	0.00	4,315.65
62432	Pension&Ben - Dental - City Springs	0.00	7,412.37	2,358.70	0.00	0.00	5,053.67
62433	Pension&Ben - Dental - W/Q	0.00	3,176.72	1,250.60	0.00	0.00	1,926.12
62451	Pension&Ben - Dental - Distribution	0.00	16,942.60	8,040.24	0.00	0.00	8,902.36
62454	Pension&Ben - Dental - Service	0.00	9,530.20	1,075.26	0.00	0.00	8,454.94
62461	Pension&Ben - Dental - Maintenance	0.00	8,471.29	1,528.93	0.00	0.00	6,942.36
62462	Pension&Ben - Dental - Projects	0.00	7,412.37	3,394.56	0.00	0.00	4,017.81
62481	Pension&Ben - Dental - Accounting	0.00	3,176.72	790.28	0.00	0.00	2,386.44
62482	Pension&Ben - Dental - Customer Ac- counts	0.00	12,706.93	4,133.09	0.00	0.00	8,573.84
62483	Pension&Ben - Dental - Gen Admin	0.00	4,235.65	1,645.74	0.00	0.00	2,589.91
62484	Pension&Ben - Dental - Commission- ers	0.00	5,294.54	1,398.72	0.00	0.00	3,895.82
63431	Pension&Ben - CERS - White Mills	0.00	169,305.02	30,444.83	0.00	0.00	138,860.19
63432	Pension&Ben - CERS - City Springs	0.00	148,595.20	27,963.83	0.00	0.00	120,631.37
63433	Pension&Ben - CERS - W/Q	0.00	62,585.51	9,821.42	0.00	0.00	52,764.09
63451	Pension&Ben - CERS - Distribution	0.00	312,396.60	52,717.21	0.00	0.00	259,679.39
63454	Pension&Ben - CERS - Service	0.00	126,890.02	23,486.08	0.00	0.00	103,403.94
63461	Pension&Ben - CERS - Maintenance	0.00	126,519.19	23,541.37	0.00	0.00	102,977.82
63462	Pension&Ben - CERS - Projects	0.00	126,310.68	21,068.37	0.00	0.00	105,242.31
63481	Pension&Ben - CERS - Accounting	0.00	50,398.89	8,930.90	0.00	0.00	41,467.99
63482	Pension&Ben - CERS - Customer Ac- counts	0.00	195,866.90	34,022.06	0.00	0.00	161,844.84
63483	Pension&Ben - CERS - Gen Admin	0.00	102,238.99	16,090.27	0.00	0.00	86,148.72
63484	Pension&Ben - CERS - Commissioners	0.00	9,822.74	1,544.96	0.00	0.00	8,277.78
63500	Contractual Services - Allocations	0.00	239,114.30	239,143.29	0.00	0.00	(28.99)
63531	Contractual Services - White Mills	0.00	58,107.38	2,336.17	0.00	0.00	55,771.21
63532	Contractual Services - City Springs	0.00	21,530.35	672.00	0.00	0.00	20,858.35
63533	Contractual Services - Water Quality	0.00	25,424.86	397.70	0.00	0.00	25,027.16
63551	Contractual Services - Distribution	0.00	224,384.51	20,732.49	0.00	0.00	203,652.02
63554	Contractual Services - Services	0.00	27,772.75	0.00	0.00	0.00	27,772.75
63561	Contractual Services - Maintenance	0.00	20,746.48	0.00	0.00	0.00	20,746.48
63562	Contractual Services - Projects	0.00	32,821.14	309.31	0.00	0.00	32,511.83
63581	Contractual Services - Accounting	0.00	70,925.20	0.00	0.00	0.00	70,925.20
63582	Contractual Services - Customer Ac- counts	0.00	107,433.29	4,577.48	0.00	0.00	102,855.81
63583	Contractual Services-General Admin	0.00	26,579.59	0.00	0.00	0.00	26,579.59
64200	Rental of Equipment	0.00	18,802.35	2,964.38	0.00	0.00	15,837.97
65051	Transportation Expense - Fuel	0.00	152,603.18	152,603.18	0.00	0.00	0.00
65083	Contractual Services - Legal	0.00	64,953.30	2,635.25	0.00	0.00	62,318.05
65131	Transportation Expense - Fuel White Mills	0.00	4,006.62	0.00	0.00	0.00	4,006.62
65132	Transportation Expense - Fuel City Springs	0.00	1,624.21	0.00	0.00	0.00	1,624.21
65133	Transportation Expense - Fuel Water	0.00	11,196.32	0.00	0.00	0.00	11,196.32

HCWD2 Water Trial Balance

Account Number	Account Name	Opening balance on 01/01/2022	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2022
65151	Quality Transportation Expense - Fuel Distribution	0.00	100,130.45	0.00	0.00	0.00	100,130.45
65154	Transportation Expense - Fuel Service	0.00	32,106.93	0.00	0.00	0.00	32,106.93
65161	Transportation Expense - Fuel Maintenance	0.00	12,982.79	0.00	0.00	0.00	12,982.79
65162	Transportation Expense - Fuel Projects	0.00	13,110.30	0.00	0.00	0.00	13,110.30
65183	Transportation Expense - Fuel Gen Adm	0.00	2,702.48	0.00	0.00	0.00	2,702.48
65231	Transportation Expense - Maintenance White Mills	0.00	1,427.96	0.00	0.00	0.00	1,427.96
65232	Transportation Expense - Maintenance City Springs	0.00	89.23	0.00	0.00	0.00	89.23
65233	Transportation Expense - Maintenance Water Quality	0.00	1,995.07	0.00	0.00	0.00	1,995.07
65251	Transportation Expense - Maintenance Distribution	0.00	48,479.94	3,003.09	0.00	0.00	45,476.85
65254	Transportation Expense - Maintenance Service	0.00	4,509.30	201.91	0.00	0.00	4,307.39
65261	Transportation Expense - Maintenance Maintenance	0.00	2,376.23	47.97	0.00	0.00	2,328.26
65262	Transportation Expense - Maintenance Projects	0.00	1,775.93	57.00	0.00	0.00	1,718.93
65283	Transportation Expense - Maintenance Gen Admin	0.00	330.89	0.00	0.00	0.00	330.89
65331	Transportation Expense - Repairs White Mills	0.00	5,346.81	0.00	0.00	0.00	5,346.81
65333	Transportation Expense - Repairs Water Quality	0.00	1,340.15	0.00	0.00	0.00	1,340.15
65351	Transportation Expense - Repairs Distribution	0.00	35,241.05	1,327.50	0.00	0.00	33,913.55
65354	Transportation Expense - Repairs Service	0.00	10,091.09	986.00	0.00	0.00	9,105.09
65361	Transportation Expense - Repairs Maintenance	0.00	750.59	73.99	0.00	0.00	676.60
65362	Transportation Expense - Repairs Projects	0.00	8,484.81	0.00	0.00	0.00	8,484.81
65431	Pension&Ben - Supplemental - White Mills	0.00	3,231.16	3,231.16	0.00	0.00	0.00
65432	Pension&Ben - Supplemental - City Springs	0.00	1,042.73	1,042.73	0.00	0.00	0.00
65433	Pension&Ben - Supplemental - WQ	0.00	5,458.02	5,458.02	0.00	0.00	0.00
65451	Pension&Ben - Supplemental - Distribution	0.00	5,535.00	5,535.00	0.00	0.00	0.00
65454	Pension&Ben - Supplemental - Service	0.00	900.44	900.44	0.00	0.00	0.00
65462	Pension&Ben - Supplemental - Projects	0.00	2,523.65	2,523.65	0.00	0.00	0.00

**HCWD2 Water
Trial Balance**

Account Number	Account Name	Opening balance on 01/01/2022	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2022
65481	Pension&Ben - Supplemental - Accounting	0.00	8,142.44	8,142.44	0.00	0.00	0.00
65482	Pension&Ben - Supplemental - Customer Accounts	0.00	5,738.20	5,738.20	0.00	0.00	0.00
65483	Pension&Ben - Supplemental - Gen Admin	0.00	5,280.16	5,280.16	0.00	0.00	0.00
65631	Insurance - Vehicle WM	0.00	1,485.12	0.00	0.00	0.00	1,485.12
65632	Insurance - Vehicle CS	0.00	742.56	0.00	0.00	0.00	742.56
65633	Insurance - Vehicle WQ	0.00	1,485.12	0.00	0.00	0.00	1,485.12
65651	Insurance - Vehicle (DT)	0.00	10,396.08	0.00	0.00	0.00	10,396.08
65654	Insurance - Vehicle SV	0.00	5,940.60	0.00	0.00	0.00	5,940.60
65661	Insurance - Vehicle MT	0.00	3,712.92	0.00	0.00	0.00	3,712.92
65662	Insurance - Vehicle PR	0.00	4,455.48	0.00	0.00	0.00	4,455.48
65683	Insurance - Vehicle AD	0.00	1,485.12	0.00	0.00	0.00	1,485.12
65700	Insurance-General Liability	0.00	87,498.63	0.00	0.00	0.00	87,498.63
66000	Advertising Expense	0.00	4,396.00	0.00	0.00	0.00	4,396.00
66400	Pensions & Benefits - Flex Spending Allocation	0.00	422.50	422.50	0.00	0.00	0.00
66431	Pension&Ben - Flex Spending - White Mills	0.00	37.94	0.00	0.00	0.00	37.94
66432	Pension&Ben - Flex Spending - City Springs	0.00	33.35	0.00	0.00	0.00	33.35
66433	Pension&Ben - Flex Spending - Water Quality	0.00	14.28	0.00	0.00	0.00	14.28
66451	Pension&Ben - Flex Spending - Distribution	0.00	76.08	0.00	0.00	0.00	76.08
66454	Pension&Ben - Flex Spending - Service	0.00	42.84	0.00	0.00	0.00	42.84
66461	Pension&Ben - Flex Spending - Maintenance	0.00	38.04	0.00	0.00	0.00	38.04
66462	Pension&Ben - Flex Spending - Projects	0.00	33.35	0.00	0.00	0.00	33.35
66481	Pension&Ben - Flex Spending - Accounting	0.00	14.28	0.00	0.00	0.00	14.28
66482	Pension&Ben - Flex Spending - Customer Accounts	0.00	57.00	0.00	0.00	0.00	57.00
66483	Pension&Ben - Flex Spending - Gen Admin	0.00	19.07	0.00	0.00	0.00	19.07
66484	Pension&Ben - Flex Spending - Commissioners	0.00	23.77	0.00	0.00	0.00	23.77
67082	Bad Debt Expense	0.00	89,735.47	15,260.02	0.00	0.00	74,475.45
67431	Pension&Ben - Vision - White Mills	0.00	1,516.39	673.41	0.00	0.00	842.98
67432	Pension&Ben - Vision - City Springs	0.00	1,319.63	543.70	0.00	0.00	775.93
67433	Pension&Ben - Vision - WQ	0.00	612.69	290.70	0.00	0.00	321.99
67451	Pension&Ben - Vision - Distribution	0.00	2,885.81	1,157.97	0.00	0.00	1,727.84
67454	Pension&Ben - Vision - Service	0.00	1,425.80	479.73	0.00	0.00	946.07
67461	Pension&Ben - Vision - Maintenance	0.00	1,083.03	393.03	0.00	0.00	690.00

HCWD2 Water Trial Balance

Account Number	Account Name	Opening balance on 01/01/2022	debit	credit	Adj debit	Adj credit	Closing balance on 12/31/2022
67462	Pension&Ben - Vision - Projects	0.00	1,389.37	704.05	0.00	0.00	685.32
67481	Pension&Ben - Vision - Accounting	0.00	568.87	272.70	0.00	0.00	296.17
67482	Pension&Ben - Vision - Customer Ac- counts	0.00	2,424.89	1,005.30	0.00	0.00	1,419.59
67483	Pension&Ben - Vision - Gen Admin	0.00	740.96	378.16	0.00	0.00	362.80
67484	Pension&Ben - Vision - Commissioners	0.00	977.86	417.40	0.00	0.00	560.46
67500	Miscellaneous Expense - Allocation	0.00	61,832.97	61,832.97	0.00	0.00	0.00
67509	Miscellaneous Exp - 315 Ring Rd/1950 W Park Rd	0.00	1,670.71	0.00	0.00	0.00	1,670.71
67531	Miscellaneous Expense - White Mills	0.00	22,908.15	2,343.36	0.00	0.00	20,564.79
67532	Miscellaneous Expense - City Springs	0.00	15,489.20	1,683.43	0.00	0.00	13,805.77
67533	Miscellaneous Expense - Water Quality	0.00	6,915.60	641.11	0.00	0.00	6,274.49
67551	Miscellaneous Expense - Distribution	0.00	68,731.55	7,157.08	0.00	0.00	61,574.47
67554	Miscellaneous Expense - Service	0.00	19,265.18	2,634.69	0.00	0.00	16,630.49
67561	Miscellaneous Expense - Maintenance	0.00	13,301.40	1,749.38	0.00	0.00	11,552.02
67562	Miscellaneous Expense - Projects	0.00	28,815.32	4,098.53	0.00	0.00	24,716.79
67581	Miscellaneous Expense - Accounting	0.00	3,165.13	613.07	0.00	0.00	2,552.06
67582	Miscellaneous Expense - Customer Ac- counts	0.00	21,062.99	2,534.08	0.00	0.00	18,528.91
67583	Miscellaneous Expense - Gen Admin	0.00	53,882.76	6,606.12	0.00	0.00	47,276.64
67584	Miscellaneous Expense - Commis- sions	0.00	17,490.99	3,719.59	0.00	0.00	13,771.40
67654	Pension&Ben - Garnishment - Service	0.00	9,594.04	9,594.04	0.00	0.00	0.00
67661	Pension&Ben - Garnishment - Mainte- nance	0.00	2,713.69	2,713.69	0.00	0.00	0.00
67782	Miscellaneous Expense - Billing	0.00	162,743.84	0.00	0.00	0.00	162,743.84
68000	Depreciation Expense	0.00	3,211,425.31	0.00	0.00	0.00	3,211,425.31
68428	Amort. of Debt Discount & Exp	0.00	38,929.86	33,490.32	0.00	0.00	5,439.54
68430	Bond Issuance Costs	0.00	65,450.00	0.00	0.00	0.00	65,450.00
69042	Interest on Long Term Debt	0.00	584,618.97	11,456.74	0.00	0.00	573,162.23
69150	Gains(Losses)from Disp.of Util	0.00	278,909.00	293,909.00	0.00	0.00	(15,000.00)
69160	Income Util. Plant Lease to Ot	0.00	0.00	95,658.23	0.00	0.00	(95,658.23)
69190	Interest Income	0.00	766.79	97,945.71	0.00	0.00	(97,178.92)
69191	Dividend Income	0.00	0.00	195,264.48	0.00	0.00	(195,264.48)
69192	Realized Gain	0.00	2,657,406.20	17,879.55	0.00	0.00	2,639,526.65
69199	Unrealized Gain/Loss	0.00	2,252,162.65	2,271,341.65	0.00	0.00	(19,179.00)
69200	Other Income	0.00	4,792.00	73,877.82	0.00	0.00	(69,085.82)
69477	Miscellaneous Income	0.00	7,174.41	77,047.69	0.00	0.00	(69,873.28)
Totals:		0.00	359,108,137.33	359,108,137.33	0.00	0.00	0.00

Attachment 1e-1

2021 Employee Hours Worked

2021 HOURS WORKED

Employee Number	REGULAR HOURS	OT HOURS	OTHER HOURS	TOTAL HOURS
1000	1508.25	4.50	221.50	1734.25
1001	1834.00	5.25	245.75	2085.00
1002	1464.75	42.25	340.00	1847.00
1004	1821.75	0.00	258.25	2080.00
1005	1736.25	14.25	343.75	2094.25
1008	1812.25	41.75	245.75	2099.75
1009	1812.00	12.00	238.00	2062.00
1012	1884.75	70.00	195.25	2150.00
1013	1779.25	10.75	276.75	2066.75
1015	1776.00	57.00	304.00	2137.00
1016	969.00	39.75	207.25	1216.00
1017	1867.50	0.00	212.50	2080.00
1018	1659.50	3.75	304.75	1968.00
1019	1639.75	8.75	290.75	1939.25
1021	1339.00	33.25	273.00	1645.25
1024	1864.00	37.00	216.00	2117.00
1025	1786.75	157.50	245.25	2189.50
1026	1755.75	19.75	324.25	2099.75
1028	1870.25	16.75	209.75	2096.75
1029	1843.50	28.75	232.50	2104.75
1030	1197.25	0.00	367.00	1564.25
1031	1680.75	11.00	367.25	2059.00
1032	1538.00	95.50	220.50	1854.00
1033	1722.50	1.00	341.50	2065.00
1034	1734.00	44.00	332.50	2110.50
1036	1806.25	16.50	241.75	2064.50
1041	1711.75	0.00	368.25	2080.00
1042	1888.25	35.75	191.75	2115.75
1043	1749.30	136.70	293.70	2179.70
1044	1672.50	11.75	326.50	2010.75
1048	1763.75	21.75	288.25	2073.75
1051	1768.50	0.00	311.50	2080.00
1052	1764.00	0.00	316.00	2080.00
1055	1901.25	9.00	152.75	2063.00
1060	1666.25	13.25	322.75	2002.25
1061	1792.75	8.75	279.25	2080.75
1063	1768.75	0.00	311.25	2080.00
1064	1788.00	10.00	268.00	2066.00
1066	510.25	0.00	151.75	662.00
1067	1830.50	104.50	273.50	2208.50
1069	1868.50	16.75	203.50	2088.75

2021 HOURS WORKED

Employee Number	REGULAR HOURS	OT HOURS	OTHER HOURS	TOTAL HOURS
1070	1836.25	18.25	219.75	2074.25
1072	1799.75	24.50	279.75	2104.00
1074	1318.50	39.50	425.50	1783.50
1075	1888.50	40.00	191.50	2120.00
1077	1789.25	23.50	258.75	2071.50
1078	1765.25	160.00	272.00	2197.25
1079	1856.50	34.00	201.50	2092.00
1081	1873.00	0.00	207.00	2080.00
1083	290.00	3.75	93.75	387.50
1084	1788.25	73.75	287.00	2149.00
1085	1787.75	58.75	266.25	2112.75
1089	1782.75	56.50	297.25	2136.50
1090	1673.00	7.00	331.75	2011.75
1091	1803.75	111.25	251.75	2166.75
1092	1778.25	27.25	301.75	2107.25
1093	1741.50	57.00	312.00	2110.50
1094	1751.25	77.25	328.75	2157.25
1095	1770.50	45.50	277.50	2093.50
1096	1760.00	13.00	313.75	2086.75
1097	1731.50	56.50	332.50	2120.50
1098	1780.25	43.00	283.75	2107.00
1100	1785.75	109.50	268.00	2163.25
1101	1814.75	79.25	265.25	2159.25
1102	1802.00	8.25	278.00	2088.25
1103	1890.50	336.00	189.50	2416.00
1105	1891.50	22.75	218.00	2132.25
1106	1551.75	2.25	278.50	1832.50
1108	1483.00	9.00	254.50	1746.50
1110	338.75	0.00	0.00	338.75
1111	1577.25	26.00	0.00	1603.25
1112	1374.00	2.75	0.00	1376.75
1113	64.75	0.00	0.00	64.75
1114	1578.00	36.25	0.00	1614.25
1115	1796.00	21.00	0.00	1817.00
1116	1861.00	189.00	0.00	2050.00
1117	1882.00	295.00	0.00	2177.00
1118	178.00	2.00	0.00	180.00
1120	1863.50	11.00	0.00	1874.50
1121	1847.75	121.75	0.00	1969.50
1122	1833.50	84.50	0.00	1918.00
1123	1661.00	11.00	0.00	1672.00

2021 HOURS WORKED

Employee Number	REGULAR HOURS	OT HOURS	OTHER HOURS	TOTAL HOURS
1124	1309.25	2.75	0.00	1312.00
1125	48.00	0.00	0.00	48.00
1126	1241.50	12.00	0.00	1253.50
1127	505.25	5.50	0.00	510.75
1128	399.00	6.00	0.00	405.00
1129	239.75	3.50	0.00	243.25
1130	144.00	8.50	0.00	152.50
1131	128.00	1.75	0.00	129.75
1132	111.75	0.00	0.00	111.75

Attachment 1e-2

2022 Employee Hours Worked

2022 HOURS WORKED

Employee Number	REGULAR HOURS	OT HOURS	OTHER HOURS	TOTAL HOURS
1000	1,812.25	0.50	224.75	2,037.50
1001	1,784.75	25.00	240.75	2,050.50
1002	1,734.50	62.00	185.50	1,982.00
1004	1,838.00	0.00	242.00	2,080.00
1005	1,799.25	14.00	279.25	2,092.50
1008	1,813.75	0.00	236.75	2,050.50
1009	1,824.25	0.50	224.00	2,048.75
1012	615.75	13.75	211.75	841.25
1013	1,807.50	4.25	264.50	2,076.25
1015	1,843.25	42.25	236.75	2,122.25
1016	1,792.25	1.75	287.75	2,081.75
1017	1,829.00	0.00	251.00	2,080.00
1018	1,856.00	10.50	223.75	2,090.25
1019	1,784.00	0.00	274.00	2,058.00
1024	815.00	19.50	243.00	1,077.50
1025	1,826.00	100.00	258.50	2,184.50
1026	1,738.25	111.75	365.75	2,215.75
1028	1,867.75	5.50	205.25	2,078.50
1029	1,838.00	6.75	241.00	2,085.75
1031	1,799.25	14.75	272.75	2,086.75
1033	1,789.50	2.00	284.75	2,076.25
1034	1,742.75	101.50	305.25	2,149.50
1036	1,669.75	46.75	320.25	2,036.75
1041	1,737.25	0.00	342.75	2,080.00
1042	1,877.75	18.00	202.25	2,098.00
1043	1,805.50	149.25	274.50	2,229.25
1044	1,791.25	28.50	232.25	2,052.00
1048	1,829.00	170.00	247.00	2,246.00
1051	1,820.50	0.00	259.50	2,080.00
1052	1,024.50	0.00	15.50	1,040.00
1055	1,811.50	25.00	261.75	2,098.25
1060	1,778.50	18.00	279.25	2,075.75
1061	1,828.00	5.50	252.00	2,085.50
1063	1,827.75	0.00	252.25	2,080.00
1064	1,797.75	0.00	274.25	2,072.00

2022 HOURS WORKED

Employee Number	REGULAR HOURS	OT HOURS	OTHER HOURS	TOTAL HOURS
1067	1,845.00	63.25	259.00	2,167.25
1069	1,810.00	1.75	262.00	2,073.75
1070	1,742.75	77.00	297.25	2,117.00
1072	1,836.75	53.25	243.25	2,133.25
1074	8.00	0.00	0.00	8.00
1075	1,909.50	40.75	170.50	2,120.75
1077	1,788.50	50.00	275.00	2,113.50
1078	1,072.25	124.25	290.75	1,487.25
1079	1,823.00	24.75	207.00	2,054.75
1081	1,819.00	0.00	261.00	2,080.00
1084	1,779.00	54.75	301.00	2,134.75
1085	1,370.50	19.75	240.50	1,630.75
1089	1,818.25	31.50	261.75	2,111.50
1091	1,796.75	44.00	281.50	2,122.25
1092	1,760.50	41.00	318.75	2,120.25
1093	1,470.25	9.75	375.00	1,855.00
1094	1,780.25	86.00	275.75	2,142.00
1095	1,788.00	22.00	268.00	2,078.00
1096	1,737.50	58.00	342.50	2,138.00
1097	1,349.00	16.75	278.25	1,644.00
1098	1,762.75	25.00	309.25	2,097.00
1100	1,889.50	59.50	190.50	2,139.50
1101	1,751.00	73.50	329.00	2,153.50
1102	1,842.00	30.75	238.00	2,110.75
1103	1,872.00	223.00	232.00	2,327.00
1105	1,843.00	19.75	261.00	2,123.75
1106	829.00	0.00	200.00	1,029.00
1108	1,713.75	9.00	297.75	2,020.50
1111	10.00	0.00	80.00	90.00
1114	1,820.75	27.75	250.50	2,099.00
1115	936.00	2.50	74.00	1,012.50
1116	1,833.00	144.25	240.50	2,217.75
1117	1,865.75	314.00	214.25	2,394.00
1120	1,424.00	4.00	303.50	1,731.50
1121	706.00	57.25	134.00	897.25

2022 HOURS WORKED

Employee Number	REGULAR HOURS	OT HOURS	OTHER HOURS	TOTAL HOURS
1122	719.75	28.50	122.25	870.50
1123	1,888.25	1.00	180.00	2,069.25
1124	175.00	0.00	8.00	183.00
1126	1,852.75	144.25	210.50	2,207.50
1127	1,895.00	24.75	176.25	2,096.00
1128	332.75	2.75	60.25	395.75
1129	1,834.50	116.75	208.25	2,159.50
1130	1,898.25	8.75	153.25	2,060.25
1131	1,882.50	17.25	182.25	2,082.00
1132	1,891.75	6.25	160.50	2,058.50
1133	1,860.50	20.25	165.75	2,046.50
1134	1,902.00	49.00	94.00	2,045.00
1135	334.00	0.25	26.00	360.25
1136	1,640.00	0.50	80.00	1,720.50
1137	1,469.75	22.00	119.50	1,611.25
1138	8.00	0.00	0.00	8.00
1139	1,486.75	21.25	145.50	1,653.50
1140	1,224.75	2.00	136.00	1,362.75
1141	133.25	0.00	0.00	133.25
1142	1,099.75	0.00	116.25	1,216.00
1143	192.50	0.25	23.50	216.25
1144	794.50	12.25	96.00	902.75
1145	704.00	16.00	16.00	736.00
1146	576.00	5.25	32.00	613.25
1147	415.75	40.25	34.50	490.50
1148	84.75	1.25	43.25	129.25
1150	24.00	0.00	0.00	24.00

Attachment 1f-1

Test Year Employee Job Descriptions

2022 Job Titles and Pay

Employee Number	Pay Rate	Pay Rate Type	Job Title	Job Description
1085	\$ 1,442.30	Weekly	Accounts Receivable Manager	Manages Customer Accounts Specialist
1048	\$ 25.88	Hourly	Administrative Technician	Easement Acquisition, Assist in New Projects, Construction Inspection
1061	\$ 28.91	Hourly	Administrative Technician	Easement Acquisition, Assist in New Projects, Construction Inspection
1100	\$ 24.97	Hourly	Administrative Technician	Easement Acquisition, Assist in New Projects, Construction Inspection
1102	\$ 25.08	Hourly	Administrative Technician	GIS and Mapping
1097	\$ 1,442.30	Weekly	Billing & New Accounts Manager	Manages Billing and New Accounts
1000	\$ 22.46	Hourly	Bookkeeper I	Accounts Payable, End of Month Procedures
1019	\$ 23.16	Hourly	Bookkeeper I	Accounts Payable, End of Month Procedures
1044	\$ 25.39	Hourly	Communications Coordinator	Assistance to General Manager, Handles Internal/External Communications
1127	\$ 18.63	Hourly	Customer Accounts Specialist I	Customer Service, Payments, Turnoffs
1132	\$ 18.46	Hourly	Customer Accounts Specialist I	Customer Service, Water Bills, Readings
1137	\$ 18.29	Hourly	Customer Accounts Specialist I	Customer Service, Payments, Turnoffs
1139	\$ 18.29	Hourly	Customer Accounts Specialist I	Customer Service, Payments, Turnoffs
1142	\$ 18.07	Hourly	Customer Accounts Specialist I	Customer Service, Water Bills, Readings
1114	\$ 20.37	Hourly	Customer Accounts Specialist II	Customer Service, Move Ins and Outs
1001	\$ 21.93	Hourly	Customer Accounts Specialist III	Customer Service, Payments, Turnoffs
1018	\$ 22.15	Hourly	Customer Accounts Specialist III	Customer Service, Move Ins and Outs
1028	\$ 20.87	Hourly	Customer Accounts Specialist III	Customer Service, Water Bills, Readings
1069	\$ 23.35	Hourly	Customer Accounts Specialist III	Customer Service, Move Ins and Outs
1079	\$ 22.97	Hourly	Customer Accounts Specialist III	Customer Service, Payments, Turnoffs
1108	\$ 21.01	Hourly	Customer Accounts Specialist III	Customer Service, Water Bills, Readings
1026	\$ 32.51	Hourly	Distribution Crew Supervisor Class IVD	Supervises Distribution Techs, Maintains Water Lines, Set Meters
1031	\$ 34.12	Hourly	Distribution Crew Supervisor Class IVD	Supervises Distribution Techs, Maintains Water Lines, Set Meters
1101	\$ 27.13	Hourly	Distribution Crew Supervisor Class IVD	Supervises Distribution Techs, Maintains Water Lines, Set Meters
1103	\$ 26.85	Hourly	Distribution Crew Supervisor Class IVD	Supervises Distribution Techs, Maintains Water Lines, Set Meters
1063	\$ 1,936.04	Weekly	Distribution Manager	Supervises Distribution, Maintain Leak percentage of the district
1055	\$ 21.57	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1116	\$ 19.41	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1117	\$ 19.46	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1129	\$ 18.52	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1131	\$ 18.46	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1143	\$ 18.07	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks

2022 Job Titles and Pay

Employee Number	Pay Rate	Pay Rate Type	Job Title	Job Description
1146	\$ 18.07	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1147	\$ 18.07	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1148	\$ 18.07	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1126	\$ 19.40	Hourly	Distribution Technician II	Maintain Water Lines, Set Meters, Repair Water Leaks
1078	\$ 23.54	Hourly	Equipment Operator I	Operation of Heavy Equipment
1034	\$ 29.74	Hourly	Equipment Operator II	Operation of Heavy Equipment
1043	\$ 27.45	Hourly	Equipment Operator II	Operation of Heavy Equipment
1060	\$ 30.54	Hourly	Equipment Operator II	Operation of Heavy Equipment
1025	\$ 23.37	Hourly	Equipment Operator IVD	Operation of Heavy Equipment
1081	\$ 1,575.00	Weekly	Finance Manager	Manages Financial Department and Bookkeepers
1004	\$ 2,833.50	Weekly	General Manager	Manages and Oversees All Aspects of Utility Operation
1041	\$ 1,517.02	Weekly	H/R Specialist	Assist Employees, Health Insurance, Payroll
1134	\$ 25.00	Hourly	Information Technology Technician	Maintain Computer Network, Phone and Security Systems
1133	\$ 19.75	Hourly	Inventory Clerk	Maintains Warehouse Materials, Orders,
1092	\$ 34.71	Hourly	Maintenance Supervisor	Supervises Maint Tech, Maint for WTP Equip, Mowing
1042	\$ 24.49	Hourly	Maintenance Technician	Maintenance-Electrical,Repair&Maint Equipment,Mowing
1077	\$ 22.97	Hourly	Maintenance Technician	Maintenance-Electrical,Repair&Maint Equipment,Mowing
1096	\$ 28.08	Hourly	Maintenance Technician	Maintenance-Electrical,Repair&Maint Equipment,Mowing
1013	\$ 25.15	Hourly	Meter Technician II	Pulls Meters for Testing, Test Meters, Repairs and Rebuilds Meters
1064	\$ 22.69	Hourly	Meter Technician I	Pulls Meters for Testing, Test Meters, Repairs and Rebuilds Meters
1051	\$ 1,776.37	Weekly	Projects & Systems Manager	Manages Projects, Administrative Techs, and IT
1140	\$ 18.29	Hourly	Service Technician I	Read Meters, Disconnects, Work Orders
1150	\$ 18.07	Hourly	Service Technician I	Read Meters, Disconnects, Work Orders
1008	\$ 21.52	Hourly	Service Technician II	Read Meters, Disconnects, Work Orders
1009	\$ 21.24	Hourly	Service Technician II	Read Meters, Disconnects, Work Orders
1036	\$ 21.41	Hourly	Service Technician II	Read Meters, Disconnects, Work Orders
1120	\$ 19.85	Hourly	Service Technician II	Read Meters, Disconnects, Work Orders
1123	\$ 19.71	Hourly	Service Technician II	Read Meters, Disconnects, Work Orders
1067	\$ 31.10	Hourly	Service Technician Supervisor	Supervise Service & Meter Technicians
1033	\$ 28.95	Hourly	T&D Administrative Assistant	General Admin and Clerical Assistance for Distribution
1017	\$ 2,039.17	Weekly	Treatment Plant Manager	Manage Daily Operations of Treatment Plants
1105	\$ 28.14	Hourly	Water Quality Supervisor	Oversees Operation of Certified Lab, Supervises Water Quality Techs
1005	\$ 28.26	Hourly	Water Quality Technician	Flush water lines, test water

2022 Job Titles and Pay

Employee Number	Pay Rate	Pay Rate Type	Job Title	Job Description
1016	\$ 34.32	Hourly	Water Quality Technician	Flush water lines, test water
1072	\$ 30.21	Hourly	WTP Chief Operator	Supervises Water Treatment Operators
1091	\$ 29.73	Hourly	WTP Chief Operator	Supervises Water Treatment Operators
1093	\$ 33.88	Hourly	WTP Maintenance Technician	Maintenance for Water Plant
1144	\$ 20.78	Hourly	WTP Maintenance Technician	Maintenance for Water Plant
1002	\$ 31.87	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1015	\$ 28.93	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1029	\$ 23.91	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1070	\$ 26.24	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1075	\$ 25.12	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1084	\$ 31.39	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1089	\$ 35.01	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1094	\$ 29.51	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1095	\$ 38.14	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1098	\$ 27.08	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1130	\$ 19.81	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1136	\$ 19.63	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1145	\$ 19.39	Hourly	WTP Operator Trainee	Treats & Produces Safe Drinking Water

Attachment 1f-2

Current Employee Job Descriptions

Current Job Titles and Pay

Employee Number	Pay Rate	Pay Rate Type	Job Title	Job Description
1085	\$ 1,559.13	Weekly	Accounts Receivable Manager	Manages Customer Accounts Specialist
1048	\$ 29.04	Hourly	Administrative Technician	Easement Acquisition, Assist in New Projects, Construction Inspection
1061	\$ 31.64	Hourly	Administrative Technician	Easement Acquisition, Assist in New Projects, Construction Inspection
1100	\$ 28.75	Hourly	Administrative Technician	Easement Acquisition, Assist in New Projects, Construction Inspection
1102	\$ 28.73	Hourly	Administrative Technician	GIS and Mapping
1097	\$ 1,544.70	Weekly	Billing & New Accounts Manager	Manages Billing and New Accounts
1000	\$ 26.79	Hourly	Bookkeeper I	Accounts Payable, End of Month Procedures
1019	\$ 27.52	Hourly	Bookkeeper I	Accounts Payable, End of Month Procedures
1044	\$ 29.84	Hourly	Communications Coordinator	Assistance to General Manager, Handles Internal/External Communications
1127	\$ 22.81	Hourly	Customer Accounts Specialist I	Customer Service, Payments, Turnoffs
1132	\$ 22.63	Hourly	Customer Accounts Specialist I	Customer Service, Water Bills, Readings
1137	\$ 22.45	Hourly	Customer Accounts Specialist I	Customer Service, Payments, Turnoffs
1139	\$ 22.15	Hourly	Customer Accounts Specialist I	Customer Service, Payments, Turnoffs
1142	\$ 22.42	Hourly	Customer Accounts Specialist I	Customer Service, Water Bills, Readings
1151	\$ 21.92	Hourly	Customer Accounts Specialist I	Customer Service, Payments, Turnoffs
1114	\$ 24.73	Hourly	Customer Accounts Specialist II	Customer Service, Move Ins and Outs
1001	\$ 26.21	Hourly	Customer Accounts Specialist III	Customer Service, Payments, Turnoffs
1018	\$ 26.21	Hourly	Customer Accounts Specialist III	Customer Service, Move Ins and Outs
1028	\$ 25.10	Hourly	Customer Accounts Specialist III	Customer Service, Water Bills, Readings
1069	\$ 26.81	Hourly	Customer Accounts Specialist III	Customer Service, Move Ins and Outs
1079	\$ 26.54	Hourly	Customer Accounts Specialist III	Customer Service, Payments, Turnoffs
1108	\$ 25.13	Hourly	Customer Accounts Specialist III	Customer Service, Water Bills, Readings
1117	\$ 24.37	Hourly	Distribution Crew Supervisor	Supervises Distribution Techs, Maintains Water Lines, Set Meters
1026	\$ 35.28	Hourly	Distribution Crew Supervisor Class IVD	Supervises Distribution Techs, Maintains Water Lines, Set Meters
1031	\$ 36.92	Hourly	Distribution Crew Supervisor Class IVD	Supervises Distribution Techs, Maintains Water Lines, Set Meters
1101	\$ 31.87	Hourly	Distribution Crew Supervisor Class IVD	Supervises Distribution Techs, Maintains Water Lines, Set Meters
1103	\$ 31.58	Hourly	Distribution Crew Supervisor Class IVD	Supervises Distribution Techs, Maintains Water Lines, Set Meters
1063	\$ 2,094.22	Weekly	Distribution Manager	Manages Distribution, Maintain Leak percentage of the district
1055	\$ 26.14	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1112	\$ 24.64	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1116	\$ 24.26	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1129	\$ 23.17	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks

Current Job Titles and Pay

Employee Number	Pay Rate	Pay Rate Type	Job Title	Job Description
1131	\$ 23.06	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1146	\$ 22.09	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1147	\$ 22.02	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1157	\$ 21.42	Hourly	Distribution Technician I	Maintain Water Lines, Set Meters, Repair Water Leaks
1126	\$ 24.36	Hourly	Distribution Technician II	Maintain Water Lines, Set Meters, Repair Water Leaks
1034	\$ 32.75	Hourly	Equipment Operator II	Operation of Heavy Equipment
1043	\$ 31.46	Hourly	Equipment Operator II	Operation of Heavy Equipment
1060	\$ 33.27	Hourly	Equipment Operator II	Operation of Heavy Equipment
1025	\$ 29.31	Hourly	Equipment Operator IVD	Operation of Heavy Equipment
1081	\$ 1,804.23	Weekly	Finance Manager	Manages Financial Department and Bookkeepers
1004	\$ 3,034.68	Weekly	General Manager	Manages and Oversees All Aspects of Utility Operation
1041	\$ 1,673.47	Weekly	H/R Specialist	Assist Employees, Health Insurance, Payroll
1134	\$ 28.65	Hourly	Information Technology Technician	Maintain Computer Network, Phone and Security Systems
1133	\$ 24.82	Hourly	Inventory Clerk	Maintains Warehouse Materials, Orders,
1092	\$ 37.26	Hourly	Maintenance Supervisor	Supervises Maint Tech, Maint for WTP Equip, Mowing
1042	\$ 28.90	Hourly	Maintenance Technician	Maintenance-Electrical,Repair&Maint Equipment,Mowing
1077	\$ 28.36	Hourly	Maintenance Technician	Maintenance-Electrical,Repair&Maint Equipment,Mowing
1096	\$ 30.79	Hourly	Maintenance Technician	Maintenance-Electrical,Repair&Maint Equipment,Mowing
1013	\$ 28.28	Hourly	Meter Technician II	Pulls Meters for Testing, Test Meters, Repairs and Rebuilds Meters
1064	\$ 26.66	Hourly	Meter Technician I	Pulls Meters for Testing, Test Meters, Repairs and Rebuilds Meters
1051	\$ 1,977.85	Weekly	Projects & Systems Manager	Manages Projects, Administrative Techs, and IT
1150	\$ 21.82	Hourly	Service Technician I	Read Meters, Disconnects, Work Orders
1153	\$ 21.42	Hourly	Service Technician I	Read Meters, Disconnects, Work Orders
1008	\$ 25.69	Hourly	Service Technician II	Read Meters, Disconnects, Work Orders
1009	\$ 25.52	Hourly	Service Technician II	Read Meters, Disconnects, Work Orders
1036	\$ 25.70	Hourly	Service Technician II	Read Meters, Disconnects, Work Orders
1123	\$ 24.15	Hourly	Service Technician II	Read Meters, Disconnects, Work Orders
1067	\$ 33.58	Hourly	Service Technician Supervisor	Supervise Service & Meter Technicians
1033	\$ 31.13	Hourly	T&D Administrative Assistant	General Admin and Clerical Assistance for Distribution
1017	\$ 2,226.38	Weekly	Treatment Plant Manager	Manage Daily Operations of Treatment Plants
1105	\$ 32.70	Hourly	Water Quality Supervisor	Oversees Operation of Certified Lab, Supervises Water Quality Techs
1005	\$ 31.26	Hourly	Water Quality Technician	Flush water lines, test water

Current Job Titles and Pay

Employee Number	Pay Rate	Pay Rate Type	Job Title	Job Description
1016	\$ 36.87	Hourly	Water Quality Technician	Flush water lines, test water
1072	\$ 35.89	Hourly	WTP Chief Operator	Supervises Water Treatment Operators
1091	\$ 35.06	Hourly	WTP Chief Operator	Supervises Water Treatment Operators
1152	\$ 24.59	Hourly	WTP Maintenance Technician	Maintenance for Water Plant
1144	\$ 30.99	Hourly	WTP Maintenance Technician	Maintenance for Water Plant
1002	\$ 34.69	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1015	\$ 31.66	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1029	\$ 30.38	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1075	\$ 30.83	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1084	\$ 34.20	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1089	\$ 37.57	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1094	\$ 32.26	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1095	\$ 41.15	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1098	\$ 30.79	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1130	\$ 29.88	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1136	\$ 29.63	Hourly	WTP Operator IVA	Treats & Produces Safe Drinking Water
1145	\$ 23.96	Hourly	WTP Operator Trainee	Treats & Produces Safe Drinking Water
1154	\$ 22.74	Hourly	WTP Operator Trainee	Treats & Produces Safe Drinking Water

Attachment 1h

Hardin District No. 2 Commissioner Information

Commissioners' Pay and Benefits

2018										
Commissioner	Employee Number	Salary	CERS Retirement	FICA	KY Unemp.	Vision Insurance	Health/Dental Insurance	Life Insurance	Long Term Care Insurance	Total
Bell, Michael L.	1057	\$ 6,000.00	\$ 1,219.80	\$ 399.34	\$ 78.00	\$ 83.52	\$ 6,075.00	\$ 182.64	\$ 475.20	\$ 14,513.50
Davis, Timothy R.	1050	\$ 6,000.00	\$ 1,219.80	\$ 432.15	\$ 78.00	\$ 83.52	\$ 12,150.00	\$ 280.80	\$ 410.40	\$ 20,654.67
Effinger, John R.	1046	\$ 6,000.00	\$ 1,219.80	\$ 416.84	\$ 78.00	\$ 83.52	\$ 12,150.00	\$ 182.64	\$ 576.00	\$ 20,706.80
Miller, Morris L.	1049	\$ 6,199.98	\$ 1,248.42	\$ 421.25	\$ 80.60	\$ 83.52	\$ 12,150.00	\$ 126.48	\$ 835.20	\$ 21,145.45
Tabb, Marion C.	1047	\$ 6,000.00	\$ 1,219.80	\$ 392.19	\$ 78.00	\$ 83.52	\$ 12,150.00	\$ 126.48	\$ 864.00	\$ 20,913.99

2019										
Commissioner	Employee Number	Salary	CERS Retirement	FICA	KY Unemp.	Vision Insurance	Health/Dental Insurance	Life Insurance	Total	
Bell, Michael L.	1057	\$ 6,000.00	\$ 1,282.20	\$ 379.05	\$ 60.00	\$ 83.52	\$ 8,200.00	\$ 193.56	\$ 16,198.33	
Davis, Timothy R.	1050	\$ 6,000.00	\$ 1,458.56	\$ 413.53	\$ 60.00	\$ 83.52	\$ 16,400.00	\$ 297.60	\$ 24,713.21	
Effinger, John R.	1046	\$ 6,000.00	\$ 1,282.20	\$ 334.09	\$ 60.00	\$ 83.52	\$ 16,400.00	\$ 171.48	\$ 24,331.29	
Miller, Morris L.	1049	\$ 6,199.92	\$ 1,324.92	\$ 417.38	\$ 62.02	\$ 83.52	\$ 16,400.00	\$ 134.04	\$ 24,621.80	
Tabb, Marion C.	1047	\$ 6,000.00	\$ 1,282.20	\$ 407.49	\$ 60.00	\$ 83.52	\$ 16,400.00	\$ 134.04	\$ 24,367.25	

2020										
Commissioner	Employee Number	Salary	CERS Retirement	FICA	KY Unemp.	Vision Insurance	Health/Dental Insurance	Life Insurance	Total	
Bell, Michael L.	1057	\$ 6,000.00	\$ 1,443.60	\$ 369.00	\$ 78.00	\$ 83.52	\$ 7,300.00	\$ 154.68	\$ 15,428.80	
Davis, Timothy R.	1050	\$ 6,000.00	\$ 1,443.60	\$ 388.32	\$ 78.00	\$ 83.52	\$ 14,600.00	\$ 331.20	\$ 22,924.64	
Effinger, John R.	1046	\$ 6,000.00	\$ 1,443.60	\$ 289.68	\$ 78.00	\$ 83.52	\$ 14,600.00	\$ 149.16	\$ 22,643.96	
Miller, Morris L.	1049	\$ 6,199.92	\$ 1,491.72	\$ 395.88	\$ 80.64	\$ 83.52	\$ 14,600.00	\$ 149.16	\$ 23,000.84	
Tabb, Marion C.	1047	\$ 6,000.00	\$ 1,443.60	\$ 384.48	\$ 78.00	\$ 83.52	\$ 14,600.00	\$ 149.16	\$ 22,738.76	

Commissioners' Pay and Benefits

2021										
Commissioner	Employee Number	Salary	CERS Retirement	FICA	KY Unemp.	Vision Insurance	Health/Dental Insurance	Life Insurance	Total	
Bell, Michael L.	1057	\$ 6,000.00	\$ 1,530.30	\$ 361.31	\$ 138.00	\$ 83.52	\$ 8,400.00	\$ 149.16	\$ 16,662.29	
Davis, Timothy R.	1050	\$ 6,000.00	\$ 1,530.30	\$ 388.33	\$ 138.00	\$ 83.52	\$ 16,800.00	\$ 331.20	\$ 25,271.35	
Effinger, John R.	1046	\$ 6,000.00	\$ 1,530.30	\$ 376.19	\$ 138.00	\$ 83.52	\$ 16,800.00	\$ 149.16	\$ 25,077.17	
Miller, Morris L.	1049	\$ 6,199.92	\$ 1,581.30	\$ 392.16	\$ 142.57	\$ 83.52	\$ 16,800.00	\$ 149.16	\$ 25,348.63	
Tabb, Marion C.	1047	\$ 6,000.00	\$ 1,530.30	\$ 384.49	\$ 138.00	\$ 83.52	\$ 16,800.00	\$ 149.16	\$ 25,085.47	

2022										
Commissioner	Employee Number	Salary	CERS Retirement	FICA	KY Unemp.	Vision Insurance	Health/Dental Insurance	Life Insurance	Total	
Bell, Michael L.	1057	\$ 6,000.00	\$ 1,612.20	\$ 369.00	\$ 60.00	\$ 107.64	\$ 7,825.00	\$ 149.16	\$ 16,123.00	
Davis, Timothy R.	1050	\$ 6,000.00	\$ 1,612.20	\$ 382.56	\$ 60.00	\$ 107.64	\$ 15,650.00	\$ 331.20	\$ 24,143.60	
Effinger, John R.	1046	\$ 5,500.00	\$ 1,478.25	\$ 350.68	\$ 55.00	\$ 107.64	\$ 15,650.00	\$ 136.73	\$ 23,278.30	
Miller, Morris L.	1049	\$ 6,199.92	\$ 1,665.90	\$ 394.08	\$ 62.01	\$ 107.64	\$ 15,650.00	\$ 149.16	\$ 24,228.71	
Smith, Steven W.	1149	\$ 300.00	-	\$ 22.95	\$ 3.00	\$ 107.64	-	\$ 149.16	\$ 582.75	
Tabb, Marion C.	1047	\$ 6,000.00	\$ 1,612.20	\$ 386.40	\$ 60.00	\$ 107.64	\$ 15,650.00	\$ 149.16	\$ 23,965.40	

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 2

Responding Witness: Mandy Isham

Q-2. Provide each medical insurance policy that Hardin District No. 2 currently maintains.

A-2. A copy of Hardin District No. 2's current medical insurance policies is filed separately as **Exhibit 2.**

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 3

Responding Witness: Mandy Isham

Q-3. Provide a copy of the most recent invoice received for all insurance policies provided to employees.

A-3. See Attachment 3-1 for Hardin District No. 2's most recent medical insurance invoice, Attachment 3-2 for the most recent vision insurance invoice, and Attachment 3-3 for the most recent life insurance invoice.

Attachment 3-1

Hardin District No. 2 Medical Insurance Invoice

MONTHLY INVOICE



HARDIN COUNTY WATER DISTRICT #2
 PO BOX 970 / 360 RING ROAD
 ELIZABETHTOWN, KY 42702

ASPIRANT
 500 N HURSTBOURNE PARKWAY, SUITE 100
 LOUISVILLE, KENTUCKY 40222
 TOLL FREE: (855) 981-2583
finance@aspirant.us

BILLING DATE: AUGUST 1, 2023
 COVERAGE MONTH: AUGUST 2023
 DUE DATE: AUGUST 7, 2023

COBRA PREMIUM EQUIVALENT CREDIT AMOUNT: \$ (53.30)
 BALANCE FORWARD: \$ -
 CURRENT BILLING: \$ 36,804.91
TOTAL AMOUNT DUE: \$ 36,751.61

ALL FEES ARE ON A PER EMPLOYEE PER MONTH (PEPM) COMPOSITE BASIS
 HOW FEES ARE DISPLAYED HOW CALCULATIONS ARE DISPLAYED

BILLING INFORMATION/RATES	PEPM FEE	MONTHLY BILLING CALCULATION	CURRENT MONTH	ADJUSTMENTS	TOTAL
ASO - MEDICAL PLAN	\$ 67.75	ASO - MEDICAL PLAN	\$ 5,352.25	\$ (67.75)	\$ 5,284.50
ASO - DENTAL PLAN	\$ 3.75	ASO - DENTAL PLAN	\$ 311.25	\$ (3.75)	\$ 307.50
ASO - IRS SECTION 125 PLAN	\$ 6.95	ASO - IRS SECTION 125 PLAN	\$ 34.75	\$ -	\$ 34.75
REINSURANCE - SPECIFIC STOP LOSS	\$ 369.97	REINSURANCE - SPECIFIC STOP LOSS	\$ 29,227.63	\$ (369.97)	\$ 28,857.66
REINSURANCE - AGGREGATE STOP LOSS	\$ 13.75	REINSURANCE - AGGREGATE STOP LOSS	\$ 1,086.25	\$ (13.75)	\$ 1,072.50
CONSULTANT SERVICE FEE	\$ 16.00	CONSULTANT SERVICE FEE	\$ 1,264.00	\$ (16.00)	\$ 1,248.00

ENROLLMENT IS DETERMINED FOR THE CURRENT MONTH BASED ON ENROLLMENT ON THE 25TH OF THE PRIOR MONTH
 HOW ENROLLMENT IS DETERMINED
 CREDIT ADJUSTMENTS ARE BASED ON ENROLLMENT CHANGES FROM THE PRIOR TWO MONTHS BUT NEVER MORE THAN TWO MONTHS
 HOW ADJUSTMENTS ARE CALCULATED

ENROLLMENT INFORMATION	ENROLLMENT COUNT	ADJUSTMENTS MONTH	ENROLLMENT COUNT
ASO - MEDICAL PLAN	79	ASO - MEDICAL PLAN	-1
ASO - DENTAL PLAN	83	ASO - DENTAL PLAN	-1
ASO - IRS SECTION 125 PLAN	5	ASO - IRS SECTION 125 PLAN	0
REINSURANCE - SPECIFIC STOP LOSS	79	REINSURANCE - SPECIFIC STOP LOSS	-1
REINSURANCE - AGGREGATE STOP LOSS	79	REINSURANCE - AGGREGATE STOP LOSS	-1
CONSULTANT SERVICE FEE	79	CONSULTANT SERVICE FEE	-1

WE ARE HERE TO HELP! PLEASE CONTACT US WITH ANY QUESTIONS OR CONCERNS AND WE WILL PROVIDE A PROMPT RESPONSE

ASPIRANT IS A TRADE NAME OF ASPIRANT, INC.
 ASPIRANT PHARMACY BENEFIT OPTIMIZATION AND DEPENDENT UTILIZATION MANAGEMENT SOLUTIONS ARE THE TRADE NAMES OF ASPIRANT, INC.
 ANTHEM IS A TRADE NAME OF ANTHEM BLUE CROSS & BLUE SHIELD

COBRA CREDIT REPORT



ASPIRANT

ASPIRANT
 500 N HURSTBOURNE PARKWAY, SUITE 100
 LOUISVILLE, KENTUCKY 40222
 TOLL FREE: (855) 981-2583
finance@aspirant.us

HARDIN COUNTY WATER DISTRICT #2
 PO BOX 970 / 360 RING ROAD
 ELIZABETHTOWN, KY 42702

BILLING DATE: AUGUST 1, 2023

BALANCE FORWARD: \$ -
 CURRENT BILLING: \$ (53.30)
TOTAL CREDIT DUE: \$ (53.30)

BILLING INFORMATION/RATES

COBRA PARTICIPANT	COVERAGE	MONTH	MEDICAL PREMIUM	DENTAL PREMIUM	VISION PREMIUM	ADMIN	TOTAL
██████████	Jun-23		\$ -	\$ (27.18)	\$ -	\$ 0.53	\$ (26.65)
██████████	Jul-23		\$ -	\$ (27.18)	\$ -	\$ 0.53	\$ (26.65)

QUESTIONS?

WE ARE HERE TO HELP! PLEASE CONTACT US WITH ANY QUESTIONS OR CONCERNS AND WE WILL PROVIDE A PROMPT RESPONSE

ASPIRANT IS A TRADE NAME OF ASPIRANT, INC.
 ASPIRANT PHARMACY BENEFIT OPTIMIZATION AND ASPIRANT UTILIZATION MANAGEMENT SOLUTIONS ARE TRADE NAMES OF ASPIRANT, INC.
 ANTHEM IS A TRADE NAME OF ANTHEM BLUE CROSS & BLUE SHIELD

Attachment 3-2

Hardin District No. 2 Vision Insurance Invoice

**Avesis Third Party Administrators, LLC**

10400 N. 25th Avenue, Suite 200
Phoenix AZ 85021

INVOICE

Hardin County Water District No. 2
Lea O Sims
PO Box 970
ELIZABETHTOWN KY 42702

Group #: 30800-390
Invoice #: 3014056
Invoice Date: 08/01/2023
Amount Due: \$1,122.30
Due Date: 08/01/2023

Prior Month Closing Balance:	\$	1181.71
Payments Received:	\$	-1181.71
Eligibility Adjustments:	\$	-25.22
Balance:	\$	<u>-25.22</u>
Current Month Premium:	\$	1147.52
Miscellaneous Adjustments:	\$	0.00
Total Amount Due:	\$	<u>1122.30</u> =====


CURRENT MONTH COVERAGE SUMMARY

<u>Coverage Type</u>	<u>Subscriber Count</u>	<u>Dependent Count</u>	<u>Total Count</u>	<u>Total Premium</u>
ECH	12	21	33	\$ 212.28
EMP	41	0	41	\$ 367.77
ESP	12	12	24	\$ 195.00
FAM	17	53	70	\$ 372.47
Totals:	82	86	168	\$ 1147.52

TOTAL AMOUNT DUE: \$ 1122.30

Please Remit To:
Fidelity Security Life
Attn: Accounts Receivable
P.O. Box 842531
Los Angeles, CA 90084-2531

If you have questions, please don't hesitate to contact our billing department at 1-410-413-9137 or billing@avesis.com.

 Please cut here and submit with payment, thank you.

PAYMENT COUPON

Hardin County Water District No. 2
 Lea O Sims
 PO Box 970
 ELIZABETHTOWN KY 42702

Group #: 30800-390
Invoice #: 3014056
Invoice Date: 08/01/2023
Due Date: 08/01/2023

Please pay as billed below
AMOUNT DUE: \$1,122.30

Please Remit To:
Fidelity Security Life
Attn: Accounts Receivable
P.O. Box 842531
Los Angeles, CA 90084-2531

Attachment 3-3

Hardin District No. 2 Life Insurance Invoice



The Lincoln National Life Insurance Company

BILLING SUMMARY

[Print Bill](#)

Note: When printing set page orientation to landscape and the left, right, top, and bottom margins to .25 inches. [Click here for additional printing help](#)

Account #	HARDINWTR2-BL-1547921
Amount Due	6,223.24
Premium Due By	08-01-2023
Coverage	08-01-2023 - 08-31-2023
Reference	4575612497
Bill Date	07-11-2023

WI Policy #	000010204806-00000
LIFE Policy #	000010204804-00000
LTD Policy #	000010204805-00000

Billed Address
 Hardin County Water District No. 2
 Lea Ona Sims
 PO BOX 970
 Elizabethtown, KY 42702

Previous Billed Balance	6,324.84
Premium Processed	- 6,324.84
Beginning Balance	0.00
Current Period Premium	6,235.67
Current Period Adjustments	-12.43
Current Billed Balance	6,223.24
Total Amount Due	6,223.24

[Pay Online](#)

[Generate Coupon](#)

Current Premium

CERT NO.	NAME	LI VOLUME	LIFE	AD+D	WI	LTD	TOTAL
XXXXX1472	██████████	100000	25:10	2.50	29.48	17.57	74.65
XXXXX7508	██████████	100000	25:10	2.50	23.77	14.17	65.54
XXXXX1226	██████████	100000	25:10	2.50	30.40	18.14	76.14
XXXXX3497	██████████	100000	25:10	2.50	32.70	19.49	79.79
XXXXX9448	██████████	100000	25:10	2.50	24.60	14.65	66.85
XXXXX6636	██████████	100000	25:10	2.50	23.52	14.02	65.14
XXXXX6941	██████████	100000	25:10	2.50	26.64	15.90	70.14
XXXXX2713	██████████	100000	25:10	2.50	31.04	18.50	77.14
XXXXX5131	██████████	45000	11:30	1.13	28.35	16.92	12.43
XXXXX1638	██████████	100000	25:10	2.50	30.65	18.26	72.87
XXXXX7390	██████████	100000	25:10	2.50	36.60	21.85	76.51
XXXXX3703	██████████	100000	25:10	2.50	36.60	21.85	86.05
XXXXX4073	██████████	100000	25:10	2.50	36.60	25.18	89.38
XXXXX8498	██████████	100000	25:10	2.50	23.52	14.02	65.14
XXXXX8926	██████████	100000	25:10	2.50	24.16	14.41	66.17
XXXXX0092	██████████	100000	25:10	2.50	25.42	15.16	68.18
XXXXX7165	██████████	100000	25:10	2.50	35.14	20.96	83.70
XXXXX1616	██████████	100000	25:10	2.50	33.48	19.96	81.04
XXXXX3118	██████████	100000	25:10	2.50	36.60	24.60	88.80
XXXXX5123	██████████	100000	25:10	2.50	23.96	14.29	65.85
XXXXX2798	██████████	100000	25:10	2.50	33.72	20.10	81.42
XXXXX3901	██████████	100000	25:10	2.50	36.60	23.20	87.40
XXXXX1689	██████████	100000	25:10	2.50	31.04	18.51	77.15
XXXXX5747	██████████	100000	25:10	2.50	33.92	20.22	27.60
XXXXX4849	██████████	100000	25:10	2.50	27.23	16.23	81.74
XXXXX7042	██████████	100000	25:10	2.50	36.60	33.58	71.06
XXXXX7022	██████████	100000	25:10	2.50	26.06	15.53	97.78
XXXXX1210	██████████	100000	25:10	2.50	34.45	20.54	69.19
XXXXX3298	██████████	100000	25:10	2.50	34.70	20.69	82.59
XXXXX0152	██████████	100000	25:10	2.50	27.72	16.54	82.99
XXXXX7924	██████████	100000	25:10	2.50	34.45	20.56	71.86
XXXXX0454	██████████	100000	25:10	2.50	36.60	25.18	82.61
XXXXX5389	██████████	100000	25:10	2.50	34.21	20.40	89.38
XXXXX5957	██████████	100000	25:10	2.50	36.60	28.88	82.21
XXXXX8881	██████████	100000	25:10	2.50	36.60	28.88	93.08

CERT NO.	NAME	LI VOLUME	LIFE	AD+D	MI	LTD	TOTAL
XXXXX976	██████████	100000	25.10	2.50	26.69	15.91	70.20
XXXXX8000	██████████	100000	25.10	2.50	24.60	14.65	66.85
XXXXX1824	██████████	100000	25.10	2.50	35.28	21.05	83.93
XXXXX9014	██████████	100000	25.10	2.50	25.82	15.39	68.81
XXXXX4412	██████████	100000	25.10	2.50	26.50	15.80	69.90
XXXXX1208	██████████	100000	25.10	2.50	32.06	19.13	78.79
XXXXX8503	██████████	100000	25.10	2.50	36.60	23.23	87.43
XXXXX4894	██████████	100000	25.10	2.50	33.53	19.99	81.12
XXXXX7690	██████████	100000	25.10	2.50	26.21	15.62	69.43
XXXXX5952	██████████	100000	25.10	2.50	26.21	15.64	69.45
XXXXX3881	██████████	100000	25.10	2.50	36.60	33.58	97.78
XXXXX4080	██████████	100000	25.10	2.50	36.60	24.32	88.52
XXXXX8366	██████████	100000	25.10	2.50	36.60	22.27	86.47
XXXXX6088	██████████	100000	25.10	2.50	25.82	15.39	68.81
XXXXX1833	██████████	100000	25.10	2.50	36.60	22.86	87.06
XXXXX0505	██████████	100000	25.10	2.50	36.60	22.61	86.81
XXXXX1377	██████████	100000	25.10	2.50	26.01	15.50	69.11
XXXXX3840	██████████	100000	25.10	2.50	30.89	18.42	76.91
XXXXX5238	██████████	100000	25.10	2.50	28.01	16.69	72.30
XXXXX4877	██████████	100000	25.10	2.50	31.13	18.57	77.30
XXXXX7530	██████████	100000	25.10	2.50	31.48	18.78	77.86
XXXXX3695	██████████	100000	25.10	2.50	28.65	17.08	73.33
XXXXX6935	██████████	100000	25.10	2.50	36.60	24.80	89.00
XXXXX5581	██████████	100000	25.10	2.50	27.52	16.43	71.55
XXXXX0725	██████████	100000	25.10	2.50	36.60	31.95	96.15
XXXXX2555	██████████	100000	25.10	2.50	27.43	16.35	71.38
XXXXX3612	██████████	100000	25.10	2.50	23.52	14.02	65.14
XXXXX8812	██████████	100000	25.10	2.50	23.52	14.02	65.14
XXXXX5124	██████████	100000	25.10	2.50	35.72	21.29	84.61
XXXXX8253	██████████	100000	25.10	2.50	28.79	17.18	73.57
XXXXX6152	██████████	100000	25.10	2.50	33.67	20.09	81.36
XXXXX7430	██████████	100000	25.10	2.50	25.42	15.16	68.18
XXXXX9498	██████████	100000	25.10	2.50	36.60	27.28	91.48
XXXXX3189	██████████	100000	25.10	2.50	30.99	18.49	77.08
XXXXX1279	██████████	100000	25.10	2.50	36.60	27.60	91.19
XXXXX5971	██████████	100000	25.10	2.50	36.60	26.99	91.19

CERT NO.	NAME	LI VOLUME	LIFE	AD+D	MI	LTD	TOTAL
xxxxx1736	██████████a	100000	25.10	2.50	23.77	14.17	65.54
xxxxx6725	██████████	100000	25.10	2.50	36.60	24.36	88.56
xxxxx5929	██████████	45000	11.30	1.13			12.43
xxxxx3595	██████████y	100000	25.10	2.50	26.25	15.66	69.51
xxxxx4990	██████████	100000	25.10	2.50	28.21	16.81	72.62
xxxxx5286	██████████	100000	25.10	2.50	36.60	22.07	86.27
xxxxx8833	██████████	100000	25.10	2.50	28.94	17.24	73.78
xxxxx1273	██████████	100000	25.10	2.50	33.48	19.96	81.04
xxxxx4509	██████████1	100000	25.10	2.50	26.16	15.61	69.37
xxxxx2159	██████████	100000	25.10	2.50	34.36	20.50	82.46
xxxxx3566	██████████	100000	25.10	2.50	23.52	14.02	65.14
xxxxx0117	██████████	100000	25.10	2.50	36.60	33.58	97.78
Totals (Lives: 83)		8190000	2,055.70	204.76	2,436.49	1,538.72	6,235.67

Adjustments

CERT NO.	NAME	ADJ DATE	LIFE	AD+D	WI	LTD	TOTAL	*REASON	TC
XXXXX2990	[REDACTED]	07/01/2023	-11.30	-1.13			-12.43		
Totals (Lives: 1)			-11.30	-1.13			-12.43		
LIFE-Life, AD+D-AD&D, WI-Weekly Income, LTD-LTD, TC-Term Coverage									

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 4

Responding Witness: Mandy Isham

Q-4. State whether Hardin District No. 2 participates in the County Employee Retirement System. If not, explain the method Hardin District No. 2 provides employees for retirement.

A-4. Yes, Hardin District No. 2 participates in the County Employees Retirement System.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 5

Responding Witness: Mandy Isham

Q-5. Provide Hardin District No. 2's cash account balances at the beginning of the most recent calendar year and at the end of each month through the date of this request.

A-5. See Attachment 5 for Hardin District No. 2's cash account balances.

Attachment 5

Hardin District No. 2 Cash Account Balances

**Hardin County Water District No 2
Current Asset Report**

	Cash Account	Month Ending 12/31/2022	Month Ending 01/31/2023	Month Ending 02/28/2023	Month Ending 03/31/2023	Month Ending 04/30/2023	Month Ending 05/31/2023	Month Ending 06/30/2023	Month Ending 07/31/2023	Month Ending 08/31/2023
13090	Revenue Clearing	\$ 946,074	\$ 1,576,089	\$ 981,669	\$ 1,042,482	\$ 1,334,052	\$ 1,439,128	\$ 985,162	\$ 1,413,695	\$ 1,751,992
13060	Health Plan	\$ 86,060	\$ 86,190	\$ 93,275	\$ 95,735	\$ 91,683	\$ 100,494	\$ 119,079	\$ 61,120	\$ 126,683
13070	Sinking Fund III	\$ 83,794	\$ 117,264	\$ 150,757	\$ 184,366	\$ 218,106	\$ 251,936	\$ 285,805	\$ 319,775	\$ 354,083
13072	Sinking Fund IV	\$ 111,080	\$ 19,973	\$ 34,032	\$ 48,092	\$ 62,151	\$ 76,211	\$ 90,270	\$ 41,467	\$ 55,526
13080	Petty Cash	\$ 3,427	\$ 3,427	\$ 3,427	\$ 3,427	\$ 3,427	\$ 3,426	\$ 3,427	\$ 3,427	\$ 3,427
13100	Water Clearing	\$ 59,446	\$ 59,643	\$ 56,746	\$ 49,343	\$ 41,376	\$ 34,186	\$ 32,716	\$ 32,311	\$ 33,234
13120	Water Operation & Maintenance	\$ 1,699,600	\$ 1,840,527	\$ 1,668,179	\$ 1,752,184	\$ 1,282,540	\$ 1,925,813	\$ 1,468,202	\$ 1,328,908	\$ 1,041,532
13140	Water Depreciation Fund	\$ 912,474	\$ 377,281	\$ 377,759	\$ 378,393	\$ 379,171	\$ 379,976	\$ 380,757	\$ 381,565	\$ 382,736
13170	Sinking Fund	\$ 1,096,901	\$ 108,332	\$ 210,789	\$ 313,139	\$ 412,176	\$ 515,783	\$ 615,921	\$ 620,844	\$ 722,163
13180	Water Escrow	\$ 73,298	\$ 77,407	\$ 75,505	\$ 77,634	\$ 108,642	\$ 107,890	\$ 112,631	\$ 99,365	\$ 95,672
13190	Water Customer Deposit	\$ 377,362	\$ 378,418	\$ 377,617	\$ 375,587	\$ 375,814	\$ 374,055	\$ 375,578	\$ 373,590	\$ 383,434
13390	Water Capital Projects	\$ 5,841,320	\$ 6,215,126	\$ 6,190,148	\$ 5,266,889	\$ 5,161,281	\$ 5,083,314	\$ 4,978,506	\$ 4,783,268	\$ 4,714,358
	Total Cash Accounts	\$ 11,288,836	\$ 10,859,677	\$ 10,219,903	\$ 9,587,271	\$ 9,470,419	\$ 10,292,212	\$ 9,448,054	\$ 9,459,335	\$ 9,664,840

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 6

Responding Witness: Shaun Youravich

Q-6. Identify the number of new water connections that Hardin District No. 2 installed in calendar years 2021 and 2022.

A-6. Hardin District No. 2 installed 411 new water connections in calendar year 2021 and installed 428 new water connections in calendar year 2022.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 7

Responding Witness: Mandy Isham

Q-7. Provide Hardin District No. 2's cash account balances at the beginning of the most recent calendar year and at the end of each month through the date of this request.

A-7. See response to Question 5.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 8

Responding Witness: Mandy Isham

- Q-8. Provide a detailed analysis of expenses for professional services during the test year, as shown in Schedule B, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.**
- A-8. See Attachment 8-1 for an analysis of Hardin District No. 2's expenses for professional services during the test year (2022). See Attachment 8-2, Attachment 8-3, and Attachment 8-4 for the workpapers associated with Hardin District No. 2's analysis.**

Attachment 8-1

**Hardin District No. 2's Analysis of Professional
Services Expenses for 2022**

Schedule B

Hardin County Water District #2

Case No. 2023-00247

Analysis of Professional Services Expenses
For the 12 Months Ended December 31, 2022

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1.	Legal			\$ 62,318.05	\$ 62,318.05
2.	Engineering			\$ 643.50	\$ 643.50
3.	Accounting		\$ 22,000.00		\$ 22,000.00
4.	Other				\$ -
5.	Total	\$ -	\$ 22,000.00	\$ 62,961.55	\$ 84,961.55

7/31/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	983563	EMPLOYEE RELATIONS	8/17/2022	ACH	1,215.45
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	983569	Retainer	8/17/2022	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	983575	General Counseling	8/17/2022	ACH	657.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	983582	HCWD2 ADV SCOTT	8/17/2022	ACH	262.80
Total for 07/31/2022							2,635.25
8/31/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	986258	General Counseling	9/20/2022	ACH	103.95
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	986257	Retainer	9/20/2022	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	986206	EMPLOYEE RELATIONS	9/20/2022	ACH	591.30
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	986279	HCWD2 ADV SCOTT	9/20/2022	ACH	98.55
Total for 08/31/2022							1,293.80
9/30/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	989571	GENERAL COUNSELING REGULATORY	10/18/2022	ACH	2,303.55
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	989579	MONTHLY RETAINER	10/18/2022	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	989618	HCWD2 ADV. SCOTT	10/18/2022	ACH	492.75
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	989586	EMPLOYEE RELATIONS	10/18/2022	ACH	328.50
Total for 09/30/2022							3,624.80
10/31/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	992368	GENERAL COUNSELING REGULATORY	11/16/2022	ACH	3,248.10
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	992371	HCWD2 ADV. SCOTT	11/16/2022	ACH	2,529.45
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	992372	EMPLOYEE RELATIONS	11/16/2022	ACH	985.50
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	992380	MONTHLY RETAINER	11/16/2022	ACH	500.00
Total for 10/31/2022							7,263.05
11/30/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	995209	GENERAL COUNSELING REGULATORY	12/20/2022	ACH	1,334.25
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	995210	MONTHLY RETAINER	12/20/2022	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	995226	EMPLOYEE RELATIONS	12/20/2022	ACH	459.90
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	995274	HCWD2 ADV. SCOTT	12/20/2022	ACH	262.80
Total for 11/30/2022							2,556.95
12/31/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	998490	HCWD2 ADV. SCOTT	1/17/2023	ACH	985.50
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	998488	GENERAL COUNSELING REGULATORY	1/17/2023	ACH	2,193.75
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	998517	MONTHLY RETAINER	1/17/2023	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	998519	EMPLOYEE RELATIONS	1/17/2023	ACH	262.80
Total for 12/31/2022							3,942.05
Grand total							62,318.05

Attachment 8-2

Hardin District No. 2's Accounting Fees 2022

Company name: Hardin County Water District No 2
 Report name: Bills analysis report

Date	GL account	Vendor	Bill no.	Description	Date paid	Doc no.	Total paid
6/30/2022	63581--Contractual Services - Accounting	Heartland CPAs and Advisors, PLLC	7132022	2021 FINANCIAL AUDIT	7/26/2022	7399	22,000.00
Total for 06/30/2022							<u>22,000.00</u>
Grand total							<u><u>22,000.00</u></u>

Attachment 8-3

Hardin District No. 2's Engineering Fees 2022

Company name: Hardin County Water District No 2
Report name: Bills analysis report

Date	GL account	Vendor	Bill no.	Description	Date paid	Doc no.	Total paid
3/23/2022	63562--Contractual Services - Projects	Kenvirons, Inc.	20220283	Project Engineer	6/21/2022	7322	643.50
Total for 03/23/2022							643.50
Grand total							643.50

Attachment 8-4

Hardin District No. 2's Legal Fees 2022

Company name: Hardin County Water District No 2
 Report name: Bills analysis report

Date	GL account	Vendor	Bill no.	Description	Date paid	Doc no.	Total paid
1/31/2022							
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	971423	HCWD2 Adv. Scott January	2/15/2022	6930	8,641.80
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	971458	General Counseling Regulatory- January 2022	2/15/2022	6930	131.40
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	971454	monthly retainer January 22	2/15/2022	6930	500.00
							9,273.20
Total for 01/31/2022							
2/28/2022							
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	973323	HCWD2 Adv. Scott February	3/15/2022	7018	262.80
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	973322	General Counseling Regulatory- February 2022	3/15/2022	7018	1,027.35
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	973320	monthly retainer February 22	3/15/2022	7018	500.00
							1,790.15
Total for 02/28/2022							
3/31/2022							
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	975311	HCWD2 ADV SCOTT	4/20/2022	ACH	5,967.15
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	975315	LEGAL FEES EMPLOYEE RELATIONS	4/20/2022	ACH	1,642.05
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	975316	MONTHLY RETAINER	4/20/2022	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	975329	GENERAL COUNSELING REGULATORY	4/20/2022	ACH	1,446.75
							9,555.95
Total for 03/31/2022							
4/30/2022							
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	977417	EMPLOYEE RELATIONS	5/18/2022	ACH	2,693.70
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	977425	MONTHLY RETAINER	5/18/2022	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	977419	GENERAL COUNSELING REGULATORY	5/18/2022	ACH	3,470.85
							6,664.55
Total for 04/30/2022							
5/31/2022							
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	979657	EMPLOYEE RELATIONS	6/22/2022	ACH	4,571.50
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	979536	MONTHLY RETAINER	6/22/2022	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	979506	GENERAL COUNSELING REGULATORY	6/22/2022	ACH	1,018.35
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	979534	HCWD2 ADV SCOTT	6/22/2022	ACH	459.90
							6,549.75
Total for 05/31/2022							
6/30/2022							
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	981646	Employee Relations	7/26/2022	ACH	5,781.60
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	981746	HCWD2 ADV SCOTT	7/26/2022	ACH	229.95
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	981724	General Counseling	7/26/2022	ACH	657.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	981719	Retainer	7/26/2022	ACH	500.00
							7,168.55
Total for 06/30/2022							

7/31/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	983563	EMPLOYEE RELATIONS	8/17/2022	ACH	1,215.45
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	983569	Retainer	8/17/2022	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	983575	General Counseling	8/17/2022	ACH	657.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	983582	HCWD2 ADV SCOTT	8/17/2022	ACH	262.80
Total for 07/31/2022							2,635.25
8/31/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	986258	General Counseling	9/20/2022	ACH	103.95
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	986257	Retainer	9/20/2022	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	986206	EMPLOYEE RELATIONS	9/20/2022	ACH	591.30
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	986279	HCWD2 ADV SCOTT	9/20/2022	ACH	98.55
Total for 08/31/2022							1,293.80
9/30/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	989571	GENERAL COUNSELING REGULATORY	10/18/2022	ACH	2,303.55
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	989579	MONTHLY RETAINER	10/18/2022	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	989618	HCWD2 ADV. SCOTT	10/18/2022	ACH	492.75
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	989586	EMPLOYEE RELATIONS	10/18/2022	ACH	328.50
Total for 09/30/2022							3,624.80
10/31/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	992368	GENERAL COUNSELING REGULATORY	11/16/2022	ACH	3,248.10
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	992371	HCWD2 ADV. SCOTT	11/16/2022	ACH	2,529.45
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	992372	EMPLOYEE RELATIONS	11/16/2022	ACH	985.50
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	992380	MONTHLY RETAINER	11/16/2022	ACH	500.00
Total for 10/31/2022							7,263.05
11/30/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	995209	GENERAL COUNSELING REGULATORY	12/20/2022	ACH	1,334.25
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	995210	MONTHLY RETAINER	12/20/2022	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	995226	EMPLOYEE RELATIONS	12/20/2022	ACH	459.90
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	995274	HCWD2 ADV. SCOTT	12/20/2022	ACH	262.80
Total for 11/30/2022							2,556.95
12/31/2022	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	998490	HCWD2 ADV. SCOTT	1/17/2023	ACH	985.50
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	998488	GENERAL COUNSELING REGULATORY	1/17/2023	ACH	2,193.75
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	998517	MONTHLY RETAINER	1/17/2023	ACH	500.00
	65083--Contractual Services - Legal	Stoll Keenon Ogden PLLC	998519	EMPLOYEE RELATIONS	1/17/2023	ACH	262.80
Total for 12/31/2022							3,942.05
Grand total							62,318.05

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 9

Responding Witness: Mandy Isham

Q-9. Provide the following information:

- a. A detailed analysis of charges booked for advertising expenditures during the test year. Include a complete breakdown of Account No. 660 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule C1. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.**
- b. An analysis of Account No. 675 – Miscellaneous General Expenses for the test year. Include a complete breakdown of this account as shown in Schedule C2 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C2.**
- c. An analysis of Accounts No. 433 and 434 – Extraordinary Income and Extraordinary Deductions for the test year. Include a complete breakdown of this account as shown in Schedule C3 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and a brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C3.**

- A-9. a. See Attachment 9a for a detailed analysis of Test Year advertising expenses. Hardin District No. 2 had newspaper advertising expenses totaling \$4,396.00 during the Test Year (2022). This amount represents the cost of eleven (11) ads in the local newspaper. Six (6) of the ads were to solicit bids. Four (4) of the ads were to announce rate adjustments—one (1) pass-through rate adjustment and three (3) tap fee adjustments. One (1) of the ads was a press release to**

announce that Hardin District No. 2 would process all payments in house on an ongoing basis.

- b. See **Attachment 9b-1** for an analysis of Hardin District No. 2's Miscellaneous General Expenses for the Test Year (2022) and see **Attachment 9b-2** for the workpapers supporting this analysis.
- c. Hardin District No. 2 did not have any Extraordinary Income or Extraordinary Deductions during the Test Year (2022), as reflected on Hardin District No. 2's 2022 Annual Report filed with the Commission on March 30, 2023.

Attachment 9a
2022 Advertising Expenses

Schedule C1

Hardin County Water District #2

Case No. 2023-00247

Analysis of Advertising Expenses
For the 12 Months Ended December 31, 2022

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper					\$ 4,396.00	\$ 4,396.00
2.	Magazines and Other						\$ -
3.	Television						\$ -
4.	Radio						\$ -
5.	Direct Mail						\$ -
6.	Sales Aids						\$ -
7.	Total						\$ 4,396.00

Attachment 9b-1

2022 Miscellaneous General Expenses Summary

Schedule C2

Hardin County Water District #2

Case No. 2023-00247

Analysis of Account No. 675 - Miscellaneous General Expenses

For the 12 Months Ended December 31, 2022

Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	\$ 17,502.70
2.	Stockholder and Debt Service Expenses	\$ -
3.	Institutional Advertising	\$ -
4.	Conservation Advertising	\$ -
5.	Rate Department Load Studies	\$ -
6.	Director's Fees and Expenses	\$ -
7.	Dues and Subscriptions	\$ 6,332.69
8.	Miscellaneous	\$ 199,963.56
9.	Total	\$ 223,798.95

Attachment 9b-2

2022 Miscellaneous Expenses Workpapers

Company name: Hardin County Water District No 2
Report name: General Ledger report
Start Date: 1/1/2022
End Date: 12/31/2022

Fund	Posted dt.	Doc dt.	Doc	Memo/Description	Debit	Credit	Balance
67531 - Miscellaneous Expense - White Mills (Balance forward As of 01/01/2022)							0.00
Water Fund							0.00
	1/1/2022	1/1/2022	APDM0184	AP adjust - Cintas: INVOICE 4102950142		7.04	-7.04
	1/6/2022	1/6/2022	4106822077	Bill - Cintas: UNIFORMS	63.99		56.95
	1/7/2022	1/7/2022	4106967387	Bill - Cintas: UNIFORMS	53.34		110.29
	1/7/2022	1/7/2022	Q573461	Bill - CDW Government, Inc.: Dell OptiPlex 7090	2,060.92		2,171.21
	1/7/2022	1/7/2022	Q573461	Bill - CDW Government, Inc.: DisplayPort to HDMI Cable	33.90		2,205.11
	1/11/2022	1/11/2022	12292021	Bill - Windstream: PHONE SERVICE	119.58		2,324.69
	1/13/2022	1/13/2022	4107522157	Bill - Cintas: UNIFORMS	63.99		2,388.68
	1/14/2022	1/14/2022	4107667506	Bill - Cintas: UNIFORMS	53.34		2,442.02
	1/20/2022	1/20/2022		TARGET	3.81		2,445.83
	1/20/2022	1/20/2022		AWWA.ORG	120.00		2,565.83
	1/20/2022	1/20/2022		SAMS CLUB	53.38		2,619.21
	1/20/2022	1/20/2022		STEELTOESHOES.COM	94.99		2,714.20
	1/20/2022	1/20/2022	4108188106	Bill - Cintas: UNIFORMS	63.99		2,778.19
	1/20/2022	1/20/2022	R1012270	Bill - CDW Government, Inc.: ASUS VA27EHE - LED monitor - Full HD (1080p) - 27"	332.08		3,110.27
	1/21/2022	1/21/2022	4108343356	Bill - Cintas: UNIFORMS	53.34		3,163.61
	1/25/2022	1/25/2022	01122022	Bill - Comcast Cable: INTERNET	163.05		3,326.66
	1/28/2022	1/28/2022	4109018940	Bill - Cintas: UNIFORMS	53.34		3,380.00
	1/31/2022	1/31/2022		RECLASS ALLOCATION EXPENSES	364.59		3,744.59
January Totals for 67531 Miscellaneous Expense - White Mills					3,751.63	7.04	
	2/1/2022	2/1/2022	12112175401A006638	Bill - The UPS Store	28.19		3,772.78
	2/1/2022	2/1/2022	197516	Bill - Baptist Health Occupational Medicine: Schueller, Steven- Physical DOT	30.00		3,802.78
	2/4/2022	2/4/2022	4109701221	Bill - Cintas: UNIFORMS	53.34		3,856.12
	2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	640.00		4,496.12
	2/8/2022	2/8/2022	01272022	Bill - Windstream: PHONE SERVICE	117.94		4,614.06
	2/18/2022	2/18/2022	4111073245	Bill - Cintas: UNIFORMS	53.34		4,667.40
	2/20/2022	2/20/2022		RURAL KING	144.95		4,812.35
	2/20/2022	2/20/2022		USPS PO	5.11		4,817.46
	2/20/2022	2/20/2022		KY EMERGENCY MGMT	51.50		4,868.96
	2/22/2022	2/22/2022	APDM0185	AP adjust - Cintas: OVERPAYMENT		34.50	4,834.46
	2/25/2022	2/25/2022	4111763560	Bill - Cintas: UNIFORMS	53.34		4,887.80
	2/28/2022	2/28/2022		RECLASS ALLOCATION EXPENSES	119.66		5,007.46
February Totals for 67531 Miscellaneous Expense - White Mills					1,297.37	34.50	
	3/1/2022	3/1/2022	02122022	Bill - Comcast Cable: INTERNET	153.05		5,160.51
	3/4/2022	3/4/2022	4112441706	Bill - Cintas: UNIFORMS	53.15		5,213.66
	3/8/2022	3/8/2022	02282022	Bill - Windstream: PHONE SERVICE	118.56		5,332.22
	3/8/2022	3/8/2022	1902863771	Bill - Cintas: TIM THIBAudeau UNIFORMS	565.87		5,898.09
	3/10/2022	3/10/2022	4113012039	Bill - Cintas: UNIFORMS	1.93		5,900.02
	3/11/2022	3/11/2022	4113141309	Bill - Cintas: UNIFORMS	53.15		5,953.17
	3/17/2022	3/17/2022	4113667235	Bill - Cintas: UNIFORMS	1.93		5,955.10
	3/18/2022	3/18/2022	4113818739	Bill - Cintas: UNIFORMS	53.15		6,008.25
	3/22/2022	3/22/2022	03122022	Bill - Comcast Cable: INTERNET	153.05		6,161.30
	3/24/2022	3/24/2022	4114353393	Bill - Cintas: UNIFORMS	1.93		6,163.23
	3/25/2022	3/25/2022	4114507712	Bill - Cintas: UNIFORMS	53.15		6,216.38
	3/29/2022	3/29/2022	03182022	Bill - Windstream: PHONE SERVICE	92.31		6,308.69
	3/31/2022	3/31/2022	HARDIN MAR 2022	Bill - Steel-toe-shoes.com: BOOT ALLOWANCE - TIM THIBAudeau	150.00		6,458.69
	3/31/2022	3/31/2022	4115060544	Bill - Cintas: UNIFORMS	1.93		6,460.62
	3/31/2022	3/31/2022		RECLASS ALLOCATION EXPENSES	300.02		6,760.64
March Totals for 67531 Miscellaneous Expense - White Mills					1,753.18	0.00	
	4/1/2022	4/1/2022	4115188738	Bill - Cintas: UNIFORMS	53.15		6,813.79
	4/1/2022	4/1/2022	4110400533	Bill - Cintas: UNIFORMS	53.15		6,866.94
	4/5/2022	4/5/2022	03282022	Bill - Windstream: PHONE SERVICE	118.56		6,985.50
	4/7/2022	4/7/2022	4115725846	Bill - Cintas: UNIFORMS	2.53		6,988.03
	4/8/2022	4/8/2022	4115875362	Bill - Cintas: UNIFORMS	53.15		7,041.18
	4/14/2022	4/14/2022	4116426133	Bill - Cintas: UNIFORMS	2.53		7,043.71
	4/15/2022	4/15/2022	4116591829	Bill - Cintas: UNIFORMS	53.15		7,096.86

4/19/2022	4/19/2022	04122022	Bill - Comcast Cable: INTERNET	153.05		7,249.91
4/20/2022	4/20/2022		KY TRANSPORTATION CABINET	5.50		7,255.41
4/20/2022	4/20/2022		HARDEES	43.57		7,298.98
4/21/2022	4/21/2022	4117104894	Bill - Cintas: UNIFORMS	2.40		7,301.38
4/22/2022	4/22/2022	4117260503	Bill - Cintas: UNIFORMS	58.62		7,360.00
4/26/2022	4/26/2022	04192022	Bill - Windstream: PHONE SERVICE	92.89		7,452.89
4/28/2022	4/28/2022	4117789171	Bill - Cintas: UNIFORMS	2.67		7,455.56
4/29/2022	4/29/2022	4117938538	Bill - Cintas: UNIFORMS	58.62		7,514.18
4/30/2022	4/30/2022	HARDIN APR 2022	Bill - Steel-toe-shoes.com: BOOT ALLOWANCE - JOY WOMACK	98.99		7,613.17
4/30/2022	4/30/2022		RECLASS ALLOCATION EXPENSES	151.69		7,764.86
April Totals for 67531 Miscellaneous Expense - White Mills				1,004.22	0.00	
5/5/2022	5/5/2022	4118471597	Bill - Cintas: UNIFORMS	2.67		7,767.53
5/6/2022	5/6/2022	4118621067	Bill - Cintas: UNIFORMS	58.62		7,826.15
5/10/2022	5/10/2022	04272022	Bill - Windstream: PHONE SERVICE	117.98		7,944.13
5/12/2022	5/12/2022	4119160411	Bill - Cintas: UNIFORMS	2.67		7,946.80
5/13/2022	5/13/2022	4119312169	Bill - Cintas: UNIFORMS	55.98		8,002.78
5/19/2022	5/19/2022	4119856753	Bill - Cintas: UNIFORMS	2.75		8,005.53
5/20/2022	5/20/2022	4120009626	Bill - Cintas: UNIFORMS	55.88		8,061.41
5/20/2022	5/20/2022		AMAZON	20.97		8,082.38
5/20/2022	5/20/2022		USPS	4.33		8,086.71
5/23/2022	5/23/2022	1903025080	Bill - Cintas: UNIFORMS	892.23		8,978.94
5/23/2022	5/23/2022	1903050465	Bill - Cintas: UNIFORMS	203.69		9,182.63
5/24/2022	5/24/2022	05182022	Bill - Windstream: Phone Service	92.89		9,275.52
5/24/2022	5/24/2022	05122022	Bill - Comcast Cable: Internet	153.05		9,428.57
5/26/2022	5/26/2022	4120543723	Bill - Cintas: UNIFORMS	6.73		9,435.30
5/26/2022	5/26/2022	4120542951	Bill - Cintas: UNIFORMS	2.75		9,438.05
5/27/2022	5/27/2022	4120717682	Bill - Cintas: UNIFORMS	55.88		9,493.93
5/31/2022	5/31/2022		RECLASS ALLOCATION EXPENSES	289.07		9,783.00
May Totals for 67531 Miscellaneous Expense - White Mills				2,018.14	0.00	
6/2/2022	6/2/2022	4121155105	Bill - Cintas: UNIFORMS	2.75		9,785.75
6/2/2022	6/2/2022	4121155322	Bill - Cintas: UNIFORMS	3.37		9,789.12
6/3/2022	6/3/2022	4121317084	Bill - Cintas: UNIFORMS	67.38		9,856.50
6/6/2022	6/6/2022	1903083826	Bill - Cintas: UNIFORMS	69.99		9,926.49
6/7/2022	6/7/2022	05272022	Bill - Windstream: PHONE SERVICE	118.20		10,044.69
6/7/2022	6/7/2022	6204617	Bill - Hawkins, Inc.: freight	42.00		10,086.69
6/9/2022	6/9/2022	4121896833	Bill - Cintas: UNIFORMS	2.75		10,089.44
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	1,200.00		11,289.44
6/9/2022	6/9/2022	4121897534	Bill - Cintas: UNIFORMS	3.37		11,292.81
6/10/2022	6/10/2022	4122042007	Bill - Cintas: UNIFORMS	67.38		11,360.19
6/14/2022	6/14/2022	6210387	Bill - Hawkins, Inc.: freight	42.00		11,402.19
6/16/2022	6/16/2022	4122571937	Bill - Cintas: UNIFORMS	2.75		11,404.94
6/16/2022	6/16/2022	4122572795	Bill - Cintas: UNIFORMS	2.63		11,407.57
6/16/2022	6/16/2022	Reversed - 4122572795	Bill - Cintas: UNIFORMS		2.63	11,404.94
6/16/2022	6/16/2022	4122572795A	Bill - Cintas: UNIFORMS	2.63		11,407.57
6/17/2022	6/17/2022	4122718577	Bill - Cintas: UNIFORMS	59.18		11,466.75
6/20/2022	6/20/2022	1903112459	Bill - Cintas: UNIFORMS	69.99		11,536.74
6/21/2022	6/21/2022	06122022	Bill - Comcast Cable: INTERNET	153.05		11,689.79
6/21/2022	6/21/2022	6225161	Bill - Hawkins, Inc.: freight	42.00		11,731.79
6/22/2022	6/22/2022		IN *KY RURAL WATER	225.00		11,956.79
6/22/2022	6/22/2022		SUNCOAST LEARNING	250.00		12,206.79
6/23/2022	6/23/2022	4123246997	Bill - Cintas: UNIFORMS	2.75		12,209.54
6/23/2022	6/23/2022	4123247756	Bill - Cintas: UNIFORMS	2.65		12,212.19
6/24/2022	6/24/2022	4123395222	Bill - Cintas: UNIFORMS	57.55		12,269.74
6/28/2022	6/28/2022	06202022	Bill - Windstream: INTERNET	92.89		12,362.63
6/30/2022	6/30/2022	4123931670	Bill - Cintas: UNIFORMS	2.75		12,365.38
6/30/2022	6/30/2022	4123932547	Bill - Cintas: UNIFORMS	3.36		12,368.74
6/30/2022	6/30/2022		RECLASS ALLOCATION EXPENSES	194.25		12,562.99
June Totals for 67531 Miscellaneous Expense - White Mills				2,782.62	2.63	
7/1/2022	7/1/2022	4124079938	Bill - Cintas: UNIFORMS	57.37		12,620.36
7/7/2022	7/7/2022	4124539029	Bill - Cintas: UNIFORMS	2.75		12,623.11
7/7/2022	7/7/2022	4124539286	Bill - Cintas: UNIFORMS	3.36		12,626.47
7/8/2022	7/8/2022	4124714244	Bill - Cintas: UNIFORMS	57.37		12,683.84
7/12/2022	7/12/2022	06282022	Bill - Windstream: PHONE SERVICE	118.20		12,802.04
7/14/2022	7/14/2022	4125286982	Bill - Cintas: UNIFORMS	2.75		12,804.79
7/14/2022	7/14/2022	4125287559	Bill - Cintas: UNIFORMS	3.36		12,808.15

7/15/2022	7/15/2022	4125429381	Bill - Cintas: UNIFORMS	57.37	12,865.52
7/18/2022	7/18/2022	1903140111	Bill - Cintas: UNIFORMS - ROBERT NATION	118.88	12,984.40
7/21/2022	7/21/2022	4125962984	Bill - Cintas: UNIFORMS	217.51	13,201.91
7/21/2022	7/21/2022	4125961558	Bill - Cintas: UNIFORMS	2.75	13,204.66
7/21/2022	7/21/2022	4125962038	Bill - Cintas: UNIFORMS	3.36	13,208.02
7/22/2022	7/22/2022	BP93105	Bill - CDW Government, Inc.: WHITE MILLS GATE	328.16	13,536.18
7/26/2022	7/26/2022	07122022	Bill - Comcast Cable: INTERNET	153.05	13,689.23
7/26/2022	7/26/2022	07192022	Bill - Windstream: PHONE SERVICE	93.17	13,782.40
7/28/2022	7/28/2022	4126641962	Bill - Cintas: UNIFORMS	2.75	13,785.15
7/28/2022	7/28/2022	4126642090	Bill - Cintas: UNIFORMS	3.36	13,788.51
7/28/2022	7/28/2022	4126642681	Bill - Cintas: UNIFORMS	64.44	13,852.95
7/31/2022	7/31/2022		RECLASS EXPENSE - AMAZON MEMORY MODULES	285.24	14,138.19
7/31/2022	7/31/2022		RECLASS ALLOCATION EXPENSES	177.62	14,315.81
July Totals for 67531 Miscellaneous Expense - White Mills				1,752.82	0.00
8/2/2022	8/2/2022	07272022	Bill - Windstream: PHONE SERVICE	122.35	14,438.16
8/3/2022	8/3/2022	BW08575	Bill - CDW Government, Inc.: CyberData SIP Outdoor Intercom With Keypad	832.12	15,270.28
8/4/2022	8/4/2022	4127327347	Bill - Cintas: UNIFORMS	64.44	15,334.72
8/4/2022	8/4/2022	4127325431	Bill - Cintas: UNIFORMS	2.75	15,337.47
8/4/2022	8/4/2022	4127326274	Bill - Cintas: UNIFORMS	3.36	15,340.83
8/11/2022	8/11/2022	4128029586	Bill - Cintas: UNIFORMS	64.44	15,405.27
8/11/2022	8/11/2022	4128028396	Bill - Cintas: UNIFORMS	2.75	15,408.02
8/11/2022	8/11/2022	4128028840	Bill - Cintas: UNIFORMS	3.36	15,411.38
8/18/2022	8/18/2022	4128682696	Bill - Cintas: UNIFORMS	2.75	15,414.13
8/18/2022	8/18/2022	4128683272	Bill - Cintas: UNIFORMS	3.36	15,417.49
8/18/2022	8/18/2022	4129396354	Bill - Cintas: UNIFORMS	64.44	15,481.93
8/20/2022	8/20/2022		USPS	7.38	15,489.31
8/23/2022	8/23/2022	08122022	Bill - Comcast Cable: INTERNET	153.05	15,642.36
8/25/2022	8/25/2022	4128684246	Bill - Cintas: UNIFORMS	64.44	15,706.80
8/25/2022	8/25/2022	4129395085	Bill - Cintas: UNIFORMS	2.74	15,709.54
8/25/2022	8/25/2022	4129395558	Bill - Cintas: UNIFORMS	3.27	15,712.81
8/30/2022	8/30/2022	08182022	Bill - Windstream: INTERNET	93.17	15,805.98
8/31/2022	8/31/2022	40457	Bill - AssureHire, Inc: Background Check- Caroline Carter	38.75	15,844.73
8/31/2022	8/31/2022	1271535	Bill - Baptist Health Medical Group: DRUG SCREEN/PHYSICAL	61.50	15,906.23
8/31/2022	8/31/2022	1903281505	Bill - Cintas: hoodie	69.99	15,976.22
8/31/2022	8/31/2022	1903288523	Bill - Cintas: hoodie	69.99	16,046.21
8/31/2022	8/31/2022		RECLASS ALLOCATION EXPENSES	176.21	16,222.42
August Totals for 67531 Miscellaneous Expense - White Mills				1,906.61	0.00
9/1/2022	9/1/2022	4130056511	Bill - Cintas: UNIFORMS	2.74	16,225.16
9/1/2022	9/1/2022	4130058188	Bill - Cintas: UNIFORMS	64.44	16,289.60
9/1/2022	9/1/2022	4130057163	Bill - Cintas: UNIFORMS	3.27	16,292.87
9/8/2022	9/8/2022	4130668114	Bill - Cintas: UNIFORMS	64.44	16,357.31
9/8/2022	9/8/2022	4130667479	Bill - Cintas: UNIFORMS	5.93	16,363.24
9/8/2022	9/8/2022	4130667665	Bill - Cintas: UNIFORMS	3.27	16,366.51
9/13/2022	9/13/2022	08292022	Bill - Windstream: PHONE SERVICE	120.75	16,487.26
9/15/2022	9/15/2022	4131427150	Bill - Cintas: UNIFORMS	64.44	16,551.70
9/15/2022	9/15/2022	4131425771	Bill - Cintas: UNIFORMS	5.93	16,557.63
9/15/2022	9/15/2022	4131426372	Bill - Cintas: UNIFORMS	3.27	16,560.90
9/16/2022	9/16/2022	CV13485	Bill - CDW Government, Inc.: Xerox C230 DNI Color Laser Printer	404.10	16,965.00
9/22/2022	9/22/2022	4132114038	Bill - Cintas: UNIFORMS	5.93	16,970.93
9/22/2022	9/22/2022	4132115504	Bill - Cintas: UNIFORMS	64.44	17,035.37
9/22/2022	9/22/2022	4132114569	Bill - Cintas: UNIFORMS	3.37	17,038.74
9/27/2022	9/27/2022	09122022	Bill - Comcast Cable: INTERNET	153.05	17,191.79
9/27/2022	9/27/2022	09192022	Bill - Windstream: PHONE SERVICE	93.17	17,284.96
9/29/2022	9/29/2022	4132817709	Bill - Cintas: UNIFORMS	5.93	17,290.89
9/29/2022	9/29/2022	4132819236	Bill - Cintas: UNIFORMS	64.44	17,355.33
9/29/2022	9/29/2022	4132818288	Bill - Cintas: UNIFORMS	3.37	17,358.70
9/30/2022	9/30/2022		RECLASS ALLOCATION EXPENSES	224.04	17,582.74
September Totals for 67531 Miscellaneous Expense - White Mills				1,360.32	0.00
10/4/2022	10/4/2022	09282022	Bill - Windstream: PHONE SERVICE	120.75	17,703.49
10/6/2022	10/6/2022	4133489652	Bill - Cintas: UNIFORMS	64.44	17,767.93
10/6/2022	10/6/2022	4133487960	Bill - Cintas: UNIFORMS	5.93	17,773.86
10/6/2022	10/6/2022	4133488632	Bill - Cintas: UNIFORMS	3.27	17,777.13

10/13/2022	10/13/2022	4134177419	Bill - Cintas: UNIFORMS	64.44	17,841.57
10/13/2022	10/13/2022	4134176466	Bill - Cintas: UNIFORMS	3.27	17,844.84
10/13/2022	10/13/2022	4134175965	Bill - Cintas: UNIFORMS	5.93	17,850.77
10/19/2022	10/19/2022	DN61151	Bill - CDW Government, Inc.: Yealink SIP-T53W - VoIP Phone	370.14	18,220.91
10/19/2022	10/19/2022	7-919-40676	Bill - FedEx	31.40	18,252.31
10/20/2022	10/20/2022	4134866643	Bill - Cintas: UNIFORMS	64.44	18,316.75
10/20/2022	10/20/2022	4134865950	Bill - Cintas: UNIFORMS	2.83	18,319.58
10/20/2022	10/20/2022	4134865455	Bill - Cintas: UNIFORMS	5.91	18,325.49
10/21/2022	10/21/2022		KWVVOA	300.00	18,625.49
10/25/2022	10/25/2022	10122022	Bill - Comcast Cable: INTERNET	153.05	18,778.54
10/26/2022	10/26/2022	4135592340	Bill - Cintas: UNIFORMS	3.22	18,781.76
10/27/2022	10/27/2022	4135593431	Bill - Cintas: UNIFORMS	70.05	18,851.81
10/27/2022	10/27/2022	4135591924	Bill - Cintas: UNIFORMS	5.91	18,857.72
10/31/2022	10/31/2022	15652	Bill - Hardin County Sheriff: 911 FEE 1300 Cave Rd.	46.75	18,904.47
10/31/2022	10/31/2022		RECLASS EXPENSE - SAFETY BOOTS	349.49	19,253.96
10/31/2022	10/31/2022		RECLASS ALLOCATION EXPENSES	158.72	19,412.68
October Totals for 67531 Miscellaneous Expense - White Mills				1,829.94	0.00
11/1/2022	11/1/2022	Hardin Oct 2022	Bill - Steel-toe-shoes.com: Boot Allowance-Ryan Kynett, John Cruse, Jeff Mcdowell	349.49	19,762.17
11/1/2022	11/1/2022		Reversed -- RECLASS EXPENSE - SAFETY BOOTS		349.49
11/3/2022	11/3/2022	4136286794	Bill - Cintas: UNIFORMS	5.91	19,418.59
11/3/2022	11/3/2022	4136288046	Bill - Cintas: UNIFORMS	70.05	19,488.64
11/3/2022	11/3/2022	4136287160	Bill - Cintas: UNIFORMS	3.22	19,491.86
11/8/2022	11/8/2022	10272022	Bill - Windstream: PHONE SERVICE	118.00	19,609.86
11/10/2022	11/10/2022	4136974247	Bill - Cintas: UNIFORMS	5.91	19,615.77
11/10/2022	11/10/2022	4136975429	Bill - Cintas: UNIFORMS	70.05	19,685.82
11/10/2022	11/10/2022	4136974702	Bill - Cintas: UNIFORMS	3.22	19,689.04
11/16/2022	11/16/2022	1903473000	Bill - Cintas: HOODIES & JACKETS	115.97	19,805.01
11/17/2022	11/17/2022	4137694610	Bill - Cintas: UNIFORMS	5.91	19,810.92
11/17/2022	11/17/2022	4137696735	Bill - Cintas: UNIFORMS	70.05	19,880.97
11/17/2022	11/17/2022	4137695307	Bill - Cintas: UNIFORMS	3.22	19,884.19
11/20/2022	11/20/2022		BEST BUY	22.99	19,907.18
11/22/2022	11/22/2022	11122022	Bill - Comcast Cable: INTERNET	316.10	20,223.28
11/22/2022	11/22/2022	1903503368	Bill - Cintas: UNIFORMS - CAROLINE CARTER	270.76	20,494.04
11/22/2022	11/22/2022	1903503371	Bill - Cintas: UNIFORMS - JOHNATHAN CREASON	336.76	20,830.80
11/23/2022	11/23/2022	4138361866	Bill - Cintas: UNIFORMS	5.91	20,836.71
11/23/2022	11/23/2022	4138363907	Bill - Cintas: UNIFORMS	61.99	20,898.70
11/23/2022	11/23/2022	4138362794	Bill - Cintas: UNIFORMS	3.22	20,901.92
11/30/2022	11/30/2022	2022315	Bill - Factory Outlet Shoe Store: CHRIS PHILLIPS BOOT ALLOWANCE	150.00	21,051.92
11/30/2022	11/30/2022		RECLASS ALLOCATION EXPENSES	342.79	21,394.71
November Totals for 67531 Miscellaneous Expense - White Mills				2,331.52	349.49
12/1/2022	12/1/2022	4139178505	Bill - Cintas: UNIFORMS	61.99	21,456.70
12/1/2022	12/1/2022	4139177838	Bill - Cintas: UNIFORMS	5.91	21,462.61
12/1/2022	12/1/2022	4139178010	Bill - Cintas: UNIFORMS	3.21	21,465.82
12/6/2022	12/6/2022	11282022	Bill - Windstream: PHONE SERVICE	118.00	21,583.82
12/8/2022	12/8/2022	4139761098	Bill - Cintas: UNIFORMS	61.99	21,645.81
12/8/2022	12/8/2022	4139759565	Bill - Cintas: UNIFORMS	5.91	21,651.72
12/8/2022	12/8/2022	4139760100	Bill - Cintas: UNIFORMS	3.21	21,654.93
12/15/2022	12/15/2022	4140467351	Bill - Cintas: UNIFORMS	5.91	21,660.84
12/15/2022	12/15/2022	4140469058	Bill - Cintas: UNIFORMS	61.99	21,722.83
12/15/2022	12/15/2022	4140468072	Bill - Cintas: UNIFORMS	3.21	21,726.04
12/21/2022	12/21/2022	4141176683	Bill - Cintas: UNIFORMS	3.21	21,729.25
12/22/2022	12/22/2022	4141176030	Bill - Cintas: UNIFORMS	5.91	21,735.16
12/22/2022	12/22/2022	4141177904	Bill - Cintas: UNIFORMS	61.99	21,797.15
12/27/2022	12/27/2022	12122022	Bill - Comcast Cable: INTERNET	326.10	22,123.25
12/29/2022	12/29/2022	4141925188	Bill - Cintas: UNIFORMS	5.91	22,129.16
12/29/2022	12/29/2022	4141926033	Bill - Cintas: UNIFORMS	61.99	22,191.15
12/29/2022	12/29/2022	4141925543	Bill - Cintas: UNIFORMS	5.70	22,196.85
12/30/2022	12/30/2022	2023012	Bill - Factory Outlet Shoe Store: STUART ERHARDT BOOT ALLOWANCE	189.95	22,386.80
12/31/2022	12/31/2022		RECLASS ALLOCATION EXPENSES	127.69	22,514.49
12/31/2022	12/31/2022		END OF YEAR PAYROLL ADJUSTMENT		1,949.70
December Totals for 67531 Miscellaneous Expense - White Mills				1,119.78	1,949.70
Totals for Water Fund				22,908.15	2,343.36
					20,564.79

Net change for - Water Fund						20,564.79
Totals for 67531 - Miscellaneous Expense - White Mills				22,908.15	2,343.36	20,564.79
Net change for - Miscellaneous Expense - White Mills						20,564.79
67532 - Miscellaneous Expense - City Springs (Balance forward As of 01/01/2022)						0.00
Water Fund						0.00
1/6/2022	1/6/2022	70063809	Bill - Brandenburg Telecom: BBTEL	166.73		166.73
1/6/2022	1/6/2022	4106822077	Bill - Cintas: UNIFORMS	8.80		175.53
1/7/2022	1/7/2022	4106967387	Bill - Cintas: UNIFORMS	10.85		186.38
1/7/2022	1/7/2022	532548	Bill - Factory Outlet Shoe Store: safety boots- David Klinglesmith	150.00		336.38
1/13/2022	1/13/2022	4107522157	Bill - Cintas: UNIFORMS	8.80		345.18
1/14/2022	1/14/2022	4107667506	Bill - Cintas: UNIFORMS	10.85		356.03
1/20/2022	1/20/2022	4108188106	Bill - Cintas: UNIFORMS	8.80		364.83
1/21/2022	1/21/2022	4108343356	Bill - Cintas: UNIFORMS	10.85		375.68
1/24/2022	1/24/2022	201452	Bill - Factory Outlet Shoe Store: Wayne Milliner safety boots	109.95		485.63
1/27/2022	1/27/2022	4108871241	Bill - Cintas: UNIFORMS	64.20		549.83
1/28/2022	1/28/2022	4109018940	Bill - Cintas: UNIFORMS	10.85		560.68
1/31/2022	1/31/2022		RECLASS ALLOCATION EXPENSES	194.57		755.25
January Totals for 67532 Miscellaneous Expense - City Springs				755.25	0.00	
2/1/2022	2/1/2022	199026	Bill - Baptist Health Occupational Medicine: Mahmoud, Mohamed- Drug Screen	31.50		786.75
2/1/2022	2/1/2022	12201315401A008534	Bill - The UPS Store	39.66		826.41
2/3/2022	2/3/2022	4109572795	Bill - Cintas: UNIFORMS	64.20		890.61
2/4/2022	2/4/2022	4109701221	Bill - Cintas: UNIFORMS	10.85		901.46
2/6/2022	2/6/2022	70079761	Bill - Brandenburg Telecom: BBTEL	166.73		1,068.19
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	460.00		1,528.19
2/10/2022	2/10/2022	4110265791	Bill - Cintas: UNIFORMS	64.20		1,592.39
2/13/2022	2/13/2022	201457	Bill - Factory Outlet Shoe Store: David Lowe safety boots	104.95		1,697.34
2/17/2022	2/17/2022	4110945726	Bill - Cintas: UNIFORMS	142.12		1,839.46
2/18/2022	2/18/2022	4111073245	Bill - Cintas: UNIFORMS	10.85		1,850.31
2/20/2022	2/20/2022		ATYOURPACEONLINE.COM	200.00		2,050.31
2/24/2022	2/24/2022	4111613449	Bill - Cintas: UNIFORMS	63.60		2,113.91
2/25/2022	2/25/2022	4111763560	Bill - Cintas: UNIFORMS	10.85		2,124.76
2/28/2022	2/28/2022	1240222	Bill - Baptist Health Occupational Medicine: Nation, Robert Drug Screen Physical	61.50		2,186.26
2/28/2022	2/28/2022		RECLASS ALLOCATION EXPENSES	71.78		2,258.04
February Totals for 67532 Miscellaneous Expense - City Springs				1,502.79	0.00	
3/1/2022	3/1/2022	12958	AP pymt - Andy Carter: SAFETY BOOT REIMBURSEMENT	99.99		2,358.03
3/1/2022	3/1/2022	201459	Bill - Factory Outlet Shoe Store: Mohamed, Mahmoud A	244.90		2,602.93
3/1/2022	3/1/2022	33744	Bill - AssureHire, Inc: background check Robert Nation	28.75		2,631.68
3/3/2022	3/3/2022	4112291057	Bill - Cintas: UNIFORMS	63.60		2,695.28
3/4/2022	3/4/2022	4112441706	Bill - Cintas: UNIFORMS	10.85		2,706.13
3/6/2022	3/6/2022	70081279	Bill - Brandenburg Telecom: BBTEL	166.73		2,872.86
3/10/2022	3/10/2022	4113011417	Bill - Cintas: UNIFORMS	63.60		2,936.46
3/11/2022	3/11/2022	4113141309	Bill - Cintas: UNIFORMS	10.85		2,947.31
3/17/2022	3/17/2022	4113666509	Bill - Cintas: UNIFORMS	63.60		3,010.91
3/18/2022	3/18/2022	4113818739	Bill - Cintas: UNIFORMS	10.85		3,021.76
3/23/2022	3/23/2022		ATYOURPACEONLINE.COM	200.00		3,221.76
3/24/2022	3/24/2022	4114352739	Bill - Cintas: UNIFORMS	63.60		3,285.36
3/25/2022	3/25/2022	4114507712	Bill - Cintas: UNIFORMS	10.85		3,296.21
3/31/2022	3/31/2022	4115059901	Bill - Cintas: UNIFORMS	63.60		3,359.81
3/31/2022	3/31/2022		RECLASS ALLOCATION EXPENSES	139.42		3,499.23
March Totals for 67532 Miscellaneous Expense - City Springs				1,241.19	0.00	
4/1/2022	4/1/2022	4115188738	Bill - Cintas: UNIFORMS	10.85		3,510.08
4/1/2022	4/1/2022	4110400533	Bill - Cintas: UNIFORMS	10.85		3,520.93
4/6/2022	4/6/2022	70090577	Bill - Brandenburg Telecom: BBTEL	166.73		3,687.66
4/8/2022	4/8/2022	4115875362	Bill - Cintas: UNIFORMS	10.85		3,698.51
4/14/2022	4/14/2022	4116425473	Bill - Cintas: UNIFORMS	63.60		3,762.11
4/15/2022	4/15/2022	4116591829	Bill - Cintas: UNIFORMS	10.85		3,772.96
4/20/2022	4/20/2022		AT YOUR PACE	60.00		3,832.96
4/21/2022	4/21/2022	4117104211	Bill - Cintas: UNIFORMS	67.07		3,900.03
4/22/2022	4/22/2022	4117260503	Bill - Cintas: UNIFORMS	8.94		3,908.97
4/28/2022	4/28/2022	4117788672	Bill - Cintas: UNIFORMS	67.07		3,976.04

4/29/2022	4/29/2022	4117938538	Bill - Cintas: UNIFORMS	8.94	3,984.98
4/30/2022	4/30/2022		RECLASS ALLOCATION EXPENSES	132.71	4,117.69
April Totals for 67532 Miscellaneous Expense - City Springs				618.46	0.00
5/1/2022	5/1/2022	4115725176	Bill - Cintas: UNIFORMS 4/7/22 invoice	63.60	4,181.29
5/5/2022	5/5/2022	4118470830	Bill - Cintas: UNIFORMS	67.07	4,248.36
5/6/2022	5/6/2022	70100113	Bill - Brandenburg Telecom: BBTEL	166.73	4,415.09
5/6/2022	5/6/2022	4118621067	Bill - Cintas: UNIFORMS	8.94	4,424.03
5/12/2022	5/12/2022	4119159892	Bill - Cintas: UNIFORMS	67.07	4,491.10
5/13/2022	5/13/2022	4119312169	Bill - Cintas: UNIFORMS	11.40	4,502.50
5/19/2022	5/19/2022	4119856753	Bill - Cintas: UNIFORMS	67.48	4,569.98
5/20/2022	5/20/2022	4120009626	Bill - Cintas: UNIFORMS	11.39	4,581.37
5/23/2022	5/23/2022	1903025080	Bill - Cintas: UNIFORMS	780.70	5,362.07
5/23/2022	5/23/2022	1903050465	Bill - Cintas: UNIFORMS	178.22	5,540.29
5/26/2022	5/26/2022	4120542951	Bill - Cintas: UNIFORMS	70.99	5,611.28
5/27/2022	5/27/2022	4120717682	Bill - Cintas: UNIFORMS	11.39	5,622.67
5/31/2022	5/31/2022		RECLASS ALLOCATION EXPENSES	180.94	5,803.61
May Totals for 67532 Miscellaneous Expense - City Springs				1,685.92	0.00
6/2/2022	6/2/2022	4121155105	Bill - Cintas: UNIFORMS	70.99	5,874.60
6/2/2022	6/2/2022	6201523	Bill - Hawkins, Inc.: freight	42.00	5,916.60
6/3/2022	6/3/2022	4121317084	Bill - Cintas: UNIFORMS	11.40	5,928.00
6/6/2022	6/6/2022	70110315	Bill - Brandenburg Telecom: BBTEL	166.73	6,094.73
6/6/2022	6/6/2022	1903083826	Bill - Cintas: UNIFORMS	41.99	6,136.72
6/9/2022	6/9/2022	4121896833	Bill - Cintas: UNIFORMS	70.99	6,207.71
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	1,600.00	7,807.71
6/10/2022	6/10/2022	4122042007	Bill - Cintas: UNIFORMS	11.40	7,819.11
6/15/2022	6/15/2022	6212355	Bill - Hawkins, Inc.: 1 ton chlorine cylinder	10.00	7,829.11
6/16/2022	6/16/2022	4122571937	Bill - Cintas: UNIFORMS	70.99	7,900.10
6/17/2022	6/17/2022	4122718577	Bill - Cintas: UNIFORMS	11.40	7,911.50
6/23/2022	6/23/2022	4123246997	Bill - Cintas: UNIFORMS	67.04	7,978.54
6/24/2022	6/24/2022	4123395222	Bill - Cintas: UNIFORMS	11.41	7,989.95
6/30/2022	6/30/2022	4123931670	Bill - Cintas: UNIFORMS	67.04	8,056.99
6/30/2022	6/30/2022		RECLASS ALLOCATION EXPENSES	134.00	8,190.99
June Totals for 67532 Miscellaneous Expense - City Springs				2,387.38	0.00
7/1/2022	7/1/2022	4124079938	Bill - Cintas: UNIFORMS	8.90	8,199.89
7/6/2022	7/6/2022	70119379	Bill - Brandenburg Telecom: BBTEL	166.73	8,366.62
7/7/2022	7/7/2022	4124539029	Bill - Cintas: UNIFORMS	67.04	8,433.66
7/7/2022	7/7/2022		2022-2024 OPERATOR CERTIFICATIONS- Taylor Aubrey	450.35	8,884.01
7/8/2022	7/8/2022	4124714244	Bill - Cintas: UNIFORMS	8.90	8,892.91
7/14/2022	7/14/2022	4125286982	Bill - Cintas: UNIFORMS	67.04	8,959.95
7/15/2022	7/15/2022	4125429381	Bill - Cintas: UNIFORMS	8.90	8,968.85
7/16/2022	7/16/2022	201464	Bill - Factory Outlet Shoe Store: SAFETY BOOTS - CHRYSTAL NELSON	150.00	9,118.85
7/21/2022	7/21/2022	4125962984	Bill - Cintas: UNIFORMS	7.64	9,126.49
7/21/2022	7/21/2022	4125961558	Bill - Cintas: UNIFORMS	67.04	9,193.53
7/28/2022	7/28/2022	4126641962	Bill - Cintas: UNIFORMS	67.04	9,260.57
7/28/2022	7/28/2022	4126642681	Bill - Cintas: UNIFORMS	8.88	9,269.45
7/31/2022	7/31/2022		RECLASS EXPENSE - AMAZON MEMORY MODULES	190.16	9,459.61
7/31/2022	7/31/2022		RECLASS ALLOCATION EXPENSES	106.67	9,566.28
July Totals for 67532 Miscellaneous Expense - City Springs				1,375.29	0.00
8/4/2022	8/4/2022	4127327347	Bill - Cintas: UNIFORMS	8.88	9,575.16
8/4/2022	8/4/2022	4127325431	Bill - Cintas: UNIFORMS	67.04	9,642.20
8/6/2022	8/6/2022	70120905	Bill - Brandenburg Telecom: BBTEL	166.73	9,808.93
8/11/2022	8/11/2022	4128029586	Bill - Cintas: UNIFORMS	8.88	9,817.81
8/11/2022	8/11/2022	4128028396	Bill - Cintas: UNIFORMS	67.04	9,884.85
8/12/2022	8/12/2022		DW Treatment IV Class and Exam- Taylor Aubrey	340.35	10,225.20
8/18/2022	8/18/2022	4128682696	Bill - Cintas: UNIFORMS	67.04	10,292.24
8/18/2022	8/18/2022	4129396354	Bill - Cintas: UNIFORMS	8.88	10,301.12
8/25/2022	8/25/2022	19033227486	Bill - Cintas: GLV/NTRL/PF/INDUSTR/100 CT/ BLK-OXL	100.00	10,401.12
8/25/2022	8/25/2022	4128684246	Bill - Cintas: UNIFORMS	8.88	10,410.00
8/25/2022	8/25/2022	4129395085	Bill - Cintas: UNIFORMS	66.90	10,476.90
8/31/2022	8/31/2022	1903281505	Bill - Cintas: hoodie	69.99	10,546.89
8/31/2022	8/31/2022		RECLASS ALLOCATION EXPENSES	154.18	10,701.07
August Totals for 67532 Miscellaneous Expense - City Springs				1,134.79	0.00
9/1/2022	9/1/2022	4130056511	Bill - Cintas: UNIFORMS	66.90	10,767.97

9/1/2022	9/1/2022	4130058188	Bill - Cintas: UNIFORMS	8.88		10,776.85
9/8/2022	9/8/2022	4130668114	Bill - Cintas: UNIFORMS	8.88		10,785.73
9/8/2022	9/8/2022	4130667479	Bill - Cintas: UNIFORMS	67.07		10,852.80
9/15/2022	9/15/2022	4131427150	Bill - Cintas: UNIFORMS	8.88		10,861.68
9/15/2022	9/15/2022	4131425771	Bill - Cintas: UNIFORMS	67.07		10,928.75
9/20/2022	9/20/2022		THE UPS STORE	100.20		11,028.95
9/22/2022	9/22/2022	4132114038	Bill - Cintas: UNIFORMS	67.07		11,096.02
9/22/2022	9/22/2022	4132115504	Bill - Cintas: UNIFORMS	8.88		11,104.90
9/23/2022	9/23/2022	1903349344	Bill - Cintas: pants Chrystal Nelson	335.92		11,440.82
9/29/2022	9/29/2022	4132817709	Bill - Cintas: UNIFORMS	67.07		11,507.89
9/29/2022	9/29/2022	4132819236	Bill - Cintas: UNIFORMS	8.88		11,516.77
9/30/2022	9/30/2022		RECLASS ALLOCATION EXPENSES	272.32		11,789.09
September Totals for 67532 Miscellaneous Expense - City Springs				1,088.02	0.00	
10/6/2022	10/6/2022	4133489652	Bill - Cintas: UNIFORMS	8.88		11,797.97
10/6/2022	10/6/2022	4133487960	Bill - Cintas: UNIFORMS	67.07		11,865.04
10/13/2022	10/13/2022	4134177419	Bill - Cintas: UNIFORMS	8.88		11,873.92
10/13/2022	10/13/2022	4134175965	Bill - Cintas: UNIFORMS	67.07		11,940.99
10/20/2022	10/20/2022	4134866643	Bill - Cintas: UNIFORMS	8.88		11,949.87
10/20/2022	10/20/2022	4134865455	Bill - Cintas: UNIFORMS	68.40		12,018.27
10/21/2022	10/21/2022		THE UPS STORE	126.17		12,144.44
10/25/2022	10/25/2022	13116	AP pymt - Taylor Aubrey: PER DIEM ALLOWANCE - IV-A CLASS 10/31/2022-11/04/2022	231.00		12,375.44
10/27/2022	10/27/2022	4135593431	Bill - Cintas: UNIFORMS	8.76		12,384.20
10/27/2022	10/27/2022	4135591924	Bill - Cintas: UNIFORMS	68.40		12,452.60
10/31/2022	10/31/2022		RECLASS ALLOCATION EXPENSES	305.49		12,758.09
October Totals for 67532 Miscellaneous Expense - City Springs				969.00	0.00	
11/3/2022	11/3/2022	4136286794	Bill - Cintas: UNIFORMS	68.40		12,826.49
11/3/2022	11/3/2022	4136288046	Bill - Cintas: UNIFORMS	8.76		12,835.25
11/10/2022	11/10/2022	4136974247	Bill - Cintas: UNIFORMS	68.40		12,903.65
11/10/2022	11/10/2022	4136975429	Bill - Cintas: UNIFORMS	8.76		12,912.41
11/16/2022	11/16/2022	1903473000	Bill - Cintas: HOODIES & JACKETS	65.98		12,978.39
11/17/2022	11/17/2022	4137694610	Bill - Cintas: UNIFORMS	68.40		13,046.79
11/17/2022	11/17/2022	4137696735	Bill - Cintas: UNIFORMS	8.76		13,055.55
11/20/2022	11/20/2022		EBAY-DAVE'S RETIREMENT	169.59		13,225.14
11/23/2022	11/23/2022	4138361866	Bill - Cintas: UNIFORMS	68.40		13,293.54
11/23/2022	11/23/2022	4138363907	Bill - Cintas: UNIFORMS	8.76		13,302.30
11/30/2022	11/30/2022		RECLASS ALLOCATION EXPENSES	363.31		13,665.61
November Totals for 67532 Miscellaneous Expense - City Springs				907.52	0.00	
12/1/2022	12/1/2022	4139178505	Bill - Cintas: UNIFORMS	8.76		13,674.37
12/1/2022	12/1/2022	4139177838	Bill - Cintas: UNIFORMS	68.40		13,742.77
12/8/2022	12/8/2022	4139761098	Bill - Cintas: UNIFORMS	8.76		13,751.53
12/8/2022	12/8/2022	4139759565	Bill - Cintas: UNIFORMS	68.40		13,819.93
12/15/2022	12/15/2022	4140467351	Bill - Cintas: UNIFORMS	68.40		13,888.33
12/15/2022	12/15/2022	4140469058	Bill - Cintas: UNIFORMS	8.76		13,897.09
12/21/2022	12/21/2022		BEST WESTERN	494.40		14,391.49
12/22/2022	12/22/2022	4141176030	Bill - Cintas: UNIFORMS	68.40		14,459.89
12/22/2022	12/22/2022	4141177904	Bill - Cintas: UNIFORMS	8.76		14,468.65
12/29/2022	12/29/2022	4141925188	Bill - Cintas: UNIFORMS	68.40		14,537.05
12/29/2022	12/29/2022	4141926033	Bill - Cintas: UNIFORMS	8.76		14,545.81
12/30/2022	12/30/2022	2023012	Bill - Factory Outlet Shoe Store: CHRYSTAL NELSON BOOT ALLOWANCE	150.00		14,695.81
12/31/2022	12/31/2022		KY ENVIROMENT PROTECT	257.50		14,953.31
12/31/2022	12/31/2022		KY ENVIROMENT PROTECT	257.50		15,210.81
12/31/2022	12/31/2022		RECLASS ALLOCATION EXPENSES	278.39		15,489.20
12/31/2022	12/31/2022		END OF YEAR PAYROLL ADJUSTMENT		1,683.43	13,805.77
December Totals for 67532 Miscellaneous Expense - City Springs				1,823.59	1,683.43	
Totals for Water Fund				15,489.20	1,683.43	13,805.77
Net change for - Water Fund						13,805.77
Totals for 67532 - Miscellaneous Expense - City Springs				15,489.20	1,683.43	13,805.77
Net change for - Miscellaneous Expense - City Springs						13,805.77
67533 - Miscellaneous Expense - Water Quality (Balance forward As of 01/01/2022)						0.00
Water Fund						0.00
1/7/2022	1/7/2022	4106967387	Bill - Cintas: UNIFORMS	23.98		23.98
1/14/2022	1/14/2022	4107667506	Bill - Cintas: UNIFORMS	23.98		47.96
1/21/2022	1/21/2022	4108343356	Bill - Cintas: UNIFORMS	23.98		71.94

1/28/2022	1/28/2022	4109018940	Bill - Cintas: UNIFORMS	23.98	95.92
1/31/2022	1/31/2022		RECLASS ALLOCATION EXPENSES	225.55	321.47
January Totals for 67533 Miscellaneous Expense - Water Quality				321.47	0.00
2/4/2022	2/4/2022	4109701221	Bill - Cintas: UNIFORMS	23.98	345.45
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	200.00	545.45
2/18/2022	2/18/2022	4111073245	Bill - Cintas: UNIFORMS	23.98	569.43
2/20/2022	2/20/2022		SAMS CLUB	29.16	598.59
2/20/2022	2/20/2022		THE HOME DEPOT	41.98	640.57
2/20/2022	2/20/2022		IN * KY RURAL WATER	199.00	839.57
2/25/2022	2/25/2022	4111763560	Bill - Cintas: UNIFORMS	23.98	863.55
2/28/2022	2/28/2022	1240222	Bill - Baptist Health Occupational Medicine: McCullough, Mike DOT Physical	30.00	893.55
2/28/2022	2/28/2022		RECLASS ALLOCATION EXPENSES	35.88	929.43
February Totals for 67533 Miscellaneous Expense - Water Quality				607.96	0.00
3/4/2022	3/4/2022	4112441706	Bill - Cintas: UNIFORMS	16.34	945.77
3/11/2022	3/11/2022	4113141309	Bill - Cintas: UNIFORMS	16.34	962.11
3/18/2022	3/18/2022	4113818739	Bill - Cintas: UNIFORMS	16.34	978.45
3/25/2022	3/25/2022	4114507712	Bill - Cintas: UNIFORMS	16.34	994.79
3/31/2022	3/31/2022		RECLASS ALLOCATION EXPENSES	327.05	1,321.84
March Totals for 67533 Miscellaneous Expense - Water Quality				392.41	0.00
4/1/2022	4/1/2022	4115188738	Bill - Cintas: UNIFORMS	16.34	1,338.18
4/1/2022	4/1/2022	4110400533	Bill - Cintas: UNIFORMS	16.34	1,354.52
4/8/2022	4/8/2022	4115875362	Bill - Cintas: UNIFORMS	16.34	1,370.86
4/15/2022	4/15/2022	4116591829	Bill - Cintas: UNIFORMS	16.34	1,387.20
4/22/2022	4/22/2022	4117260503	Bill - Cintas: UNIFORMS	25.36	1,412.56
4/29/2022	4/29/2022	4117938538	Bill - Cintas: UNIFORMS	25.36	1,437.92
4/30/2022	4/30/2022		RECLASS ALLOCATION EXPENSES	56.86	1,494.78
April Totals for 67533 Miscellaneous Expense - Water Quality				172.94	0.00
5/6/2022	5/6/2022	4118621067	Bill - Cintas: UNIFORMS	25.36	1,520.14
5/10/2022	5/10/2022	13007	AP pymt - Mike McCullough: BOOT ALLOWANCE	150.00	1,670.14
5/13/2022	5/13/2022	4119312169	Bill - Cintas: UNIFORMS	25.29	1,695.43
5/20/2022	5/20/2022	4120009626	Bill - Cintas: UNIFORMS	25.99	1,721.42
5/23/2022	5/23/2022	1903025080	Bill - Cintas: UNIFORMS	334.59	2,056.01
5/23/2022	5/23/2022	1903050465	Bill - Cintas: UNIFORMS	76.38	2,132.39
5/31/2022	5/31/2022		RECLASS ALLOCATION EXPENSES	339.10	2,471.49
May Totals for 67533 Miscellaneous Expense - Water Quality				976.71	0.00
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	600.00	3,071.49
6/17/2022	6/17/2022	4122718577	Bill - Cintas: UNIFORMS	17.84	3,089.33
6/24/2022	6/24/2022	4123395222	Bill - Cintas: UNIFORMS	17.85	3,107.18
6/30/2022	6/30/2022	1260156	Bill - Baptist Health Medical Group: DOT PHYSICAL- Schueller, Stephen	30.00	3,137.18
6/30/2022	6/30/2022		RECLASS ALLOCATION EXPENSES	188.20	3,325.38
June Totals for 67533 Miscellaneous Expense - Water Quality				853.89	0.00
7/1/2022	7/1/2022	4124079938	Bill - Cintas: UNIFORMS	17.80	3,343.18
7/8/2022	7/8/2022	4124714244	Bill - Cintas: UNIFORMS	17.80	3,360.98
7/15/2022	7/15/2022	4125429381	Bill - Cintas: UNIFORMS	17.80	3,378.78
7/21/2022	7/21/2022	4125962984	Bill - Cintas: UNIFORMS	22.32	3,401.10
7/28/2022	7/28/2022	4126642681	Bill - Cintas: UNIFORMS	17.77	3,418.87
7/31/2022	7/31/2022		RECLASS EXPENSE - AMAZON MEMORY MODULES	47.54	3,466.41
7/31/2022	7/31/2022		RECLASS ALLOCATION EXPENSES	222.84	3,689.25
July Totals for 67533 Miscellaneous Expense - Water Quality				363.87	0.00
8/4/2022	8/4/2022	4127327347	Bill - Cintas: UNIFORMS	17.77	3,707.02
8/11/2022	8/11/2022	4128029586	Bill - Cintas: UNIFORMS	17.77	3,724.79
8/18/2022	8/18/2022	4129396354	Bill - Cintas: UNIFORMS	17.77	3,742.56
8/25/2022	8/25/2022	4128684246	Bill - Cintas: UNIFORMS	17.77	3,760.33
8/31/2022	8/31/2022		RECLASS ALLOCATION EXPENSES	66.07	3,826.40
August Totals for 67533 Miscellaneous Expense - Water Quality				137.15	0.00
9/1/2022	9/1/2022	4130058188	Bill - Cintas: UNIFORMS	17.77	3,844.17
9/8/2022	9/8/2022	4130668114	Bill - Cintas: UNIFORMS	17.77	3,861.94
9/15/2022	9/15/2022	4131427150	Bill - Cintas: UNIFORMS	17.77	3,879.71
9/22/2022	9/22/2022	4132115504	Bill - Cintas: UNIFORMS	17.77	3,897.48
9/29/2022	9/29/2022	4132819236	Bill - Cintas: UNIFORMS	17.77	3,915.25
9/30/2022	9/30/2022		RECLASS ALLOCATION EXPENSES	373.76	4,289.01
September Totals for 67533 Miscellaneous Expense - Water Quality				462.61	0.00
10/6/2022	10/6/2022	4133489652	Bill - Cintas: UNIFORMS	17.77	4,306.78

10/13/2022	10/13/2022	4134177419	Bill - Cintas: UNIFORMS	17.77		4,324.55
10/18/2022	10/18/2022	13111	AP pymt - Ryan Kynett: SAFETY POINT REIMBURSEMENT	25.48		4,350.03
10/20/2022	10/20/2022	4134866643	Bill - Cintas: UNIFORMS	17.77		4,367.80
10/27/2022	10/27/2022	4135593431	Bill - Cintas: UNIFORMS	17.52		4,385.32
10/31/2022	10/31/2022		RECLASS ALLOCATION EXPENSES	59.50		4,444.82
October Totals for 67533 Miscellaneous Expense - Water Quality				155.81	0.00	
11/3/2022	11/3/2022	4136288046	Bill - Cintas: UNIFORMS	17.52		4,462.34
11/10/2022	11/10/2022	4136975429	Bill - Cintas: UNIFORMS	17.52		4,479.86
11/17/2022	11/17/2022	4137696735	Bill - Cintas: UNIFORMS	17.52		4,497.38
11/23/2022	11/23/2022	4138363907	Bill - Cintas: UNIFORMS	25.58		4,522.96
11/30/2022	11/30/2022	2022315	Bill - Factory Outlet Shoe Store: STEPHEN SCHUELLER BOOT ALLOWANCE	149.95		4,672.91
11/30/2022	11/30/2022		RECLASS ALLOCATION EXPENSES	459.39		5,132.30
November Totals for 67533 Miscellaneous Expense - Water Quality				687.48	0.00	
12/1/2022	12/1/2022	4139178505	Bill - Cintas: UNIFORMS	25.58		5,157.88
12/6/2022	12/6/2022	123122	Bill - Kentucky State Treasurer: LAB CERTIFICATION 2023	1,350.00		6,507.88
12/8/2022	12/8/2022	4139761098	Bill - Cintas: UNIFORMS	25.58		6,533.46
12/15/2022	12/15/2022	4140469058	Bill - Cintas: UNIFORMS	25.58		6,559.04
12/22/2022	12/22/2022	4141177904	Bill - Cintas: UNIFORMS	25.58		6,584.62
12/29/2022	12/29/2022	4141926033	Bill - Cintas: UNIFORMS	25.58		6,610.20
12/31/2022	12/31/2022		KY ENVIROMENT PROTECT	257.50		6,867.70
12/31/2022	12/31/2022		RECLASS ALLOCATION EXPENSES	47.90		6,915.60
12/31/2022	12/31/2022		END OF YEAR PAYROLL ADJUSTMENT		641.11	6,274.49
December Totals for 67533 Miscellaneous Expense - Water Quality				1,783.30	641.11	
Totals for Water Fund				6,915.60	641.11	6,274.49
Net change for - Water Fund						6,274.49
Totals for 67533 - Miscellaneous Expense - Water Quality				6,915.60	641.11	6,274.49
Net change for - Miscellaneous Expense - Water Quality						6,274.49
67551 - Miscellaneous Expense - Distribution (Balance forward As of 01/01/2022)						0.00
Water Fund						0.00
1/1/2022	1/1/2022	APDM0161	AP adjust - Winsupply Commercial Charge		0.03	-0.03
1/5/2022	1/5/2022	236114-01	Bill - Winsupply Commercial Charge: pvc adapter	3.20		3.17
1/6/2022	1/6/2022	4106822656	Bill - Cintas: UNIFORMS	74.55		77.72
1/10/2022	1/10/2022	200653263	Bill - Kentucky Underground: DECEMBER 2021 LOCATE FEES	838.50		916.22
1/12/2022	1/12/2022	532550	Bill - Factory Outlet Shoe Store: Joe Johnson safety boots	134.95		1,051.17
1/13/2022	1/13/2022	4107522798	Bill - Cintas: UNIFORMS	74.55		1,125.72
1/17/2022	1/17/2022	201451	Bill - Factory Outlet Shoe Store: safety boots-Nick Francher	149.95		1,275.67
1/20/2022	1/20/2022		MACKS PRAIRIE WINGS	175.96		1,451.63
1/20/2022	1/20/2022		KYTC DRIVER LIC	15.41		1,467.04
1/20/2022	1/20/2022		TRACTOR-SUPPLY-CO	135.99		1,603.03
1/20/2022	1/20/2022		HOBBY LOBBY		93.64	1,509.39
1/20/2022	1/20/2022		AMAZON	136.60		1,645.99
1/20/2022	1/20/2022	4108188796	Bill - Cintas: UNIFORMS	74.55		1,720.54
1/22/2022	1/22/2022	1902744343	Bill - Cintas: UNIFORMS	99.99		1,820.53
1/27/2022	1/27/2022	201453	Bill - Factory Outlet Shoe Store: Brady Hawk safety boots	144.95		1,965.48
1/27/2022	1/27/2022	201454	Bill - Factory Outlet Shoe Store: Lance Baker safety boots	150.00		2,115.48
1/27/2022	1/27/2022	4108871870	Bill - Cintas: UNIFORMS	76.97		2,192.45
1/31/2022	1/31/2022	1902725135	Bill - Cintas: Joe Johnson	421.75		2,614.20
1/31/2022	1/31/2022		RECLASS ALLOCATION EXPENSES	1,670.45		4,284.65
January Totals for 67551 Miscellaneous Expense - Distribution				4,378.32	93.67	
2/1/2022	2/1/2022	196766	Bill - Baptist Health Occupational Medicine: DRUG SCREEN/DOT PHYSICAL- Nick Fancher	70.00		4,354.65
2/1/2022	2/1/2022	198242	Bill - Baptist Health Occupational Medicine: McKinney, Todd- Physical DOT	30.00		4,384.65
2/1/2022	2/1/2022	199026	Bill - Baptist Health Occupational Medicine: Bland, Travis- Physical DOT	30.00		4,414.65
2/3/2022	2/3/2022	4109573341	Bill - Cintas: UNIFORMS	81.14		4,495.79
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	960.00		5,455.79
2/8/2022	2/8/2022	12946	AP pymt - Jason Strader: BOOT REIMBURSEMENT	204.95		5,660.74
2/9/2022	2/9/2022	200653638	Bill - Kentucky Underground: JANUARY 2022 LOCATE FEES	864.00		6,524.74
2/10/2022	2/10/2022	4110266499	Bill - Cintas: UNIFORMS	81.14		6,605.88

2/14/2022	2/14/2022	1902763915	Bill - Cintas: UNIFORMS - LANCE BAKER	489.74		7,095.62
2/14/2022	2/14/2022	13153	AP pymt - Travis Bland: BOOT ALLOWANCE	150.00		7,245.62
2/14/2022	2/14/2022	Voided - 13153	AP pymt - Travis Bland: BOOT ALLOWANCE		150.00	7,095.62
2/17/2022	2/17/2022	4110946348	Bill - Cintas: UNIFORMS	81.14		7,176.76
2/20/2022	2/20/2022		KYTC DRIVER LIC	24.66		7,201.42
2/20/2022	2/20/2022		KYTC DRIVER LIC	62.68		7,264.40
2/22/2022	2/22/2022	12952	AP pymt - Chad Lancaster: SAFETY BOOT REIMBURSEMENT	144.95		7,409.05
2/22/2022	2/22/2022	7814	AP pymt - Alvin Wornor: PAYMENT FOR CROP DAMAGE	953.86		8,362.91
2/24/2022	2/24/2022	4111614092	Bill - Cintas: UNIFORMS	267.21		8,630.12
2/28/2022	2/28/2022	1240222	Bill - Baptist Health Occupational Medicine: Fancher, Nicholas Drug SScreen	31.50		8,661.62
2/28/2022	2/28/2022	1240222	Bill - Baptist Health Occupational Medicine: Gardner, James DOT Physical	30.00		8,691.62
2/28/2022	2/28/2022	200654007	Bill - Kentucky Underground: FEBRUARY 2022 LOCATE FEES	867.00		9,558.62
2/28/2022	2/28/2022		RECLASS ALLOCATION EXPENSES	1,013.42		10,572.04
February Totals for 67551 Miscellaneous Expense - Distribution				6,437.39	150.00	
3/1/2022	3/1/2022	HARDIN FEB 2022	Bill - Steel-toe-shoes.com: BOOT ALLOWANCE - CHRIS ROGERS	150.00		10,722.04
3/3/2022	3/3/2022	4112291709	Bill - Cintas: UNIFORMS	57.18		10,779.22
3/4/2022	3/4/2022	4112441706	Bill - Cintas: UNIFORMS	7.87		10,787.09
3/4/2022	3/4/2022	201460	Bill - Factory Outlet Shoe Store: BOOT ALLOWANCE - MCKINNEY, TODD	150.00		10,937.09
3/10/2022	3/10/2022	4113012039	Bill - Cintas: UNIFORMS	60.88		10,997.97
3/11/2022	3/11/2022	4113141309	Bill - Cintas: UNIFORMS	7.87		11,005.84
3/14/2022	3/14/2022	203404709-002	Bill - United Rentals: forklift	59.00		11,064.84
3/17/2022	3/17/2022	4113667235	Bill - Cintas: UNIFORMS	60.88		11,125.72
3/18/2022	3/18/2022	201461	Bill - Factory Outlet Shoe Store: safety boots Adam Thomas	144.95		11,270.67
3/18/2022	3/18/2022	4113818739	Bill - Cintas: UNIFORMS	7.87		11,278.54
3/22/2022	3/22/2022	21827	Bill - H&W DUKES SPORTS: CAPS	971.25		12,249.79
3/23/2022	3/23/2022		THE HOME DEPOT	19.98		12,269.77
3/23/2022	3/23/2022		VISTA PRINT	30.50		12,300.27
3/24/2022	3/24/2022	4114353393	Bill - Cintas: UNIFORMS	60.88		12,361.15
3/25/2022	3/25/2022	4114507712	Bill - Cintas: UNIFORMS	7.87		12,369.02
3/28/2022	3/28/2022	22-PL-HC-009	Bill - Omega Rail Management: 5/1/2022-4/30/2023 Hwy 220/1600 RIneyville, KY	589.83		12,958.85
3/31/2022	3/31/2022	200654443	Bill - Kentucky Underground: MARCH 2022 LOCATE TICKETS	1,189.50		14,148.35
3/31/2022	3/31/2022	4115060544	Bill - Cintas: UNIFORMS	60.88		14,209.23
3/31/2022	3/31/2022		RECLASS ALLOCATION EXPENSES	1,688.59		15,897.82
March Totals for 67551 Miscellaneous Expense - Distribution				5,325.78	0.00	
4/1/2022	4/1/2022	4115188738	Bill - Cintas: UNIFORMS	7.87		15,905.69
4/1/2022	4/1/2022	4110400533	Bill - Cintas: UNIFORMS	7.87		15,913.56
4/1/2022	4/1/2022	1239496	Bill - Baptist Health Medical Group: Johnson, Joe L.- DOT physical and Drug Screen	70.00		15,983.56
4/4/2022	4/4/2022	1902922531	Bill - Cintas: UNIFORMS	99.99		16,083.55
4/7/2022	4/7/2022	4115725846	Bill - Cintas: UNIFORMS	63.16		16,146.71
4/8/2022	4/8/2022	4115875362	Bill - Cintas: UNIFORMS	7.87		16,154.58
4/8/2022	4/8/2022	1902949923	Bill - Cintas: UNIFORMS	142.78		16,297.36
4/13/2022	4/13/2022	5528222823	Bill - Home City Ice: BAGGED ICE DELIVERY	370.00		16,667.36
4/14/2022	4/14/2022	8423376	Bill - CSX Transportation: ANNUAL FEE CONTRACT LN040646	107.00		16,774.36
4/14/2022	4/14/2022	4116426133	Bill - Cintas: UNIFORMS	63.16		16,837.52
4/15/2022	4/15/2022	4116591829	Bill - Cintas: UNIFORMS	7.87		16,845.39
4/20/2022	4/20/2022		LEXIS NEXIS	10.00		16,855.39
4/21/2022	4/21/2022	4117104894	Bill - Cintas: UNIFORMS	288.09		17,143.48
4/25/2022	4/25/2022	22-PL-HC-001	Bill - Omega Rail Management: 06/01/2022-05/31/2023 EASTVIEW, KY	594.25		17,737.73
4/25/2022	4/25/2022	22-PL-HC-002	Bill - Omega Rail Management: 06/01/2022-05/31/2023 SUMMIT, KY	594.25		18,331.98
4/25/2022	4/25/2022	22-PL-HC-004	Bill - Omega Rail Management: 06/01/2022-05/31/2023 CECILIA, KY	594.25		18,926.23
4/25/2022	4/25/2022	22-PL-HC-005	Bill - Omega Rail Management: 06/01/2022-05/31/2023 RINEYVILLE, KY	594.25		19,520.48
4/25/2022	4/25/2022	22-PL-HC-006	Bill - Omega Rail Management: 06/01/2022-05/31/2023 RINEYVILLE, KY	594.25		20,114.73
4/28/2022	4/28/2022	4117789171	Bill - Cintas: UNIFORMS	63.87		20,178.60
4/30/2022	4/30/2022	200654827	Bill - Kentucky Underground: APRIL 2022 LOCATE FEES	1,101.00		21,279.60
4/30/2022	4/30/2022	1254250	Bill - Baptist Health Medical Group: DOT PHYSICAL - NICK FANCHER	30.00		21,309.60
4/30/2022	4/30/2022		RECLASS ALLOCATION EXPENSES	973.07		22,282.67

April Totals for 67551 Miscellaneous Expense - Distribution				6,384.85	0.00
5/5/2022	5/5/2022	4118471597	Bill - Cintas: UNIFORMS	63.87	22,346.54
5/6/2022	5/6/2022	64311917	Bill - Riverlink: TOLL FEES	8.84	22,355.38
5/10/2022	5/10/2022	002744a	Bill - Advanced Valve Technologies: freight charges	398.68	22,754.06
5/12/2022	5/12/2022	4119160411	Bill - Cintas: UNIFORMS	63.87	22,817.93
5/17/2022	5/17/2022	5326222873	Bill - Home City Ice: BAGGED ICE DELIVERY	280.00	23,097.93
5/19/2022	5/19/2022	4119857161	Bill - Cintas: UNIFORMS	63.70	23,161.63
5/20/2022	5/20/2022		KENTUCKY RURAL WATER ASSOC	225.00	23,386.63
5/20/2022	5/20/2022		KY ENVIRONMENTAL	257.50	23,644.13
5/20/2022	5/20/2022		SAMSCLUB	153.36	23,797.49
5/20/2022	5/20/2022		KYTC DRIVER LIC	98.64	23,896.13
5/23/2022	5/23/2022	1903025080	Bill - Cintas: UNIFORMS	1,784.44	25,680.57
5/23/2022	5/23/2022	1903050465	Bill - Cintas: UNIFORMS	407.37	26,087.94
5/24/2022	5/24/2022	13021	AP pymt - Tyler Gardner: BOOT ALLOWANCE REIMBURSEMENT	119.93	26,207.87
5/26/2022	5/26/2022	22-PL-HC-008	Bill - Omega Rail Management: 07/01/2022-6/30/2023 McIntyre Ln, Vine Grove KY	848.73	27,056.60
5/26/2022	5/26/2022	4120543723	Bill - Cintas: UNIFORMS	69.20	27,125.80
5/31/2022	5/31/2022	200655207	Bill - Kentucky Underground: MAY 2022 LOCATE FEES	1,008.00	28,133.80
5/31/2022	5/31/2022		RECLASS ALLOCATION EXPENSES	1,638.46	29,772.26
May Totals for 67551 Miscellaneous Expense - Distribution				7,489.59	0.00
6/2/2022	6/2/2022	4121155322	Bill - Cintas: UNIFORMS	70.24	29,842.50
6/6/2022	6/6/2022	1903083826	Bill - Cintas: UNIFORMS	69.99	29,912.49
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	1,600.70	31,513.19
6/9/2022	6/9/2022	4121897534	Bill - Cintas: UNIFORMS	65.78	31,578.97
6/13/2022	6/13/2022	3730011409	Bill - Best-One Kentuckiana: FLAT REP- SMALL OFF ROAD	45.00	31,623.97
6/16/2022	6/16/2022	660220149	Bill - Home City Ice: BAGGED ICE DELIVERY	285.00	31,908.97
6/16/2022	6/16/2022	4122572795	Bill - Cintas: UNIFORMS	142.19	32,051.16
6/16/2022	6/16/2022	Reversed - 4122572795	Bill - Cintas: UNIFORMS		142.19
6/16/2022	6/16/2022	4122572795A	Bill - Cintas: UNIFORMS	142.19	32,051.16
6/17/2022	6/17/2022	4122718577	Bill - Cintas: UNIFORMS	8.20	32,059.36
6/20/2022	6/20/2022	1903112459	Bill - Cintas: UNIFORMS	279.96	32,339.32
6/22/2022	6/22/2022		AMAZIN GLAZIN	138.00	32,477.32
6/22/2022	6/22/2022		HOME DEPOT	62.14	32,539.46
6/22/2022	6/22/2022		SAMS CLUB	208.99	32,748.45
6/23/2022	6/23/2022	4123247756	Bill - Cintas: UNIFORMS	321.51	33,069.96
6/24/2022	6/24/2022	4123395222	Bill - Cintas: UNIFORMS	8.22	33,078.18
6/27/2022	6/27/2022	22-PL-HC-007	Bill - Omega Rail Management: 08/01/2022-07/31/2023 Summit, KY	607.99	33,686.17
6/30/2022	6/30/2022	1260156	Bill - Baptist Health Medical Group: DOT PHYSICAL- Thomas, Adam	30.00	33,716.17
6/30/2022	6/30/2022	1260156	Bill - Baptist Health Medical Group: PHYSICAL/DRUG SCREEN - Bryant, Ethan	61.50	33,777.67
6/30/2022	6/30/2022	38141	Bill - AssureHire, Inc: Background check- Ethan Bryant	28.75	33,806.42
6/30/2022	6/30/2022	4123932547	Bill - Cintas: UNIFORMS	62.59	33,869.01
6/30/2022	6/30/2022	APDM0190	AP adjust - Cintas: Todd Mckinney		322.50
6/30/2022	6/30/2022	200655589	Bill - Kentucky Underground: JUNE 2022 LOCATE FEES	1,182.00	34,728.51
6/30/2022	6/30/2022		RECLASS ALLOCATION EXPENSES	1,160.42	35,888.93
June Totals for 67551 Miscellaneous Expense - Distribution				6,581.36	464.69
7/1/2022	7/1/2022	4124079938	Bill - Cintas: UNIFORMS	8.18	35,897.11
7/5/2022	7/5/2022	6563220589	Bill - Home City Ice: BAGGED ICE DELIVERY	290.00	36,187.11
7/5/2022	7/5/2022	153671	Bill - Halls Supply & Tool Repair: impact repair	49.20	36,236.31
7/5/2022	7/5/2022	Reversed - 153671	Bill - Halls Supply & Tool Repair: impact repair		49.20
7/5/2022	7/5/2022	153671A	Bill - Hall's Supply & Tool Repair: Impact repair	49.20	36,236.31
7/7/2022	7/7/2022	4124539286	Bill - Cintas: UNIFORMS	69.32	36,305.63
7/8/2022	7/8/2022	4124714244	Bill - Cintas: UNIFORMS	8.18	36,313.81
7/13/2022	7/13/2022	13056	AP pymt - Trevor Mather: PER DIEM ALLOWANCE	224.00	36,537.81
7/14/2022	7/14/2022	4125287559	Bill - Cintas: UNIFORMS	69.33	36,607.14
7/15/2022	7/15/2022	4125429381	Bill - Cintas: UNIFORMS	8.18	36,615.32
7/18/2022	7/18/2022	1903140120	Bill - Cintas: UNIFORMS - JOE JOHNSON	120.78	36,736.10
7/20/2022	7/20/2022	6600220741	Bill - Home City Ice: BAGGED ICE DELIVERY	290.00	37,026.10
7/21/2022	7/21/2022		DITCH WITCH	2,060.96	39,087.06

7/21/2022	7/21/2022		KYENVIRONMENTPROTECT	257.50		39,344.56
7/21/2022	7/21/2022		DITCH WITCH		2,060.96	37,283.60
7/21/2022	7/21/2022		KY/TN WATER PRO TYSONS	445.00		37,728.60
7/21/2022	7/21/2022		WALMART.COM	141.20		37,869.80
7/21/2022	7/21/2022	4125962038	Bill - Cintas: UNIFORMS	66.73		37,936.53
7/26/2022	7/26/2022	201467	Bill - Factory Outlet Shoe Store: Safety Boots- Kelly Dennis	179.95		38,116.48
7/28/2022	7/28/2022	4126642090	Bill - Cintas: UNIFORMS	66.73		38,183.21
7/31/2022	7/31/2022	1265816	Bill - Baptist Health Medical Group: DOT DRUG SCREEN/PHYSICAL	70.00		38,253.21
7/31/2022	7/31/2022	1265816	Bill - Baptist Health Medical Group: DOT PHYSICAL	30.00		38,283.21
7/31/2022	7/31/2022		RECLASS EXPENSE - AMAZON MEMORY MODULES	285.25		38,568.46
7/31/2022	7/31/2022		RECLASS ALLOCATION EXPENSES	1,240.51		39,808.97
July Totals for 67551 Miscellaneous Expense - Distribution				6,030.20	2,110.16	
8/4/2022	8/4/2022	200655977	Bill - Kentucky Underground: JULY 2022 LOCATE FEES	1,057.50		40,866.47
8/4/2022	8/4/2022	4127326274	Bill - Cintas: UNIFORMS	66.69		40,933.16
8/9/2022	8/9/2022	13078	AP pymt - Kelly Dennis: PER DIEM ALLOWANCE	265.50		41,198.66
8/9/2022	8/9/2022	13079	AP pymt - Nate Prah: PER DIEM ALLOWANCE	265.50		41,464.16
8/9/2022	8/9/2022	13080	AP pymt - Caleb Nusbaumer: PER DIEM ALLOWANCE	265.50		41,729.66
8/11/2022	8/11/2022	4128028840	Bill - Cintas: UNIFORMS	66.69		41,796.35
8/12/2022	8/12/2022	13081	AP pymt - Tim Link: PER DIEM ALLOWANCE	265.50		42,061.85
8/12/2022	8/12/2022	13082	AP pymt - Chad Lancaster: PER DIEM ALLOWANCE	265.50		42,327.35
8/12/2022	8/12/2022	13083	AP pymt - Chris Rogers: PER DIEM ALLOWANCE	265.50		42,592.85
8/15/2022	8/15/2022		Other Receipt: PER DIEM REFUND		118.00	42,474.85
8/15/2022	8/15/2022		Other Receipt: PER DIEM REFUND		118.00	42,356.85
8/15/2022	8/18/2022		Other Receipt: PER DIEM REFUND		118.00	42,238.85
8/18/2022	8/18/2022	4128683272	Bill - Cintas: UNIFORMS	66.69		42,305.54
8/20/2022	8/20/2022		KY TRANSPORTATION	5.50		42,311.04
8/20/2022	8/20/2022		HOLIDAY INN EXPRESS	388.20		42,699.24
8/20/2022	8/20/2022		BEST BUY	34.99		42,734.23
8/25/2022	8/25/2022	6563221043	Bill - Home City Ice: Bagged Ice Delivery	340.00		43,074.23
8/25/2022	8/25/2022	4129395558	Bill - Cintas: UNIFORMS	64.91		43,139.14
8/31/2022	8/31/2022	40457	Bill - AssureHire, Inc: Background Check-Taylor Risner	28.75		43,167.89
8/31/2022	8/31/2022	1271535	Bill - Baptist Health Medical Group: DRUG SCREEN/PHYSICAL	61.50		43,229.39
8/31/2022	8/31/2022	200656364	Bill - Kentucky Underground: August 22 Locate Fees	1,291.50		44,520.89
8/31/2022	8/31/2022	1903281505	Bill - Cintas: hoodie	279.96		44,800.85
8/31/2022	8/31/2022	1903288523	Bill - Cintas: hoodie	69.99		44,870.84
8/31/2022	8/31/2022		RECLASS ALLOCATION EXPENSES	840.03		45,710.87
August Totals for 67551 Miscellaneous Expense - Distribution				6,255.90	354.00	
9/1/2022	9/1/2022	4130057163	Bill - Cintas: UNIFORMS	64.91		45,775.78
9/6/2022	9/6/2022	64311917A	Bill - Riverlink: TOLL FEE VIOLATION NOTICE	30.00		45,805.78
9/8/2022	9/8/2022	4130667665	Bill - Cintas: UNIFORMS	64.91		45,870.69
9/13/2022	9/13/2022	13100	AP pymt - Trevor Mather: BOOT ALLOWANCE	129.98		46,000.67
9/13/2022	9/13/2022	24208	Bill - H&W DUKES SPORTS: hats	179.40		46,180.07
9/13/2022	9/13/2022	24208	Bill - H&W DUKES SPORTS: hats	100.91		46,280.98
9/13/2022	9/13/2022	24208	Bill - H&W DUKES SPORTS: hats	89.70		46,370.68
9/13/2022	9/13/2022	24208	Bill - H&W DUKES SPORTS: hats	78.49		46,449.17
9/15/2022	9/15/2022	201469	Bill - Factory Outlet Shoe Store: SAFETY BOOTS - NATE PRAHL	189.95		46,639.12
9/15/2022	9/15/2022	4131426372	Bill - Cintas: UNIFORMS	64.91		46,704.03
9/16/2022	8/25/2022	5007226466	Bill - Home City Ice: Bagged Ice Delivery	280.00		46,984.03
9/16/2022	9/16/2022	1903335108	Bill - Cintas: Nick Fancher tshirts	142.78		47,126.81
9/16/2022	9/16/2022	1903335120	Bill - Cintas: tshirts Joe Johnson	65.89		47,192.70
9/16/2022	9/16/2022	1903335104	Bill - Cintas: t-shirts Lance Baker	120.78		47,313.48
9/20/2022	9/20/2022		MANCHESTER HERITAGE	334.56		47,648.04
9/20/2022	9/20/2022		MANCHESTER HERITAGE	334.56		47,982.60
9/21/2022	9/21/2022	6563221613	Bill - Home City Ice: BAGGED ICE	315.00		48,297.60
9/21/2022	9/21/2022	1903342050	Bill - Cintas: jeans	582.89		48,880.49
9/22/2022	9/22/2022	4132114569	Bill - Cintas: UNIFORMS	58.67		48,939.16
9/27/2022	9/27/2022	24449	Bill - H&W DUKES SPORTS: HAT & EMBROIDERY	38.00		48,977.16

9/27/2022	9/27/2022	22-PL-HC-003	Bill - Omega Rail Management: 11/01/2022-10/31/2023 RINEYVILLE, KY	631.00		49,608.16
9/29/2022	9/29/2022	4132818288	Bill - Cintas: UNIFORMS	58.67		49,666.83
9/30/2022	9/30/2022	200656751	Bill - Kentucky Underground: SEPTEMBER 2022 LOCATE FEES	1,176.00		50,842.83
9/30/2022	9/30/2022	1278703	Bill - Baptist Health Medical Group: DOT DRUG SCREEN/DOT PHYSICAL	270.00		51,112.83
9/30/2022	9/30/2022	1278703	Bill - Baptist Health Medical Group: PHYSICAL/DRUG SCREEN	61.50		51,174.33
9/30/2022	9/30/2022		MOVE ASSUREHIRE TO SEPTEMBER	28.75		51,203.08
9/30/2022	9/30/2022	41650	Bill - AssureHire, Inc: Background Check- Dale Basham	28.75		51,231.83
9/30/2022	9/30/2022		RECLASS ALLOCATION EXPENSES	1,660.76		52,892.59
September Totals for 67551 Miscellaneous Expense - Distribution				7,181.72	0.00	
10/1/2022	10/1/2022		MOVE ASSUREHIRE TO SEPTEMBER		28.75	52,863.84
10/6/2022	10/6/2022	4133488632	Bill - Cintas: UNIFORMS	61.60		52,925.44
10/10/2022	10/10/2022	24590	Bill - H&W DUKES SPORTS: Richardson Navy Caps	378.00		53,303.44
10/12/2022	10/12/2022	1903358584	Bill - Cintas: SWTSHIRT/HD/CRHRT/THRML/NVY	159.98		53,463.42
10/13/2022	10/13/2022	4134176466	Bill - Cintas: UNIFORMS	61.59		53,525.01
10/18/2022	10/18/2022	13110	AP pymt - Jason Strader: CDL RENEWAL REIMBURSEMENT	93.50		53,618.51
10/20/2022	10/20/2022	4134865950	Bill - Cintas: UNIFORMS	149.49		53,768.00
10/21/2022	10/21/2022		KY TRANSPORTATION CABINET	5.50		53,773.50
10/21/2022	10/21/2022		KY TRANSPORTATION CABINET	5.50		53,779.00
10/21/2022	10/21/2022		SAMS CLUB	170.20		53,949.20
10/21/2022	10/21/2022		SPRINKLER WAREHOUSE	161.90		54,111.10
10/21/2022	10/21/2022		SPRINKLER WAREHOUSE	323.80		54,434.90
10/26/2022	10/26/2022	4135592340	Bill - Cintas: UNIFORMS	65.42		54,500.32
10/31/2022	10/31/2022	2100245	Bill - Kentucky Underground: OCTOBER 2022 LOCATE FEES	1,278.00		55,778.32
10/31/2022	10/31/2022	155867	Bill - Hall's Supply & Tool Repair: repair on impact #2	81.49		55,859.81
10/31/2022	10/31/2022	42861	Bill - AssureHire, Inc: Background Check- Pence, Michael	28.75		55,888.56
10/31/2022	10/31/2022	1282711	Bill - Baptist Health Medical Group: PHYSICAL/DRUG SCREEN - M. PENCE	61.50		55,950.06
10/31/2022	10/31/2022		RECLASS EXPENSE - SAFETY BOOTS	134.99		56,085.05
10/31/2022	10/31/2022		RECLASS ALLOCATION EXPENSES	804.89		56,889.94
October Totals for 67551 Miscellaneous Expense - Distribution				4,026.10	28.75	
11/1/2022	11/1/2022	Hardin Oct 2022	Bill - Steel-toe-shoes.com: Boot Allowance- Caleb Nusbaumer	134.99		57,024.93
11/1/2022	11/1/2022		Reversed -- RECLASS EXPENSE - SAFETY BOOTS		134.99	56,889.94
11/3/2022	11/3/2022	4136287160	Bill - Cintas: UNIFORMS	65.42		56,955.36
11/10/2022	11/10/2022	4136974702	Bill - Cintas: UNIFORMS	65.42		57,020.78
11/16/2022	11/16/2022	1903473000	Bill - Cintas: HOODIES & JACKETS	347.91		57,368.69
11/17/2022	11/17/2022	4137695307	Bill - Cintas: UNIFORMS	65.42		57,434.11
11/20/2022	11/20/2022		KY TRANSPORTATION CABINET	5.50		57,439.61
11/20/2022	11/20/2022		KY TRANSPORTATION CABINET	98.64		57,538.25
11/20/2022	11/20/2022		BATTERIES PLUS	199.99		57,738.24
11/20/2022	11/20/2022		CITY OF ELIZABETHTOWN	5.50		57,743.74
11/22/2022	11/22/2022	8435867	Bill - CSX Transportation: ANNUAL FEE FOR CONTRACT LN049077	313.32		58,057.06
11/23/2022	11/23/2022	4138362794	Bill - Cintas: UNIFORMS	65.42		58,122.48
11/30/2022	11/30/2022	2110244	Bill - Kentucky Underground: NOVEMBER 2022 LOCATE FEES	1,041.00		59,163.48
11/30/2022	11/30/2022	14LP-3TXD-7RTG	Bill - Amazon Capital Services, Inc.: TREVOR 2023 CALENDAR	31.85		59,195.33
11/30/2022	11/30/2022	BOX0024578	Bill - Home City Ice: ICE BOX RENTAL	250.00		59,445.33
11/30/2022	11/30/2022	1286211	Bill - Baptist Health Medical Group: DOT DRUG SCREEN/DOT PHYSICAL- CHRIS ROGERS	90.00		59,535.33
11/30/2022	11/30/2022	1286211	Bill - Baptist Health Medical Group: DOT DRUG SCREEN/DOT PHYSICAL- KELLY DENNIS	90.00		59,625.33
11/30/2022	11/30/2022	1286211	Bill - Baptist Health Medical Group: DOT PHYSICAL- JASON STRADER	50.00		59,675.33
11/30/2022	11/30/2022		RECLASS ALLOCATION EXPENSES	2,193.05		61,868.38
November Totals for 67551 Miscellaneous Expense - Distribution				5,113.43	134.99	
12/1/2022	12/1/2022	4139178010	Bill - Cintas: UNIFORMS	65.28		61,933.66
12/6/2022	12/6/2022	13129	AP pymt - Tim Link: SAFETY BOOT ALLOWANCE	150.00		62,083.66
12/6/2022	12/6/2022	Voided - 13129	AP pymt - Tim Link: SAFETY BOOT ALLOWANCE		150.00	61,933.66
12/8/2022	12/8/2022	4139760100	Bill - Cintas: UNIFORMS	67.74		62,001.40
12/9/2022	12/9/2022	13130	AP pymt - Tim Link: SAFETY BOOT REIMBURSEMENT	151.99		62,153.39
12/15/2022	12/15/2022	4140468072	Bill - Cintas: UNIFORMS	67.74		62,221.13

12/21/2022	12/21/2022		KY TRANSPORTATION CABINET-MICHAEL	5.50	62,226.63
12/21/2022	12/21/2022	4141176683	PENCE DRIVING RECORD		
12/28/2022	12/28/2022	1903590829	Bill - Cintas: UNIFORMS	67.74	62,294.37
12/29/2022	12/29/2022	4141925543	Bill - Cintas: UNIFORMS - DALE BASHAM	369.85	62,664.22
12/30/2022	12/30/2022	2023012	Bill - Cintas: UNIFORMS	69.53	62,733.75
12/30/2022	12/30/2022	2023012	Bill - Factory Outlet Shoe Store: ADAM THOMAS BOOT ALLOWANCE	159.95	62,893.70
12/30/2022	12/30/2022	2023012	Bill - Factory Outlet Shoe Store: DALE BASHAM BOOT ALLOWANCE	139.95	63,033.65
12/30/2022	12/30/2022	2023012	Bill - Factory Outlet Shoe Store: NICHOLAS FANCHER BOOT ALLOWANCE	150.00	63,183.65
12/30/2022	12/30/2022	2023012	Bill - Factory Outlet Shoe Store: TAYLOR RISINGER BOOT ALLOWANCE	149.95	63,333.60
12/30/2022	12/30/2022	2023012	Bill - Factory Outlet Shoe Store: TRAVIS BLAND BOOT ALLOWANCE	150.00	63,483.60
12/30/2022	12/30/2022	HARDIN DEC 2022	Bill - Steel-toe-shoes.com: JOHN WEIDEMANN BOOT ALLOWANCE	150.00	63,633.60
12/31/2022	12/31/2022	2120244	Bill - Kentucky Underground: DECEMBER 2022 LOCATE FEES	780.00	64,413.60
12/31/2022	12/31/2022		KY TRANSPORTATION-DRIVING HISTORY RECORD	5.50	64,419.10
12/31/2022	12/31/2022		KENTUCKY TRANSPORTATION CABINET-CHRIS ROGERS	93.50	64,512.60
12/31/2022	12/31/2022		KENTUCKY TRANSPORTATION CABINET-KELLY DENNIS	98.64	64,611.24
12/31/2022	12/31/2022		RECLASS ALLOCATION EXPENSES	784.05	65,395.29
12/31/2022	12/31/2022		END OF YEAR PAYROLL ADJUSTMENT		3,820.82
December Totals for 67551 Miscellaneous Expense - Distribution				3,676.91	3,970.82
Totals for Water Fund				68,881.55	7,307.08
Net change for - Water Fund					61,574.47
Totals for 67551 - Miscellaneous Expense - Distribution				68,881.55	7,307.08
Net change for - Miscellaneous Expense - Distribution					61,574.47
67554 - Miscellaneous Expense - Service (Balance forward As of 01/01/2022)					0.00
Water Fund					0.00
1/1/2022	1/1/2022	20828	Bill - H&W DUKES SPORTS	20.00	20.00
1/6/2022	1/6/2022	4106822656	Bill - Cintas: UNIFORMS	26.86	46.86
1/13/2022	1/13/2022	4107522798	Bill - Cintas: UNIFORMS	26.86	73.72
1/18/2022	1/18/2022	12930	AP pymt - Larry Bird: SAFETY BOOT REIMBURSEMENT	150.00	223.72
1/20/2022	1/20/2022		SQ CITY OF ELIZABETHTOWN	5.50	229.22
1/20/2022	1/20/2022		TRACTOR-SUPPLY-CO	135.99	365.21
1/20/2022	1/20/2022	4108188796	Bill - Cintas: UNIFORMS	26.86	392.07
1/21/2022	1/21/2022	174025	Bill - Super Slant 3: oil change #13 20 Toyota Tacoma	120.15	512.22
1/24/2022	1/24/2022	S100170015.001	Bill - CITCO WATER: VXU repair	381.70	893.92
1/27/2022	1/27/2022	4108871870	Bill - Cintas: UNIFORMS	26.86	920.78
1/31/2022	1/31/2022		RECLASS ALLOCATION EXPENSES	805.42	1,726.20
January Totals for 67554 Miscellaneous Expense - Service				1,726.20	0.00
2/1/2022	2/1/2022	197516	Bill - Baptist Health Occupational Medicine: Prather, Blake Drug Screen-NIDA/DOT	40.00	1,766.20
2/3/2022	2/3/2022	4109573341	Bill - Cintas: UNIFORMS	26.90	1,793.10
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	480.00	2,273.10
2/10/2022	2/10/2022	4110266499	Bill - Cintas: UNIFORMS	26.90	2,300.00
2/10/2022	2/10/2022	201455	Bill - Factory Outlet Shoe Store: Jason Setzer safety boots	129.95	2,429.95
2/10/2022	2/10/2022	201456	Bill - Factory Outlet Shoe Store: David Pierce safety boots	150.00	2,579.95
2/17/2022	2/17/2022	4110946348	Bill - Cintas: UNIFORMS	26.90	2,606.85
2/24/2022	2/24/2022	4111614092	Bill - Cintas: UNIFORMS	88.59	2,695.44
2/28/2022	2/28/2022		RECLASS ALLOCATION EXPENSES	145.44	2,840.88
February Totals for 67554 Miscellaneous Expense - Service				1,114.68	0.00
3/3/2022	3/3/2022	4112291709	Bill - Cintas: UNIFORMS	32.57	2,873.45
3/10/2022	3/10/2022	4113012039	Bill - Cintas: UNIFORMS	230.87	3,104.32
3/17/2022	3/17/2022	4113667235	Bill - Cintas: UNIFORMS	26.89	3,131.21
3/24/2022	3/24/2022	4114353393	Bill - Cintas: UNIFORMS	26.89	3,158.10
3/31/2022	3/31/2022	4115060544	Bill - Cintas: UNIFORMS	26.89	3,184.99
3/31/2022	3/31/2022		RECLASS ALLOCATION EXPENSES	1,279.45	4,464.44
March Totals for 67554 Miscellaneous Expense - Service				1,623.56	0.00
4/1/2022	4/1/2022	34795	Bill - AssureHire, Inc: BACKGROUND CHECK - BRANDON WESTERMAN	28.75	4,493.19
4/1/2022	4/1/2022	34795	Bill - AssureHire, Inc: BACKGROUND CHECK - SPENCER WELLS	28.75	4,521.94
4/1/2022	4/1/2022	1245204	Bill - Baptist Health Medical Group: Brandon Westerman, physical and drug screen	61.50	4,583.44

4/1/2022	4/1/2022	1245204	Bill - Baptist Health Medical Group: Spencer Wells, physical and drug screen	61.50		4,644.94
4/7/2022	4/7/2022	4115725846	Bill - Cintas: UNIFORMS	25.43		4,670.37
4/14/2022	4/14/2022	4116426133	Bill - Cintas: UNIFORMS	25.43		4,695.80
4/20/2022	4/20/2022		BEST BUY	19.99		4,715.79
4/20/2022	4/20/2022		AMAZON	119.00		4,834.79
4/21/2022	4/21/2022	4117104894	Bill - Cintas: UNIFORMS	22.34		4,857.13
4/28/2022	4/28/2022	4117789171	Bill - Cintas: UNIFORMS	26.78		4,883.91
4/30/2022	4/30/2022		RECLASS ALLOCATION EXPENSES	276.06		5,159.97
April Totals for 67554 Miscellaneous Expense - Service				695.53	0.00	
5/5/2022	5/5/2022	4118471597	Bill - Cintas: UNIFORMS	26.78		5,186.75
5/12/2022	5/12/2022	4119160411	Bill - Cintas: UNIFORMS	26.78		5,213.53
5/19/2022	5/19/2022	4119857161	Bill - Cintas: UNIFORMS	26.71		5,240.24
5/20/2022	5/20/2022		KY TRANSPORTATION	5.50		5,245.74
5/23/2022	5/23/2022	1903025080	Bill - Cintas: UNIFORMS	1,003.76		6,249.50
5/23/2022	5/23/2022	1903050465	Bill - Cintas: UNIFORMS	229.15		6,478.65
5/24/2022	5/24/2022	176725	Bill - Super Slant 3: #27 2020 TOYOTA TACOMA OIL CHANGE	79.18		6,557.83
5/26/2022	5/26/2022	4120543723	Bill - Cintas: UNIFORMS	35.68		6,593.51
5/31/2022	5/31/2022		RECLASS ALLOCATION EXPENSES	1,303.71		7,897.22
May Totals for 67554 Miscellaneous Expense - Service				2,737.25	0.00	
6/2/2022	6/2/2022	4121155322	Bill - Cintas: UNIFORMS	27.43		7,924.65
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	400.00		8,324.65
6/9/2022	6/9/2022	4121897534	Bill - Cintas: UNIFORMS	31.58		8,356.23
6/9/2022	6/9/2022	S100184391.001	Bill - CITCO WATER: VXU repair	381.70		8,737.93
6/16/2022	6/16/2022	4122572795	Bill - Cintas: UNIFORMS	675.27		9,413.20
6/16/2022	6/16/2022	Reversed - 4122572795	Bill - Cintas: UNIFORMS		675.27	8,737.93
6/16/2022	6/16/2022	4122572795A	Bill - Cintas: UNIFORMS	675.27		9,413.20
6/17/2022	6/17/2022	201463	Bill - Factory Outlet Shoe Store: Safety Boots Brandon Westerman	114.95		9,528.15
6/23/2022	6/23/2022	4123247756	Bill - Cintas: UNIFORMS	25.68		9,553.83
6/30/2022	6/30/2022	4123932547	Bill - Cintas: UNIFORMS	32.56		9,586.39
6/30/2022	6/30/2022	APDM0190	AP adjust - Cintas: Rodney Veirs		307.67	9,278.72
6/30/2022	6/30/2022		RECLASS ALLOCATION EXPENSES	754.63		10,033.35
June Totals for 67554 Miscellaneous Expense - Service				3,119.07	982.94	
7/1/2022	7/1/2022	1903139758	Bill - Cintas: UNIFORMS - BRANDON WESTERMAN	378.80		10,412.15
7/7/2022	7/7/2022	4124539286	Bill - Cintas: UNIFORMS	28.42		10,440.57
7/14/2022	7/14/2022	4125287559	Bill - Cintas: UNIFORMS	25.06		10,465.63
7/21/2022	7/21/2022	4125962038	Bill - Cintas: UNIFORMS	28.42		10,494.05
7/26/2022	7/26/2022	201465	Bill - Factory Outlet Shoe Store: safety boots- Chris Thompson	129.95		10,624.00
7/28/2022	7/28/2022	4126642090	Bill - Cintas: UNIFORMS	28.42		10,652.42
7/31/2022	7/31/2022		RECLASS EXPENSE - AMAZON MEMORY MODULES	190.16		10,842.58
7/31/2022	7/31/2022		RECLASS ALLOCATION EXPENSES	894.86		11,737.44
July Totals for 67554 Miscellaneous Expense - Service				1,704.09	0.00	
8/1/2022	8/1/2022	F1112222A	Bill - Sign Pros: Decals for #28	277.00		12,014.44
8/4/2022	8/4/2022	178028	Bill - Super Slant 3: oil change #39 2020 Colorado	94.26		12,108.70
8/4/2022	8/4/2022	4127326274	Bill - Cintas: UNIFORMS	32.54		12,141.24
8/11/2022	8/11/2022	4128028840	Bill - Cintas: UNIFORMS	32.54		12,173.78
8/18/2022	8/18/2022	4128683272	Bill - Cintas: UNIFORMS	32.54		12,206.32
8/25/2022	8/25/2022	4129395558	Bill - Cintas: UNIFORMS	31.67		12,237.99
8/31/2022	8/31/2022	1903281505	Bill - Cintas: hoodie	139.98		12,377.97
8/31/2022	8/31/2022		RECLASS ALLOCATION EXPENSES	292.70		12,670.67
August Totals for 67554 Miscellaneous Expense - Service				933.23	0.00	
9/1/2022	9/1/2022	4130057163	Bill - Cintas: UNIFORMS	31.67		12,702.34
9/6/2022	9/6/2022	24099	Bill - H&W DUKES SPORTS: SWEATSHIRTS	65.00		12,767.34
9/8/2022	9/8/2022	4130667665	Bill - Cintas: UNIFORMS	31.67		12,799.01
9/9/2022	9/9/2022	201468	Bill - Factory Outlet Shoe Store: Safety Boots- Blake Prather	150.00		12,949.01
9/15/2022	9/15/2022	4131426372	Bill - Cintas: UNIFORMS	31.67		12,980.68
9/20/2022	9/20/2022		HARDIN CO CLERK	19.00		12,999.68
9/20/2022	9/20/2022		AWWA.ORG	96.50		13,096.18
9/22/2022	9/22/2022	4132114569	Bill - Cintas: UNIFORMS	34.94		13,131.12
9/29/2022	9/29/2022	4132818288	Bill - Cintas: UNIFORMS	34.94		13,166.06
9/29/2022	9/29/2022	S100188454.001	Bill - CITCO WATER: S & H Charges	11.55		13,177.61
9/30/2022	9/30/2022		RECLASS ALLOCATION EXPENSES	1,457.95		14,635.56
September Totals for 67554 Miscellaneous Expense - Service				1,964.89	0.00	

10/6/2022	10/6/2022	4133488632	Bill - Cintas: UNIFORMS	31.94		14,667.50
10/12/2022	10/12/2022	1903358584	Bill - Cintas: SWTSHIRT/HD/CRHRT/THRML/NVY	79.99		14,747.49
10/13/2022	10/13/2022	4134176466	Bill - Cintas: UNIFORMS	31.65		14,779.14
10/20/2022	10/20/2022	4134865950	Bill - Cintas: UNIFORMS	100.72		14,879.86
10/21/2022	10/21/2022		ADOBE	15.89		14,895.75
10/26/2022	10/26/2022	4135592340	Bill - Cintas: UNIFORMS	31.19		14,926.94
10/27/2022	10/27/2022	s1002001179.001	Bill - CITCO WATER: S & H Charges	34.55		14,961.49
10/31/2022	10/31/2022		RECLASS ALLOCATION EXPENSES	272.99		15,234.48
October Totals for 67554 Miscellaneous Expense - Service				598.92	0.00	
11/3/2022	11/3/2022	4136287160	Bill - Cintas: UNIFORMS	31.19		15,265.67
11/10/2022	11/10/2022	4136974702	Bill - Cintas: UNIFORMS	31.19		15,296.86
11/16/2022	11/16/2022	1903473000	Bill - Cintas: HOODIES & JACKETS	115.97		15,412.83
11/17/2022	11/17/2022	4137695307	Bill - Cintas: UNIFORMS	31.19		15,444.02
11/20/2022	11/20/2022		BEST BUY	19.99		15,464.01
11/20/2022	11/20/2022		BEST BUY	99.98		15,563.99
11/23/2022	11/23/2022	4138362794	Bill - Cintas: UNIFORMS	31.19		15,595.18
11/30/2022	11/30/2022		RECLASS ALLOCATION EXPENSES	1,786.36		17,381.54
November Totals for 67554 Miscellaneous Expense - Service				2,147.06	0.00	
12/1/2022	12/1/2022	4139178010	Bill - Cintas: UNIFORMS	28.87		17,410.41
12/8/2022	12/8/2022	4139760100	Bill - Cintas: UNIFORMS	28.64		17,439.05
12/15/2022	12/15/2022	4140468072	Bill - Cintas: UNIFORMS	28.64		17,467.69
12/21/2022	12/21/2022		RURAL KING	109.99		17,577.68
12/21/2022	12/21/2022	4141176683	Bill - Cintas: UNIFORMS	28.64		17,606.32
12/29/2022	12/29/2022	4141925543	Bill - Cintas: UNIFORMS	28.70		17,635.02
12/30/2022	12/30/2022	F1112261A	Bill - Sign Pros: Decals for #39, #13, #27, #28, & #37	295.00		17,930.02
12/31/2022	12/31/2022	1291947	Bill - Baptist Health Medical Group: DRUG SCREEN/PHYSICAL- DUSTIN BROWN	61.50		17,991.52
12/31/2022	12/31/2022	46226	Bill - AssureHire, Inc: Background Check- Brown, Dustin	28.75		18,020.27
12/31/2022	12/31/2022		ADOBE	15.89		18,036.16
12/31/2022	12/31/2022		RECLASS ALLOCATION EXPENSES	246.08		18,282.24
12/31/2022	12/31/2022		END OF YEAR PAYROLL ADJUSTMENT		1,582.07	16,700.17
12/31/2022	12/31/2022		RECLASS EXPENSE		69.68	16,630.49
December Totals for 67554 Miscellaneous Expense - Service				900.70	1,651.75	
Totals for Water Fund				19,265.18	2,634.69	16,630.49
Net change for - Water Fund						16,630.49
Totals for 67554 - Miscellaneous Expense - Service				19,265.18	2,634.69	16,630.49
Net change for - Miscellaneous Expense - Service						16,630.49
67561 - Miscellaneous Expense - Maintenance (Balance forward As of 01/01/2022)						0.00
Water Fund						0.00
1/6/2022	1/6/2022	4106822656	Bill - Cintas: UNIFORMS	18.63		18.63
1/7/2022	1/7/2022	4106967387	Bill - Cintas: UNIFORMS	2.99		21.62
1/11/2022	1/11/2022	12925	AP pymt - Brady Hawk: CDL PERMIT REIMBURSEMENT	61.92		83.54
1/13/2022	1/13/2022	4107522798	Bill - Cintas: UNIFORMS	18.63		102.17
1/14/2022	1/14/2022	4107667506	Bill - Cintas: UNIFORMS	2.99		105.16
1/20/2022	1/20/2022	4108188796	Bill - Cintas: UNIFORMS	18.63		123.79
1/21/2022	1/21/2022	4108343356	Bill - Cintas: UNIFORMS	2.99		126.78
1/27/2022	1/27/2022	4108871870	Bill - Cintas: UNIFORMS	18.63		145.41
1/28/2022	1/28/2022	4109018940	Bill - Cintas: UNIFORMS	2.99		148.40
1/31/2022	1/31/2022		RECLASS ALLOCATION EXPENSES	575.78		724.18
January Totals for 67561 Miscellaneous Expense - Maintenance				724.18	0.00	
2/1/2022	2/1/2022	199026	Bill - Baptist Health Occupational Medicine: Hawk, Bradv- Druq Screen	31.50		755.68
2/3/2022	2/3/2022	4109573341	Bill - Cintas: UNIFORMS	16.15		771.83
2/4/2022	2/4/2022	4109701221	Bill - Cintas: UNIFORMS	2.99		774.82
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	480.00		1,254.82
2/10/2022	2/10/2022	4110266499	Bill - Cintas: UNIFORMS	16.15		1,270.97
2/17/2022	2/17/2022	4110946348	Bill - Cintas: UNIFORMS	16.15		1,287.12
2/18/2022	2/18/2022	4111073245	Bill - Cintas: UNIFORMS	2.99		1,290.11
2/20/2022	2/20/2022		STEELTOESHOES.COM	374.98		1,665.09
2/20/2022	2/20/2022		RUAL KING	105.99		1,771.08
2/24/2022	2/24/2022	4111614092	Bill - Cintas: UNIFORMS	53.18		1,824.26
2/25/2022	2/25/2022	4111763560	Bill - Cintas: UNIFORMS	2.99		1,827.25
2/28/2022	2/28/2022	1240222	Bill - Baptist Health Occupational Medicine: Beeler, Chad DOT pPhysical	30.00		1,857.25

2/28/2022	2/28/2022		RECLASS ALLOCATION EXPENSES	238.79		2,096.04
February Totals for 67561 Miscellaneous Expense - Maintenance				1,371.86	0.00	
3/1/2022	3/1/2022	APDM0164	AP adjust - Factory Outlet Shoe Store: Chad Beeler refund exchange		5.05	2,090.99
3/1/2022	3/1/2022	HARDIN FEB 2022	Bill - Steel-toe-shoes.com: BOOT ALLOWANCE - JODY NALLEY	150.00		2,240.99
3/3/2022	3/3/2022	4112291709	Bill - Cintas: UNIFORMS	20.12		2,261.11
3/4/2022	3/4/2022	4112441706	Bill - Cintas: UNIFORMS	2.95		2,264.06
3/10/2022	3/10/2022	4113012039	Bill - Cintas: UNIFORMS	20.29		2,284.35
3/11/2022	3/11/2022	4113141309	Bill - Cintas: UNIFORMS	2.95		2,287.30
3/17/2022	3/17/2022	4113667235	Bill - Cintas: UNIFORMS	20.29		2,307.59
3/18/2022	3/18/2022	4113818739	Bill - Cintas: UNIFORMS	2.95		2,310.54
3/23/2022	3/23/2022		VISTA PRINT	85.85		2,396.39
3/24/2022	3/24/2022	4114353393	Bill - Cintas: UNIFORMS	20.29		2,416.68
3/25/2022	3/25/2022	4114507712	Bill - Cintas: UNIFORMS	2.95		2,419.63
3/31/2022	3/31/2022	4115060544	Bill - Cintas: UNIFORMS	20.29		2,439.92
3/31/2022	3/31/2022		RECLASS ALLOCATION EXPENSES	692.68		3,132.60
March Totals for 67561 Miscellaneous Expense - Maintenance				1,041.61	5.05	
4/1/2022	4/1/2022	4115188738	Bill - Cintas: UNIFORMS	2.95		3,135.55
4/1/2022	4/1/2022	4110400533	Bill - Cintas: UNIFORMS	2.95		3,138.50
4/1/2022	4/1/2022	1232266	Bill - Baptist Health Medical Group: Hawk, Brady- DOT phys and drug screen	70.00		3,208.50
4/1/2022	4/1/2022	1232266	Bill - Baptist Health Medical Group: Sylvester, Chris- DOT phys and drug screen	70.00		3,278.50
4/1/2022	4/1/2022	1232266	Bill - Baptist Health Medical Group: Warren, Steven DOT physical	30.00		3,308.50
4/7/2022	4/7/2022	4115725846	Bill - Cintas: UNIFORMS	19.19		3,327.69
4/8/2022	4/8/2022	4115875362	Bill - Cintas: UNIFORMS	2.95		3,330.64
4/14/2022	4/14/2022	4116426133	Bill - Cintas: UNIFORMS	19.19		3,349.83
4/15/2022	4/15/2022	4116591829	Bill - Cintas: UNIFORMS	2.95		3,352.78
4/20/2022	4/20/2022		AMAZON	69.15		3,421.93
4/21/2022	4/21/2022	4117104894	Bill - Cintas: UNIFORMS	16.84		3,438.77
4/22/2022	4/22/2022	4117260503	Bill - Cintas: UNIFORMS	3.23		3,442.00
4/28/2022	4/28/2022	4117789171	Bill - Cintas: UNIFORMS	23.68		3,465.68
4/29/2022	4/29/2022	4117938538	Bill - Cintas: UNIFORMS	3.23		3,468.91
4/30/2022	4/30/2022		RECLASS ALLOCATION EXPENSES	283.57		3,752.48
April Totals for 67561 Miscellaneous Expense - Maintenance				619.88	0.00	
5/5/2022	5/5/2022	4118471597	Bill - Cintas: UNIFORMS	23.68		3,776.16
5/6/2022	5/6/2022	4118621067	Bill - Cintas: UNIFORMS	3.23		3,779.39
5/9/2022	5/9/2022	22541	Bill - H&W DUKES SPORTS: LOGO	8.00		3,787.39
5/12/2022	5/12/2022	4119160411	Bill - Cintas: UNIFORMS	23.68		3,811.07
5/19/2022	5/19/2022	4119857161	Bill - Cintas: UNIFORMS	23.61		3,834.68
5/23/2022	5/23/2022	1903025080	Bill - Cintas: UNIFORMS	892.23		4,726.91
5/23/2022	5/23/2022	1903050465	Bill - Cintas: UNIFORMS	203.69		4,930.60
5/26/2022	5/26/2022	4120543723	Bill - Cintas: UNIFORMS	34.10		4,964.70
5/26/2022	5/26/2022	4120542951	Bill - Cintas: UNIFORMS	3.32		4,968.02
5/27/2022	5/27/2022	4120717682	Bill - Cintas: UNIFORMS	25.99		4,994.01
5/31/2022	5/31/2022		RECLASS ALLOCATION EXPENSES	727.30		5,721.31
May Totals for 67561 Miscellaneous Expense - Maintenance				1,968.83	0.00	
6/2/2022	6/2/2022	4121155105	Bill - Cintas: UNIFORMS	3.32		5,724.63
6/2/2022	6/2/2022	4121155322	Bill - Cintas: UNIFORMS	22.24		5,746.87
6/3/2022	6/3/2022	4121317084	Bill - Cintas: UNIFORMS	17.84		5,764.71
6/9/2022	6/9/2022	4121896833	Bill - Cintas: UNIFORMS	3.32		5,768.03
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	800.00		6,568.03
6/9/2022	6/9/2022	4121897534	Bill - Cintas: UNIFORMS	22.24		6,590.27
6/10/2022	6/10/2022	4122042007	Bill - Cintas: UNIFORMS	17.84		6,608.11
6/16/2022	6/16/2022	4122571937	Bill - Cintas: UNIFORMS	3.32		6,611.43
6/16/2022	6/16/2022	4122572795	Bill - Cintas: UNIFORMS	217.26		6,828.69
6/16/2022	6/16/2022	Reversed - 4122572795	Bill - Cintas: UNIFORMS		217.26	6,611.43
6/16/2022	6/16/2022	4122572795A	Bill - Cintas: UNIFORMS	217.26		6,828.69
6/20/2022	6/20/2022	1903112459	Bill - Cintas: UNIFORMS	139.98		6,968.67
6/23/2022	6/23/2022	4123246997	Bill - Cintas: UNIFORMS	3.32		6,971.99
6/23/2022	6/23/2022	4123247756	Bill - Cintas: UNIFORMS	433.88		7,405.87
6/30/2022	6/30/2022	38141	Bill - AssureHire, Inc: Background Check-Johnathon Creason	28.75		7,434.62
6/30/2022	6/30/2022	4123931670	Bill - Cintas: UNIFORMS	3.32		7,437.94
6/30/2022	6/30/2022	4123932547	Bill - Cintas: UNIFORMS	14.65		7,452.59
6/30/2022	6/30/2022		RECLASS ALLOCATION EXPENSES	461.20		7,913.79

June Totals for 67561 Miscellaneous Expense - Maintenance				2,409.74	217.26	
7/7/2022	7/7/2022	4124539029	Bill - Cintas: UNIFORMS	3.32		7,917.11
7/7/2022	7/7/2022	4124539286	Bill - Cintas: UNIFORMS	12.06		7,929.17
7/14/2022	7/14/2022	4125286982	Bill - Cintas: UNIFORMS	3.32		7,932.49
7/14/2022	7/14/2022	4125287559	Bill - Cintas: UNIFORMS	14.65		7,947.14
7/21/2022	7/21/2022	4125961558	Bill - Cintas: UNIFORMS	3.32		7,950.46
7/21/2022	7/21/2022	4125962038	Bill - Cintas: UNIFORMS	14.65		7,965.11
7/28/2022	7/28/2022	4126641962	Bill - Cintas: UNIFORMS	3.32		7,968.43
7/28/2022	7/28/2022	4126642090	Bill - Cintas: UNIFORMS	14.65		7,983.08
7/31/2022	7/31/2022	1265816	Bill - Baptist Health Medical Group: DOT DRUG SCREEN/PHYSICAL	70.00		8,053.08
7/31/2022	7/31/2022	1265816	Bill - Baptist Health Medical Group: DRUG SCREEN/PHYSICAL	61.50		8,114.58
7/31/2022	7/31/2022		RECLASS ALLOCATION EXPENSES	507.46		8,622.04
July Totals for 67561 Miscellaneous Expense - Maintenance				708.25	0.00	
8/4/2022	8/4/2022	4127325431	Bill - Cintas: UNIFORMS	3.32		8,625.36
8/4/2022	8/4/2022	4127326274	Bill - Cintas: UNIFORMS	14.64		8,640.00
8/11/2022	8/11/2022	4128028396	Bill - Cintas: UNIFORMS	3.32		8,643.32
8/11/2022	8/11/2022	4128028840	Bill - Cintas: UNIFORMS	14.65		8,657.97
8/18/2022	8/18/2022	4128682696	Bill - Cintas: UNIFORMS	3.32		8,661.29
8/18/2022	8/18/2022	4128683272	Bill - Cintas: UNIFORMS	14.65		8,675.94
8/20/2022	8/20/2022		KY TRANSPORTATION	5.50		8,681.44
8/25/2022	8/25/2022	4129395558	Bill - Cintas: UNIFORMS	14.25		8,695.69
8/31/2022	8/31/2022	1903288523	Bill - Cintas: hoodie	279.96		8,975.65
8/31/2022	8/31/2022		RECLASS ALLOCATION EXPENSES	272.67		9,248.32
August Totals for 67561 Miscellaneous Expense - Maintenance				626.28	0.00	
9/1/2022	9/1/2022	4130057163	Bill - Cintas: UNIFORMS	14.25		9,262.57
9/6/2022	9/6/2022	13095	AP pymt - Johnathan Creason: SAFETY BOOT REIMBURSEMENT	150.00		9,412.57
9/8/2022	9/8/2022	4130667665	Bill - Cintas: UNIFORMS	14.25		9,426.82
9/15/2022	9/15/2022	4131426372	Bill - Cintas: UNIFORMS	14.25		9,441.07
9/22/2022	9/22/2022	4132114569	Bill - Cintas: UNIFORMS	16.66		9,457.73
9/29/2022	9/29/2022	4132818288	Bill - Cintas: UNIFORMS	16.66		9,474.39
9/30/2022	9/30/2022		RECLASS ALLOCATION EXPENSES	750.89		10,225.28
September Totals for 67561 Miscellaneous Expense - Maintenance				976.96	0.00	
10/6/2022	10/6/2022	4133488632	Bill - Cintas: UNIFORMS	14.24		10,239.52
10/12/2022	10/12/2022	1903358584	Bill - Cintas: SWTSHIRT/HD/CRHRT/THRML/NVY	159.98		10,399.50
10/13/2022	10/13/2022	4134176466	Bill - Cintas: UNIFORMS	14.24		10,413.74
10/20/2022	10/20/2022	4134865950	Bill - Cintas: UNIFORMS	12.35		10,426.09
10/26/2022	10/26/2022	4135592340	Bill - Cintas: UNIFORMS	14.04		10,440.13
10/31/2022	10/31/2022		RECLASS ALLOCATION EXPENSES	255.14		10,695.27
October Totals for 67561 Miscellaneous Expense - Maintenance				469.99	0.00	
11/3/2022	11/3/2022	4136287160	Bill - Cintas: UNIFORMS	14.04		10,709.31
11/8/2022	11/8/2022	13120	AP pymt - Chad Beeler: SAFETY BOOT ALLOWANCE	115.49		10,824.80
11/10/2022	11/10/2022	4136974702	Bill - Cintas: UNIFORMS	14.04		10,838.84
11/16/2022	11/16/2022	1903473000	Bill - Cintas: HOODIES & JACKETS	271.94		11,110.78
11/17/2022	11/17/2022	4137695307	Bill - Cintas: UNIFORMS	14.04		11,124.82
11/23/2022	11/23/2022	4138362794	Bill - Cintas: UNIFORMS	14.04		11,138.86
11/30/2022	11/30/2022	HARDIN NOV 2022	Bill - Steel-toe-shoes.com: BOOT ALLOWANCE- CHAD BEELER	150.00		11,288.86
11/30/2022	11/30/2022	2022315	Bill - Factory Outlet Shoe Store: SCOTT ARCHIBALD BOOT ALLOWANCE	149.95		11,438.81
11/30/2022	11/30/2022		RECLASS ALLOCATION EXPENSES	968.64		12,407.45
November Totals for 67561 Miscellaneous Expense - Maintenance				1,712.18	0.00	
12/1/2022	12/1/2022	4139178010	Bill - Cintas: UNIFORMS	14.01		12,421.46
12/8/2022	12/8/2022	4139760100	Bill - Cintas: UNIFORMS	14.01		12,435.47
12/15/2022	12/15/2022	4140468072	Bill - Cintas: UNIFORMS	14.01		12,449.48
12/20/2022	12/20/2022	13134	AP pymt - Steven Warren: SAFETY BOOT REIMBURSEMENT	69.31		12,518.79
12/21/2022	12/21/2022	4141176683	Bill - Cintas: UNIFORMS	14.01		12,532.80
12/29/2022	12/29/2022	4141925543	Bill - Cintas: UNIFORMS	14.03		12,546.83
12/30/2022	12/30/2022	HARDIN DEC 2022	Bill - Steel-toe-shoes.com: PAT CHAPMAN BOOT ALLOWANCE	150.00		12,696.83
12/30/2022	12/30/2022	HARDIN DEC 2022	Bill - Steel-toe-shoes.com: STEVEN WARREN BOOT ALLOWANCE	150.00		12,846.83
12/31/2022	12/31/2022		RECLASS ALLOCATION EXPENSES	232.26		13,079.09
12/31/2022	12/31/2022		END OF YEAR PAYROLL ADJUSTMENT		1,527.07	11,552.02
December Totals for 67561 Miscellaneous Expense - Maintenance				671.64	1,527.07	
Totals for Water Fund				13,301.40	1,749.38	11,552.02
Net change for - Water Fund						11,552.02

Totals for 67561 - Miscellaneous Expense - Maintenance				13,301.40	1,749.38	11,552.02
Net change for - Miscellaneous Expense - Maintenance						11,552.02
67562 - Miscellaneous Expense - Projects (Balance forward As of 01/01/2022)						0.00
Water Fund						0.00
1/1/2022	1/1/2022	32002	Bill - AssureHire, Inc: BACKGROUND CHECK - CRUSE, JONATHAN	28.75		28.75
1/6/2022	1/6/2022	4106822656	Bill - Cintas: UNIFORMS	5.62		34.37
1/7/2022	1/7/2022	532549	Bill - Factory Outlet Shoe Store: Oscar Page safety boots	150.00		184.37
1/7/2022	1/7/2022	Q573461	Bill - CDW Government, Inc.: Dell OptiPlex 7090	1,030.46		1,214.83
1/13/2022	1/13/2022	4107522798	Bill - Cintas: UNIFORMS	5.62		1,220.45
1/20/2022	1/20/2022		RADCLIFF RURAL KING	149.99		1,370.44
1/20/2022	1/20/2022		ADOBE CREATIVE CLOUD	56.17		1,426.61
1/20/2022	1/20/2022		BEACON	20.00		1,446.61
1/20/2022	1/20/2022		AIRTAME.COM	24.00		1,470.61
1/20/2022	1/20/2022		ADOBE	31.79		1,502.40
1/20/2022	1/20/2022		TRELLO.COM	12.50		1,514.90
1/20/2022	1/20/2022		AUTODESK	212.00		1,726.90
1/20/2022	1/20/2022	4108188796	Bill - Cintas: UNIFORMS	5.62		1,732.52
1/27/2022	1/27/2022	4108871870	Bill - Cintas: UNIFORMS	5.62		1,738.14
1/31/2022	1/31/2022		RECLASS ALLOCATION EXPENSES	574.25		2,312.39
January Totals for 67562 Miscellaneous Expense - Projects				2,312.39	0.00	
2/1/2022	2/1/2022	199026	Bill - Baptist Health Occupational Medicine: Smith, Nick- Drug Screen	31.50		2,343.89
2/3/2022	2/3/2022	4109573341	Bill - Cintas: UNIFORMS	7.85		2,351.74
2/4/2022	2/4/2022	100493532	Bill - Steel-toe-shoes.com: ANDREW ORTEN SAFETY BOOTS	93.49		2,445.23
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	360.00		2,805.23
2/10/2022	2/10/2022	4110266499	Bill - Cintas: UNIFORMS	7.85		2,813.08
2/17/2022	2/17/2022	4110946348	Bill - Cintas: UNIFORMS	7.85		2,820.93
2/20/2022	2/20/2022		KY TRANSPORTATION CABINET	5.50		2,826.43
2/20/2022	2/20/2022		KY TRANSPORTATION CABINET	5.50		2,831.93
2/20/2022	2/20/2022		BEST BUY	289.98		3,121.91
2/20/2022	2/20/2022		ADOBE CREATIVE CLOUD	56.17		3,178.08
2/20/2022	2/20/2022		BEACON	20.00		3,198.08
2/20/2022	2/20/2022		AIRTAME	24.00		3,222.08
2/20/2022	2/20/2022		STAPLES	49.98		3,272.06
2/20/2022	2/20/2022		ADOBE	31.79		3,303.85
2/20/2022	2/20/2022		BEST BUY	119.98		3,423.83
2/20/2022	2/20/2022		TRELLO	12.50		3,436.33
2/20/2022	2/20/2022		LOWES	117.16		3,553.49
2/20/2022	2/20/2022		CARROT-TOP INDUSTRIES	144.50		3,697.99
2/20/2022	2/20/2022		AUTODESK ADY	233.20		3,931.19
2/24/2022	2/24/2022	4111614092	Bill - Cintas: UNIFORMS	25.85		3,957.04
2/28/2022	2/28/2022		RECLASS ALLOCATION EXPENSES	114.34		4,071.38
February Totals for 67562 Miscellaneous Expense - Projects				1,758.99	0.00	
3/3/2022	3/3/2022	4112291709	Bill - Cintas: UNIFORMS	5.90		4,077.28
3/10/2022	3/10/2022	4113012039	Bill - Cintas: UNIFORMS	5.95		4,083.23
3/17/2022	3/17/2022	4113667235	Bill - Cintas: UNIFORMS	5.95		4,089.18
3/22/2022	3/22/2022	12972	AP pymt - Steve Weaver: BOOT ALLOWANCE	129.99		4,219.17
3/23/2022	3/23/2022		THE RUST STORE	30.33		4,249.50
3/23/2022	3/23/2022		BEST BUY	58.99		4,308.49
3/23/2022	3/23/2022		ADOBE ID CREATIVE	56.17		4,364.66
3/23/2022	3/23/2022		DJI.COM	38.51		4,403.17
3/23/2022	3/23/2022		BEACON	20.00		4,423.17
3/23/2022	3/23/2022		THE HOME DEPOT	228.97		4,652.14
3/23/2022	3/23/2022		ADOBE	56.17		4,708.31
3/23/2022	3/23/2022		BEST BUY	209.97		4,918.28
3/23/2022	3/23/2022		STAPLES	587.90		5,506.18
3/23/2022	3/23/2022		TRELLO.COM	12.50		5,518.68
3/24/2022	3/24/2022	4114353393	Bill - Cintas: UNIFORMS	5.95		5,524.63
3/31/2022	3/31/2022	4115060544	Bill - Cintas: UNIFORMS	5.95		5,530.58
3/31/2022	3/31/2022		RECLASS ALLOCATION EXPENSES	919.31		6,449.89
March Totals for 67562 Miscellaneous Expense - Projects				2,378.51	0.00	
4/1/2022	4/1/2022	1232266	Bill - Baptist Health Medical Group: Cruse, Jonathan- physc and drug screen	61.50		6,511.39
4/7/2022	4/7/2022	4115725846	Bill - Cintas: UNIFORMS	5.63		6,517.02

4/14/2022	4/14/2022	4116426133	Bill - Cintas: UNIFORMS	5.63	6,522.65	
4/20/2022	4/20/2022		STAPLES	519.43	7,042.08	
4/20/2022	4/20/2022		ADOBE CREATIVE CLOUD	56.17	7,098.25	
4/20/2022	4/20/2022		BEACON	20.00	7,118.25	
4/20/2022	4/20/2022		BEST BUY	199.97	7,318.22	
4/20/2022	4/20/2022		BEST BUY	18.00	7,336.22	
4/20/2022	4/20/2022		AMAZON	63.79	7,400.01	
4/20/2022	4/20/2022		ADOBE CREATIVE CLOUD	56.17	7,456.18	
4/20/2022	4/20/2022		TRELLO.COM	12.50	7,468.68	
4/20/2022	4/20/2022		AUTO DESK ADY	233.20	7,701.88	
4/21/2022	4/21/2022	4117104894	Bill - Cintas: UNIFORMS	4.94	7,706.82	
4/28/2022	4/28/2022	4117789171	Bill - Cintas: UNIFORMS	5.92	7,712.74	
4/30/2022	4/30/2022		RECLASS ALLOCATION EXPENSES	223.86	7,936.60	
April Totals for 67562 Miscellaneous Expense - Projects				1,486.71	0.00	
5/5/2022	5/5/2022	4118471597	Bill - Cintas: UNIFORMS	5.92	7,942.52	
5/10/2022	5/10/2022	13008	AP pymt - Forrest Pollock: PER DIEM - 2022 KWWOA CONFERENCE	246.00	8,188.52	
5/10/2022	5/10/2022	13009	AP pymt - Andrew Orten: PER DIEM - 2022 KWWOA CONFERENCE	246.00	8,434.52	
5/12/2022	5/12/2022	4119160411	Bill - Cintas: UNIFORMS	5.92	8,440.44	
5/19/2022	5/19/2022	4119857161	Bill - Cintas: UNIFORMS	5.90	8,446.34	
5/20/2022	5/20/2022		KWWOA	500.00	8,946.34	
5/20/2022	5/20/2022		KENTUCKY RURAL WATER ASSOC	75.00	9,021.34	
5/20/2022	5/20/2022		KENTUCKY RURAL WATER ASSOC	75.00	9,096.34	
5/20/2022	5/20/2022		KENTUCKY ENVIRONMENT PROTECT	154.50	9,250.84	
5/20/2022	5/20/2022		ADOBE CREATIVE CLOUD	56.17	9,307.01	
5/20/2022	5/20/2022		BEACON	20.00	9,327.01	
5/20/2022	5/20/2022		HART CO	100.00	9,427.01	
5/20/2022	5/20/2022		KY ENVIRONMENTAL PROTECT	257.50	9,684.51	
5/20/2022	5/20/2022		ADOBE	56.17	9,740.68	
5/20/2022	5/20/2022		BEST BUY	100.95	9,841.63	
5/20/2022	5/20/2022		TRELLO.COM	12.50	9,854.13	
5/20/2022	5/20/2022		AMAZON	99.00	9,953.13	
5/20/2022	5/20/2022		AMAZON	99.00	10,052.13	
5/20/2022	5/20/2022		TRACTOR SUPPLY CO	52.99	10,105.12	
5/23/2022	5/23/2022	1903025080	Bill - Cintas: UNIFORMS	780.70	10,885.82	
5/23/2022	5/23/2022	1903050465	Bill - Cintas: UNIFORMS	178.22	11,064.04	
5/26/2022	5/26/2022	4120543723	Bill - Cintas: UNIFORMS	11.93	11,075.97	
5/31/2022	5/31/2022		RECLASS ALLOCATION EXPENSES	955.54	12,031.51	
May Totals for 67562 Miscellaneous Expense - Projects				4,094.91	0.00	
6/2/2022	6/2/2022	4121155322	Bill - Cintas: UNIFORMS	14.55	12,046.06	
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	1,200.00	13,246.06	
6/9/2022	6/9/2022	4121897534	Bill - Cintas: UNIFORMS	14.55	13,260.61	
6/15/2022	6/15/2022	Z628940	Bill - CDW Government, Inc.: USB 3.0 / eSATA 2.5/3.5" SATA HDD/SSD Duplicator Dock	119.07	13,379.68	
6/16/2022	6/16/2022	4122572795	Bill - Cintas: UNIFORMS	11.38	13,391.06	
6/16/2022	6/16/2022	Reversed - 4122572795	Bill - Cintas: UNIFORMS		11.38	13,379.68
6/16/2022	6/16/2022	4122572795A	Bill - Cintas: UNIFORMS	11.38	13,391.06	
6/20/2022	6/20/2022	1903112459	Bill - Cintas: UNIFORMS	69.99	13,461.05	
6/22/2022	6/22/2022		BEST BUY	25.98	13,487.03	
6/22/2022	6/22/2022		KY/TN WATER PRO	395.00	13,882.03	
6/22/2022	6/22/2022		ADOBE CREATIVE CLOUD	56.17	13,938.20	
6/22/2022	6/22/2022		BEACON	20.00	13,958.20	
6/22/2022	6/22/2022		BEST BUY	59.98	14,018.18	
6/22/2022	6/22/2022		STAPLES	21.99	14,040.17	
6/22/2022	6/22/2022		ADOBE	56.17	14,096.34	
6/22/2022	6/22/2022		TRELLO.COM	12.50	14,108.84	
6/22/2022	6/22/2022		BEST BUY	24.99	14,133.83	
6/22/2022	6/22/2022		STAPLES	48.96	14,182.79	
6/22/2022	6/22/2022		HOLIDAY INN	630.60	14,813.39	
6/22/2022	6/22/2022		HOLIDAY INN	630.60	15,443.99	
6/23/2022	6/23/2022	4123247756	Bill - Cintas: UNIFORMS	11.44	15,455.43	
6/30/2022	6/30/2022	4123932547	Bill - Cintas: UNIFORMS	14.51	15,469.94	
6/30/2022	6/30/2022		RECLASS ALLOCATION EXPENSES	560.81	16,030.75	
June Totals for 67562 Miscellaneous Expense - Projects				4,010.62	11.38	
7/7/2022	7/7/2022	4124539286	Bill - Cintas: UNIFORMS	14.51	16,045.26	

7/13/2022	7/13/2022	13057	AP pymt - Forrest Pollock: PER DIEM ALLOWANCE	224.00		16,269.26
7/14/2022	7/14/2022	4125287559	Bill - Cintas: UNIFORMS	15.27		16,284.53
7/21/2022	7/21/2022		ADOBE CREATIVE CLOUD	56.17		16,340.70
7/21/2022	7/21/2022		STAPLES	29.98		16,370.68
7/21/2022	7/21/2022		WAL-MART	44.97		16,415.65
7/21/2022	7/21/2022		BEACON	20.00		16,435.65
7/21/2022	7/21/2022		STAPLES	39.99		16,475.64
7/21/2022	7/21/2022		HARDIN COUNTY CLERK	104.00		16,579.64
7/21/2022	7/21/2022		BEST BUY	164.97		16,744.61
7/21/2022	7/21/2022		AMAZON	187.74		16,932.35
7/21/2022	7/21/2022		ADOBE	56.17		16,988.52
7/21/2022	7/21/2022		BEST BUY	233.96		17,222.48
7/21/2022	7/21/2022		AMAZON	96.38		17,318.86
7/21/2022	7/21/2022		TRELLO.COM	12.50		17,331.36
7/21/2022	7/21/2022	4125962038	Bill - Cintas: UNIFORMS	14.51		17,345.87
7/22/2022	7/22/2022	14GN-F11J-WC73	Bill - Amazon Capital Services, Inc.: MEMORY MODULES	2,947.52		20,293.39
7/28/2022	7/28/2022	4126642090	Bill - Cintas: UNIFORMS	15.73		20,309.12
7/31/2022	7/31/2022		RECLASS EXPENSE - AMAZON MEMORY MODULES	332.78		20,641.90
7/31/2022	7/31/2022		RECLASS EXPENSE - AMAZON MEMORY MODULES		2,947.52	17,694.38
7/31/2022	7/31/2022		RECLASS ALLOCATION EXPENSES	658.53		18,352.91
July Totals for 67562 Miscellaneous Expense - Projects				5,269.68	2,947.52	
8/4/2022	8/4/2022	4127326274	Bill - Cintas: UNIFORMS	15.73		18,368.64
8/11/2022	8/11/2022	4128028840	Bill - Cintas: UNIFORMS	14.50		18,383.14
8/18/2022	8/18/2022	4128683272	Bill - Cintas: UNIFORMS	14.50		18,397.64
8/20/2022	8/20/2022		HOLIDAY INN EXPRESS	388.20		18,785.84
8/20/2022	8/20/2022		ADOBE CREATIVE	56.17		18,842.01
8/20/2022	8/20/2022		THE HOME DEPOT	17.96		18,859.97
8/20/2022	8/20/2022		ADOBE	56.17		18,916.14
8/20/2022	8/20/2022		STAPLES	109.98		19,026.12
8/20/2022	8/20/2022		TRELLO.COM	12.50		19,038.62
8/25/2022	8/25/2022	4129395558	Bill - Cintas: UNIFORMS	14.11		19,052.73
8/31/2022	8/31/2022	CM28703	Bill - CDW Government, Inc.: C2G 4K DisplayPort to Dual HDMI Monitor Splitter MST Hub - M/F	89.87		19,142.60
8/31/2022	8/31/2022	CM28703	Bill - CDW Government, Inc.: SIIG Articulating LCD/TV Monitor Mount - 13" to 27" - bracket	29.68		19,172.28
8/31/2022	8/31/2022	1903281505	Bill - Cintas: hoodie	69.99		19,242.27
8/31/2022	8/31/2022		RECLASS ALLOCATION EXPENSES	250.68		19,492.95
August Totals for 67562 Miscellaneous Expense - Projects				1,140.04	0.00	
9/1/2022	9/1/2022	4130057163	Bill - Cintas: UNIFORMS	14.11		19,507.06
9/8/2022	9/8/2022	4130667665	Bill - Cintas: UNIFORMS	14.11		19,521.17
9/15/2022	9/15/2022	4131426372	Bill - Cintas: UNIFORMS	14.11		19,535.28
9/20/2022	9/20/2022		ADOBE CREATIVE CLOUD	56.17		19,591.45
9/20/2022	9/20/2022		WP MAIL SMTP PRO	49.00		19,640.45
9/20/2022	9/20/2022		BEACON	20.00		19,660.45
9/20/2022	9/20/2022		STAPLES	54.99		19,715.44
9/20/2022	9/20/2022		ADOBE	56.17		19,771.61
9/20/2022	9/20/2022		TRELLO.COM	12.50		19,784.11
9/20/2022	9/20/2022		BEST BUY	52.99		19,837.10
9/22/2022	9/22/2022	4132114569	Bill - Cintas: UNIFORMS	11.51		19,848.61
9/29/2022	9/29/2022	4132818288	Bill - Cintas: UNIFORMS	11.51		19,860.12
9/30/2022	9/30/2022		RECLASS ALLOCATION EXPENSES	1,059.01		20,919.13
September Totals for 67562 Miscellaneous Expense - Projects				1,426.18	0.00	
10/4/2022	10/4/2022	7637	AP pymt - Hardin County Circuit Clerk: FORREST POLLOCK NOTARY	19.00		20,938.13
10/6/2022	10/6/2022	4133488632	Bill - Cintas: UNIFORMS	14.10		20,952.23
10/11/2022	10/11/2022	66414142N	Bill - CNA Surety: SURETY BOND - FORREST POLLOCK	40.72		20,992.95
10/12/2022	10/12/2022	1903358584	Bill - Cintas: SWTSHIRT/HD/CRHRT/THRML/NVY	159.98		21,152.93
10/13/2022	10/13/2022	4134176466	Bill - Cintas: UNIFORMS	14.10		21,167.03
10/20/2022	10/20/2022	4134865950	Bill - Cintas: UNIFORMS	10.04		21,177.07
10/21/2022	10/21/2022		LOWES	69.74		21,246.81
10/21/2022	10/21/2022		MENARDS	39.98		21,286.79
10/21/2022	10/21/2022		ADOBE	56.17		21,342.96
10/21/2022	10/21/2022		BEACON	20.00		21,362.96
10/21/2022	10/21/2022		STAPLES	53.98		21,416.94

10/21/2022	10/21/2022		ADOBE	56.17		21,473.11
10/21/2022	10/21/2022		TRELLO.COM	12.50		21,485.61
10/26/2022	10/26/2022	4135592340	Bill - Cintas: UNIFORMS	13.90		21,499.51
10/31/2022	10/31/2022		RECLASS ALLOCATION EXPENSES	218.52		21,718.03
October Totals for 67562 Miscellaneous Expense - Projects				798.90	0.00	
11/3/2022	11/3/2022	4136287160	Bill - Cintas: UNIFORMS	13.90		21,731.93
11/9/2022	11/9/2022	25078	Bill - H&W DUKES SPORTS: OSCAR PAIGE SAFETY POINTS	90.00		21,821.93
11/10/2022	11/10/2022	4136974702	Bill - Cintas: UNIFORMS	13.90		21,835.83
11/14/2022	11/14/2022		Other Receipt: BOOTS		63.00	21,772.83
11/16/2022	11/16/2022	1903473000	Bill - Cintas: HOODIES & JACKETS	247.93		22,020.76
11/17/2022	11/17/2022	4137695307	Bill - Cintas: UNIFORMS	13.90		22,034.66
11/20/2022	11/20/2022		ADOBE	56.17		22,090.83
11/20/2022	11/20/2022		BEACON	20.00		22,110.83
11/20/2022	11/20/2022		BEST BUY	40.99		22,151.82
11/20/2022	11/20/2022		KY- SEC OF STATE	10.00		22,161.82
11/20/2022	11/20/2022		AMERICAN ASSOCIATION OF NOTARIES	37.90		22,199.72
11/20/2022	11/20/2022		HARDIN COUNTY CLERK	54.00		22,253.72
11/20/2022	11/20/2022		ADOBE	56.17		22,309.89
11/20/2022	11/20/2022		TRELLO.COM	12.50		22,322.39
11/22/2022	11/22/2022	205971740	Bill - B&H Photo and Electronics Corp: WIRELESS BODYPACK	150.12		22,472.51
11/23/2022	11/23/2022	4138362794	Bill - Cintas: UNIFORMS	13.90		22,486.41
11/30/2022	11/30/2022		RECLASS ALLOCATION EXPENSES	1,305.38		23,791.79
November Totals for 67562 Miscellaneous Expense - Projects				2,136.76	63.00	
12/1/2022	12/1/2022	4139178010	Bill - Cintas: UNIFORMS	13.87		23,805.66
12/8/2022	12/8/2022	4139760100	Bill - Cintas: UNIFORMS	11.39		23,817.05
12/15/2022	12/15/2022	4140468072	Bill - Cintas: UNIFORMS	11.39		23,828.44
12/20/2022	12/20/2022	13135	AP pymt - Nick Smith: SAFETY BOOT REIMBURSEMENT	115.49		23,943.93
12/21/2022	12/21/2022		KY PIPE LLC	671.40		24,615.33
12/21/2022	12/21/2022		ADOBE	56.17		24,671.50
12/21/2022	12/21/2022		ADOBE	56.17		24,727.67
12/21/2022	12/21/2022		HARDIN COUNTY PVA ANNUAL	140.00		24,867.67
12/21/2022	12/21/2022		TRELLO.COM	12.50		24,880.17
12/21/2022	12/21/2022		AUTODESK INC	249.10		25,129.27
12/21/2022	12/21/2022	4141176683	Bill - Cintas: UNIFORMS	11.39		25,140.66
12/29/2022	12/29/2022	4141925543	Bill - Cintas: UNIFORMS	13.91		25,154.57
12/30/2022	12/30/2022	HARDIN DEC 2022	Bill - Steel-toe-shoes.com: JEFF GADDIE BOOT ALLOWANCE	116.99		25,271.56
12/30/2022	12/30/2022	HARDIN DEC 2022	Bill - Steel-toe-shoes.com: NICK SMITH BOOT ALLOWANCE	150.00		25,421.56
12/31/2022	12/31/2022		ADOBE	58.29		25,479.85
12/31/2022	12/31/2022		CITY OF ELIZABETHTOWN-ACCIDENT REPORT	5.50		25,485.35
12/31/2022	12/31/2022		HOME DEPOT	41.28		25,526.63
12/31/2022	12/31/2022		ADOBE	56.17		25,582.80
12/31/2022	12/31/2022		TRELLO.COM	12.50		25,595.30
12/31/2022	12/31/2022		RECLASS ALLOCATION EXPENSES	198.12		25,793.42
12/31/2022	12/31/2022		END OF YEAR PAYROLL ADJUSTMENT		1,076.63	24,716.79
December Totals for 67562 Miscellaneous Expense - Projects				2,001.63	1,076.63	
Totals for Water Fund				28,815.32	4,098.53	24,716.79
Net change for - Water Fund						24,716.79
Totals for 67562 - Miscellaneous Expense - Projects				28,815.32	4,098.53	24,716.79
Net change for - Miscellaneous Expense - Projects						24,716.79
67581 - Miscellaneous Expense - Accounting (Balance forward As of 01/01/2022)						0.00
Water Fund						0.00
1/20/2022	1/20/2022		DOLLAR GENERAL	10.76		10.76
1/31/2022	1/31/2022		RECLASS ALLOCATION EXPENSES	194.54		205.30
January Totals for 67581 Miscellaneous Expense - Accounting				205.30	0.00	
2/20/2022	2/20/2022		STAPLES	120.22		325.52
2/28/2022	2/28/2022		RECLASS ALLOCATION EXPENSES	79.40		404.92
February Totals for 67581 Miscellaneous Expense - Accounting				199.62	0.00	
3/31/2022	3/31/2022		RECLASS ALLOCATION EXPENSES	210.77		615.69
March Totals for 67581 Miscellaneous Expense - Accounting				210.77	0.00	
4/30/2022	4/30/2022		RECLASS ALLOCATION EXPENSES	109.70		725.39
April Totals for 67581 Miscellaneous Expense - Accounting				109.70	0.00	
5/20/2022	5/20/2022		ADOBE	15.89		741.28

5/31/2022	5/31/2022		RECLASS ALLOCATION EXPENSES	195.89		937.17
May Totals for 67581 Miscellaneous Expense - Accounting				211.78	0.00	
6/22/2022	6/22/2022		SURGENT MCCOY SELF	424.15		1,361.32
6/22/2022	6/22/2022		ADOBE	15.89		1,377.21
6/30/2022	6/30/2022		RECLASS ALLOCATION EXPENSES	138.80		1,516.01
June Totals for 67581 Miscellaneous Expense - Accounting				578.84	0.00	
7/31/2022	7/31/2022		RECLASS EXPENSE - AMAZON MEMORY MODULES	237.70		1,753.71
7/31/2022	7/31/2022		RECLASS ALLOCATION EXPENSES	141.20		1,894.91
July Totals for 67581 Miscellaneous Expense - Accounting				378.90	0.00	
8/11/2022	8/11/2022	XT00171786	Bill - Harris Computer Systems: SHIPPING	81.45		1,976.36
8/11/2022	8/11/2022	XT00171786	Bill - Harris Computer Systems: checks	340.00		2,316.36
8/31/2022	8/31/2022		RECLASS ALLOCATION EXPENSES	110.89		2,427.25
August Totals for 67581 Miscellaneous Expense - Accounting				532.34	0.00	
9/29/2022	9/29/2022		Bank Service Charge: Service charge	35.00		2,462.25
9/30/2022	9/30/2022		RECLASS ALLOCATION EXPENSES	182.93		2,645.18
September Totals for 67581 Miscellaneous Expense - Accounting				217.93	0.00	
10/31/2022	10/31/2022		RECLASS ALLOCATION EXPENSES	104.30		2,749.48
October Totals for 67581 Miscellaneous Expense - Accounting				104.30	0.00	
11/20/2022	11/20/2022		STAPLES	66.42		2,815.90
11/30/2022	11/30/2022		RECLASS ALLOCATION EXPENSES	252.77		3,068.67
November Totals for 67581 Miscellaneous Expense - Accounting				319.19	0.00	
12/31/2022	12/31/2022		RECLASS ALLOCATION EXPENSES	96.46		3,165.13
12/31/2022	12/31/2022		END OF YEAR PAYROLL ADJUSTMENT		613.07	2,552.06
December Totals for 67581 Miscellaneous Expense - Accounting				96.46	613.07	
Totals for Water Fund				3,165.13	613.07	2,552.06
Net change for - Water Fund						2,552.06
67582 - Miscellaneous Expense - Customer Accounts (Balance forward As of 01/01/2022)						0.00
Water Fund						0.00
1/20/2022	1/20/2022		WALMART.COM	9.49		9.49
1/20/2022	1/20/2022		WALMART	40.81		50.30
1/20/2022	1/20/2022		DOLLAR TREE	21.20		71.50
1/20/2022	1/20/2022	358439	Bill - Gerald Printing: cash envelopes	590.79		662.29
1/31/2022	1/31/2022	32746	Bill - AssureHire, Inc: Background check- Jasmine Whitehead	28.75		691.04
1/31/2022	1/31/2022		RECLASS ALLOCATION EXPENSES	532.01		1,223.05
January Totals for 67582 Miscellaneous Expense - Customer Accounts				1,223.05	0.00	
2/1/2022	2/1/2022	199026	Bill - Baptist Health Occupational Medicine: Bunch, Kelli- Physical, Drug Screen	61.50		1,284.55
2/20/2022	2/20/2022		MAILCHIMP	169.95		1,454.50
2/20/2022	2/20/2022		TARGET	169.94		1,624.44
2/20/2022	2/20/2022		MAILCHIMP	170.00		1,794.44
2/20/2022	2/20/2022		ADOBE	15.89		1,810.33
2/28/2022	2/28/2022	02152022	Bill - Purchase Power: POSTAGE	995.24		2,805.57
2/28/2022	2/28/2022		RECLASS ALLOCATION EXPENSES	300.95		3,106.52
February Totals for 67582 Miscellaneous Expense - Customer Accounts				1,883.47	0.00	
3/1/2022	3/1/2022	33744	Bill - AssureHire, Inc: Background check- Kelsy Allen	28.75		3,135.27
3/1/2022	3/1/2022	33744	Bill - AssureHire, Inc: background check Sheena Stout	0.00		3,135.27
3/15/2022	3/15/2022	940329814748	Bill - FedEx: LBMC	53.70		3,188.97
3/23/2022	3/23/2022	21866	Bill - H&W DUKES SPORTS: LOGO EMBROIDERY	20.00		3,208.97
3/23/2022	3/23/2022		VISTA PRINT	36.82		3,245.79
3/23/2022	3/23/2022		AMAZON	550.44		3,796.23
3/23/2022	3/23/2022		AMAZON	67.68		3,863.91
3/23/2022	3/23/2022		AMAZON	4.99		3,868.90
3/23/2022	3/23/2022		AMAZON	327.09		4,195.99
3/23/2022	3/23/2022		AMAZON	40.30		4,236.29
3/23/2022	3/23/2022		AMAZON	140.99		4,377.28
3/23/2022	3/23/2022		STAPLES	309.75		4,687.03
3/23/2022	3/23/2022		MENARDS	283.91		4,970.94
3/23/2022	3/23/2022		THE HOME DEPOT	115.41		5,086.35
3/23/2022	3/23/2022		EPSON	188.49		5,274.84
3/23/2022	3/23/2022		MAILCHIMP	189.00		5,463.84
3/31/2022	3/31/2022	03152022	Bill - Purchase Power: POSTAGE	1,308.91		6,772.75
3/31/2022	3/31/2022		RECLASS ALLOCATION EXPENSES	453.68		7,226.43

March Totals for 67582 Miscellaneous Expense - Customer Accounts				4,119.91	0.00
4/1/2022	4/1/2022	34795	Bill - AssureHire, Inc: BACKGROUND CHECK - SHEENA STOUT	28.75	7,255.18
4/1/2022	4/1/2022	1245204	Bill - Baptist Health Medical Group: Kelsy Allen, Physical and drug screen	61.50	7,316.68
4/1/2022	4/1/2022	1245204	Bill - Baptist Health Medical Group: Shena Stout, Physical and drug screen	61.50	7,378.18
4/1/2022	4/1/2022	1239496	Bill - Baptist Health Medical Group: Whitehead, Jasmine- Physc and Drug screen	61.50	7,439.68
4/15/2022	4/15/2022	04152022	Bill - Purchase Power: POSTAGE	313.78	7,753.46
4/20/2022	4/20/2022		THE HOME DEPOT	14.98	7,768.44
4/20/2022	4/20/2022		AMAZON	129.99	7,898.43
4/20/2022	4/20/2022		STAPLES	86.46	7,984.89
4/20/2022	4/20/2022		ADOBE CREATIVE CLOUD	15.89	8,000.78
4/20/2022	4/20/2022		MAILCHIMP	189.00	8,189.78
4/20/2022	4/20/2022		ADOBE CREATIVE CLOUD	15.89	8,205.67
4/27/2022	4/27/2022	7-737-11928	Bill - FedEx: ARISTA INSERTS	77.03	8,282.70
4/30/2022	4/30/2022		RECLASS ALLOCATION EXPENSES	425.64	8,708.34
April Totals for 67582 Miscellaneous Expense - Customer Accounts				1,481.91	0.00
5/1/2022	5/1/2022	35897	Bill - AssureHire, Inc: BACKGROUND CHECK - Xenia Smith	28.75	8,737.09
5/18/2022	5/18/2022	22687	Bill - H&W DUKES SPORTS: Embroidery	110.00	8,847.09
5/20/2022	5/20/2022		AMAZON	27.55	8,874.64
5/20/2022	5/20/2022		ADOBE	23.88	8,898.52
5/20/2022	5/20/2022		MENARDS	78.36	8,976.88
5/20/2022	5/20/2022		MENARDS	81.51	9,058.39
5/20/2022	5/20/2022		MENARDS		28.59 9,029.80
5/20/2022	5/20/2022		MAIL CHIMP	189.00	9,218.80
5/20/2022	5/20/2022		ADOBE	15.89	9,234.69
5/31/2022	5/31/2022	1255470	Bill - Baptist Health Medical Group: PHYSICAL/DRUG SCREEN - SMITH, XENIA	61.50	9,296.19
5/31/2022	5/31/2022		RECLASS ALLOCATION EXPENSES	468.79	9,764.98
May Totals for 67582 Miscellaneous Expense - Customer Accounts				1,085.23	28.59
6/15/2022	6/15/2022	06152022	Bill - Purchase Power: POSTAGE	213.76	9,978.74
6/22/2022	6/22/2022		USPS	7.38	9,986.12
6/22/2022	6/22/2022		STAPLES	7.99	9,994.11
6/22/2022	6/22/2022		ADOBE	119.88	10,113.99
6/22/2022	6/22/2022		ADOBE	119.88	10,233.87
6/22/2022	6/22/2022		WAL-MART	54.47	10,288.34
6/22/2022	6/22/2022		VISTA PRINT	71.54	10,359.88
6/22/2022	6/22/2022		PAYPAL	8.81	10,368.69
6/22/2022	6/22/2022		PAYPAL		8.81 10,359.88
6/22/2022	6/22/2022		STAPLES	27.28	10,387.16
6/22/2022	6/22/2022		ADOBE	15.89	10,403.05
6/22/2022	6/22/2022		MAIL CHIMP	189.00	10,592.05
6/22/2022	6/22/2022		HOLIDAY INN	157.65	10,749.70
6/30/2022	6/30/2022		Record Monthly Fees Charge	222.76	10,972.46
6/30/2022	6/30/2022		RECLASS ALLOCATION EXPENSES	388.41	11,360.87
June Totals for 67582 Miscellaneous Expense - Customer Accounts				1,604.70	8.81
7/15/2022	7/15/2022	07152022	Bill - Purchase Power: POSTAGE	649.36	12,010.23
7/31/2022	7/31/2022		RECLASS EXPENSE - AMAZON MEMORY MODULES	998.36	13,008.59
7/31/2022	7/31/2022		RECLASS ALLOCATION EXPENSES	345.30	13,353.89
July Totals for 67582 Miscellaneous Expense - Customer Accounts				1,993.02	0.00
8/8/2022	8/8/2022	BX67890	Bill - CDW Government, Inc.: C2G 4K DisplayPort to Dual HDMI Monitor Splitter MST Hub	89.87	13,443.76
8/15/2022	8/15/2022	08152022	Bill - Purchase Power: Postage	665.61	14,109.37
8/15/2022	8/15/2022	08152022	Bill - Purchase Power: Postage (keep credit balance)	100.00	14,209.37
8/20/2022	8/20/2022		ADOBE	15.89	14,225.26
8/30/2022	8/30/2022	13092	AP pymt - Ashley Sallee: REIMBURSEMENT	13.37	14,238.63
8/31/2022	8/31/2022	1VYQ-QYXQ-MWN6	Bill - Amazon Capital Services, Inc.: wrist rest pad	19.98	14,258.61
8/31/2022	8/31/2022		RECLASS ALLOCATION EXPENSES	424.44	14,683.05
August Totals for 67582 Miscellaneous Expense - Customer Accounts				1,329.16	0.00
9/9/2022	9/9/2022	6734	Bill - Elizabethtown Florist: Father of Jessica Garner	84.99	14,768.04
9/15/2022	9/15/2022	09152022	Bill - Purchase Power: Postage Aug	300.00	15,068.04
9/15/2022	9/15/2022	09152022	Bill - Purchase Power: Postage Sept	339.11	15,407.15
9/20/2022	9/20/2022		CORPSUMMITS	156.45	15,563.60

9/20/2022	9/20/2022		THE UPS STORE	12.61		15,576.21
9/20/2022	9/20/2022		THE UPS STORE	4.00		15,580.21
9/20/2022	9/20/2022		STAPLES	173.94		15,754.15
9/20/2022	9/20/2022		ADOBE	15.89		15,770.04
9/26/2022	9/26/2022	1F3K-1P1T-MTLK	Bill - Amazon Capital Services, Inc.: MONITOR STANDS	21.99		15,792.03
9/30/2022	9/30/2022		RECLASS ALLOCATION EXPENSES	341.27		16,133.30
September Totals for 67582 Miscellaneous Expense - Customer Accounts				1,450.25	0.00	
10/16/2022	10/16/2022	10162022	Bill - Purchase Power: Oct	25.21		16,158.51
10/16/2022	10/16/2022	10162022	Bill - Purchase Power: Postage Sept	300.00		16,458.51
10/19/2022	10/19/2022	DN61151	Bill - CDW Government, Inc.: Monitor Privacy Screen 27" Display	181.82		16,640.33
10/21/2022	10/21/2022		STAPLES		173.94	16,466.39
10/21/2022	10/21/2022		STAPLES	149.94		16,616.33
10/21/2022	10/21/2022		CORPSUMMITS		156.45	16,459.88
10/21/2022	10/21/2022		STAPLES	43.15		16,503.03
10/21/2022	10/21/2022		AMAZON DIGITAL	99.99		16,603.02
10/31/2022	10/31/2022		RECLASS ALLOCATION EXPENSES	398.16		17,001.18
October Totals for 67582 Miscellaneous Expense - Customer Accounts				1,198.27	330.39	
11/15/2022	11/15/2022	11152022	Bill - Purchase Power: POSTAGE FOR OCT	1,000.00		18,001.18
11/20/2022	11/20/2022		BEST BUY	49.99		18,051.17
11/20/2022	11/20/2022		BEST BUY	8.99		18,060.16
11/20/2022	11/20/2022		BEST BUY	49.99		18,110.15
11/20/2022	11/20/2022		ADOBE	15.89		18,126.04
11/20/2022	11/20/2022		BEST BUY	133.99		18,260.03
11/30/2022	11/30/2022	1RD1-FMMF-6HWH	Bill - Amazon Capital Services, Inc.: ANTI GLARE SCREEN PROTEXTOR FOR 27" MONITOR	41.09		18,301.12
11/30/2022	11/30/2022		RECLASS ALLOCATION EXPENSES	560.39		18,861.51
November Totals for 67582 Miscellaneous Expense - Customer Accounts				1,860.33	0.00	
12/15/2022	12/15/2022	12152022	Bill - Purchase Power: POSTAGE FOR NOV	826.95		19,688.46
12/21/2022	12/21/2022		ADOBE	15.89		19,704.35
12/21/2022	12/21/2022		HARDIN COUNTY PVA ANNUAL	140.00		19,844.35
12/31/2022	12/31/2022	1291947	Bill - Baptist Health Medical Group: DRUG SCREEN/ PHYSICAL- ANN RIGGS	61.50		19,905.85
12/31/2022	12/31/2022	46226	Bill - AssureHire, Inc: Background Check-Riqas, Ann	28.75		19,934.60
12/31/2022	12/31/2022		HOBBY LOBBY	25.41		19,960.01
12/31/2022	12/31/2022		VISTA PRINT	83.96		20,043.97
12/31/2022	12/31/2022		MAILCHIMP	235.00		20,278.97
12/31/2022	12/31/2022		BESTBUY	50.99		20,329.96
12/31/2022	12/31/2022		RECLASS ALLOCATION EXPENSES	365.24		20,695.20
12/31/2022	12/31/2022		END OF YEAR PAYROLL ADJUSTMENT		2,166.29	18,528.91
December Totals for 67582 Miscellaneous Expense - Customer Accounts				1,833.69	2,166.29	
Totals for Water Fund				21,062.99	2,534.08	18,528.91
Net change for - Water Fund						18,528.91
Totals for 67582 - Miscellaneous Expense - Customer Accounts				21,062.99	2,534.08	18,528.91
Net change for - Miscellaneous Expense - Customer Accounts						18,528.91
67583 - Miscellaneous Expense - Gen Admin (Balance forward As of 01/01/2022)						0.00
Water Fund						0.00
1/1/2022	1/1/2022	09242220666666666666666666666666	Bill - The UPS Store	105.43		105.43
1/1/2022	1/1/2022		TO RECONCILE WATER CLEARING	5.00		110.43
1/17/2022	1/17/2022	358795	Bill - Gerald Printing: future home banner	95.00		205.43
1/20/2022	1/20/2022		DOLLAR GENERAL	23.27		228.70
1/20/2022	1/20/2022		KY TRANSPORTATION CABINET	5.50		234.20
1/20/2022	1/20/2022		KY TRANSPORTATION CABINET	5.50		239.70
1/20/2022	1/20/2022		HOBBY LOBBY	69.32		309.02
1/20/2022	1/20/2022		MENARDS	82.23		391.25
1/20/2022	1/20/2022		HOBBY LOBBY	12.59		403.84
1/20/2022	1/20/2022		KROGER	37.84		441.68
1/20/2022	1/20/2022		AMAZON	97.10		538.78
1/20/2022	1/20/2022	357705	Bill - Gerald Printing: water bottles	960.20		1,498.98
1/31/2022	1/31/2022		Bank Service Charge: INCOMING WIRE FEES	30.00		1,528.98
1/31/2022	1/31/2022		RECLASS HARDIN CO CHAMBER TO JANUARY	32.00		1,560.98
1/31/2022	1/31/2022		RECLASS ALLOCATION EXPENSES	469.24		2,030.22
January Totals for 67583 Miscellaneous Expense - Gen Admin				2,030.22	0.00	

2/1/2022	2/1/2022	198242	Bill - Baptist Health Occupational Medicine: Youravich, Shaun- Physical DOT	30.00		2,060.22
2/1/2022	2/1/2022	199026	Bill - Baptist Health Occupational Medicine: Lee, Kelli- Druq screen	31.50		2,091.72
2/1/2022	2/1/2022	7-634-16738	Bill - FedEx	21.92		2,113.64
2/1/2022	2/1/2022	32271	Bill - Hardin County Chamber of Commerce: JANUARY LUNCHEON MEETING 12/12/22	32.00		2,145.64
2/1/2022	2/1/2022		RECLASS HARDIN CO CHAMBER TO JANUARY		32.00	2,113.64
2/7/2022	2/7/2022	12202075401A008831	Bill - The UPS Store	66.21		2,179.85
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	120.00		2,299.85
2/15/2022	2/15/2022	6263	Bill - Elizabethtown Florist: LANGLEY FAMILY	95.39		2,395.24
2/17/2022	2/17/2022		Bank Service Charge: Service charge	15.00		2,410.24
2/18/2022	2/18/2022	5658	Other Receipt: SAMS CLUB		40.00	2,370.24
2/18/2022	2/18/2022	4881	Other Receipt: SAMS CLUB		40.00	2,330.24
2/18/2022	2/18/2022		Other Receipt: SAMS CLUB		40.00	2,290.24
2/20/2022	2/20/2022		IN *KY RURAL WATET	250.00		2,540.24
2/20/2022	2/20/2022		TRELLO	12.50		2,552.74
2/20/2022	2/20/2022		DROPBOX	119.88		2,672.62
2/20/2022	2/20/2022		ONTIMETEL	19.99		2,692.61
2/20/2022	2/20/2022		RAFFERTYS	118.21		2,810.82
2/20/2022	2/20/2022		ADOBE	15.89		2,826.71
2/20/2022	2/20/2022		KENTUCKY DLG ANNUAL REGISTRATION	500.00		3,326.71
2/20/2022	2/20/2022		AMAZON		136.60	3,190.11
2/20/2022	2/20/2022		AMAZON	27.97		3,218.08
2/20/2022	2/20/2022		ADOBE	15.89		3,233.97
2/20/2022	2/20/2022		MCALISTERS	312.24		3,546.21
2/20/2022	2/20/2022		DOORDASH	9.99		3,556.20
2/20/2022	2/20/2022		ADOBE	15.89		3,572.09
2/20/2022	2/20/2022		SAMS CLUB	43.20		3,615.29
2/28/2022	2/28/2022		RECLASS ALLOCATION EXPENSES	212.47		3,827.76
February Totals for 67583 Miscellaneous Expense - Gen Admin				2,086.14	288.60	
3/10/2022	3/10/2022	1175	Other Receipt: CC REIMBURSEMENT		19.07	3,808.69
3/22/2022	3/22/2022		Bank Service Charge: WIRE FEE	15.00		3,823.69
3/23/2022	3/23/2022		CRB CARBONITE BACKUP	283.49		4,107.18
3/23/2022	3/23/2022		TRELLO	12.50		4,119.68
3/23/2022	3/23/2022		SUGARSYNC	49.99		4,169.67
3/23/2022	3/23/2022		SAMSCLUB	40.00		4,209.67
3/23/2022	3/23/2022		DIAL MY CALLS	19.99		4,229.66
3/23/2022	3/23/2022		SAMSCLUB	245.00		4,474.66
3/23/2022	3/23/2022		ADOBE ID CREATIVE	254.27		4,728.93
3/23/2022	3/23/2022		STAPLES	3.85		4,732.78
3/23/2022	3/23/2022		SAMSCLUB	163.60		4,896.38
3/23/2022	3/23/2022		ADOBE	15.89		4,912.27
3/23/2022	3/23/2022		AMAZON	19.07		4,931.34
3/25/2022	3/25/2022	32351	Bill - Hardin County Chamber of Commerce: Membership Luncheon Meeting, March 9, 2022	32.00		4,963.34
3/31/2022	3/31/2022		RECLASS ALLOCATION EXPENSES	634.06		5,597.40
March Totals for 67583 Miscellaneous Expense - Gen Admin				1,788.71	19.07	
4/11/2022	4/11/2022	PPHAR041122	Bill - Promotional Products Online: WATER DROP KEYCHAINS	491.00		6,088.40
4/15/2022	4/15/2022	3932	Other Receipt: SAMS CLUB		40.00	6,048.40
4/15/2022	4/15/2022	3222	Other Receipt: SAMS CLUB		40.00	6,008.40
4/15/2022	4/15/2022		Other Receipt: SAMS CLUB		40.00	5,968.40
4/15/2022	4/15/2022		Other Receipt: SAMS CLUB		40.00	5,928.40
4/15/2022	4/15/2022		Other Receipt: SAMS CLUB		40.00	5,888.40
4/15/2022	4/15/2022		Other Receipt: SAMS CLUB		40.00	5,848.40
4/20/2022	4/20/2022		TRELLO.COM	12.50		5,860.90
4/20/2022	4/20/2022		KY/TN WATER PRO	135.00		5,995.90
4/20/2022	4/20/2022		ONTIMETEL DIAL MY CALLS	19.99		6,015.89
4/20/2022	4/20/2022		HYATT PLACE	166.39		6,182.28
4/20/2022	4/20/2022		BEST BUY	99.98		6,282.26
4/20/2022	4/20/2022		AMAZON	179.99		6,462.25
4/21/2022	4/21/2022		WIRE FEE	15.00		6,477.25
4/26/2022	4/26/2022	30178434	Bill - American Water Works Association: ACE22 CONFERENCE - SHAUN YOURAVICH	895.00		7,372.25

4/29/2022	4/29/2022	32497	Bill - Hardin County Chamber of Commerce: Membership Luncheon Meeting, April 13, 2022	32.00		7,404.25
4/30/2022	4/30/2022		RECLASS ALLOCATION EXPENSES	254.52		7,658.77
April Totals for 67583 Miscellaneous Expense - Gen Admin				2,301.37	240.00	
5/4/2022	5/4/2022		WIRE FEE	15.00		7,673.77
5/10/2022	5/10/2022	13010	AP pymt - Amber Pike: PER DIEM - 2022 KWVOA CONFERENCE	59.00		7,732.77
5/17/2022	5/17/2022	51022	Bill - Dewster's Homemade Ice Cream: OPEN HOUSE	370.00		8,102.77
5/17/2022	5/17/2022	13016	AP pymt - Patty Herringshaw: PER DIEM - 2022 KWVOA CONFERENCE	59.00		8,161.77
5/20/2022	5/20/2022		TRELLO.COM	12.50		8,174.27
5/20/2022	5/20/2022		TRELLO.COM	11.67		8,185.94
5/20/2022	5/20/2022		TRELLO.COM		11.67	8,174.27
5/20/2022	5/20/2022		DIAL MY CALLS	19.99		8,194.26
5/20/2022	5/20/2022		SOUTHWEST	1,103.97		9,298.23
5/20/2022	5/20/2022		SOUTHWEST	1,103.97		10,402.20
5/20/2022	5/20/2022		KWVOA REGISTRATION	150.00		10,552.20
5/20/2022	5/20/2022		ADOBE	15.89		10,568.09
5/20/2022	5/20/2022		AWWA ACE 2022	4,755.00		15,323.09
5/20/2022	5/20/2022		AWWA ACE 2022	19.99		15,343.08
5/24/2022	5/24/2022	13020	AP pymt - Cassidy Pendleton: REIMBURSEMENT - BREAKFAST PURCHASED	30.77		15,373.85
5/26/2022	5/26/2022		WIRE FEE	15.00		15,388.85
5/31/2022	5/31/2022		RECLASS ALLOCATION EXPENSES	630.34		16,019.19
May Totals for 67583 Miscellaneous Expense - Gen Admin				8,372.09	11.67	
6/1/2022	6/1/2022	#970-2022	Bill - Postmaster: PO BOX RENEWAL	556.00		16,575.19
6/1/2022	6/1/2022	369562	Bill - Gerald Printing: directional yard signs	60.00		16,635.19
6/1/2022	6/1/2022	S465069	Bill - E'town Laundry	35.52		16,670.71
6/10/2022	6/10/2022	S466289	Bill - E'town Laundry	20.42		16,691.13
6/17/2022	6/17/2022	2021	Bill - City of Radcliff: 2021 TAXES	7.87		16,699.00
6/17/2022	6/17/2022	6552	Bill - Elizabethtown Florist: SISTER OF MIKE BELL	68.90		16,767.90
6/17/2022	6/17/2022		Other Receipt: REIMBURSEMENT		110.00	16,657.90
6/21/2022	6/21/2022	000003000028 2022	Bill - The Cecilian Bank: SAFE DEPOSIT BOX RENT	40.00		16,697.90
6/21/2022	6/21/2022	13040	AP pymt - Kelli Lee: TRAVEL REIMBURSEMENT - AWWA CONFERENCE	278.82		16,976.72
6/22/2022	6/22/2022		KY/TN WATER PRO	395.00		17,371.72
6/22/2022	6/22/2022		KY/TN WATER PRO	395.00		17,766.72
6/22/2022	6/22/2022		TRELLO.COM	12.50		17,779.22
6/22/2022	6/22/2022		KY ENVIRONMENT PROTECT	206.00		17,985.22
6/22/2022	6/22/2022		KY ENVIRONMENT PROTECT	206.00		18,191.22
6/22/2022	6/22/2022		KROGER	308.42		18,499.64
6/22/2022	6/22/2022		SAMS CLUB	19.98		18,519.62
6/22/2022	6/22/2022		THE ALAMO	45.00		18,564.62
6/22/2022	6/22/2022		AMERICAN AIRLINES	838.60		19,403.22
6/22/2022	6/22/2022		AMERICAN AIRLINES	838.60		20,241.82
6/22/2022	6/22/2022		SOUTHWEST AIRLINES		576.99	19,664.83
6/22/2022	6/22/2022		AMAZON	15.98		19,680.81
6/22/2022	6/22/2022		HOLIDAY INN	248.39		19,929.20
6/28/2022	6/28/2022		RECORD BAN DRAW #19	15.00		19,944.20
6/30/2022	6/30/2022		RECLASS ALLOCATION EXPENSES	409.34		20,353.54
June Totals for 67583 Miscellaneous Expense - Gen Admin				5,021.34	686.99	
7/1/2022	7/1/2022	07012022	Bill - Scratch Batch: Balance	864.00		21,217.54
7/1/2022	7/1/2022	32690	Bill - Hardin County Chamber of Commerce: Membership Luncheon Meeting, June 8, 2022	16.00		21,233.54
7/11/2022	7/11/2022	23249	Bill - H&W DUKES SPORTS: UNIFORMS	28.00		21,261.54
7/13/2022	7/13/2022	3914	Other Receipt: Reimbursement for expenses- ACE22 Best Tasting Water Participation		1,000.00	20,261.54
7/13/2022	7/13/2022	13058	AP pymt - Kelli Lee: PER DIEM ALLOWANCE	224.00		20,485.54
7/13/2022	7/13/2022	13059	AP pymt - Shaun Youravich: PER DIEM ALLOWANCE	224.00		20,709.54
7/19/2022	7/19/2022	1D7Q-7D4C-1DVN	Bill - Amazon Capital Services, Inc.: WHITE BOARD/MAGNETS	368.04		21,077.58
7/21/2022	7/21/2022		TRELLO.COM	12.50		21,090.08
7/21/2022	7/21/2022		ONTIMETEL	19.99		21,110.07
7/21/2022	7/21/2022		BKGBOOKING.COM HOTEL	1,164.42		22,274.49
7/21/2022	7/21/2022		LONE STAR CAFÉ SAN ANTONIO	66.33		22,340.82

7/21/2022	7/21/2022		UBER	32.93		22,373.75
7/21/2022	7/21/2022		AMERICAN AIRLINES	30.00		22,403.75
7/21/2022	7/21/2022		AMERICAN AIRLINES	30.00		22,433.75
7/21/2022	7/21/2022		UBER	7.41		22,441.16
7/21/2022	7/21/2022		HYATT REGENCY	30.44		22,471.60
7/21/2022	7/21/2022		PAPPASITOS CANTINA	76.75		22,548.35
7/21/2022	7/21/2022		UBER	19.38		22,567.73
7/21/2022	7/21/2022		GO RIO SAN ANTONIO TX	31.66		22,599.39
7/21/2022	7/21/2022		ON THE BEND OYSTER BAR	109.31		22,708.70
7/21/2022	7/21/2022		LOUISVILLE AIRPORT	26.00		22,734.70
7/21/2022	7/21/2022		HYATT REGENCY	34.50		22,769.20
7/21/2022	7/21/2022		HYATT REGENCY	75.49		22,844.69
7/21/2022	7/21/2022		HYATT REGENCY	26.61		22,871.30
7/21/2022	7/21/2022		ADOBE	190.67		23,061.97
7/21/2022	7/21/2022		UBER	7.50		23,069.47
7/21/2022	7/21/2022		UBER	8.18		23,077.65
7/21/2022	7/21/2022		SAMS CLUB	110.57		23,188.22
7/21/2022	7/21/2022		SAMS CLUB	107.04		23,295.26
7/26/2022	7/26/2022	BR04982	Bill - CDW Government, Inc.: KELLI LEE MONITOR ADAPTOR	89.87		23,385.13
7/31/2022	7/31/2022		RECLASS EXPENSE - AMAZON MEMORY MODULES	380.33		23,765.46
7/31/2022	7/31/2022		RECLASS ALLOCATION EXPENSES	465.71		24,231.17
July Totals for 67583 Miscellaneous Expense - Gen Admin				4,877.63	1,000.00	
8/1/2022	8/1/2022	6270178	Bill - Best Buy: Best Buy essentials- 25'	17.99		24,249.16
8/1/2022	8/1/2022	6270178	Bill - Best Buy: Kanto- Full-Motion TV Wall Mount	179.99		24,429.15
8/1/2022	8/1/2022	6270178	Bill - Best Buy: Legrand- In-Wall Low-Voltage	16.99		24,446.14
8/1/2022	8/1/2022	6270178	Bill - Best Buy: Samsung- 50" CLASS	500.00		24,946.14
8/1/2022	8/1/2022	Reversed - 6270178	Bill - Best Buy: Best Buy essentials- 25'		17.99	24,928.15
8/1/2022	8/1/2022	Reversed - 6270178	Bill - Best Buy: Kanto- Full-Motion TV Wall Mount		179.99	24,748.16
8/1/2022	8/1/2022	Reversed - 6270178	Bill - Best Buy: Legrand- In-Wall Low-Voltage		16.99	24,731.17
8/1/2022	8/1/2022	Reversed - 6270178	Bill - Best Buy: Samsung- 50" CLASS		500.00	24,231.17
8/2/2022	8/2/2022	07302022	Bill - Carolyn Pollard: BOARD ROOM WALLPAPER	850.00		25,081.17
8/2/2022	8/2/2022	017488	Other Receipt: Commissioner Training		125.00	24,956.17
8/3/2022	8/3/2022		RECORD BAN DRAW #20	15.00		24,971.17
8/8/2022	8/8/2022		COMBINE FUNDS	10.00		24,981.17
8/8/2022	8/8/2022		COMBINE FUNDS		5.00	24,976.17
8/10/2022	8/10/2022	33115	Bill - Hardin County Chamber of Commerce: Membership Luncheon Meeting, August 10, 2022	40.00		25,016.17
8/11/2022	8/11/2022	7998	Other Receipt: LOSS SETTLEMENT TRACKING #12V911V60331994536		251.50	24,764.67
8/15/2022	8/15/2022	25336	Other Receipt: COMMISSIONER TRAINING		75.00	24,689.67
8/16/2022	8/16/2022	08122022	Bill - Lea Ona Sims: JUDGE BERRY GIFT	14.23		24,703.90
8/16/2022	8/16/2022	08112022	Bill - Clark Jewelers: ENGRAVE WINDCHIMES - JUDGE BERRY	10.00		24,713.90
8/18/2022	8/18/2022	016536	Other Receipt: COMMISSIONER TRAINING		125.00	24,588.90
8/20/2022	8/20/2022		TRELLO.COM	12.50		24,601.40
8/20/2022	8/20/2022		WALGREENS	8.47		24,609.87
8/20/2022	8/20/2022		ADOBE	190.67		24,800.54
8/20/2022	8/20/2022		LL BEAN-DIRECT	139.89		24,940.43
8/20/2022	8/20/2022		ONTIMETEL	19.99		24,960.42
8/20/2022	8/20/2022		BKGBOOKING.COM		582.21	24,378.21
8/20/2022	8/20/2022		BKGBOOKING.COM		582.21	23,796.00
8/20/2022	8/20/2022		HOLIDAY INN EXPRESS	388.20		24,184.20
8/20/2022	8/20/2022		HOLIDAY INN EXPRESS	388.20		24,572.40
8/20/2022	8/20/2022		GOOGLE.COM	9.00		24,581.40
8/20/2022	8/20/2022		MICROSOFT STORE	1.05		24,582.45
8/20/2022	8/20/2022		GOOGLE.COM	9.00		24,591.45
8/25/2022	8/25/2022	376485	Bill - Gerald Printing: name badges	68.40		24,659.85
8/29/2022	8/29/2022	81292	Other Receipt: COMMISSIONER TRAINING		25.00	24,634.85
8/31/2022	8/31/2022	1PQH-DWVX-QX11	Bill - Amazon Capital Services, Inc.: dinnerware for joint board meeting	268.81		24,903.66
8/31/2022	8/31/2022		RECLASS ALLOCATION EXPENSES	227.96		25,131.62
August Totals for 67583 Miscellaneous Expense - Gen Admin				3,386.34	2,485.89	
9/9/2022	8/31/2022	1Q4V-9NCQ-13J4	Bill - Amazon Capital Services, Inc.: WOODEN DOCUMENT FRAMES	159.24		25,290.86

9/15/2022	9/15/2022	016578	Other Receipt: COMMISSIONER TRAINING	25.00	25,265.86
9/19/2022	9/19/2022	10132022	Bill - Larue County Herald News: ANNUAL SUBSCRIPTION	41.99	25,307.85
9/20/2022	9/20/2022		EB WORKFORCE DEVELOPMENT	21.20	25,329.05
9/20/2022	9/20/2022		VISTAPRINT	230.03	25,559.08
9/20/2022	9/20/2022		E-TOWN FLORIST	68.90	25,627.98
9/20/2022	9/20/2022		TRELLO.COM	12.50	25,640.48
9/20/2022	9/20/2022		ANNS HALLMARK	133.55	25,774.03
9/20/2022	9/20/2022		DIAL MY CALLS	19.99	25,794.02
9/20/2022	9/20/2022		APPLE.COM	5.29	25,799.31
9/20/2022	9/20/2022		APPLE.COM	11.65	25,810.96
9/20/2022	9/20/2022		RAFFERTYS	62.64	25,873.60
9/20/2022	9/20/2022		SAMS CLUB	88.11	25,961.71
9/29/2022	9/29/2022	33217	Bill - Hardin County Chamber of Commerce: SEPTEMBER MEMBERSHIP LUNCHEON	40.00	26,001.71
9/30/2022	9/30/2022	989511	Bill - Stoll Keenon Ogden PLLC: COMMISSIONER TRAINING	2,500.00	28,501.71
9/30/2022	9/30/2022		RECLASS ALLOCATION EXPENSES	687.99	29,189.70
September Totals for 67583 Miscellaneous Expense - Gen Admin				4,083.08	25.00
10/5/2022	10/5/2022		RECORD BAN DRAW #21	15.00	29,204.70
10/11/2022	10/11/2022	13108	AP pymt - Shaun Youravich: REIMBURSEMENT FOR COLUMBUS DAY TRAINING	133.56	29,338.26
10/11/2022	10/11/2022		Bank Service Charge: CHARGE BACK FEES	24.00	29,362.26
10/17/2022	10/17/2022	1W79-PD47-P3HF	Bill - Amazon Capital Services, Inc.: Dave's retirement gift & party decor	21.24	29,383.50
10/18/2022	10/18/2022	5378	Bill - Kentucky Rural Water Association: ANNUAL MEMBERSHIP DUES	2,099.00	31,482.50
10/18/2022	10/18/2022	4498	Bill - French Brothers Cleaners: Laundry	125.00	31,607.50
10/20/2022	10/20/2022	380448	Bill - Gerald Printing: clear water bottles (500)	1,560.00	33,167.50
10/21/2022	10/21/2022		TRELLO.COM	12.50	33,180.00
10/21/2022	10/21/2022		AWWA.ORG	318.00	33,498.00
10/21/2022	10/21/2022		SAMS CLUB	21.96	33,519.96
10/21/2022	10/21/2022		ONTIMETEL DIALMYCALLS	19.99	33,539.95
10/21/2022	10/21/2022		HYATT PLACE BOWLING GREEN	145.14	33,685.09
10/21/2022	10/21/2022		APPLE.COM	5.29	33,690.38
10/21/2022	10/21/2022		BEST BUY	489.99	34,180.37
10/25/2022	10/25/2022	0065393/2022-2023	Bill - The News-Enterprise: 2022-2023 SUBSCRIPTION	201.35	34,381.72
10/26/2022	10/26/2022	7002067543	Bill - American Water Works Association: AWWA membership dues 2/1/2023-1/31/2024	4,303.00	38,684.72
10/31/2022	10/31/2022	15650	Bill - Hardin County Sheriff: 911 fee Case Loop	46.75	38,731.47
10/31/2022	10/31/2022	HCC5034	Bill - Heartland Communications Consultants, Inc.: STAFF HEADSHOTS	250.00	38,981.47
10/31/2022	10/31/2022		RECLASS ALLOCATION EXPENSES	219.15	39,200.62
October Totals for 67583 Miscellaneous Expense - Gen Admin				10,010.92	0.00
11/1/2022	11/1/2022	6821	Bill - Elizabethtown Florist: WINDCHIME	82.67	39,283.29
11/8/2022	11/8/2022	1014	Bill - Owen Larue LLC: ANNUAL ADVISORY FEE	500.00	39,783.29
11/18/2022	11/18/2022		RECORD BAN DRAW #22	15.00	39,798.29
11/20/2022	11/20/2022		TRELLO.COM	12.50	39,810.79
11/20/2022	11/20/2022		ONTIMETEL DIALMYCALLS	19.99	39,830.78
11/20/2022	11/20/2022		JUANITOS STREET TACOS	950.82	40,781.60
11/20/2022	11/20/2022		HYATT PLACE	108.89	40,890.49
11/20/2022	11/20/2022		EVERNOTE	69.99	40,960.48
11/20/2022	11/20/2022		HARDIN COUNTY CLERK	50.00	41,010.48
11/29/2022	11/29/2022	13125	AP pymt - Kelli Lee: FUEL REIMBURSEMENT - CHATTANOOGA AWWA	30.83	41,041.31
11/30/2022	11/30/2022		RECLASS ALLOCATION EXPENSES	864.31	41,905.62
November Totals for 67583 Miscellaneous Expense - Gen Admin				2,705.00	0.00
12/2/2022	12/2/2022		Other Receipt: SAMS CLUB	45.00	41,860.62
12/2/2022	12/2/2022	4892	Other Receipt: SAMS CLUB	45.00	41,815.62
12/2/2022	12/2/2022	1727	Other Receipt: SAMS CLUB	45.00	41,770.62
12/6/2022	12/6/2022	061782	Bill - Clark Jewelers: ENGRAVE WINDCHIMES	8.00	41,778.62
12/6/2022	12/6/2022	13128	AP pymt - Kelli Lee: PER DIEM ALLOWANCE	167.00	41,945.62
12/9/2022	12/9/2022	7818	AP pymt - Two Taylor's Catering: CHRISTMAS PARTY CATERING	2,300.10	44,245.72
12/12/2022	12/12/2022	33560	Bill - Hardin County Chamber of Commerce: Annual Membership Dues 2022-2023	475.00	44,720.72

12/20/2022	12/20/2022	12162022	Bill - Kentucky Water Utility Council: 2023	1,000.00		45,720.72
12/21/2022	12/21/2022		KYWUC MEMBER ACTIVITIES			
12/21/2022	12/21/2022		SAMS CLUB	361.02		46,081.74
12/21/2022	12/21/2022		CLARK JEWELERS	12.00		46,093.74
12/21/2022	12/21/2022		DIGITAL COMPLIANCE-HIPAA TRAINING	149.97		46,243.71
12/21/2022	12/21/2022		SAMS CLUB	200.00		46,443.71
12/21/2022	12/21/2022		AMAZON	57.82		46,501.53
12/21/2022	12/21/2022		TRELLO.COM	12.50		46,514.03
12/21/2022	12/21/2022		DIAL MY CALLS	19.99		46,534.02
12/21/2022	12/21/2022		CRACKER BARRELL	68.07		46,602.09
12/21/2022	12/21/2022		HAMPTON INN SUITES	162.98		46,765.07
12/21/2022	12/21/2022		APPLE.COM	16.95		46,782.02
12/21/2022	12/21/2022		APPLE.COM		16.95	46,765.07
12/21/2022	12/21/2022		HARDIN COUNTY PVA ANNUAL	140.00		46,905.07
12/21/2022	12/21/2022		SAMS CLUB	25.22		46,930.29
12/21/2022	12/21/2022		ARROWHEAD-DAVES RETIREMENT	598.44		47,528.73
12/27/2022	12/27/2022	0003453	Bill - Awards and More: DESK NAME PLAQUE	32.33		47,561.06
12/31/2022	12/31/2022		ANNS HALLMARK	112.35		47,673.41
12/31/2022	12/31/2022		KROGER-GIFT CARDS	1,027.54		48,700.95
12/31/2022	12/31/2022		TRELLO.COM	12.50		48,713.45
12/31/2022	12/31/2022		DIAL MY CALLS	19.99		48,733.44
12/31/2022	12/31/2022		APPLE.COM	12.71		48,746.15
12/31/2022	12/31/2022		DOLLAR GENERAL	12.00		48,758.15
12/31/2022	12/31/2022		RECLASS ALLOCATION EXPENSES	215.44		48,973.59
12/31/2022	12/31/2022		END OF YEAR PAYROLL ADJUSTMENT		1,696.95	47,276.64
December Totals for 67583 Miscellaneous Expense - Gen Admin				7,219.92	1,848.90	
Totals for Water Fund				53,882.76	6,606.12	47,276.64
Net change for - Water Fund						47,276.64
Grand total				254,075.70	30,275.85	223,798.95

2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	640.00	4,496.12
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	1,200.00	11,289.44
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	460.00	1,528.19
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	1,600.00	7,807.71
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	200.00	545.45
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	600.00	3,071.49
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	960.00	5,455.79
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	1,600.70	31,513.19
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	480.00	2,273.10
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	400.00	8,324.65
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	480.00	1,254.82
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	800.00	6,568.03
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	360.00	2,805.23
6/9/2022	6/9/2022		2022-2024 OPERATOR CERTIFICATIONS	1,200.00	13,246.06
10/18/2022	10/18/2022	5378	Bill - Kentucky Rural Water Association: ANNUAL MEMBERSHIP DUES	2,099.00	31,482.50
10/26/2022	10/26/2022	7002067543	Bill - American Water Works Association: AWWA membership dues 2/1/2023-1/31/2024	4,303.00	38,684.72
2/8/2022	2/8/2022	02072022	Bill - KWWOA: 2022 MEMBERSHIPS	120.00	2,299.85

Industry Association Dues	17,502.70
Dues and Subscriptions	6,332.69
Miscellaneous	199,963.56
Total Miscellaneous Expense	223,798.95

Industry Association Dues 17,502.70

1/20/2022	1/20/2022		ADOBE CREATIVE CLOUD	56.17	1,426.61
1/20/2022	1/20/2022		BEACON	20.00	1,446.61
1/20/2022	1/20/2022		AIRTAME.COM	24.00	1,470.61
1/20/2022	1/20/2022		ADOBE	31.79	1,502.40
1/20/2022	1/20/2022		TRELLO.COM	12.50	1,514.90
2/20/2022	2/20/2022		ADOBE CREATIVE CLOUD	56.17	3,178.08
2/20/2022	2/20/2022		BEACON	20.00	3,198.08
2/20/2022	2/20/2022		AIRTAME	24.00	3,222.08
2/20/2022	2/20/2022		ADOBE	31.79	3,303.85
2/20/2022	2/20/2022		TRELLO	12.50	3,436.33
3/23/2022	3/23/2022		ADOBE ID CREATIVE	56.17	4,364.66
3/23/2022	3/23/2022		BEACON	20.00	4,423.17
3/23/2022	3/23/2022		ADOBE	56.17	4,708.31
3/23/2022	3/23/2022		TRELLO.COM	12.50	5,518.68
4/20/2022	4/20/2022		ADOBE CREATIVE CLOUD	56.17	7,098.25
4/20/2022	4/20/2022		BEACON	20.00	7,118.25
4/20/2022	4/20/2022		ADOBE CREATIVE CLOUD	56.17	7,456.18
4/20/2022	4/20/2022		TRELLO.COM	12.50	7,468.68
5/20/2022	5/20/2022		ADOBE CREATIVE CLOUD	56.17	9,307.01
5/20/2022	5/20/2022		BEACON	20.00	9,327.01
5/20/2022	5/20/2022		ADOBE	56.17	9,740.68
5/20/2022	5/20/2022		TRELLO.COM	12.50	9,854.13
6/22/2022	6/22/2022		ADOBE CREATIVE CLOUD	56.17	13,938.20
6/22/2022	6/22/2022		BEACON	20.00	13,958.20
6/22/2022	6/22/2022		ADOBE	56.17	14,096.34
6/22/2022	6/22/2022		TRELLO.COM	12.50	14,108.84
7/21/2022	7/21/2022		ADOBE CREATIVE CLOUD	56.17	16,340.70
7/21/2022	7/21/2022		BEACON	20.00	16,435.65
7/21/2022	7/21/2022		ADOBE	56.17	16,988.52
7/21/2022	7/21/2022		TRELLO.COM	12.50	17,331.36
8/20/2022	8/20/2022		ADOBE CREATIVE	56.17	18,842.01
8/20/2022	8/20/2022		ADOBE	56.17	18,916.14
8/20/2022	8/20/2022		TRELLO.COM	12.50	19,038.62
9/20/2022	9/20/2022		ADOBE CREATIVE CLOUD	56.17	19,591.45
9/20/2022	9/20/2022		BEACON	20.00	19,660.45
9/20/2022	9/20/2022		ADOBE	56.17	19,771.61
9/20/2022	9/20/2022		TRELLO.COM	12.50	19,784.11
10/21/2022	10/21/2022		ADOBE	56.17	21,342.96
10/21/2022	10/21/2022		BEACON	20.00	21,362.96
10/21/2022	10/21/2022		ADOBE	56.17	21,473.11
10/21/2022	10/21/2022		TRELLO.COM	12.50	21,485.61
11/20/2022	11/20/2022		ADOBE	56.17	22,090.83
11/20/2022	11/20/2022		BEACON	20.00	22,110.83
11/20/2022	11/20/2022		ADOBE	56.17	22,309.89
11/20/2022	11/20/2022		TRELLO.COM	12.50	22,322.39
12/21/2022	12/21/2022		ADOBE	56.17	24,671.50
12/21/2022	12/21/2022		ADOBE	56.17	24,727.67
12/21/2022	12/21/2022		HARDIN COUNTY PVA ANNUAL	140.00	24,867.67
12/21/2022	12/21/2022		TRELLO.COM	12.50	24,880.17
12/31/2022	12/31/2022		ADOBE	56.17	25,582.80
12/31/2022	12/31/2022		TRELLO.COM	12.50	25,595.30
5/20/2022	5/20/2022		ADOBE	15.89	741.28
6/22/2022	6/22/2022		SURGENT MCCOY SELF	424.15	1,361.32
6/22/2022	6/22/2022		ADOBE	15.89	1,377.21
2/20/2022	2/20/2022		MAILCHIMP	169.95	1,454.50
2/20/2022	2/20/2022		MAILCHIMP	170.00	1,794.44
2/20/2022	2/20/2022		ADOBE	15.89	1,810.33
3/23/2022	3/23/2022		MAILCHIMP	189.00	5,463.84
4/20/2022	4/20/2022		ADOBE CREATIVE CLOUD	15.89	8,000.78
4/20/2022	4/20/2022		MAILCHIMP	189.00	8,189.78
4/20/2022	4/20/2022		ADOBE CREATIVE CLOUD	15.89	8,205.67
5/20/2022	5/20/2022		ADOBE	23.88	8,898.52

5/20/2022	5/20/2022		MAIL CHIMP	189.00	9,218.80
5/20/2022	5/20/2022		ADOBE	15.89	9,234.69
6/22/2022	6/22/2022		ADOBE	119.88	10,113.99
6/22/2022	6/22/2022		ADOBE	119.88	10,233.87
6/22/2022	6/22/2022		ADOBE	15.89	10,403.05
6/22/2022	6/22/2022		MAIL CHIMP	189.00	10,592.05
8/20/2022	8/20/2022		ADOBE	15.89	14,225.26
9/20/2022	9/20/2022		ADOBE	15.89	15,770.04
11/20/2022	11/20/2022		ADOBE	15.89	18,126.04
12/21/2022	12/21/2022		ADOBE	15.89	19,704.35
12/21/2022	12/21/2022		HARDIN COUNTY PVA ANNUAL	140.00	19,844.35
12/31/2022	12/31/2022		MAILCHIMP	235.00	20,278.97
2/20/2022	2/20/2022		TRELLO	12.50	2,552.74
2/20/2022	2/20/2022		DROPBOX	119.88	2,672.62
2/20/2022	2/20/2022		ONTIMETEL	19.99	2,692.61
2/20/2022	2/20/2022		ADOBE	15.89	2,826.71
2/20/2022	2/20/2022		ADOBE	15.89	3,233.97
2/20/2022	2/20/2022		ADOBE	15.89	3,572.09
3/23/2022	3/23/2022		TRELLO	12.50	4,119.68
3/23/2022	3/23/2022		SUGARSYNC	49.99	4,169.67
3/23/2022	3/23/2022		DIAL MY CALLS	19.99	4,229.66
3/23/2022	3/23/2022		ADOBE ID CREATIVE	254.27	4,728.93
3/23/2022	3/23/2022		ADOBE	15.89	4,912.27
4/20/2022	4/20/2022		TRELLO.COM	12.50	5,860.90
4/20/2022	4/20/2022		ONTIMETEL DIAL MY CALLS	19.99	6,015.89
5/20/2022	5/20/2022		TRELLO.COM	12.50	8,174.27
5/20/2022	5/20/2022		DIAL MY CALLS	19.99	8,194.26
5/20/2022	5/20/2022		ADOBE	15.89	10,568.09
6/22/2022	6/22/2022		TRELLO.COM	12.50	17,779.22
7/21/2022	7/21/2022		TRELLO.COM	12.50	21,090.08
7/21/2022	7/21/2022		ONTIMETEL	19.99	21,110.07
7/21/2022	7/21/2022		ADOBE	190.67	23,061.97
8/20/2022	8/20/2022		TRELLO.COM	12.50	24,601.40
8/20/2022	8/20/2022		ADOBE	190.67	24,800.54
9/19/2022	9/19/2022	10132022	Bill - Larue County Herald News: ANNUAL SUBSCRIPTION	41.99	25,307.85
9/20/2022	9/20/2022		TRELLO.COM	12.50	25,640.48
9/20/2022	9/20/2022		DIAL MY CALLS	19.99	25,794.02
10/21/2022	10/21/2022		TRELLO.COM	12.50	33,180.00
10/21/2022	10/21/2022		ONTIMETEL DIALMYCALLS	19.99	33,539.95
10/25/2022	10/25/2022	0065393/2022-2023	Bill - The News-Enterprise: 2022-2023 SUBSCRIPTION	201.35	34,381.72
11/20/2022	11/20/2022		TRELLO.COM	12.50	39,810.79
11/20/2022	11/20/2022		ONTIMETEL DIALMYCALLS	19.99	39,830.78
12/12/2022	12/12/2022	33560	Bill - Hardin County Chamber of Commerce: Annual Membership Dues 2022-2023	475.00	44,720.72
12/21/2022	12/21/2022		TRELLO.COM	12.50	46,514.03
12/21/2022	12/21/2022		DIAL MY CALLS	19.99	46,534.02
12/21/2022	12/21/2022		HARDIN COUNTY PVA ANNUAL	140.00	46,905.07
12/31/2022	12/31/2022		TRELLO.COM	12.50	48,713.45
12/31/2022	12/31/2022		DIAL MY CALLS	19.99	48,733.44
Dues and Subscriptions				6,332.69	

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 10

Responding Witness: Mandy Isham

- Q-10. Provide an analysis of Hardin District No. 2's expenses for research and development activities for the test year and the three most recent calendar years. The analysis should include the following:**
- a. The basis of fees paid to research organizations and Hardin District No. 2's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.**
 - b. Details of the research activities conducted by each organization.**
 - c. Details of services and other benefits provided to Hardin District No. 2 by each organization.**
 - d. Annual expenditures of each organization with a basic description of the nature of costs incurred by the organization.**
 - e. Details of the expected benefits to Hardin District No. 2.**
- A-10.**
- a. Hardin District No. 2 paid no fees to research organizations and did not expend any funds for research and development during the three (3) most recent calendar years, including the Test Year (2022).
 - b. Not applicable. See response to Question 10a.
 - c. Not applicable. See response to Question 10a.
 - d. Not applicable. See response to Question 10a.
 - e. Not applicable. See response to Question 10a.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 11

Responding Witness: Shaun Youravich

- Q-11. Describe Hardin District No. 2's lobbying activities and provide a schedule showing the name, salary, and job title of each individual whose job function involves lobbying on the local, state, or national level.**
- A-11. Hardin District No. 2 does not engage in any lobbying activities and has no personnel whose job function involves lobbying on the local, state or national level.**

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 12

Responding Witness: Shaun Youravich

Q-12. Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:**
 - (1) Accounting;**
 - (2) Engineering;**
 - (3) Legal;**
 - (4) Consultants; and**
 - (5) Other Expenses (Identify separately).**
- b. For each category identified in Item 12.a., the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the test year.**
- c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 12.a, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.**
- d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 12.a. and 12.b., and a cumulative total of cost incurred to date for each category. Updates will be due when Hardin District No. 2 files its monthly financial statements with the Commission, through the month of the public hearing.**

- A-12.
- a. See **Attachment 12a/b**.
 - b. See **Attachment 12a/b**.
 - c. See **Attachment 12c**.
 - d. The District will file monthly updates of rate case expenses on the last working day of each month, beginning November 30, 2023. Please note that the District has not applied for a rate adjustment using a forecasted test period and is therefore not required to file monthly financial statements with the Commission.

Attachment 12a/b
Rate Case Expense Report

<p style="text-align: center;">Hardin County Water District No. 2 Case No. 2022-00366</p> <p style="text-align: center;">Analysis of Cost of Case No. 2023-00247</p> <p style="text-align: center;">As of October 13, 2023</p>		
Line No.	Item	Amount
1.	Accounting	\$0.00
2.	Engineering	\$ 0.00
3.	Legal	\$45,005.50
4.	Consultants	\$26,465.00
5.	Other Expenses	\$ 0.00
6.	Total	\$71,470.50

Individual Expenses to Date:

Invoice	Date	Vendor	Nature of Expense	Check No.*	Amount	USoA Account
1021360	09/05/2023	Stoll Keenon Ogden PLLC	Legal Services	8559	\$ 11,133.50	633
20230914	09/13/2023	Kenvirons	Rate Study		\$ 26,465.00	631
1024305	10/04/2023	Stoll Keenon Ogden PLLC	Legal Services		\$ 33,872.00	633
TOTAL					\$71,470.50	

* Check number is not available as payment has not yet been made

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Hardin Co. Water District No. 2
misham@hcwd2.org
accountspayable@hcwd2.org

September 5, 2023
Invoice #: 1021360
Account #: 432038/178794

Re: 2023 Rate Increase

Fees rendered this bill	\$ 11,133.50
Total Current Charges This Matter	\$ 11,133.50

Keep this copy for your records.

Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1021360

Professional Services for the period through 08/31/23, including the following:

Re: 2023 Rate Increase

Our Reference: 432038/178794/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
08/01/23	Reviewed email memo from Vaughn Williams with answers to certain questions; reviewed three (3) Excel Spreadsheets prepared by Vaughn Williams which contain data to support Rate Study; prepared reply email memo to Vaughn Williams	DRT	1.10
08/01/23	Prepared final version of Notice of Intent to File Rate Application; filed with PSC; provided notice to Attorney General	GEW	0.70
08/03/23	Reviewed Initial Request for Information filed by PSC in other General Rate cases to determine the documents which HCWD2 will likely need to produce; prepared email memo to client and forwarded typical Initial Request for Information to client; made list of questions which will not be applicable for HCWD2	DRT	0.70
08/03/23	Prepared first draft of list of Exhibits which will be necessary for PSC Application; made outline of topics to discuss with client at today's client conference	DRT	0.80
08/03/23	Conferred with Shaun (General Manager) and Mandy (Finance Manager) at client's office to discuss proposed PSC Application for General Adjustment of rates and to obtain sufficient information to commence preparing Written Testimony for General Manager; answered numerous questions posed by client; discussed proposed Timeline for rate case	DRT	2.50
08/08/23	Made initial review of PSC Staff's First Request for Information	DRT	0.20
08/11/23	Worked on Rate case Application; prepared memo to file re additional sections to add to Shaun's Written Testimony	DRT	1.30
08/14/23	Prepared first draft of template for Hardin District No. 2's Response to PSC Staff's First Request for Information	FSM	2.70
08/14/23	Prepared email memo to client regarding method of transferring documents to SKO in the preparation of PSC Rate Application and other Exhibits	GEW	0.10
08/15/23	Reviewed PSC Staff's First Request for Information prior to meeting with client to discuss the Request for Information	DRT	0.50
08/15/23	Reviewed notes from prior meeting with client re District's Self-Insured Health Insurance Plan; prepared outline of questions and topics to discuss with Tim Davis	DRT	0.80
08/15/23	Conferred with Tim Davis, who will submit Written Testimony re District's Self-Funded Health Insurance Program; obtained more detailed information from Tim Davis to assist with the preparation of his Written Testimony; prepared memo to file	DRT	0.80
08/15/23	Made final revisions to draft template for HCWD's Response to PSC	FSM	0.70

Keep this copy for your records.

Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1021360

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	Staff's First Request for Information; prepared email memo to Mr. Talley and forwarded template		
08/16/23	Commenced preparing Written Testimony for Tim Davis to file with the Application	DRT	0.60
08/17/23	Reviewed email from Mr. Talley regarding preparation of document containing written testimony of Timothy R. Davis; prepared draft of cover page and portions of Written Testimony; prepared email memo to Mr. Talley containing draft of same for his review	FSM	0.40
08/21/23	Exchanged email memos with Jerry Wuetcher re assignment of responsibility for preparing the different Exhibits to the Application; conferred with Jerry Wuetcher re other details of PSC Application and Exhibits	DRT	0.80
08/22/23	Prepared some of the exhibits needed to support the Rate Application; prepared email memo to client (Mandy) re preparing Spreadsheet to demonstrate the advantages of District paying 100% of Health Insurance Costs	DRT	1.20
08/22/23	Participated in conference call with client (Mandy) and Auditor re some of the Exhibits which Mandy needs to prepare for the Application; also discussed the proposed Spreadsheet concerning Health Insurance Benefits to be used as an Exhibit to Written Testimony; prepared follow-up email memo to Mandy	DRT	0.40
08/25/23	Prepared email memo to client re PSC's current reduction to Revenue Requirements for Single and Family Health insurance premiums, for Dental insurance premiums, and for vision insurance premiums; suggested some ideas for preparing the proposed Spreadsheet	DRT	0.20
08/25/23	Prepared additional portions of outline of Tim Davis' Written Testimony; made list of additional Exhibits to add to the List of Exhibits for the Application	DRT	1.50
08/25/23	Prepared portions of the Application for Rate Adjustment; prepared revised Tariff Sheets reflecting proposed rates	GEW	3.90
08/26/23	Prepared Exhibits to PSC Application; prepared portions of Shaun Youravich's Written Testimony	DRT	1.20
08/28/23	Conferred with Jerry Wuetcher re PSC Application and Exhibits; discussed assumptions used by Vaughn Williams for Cost-of-Service-Study; discussed topics to include in Written Testimony	DRT	0.50
08/28/23	Reviewed and revised first draft of Application; prepared additional paragraphs to include in PSC Application; reviewed Cost-of-Service Study; conferred with D. Talley re additional information needed to complete the Application; discussed some of the Exhibits with D. Talley	GEW	1.90
08/31/23	Reviewed email memo from Mandy at HCWD2 re Excel Spreadsheet for wages and health insurance benefits; reviewed Mandy's question re number of occurrences for Non-Recurring	DRT	0.30

Keep this copy for your records.

Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1021360

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	charges; prepared reply email memo to Mandy and answered her question		
08/31/23	Reviewed HCWD2's Tariff re Non-Recurring Charges and amount for each Non-Recurring Charge; prepared lengthy email memo to Mandy re Non-Recurring Charges and the modifications which PSC will make and its impact on customer's rates; reviewed follow-up email memo from Mandy	DRT	0.50
08/31/23	Reviewed first draft of PSC Application; made listed of missing information and additional paragraphs and Exhibits to be added to Application	DRT	1.80
Total Services			\$11,133.50

Summary of Services

<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
GEW	Wuetcher, G E	6.60	405.00	2,673.00
DRT	Talley, D R	17.70	405.00	7,168.50
FSM	Moore, F S	3.80	340.00	1,292.00
Total Services		28.10		\$11,133.50

TOTAL FEES & DISBURSEMENTS	\$11,133.50
Total Current Charges This Matter	\$11,133.50

Keep this copy for your records.

Stoll Keenon Ogden PLLC

P.O. Box 150

112 North Lincoln Boulevard

Hodgenville, Kentucky 42748

(270) 358-3187

Tax ID # 61-0421389

Hardin Co. Water District No. 2
misham@hcwd2.org

October 4, 2023
Invoice #: 1024305
Account #: 432038/178794

Re: 2023 Rate Increase

Fees rendered this bill	\$ 33,872.00
Total Current Charges This Matter	\$ 33,872.00

Keep this copy for your records.

Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1024305

Professional Services for the period through 09/30/23, including the following:

Re: 2023 Rate Increase

Our Reference: 432038/178794/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
09/05/23	Prepared email memo to client (Mandy) re Exhibit 17 re Computer Software used to prepare PSC Application and Exhibits; forwarded draft Exhibit 17 to Mandy; reviewed revised Exhibit 17 from Mandy; prepared email memo to Mandy and approved the revised Exhibit 17	DRT	0.40
09/05/23	Conferred with Jerry Wuetcher re some of the Exhibits and need to revise the Table of Exhibits; exchanged email memos with Jerry Wuetcher and reviewed revised Table of Exhibits	DRT	0.50
09/05/23	Reviewed email memo from Mandy; reviewed and analyzed five (5) Exhibits prepared by Mandy; made list of questions about some of the Exhibits and suggested revisions to four (4) of the Exhibits; prepared email memo to Mandy and included list of questions and suggested revisions to some of the Exhibits	DRT	0.80
09/05/23	Conferred with D. Talley re PSC Rate Application	GEW	0.10
09/06/23	Reviewed several email memos from Mandy with attached revised Exhibits; reviewed four (4) Exhibits revised by Mandy; prepared email memos to Mandy approving the revisions; prepared email memo to Mandy re Exhibit 14; reviewed Exhibit 14 sent to me by Mandy	DRT	0.50
09/06/23	Prepared for meeting with clients (Shaun and Mandy)	DRT	0.60
09/06/23	Conferred with Shaun and Mandy at HCWD2 office to discuss rate Application and Exhibits; reviewed draft Exhibit for Shaun Youravich's Written Testimony re Employee Benefits Spreadsheet under different scenarios; reviewed other Exhibits, including Exhibit 13, 18, 20, and 21; discussed some of the Questions contained in the PSC Staff's First Request for Information; assigned responsibility for preparing other documents	DRT	2.80
09/07/23	Reviewed email memo from client (Mandy) re revised Exhibits and reviewed her explanation of the revisions; reviewed the revised Income Statement (Adjusted) and the revised Balance Sheet (Adjusted) which comprise Exhibit 20; prepared reply email memo to Mandy and approved both documents	DRT	0.30
09/08/23	Exchanged email memos with Jerry Wuetcher re Exhibits prepared by Jerry Wuetcher; reviewed six (6) Exhibits prepared by Jerry Wuetcher and noted some revisions to be made two (2) of these Exhibits; prepared reply email memo to Jerry Wuetcher	DRT	1.20
09/11/23	Prepared lengthy email memo to Felisa Moore re corrections to be made to Exhibits 3 and 4 to the PSC Application; conferred with Felisa Moore re these Exhibits and need to prepare Exhibits 5 and 6	DRT	0.60
09/11/23	Prepared email memo to Felisa Moore and provided portions of the	DRT	0.70

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Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1024305

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	information needed by her to prepare the Retail Customer Notice (Exhibit 5) to the PSC Application; provided her with a template to use for Exhibit 5; exchanged follow-up email memos with Felisa Moore		
09/11/23	Reviewed email memo from Mr. Talley regarding revising Exhibits to HCWD2's Rate Application; prepared email memo to Mr. Talley regarding same	FSM	0.40
09/11/23	Reviewed email memo from Mr. Talley regarding preparation of a Customer Notice for Hardin County Water District No. 2; prepared draft of same; prepared email memo to Mr. Talley containing draft for his review	FSM	1.90
09/12/23	Reviewed email memo from Felisa Moore; reviewed first, incomplete draft of Retail Customer Notice prepared by Felisa Moore; made list of revisions; prepared email memo to Felisa with suggested revisions	DRT	0.50
09/12/23	Prepared email memo to Felisa Moore and attached template of Wholesale Customer Notice to facilitate her preparing Wholesale Customer Notice for HCWD2; also forwarded the applicable current and proposed wholesale rates to her	DRT	0.20
09/12/23	Prepared email memo to Felisa Moore and attached template of a sample Cover Letter to Wholesale Customer for her use in preparing letter to HCWD1; reviewed email memo from Felisa Moore; reviewed and approved Cover Letter to HCWD1 prepared by Felisa Moore; prepared email memo to Felisa Moore re approval of Cover Letter to Wholesale Customer	DRT	0.30
09/12/23	Reviewed email memo from Felisa Moore; reviewed Wholesale Customer Notice (Exhibit 6) prepared by Felisa Moore; made minor revision to Wholesale Customer Notice; prepared email memo to Felisa Moore and explained rationale for making revision	DRT	0.30
09/12/23	Reviewed portions of Water Rate Analysis, including Billing Analysis, prepared by Vaughn Williams to obtain information concerning water usage for each meter size and by wholesale customer; prepared Table showing Impact of Proposed Rates on Average Customer for each meter size; spent considerable making necessary calculations; double-checked calculations; prepared email memo to Felisa Moore and forwarded information to insert into Average Customer Bill Table contained within the Retail Customer Notice (Exhibit 5)	DRT	2.10
09/12/23	Reviewed email memo from Mr. Talley regarding preparation of the Wholesale Customer Notice; prepared draft of Wholesale Customer Notice; prepared email memo to Mr. Talley and attached draft Wholesale Customer Notice	FSM	0.50
09/12/23	Reviewed email memo from Mr. Talley regarding preparation of draft letter to Wholesale Customer (HCWD1); prepared draft of same; prepared email memo to Mr. Talley and attached draft letter for his review and comment	FSM	0.50
09/13/23	Prepared email memo to client and attached Wholesale Customer	DRT	0.20

Keep this copy for your records.

Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1024305

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	Notice and cover letter to HCWD1 to be copied onto HCWD2 letterhead; provided detailed instructions for sending Wholesale Customer Notice to HCWD1		
09/13/23	Exchanged email memos with Felisa Moore re Average Customer Bill Table contained within Retail Customer Notice; reviewed and revised Average Customer Bill Table; made another complete review of the revised Retail Customer Notice (Exhibit 5) for Quality Control	DRT	0.30
09/13/23	Reviewed email memo from Mr. Talley regarding revisions to Customer Notice; completed revisions; prepared email memo to Mr. Talley with revised Customer Notice for his review and comment	FSM	0.90
09/14/23	Prepared email memo to client and attached Retail Customer Notice (Exhibit 5); outlined the source of the data and entries made in Exhibit; requested client to verify the accuracy of the data and check the calculations	DRT	0.30
09/14/23	Reviewed early draft of PSC Application for General Adjustment of Rates; obtained additional information from PSC Annual Water Division & Sewer Division Reports; prepared additional paragraphs to be added to Application; made suggested revisions; verified the accuracy of the various Bonds Issued by the District; prepared lengthy email memo to Felisa Moore with suggested additions and revisions to Application	DRT	1.20
09/14/23	Reviewed the completed Retail Customer Notice, which has been revised to include the completed Impact of Proposed Rates on Average Customers Table; compared the accuracy of all the entries to the original data for Quality Control; exchanged email memos with Felisa Moore re the revised Retail Customer Notice	DRT	NO CHARGE
09/15/23	Reviewed latest revised draft of PSC Application prepared by Felisa Moore; made list of revisions; prepared additional paragraph to add to Application; prepared email memo to Felisa Moore and attached revisions and addition to PSC Application	DRT	1.10
09/15/23	Reviewed additional revised versions of PSC Application; exchanged more email memos with Felisa Moore re minor revisions; reviewed "final" version of Application	DRT	NO CHARGE
09/15/23	Made a few suggested revisions to Table of Exhibits to the PSC Application; reviewed and approved revised version of Table of Exhibits	DRT	0.20
09/15/23	Exchanged email memos with Shaun re review of Retail Customer Notice and need to make two (2) corrections; reviewed revised Retail Customer Notice prepared by client; confirmed that client's calculations were correct; prepared email memo to Shaun and confirmed that the revised Retail Customer Notice was correct	DRT	0.30
09/15/23	Conferred with Advertising Department at Hart County News-Herald re deadline for submitting Legal Notice for publication and publication date; prepared memo to file	DRT	0.20
09/15/23	Reviewed email from Mr. Talley regarding making significant	FSM	1.10

Keep this copy for your records.

Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1024305

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	revisions to HCWD2's PSC Application; prepared revised PSC Application; prepared email memo to Mr. Talley and forwarded revised PSC Application		
09/18/23	Prepared email memo to client's General Manager (Shaun) and attached draft PSC Application; reviewed reply email memo from Shaun	DRT	0.30
09/18/23	Reviewed two (2) email memos from Shaun; reviewed Exhibit 18 (Monthly Managerial Reports) and Exhibit 21 (Capital Construction Budget) sent to me from Shaun; prepared reply email memos to Shaun	DRT	1.10
09/19/23	Exchanged additional email memos with client re PSC Application	DRT	NO CHARGE
09/20/23	Prepared lengthy and detailed email memo to publisher of Hart County newspaper with detailed instructions for publishing Customer Notice; attached Customer Notice to email; reviewed reply email memo from publisher's employee; prepared follow-up email to her	DRT	0.40
09/20/23	Conferred with client (Michele) re publishing Customer Notice in Hardin and LaRue County newspapers; prepared detailed email memo to Michele re instructions for publishing Customer Notice; attached Customer Notice to email memo; reviewed reply email memo from Michele; prepared follow-up email memo to Michele	DRT	0.30
09/20/23	Reviewed email memo from client (Shaun) re rate case Exhibits; reviewed letter from wholesale customer confirming amount of water to be purchased going forward; reviewed Shaun's Resume; prepared reply email memo to Shaun	DRT	0.30
09/20/23	Prepared email memo to Emily Childress and attached sample format to use to prepare Written Testimony for Davis and Youravich	DRT	NO CHARGE
09/20/23	Reviewed notes of meetings with client and Tim Davis and other District records re District's partially self-insured health insurance plan for employees; prepared outline of Tim Davis' Written Testimony; prepared some of the Questions and Answers in draft form; forwarded all this information to Emily Childress to prepare formal version of Davis' Written Testimony	DRT	2.50
09/20/23	Drafted two (2) verification pages to be filed with two (2) witness' Written Testimony in the General Rate Case	ES	0.30
09/21/23	Reviewed first full draft of Written Testimony for Tim Davis prepared by Emily Childress; made suggested edits; prepared additional Questions and Answers to include in Written Testimony; prepared email memo to Emily Childress and explained rationale for changes and additional questions and answers	DRT	0.70
09/21/23	Reviewed revised version of Written Testimony for Tim Davis; prepared email memo to Emily Childress and approved the revised version of Davis' Written Testimony	DRT	NO CHARGE
09/21/23	Prepared email memo to client and to Tim Davis re his Written Testimony; forwarded 9-21-23 version of the Davis Written	DRT	0.20

Keep this copy for your records.

Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1024305

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	Testimony; suggested some sections which might need additional information and revising		
09/21/23	Prepared Written Testimony of Timothy R. Davis for rate case; reviewed and revised draft Written Testimony; formatted Written Testimony	ES	1.20
09/21/23	Reviewed and revised Written Testimony pertaining to the District's Partially Self-Insured Health Plan in preparation of filing in rate case	ES	0.50
09/22/23	Reviewed email memo from client re Proof of Customer Notice to be published in News-Enterprise; reviewed Proof of Customer Notice; compared it to original Customer Notice; approved the Proof; prepared email memo to client and approved Publisher's Proof of Customer Notice; exchanged follow-up email memos with client	DRT	1.10
09/22/23	Reviewed proposed revisions to Davis' Written Testimony made by Tim Davis; conferred with Davis re his revisions; reviewed second set of revisions made by Mr. Davis to his Written Testimony; conferred with Davis again to clarify one item; made minor additional revision to Davis' Written Testimony	DRT	1.10
09/22/23	Exchanged numerous email memos with Emily Childress re Davis' Written Testimony; reviewed "clean" final version of Davis' Written Testimony prepared by Emily Childress	DRT	NO CHARGE
09/22/23	Prepared email memo to Tim Davis and forwarded the final version of his Written Testimony to him	DRT	0.20
09/22/23	Conferred with Jerry Wuetcher re Vaughn Williams' Written testimony and other missing documents needed to complete Application and Exhibits; assigned responsibility for preparing these documents; forwarded latest version of PSC Application to Jerry Wuetcher	DRT	0.50
09/22/23	Reviewed and revised Davis' Written Testimony; updated formatting	ES	0.10
09/22/23	Finalized draft of Written Testimony of Tim Davis for filing in General Rate Case; reviewed for grammar, spelling, clarity, and consistency	ES	0.70
09/22/23	Conferred with D. Talley re Rate Application	GEW	0.20
09/23/23	Reviewed and revised several of the Exhibits to the PSC Application; exchanged several email memos with Jerry Wuetcher re Exhibits, Application, and Vaughn Williams' Written Testimony; provided additional information to Jerry Wuetcher to enable him to continue preparing Vaughn Williams' Written Testimony	DRT	1.60
09/23/23	Reviewed notes from different meetings with Shaun Youravich re his Written Testimony; finished preparing general outline of his Written Testimony; prepared detailed outline of the Questions and Answers to be included in his Written Testimony; prepared email memo to Emily Childress and forwarded the detailed Q & A outline; also provided several documents to her which will be attached to Shaun Youravich's Written Testimony	DRT	3.20
09/24/23	Prepared several Exhibits for PSC Application; reviewed and	GEW	4.80

Keep this copy for your records.

Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1024305

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	revised these Exhibits; prepared first draft of Written Testimony of V. Williams; commenced assembling PSC Application Exhibits; conferred with D. Talley re PSC Application; reviewed and revised Written Testimony of V. Williams		
09/25/23	Reviewed email memo from Becky Jones at Jobe Publishing re Publisher's Proof of Customer Notice to be published in the Hart County News-Herald; reviewed Publisher's Proof of Customer Notice and compared it to the Customer Notice sent to the newspaper; found mistakes in Publisher's Proof; conferred with Becky Jones to correct Publisher's Proof before Customer Notice was published	DRT	0.80
09/25/23	Reviewed first incomplete draft of Youravich's Written Testimony; prepared email memo to Emily Childress with suggested corrections; prepared additional Q & A to be added to Written Testimony	DRT	1.10
09/25/23	Prepared portions of Written Testimony of Shaun Youravich for filing in Rate Case by formatting Written Testimony and reviewing for grammar and clarity	ES	1.60
09/26/23	Reviewed partial draft of Shaun's Written Testimony prepared by Emily Childress	DRT	NO CHARGE
09/26/23	Prepared email memo to Shaun and attached partial draft of his Written Testimony; outlined areas where Shaun needs to verify the accuracy of certain items and provide additional information re the purchases made by HCWD1 over the past few months; reviewed email memo from Shaun with his additions and corrections	DRT	0.40
09/26/23	Reviewed email memo from Emily Childress with final draft of Tim Davis' Written Testimony; proofread final version of his Written Testimony for Quality Control	DRT	NO CHARGE
09/26/23	Prepared detailed outline of the first part of Shaun's Written Testimony concerning the topic, "The Importance of Providing Health Insurance to Recruit and Retain Employees;" analyzed the Excel Spreadsheet prepared by Shaun and Mandy concerning the cost of health insurance and other benefits which the District provides; reviewed and revised this outline; prepared lengthy email memo to Emily Childress and provided an overview of the proposed Written Testimony which she needs to prepare	DRT	2.80
09/26/23	Prepared email memo to Shaun and attached the Customer Notice for posting; gave detailed instructions for where to post the Customer Notice	DRT	0.20
09/26/23	Prepared the balance of the detailed outline of the first draft of Shaun's Written Testimony; double-checked the information and calculations in the Excel Spreadsheet which will become Appendix D to Shaun's Written Testimony; reviewed and revised the detailed outline; prepared lengthy and detailed email memo to Emily Childress concerning Shaun's Written Testimony	DRT	3.70
09/26/23	Compiled finalized Written Testimony of Timothy Davis with executed Signature Page to prepare for filing in PSC Rate Case	ES	0.30

Keep this copy for your records.

Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1024305

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
09/26/23	Reviewed and revised Written Testimony of Shaun Youravich to prepare for filing in General Rate Case	ES	0.80
09/26/23	Prepared additional paragraphs to be included in V. Williams Written Testimony	GEW	1.10
09/27/23	Reviewed PSC Annual Report to obtain information needed to prepare Exhibit 23 (Impact of Post Test Year Customers) to PSC Application; reviewed information provided by client re current number of customers and their usage patterns; made numerous calculations necessary to prepare Exhibit 23; prepared email memo to Emily Childress and provided her the information to prepare Exhibit 23	DRT	1.10
09/27/23	Reviewed late morning version of Shaun's Written Testimony prepared by Emily Childress; exchanged numerous email memos with Emily Childress re suggested changes to this version	DRT	1.20
09/27/23	Prepared email memo to Shaun and forwarded latest version of his Written Testimony for his review; summarized significant changes to the prior version	DRT	0.20
09/27/23	Reviewed lengthy and detailed email memo from Emily Childress re proposed changes to Shaun's Written Testimony and need to change the labels on the Excel Spreadsheet; reviewed her proposed changes; prepared follow-up email memo to Emily Childress re these changes	DRT	0.60
09/27/23	Reviewed fourth draft version of Shaun's Written Testimony; prepared email memo to Emily Childress and suggested additional changes	DRT	0.50
09/27/23	Reviewed Fifth draft of Shaun's Written Testimony; approved the changes made to Shaun's Written Testimony; prepared follow-up email memo to Emily Childress re need to insert more Topic Headings	DRT	0.40
09/27/23	Prepared email memo to Shaun and explained the additional changes which were made to his Written Testimony from the previous version which he reviewed; forwarded the Fifth draft of his Written Testimony to Shaun for his review; reviewed reply email memo from Shaun approving Written Testimony, subject to his review of Appendix D to his Written Testimony	DRT	0.30
09/27/23	Reviewed initial draft of Exhibit 23 prepared by Emily Childress; prepared email memo to Emily Childress with a few suggested revisions; reviewed revised version of Exhibit 23 prepared by Emily Childress; approved those changes, but discovered another needed change; prepared follow-up email memo to Emily Childress re this new correction	DRT	0.60
09/27/23	Exchanged numerous email memos with Jerry Wuetcher re Vaughn Williams' Written Testimony	DRT	0.50
09/27/23	Reviewed first draft of Vaughn Williams' Written Testimony prepared by Jerry Wuetcher; cross-checked all the references to the	DRT	1.10

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Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1024305

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	Rate Study prepared by Vaughn Williams and to the PSC Application to verify the correctness of his Written Testimony; made list of corrections and suggested changes; prepared email memo to Jerry Wuetcher and attached this list of changes		
09/27/23	Reviewed latest version of PSC Application; discovered a needed correction; prepared email memo to Jerry Wuetcher re this correction	DRT	0.50
09/27/23	Reviewed News-Enterprise and LaRue County Herald News to determine whether the Customer Notice was published in these newspapers; forwarded the published Customer Notice from each newspaper to Emily Childress for proofreading and confirming their accuracy	DRT	NO CHARGE
09/27/23	Prepared additional paragraphs to include in Shaun Youravich's Written Testimony; reviewed and revised Written Testimony of Shaun Youravich to include additional information about health insurance provisions; performed general review and revision of Written Testimony to ensure clarity and consistency	ES	1.90
09/27/23	Revised Written Testimony of Shaun Youravich to clarify references to Appendix D of Written Testimony; revised formatting of Appendix D of Written Testimony to improve clarity and readability	ES	1.60
09/27/23	Prepared Exhibit 23 for filing in rate case to demonstrate financial impact of post-test period customers and their effect on revenue; verified accuracy of numbers and calculations within Exhibit 23	ES	2.10
09/27/23	Reviewed and revised earlier version of V. Williams Written Testimony; prepared numerous additional paragraphs to include in Written Testimony; double-checked references to dollar amounts throughout Written Testimony; made additional revisions to Written Testimony; forwarded Written Testimony to V. Williams for his review	GEW	5.10
09/28/23	Obtained copy of Hart Count News-Herald; reviewed Customer Notice published in this newspaper; proofread the Customer Notice and compared the published version with the version sent to the newspaper for accuracy; determined that it was accurate	DRT	0.50
09/28/23	Reviewed email memo from Shaun re corrections that need to be made to Excel Spreadsheet; reviewed second email memo from Shaun with corrected Excel Spreadsheet and corrections which need to be made to his Written Testimony; reviewed the revised Excel Spreadsheet; reviewed Shaun's suggested corrections	DRT	0.70
09/28/23	Conferred with Emily Childress re revising Shaun's Written Testimony to conform to the corrected Excel Spreadsheet	DRT	NO CHARGE
09/28/23	Conferred with Shaun re source of errors in the Excel Spreadsheet and other matters about the PSC Application and Exhibits	DRT	0.20
09/28/23	Reviewed Shaun's revised Written Testimony and Appendix for Quality Control	DRT	0.40
09/28/23	Prepared email memo to Shaun and Board Chairman and attached	DRT	0.20

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Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1024305

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	Shaun's Written Testimony		
09/28/23	Conferred with Jerry Wuetcher re Vaughn Williams' Written Testimony and Vaughn Williams' intent to make a few minor revisions to it; also discussed other Exhibits and revision to PSC Application; prepared email memo to Jerry Wuetcher and attached Exhibit 23	DRT	0.50
09/28/23	Reviewed the Customer Notices re PSC Application published in the LaRue County and Elizabethtown newspapers to ensure publications did not contain any errors; confirmed that there were no mistakes in either newspaper	ES	0.50
09/28/23	Revised Written Testimony of Shaun Youravich to update data related to health care costs; compiled Written Testimony with Appendices and Signature Page to prepare for filing	ES	0.80
09/28/23	Revised PSC Application; assembled PSC Application and Exhibits; conferred with D. Talley re proposed revisions; conferred with V. Williams re his Written Testimony; reviewed revised Exhibits provided by D. Talley; inserted these revised Exhibits into PSC Application folder	GEW	5.10
09/29/23	Reviewed revised version of Written Testimony of Vaughn Williams; closely reviewed the changes made by Vaughn Williams; reviewed and verified all the references to specific numbers contained in his revised Written Testimony; noted additional corrections that need to be made; prepared email memo to Jerry Wuetcher with these corrections	DRT	1.80
09/29/23	Reviewed all the Monthly Managerial Reports to be filed as Exhibit 18 to the PSC Application	DRT	0.80
09/29/23	Reviewed "final" version of the entire PSC Application and Exhibits; reviewed Bookmarks to make sure they all work correctly; reviewed Filing Requirements Checklist (Exhibit 1) for accuracy and to verify that all the hyperlinks work properly; found mistakes in Exhibit 11 and Exhibit 9; prepared email memo to Jerry Wuetcher outlining the corrections which need to be made before the Application is filed	DRT	2.10
09/29/23	Viewed the PSC Application and Exhibits on the PSC website after it was filed to verify that it was uploaded to the correct case file and to verify that Bookmarks worked correctly on the PSC website	DRT	NO CHARGE
09/29/23	Made revisions to Exhibits requested by D. Talley; finalized PSC Application and Exhibits for filing; assembled PSC Application; inserted Bookmarks; prepared PSC Transmittal Letter; uploaded PSC Application and Exhibits to PSC website	GEW	1.30
Total Services			\$33,872.00

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Hardin Co. Water District No. 2

Stoll Keenon Ogden PLLC
Invoice No. 1024305

Summary of Services

<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
GEW	Wuetcher, G E	17.70	405.00	7,168.50
DRT	Talley, D R	52.30	405.00	21,181.50
FSM	Moore, F S	5.30	340.00	1,802.00
ES	Childress, Emily	12.40	300.00	3,720.00
	Total Services	87.70		\$33,872.00

TOTAL FEES & DISBURSEMENTS \$33,872.00

Total Current Charges This Matter \$33,872.00



Kenvirons

770 Wilkinson Blvd. • Frankfort, KY 40601 • Phone: (502) 695-4357 • Fax: (502) 695-4363
Civil & Environmental Engineering and Laboratory Services

September 13, 2023

Hardin County Water District No. 2
1951 West Park Road
PO Box 970
Elizabethtown, KY 42701

ATTN: Shaun Youravich, General Manager

RE: Cost of Service Study
Project No. 2023031 – Invoice No. 20230914
Professional Services from April 17, 2023, through July 5, 2023

- INVOICE -

Principal Engineer – 141.5 hrs. @ \$185/hr.....	\$	26,177.50
Project Engineer – 2.0 hrs. @ \$130/hr.	\$	260.00
Clerk – 0.5 hrs. @ \$55/hr.	\$	27.50

TOTAL INVOICE \$ 26,465.00

Respectfully Submitted,

KENVIRONS, LLC.


R. Vaughn Williams, P.E.
President

Attachment 12c

Estimated Rate Case Expense

ESTIMATED RATE CASE EXPENSE

LEGAL EXPENSE	
Phase of Proceeding	Expected Hours
Preparation of Application/Other Preparatory Actions	120
Discovery – Initial Request (Prior to Filing)	70
First Request After Filing	50
Second Request After Filing	40
Preparation/Representation at Hearing	100
Post-Hearing/Other Procedural Matters	20
Total Hours	400
Total Estimated Cost @ \$395/Hour*	\$158,000

CONSULTANT EXPENSE	
Rate Study	\$30,000
Preparation of Application/Assistance in Rate Case Discovery	\$20,000
Testimony at Hearing	\$20,000
Total Estimated Cost	\$70,000

OTHER EXPENSES	
Publication of Notice of Filing of Application	\$4,500
Publication of Notice of Scheduled Hearing	\$3,000
Total Estimated Cost	\$7,500

TOTAL ESTIMATED EXPENSE: \$235,500

*Hourly Rate Based upon a weighted average of the hourly rate of the attorneys assigned to this matter.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 13

Responding Witness: Many Isham

- Q-13. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise currently included in rate base. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase for each item of utility plant, the amortization period, and the unamortized balance at the beginning of the test year.**
- A-13. Hardin District No. 2 did not acquire any utility plant as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise during the Test Year. Furthermore, Hardin District No. 2 did not determine its proposed rates using a rate of return methodology and has not performed any rate base calculations.**

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 14

Responding Witness: Many Isham

Q-14. Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule D1.**
- b. An analysis of short-term debt as shown in Schedule D2 as of the end of the latest calendar year.**

A-14. a. See Attachment 14a.

- b. Hardin District No. 2 had no short-term debt as of December 31, 2022.**

Attachment 14a

Outstanding Long-Term Debt

Hardin County Water District #2
 Schedule of Outstanding Long-Term Debt
 For the Year Ended December 31, 2022

Line No.	Type of Debt	Date of Issue	Date of Maturity	Amount Outstanding	Interest Rate	Cost Rate at Issue	Cost Rate at Maturity	Bond Rating	Type	Annualized Cost
1.	Series 2012A Refunding	10/2/2012	1/1/2040	\$4,080,000	1.0%-3.75%	1.000%	3.750%	Unrated	Bond Payable	\$ 288,376
2.	Series 2016A Revenue Bonds - USDA Rural Development	7/1/2018	7/1/2058	\$3,286,000	3.875%	3.875%	3.875%	Unrated	Bond Payable	\$ 168,851
3.	Series 2016B Refunding	8/9/2016	1/1/2026	\$945,000	2.0%-3.0%	2.000%	3.000%	Unrated	Bond Payable	\$ 228,675
4.	Series 2016C Revenue Bonds	8/9/2016	1/1/2025	\$925,000	2.0%-3.0%	2.000%	3.000%	Unrated	Bond Payable	\$ 307,513
5.	Series 2022A Refunding	1/28/2022	1/1/2031	\$2,071,200	1.450%	1.450%	1.450%	Unrated	Bond Payable	\$ 275,393
6.	City of Elizabethtown Note Payable	10/31/2014	11/1/2034	\$4,042,897	2.745%	2.745%	2.745%	N/A	Note Payable	\$400,000

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 15

Responding Witness: Many Isham

- Q-15. State whether any changes have been made to Hardin District No. 2's internal accounting manuals, directives, and policies and procedures since Hardin District No. 2's most recent rate case. If so, provide each item that was changed and identify the changes.**
- A-15. Hardin District No. 2 has not made any changes to its internal accounting manuals, directives, and policies and procedures with respect to rate making since its last rate case.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 16

Responding Witness: Shaun Youravich

Q-16. Provide Hardin District No. 2's long-term construction planning program.

A-16. See Attachment 16 for Hardin District No. 2's long-term construction planning program.

Attachment 16

Long-Term Construction Planning



Hardin County Water District No. 2

20-year Capital Improvement Plan Capital Projects List

Updated 10/13/2022

Item	Project Name	Description	Budget	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
	Eastview Tank Replacement	Replace Standpipe with 1 MG hydrocollar	\$ 3,500,000			0.75	2.75																			
	Helmwood Storage Tank	Divest/sell to Bluegrass in favor of new downtown tank																								
	Mulberry Storage Tank	Divest/sell to EHS in favor of new downtown tank																								
	Downtown Pressure Zone Tank	Acquire Property and Construction of a 1.0 or 1.5 million gallon tank and transmission main	\$ 5,400,000		0.21	5.19																				
	Downtown Transmission Main	Construct 12" water line from Mulberry to Freeman Lake Pump Station.	\$ 3,374,000			3.37																				
	Freeman Lake Pump Station	Upgrade existing pump station.	\$ 175,000			0.18																				
	Glendale Industrial Tank	Construction of a 2.5 million gallon tank to serve Glendale Industrial Site	\$ 8,400,000				4.2	4.2																		
	Backup Power-Cecilia P.S.	Back-up power generation at our Cecilia Pump Station	\$ 125,000			0.13																				
	Inner Circle Miscellaneous Infrastructure Replacement	Replacement of valves, hydrants, meters, small mains, etc. in the downtown pressure zone (\$50,000 annually)	\$ 400,000	0.05	0.05	0.05	0.05																			
	Battle Training Pump Station	Construction of booster pump station for 5 MGD + from LWC	\$ 6,180,000			6.18																				
	Colesburg Pump Station	Add pumps to existing pump station.	\$ 1,501,500			1.5																				
	Springfield Pump Station	Add pumps to existing pump station.	\$ 794,500			0.79																				
	Eastview Main Replacement	Replace PVC water main in trouble areas around Eastview to eliminate repeated line spills and service interruptions.	\$ 5,455,000			5.46																				
	Harris Field Main Replacement	Replace 8" PVC main from Valley Creek Rd to Springfield Rd to eliminate repeat failures.	\$ 500,000					0.5																		
	Distribution Main Replacement	Identify high maintenance and end-of-life mains for replacement (\$400,000 annually).	\$ 1,200,000	0.4	0.4	0.4																				
	Technology Project	Mapping and Asset Management software and associated hardware	\$ 365,000	0.08																						
	AMI - Inner Circle	Install Fixed Base Unit(s) in the Inner Circle area for the purpose of reading the meters via AMI.	\$ 450,000			0.45																				
	AMI - Outer Circle	Replace 505C endpoints throughout system. Estimated 300 to be replaced.	\$ 50,000			0.05																				
	5/8x3/4 Meter Replacement	Replace 5/8x3/4 meters at the end of 15 year cycle	\$ 4,630,000	0.08	0.16	0.19	0.22	0.19	0.28	0.31	0.29	0.46	0.83	0.84	0.1	0.13	0.11	0.16	0.15	0.13						
	Total Estimated Budget (Millions of Dollars)			\$ 57.50	1.41	0.99	30.5	7.22	5.64	1.67	0.31	0.29	0.46	1.08	0.84	0.1	0.63	0.36	0.41	0.77						

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 17

Responding Witness: Mandy Isham

- Q-17. Provide a copy of Hardin District No. 2's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.**
- A-17. See Attachment 17 for a copy of Hardin District No. 2's most recent depreciation schedule.**

Attachment 17

Hardin District No. 2's 2022 Depreciation Schedule

Hardin County Water District No.2
2022 Depreciation Schedule

Asset	Asset Name	Date Placed in Service	Asset Cost	Service Life	Annual Depreciation	Accumulated Depreciation	Book Value
District Reservoirs & Standpipes							
DRS20-AS-001470-230123	RINEYVILLE TANK REHAB	8/31/2022	171,756.26	20	3,578.25	3,578.25	168,178.01
DRS20-AS-001342-210127	PEAR ORCHARD TANK ENTRANCE	8/31/2020	17,544.63	20	877.20	2,119.90	15,424.73
DRS20-AS-000886-180108	RINEYVILLE TANK INTERIOR	10/31/2017	202,806.00	20	10,140.36	53,236.89	149,569.11
DRS20-AS-000833-171229	INDUSTRIAL PARK TANK -E-TOWN ACQUISITION	1/1/2017	139,131.00	20	6,394.46	139,131.00	-
DRS20-AS-000831-171229	SHEPHERDVILLE TANK - E-TOWN ACQUISITION	1/1/2017	39,209.00	20	-	39,209.00	-
DRS20-AS-000822-171229	HELMWOOD TANK - E-TOWN ACQUISITION	1/1/2017	29,523.00	20	-	29,523.00	-
DRS20-AS-000821-171229	NORTH MULBERRY TANK - E-TOWN ACQUISITION	1/1/2017	30,161.00	20	-	30,161.00	-
DRS20-AS-000548-171228	PEAR ORCHARD TANK FENCE	1/1/2017	32,248.00	20	1,625.16	24,527.96	7,720.04
DRS20-AS-000547-171228	RINEYVILLE TANK FENCE	1/1/2017	14,400.00	20	720.00	11,040.00	3,360.00
DRS40-AS-001350-210201	2020 PEAR ORCHARD TANK REHAB	6/30/2020	155,746.80	40	3,893.64	10,058.57	145,688.23
DRS40-AS-001335-210105	VALLEY CREEK TANK INTERIOR 2020	8/31/2020	52,354.50	40	1,308.84	3,163.03	49,191.47
DRS40-AS-001232-200123	SONORA TANK	12/31/2019	245,763.48	40	6,144.12	18,944.37	226,819.11
DRS40-AS-001201-190828	CECILIA TANK REHAB	7/31/2019	220,818.00	40	5,520.48	19,321.68	201,496.32
DRS40-AS-000832-171229	SOUTH END TANK - E-TOWN ACQUISITION	1/1/2017	1,200,000.00	40	29,996.04	632,576.24	567,423.76
DRS40-AS-000820-171229	GLENDALE TANK	1/1/2017	43,608.00	40	1,090.32	23,981.92	19,626.08
DRS40-AS-000819-171229	GLENDALE TANK	1/1/2017	592,426.00	40	14,810.40	340,648.40	251,777.60
DRS40-AS-000818-171229	SPRINGFIELD TANK	1/1/2017	89,854.00	40	2,246.40	20,216.40	69,637.60
DRS40-AS-000817-171229	SPRINGFIELD TANK	1/1/2017	2,287,202.00	40	57,180.00	514,620.00	1,772,582.00
DRS40-AS-000553-171228	SOUTH END TANK REHAB	1/1/2017	338,196.00	40	8,454.96	50,729.76	287,466.24
DRS40-AS-000552-171228	PEAR ORCHARD TANK REHAB	1/1/2017	270,820.00	40	6,770.52	47,394.12	223,425.88
DRS40-AS-000551-171228	EASTVIEW TANK REHAB	1/1/2017	400,301.00	40	10,007.52	70,053.12	330,247.88
DRS40-AS-000550-171228	CECILIA TANK REHAB	1/1/2017	279,776.00	40	6,994.44	55,954.64	223,821.36
DRS40-AS-000549-171228	VALLEY CREEK TANK/ELEVATED	1/1/2017	638,400.00	40	15,960.00	206,150.00	432,250.00
DRS40-AS-000546-171228	TIDE FLEX SYSTEM (UPTON & SONORA TANKS)	1/1/2017	142,253.00	40	3,566.52	59,034.12	83,218.88
DRS40-AS-000545-171228	RINEYVILLE TANK	1/1/2017	56,550.00	40	1,413.60	28,159.60	28,390.40
DRS40-AS-000544-171228	RINEYVILLE TANK	1/1/2017	1,671,647.00	40	41,930.52	874,966.12	796,680.88
DRS40-AS-000543-171228	SONORA TANK	1/1/2017	807,000.00	40	20,175.00	504,375.00	302,625.00
DRS40-AS-000542-171228	PEAR ORCHARD TANK	1/1/2017	968,753.00	40	24,218.64	653,909.84	314,843.16
DRS40-AS-000541-171228	CECILIA TANK	1/1/2017	968,753.00	40	24,218.64	653,909.84	314,843.16
DRS40-AS-000540-171228	EASTVIEW TANK	1/1/2017	198,415.00	40	5,002.56	178,821.36	19,593.64
Subtotals			12,305,415.67		314,238.59	5,299,515.13	7,005,900.54
Hydrants							
HYD-AS-001476-230208	2022 HYDRANTS	12/31/2022	47,919.12	10	399.33	399.33	47,519.79
HYD-AS-001416-220208	2021 HYDRANTS	12/31/2021	5,691.29	10	616.59	616.59	5,074.70
HYD-AS-001409-211014	SEPT 21 - HYDRANTS	9/30/2021	4,836.52	10	483.60	644.80	4,191.72
HYD-AS-001405-210818	JUL 21 - HYDRANTS	7/31/2021	1,878.85	10	187.92	281.88	1,596.97
HYD-AS-001399-210715	JUN 21 - HYDRANTS	6/30/2021	6,089.95	10	609.00	964.25	5,125.70
HYD-AS-001385-210609	MAY 21 - HYDRANTS	5/31/2021	1,763.93	10	176.40	294.00	1,469.93
HYD-AS-001358-210210	JAN 21 - HYDRANTS	1/31/2021	1,988.20	10	198.84	397.68	1,590.52
HYD-AS-001308-200909	AUGUST 20 - HYDRANTS	8/31/2020	1,799.75	10	180.00	435.00	1,364.75

HYD-AS-001261-200415	MARCH 20 - HYDRANTS	3/31/2020	1,782.10	10	178.20	504.90	1,277.20
HYD-AS-001219-191113	OCTOBER 19 - HYDRANTS	10/31/2019	1,882.12	10	188.16	611.52	1,270.60
HYD-AS-001182-190612	MAY 19 - HYDRANTS	5/31/2019	1,179.90	10	117.90	43.12	74.78
HYD-AS-001171-190314	FEBRUARY 19 - HYDRANTS	2/28/2019	1,558.80	10	155.88	610.53	948.27
HYD-AS-001141-190109	DECEMBER 18 - HYDRANTS	12/31/2018	1,558.80	10	155.88	636.51	922.29
HYD-AS-001100-180710	JUNE 18 - HYDRANTS	6/30/2018	1,286.58	10	128.64	589.60	696.98
HYD-AS-001072-180612	MAY 18 - HYDRANTS	5/31/2018	857.72	10	85.80	400.40	457.32
HYD-AS-001020-180509	APRIL 18 - HYDRANTS	4/30/2018	6,162.78	10	616.32	2,927.52	3,235.26
HYD-AS-000853-180104	MARCH 17 - HYDRANTS	3/31/2017	245.58	10	24.60	143.50	102.08
HYD-AS-000691-171228	MARCH 17 - HYDRANTS	3/31/2017	23,145.00	10	2,314.44	16,201.64	6,943.36
HYD-AS-000690-171228	HYDRANTS - 2016	1/1/2017	18,495.00	10	1,849.32	16,645.92	1,849.08
HYD-AS-000689-171228	HYDRANTS - 2014	1/1/2017	7,529.00	10	752.90	752.90	-
HYD-AS-000688-171228	HYDRANTS - 2011	1/1/2017	17,779.00	10	1,779.00	17,779.00	-
HYD-AS-000687-171228	HYDRANTS - 2010	1/1/2017	4,755.00	10	475.50	4,755.00	-
HYD-AS-000686-171228	HYDRANTS - 2009	1/1/2017	19,186.00	10	1,918.60	19,186.00	-
HYD-AS-000685-171228	HYDRANTS - 2008	1/1/2017	15,475.00	10	1,547.50	15,475.00	-
HYD-AS-000684-171228	HYDRANTS - 2005	1/1/2017	15,088.00	10	1,508.80	15,088.00	-
HYD-AS-000683-171228	HYDRANTS - 2004	1/1/2017	5,400.00	10	540.00	5,400.00	-
HYD-AS-000682-171228	HYDRANTS - 1998	1/1/2017	4,850.00	10	485.00	4,850.00	-
HYD-AS-000681-171228	HYDRANTS - 1987	1/1/2017	20,870.00	10	2,087.00	20,870.00	-
HYD-AS-000680-171228	HYDRANTS - 1985	1/1/2017	10,104.00	10	1,010.40	10,104.00	-
HYD-AS-000679-171228	HYDRANTS - 1984	1/1/2017	3,019.00	10	301.90	3,019.00	-
HYD-AS-000678-171228	HYDRANTS - 1982	1/1/2017	2,168.00	10	216.80	2,168.00	-
HYD-AS-000677-171228	HYDRANTS - 1981	1/1/2017	2,043.00	10	204.30	2,043.00	-
HYD-AS-000676-171228	HYDRANTS - 1980	1/1/2017	2,846.00	10	284.60	2,846.00	-
HYD-AS-000675-171228	HYDRANTS - 1979	1/1/2017	8,036.00	10	803.60	8,036.00	-
HYD-AS-000674-171228	HYDRANTS - 1974	1/1/2017	1,776.00	10	177.60	1,776.00	-
HYD-AS-000673-171228	HYDRANTS - 1973	1/1/2017	5,009.00	10	500.90	5,009.00	-
HYD-AS-000672-171228	HYDRANTS - 1970	1/1/2017	2,180.00	10	218.00	2,180.00	-

Other Water Source Pit & Pump Equip.

OWSP-AS-000696-171229	HYDRANTS - 2000	1/1/2017	39,809.00	10	3,980.90	39,809.00	-
OWSP-AS-000695-171229	HYDRANTS - 1992	1/1/2017	18,000.00	10	1,800.00	18,000.00	-
OWSP-AS-000694-171229	HYDRANTS - 1991	1/1/2017	24,000.00	10	2,400.00	24,000.00	-
OWSP-AS-000693-171229	HYDRANTS - 1990	1/1/2017	13,359.00	10	1,335.90	13,359.00	-
Subtotals			372,340.99	10	8,560.68	286,629.69	85,711.30

Land

LRGP-AS-001372-210416	CIP - 315 RING ROAD	3/12/2021	158,817.02	-	-	-	158,817.02
LRGP-AS-000474-171228	315 RING ROAD LAND	1/1/2017	1,034,176.00	-	-	-	1,034,176.00
LRSP-AS-000880-180108	LOUISVILLE WATER CONNECTION PUMP STATION LAND	6/30/2017	34,000.00	-	-	-	34,000.00
LRSP-AS-000472-171228	GRADY PUMP STATION	1/1/2017	20,150.00	-	-	-	20,150.00
LRSP-AS-000471-171228	PUMP STATION - COLESBURG	1/1/2017	36,500.00	-	-	-	36,500.00
LRSP-AS-000470-171228	PUMP STATION - NOLIN RIVERWATERSHED	1/1/2017	50,000.00	-	-	-	50,000.00
LRSP-AS-000469-171228	EASEMENT 229 BOB WADE ROAD	1/1/2017	45,000.00	-	-	-	45,000.00
LRSP-AS-000468-171228	VALLEY CREEK PUMP STATION(NICHOLS PROPERTY)	1/1/2017	4,000.00	-	-	-	4,000.00
LRSP-AS-000467-171228	THOMAS & NANCY THOMPSON LAND	1/1/2017	20,000.00	-	-	-	20,000.00
LRRTD-AS-000466-171228	LONESTAR TANK/HART CO.PROJECT	1/1/2017	5,700.00	-	-	-	5,700.00
LRRTD-AS-000465-171228	RINEYVILLE TANK SITE	1/1/2017	23,000.00	-	-	-	23,000.00

LLRTD-AS-000464-171228	LOT 3, WATER TOWER ESTATESSUBD (SPRINGFIELD TANK)	1/1/2017	10,000.00				10,000.00
LLRTD-AS-000463-171228	SONORA WATER TANK LOT	1/1/2017	10,000.00				10,000.00
LLRTD-AS-000462-171228	2500 SQUARE FOOT PARCEL HWY222	1/1/2017	2,275.00				2,275.00
LLRTD-AS-000461-171228	.057 ACRES FEE LOT ON HWY 62	1/1/2017	3,300.00				3,300.00
LLRTD-AS-000460-171228	PEAR ORCHARD ROAD TANK LOT	1/1/2017	15,000.00				15,000.00
LLRTD-AS-000459-171228	31-W SOUTH PUMP STATION	1/1/2017	4,500.00				4,500.00
LLRTD-AS-000458-171228	1,201 ACRES HIGHWAY 62 WEST(CECILIA)	1/1/2017	7,500.00				7,500.00
LLRTD-AS-000457-171228	VALLEY CREEK ROAD TANK LOT	1/1/2017	2,500.00				2,500.00
LLRTD-AS-000456-171228	EASTVIEW ROAD TANK LOT	1/1/2017	1,200.00				1,200.00
LLRTD-AS-000455-171228	FRANKLIN CROSSROADS METERPIT LOT	1/1/2017	1,272.00				1,272.00
LLRTD-AS-000454-171228	LONGVIEW TANK LOT	1/1/2017	2,600.00				2,600.00
LLRWTP-AS-000453-171228	STOY MILLER PROPERTY @ WHITEMILLS WTP	1/1/2017	50,144.00				50,144.00
LLRWTP-AS-000452-171228	STOY MILLER PROPERTY @ WHITEMILLS WTP	1/1/2017	112,690.00				112,690.00
LLRWTP-AS-000451-171228	609 ACRES WHITE MILLS	1/1/2017	350.00				350.00
LLRWTP-AS-000450-171228	18.119 ACRES WHITE MILL WTP	1/1/2017	25,354.00				25,354.00
LLRWTP-AS-000449-171228	WHITE MILLS WTP (ACROSS ROADFROM)	1/1/2017	25,354.00				25,354.00
LLRWTP-AS-000448-171228	WHITE MILLS WTP (ACROSS ROADFROM)	1/1/2017	15,000.00				15,000.00
LLRWTP-AS-000447-171228	WHITE MILLS WTP (ACROSS ROADFROM)	1/1/2017	3,500.00				3,500.00
Subtotals			1,723,882.02				1,723,882.02

Meters & Meter Installations							
MMI-AS-001475-230208	2022 METERS	12/31/2022	414,254.13	10	3,452.12	3,452.12	410,802.01
MMI-AS-001466-230123	2022 METER VAULTS	10/31/2022	10,836.67	10	270.93	270.93	10,565.74
MMI-AS-001417-220208	2021 METERS	12/31/2021	51,198.75	10	5,546.58	5,546.58	45,652.17
MMI-AS-001345-210201	2020 METERS	12/31/2020	25,559.07	10	2,555.88	5,324.75	20,234.32
MMI-AS-001329-201209	OCTOBER 20 - METERS	10/31/2020	4,655.95	10	465.60	1,047.60	3,608.35
MMI-AS-001312-201014	SEPTEMBER 20 - METERS	9/30/2020	5,375.05	10	537.48	1,254.12	4,120.93
MMI-AS-001290-200715	JUNE 20 - METERS	6/30/2020	13,510.05	10	1,350.96	3,489.98	10,020.07
MMI-AS-001281-200610	MAY 20 - METERS	5/31/2020	6,415.20	10	641.52	1,710.72	4,704.48
MMI-AS-001267-200513	APRIL 20 - METERS	4/30/2020	8,278.20	10	827.88	2,276.67	6,001.53
MMI-AS-001262-200415	MARCH 20 - METERS	3/31/2020	6,439.82	10	644.04	1,824.78	4,615.04
MMI-AS-001247-200312	FEBRUARY 20 - METERS	2/29/2020	4,153.68	10	415.32	1,211.35	2,942.33
MMI-AS-001244-200312	JANUARY 20 - METERS	1/31/2020	4,079.03	10	407.88	1,223.64	2,855.39
MMI-AS-001239-200210	2019 METERS	12/31/2019	38,406.30	10	3,840.60	11,841.85	26,564.45
MMI-AS-001228-200113	DECEMBER 19 - METERS	12/31/2019	6,436.40	10	643.68	1,984.68	4,451.72
MMI-AS-001225-191211	NOVEMBER 19 - METERS	11/30/2019	2,196.00	10	219.60	695.40	1,500.60
MMI-AS-001222-191113	OCTOBER 19 - METERS	10/31/2019	4,813.68	10	481.32	1,564.29	3,249.39
MMI-AS-001212-191008	SEPTEMBER 19 - METERS	9/30/2019	11,102.00	10	1,110.24	1,110.24	7,401.20
MMI-AS-001205-190911	AUGUST 19 - METERS	8/31/2019	22,251.96	10	2,225.16	7,602.63	14,649.33
MMI-AS-001194-190815	JULY 19 - METERS	7/31/2019	5,943.74	10	594.36	2,080.26	3,863.48
MMI-AS-001190-190711	JUNE 19 - METERS	6/30/2019	10,430.85	10	1,043.04	3,737.56	6,693.29
MMI-AS-001183-190612	MAY 19 - METERS	5/31/2019	28,433.47	10	2,843.40	10,425.80	18,007.67
MMI-AS-001175-190410	MARCH 19 - METERS	3/31/2019	390.00	10	39.00	149.50	240.50
MMI-AS-001172-190314	FEBRUARY 19 - METERS	2/28/2019	1,264.46	10	126.48	495.38	769.08
MMI-AS-001170-190314	JANUARY 19 - METERS	1/31/2019	2,712.65	10	271.32	1,085.28	1,627.37
MMI-AS-001149-190114	JANUARY 18A - METERS	1/31/2018	1,098.00	10	109.80	549.00	549.00
MMI-AS-001136-181211	NOVEMBER 18 - METERS	11/30/2018	24,719.85	10	2,472.00	10,300.00	14,419.85
MMI-AS-001125-180816	JULY 18 - METERS	7/31/2018	2,415.00	10	241.56	1,087.02	1,327.98

MMI-AS-001099-180710	JUNE 18 - METERS	6/30/2018	14,012.00	10	1,401.24	6,422.35	7,589.65
MMI-AS-001071-180612	MAY 18 - METERS	5/31/2018	54,101.87	10	5,410.20	25,247.60	28,854.27
MMI-AS-001019-180509	APRIL 18 - METERS	4/30/2018	10,075.00	10	1,007.52	4,785.72	5,289.28
MMI-AS-001002-180411	MARCH 18 - METERS	3/31/2018	27,606.35	10	2,760.60	13,342.90	14,263.45
MMI-AS-000952-180315	FEBRUARY 18 - METERS	2/28/2018	26,357.26	10	2,635.68	12,958.76	13,398.50
MMI-AS-000932-180214	JANUARY 18 - METERS	1/31/2018	41,009.86	10	4,101.00	20,505.00	20,504.86
MMI-AS-000917-180201	METERS - 2017	12/31/2017	16,716.37	10	1,671.60	8,497.30	8,219.07
MMI-AS-000917-180116	DECEMBER 17 - METERS	12/31/2017	5,531.69	10	553.20	2,812.10	2,719.59
MMI-AS-000907-180115	NOVEMBER 17 - METERS	11/30/2017	3,710.98	10	371.04	1,917.04	1,793.94
MMI-AS-000902-180115	OCTOBER 17 - METERS	10/31/2017	4,139.43	10	414.00	2,173.50	1,965.93
MMI-AS-000897-180115	SEPTEMBER 17 - METERS IN USE	9/30/2017	4,805.80	10	480.60	2,563.20	2,242.60
MMI-AS-000892-180108	AUGUST 17 - METERS	8/31/2017	8,971.46	10	897.12	4,859.40	4,112.06
MMI-AS-000889-180108	JULY 17 - METERS	7/31/2017	21,750.26	10	2,193.36	12,063.48	9,686.78
MMI-AS-000876-180105	MAY 17 - METERS	5/31/2017	5,606.23	10	560.64	3,176.96	2,429.27
MMI-AS-000874-180105	APRIL 17 - METERS	4/30/2017	1,783.14	10	178.32	1,025.34	757.80
MMI-AS-000844-180103	JAN 17 - METER & METER INSTALLATION	1/31/2017	1,555.41	10	168.48	933.12	622.29
MMI-AS-000671-171228	METERS - 2016	1/1/2017	1,562,688.00	10	156,268.80	1,093,881.80	468,806.20
MMI-AS-000670-171228	METERS - 2015	1/1/2017	1,587,134.00	10	158,713.56	1,269,707.36	317,426.64
MMI-AS-000669-171228	METERS - 2014	1/1/2017	478,679.00	10	47,867.88	430,811.28	47,867.72
MMI-AS-000668-171228	METERS - E-TOWN ACQUISITION	1/1/2017	439,379.00	10	439,379.00	439,379.00	-
MMI-AS-000667-171228	METERS - 2013	1/1/2017	234,965.00	10	23,496.40	234,965.00	-
MMI-AS-000434-171206	NOVEMBER 17 - METERS	11/30/2017	20,130.00	10	2,013.00	10,400.50	9,729.50
Subtotals			5,288,078.07		446,541.99	3,688,361.40	1,599,716.67

Miscellaneous Equipment								
MISC10-AS-001463-221117	TRENCHING/SHORING EQUIPMENT	6/30/2022	42,569.71	10	2,483.25	2,483.25	40,086.46	
MISC10-AS-001367-210414	POWER RAKE	3/31/2021	10,375.00	10	1,037.52	1,902.12	8,472.88	
MISC10-AS-001366-210414	LEAK LOGGER	2/28/2021	13,140.00	10	1,314.00	2,518.50	10,621.50	
MISC10-AS-001355-210209	TECHNOLOGY UPGRADES	12/31/2020	267,652.26	10	26,765.28	55,761.00	211,891.26	
MISC10-AS-000903-180115	LEAK DETECTION EQUIPMENT 17	10/31/2017	29,500.00	10	2,949.96	15,487.29	14,012.71	
MISC10-AS-000898-180115	LEAK DETECTION EQUIPMENT	9/30/2017	6,092.04	10	609.24	3,249.28	2,842.76	
MISC10-AS-000816-171229	VALVE INSERTION MACHINE	1/1/2017	52,162.00	10	5,273.52	43,812.12	8,349.88	
MISC10-AS-000814-171229	GENERATOR	1/1/2017	73,457.00	10	73,457.00	73,457.00	-	
MISC10-AS-000813-171229	TELEMETRY	1/1/2017	12,500.00	10	12,500.00	12,500.00	-	
MISC10-AS-000445-171206	LEAK DETECTION EQUIPMENT	11/30/2017	3,709.12	10	370.92	1,916.42	1,792.70	
MISC10-AS-000437-171206	LEAK DETECTION EQUIPMENT	11/30/2017	5,500.00	10	549.96	2,841.46	2,658.54	
MISC20-AS-001489-230208	1951 WEST PARK ROAD FUEL SYSTEM	12/31/2022	107,739.30	20	448.91	448.91	107,290.39	
MISC20-AS-001488-230208	1951 WEST PARK ROAD GENERATOR	2/28/2022	88,914.00	20	4,075.28	4,075.28	84,838.72	
MISCES-AS-000815-171229	TRAILER FOR SKID LOADER	1/1/2017	5,254.00	5	5,254.00	5,254.00	-	
MISCES-AS-000812-171229	CONFINED SPACE RESCUE SYSTEM	1/1/2017	6,696.00	5	6,696.00	6,696.00	-	
MISCES-AS-000811-171229	MXU METER TRANSCIEVER UNIT	1/1/2017	142,100.00	5	142,100.00	142,100.00	-	
MISCES-AS-000809-171229	S3000 RTU W/SOFTWARE MODULES	1/1/2017	3,250.00	5	3,250.00	3,250.00	-	
MISCES-AS-000808-171229	SPECTROPHOTOMETER	1/1/2017	5,818.00	5	5,818.00	5,818.00	-	
MISCES-AS-000807-171229	AUTOMATIC WATER SALESMAN	1/1/2017	4,270.00	5	4,270.00	4,270.00	-	
MISCES-AS-000806-171229	VALVE TURNER, SOCKETS	1/1/2017	4,297.00	5	4,297.00	4,297.00	-	
MISCES-AS-000805-171229	SET OF BACKHOE FORKS	1/1/2017	1,050.00	5	1,050.00	1,050.00	-	
MISCES-AS-000804-171229	CONFINED SPACE RESCUE SYSTEM	1/1/2017	2,471.00	5	2,471.00	2,471.00	-	
MISCES-AS-000804-171229	VENTILATOR BLOWER	1/1/2017	901.00	5	901.00	901.00	-	

MISCES-AS-000803-171229	SAFETY EQUIPMENT	Subtotals	1/1/2017	5,431.00	5	45,877.84	5,431.00	492,857.80	
Office Equipment									
OFEL0-AS-001490-230208	1951 WEST PARK ROAD FURNITURE		2/28/2022	238,633.15	10	21,874.71	21,874.71	216,758.44	
OFEL0-AS-001422-220209	2021 TECHNOLOGY UPGRADES		12/31/2021	98,950.00	10	10,719.54	10,719.54	88,230.46	
OFEL0-AS-001354-210209	TECHNOLOGY UPGRADES		12/31/2020	274,215.92	10	27,421.56	57,128.25	217,087.67	
OFEL0-AS-000908-180115	ACCOUNTING SOFTWARE IMPLEMENT COMPLETE		11/30/2017	16,878.34	10	1,687.80	8,720.30	8,158.04	
OFEL0-AS-000855-180104	TIME MANAGEMENT SOFTWARE		3/31/2017	2,674.66	10	267.48	1,538.01	1,136.65	
OFEL0-AS-000854-180104	ACCOUNTING SOFTWARE IMPLEMENTATION		8/31/2017	25,000.00	10	2,542.32	13,770.90	11,229.10	
OFEL0-AS-000848-180103	ACCOUNTING SOFTWARE - INTACT		2/28/2017	10,130.00	10	1,020.12	6,134.46	3,995.54	
OFEL0-AS-000739-171229	SERVER UPGRADE		1/1/2017	14,016.00	10	1,401.60	9,694.80	4,321.20	
OFEL0-AS-000738-171229	NETWORK UPGRADE		1/1/2017	13,100.00	10	1,310.04	7,751.07	5,348.93	
OFEL0-AS-000729-171229	FRONT OFFICE CARPET		1/1/2017	7,462.00	10	739.35	7,398.35	63.65	
OFES-AS-001491-230208	COMPUTERS & TVs		2/28/2022	21,314.55	5	3,907.64	3,907.64	17,406.91	
OFES-AS-001487-230208	1951 WEST PARK ROAD SECURITY SYSTEM		2/28/2022	48,961.86	5	8,976.33	8,976.33	39,985.53	
OFES-AS-001486-230208	1951 WEST PARK ROAD NETWORK		2/28/2022	46,603.39	5	8,543.92	8,543.92	38,059.47	
OFES-AS-001485-230208	AV EQUIPMENT		2/28/2022	21,977.04	5	4,029.08	4,029.08	17,947.96	
OFES-AS-001458-221117	AR SCANNER		4/30/2022	6,925.00	5	1,038.78	1,038.78	5,886.22	
OFES-AS-001336-200130	OFFICE UPGRADES 2019		12/31/2019	23,658.33	5	4,731.72	14,589.47	9,068.86	
OFES-AS-001164-190125	ACCOUNTING SOFTWARE INTACT		12/31/2018	5,425.00	5	1,085.04	4,430.58	994.42	
OFES-AS-001158-190117	WORK ORDER SOFTWARE		6/30/2018	30,201.08	5	6,040.20	27,684.25	2,516.83	
OFES-AS-001155-190117	COMPUTER HARDWARE UPGRADES		9/30/2018	18,057.01	5	3,611.40	15,649.40	2,407.61	
OFES-AS-001154-190117	DESK		1/31/2018	733.90	5	146.86	733.90	-	
OFES-AS-000893-180108	2017 VOITRESS PHONE SYSTEM		8/31/2017	7,183.56	5	837.87	7,183.56	-	
OFES-AS-000737-171229	BILLING SOFTWARE E-TOWNACQUISITION		1/1/2017	52,863.00	5	52,863.00	52,863.00	-	
OFES-AS-000736-171229	E-TOWN OFFICE FURNITURE & EQUIPMENT		1/1/2017	30,377.00	5	30,377.00	30,377.00	-	
OFES-AS-000735-171229	FURNITURE - OFFICERENOVATION		1/1/2017	94,166.00	5	94,166.00	94,166.00	-	
OFES-AS-000734-171229	AV & PHONE & SECURITYSYSTEM		1/1/2017	22,398.00	5	22,398.00	22,398.00	-	
OFES-AS-000733-171229	INHANCE BILLING SYSTEMSOFTWARE		1/1/2017	48,394.00	5	47,588.51	47,588.51	805.49	
OFES-AS-000732-171229	NEC PHONE SYSTEM - OFFICE		1/1/2017	14,927.00	5	14,927.00	14,927.00	-	
OFES-AS-000731-171229	ACCOUNTING SOFTWARE		1/1/2017	8,290.00	5	8,290.00	8,290.00	-	
OFES-AS-000730-171229	SERVER		1/1/2017	9,121.00	5	9,121.00	9,121.00	-	
OFES-AS-000728-171229	10 DESKTOP COMPUTERS		1/1/2017	7,040.00	5	7,040.00	7,040.00	-	
OFES-AS-000727-171229	DESK & CREDENZA		1/1/2017	1,824.00	5	1,824.00	1,824.00	-	
OFES-AS-000726-171229	2 32 IN & 1 47 IN TV		1/1/2017	2,515.00	5	2,515.00	2,515.00	-	
OFES-AS-000725-171229	LAPTOP & DESKTOP		1/1/2017	3,217.00	5	3,217.00	3,217.00	-	
OFES-AS-000724-171229	DESK & CREDENZA		1/1/2017	2,568.00	5	2,568.00	2,568.00	-	
OFES-AS-000723-171229	3 DESKTOP COMPUTERS		1/1/2017	4,415.00	5	4,415.00	4,415.00	-	
OFES-AS-000722-171229	IREMOTE WORK ORDER SOFTWARE		1/1/2017	9,220.00	5	9,220.00	9,220.00	-	
OFES-AS-000721-171229	4 LAPTOPS		1/1/2017	3,488.00	5	3,488.00	3,488.00	-	
OFES-AS-000720-171229	FIRE KING FILE CABINET		1/1/2017	2,164.00	5	2,164.00	2,164.00	-	
OFES-AS-000719-171229	2 DESKS & CREDENZAS		1/1/2017	4,100.00	5	4,100.00	4,100.00	-	
OFES-AS-000718-171229	INHANCE BILLING SYSTEMSOFTWARE		1/1/2017	5,700.00	5	5,700.00	5,700.00	-	
OFES-AS-000717-171229	SOLOMON SELECT CASH MANAGER		1/1/2017	1,120.00	5	1,120.00	1,120.00	-	
OFES-AS-000716-171229	MAPSYNC MAPPING SOFTWARE		1/1/2017	19,400.00	5	19,400.00	19,400.00	-	
OFES-AS-000715-171229	INHANCE BILLING SYSTEMSOFTWARE		1/1/2017	17,099.00	5	17,099.00	17,099.00	-	
OFES-AS-000714-171229	SOLOMON ACCOUNTING SOFTWARE		1/1/2017	16,195.00	5	16,195.00	16,195.00	-	

OE5-AS-000713-171229	HP LASERJET 4100N PRINTER	1/1/2017	1,547.00	5	1,547.00	-	-
OE5-AS-000712-171229	HP DESIGNJET 5500 42"PRINTER	1/1/2017	8,186.00	5	8,186.00	-	-
OE5-AS-000711-171229	DESK FOR FRONT OFFICE	1/1/2017	1,064.00	5	1,064.00	-	-
OE5-AS-000710-171229	SHELVING	1/1/2017	1,645.00	5	1,645.00	-	-
OE5-AS-000709-171229	RACKS	1/1/2017	3,853.00	5	3,853.00	-	-
OE5-AS-000708-171229	LETTER OPENER	1/1/2017	1,199.00	5	1,199.00	-	-
OE5-AS-000707-171229	TABLE & DESK	1/1/2017	2,780.00	5	2,780.00	-	-
OE5-AS-000706-171229	FURNITURE FOR T&D	1/1/2017	320.00	5	320.00	-	-
OE5-AS-000705-171229	FURNITURE FOR T&D	1/1/2017	7,758.00	5	7,758.00	-	-
OE5-AS-000704-171229	OFFICE FURNITURE	1/1/2017	10,116.00	5	10,116.00	-	-
OE5-AS-000703-171229	OFFICE FURNITURE	1/1/2017	17,775.00	5	17,775.00	-	-
OE5-AS-000702-171229	TABLE & CHEST	1/1/2017	672.00	5	672.00	-	-
OE5-AS-000701-171229	OFFICE FURNITURE	1/1/2017	30,483.00	5	30,483.00	-	-
OE5-AS-000700-171229	SIGNAGE (INDOOR)	1/1/2017	2,523.00	5	2,523.00	-	-
OE5-AS-000699-171229	REFRIGERATOR	1/1/2017	557.00	5	557.00	-	-
OE5-AS-000698-171229	DISHWASHER	1/1/2017	300.00	5	300.00	-	-
OE5-AS-000697-171229	SAFE	1/1/2017	860.00	5	860.00	-	-
Subtotals			1,404,339.79		111,194.01	712,930.81	691,408.98

Other T&D Plant							
OTDP10-AS-000914-180123	HYDRAULIC UPGRADES MODEL	12/31/2017	21,605.50	10	2,160.60	10,983.05	10,622.45
OTDP10-AS-000885-180108	2030 WATER SOURCE STUDY - INTANGIBLE ASSET	11/30/2017	85,000.00	10	8,499.96	43,916.46	41,083.54
Subtotals			106,605.50		10,660.56	54,899.51	51,705.99

Power Operated Equipment							
POE10-AS-001344-210128	HYDRAULIC PIPE SAW	2/29/2020	7,758.72	10	775.92	2,263.10	5,495.62
POE10-AS-001003-180411	PRECISION MAPPING EQUIPMENT	3/31/2018	13,111.04	10	1,311.12	6,337.08	6,773.96
POE10-AS-000878-180108	HYDRAULIC HAMMER	6/30/2017	22,602.00	10	2,260.20	12,619.45	9,982.55
POE10-AS-000802-171229	ADVANCED 3-8" EZ VALVE OPEN	1/1/2017	8,950.00	10	903.84	6,766.04	2,183.96
POE10-AS-000801-171229	PRECISION MAPPING EQUIPMENT	1/1/2017	11,705.00	10	1,170.48	9,071.88	2,633.12
POE10-AS-000800-171229	2010 CLARK FORKLIFT MODEL C25	1/1/2017	16,900.00	10	1,690.08	13,238.48	3,661.52
POE10-AS-000799-171229	CAT DOZER (VIN ENDS IN 259)	1/1/2017	93,580.00	10	9,464.28	80,960.68	12,619.32
POE5-AS-000798-171229	SKID LOADER - CATERPILLAR	1/1/2017	66,015.00	5	66,015.00	-	-
POE5-AS-000797-171229	TRASH PUMP	1/1/2017	19,987.00	5	19,987.00	-	-
POE5-AS-000796-171229	MAPPING	1/1/2017	7,487.00	5	7,487.00	-	-
POE5-AS-000795-171229	MAPPING	1/1/2017	8,301.00	5	8,301.00	-	-
POE5-AS-000794-171229	FLOOR BURNISHER	1/1/2017	1,302.00	5	1,302.00	-	-
POE5-AS-000793-171229	SKID LOADER	1/1/2017	21,995.00	5	21,995.00	-	-
POE5-AS-000792-171229	PUSH MACHINE	1/1/2017	6,174.00	5	6,174.00	-	-
POE5-AS-000791-171229	EARTH AUGER	1/1/2017	3,712.00	5	3,712.00	-	-
Subtotals			309,579.76		17,575.92	266,229.71	43,350.05

Primary Pumping Equipment							
PPE10-AS-001467-230123	SPRINGFIELD PS PUMP #2	3/31/2022	4,711.35	10	392.60	392.60	4,318.75
PPE10-AS-001462-221117	HIGH SERVICE PUMP #8	7/31/2022	39,743.00	10	1,987.08	1,987.08	37,753.92
PPE10-AS-001461-221117	HIGH SERVICE PUMP #5	5/31/2022	9,950.00	10	663.36	663.36	9,286.64
PPE10-AS-001460-221117	HIGH SERVICE PUMP #6	5/31/2022	38,956.00	10	2,597.04	2,597.04	36,358.96
PPE10-AS-001456-221117	CONTROL VALVES - CECILIA PS	3/31/2022	26,917.99	10	2,243.20	2,243.20	24,674.79

PPE10-AS-001455-221117	CONTROL VALVES - GLENDALE PS	3/30/2022	5,156.00	10	429.70	429.70	4,726.30
PPE10-AS-001421-220208	SOFT START FOR CECILIA MOTOR	12/31/2021	2,968.40	10	321.62	321.62	2,646.78
PPE10-AS-001408-210916	4 CL17 CHLORINE MONITORS	8/31/2021	9,536.75	10	953.64	1,350.99	8,185.76
PPE10-AS-001343-210128	BACKWASH PUMP MOTOR	8/31/2020	4,256.33	10	425.64	1,028.63	3,227.70
PPE10-AS-001193-190725	HSP #2	6/30/2019	7,994.00	10	866.06	2,864.66	5,129.34
PPE10-AS-001146-190114	RAW WATER PUMP	11/30/2018	91,800.00	10	9,180.00	38,250.00	53,550.00
PPE10-AS-001145-190114	HSP #5 PUMP REPAIR	10/31/2018	5,352.20	10	535.20	2,274.60	3,077.60
PPE10-AS-000534-171228	RAW WATER PUMP	1/1/2017	38,007.00	10	3,800.76	24,704.56	13,302.44
PPE10-AS-000533-171228	PUMP	1/1/2017	4,770.00	10	477.00	4,293.00	4,777.00
PPE10-AS-000532-171228	PUMP AT WTP	1/1/2017	73,300.00	10	7,419.36	67,117.16	6,182.84
PPE10-AS-000531-171228	PUMP AT WTP	1/1/2017	25,944.00	10	2,594.52	25,295.12	648.88
PPE10-AS-000530-171228	PUMP AT WTP	1/1/2017	30,175.00	10	3,017.24	30,175.00	-
PPE10-AS-000529-171228	8 CL17 CHLORINE MONITORS	1/1/2017	19,101.00	10	19,101.00	19,101.00	-
PPE10-AS-000528-171228	THREE PHASE CONTROL PANEL PUMP	1/1/2017	4,149.00	10	4,149.00	4,149.00	-
PPE50-AS-000527-171228	TREATMENT PLANT - 1998	1/1/2017	3,454.00	10	139.56	3,527.36	3,454.64
PPE50-AS-000526-171228	TREATMENT PLANT - 1997	1/1/2017	6,982.00	50	76.68	1,982.08	1,839.92
PPE50-AS-000525-171228	TREATMENT PLANT - 1997	1/1/2017	3,822.00	50	204.00	5,712.00	4,489.00
PPE50-AS-000524-171228	TREATMENT PLANT - 1995	1/1/2017	10,201.00	50	204.00	5,712.00	4,489.00
Subtotals			467,245.02		38,324.26	243,913.76	223,331.26

Services							
SRV-AS-001474-230208	2022 SERVICES	12/31/2022	171,130.97	40	356.52	356.52	170,774.45
SRV-AS-001418-220208	2021 SERVICES	12/31/2021	230,641.69	40	6,971.67	6,971.67	223,670.02
SRV-AS-001412-211215	NOV 21 - SERVICES	11/30/2021	17,942.89	40	448.56	523.32	17,419.57
SRV-AS-001411-211014	SEPT 21 - SERVICES	9/30/2021	9,288.60	40	232.20	309.60	8,979.00
SRV-AS-001403-210818	JUL 21 - SERVICES	7/31/2021	13,117.34	40	327.96	491.94	12,625.40
SRV-AS-001400-210715	JUN 21 - SERVICES	6/30/2021	4,614.43	40	115.32	182.59	4,431.84
SRV-AS-001386-210609	MAY 21 - SERVICES	5/31/2021	22,290.32	40	557.28	928.80	21,361.52
SRV-AS-001381-210513	APR 21 - SERVICES	4/30/2021	46,170.09	40	1,154.28	2,019.99	44,150.10
SRV-AS-001368-210414	MAR 21 - SERVICES	3/31/2021	48,560.29	40	1,214.04	2,225.74	46,334.55
SRV-AS-001360-210311	FEB 21 - SERVICES	2/28/2021	16,695.89	40	417.36	799.94	15,895.95
SRV-AS-001357-210210	JAN 21 - SERVICES	1/31/2021	14,757.57	40	368.88	737.76	14,019.81
SRV-AS-001352-210209	FIRE VAULT - EHMS	12/31/2020	1,004.00	40	25.08	52.25	951.75
SRV-AS-001347-210201	2020 SERVICES	12/31/2020	51,118.15	40	1,278.00	2,662.50	48,455.65
SRV-AS-001336-210113	DECEMBER 20 - SERVICES	12/31/2020	34,725.08	40	868.08	1,808.50	32,916.58
SRV-AS-001327-201209	NOVEMBER 20 - SERVICES	11/30/2020	4,968.79	40	124.20	269.10	4,699.69
SRV-AS-001318-201112	OCTOBER 20 - SERVICES	10/31/2020	42,689.08	40	1,067.28	2,401.38	40,287.70
SRV-AS-001313-201014	SEPTEMBER 20 - SERVICES	9/30/2020	46,745.32	40	1,168.68	2,726.92	44,018.40
SRV-AS-001309-200909	AUGUST 20 - SERVICES	8/31/2020	44,683.85	40	1,117.08	2,699.61	41,984.24
SRV-AS-001307-200909	HEAVY DUTY TANK	7/31/2020	3,804.00	40	95.16	237.90	3,566.10
SRV-AS-001306-200909	METER BOX	7/31/2020	1,054.00	40	26.40	66.00	988.00
SRV-AS-001302-200813	FIRE VAULT	7/31/2020	1,404.00	40	35.16	87.90	1,316.10
SRV-AS-001300-200813	JULY 20 - SERVICES	7/31/2020	33,560.39	40	839.04	2,097.60	31,462.79
SRV-AS-001291-200715	JUNE 20 - SERVICES	6/30/2020	23,293.79	40	582.36	1,504.43	21,789.36
SRV-AS-001282-200610	MAY 20 - SERVICES	5/31/2020	27,410.82	40	685.32	1,827.52	25,583.30
SRV-AS-001268-200513	APRIL 20 - SERVICES	4/30/2020	63,510.98	40	1,587.72	4,366.23	59,144.75
SRV-AS-001263-200415	MARCH 20 - SERVICES	3/31/2020	39,556.42	40	988.92	2,801.94	36,754.48
SRV-AS-001248-200312	FEBRUARY 20 - SERVICES	2/29/2020	50,342.72	40	1,258.56	3,670.80	46,671.92

SRV-AS-001245-200312	JANUARY 20 - SERVICES	1/31/2020	50,978.79	40	1,274.52	3,823.56	47,155.23
SRV-AS-001238-200210	2019 SERVICES	12/31/2019	76,812.63	40	1,920.36	5,921.11	70,891.52
SRV-AS-001229-200113	DECEMBER 19 - SERVICES	12/31/2019	18,230.43	40	455.76	1,405.26	16,825.17
SRV-AS-001226-191211	NOVEMBER 19 - SERVICES	11/30/2019	25,304.54	40	632.64	2,003.36	23,301.18
SRV-AS-001220-191113	OCTOBER 19 - SERVICES	10/31/2019	34,276.76	40	856.92	2,784.99	31,491.77
SRV-AS-001213-191008	SEPTEMBER 19 - SERVICES	9/30/2019	12,947.11	40	323.64	1,078.80	11,868.31
SRV-AS-001206-190911	AUGUST 19 - SERVICES	8/31/2019	33,028.93	40	825.72	2,821.21	30,207.72
SRV-AS-001195-190815	JULY 19 - SERVICES	7/31/2019	41,205.24	40	1,030.08	3,605.28	37,599.96
SRV-AS-001188-190710	JUNE 19 - SERVICES	6/30/2019	38,340.86	40	958.56	3,434.84	34,906.02
SRV-AS-001184-190612	MAY 19 - SERVICES	5/31/2019	22,786.62	40	569.64	2,088.68	20,697.94
SRV-AS-001180-190515	APRIL 19 - SERVICES	4/30/2019	24,075.81	40	601.92	2,257.20	21,818.61
SRV-AS-001176-190410	MARCH 19 - SERVICES	3/31/2019	19,879.23	40	497.04	1,905.32	17,973.91
SRV-AS-001173-190314	FEBRUARY 19 - SERVICES	2/28/2019	19,098.31	40	477.48	1,870.13	17,228.18
SRV-AS-001166-190214	JANUARY 19 - SERVICES	1/31/2019	4,867.34	40	121.68	486.72	4,380.62
SRV-AS-001148-190114	JUNE 18A - SERVICES	6/30/2018	51.00	40	1.32	6.05	44.95
SRV-AS-001140-190109	DECEMBER 18 - SERVICES	12/31/2018	6,592.00	40	164.76	672.77	5,919.23
SRV-AS-001135-181211	NOVEMBER 18 - SERVICES	11/30/2018	6,664.12	40	166.56	694.00	5,970.12
SRV-AS-001133-181115	OCTOBER 18 - SERVICES	10/31/2018	20,185.51	40	504.60	2,144.55	18,040.96
SRV-AS-001129-181011	SEPTEMBER 18 - SERVICES	9/30/2018	11,399.88	40	285.00	1,235.00	10,164.88
SRV-AS-001124-180816	JULY 18 - SERVICES	7/31/2018	21,670.21	40	541.80	2,438.10	19,232.11
SRV-AS-001098-180710	JUNE 18 - SERVICES	6/30/2018	17,066.24	40	426.60	1,955.25	15,110.99
SRV-AS-001070-180612	MAY 18 - SERVICES	5/31/2018	28,717.93	40	717.96	3,350.48	25,367.45
SRV-AS-001018-180509	APRIL 18 - SERVICES	4/30/2018	13,843.80	40	346.08	1,643.88	12,199.92
SRV-AS-001001-180411	MARCH 18 - SERVICES	3/31/2018	22,848.81	40	571.20	2,760.80	20,088.01
SRV-AS-000953-180315	FEBRUARY 18 - SERVICES	2/28/2018	6,171.35	40	154.32	758.74	5,412.61
SRV-AS-000934-180214	JANUARY 18 - SERVICES	1/31/2018	1,791.08	40	44.76	223.80	1,567.28
SRV-AS-000918-180201	SERVICES - 2017	12/31/2017	33,253.53	40	831.36	4,226.08	29,027.45
SRV-AS-000910-180116	DECEMBER 17 - SERVICES	12/31/2017	8,727.95	40	217.92	1,117.01	7,610.94
SRV-AS-000906-180115	NOVEMBER 17 - SERVICES	11/30/2017	7,421.94	40	185.52	958.52	6,463.42
SRV-AS-000900-180115	OCTOBER 17 - SERVICES	10/31/2017	20,361.18	40	509.04	2,672.46	17,688.72
SRV-AS-000896-180115	SEPTEMBER 17 - SERVICES IN USE	9/30/2017	21,603.68	40	540.12	2,880.64	18,723.04
SRV-AS-000891-180108	AUGUST 17 - SERVICES	8/31/2017	9,790.82	40	244.80	1,326.00	8,464.82
SRV-AS-000888-180108	JULY 17 - SERVICES	7/31/2017	40,362.37	40	1,011.12	5,561.16	34,801.21
SRV-AS-000875-180105	MAY 17 - SERVICES	5/31/2017	29,538.68	40	738.48	4,184.72	25,353.96
SRV-AS-000873-180105	APRIL 17 - SERVICES	4/30/2017	31,690.13	40	792.24	4,555.38	27,134.75
SRV-AS-000863-180105	SRV-AS-000858-180105	Dec 17 Services	200.00	40	5.04	25.62	174.38
SRV-AS-000852-180104	Dec 17 Services	12/31/2017	198.00	40	4.92	25.01	172.99
SRV-AS-000847-180103	MARCH 17 - SERVICES	3/31/2017	26,517.00	40	662.88	3,866.80	22,650.20
SRV-AS-000843-180103	FEB 17 - SERVICES	2/28/2017	20,610.77	40	515.28	3,048.74	17,562.03
SRV-AS-000660-171228	JAN 17 - SERVICES	1/31/2017	64,516.72	40	1,747.33	9,677.52	54,839.20
SRV-AS-000659-171228	SERVICE LINES - 2015	1/1/2017	227,585.00	40	5,689.56	45,517.36	182,067.64
SRV-AS-000658-171228	SERVICE LINES - 2014	1/1/2017	145,742.00	40	3,643.56	32,793.36	112,948.64
SRV-AS-000657-171228	SERVICE LINES - 2013	1/1/2017	101,461.00	40	2,536.44	25,366.64	76,094.36
SRV-AS-000656-171228	SERVICE LINES - 2012	1/1/2017	90,412.00	40	2,260.32	24,861.92	65,550.08
SRV-AS-000655-171228	SERVICE LINES - 2011	1/1/2017	92,050.00	40	2,301.24	27,613.44	64,436.56
SRV-AS-000654-171228	SERVICE LINES - 2010	1/1/2017	142,353.00	40	3,558.84	46,266.04	96,086.96
SRV-AS-000653-171228	SERVICE LINES - 2009	1/1/2017	98,854.00	40	2,471.40	34,596.40	64,257.60
	SERVICE LINES - 2008	1/1/2017	76,583.00	40	1,914.48	28,721.88	47,861.12

SRV-AS-000652-171228	SERVICE LINES - 2007	1/1/2017	270,569.00	40	6,764.28	104,843.68	165,725.32
SRV-AS-000651-171228	SERVICE LINES - 2006	1/1/2017	349,871.00	40	8,746.80	144,322.80	205,548.20
SRV-AS-000650-171228	SERVICE LINES - 2005	1/1/2017	652,105.00	40	16,302.48	285,297.88	366,807.12
SRV-AS-000649-171228	SERVICE LINES - 2004	1/1/2017	311,256.00	40	7,805.16	144,095.96	167,160.04
SRV-AS-000648-171228	SERVICE LINES - 2003	1/1/2017	112,505.00	40	2,812.56	54,847.36	57,657.64
SRV-AS-000647-171228	SERVICE LINES - 2002	1/1/2017	134,078.00	40	3,351.96	68,714.76	65,363.24
SRV-AS-000646-171228	SERVICE LINES - 2001	1/1/2017	129,644.00	40	3,252.24	71,374.44	58,269.56
SRV-AS-000645-171228	SERVICE LINES - 2000	1/1/2017	138,005.00	40	3,450.24	79,351.44	58,653.56
SRV-AS-000644-171228	SERVICE LINES - 1999	1/1/2017	56,697.00	40	1,422.84	34,049.04	22,647.96
SRV-AS-000643-171228	SERVICE LINES - 1998	1/1/2017	80,557.00	40	2,013.96	50,347.76	30,209.24
SRV-AS-000642-171228	SERVICE LINES - 1997	1/1/2017	48,136.00	40	1,208.40	31,318.40	16,817.60
SRV-AS-000641-171228	SERVICE LINES - 1996	1/1/2017	77,423.00	40	1,935.36	52,263.16	25,159.84
SRV-AS-000640-171228	SERVICE LINES - 1995	1/1/2017	76,266.00	40	1,906.56	53,386.36	22,879.64
SRV-AS-000639-171228	SERVICE LINES - 1994	1/1/2017	62,854.00	40	1,579.32	45,613.92	17,240.08
SRV-AS-000638-171228	SERVICE LINES - 1993	1/1/2017	84,750.00	40	2,118.60	63,563.60	21,186.40
SRV-AS-000637-171228	SERVICE LINES - 1992	1/1/2017	60,555.00	40	1,522.08	46,983.48	13,571.52
SRV-AS-000636-171228	SERVICE LINES - 1991	1/1/2017	34,842.00	40	871.32	27,871.92	6,970.08
SRV-AS-000635-171228	SERVICE LINES - 1990	1/1/2017	65,697.00	40	1,653.24	54,262.44	11,434.56
SRV-AS-000634-171228	SERVICE LINES - 1989	1/1/2017	9,682.00	40	243.72	8,240.32	1,441.68
SRV-AS-000633-171228	SERVICE LINES - 1988	1/1/2017	34,824.00	40	870.24	30,472.44	4,351.56
SRV-AS-000632-171228	SERVICE LINES - 1987	1/1/2017	33,448.00	40	843.36	30,145.16	3,302.84
SRV-AS-000631-171228	SERVICE LINES - 1986	1/1/2017	24,345.00	40	608.04	22,521.24	1,823.76
SRV-AS-000630-171228	SERVICE LINES - 1985	1/1/2017	26,754.00	40	668.52	25,417.12	1,336.88
SRV-AS-000629-171228	SERVICE LINES - 1984	1/1/2017	14,223.00	40	355.32	13,867.92	355.08
SRV-AS-000628-171228	SERVICE LINES - 1983	1/1/2017	13,542.00	40	338.92	13,542.00	-
SRV-AS-000627-171228	SERVICE LINES - 1982	1/1/2017	19,856.00	40	19,856.00	19,856.00	-
SRV-AS-000626-171228	SERVICE LINES - 1981	1/1/2017	51,734.00	40	51,734.00	51,734.00	-
SRV-AS-000625-171228	SERVICE LINES - 1980	1/1/2017	26,024.00	40	26,024.00	26,024.00	-
SRV-AS-000624-171228	SERVICE LINES - 1979	1/1/2017	59,585.00	40	59,585.00	59,585.00	-
SRV-AS-000623-171228	SERVICE LINES - 1978	1/1/2017	49,125.00	40	49,125.00	49,125.00	-
SRV-AS-000622-171228	SERVICE LINES - 1977	1/1/2017	18,786.00	40	18,786.00	18,786.00	-
SRV-AS-000621-171228	SERVICE LINES - 1976	1/1/2017	15,207.00	40	15,207.00	15,207.00	-
SRV-AS-000620-171228	SERVICE LINES - 1975	1/1/2017	22,288.00	40	22,288.00	22,288.00	-
SRV-AS-000619-171228	SERVICE LINES - 1974	1/1/2017	22,037.00	40	22,037.00	22,037.00	-
SRV-AS-000618-171228	SERVICE LINES - 1973	1/1/2017	80,542.00	40	80,542.00	80,542.00	-
SRV-AS-000617-171228	SERVICE LINES - 1971	1/1/2017	16,083.00	40	16,083.00	16,083.00	-
SRV-AS-000616-171228	SERVICE LINES - 1970	1/1/2017	31,628.00	40	31,628.00	31,628.00	-
SRV-AS-000615-171228	SERVICE LINES - 1969	1/1/2017	119,568.00	40	119,568.00	119,568.00	-
SRV-AS-000442-171206	NOVEMBER 17 - SERVICES	11/30/2017	1,622.44	40	40.56	209.56	1,412.88
SRV-AS-000441-171206	NOVEMBER 17 - SERVICES	11/30/2017	801.57	40	20.04	103.54	698.03
SRV-AS-000440-171206	NOVEMBER 17 - SERVICES	11/30/2017	273.32	40	6.84	35.34	237.98
SRV-AS-000439-171206	NOVEMBER 17 - SERVICES	11/30/2017	929.63	40	23.28	120.28	809.35
SRV-AS-000433-171206	NOVEMBER 17 - SERVICES	11/30/2017	263.00	40	6.60	34.10	228.90
SRV-AS-000432-171206	NOVEMBER 17 - SERVICES	11/30/2017	7,418.60	40	185.52	958.52	6,460.08
SRV-AS-000430-171114	Dec 17 Services	12/31/2017	691.25	40	17.28	87.84	603.41
SRV-AS-000417-171108	Dec 17 Services	12/31/2017	80.00	40	2.04	10.37	69.63
Subtotals			6,380,919.58	143,711.60	2,498,798.18	3,882,121.40	

Structures/Improvements - General									
SIG10-AS-000505-171228	HEAT PUMP	1/1/2017	3,000.00	10		3,000.00			
SIG10-AS-000504-171228	FRONT OFFICE CABINETS	1/1/2017	5,102.00	10		5,102.00			-
SIG15-AS-001482-230208	1951 WEST PARK ROAD - HVAC	2/28/2022	387,277.00	15		23,666.94	23,666.94		363,610.06
SIG25-AS-001484-230208	1951 WEST PARK ROAD - ASPHALT	2/28/2022	650,796.00	25		23,862.52	23,862.52		626,933.48
SIG25-AS-001483-230208	1951 WEST PARK ROAD - FENCING	2/28/2022	67,211.00	25		2,464.44	2,464.44		64,746.56
SIG75-AS-001481-230208	1951 WEST PARK ROAD	2/28/2022	6,627,826.72	75		81,006.75	81,006.75		6,546,819.97
Structures/Improvements - Supply									
SISP-AS-000475-171228	CECILIA PUMP STATION	1/1/2017	219,753.00	40		5,493.72	104,384.32		115,368.68
Structures/Improvements - T&D									
SITD-AS-000496-171228	INSPECTION OF EASTVIEW TANK	1/1/2017	10,095.00	20			10,095.00		-
SITD37-5-AS-000881-180108	LOUISVILLE WATER PUMP STATION STRUCTURE	6/30/2017	1,745,266.00	37.5		46,540.44	259,850.79		1,485,415.21
SITD40-AS-000495-171228	CURRENTS #2	1/1/2017	42,818.00	40		1,070.76	25,685.56		17,132.44
Structures/Improvements - WTP									
SIWTP30-AS-000488-171228	CITY SPRINGS WTP - E-TOWNACQUISITION	1/1/2017	4,530,650.00	30		151,274.52	2,614,507.12		1,916,142.88
SIWTPB40-AS-001198-190828	WELL UPGRADES	5/31/2019	238,538.75	40		5,963.52	21,866.24		216,672.51
SIWTPB40-AS-000839-171229	CITY SPRINGS ROOF	1/1/2017	31,150.00	40		778.80	4,672.80		26,477.20
SIWTP40-AS-001427-220216	CITY SPRINGS RAW WATER UPGRADES	12/31/2021	1,762,658.12	40		47,738.60	47,738.60		1,714,919.52
SIWTP40-AS-001349-210201	2020 WHITE MILLS REHAB	12/31/2020	209,372.21	40		5,234.28	10,904.75		198,467.46
SIWTP40-AS-001199-190828	WHITE MILLS WTP REHAB	4/30/2019	2,343,273.39	40		58,581.84	219,681.90		2,123,591.49
SIWTP40-AS-001160-190117	CITY SPRINGS REHAB	10/31/2018	57,932.63	40		1,448.28	6,155.19		51,777.44
SIWTP40-AS-000838-171229	WTP BREAKROOM	1/1/2017	5,299.00	40		132.48	794.88		4,504.12
SIWTP40-AS-000494-171228	FREEMAN LAKE CHLORAMINECONVERSION	1/1/2017	27,374.00	40		684.36	5,474.16		21,899.84
SIWTP40-AS-000491-171228	WTP ROOF	1/1/2017	474,587.00	40		11,864.64	94,917.84		379,669.16
SIWTP40-AS-000490-171228	WTP CHLORAMINE CONVERSION	1/1/2017	1,408,286.00	40		35,207.16	246,449.96		1,161,836.04
SIWTP40-AS-000489-171228	WTP ELECTRICAL UPGRADE	1/1/2017	139,617.00	40		3,490.44	27,922.64		111,694.36
SIWTP40-AS-000487-171228	GENERATOR	1/1/2017	281,445.00	40		7,036.20	73,879.20		207,565.80
SIWTP40-AS-000486-171228	FENCE AT WATER TREATMENTPLANT	1/1/2017	47,000.00	40		1,175.04	21,835.24		25,164.76
SIWTP40-AS-000485-171228	HVAC UNITS	1/1/2017	2,973.00	40		74.88	1,732.28		1,240.72
SIWTP40-AS-000484-171228	PARKING LOT LIGHT	1/1/2017	2,581.00	40		64.20	1,554.20		1,026.80
SIWTP40-AS-000483-171228	BLDG CONSTRUCTION	1/1/2017	108,270.00	40		2,706.60	64,964.60		43,305.40
SIWTP40-AS-000482-171228	BLDG CONSTRUCTION	1/1/2017	4,254.00	40		107.04	2,551.24		1,702.76
SIWTP40-AS-000481-171228	BLDG CONSTRUCTION	1/1/2017	223,808.00	40		5,616.60	134,410.60		89,397.40
SIWTP40-AS-000480-171228	KENVIRONS	1/1/2017	9,838.00	40		245.88	5,903.28		3,934.72
SIWTP40-AS-000479-171228	DESIGN & CONSTRUCTION FEES	1/1/2017	155,272.00	40		3,881.64	93,164.84		62,107.16
SIWTP40-AS-000478-171228	SURVEY	1/1/2017	3,700.00	40		92.16	2,317.96		1,382.04
SIWTP40-AS-000477-171228	WETERN WATER MGMT	1/1/2017	2,392.00	40		59.64	1,735.84		656.16
SIWTP40-AS-000476-171228	KENVIRONS	1/1/2017	9,861.00	40		246.12	7,400.72		2,460.28
White Mills Treatment Plant Expansion									
WTFPE-AS-000837-171229	WHITE MILLS WTP - 2002	1/1/2017	245,508.00	50		4,910.28	100,656.68		144,851.32
WTFPE-AS-000836-171229	WHITE MILLS WTP - 2001	1/1/2017	482,720.00	50		9,654.60	212,391.60		270,328.40
WTFPE-AS-000835-171229	WHITE MILLS WTP - 2000	1/1/2017	6,459,161.00	50		129,184.32	2,971,185.92		3,487,975.08
Water Treatment Equipment									
WTFE10-AS-001469-230123	2022 White Mills Actuators	7/31/2022	144,170.60	10		7,208.52	7,208.52		136,962.08
WTFE10-AS-001459-221117	POLYMER PUMP	3/31/2022	5,566.75	10		463.90	463.90		5,102.85
WTFE10-AS-001457-221117	CHLORINE ANALYZER	3/31/2022	12,016.07	10		1,001.30	1,001.30		11,014.77
WTFE10-AS-001415-220127	2021 White Mills Actuators	9/30/2021	67,696.50	10		9,026.24	9,026.24		58,670.26
WTFE10-AS-001223-191114	3 VALVE ACTUATORS	10/31/2019	10,874.15	10		1,087.44	3,534.18		7,339.97

WTE10-AS-001216-191009	SCI000 CONTROL UNIT	9/30/2019	12,022.38	10	1,202.28	4,007.60	8,014.78
WTE10-AS-001215-191009	LAB TURBIDIMETERS	9/30/2019	33,700.28	10	3,370.08	11,233.60	22,466.68
WTE10-AS-000841-180103	AIR MONITOR S1000 INSTRUMENT WT EQUIPMENT	1/31/2017	4,346.10	10	434.64	2,607.84	1,738.26
WTE20-AS-000955-180315	STERIL W/ TEMP CONTROL	2/28/2018	10,149.02	20	507.48	2,495.11	7,653.91
WTE40-AS-000539-171228	CITY SPRINGS CHOLORAMINECONVERSION	1/1/2017	452,305.00	40	11,307.60	67,845.60	384,459.40
WTE50-AS-000538-171228	TREATMENT PLANT - 1993	1/1/2017	10,032.00	50	200.40	6,023.40	4,008.60
WTE50-AS-000537-171228	TREATMENT PLANT - 1992	1/1/2017	19,382.00	50	387.48	12,020.88	7,361.12
WTE50-AS-000536-171228	TREATMENT PLANT - 1991	1/1/2017	205,503.00	50	4,124.40	131,607.40	73,895.60
WTE50-AS-000535-171228	TREATMENT PLANT - 1990	1/1/2017	3,509,084.00	50	70,181.52	2,315,999.12	1,193,084.88
Subtotals			33,523,513.67		782,062.97	10,110,963.29	23,412,550.38

Supply Mains							
SUPM-AS-000912-180123	E DIXIE AVE MAIN REHAB	11/30/2017	28,969.66	40	724.20	3,741.70	25,227.96
SUPM-AS-000904-180115	HAYCRAFT STREET WATER LINE PROJECT	10/31/2017	2,224.23	40	55.56	291.69	1,932.54
SUPM-AS-000523-171228	SUPPLY MAINS - 1994	1/1/2017	23,247.00	40	581.40	16,852.40	6,394.60
SUPM-AS-000522-171228	SUPPLY MAINS - 1993	1/1/2017	1,740,718.00	40	43,517.88	1,305,539.28	435,178.72
Subtotals			1,795,158.89		44,879.04	1,326,425.07	468,733.82

Tools, Shop, & Garage Equipment							
TSGE-AS-000790-171229	RAMTEQ PRESSURE WASHER	1/1/2017	4,500.00	5		4,500.00	-
TSGE-AS-000789-171229	GATE OPENER	1/1/2017	3,160.00	5		3,160.00	-
TSGE-AS-000788-171229	AUGER	1/1/2017	5,234.00	5		5,234.00	-
TSGE-AS-000787-171229	LOCKERS	1/1/2017	3,204.00	5		3,204.00	-
TSGE-AS-000786-171229	WORKBENCH	1/1/2017	771.00	5		771.00	-
TSGE-AS-000785-171229	PRESSURE WASHER	1/1/2017	3,550.00	5		3,550.00	-
Subtotals			20,419.00		-	20,419.00	-

Transmission & Distribution							
TDFM62.5-AS-001477-230208	HAYCRAFT AREA NEIGHBORHOOD IMPROVEMENTS	12/31/2022	9,689.87	62.5	12.92	12.92	9,676.95
TDFM62.5-AS-001473-230208	2022 TRANS., & FIRE MAINS	12/31/2022	103,036.95	62.5	137.38	137.38	102,899.57
TDFM62.5-AS-001472-230123	STEWART STREET PROJECT	8/31/2022	30,089.95	62.5	200.60	200.60	29,889.35
TDFM62.5-AS-001428-220217	2021 TRANS., & FIRE MAINS	12/31/2021	104,329.95	62.5	1,808.43	1,808.43	102,521.52
TDFM62.5-AS-001419-220208	2021 TRANS., & FIRE MAINS	12/31/2021	37,799.17	62.5	655.20	655.20	37,143.97
TDFM62.5-AS-001413-211215	NOV 21 - TRANS., & FIRE MAINS	11/30/2021	1,222.21	62.5	19.56	22.82	1,199.39
TDFM62.5-AS-001410-211014	SEPT 21 - TRANS., & FIRE MAINS	9/30/2021	2,131.79	62.5	34.08	45.44	2,086.35
TDFM62.5-AS-001404-210818	JUL 21 - TRANS., & FIRE MAINS	7/31/2021	755.98	62.5	12.12	18.18	737.80
TDFM62.5-AS-001387-210609	MAY 21 - TRANS., & FIRE MAINS	5/31/2021	417.59	62.5	6.72	11.20	406.39
TDFM62.5-AS-001382-210513	APR 21 - TD, DISTR., & FIRE MAINS	4/30/2021	21,660.59	62.5	346.56	606.48	21,054.11
TDFM62.5-AS-001369-210414	MAR 21 - TD, DISTR., & FIRE MAINS	3/31/2021	3,175.37	62.5	50.76	93.06	3,082.31
TDFM62.5-AS-001359-210311	FEB 21 - TD, DISTR., & FIRE MAINS	2/28/2021	470.58	62.5	7.56	14.49	456.09
TDFM62.5-AS-001356-210210	JAN 21 - TD, DISTR., & FIRE MAINS	1/31/2021	227.19	62.5	3.60	7.20	219.99
TDFM62.5-AS-001346-210201	2020 TD, DISTR., & FIRE MAINS	12/31/2020	25,559.07	62.5	408.96	852.00	24,707.07
TDFM62.5-AS-001338-210113	LAKE SHORE DRIVE EXTENSION ENGINEERING	5/31/2020	1,383.00	62.5	34.96	58.88	1,324.12
TDFM62.5-AS-001337-210113	DECEMBER 20 - TD, DISTR., & FIRE MAINS	12/31/2020	3,196.03	62.5	51.12	106.50	3,089.53
TDFM62.5-AS-001330-201210	NOVEMBER 20 - TD, DISTR., & FIRE MAINS	11/30/2020	996.09	62.5	15.96	34.58	961.51
TDFM62.5-AS-001319-201112	OCTOBER 20 - TRANS., & FIRE MAINS	10/31/2020	862.29	62.5	13.80	31.05	831.24
TDFM62.5-AS-001314-201014	SEPTEMBER 20 - TD, DISTR., & FIRE MAINS	9/30/2020	1,723.45	62.5	27.60	64.40	1,659.05
TDFM62.5-AS-001310-200909	AUGUST 20 - TD, DISTR., & FIRE MAINS	8/31/2020	362.82	62.5	5.76	13.92	348.90

PDFM62.5-AS-001301-200813	JULY 20 - TRANS, DISTR, & FIRE MAINS	7/31/2020	2,567.66	62.5	41.04	102.60	2,465.06
PDFM62.5-AS-001297-200806	EDLIN LANE WATERLINE EXTENSION	3/31/2020	5,628.82	62.5	90.12	255.34	5,373.48
PDFM62.5-AS-001296-200806	WATERLINE EXTENSION PROJECTS	4/30/2020	11,434.56	62.5	182.52	484.81	10,949.75
PDFM62.5-AS-001294-200806	NORTH SOUTH CONNECTOR PHASE II	6/30/2020	492,349.74	62.5	7,877.64	20,350.57	471,999.17
PDFM62.5-AS-001292-200715	JUNE 20 - TRANS, DISTR, & FIRE MAINS	6/30/2020	3,150.94	62.5	50.40	130.20	3,020.74
PDFM62.5-AS-001283-200610	MAY 20 - TRAN, DISTR, & FIRE MAINS	5/31/2020	6,896.01	62.5	110.28	294.08	6,601.93
PDFM62.5-AS-001269-200513	APRIL 20 - TRANS, DISTR, & FIRE MAINS	4/30/2020	4,111.39	62.5	6.60	18.15	393.24
PDFM62.5-AS-001264-200415	MARCH 20 - TD, DISTR, & FIRE MAINS	3/31/2020	1,211.97	62.5	19.44	55.08	1,156.89
PDFM62.5-AS-001249-200312	FEBRUARY 20 - TD, DISTR, & FIRE MAINS	2/29/2020	452.33	62.5	7.20	21.00	431.33
PDFM62.5-AS-001246-200312	JANUARY 20 - TD, DISTR, & FIRE MAINS	1/31/2020	2,950.99	62.5	47.16	141.48	2,809.51
PDFM62.5-AS-001237-200210	2019 TD, DISTR, & FIRE MAINS	12/31/2019	38,406.32	62.5	614.52	1,894.77	36,511.55
PDFM62.5-AS-001230-200113	DECEMBER 19 - TD, DISTR, & FIRE MAINS	12/31/2019	13,986.52	62.5	223.80	690.05	13,296.47
PDFM62.5-AS-001227-191211	NOVEMBER 19 - TD, DISTR, & FIRE MAINS	11/30/2019	4,435.02	62.5	70.92	224.58	4,210.44
PDFM62.5-AS-001224-191122	GLENDALE 165 WIDENING & RECONSTRUCTION	9/1/2019	129,259.68	62.5	2,412.90	6,894.00	122,365.68
PDFM62.5-AS-001221-191113	OCTOBER 19 - TD, DISTR, & FIRE MAINS	10/31/2019	13,077.46	62.5	209.28	680.16	12,397.30
PDFM62.5-AS-001214-191008	SEPTEMBER 19 - TD, DISTR, & FIRE MAINS	9/30/2019	3,405.99	62.5	54.48	181.60	3,224.39
PDFM62.5-AS-001207-190911	AUGUST 19 - TD, DISTR, & FIRE MAINS	8/31/2019	2,049.90	62.5	32.76	111.93	1,937.97
PDFM62.5-AS-001203-190828	LINCOLN TRAIL WATERLINE EXTENSION	4/30/2019	20,268.42	62.5	324.24	1,215.90	19,052.52
PDFM62.5-AS-001202-190828	EAST HARDIN WATERLINE EXTENSION	5/31/2019	17,345.83	62.5	277.56	1,017.72	16,328.11
PDFM62.5-AS-001200-190828	CARDINAL/WOODLAND DRIVE RELOCATION	7/31/2019	172,383.59	62.5	2,758.08	9,653.28	162,730.31
PDFM62.5-AS-001196-190815	JULY 19 - TRANS, DISTR, & FIRE MAINS	7/31/2019	681.84	62.5	10.92	38.22	643.62
PDFM62.5-AS-001189-190710	JUNE 19 - TRANS, DISTR, & FIRE MAINS	6/30/2019	4,971.83	62.5	79.56	285.09	4,686.74
PDFM62.5-AS-001187-190613	MAY 19 - TRANS, DISTR, & FIRE MAINS	5/31/2019	3,449.77	62.5	55.20	202.40	3,247.37
PDFM62.5-AS-001181-190515	APRIL 19 - TRANS, DISTR, & FIRE MAINS	4/30/2019	6,094.01	62.5	97.56	365.85	5,728.16
PDFM62.5-AS-001177-190410	MARCH 19 - TD, DISTR, & FIRE MAINS	3/31/2019	2,999.41	62.5	48.00	184.00	2,815.41
PDFM62.5-AS-001174-190314	FEBRUARY 19 - TD, DISTR, & FIRE MAINS	2/28/2019	14,093.35	62.5	225.48	883.13	13,210.22
PDFM62.5-AS-001169-190218	DECEMBER 18 - TRANS, DISTR, & FIRE MAINS	12/31/2018	26,962.00	62.5	503.30	1,761.55	25,200.45
PDFM62.5-AS-001167-190214	JANUARY 19 - TD, DISTR, & FIRE MAINS	1/31/2019	7,508.33	62.5	120.12	480.48	7,027.85
PDFM62.5-AS-001165-190128	TRANS, DISTR, & FIRE MAINS 2018	12/31/2018	31,709.05	62.5	549.64	2,071.72	29,637.33
PDFM62.5-AS-001162-190117	METALSA/BLACK BRANCH RD RELOCATION	12/31/2018	156,389.61	62.5	2,502.24	10,217.48	146,172.13
PDFM62.5-AS-001161-190117	FIRE VAULT UPGRADES	10/31/2018	6,279.56	62.5	100.44	426.87	5,852.69
PDFM62.5-AS-001147-190114	MAY 18A - TD, DISTR, & FIRE MAINS	5/31/2018	356.82	62.5	5.76	26.88	329.94
PDFM62.5-AS-001139-190109	DECEMBER 18 - TD, DISTR, & FIRE MAINS	12/31/2018	1,786.73	62.5	28.56	116.62	1,670.11
PDFM62.5-AS-001134-181211	NOVEMBER 18 - TD, DISTR, & FIRE MAINS	11/30/2018	1,234.22	62.5	19.80	82.50	1,151.72
PDFM62.5-AS-001132-181115	OCTOBER 18 - TD, DISTR, & FIRE MAINS	10/31/2018	5,747.83	62.5	91.92	390.66	5,357.17
PDFM62.5-AS-001128-181011	SEPTEMBER 18 - TD, DISTR, & FIRE MAINS	9/30/2018	3,612.18	62.5	57.84	250.64	3,361.54
PDFM62.5-AS-001123-180816	JULY 18 - TD, DISTR, & FIRE MAINS	7/31/2018	2,320.72	62.5	37.08	166.86	2,153.86
PDFM62.5-AS-001097-180710	JUNE 18 - TD, DISTR, & FIRE MAINS	6/30/2018	5,479.04	62.5	87.72	402.05	5,076.99
PDFM62.5-AS-001069-180612	MAY 18 - TD, DISTR, & FIRE MAINS	5/31/2018	15,141.39	62.5	242.28	1,130.64	14,010.75
PDFM62.5-AS-001060-180411	MARCH 18 - TD, DISTR, & FIRE MAINS	3/31/2018	10,765.76	62.5	172.20	832.30	9,933.46
PDFM62.5-AS-000954-180315	FEBRUARY 18 - TD, DISTR, & FIRE MAINS	2/28/2018	669.94	62.5	10.68	52.51	611.43
PDFM62.5-AS-000933-180214	JANUARY 18 - TD, DISTR, & FIRE MAINS	1/31/2018	7,965.42	62.5	127.32	641.34	7,324.08
PDFM62.5-AS-000913-180123	LEWIS LANE WATERLINE EXTENSION	12/31/2017	18,423.55	62.5	294.72	1,498.16	16,925.39
PDFM62.5-AS-000909-180116	DECEMBER 17 - TD, DISTR, & FIRE MAINS	12/31/2017	9,236.80	62.5	147.84	751.52	8,485.28
PDFM62.5-AS-000905-180115	NOVEMBER 17 - TD, DISTR, & FIRE MAINS	11/30/2017	3,710.97	62.5	59.40	306.90	3,404.07
PDFM62.5-AS-000901-180115	OCTOBER 17 - TD, DISTR, & FIRE MAINS	10/31/2017	11,862.77	62.5	189.84	996.66	10,866.11
PDFM62.5-AS-000895-180115	SEPTEMBER 17 - TD, DISBRIB & FIRE MAINS	9/30/2017	20,120.73	62.5	321.96	1,717.12	18,403.61
PDFM62.5-AS-000894-180109	DECEMBER 17 - TD, DISTRIB & FIRE MAINS	12/31/2017	995.00	62.5	15.96	81.13	913.87

TDPM62.5-AS-000890-180108	AUGUST 17 - TD, DISTRIBUTION & FIRE MAINS	8/31/2017	70,095.09	62.5	1,121.52	6,074.90	64,020.19
TDPM62.5-AS-000887-180108	JULY 17 - TD, DISTRIBUTION AND FIRE MAINS	7/31/2017	16,107.88	62.5	258.12	1,419.66	14,688.22
TDPM62.5-AS-000883-180108	SHEPHERDSDVILLE RD EXTENSION	1/1/2017	340,254.26	62.5	5,444.04	32,664.24	307,590.02
TDPM62.5-AS-000882-180108	LOUISVILLE WATER CONNECTION MAINS	6/30/2017	7,458,749.50	62.5	119,340.00	666,315.00	6,792,434.50
TDPM62.5-AS-000877-180108	JUNE 17 - TD, DISTRIBUTION & FIRE MAINS	6/30/2017	18,832.12	62.5	301.32	1,682.37	17,149.75
TDPM62.5-AS-000872-180105	APRIL 17 - TD, DISTRIBUTION & FIRE MAINS	4/30/2017	921.04	62.5	14.76	84.87	836.17
TDPM62.5-AS-000864-180105	DECEMBER 17 - TD, DISTRIB & FIRE MAINS	12/31/2017	359.94	62.5	5.76	29.28	330.66
TDPM62.5-AS-000862-180105	DECEMBER 17 - TD, DISTRIB & FIRE MAINS	12/31/2017	1,302.19	62.5	20.88	106.14	1,196.05
TDPM62.5-AS-000856-180104	FEB 17 - TD, DISTRIBUTION & FIRE MAINS	2/28/2017	9,175.95	62.5	146.76	868.33	8,307.62
TDPM62.5-AS-000851-180104	MARCH 17 - TD, DISTRIBUTION & FIRE MAINS	3/31/2017	7,441.69	62.5	119.04	694.40	6,747.29
TDPM62.5-AS-000842-180103	JAN 17 - TD, DISTRIB & FIRE MAINS	1/31/2017	1,818.83	62.5	29.16	174.96	1,643.87
TDPM62.5-AS-000446-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	11/30/2017	337.58	62.5	5.40	27.90	309.68
TDPM62.5-AS-000444-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	11/30/2017	1,395.51	62.5	22.32	115.32	1,280.19
TDPM62.5-AS-000443-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	11/30/2017	1,926.70	62.5	30.84	159.34	1,767.36
TDPM62.5-AS-000438-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	11/30/2017	308.05	62.5	4.92	25.42	282.63
TDPM62.5-AS-000436-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	11/30/2017	2,168.10	62.5	34.68	179.18	1,988.92
TDPM62.5-AS-000435-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	11/30/2017	2,860.60	62.5	45.72	236.22	2,624.38
TDPM62.5-AS-000431-171206	NOVEMBER 17 - TD, DISTR & FIRE MAINS	11/30/2017	717.63	62.5	11.52	59.52	658.11
TDPM20-AS-001295-200806	SCADA UPGRADES DOWNTOWN TANKS	3/31/2020	108,187.69	20	5,409.36	15,326.52	92,861.17
TDPM20-AS-001279-200514	SCADA EQUIPMENT	4/30/2020	11,800.00	20	590.04	1,622.61	10,177.39
TDPM20-AS-000611-171228	PROFESSIONAL FEES - E-TOWNACQUISITION	1/1/2017	206,451.00	20	10,322.52	84,301.12	122,149.88
TDPM20-AS-000596-171228	REGIONAL SEWER STUDY	1/1/2017	207,782.00	20	10,389.24	158,433.44	49,348.56
TDPM30-AS-000610-171228	T&D MAINS - E-TOWNACQUISITION	1/1/2017	5,775,955.00	30	192,887.16	4,522,177.96	1,253,767.04
TDPM30-AS-000613-171228	WEST BRYAN ROAD EXTENSION	1/1/2017	116,963.00	50	2,343.24	17,958.44	99,004.56
TDPM50-AS-000612-171228	T&D MAINS - 2014	1/1/2017	105,636.00	50	2,112.72	19,015.32	86,620.68
TDPM50-AS-000609-171228	CASE LOOP	1/1/2017	2,857,008.00	50	57,140.16	514,260.96	2,342,747.04
TDPM50-AS-000608-171228	NORTH SOUTH CONNECTOR	1/1/2017	594,308.00	50	11,886.12	106,974.72	487,333.28
TDPM50-AS-000607-171228	T&D MAINS - 2013	1/1/2017	101,394.00	50	2,027.88	20,279.28	81,114.72
TDPM50-AS-000606-171228	T&D MAINS - 2012	1/1/2017	413,989.00	50	8,279.76	91,078.56	322,910.44
TDPM50-AS-000605-171228	T&D MAINS - 2011	1/1/2017	158,339.00	50	3,166.80	38,002.80	120,336.20
TDPM50-AS-000604-171228	T&D MAINS - 2010	1/1/2017	192,115.00	50	3,842.40	49,948.40	142,166.60
TDPM50-AS-000603-171228	GLENDALE WATER LINES	1/1/2017	1,507,344.00	50	30,146.88	364,275.28	1,143,068.72
TDPM50-AS-000602-171228	VALLEY CREEK PUMP STATION	1/1/2017	198,680.00	50	3,973.56	48,016.36	150,663.64
TDPM50-AS-000601-171228	PHASE IV CHANGE ORDERS	1/1/2017	1,221,586.00	50	24,431.64	295,217.84	926,368.16
TDFM50-AS-000600-171228	T&D MAINS - 2009	1/1/2017	65,977.00	50	1,319.40	18,476.40	47,500.60
TDFM50-AS-000599-171228	T&D MAINS - 2008	1/1/2017	364,186.00	50	7,283.64	109,257.84	254,928.16
TDFM50-AS-000598-171228	E-TOWN LOOP WATER LINES	1/1/2017	1,243,421.00	50	24,868.56	348,155.36	895,265.64
TDFM50-AS-000597-171228	PHASE IV WATER LINES	1/1/2017	2,358,304.00	50	47,166.12	660,324.72	1,697,979.28
TDFM50-AS-000594-171228	T&D MAINS - 2007	1/1/2017	61,460.00	50	1,231.80	19,066.80	42,393.20
TDFM50-AS-000594-171228	T&D MAINS - 2006	1/1/2017	1,070,078.00	50	21,401.40	353,129.40	716,948.60
TDFM50-AS-000593-171228	T&D MAINS - 2005	1/1/2017	522,245.00	50	10,444.92	182,786.52	339,458.48
TDFM50-AS-000592-171228	PHASE II WATER LINES	1/1/2017	1,704,455.00	50	34,089.12	613,602.72	1,090,852.28
TDFM50-AS-000591-171228	PHASE I WATER LINES	1/1/2017	2,274,557.00	50	45,491.16	799,883.96	1,474,673.04
TDFM50-AS-000590-171228	PHASE III WATER LINES	1/1/2017	5,451,056.00	50	109,021.20	1,744,337.20	3,706,718.80
TDFM50-AS-000589-171228	T&D MAINS - 2004	1/1/2017	248,482.00	50	4,969.56	91,942.36	156,539.64
TDFM50-AS-000588-171228	T&D MAINS - 2003	1/1/2017	411,116.00	50	8,222.40	160,331.40	250,784.60
TDFM50-AS-000587-171228	T&D MAINS - 2002	1/1/2017	161,814.00	50	3,236.40	66,340.40	95,473.60
TDFM50-AS-000586-171228	T&D MAINS - 2001	1/1/2017	159,462.00	50	3,189.36	70,160.16	89,301.84

TDPM50-AS-000585-171228	T&D MAINS - 2000	1/1/2017	371,991.00	50	7,439.76	171,118.56	200,872.44
TDPM50-AS-000584-171228	T&D MAINS - 1999	1/1/2017	507,683.00	50	10,153.56	233,538.36	274,144.64
TDPM50-AS-000583-171228	T&D MAINS - 1998	1/1/2017	102,618.00	50	2,058.12	51,337.72	51,280.28
TDPM50-AS-000582-171228	T&D MAINS - 1997	1/1/2017	391,840.00	50	7,836.72	203,759.32	188,080.68
TDPM50-AS-000581-171228	T&D MAINS - 1996	1/1/2017	1,150,755.00	50	23,015.16	621,405.96	529,349.04
TDPM50-AS-000580-171228	T&D MAINS - 1995	1/1/2017	278,790.00	50	5,575.68	156,125.08	122,664.92
TDPM50-AS-000579-171228	T&D MAINS - 1994	1/1/2017	1,222,085.00	50	24,441.60	708,812.60	513,272.40
TDPM50-AS-000578-171228	T&D MAINS - 1993	1/1/2017	1,865,259.00	50	37,425.24	1,119,873.44	745,385.56
TDPM50-AS-000577-171228	T&D MAINS - 1992	1/1/2017	4,254,631.00	50	85,092.36	2,637,875.16	1,616,755.84
TDPM50-AS-000576-171228	T&D MAINS - 1991	1/1/2017	198,612.00	50	3,986.28	127,191.68	71,420.32
TDPM50-AS-000575-171228	T&D MAINS - 1990	1/1/2017	204,390.00	50	4,087.68	134,900.08	69,489.92
TDPM50-AS-000574-171228	T&D MAINS - 1989	1/1/2017	30,119.00	50	604.92	20,490.52	9,628.48
TDPM50-AS-000573-171228	T&D MAINS - 1988	1/1/2017	123,269.00	50	2,475.48	86,342.88	36,926.12
TDPM50-AS-000572-171228	T&D MAINS - 1987	1/1/2017	143,209.00	50	2,876.28	103,180.68	40,028.32
TDPM50-AS-000571-171228	T&D MAINS - 1986	1/1/2017	53,927.00	50	1,078.20	39,911.20	14,015.80
TDPM50-AS-000570-171228	T&D MAINS - 1985	1/1/2017	110,568.00	50	2,221.92	84,089.52	26,478.48
TDPM50-AS-000569-171228	T&D MAINS - 1984	1/1/2017	54,777.00	50	1,095.12	42,730.72	12,046.28
TDPM50-AS-000568-171228	T&D MAINS - 1983	1/1/2017	64,171.00	50	1,290.48	51,372.88	12,798.12
TDPM50-AS-000567-171228	T&D MAINS - 1982	1/1/2017	29,957.00	50	602.64	24,583.84	5,373.16
TDPM50-AS-000566-171228	T&D MAINS - 1981	1/1/2017	123,867.00	50	2,492.52	104,134.12	19,732.88
TDPM50-AS-000565-171228	T&D MAINS - 1980	1/1/2017	187,894.00	50	3,757.80	161,589.80	26,304.20
TDPM50-AS-000564-171228	T&D MAINS - 1979	1/1/2017	98,566.00	50	1,985.52	86,818.12	11,747.88
TDPM50-AS-000563-171228	T&D MAINS - 1978	1/1/2017	188,698.00	50	3,773.88	169,828.28	18,869.72
TDPM50-AS-000562-171228	T&D MAINS - 1977	1/1/2017	96,907.00	50	1,954.68	89,251.08	7,655.92
TDPM50-AS-000561-171228	T&D MAINS - 1976	1/1/2017	75,913.00	50	1,532.88	71,442.28	4,470.72
TDPM50-AS-000560-171228	T&D MAINS - 1975	1/1/2017	38,581.00	50	770.88	37,039.28	1,541.72
TDPM50-AS-000559-171228	T&D MAINS - 1974	1/1/2017	80,165.00	50	1,623.36	78,677.16	1,487.84
TDPM50-AS-000558-171228	T&D MAINS - 1973	1/1/2017	572,161.00	50	10,638.20	572,161.00	-
TDPM50-AS-000557-171228	T&D MAINS - 1972	1/1/2017	155,914.00	50	3,992.00	155,914.00	-
TDPM50-AS-000556-171228	T&D MAINS - 1971	1/1/2017	39,992.00	50	770.88	39,992.00	-
TDPM50-AS-000555-171228	T&D MAINS - 1970	1/1/2017	17,705.00	50	354.12	17,705.00	-
TDPM50-AS-000554-171228	T&D MAINS - 1969	1/1/2017	1,083,753.00	50	21,705.00	1,083,753.00	-
TDPM75-AS-000614-171228	T&D MAINS - 2016	1/1/2017	58,977.00	75	786.36	5,504.16	53,472.84
Subtotals			53,457,993.06	1,095,982.49	21,663,634.69	31,794,358.37	

Transportation Equipment							
TRANSEIO-AS-001468-230123	VEHICLE UPGRADES	5/31/2022	3,382.00	10	225.44	225.44	3,156.56
TRANSEIO-AS-001397-210714	2021 RAM 1500 (9117)	6/30/2021	24,983.00	10	2,498.28	3,955.61	21,027.39
TRANSEIO-AS-001396-210714	2021 RAM 1500 (9116)	6/30/2021	24,983.00	10	2,498.28	3,955.61	21,027.39
TRANSEIO-AS-001395-210714	2021 RAM 1500 (9118)	6/30/2021	24,983.00	10	2,498.28	3,955.61	21,027.39
TRANSEIO-AS-001339-210113	VEHICLE UPGRADES	5/31/2020	176.00	10	27.93	47.04	128.96
TRANSEIO-AS-001316-201015	VEHICLE UPGRADES #7	9/30/2020	18,055.46	10	1,805.52	4,212.88	13,842.58
TRANSEIO-AS-001305-200909	VEHICLE UPGRADES #14	7/31/2020	8,395.00	10	839.52	2,098.80	6,296.20
TRANSEIO-AS-001304-200909	VEHICLE UPGRADES	7/31/2020	478.82	10	47.88	119.70	359.12
TRANSEIO-AS-001303-200813	2020 RAM 4500 (4570)	7/31/2020	51,926.00	10	5,192.64	12,981.60	38,944.40
TRANSEIO-AS-001278-200514	VEHICLE UPGRADES #3	4/30/2020	454.66	10	45.48	125.07	329.59
TRANSEIO-AS-001276-200514	VEHICLE UPGRADES	4/30/2020	569.22	10	56.88	156.42	412.80
TRANSEIO-AS-001275-200514	TRUCK SAFETY LIGHTS	4/30/2020	5,078.00	10	507.84	1,396.56	3,681.44

TRANSE10-AS-001260-200415	2020 RAM 2500 (0582)	3/31/2020	30,078.00	10	3,007.80	8,522.10	21,555.90
TRANSE10-AS-001259-200415	2020 RAM 1500 QUAD CAB (2218)	3/31/2020	24,757.00	10	2,475.72	7,014.54	17,742.46
TRANSE10-AS-001258-200415	2020 RAM 1500 CREW CAB (1736)	3/31/2020	26,248.00	10	2,624.76	7,436.82	18,811.18
TRANSE10-AS-001257-200415	VEHICLE UPGRADES	3/31/2020	2,143.25	10	214.32	607.24	1,536.01
TRANSE10-AS-001251-200312	2020 CAT F2 BACKHOE (5687)	2/29/2020	104,175.00	10	10,417.56	30,384.55	73,790.45
TRANSE10-AS-001250-200312	2020 AAROVARK TRAILER (2893)	1/31/2020	8,890.00	10	888.96	2,666.88	6,223.12
TRANSE10-AS-001151-190114	VEHICLE UPGRADES #8	10/31/2018	282.25	10	28.20	119.85	162.40
TRANSE10-AS-001150-190114	VEHICLE UPGRADES	7/31/2018	1,100.00	10	110.04	495.18	604.82
TRANSE10-AS-001021-180509	UPGRADES TO FORD ESCAPE	4/30/2018	411.64	10	41.16	195.51	216.13
TRANSE10-AS-001004-180411	2018 PAUL MILLER FORD ESCAPE	3/31/2018	20,691.58	10	2,069.16	10,000.94	10,690.64
TRANSE10-AS-000879-180108	420E BACKHOE 2017	6/30/2017	103,444.39	10	10,344.48	57,756.68	45,687.71
TRANSE10-AS-000783-171229	WHAVNE MINI EXCAVATOR	1/1/2017	58,242.00	10	5,876.28	38,654.68	19,587.32
TRANSE10-AS-000770-171229	2014 CAT BACKHOE	1/1/2017	91,503.00	10	9,150.36	74,727.16	16,775.84
TRANSE10-AS-000769-171229	2015 INTL DUMP TRUCK	1/1/2017	91,872.00	10	9,187.32	75,028.92	16,843.08
TRANSE10-AS-000754-171229	2010 CATERPILLAR BACKHOE	1/1/2017	76,550.00	10	7,655.00	76,550.00	-
TRANSE10-AS-000753-171229	2011 INTERNATIONAL DUMPTRUCK	1/1/2017	84,704.00	10	8,470.40	84,704.00	-
TRANSE10-AS-000747-171229	2007 GMC DUMP TRUCK	1/1/2017	64,664.00	10	6,466.40	64,664.00	-
TRANSE25-AS-000845-180103	325 EXCAVATOR	9/30/2019	210,000.00	25	8,400.00	28,000.00	182,000.00
TRANSE25-AS-001217-191009	2014 PENSKE SEMI TRUCK	1/1/2017	56,750.00	25	2,270.04	13,620.24	43,129.76
TRANSE25-AS-001464-221117	2022 FORD RANGER	7/31/2022	28,125.00	5	2,812.50	2,812.50	25,312.50
TRANSE25-AS-001420-220208	2021 VEHICLE UPGRADES	12/31/2021	2,719.34	5	589.16	589.16	2,130.18
TRANSE25-AS-001252-200312	VEHICLE GRAPHICS UPGRADES	2/29/2020	1,330.30	5	266.04	775.95	554.35
TRANSE25-AS-001243-200311	2020 TOYOTA TACOMA (1303)	1/31/2020	26,653.00	5	5,330.64	15,991.92	10,661.08
TRANSE25-AS-001242-200311	2020 TOYOTA TACOMA (1263)	1/31/2020	26,653.00	5	5,330.64	15,991.92	10,661.08
TRANSE25-AS-001192-190724	VEHICLE UPGRADES	6/30/2019	666.51	5	144.43	477.73	188.78
TRANSE25-AS-001186-190613	2019 CHEVY COLORADO (6813)	5/31/2019	28,115.00	5	5,622.96	20,617.52	7,497.48
TRANSE25-AS-001185-190613	2019 CHEVY COLORADO (9838)	5/31/2019	28,115.00	5	5,622.96	20,617.52	7,497.48
TRANSE25-AS-001153-190117	VEHICLE UPGRADES	11/30/2018	79.99	5	15.96	66.50	13.49
TRANSE25-AS-001152-190117	DODGE RAM 1500 UPGRADES	7/31/2018	2,529.97	5	506.04	2,277.18	252.79
TRANSE25-AS-001131-181011	2018 DODGE 4500	9/30/2018	63,279.75	5	12,655.92	54,842.32	8,437.43
TRANSE25-AS-001104-180710	2018 RAM 1500 (VIN ENDS 4586)	6/30/2018	26,174.00	5	5,234.76	23,992.65	2,181.35
TRANSE25-AS-001103-180710	2018 RAM 1500 (VIN ENDS 4585)	6/30/2018	26,174.00	5	5,234.76	23,992.65	2,181.35
TRANSE25-AS-001102-180710	2018 RAM 1500 (VIN ENDS 4584)	6/30/2018	26,174.00	5	5,234.76	23,992.65	2,181.35
TRANSE25-AS-001101-180710	2018 RAM 1500 (VIN ENDS 4583)	6/30/2018	26,174.00	5	5,234.76	23,992.65	2,181.35
TRANSE25-AS-001074-180612	2018 CHEVROLET 2500	5/31/2018	35,336.00	5	7,067.16	32,980.08	2,355.92
TRANSE25-AS-001073-180612	VEHICLE UPGRADES	5/31/2018	267.95	5	53.64	250.32	17.63
TRANSE25-AS-000850-180103	2017 F450 W/DUMP BODY TRUCK CROSSROADS FORD	2/28/2017	55,759.00	5	928.55	55,759.00	-
TRANSE25-AS-000849-180103	2017 PAUL MILLER FORD GM VEHICLE	2/28/2017	34,774.44	5	579.81	34,774.44	-
TRANSE25-AS-000784-171229	2016 DODGE CREW CAB	1/1/2017	72,611.00	5	7,261.10	72,611.00	-
TRANSE25-AS-000782-171229	2016 FORD F-350	1/1/2017	56,107.00	5	5,610.70	56,107.00	-
TRANSE25-AS-000781-171229	2015 FORD F150 (VIN ENDS07778)	1/1/2017	27,899.00	5	2,789.90	27,899.00	-
TRANSE25-AS-000780-171229	2015 FORD F150 (VIN ENDS07777)	1/1/2017	27,899.00	5	2,789.90	27,899.00	-
TRANSE25-AS-000779-171229	2015 FORD F250 (VIN ENDS0777)	1/1/2017	31,382.00	5	3,138.20	31,382.00	-
TRANSE25-AS-000777-171229	2015 F250	1/1/2017	37,415.00	5	3,741.50	37,415.00	-
TRANSE25-AS-000775-171229	2015 TOYOTA TACOMA (VININ 217)	1/1/2017	24,845.00	5	2,484.50	24,845.00	-
TRANSE25-AS-000773-171229	2014 DODGE RAM	1/1/2017	54,900.00	5	5,490.00	54,900.00	-
TRANSE25-AS-000772-171229	2014 BETT TRAILER	1/1/2017	11,770.00	5	1,177.00	11,770.00	-
TRANSE25-AS-000771-171229	2015 F350 SERVICE TRUCK	1/1/2017	65,970.00	5	6,597.00	65,970.00	-

TRANSSES-AS-000768-171229	BUCKET FOR TRACKHOE	1/1/2017	5,800.00	5	5,800.00	-	
TRANSSES-AS-000767-171229	2013 FORD F150	1/1/2017	24,075.00	5	24,075.00	-	
TRANSSES-AS-000766-171229	2013 FORD F150	1/1/2017	30,030.00	5	30,030.00	-	
TRANSSES-AS-000765-171229	2012 FORD F-150	1/1/2017	20,115.00	5	20,115.00	-	
TRANSSES-AS-000762-171229	2011 FORD F-150	1/1/2017	19,304.00	5	19,304.00	-	
TRANSSES-AS-000761-171229	2011 FORD F-150	1/1/2017	21,401.00	5	21,401.00	-	
TRANSSES-AS-000760-171229	2011 FLATBED TRAILER	1/1/2017	16,672.00	5	16,672.00	-	
TRANSSES-AS-000759-171229	2011 FLATBED TRAILER	1/1/2017	16,672.00	5	16,672.00	-	
TRANSSES-AS-000758-171229	2011 FLATBED TRAILER	1/1/2017	16,672.00	5	16,672.00	-	
TRANSSES-AS-000755-171229	2011 FORD F-150	1/1/2017	25,996.00	5	25,996.00	-	
TRANSSES-AS-000749-171229	2008 KUBOTA ATV	1/1/2017	15,600.00	5	15,600.00	-	
TRANSSES-AS-000748-171229	2008 FORD F250	1/1/2017	23,205.00	5	23,205.00	-	
TRANSSES-AS-000744-171229	2004 TRAILER	1/1/2017	37,305.00	5	37,305.00	-	
TRANSSES-AS-000742-171229	2002 GMC DUMP TRUCK	1/1/2017	49,896.00	5	49,896.00	-	
Subtotals			2,392,611.52		151,815.58	1,702,715.29	689,896.23

TOTAL ANNUAL DEPRECIATION EXPENSE 120,442,950.97 3,211,425.53 48,277,426.16 72,165,524.81

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 18

Responding Witness: Mandy Isham

Q-18. Provide a complete description of Hardin District No. 2's Other Post-Employment Benefits package(s) provided to its employees.

A-18. Hardin District No. 2 does not provide any Other Post-Employment Benefits to its employees except what the employees receive upon retirement from the County Employees Retirement System ("CERS").

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 19

Responding Witness: Mandy Isham

Q-19. Provide a complete description of the financial reporting and ratemaking treatment of Hardin District No. 2's pension costs.

A-19. Hardin District No. 2's pension costs are reported in Account 604 – Employee Pensions and Benefits along with other benefits. Only the amount of money actually paid by Hardin District No. 2 to CERS is included in the calculation of the proposed rates.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 20

Responding Witness: Shaun Youravich

- Q-20. Provide detailed descriptions of all early retirement plans or other staff reduction programs Hardin District No. 2 has offered or intends to offer its employees during the test year. Include all cost-benefit analyses associated with these programs.**
- A-20. Hardin District No. 2 did not have any early retirement plans or other staff reduction programs during the Test Year and has no plans to implement such programs.**

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 21

Responding Witness: Shaun Youravich

- Q-21. For the three most recent calendar years and the test year if it is not one of the three most recent calendar years, provide a schedule reflecting the job title, duties and responsibilities of each executive officer, the number of employees who report to each officer, and to whom each officer reports, and the percentage annual increase and the effective date of each increase. For employees elected to executive officer status since the test year in Hardin District No. 2's most recent rate case, provide the salaries for the persons they replaced.**
- A-21. Hardin District No. 2 does not have any executive officers unless its five (5) Commissioners are considered as executive officers. See the response to Question 1h of this Response for the amount paid to each Commissioner for the past five (5) years.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 22

Responding Witness: Shaun Youravich

Q-22. Provide all current labor contracts and the most recent labor contracts previously in effect.

A-22. Hardin District No. 2 has no written union or labor contracts.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 23

Responding Witness: Shaun Youravich

- Q-23. For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted in the past two calendar years and the test year if it is not a recent calendar year.**
- A-23. See Attachment 23 for pertinent information regarding Hardin District No. 2's wage increases.**

Attachment 23

Hardin District No. 2 Wage Increases

Question 23

Effective July 5, 2021**Administration**

Employee #	COLA \$	COLA %	Merit \$	Merit %
1044	\$ 0.44	2.1%	\$ 1.03	5.0%
1004	\$ 1.24	2.0%	\$ 1.85	3.0%
1041	\$ 0.67	2.0%	\$ 1.00	3.0%

Accounting

Employee #	COLA \$	COLA %	Merit \$	Merit %
1030	\$ 0.44	1.7%	\$ 0.53	2.0%
1081	\$ 0.50	2.0%	\$ 0.76	3.0%
1106	\$ 0.44	2.3%	\$ 0.76	4.0%

Customer Service

Employee #	COLA \$	COLA %	Merit \$	Merit %
1052	\$ 0.83	2.0%	\$ 1.24	3.0%
1019	\$ 0.44	2.3%	\$ 1.03	5.5%
1108	\$ 0.44	2.6%	\$ 0.68	4.0%
1079	\$ 0.44	2.3%	\$ 0.76	4.0%
1085	\$ 0.44	1.8%	\$ 0.72	3.0%
1021	\$ 0.44	2.2%	\$ 0.80	4.0%
1001	\$ 0.44	2.5%	\$ 0.71	4.0%
1097	\$ 0.44	1.9%	\$ 0.94	4.0%
1028	\$ 0.44	2.6%	\$ 0.67	4.0%
1111	\$ 0.44	2.6%	\$ 0.67	4.0%
1018	\$ 0.44	2.3%	\$ 0.75	4.0%
1069	\$ 0.44	2.2%	\$ 0.80	4.0%
1114	\$ 0.44	2.7%	\$ 0.65	4.0%
1000	\$ 0.44	2.5%	\$ 0.71	4.0%

Service Technicians

Employee #	COLA \$	COLA %	Merit \$	Merit %
1013	\$ 0.44	2.0%	\$ 0.66	3.0%
1009	\$ 0.44	2.4%	\$ 0.73	4.0%
1120	\$ 0.44	2.7%	\$ 0.45	2.8%
1123	\$ 0.44	2.7%	\$ 0.32	2.0%
1008	\$ 0.44	2.4%	\$ 0.73	4.0%
1036	\$ 0.44	2.5%	\$ 0.71	4.0%
1124	\$ 0.44	2.7%	\$ 0.16	1.0%
1067	\$ 0.44	1.6%	\$ 0.56	2.0%
1064	\$ 0.44	2.3%	\$ 0.78	4.0%

Transmission & Distribution

Employee #	COLA \$	COLA %	Merit \$	Merit %
1060	\$ 0.44	1.6%	\$ 0.55	2.0%
1043	\$ 0.44	1.9%	\$ 0.70	3.0%
1101	\$ 0.44	1.9%	\$ 0.93	4.0%
1117	\$ 0.44	2.7%	\$ 0.65	4.0%
1033	\$ 0.44	1.7%	\$ 0.52	2.0%
1026	\$ 0.44	1.5%	\$ 0.59	2.0%
1016	\$ 0.44	1.4%	\$ 0.62	2.0%

1025	\$ 0.44	2.4%	\$ 0.73	4.0%
1078	\$ 0.44	2.2%	\$ 0.80	4.0%
1126	\$ 0.44	2.6%	\$ -	0.0%
1034	\$ 0.44	1.7%	\$ 0.79	3.0%
1031	\$ 0.44	1.4%	\$ 0.62	2.0%
1112	\$ 0.44	2.6%	\$ 0.67	4.0%
1116	\$ 0.44	2.7%	\$ 0.65	4.0%
1055	\$ 0.44	2.4%	\$ 0.73	4.0%
1063	\$ 0.86	2.0%	\$ 1.29	3.0%
1103	\$ 0.44	2.1%	\$ 1.03	5.0%

Projects

Employee #	COLA \$	COLA %	Merit \$	Merit %
1090	\$ 0.44	2.1%	\$ 0.51	2.5%
1061	\$ 0.44	1.7%	\$ 0.77	3.0%
1102	\$ 0.44	2.1%	\$ 1.06	5.0%
1048	\$ 0.44	2.0%	\$ 0.90	4.0%
1077	\$ 0.44	2.4%	\$ 0.73	4.0%
1051	\$ 0.77	2.0%	\$ 1.15	4.0%
1100	\$ 0.44	2.1%	\$ 1.07	5.0%

Maintenance

Employee #	COLA \$	COLA %	Merit \$	Merit %
1042	\$ 0.44	2.1%	\$ 0.83	4.0%
1092	\$ 0.44	1.4%	\$ 0.63	2.0%
1121	\$ 0.44	2.7%	\$ 0.39	2.4%
1093	\$ 0.44	1.4%	\$ 0.62	2.0%
1122	\$ 0.44	2.7%	\$ 0.39	2.4%
1012	\$ 0.44	1.5%	\$ 0.89	3.0%
1032	\$ 0.44	2.1%	\$ 0.85	4.0%
1096	\$ 0.44	1.8%	\$ 0.74	3.0%

Treatment & Water Quality

Employee #	COLA \$	COLA %	Merit \$	Merit %
1029	\$ 0.44	2.3%	\$ 0.77	4.0%
1072	\$ 0.44	1.7%	\$ 1.05	4.0%
1015	\$ 0.44	1.7%	\$ 0.77	3.0%
1075	\$ 0.44	2.0%	\$ 0.86	4.0%
1084	\$ 0.44	1.6%	\$ 0.84	3.0%
1024	\$ 0.44	2.1%	\$ 0.83	4.0%
1089	\$ 0.44	1.4%	\$ 0.94	3.0%
1017	\$ 0.90	2.0%	\$ 1.35	3.0%
1098	\$ 0.44	1.9%	\$ 0.71	3.0%
1105	\$ 0.44	1.8%	\$ 1.20	5.0%
1005	\$ 0.44	1.8%	\$ 0.98	4.0%
1094	\$ 0.44	1.7%	\$ 0.78	3.0%
1091	\$ 0.44	1.7%	\$ 1.04	4.0%
1002	\$ 0.44	1.5%	\$ 1.00	3.5%
1074	\$ 0.44	2.0%	\$ 0.86	4.0%
1115	\$ 0.44	2.5%	\$ 0.70	4.0%
1095	\$ 0.44	1.3%	\$ 1.03	3.0%
1070	\$ 0.44	2.0%	\$ 0.90	4.0%

Effective July 4, 2022**Administration**

Employee #	COLA \$	COLA %	Merit \$	Merit %
1044	\$ 1.40	6.3%	\$ 0.88	4.0%
1004	\$ 4.02	6.2%	\$ 1.95	3.0%
1041	\$ 2.17	6.2%	\$ 0.70	2.0%

Accounting

Employee #	COLA \$	COLA %	Merit \$	Merit %
1019	\$ 1.40	6.7%	\$ 0.84	4.0%
1081	\$ 2.24	6.2%	\$ 1.08	3.0%

Customer Service

Employee #	COLA \$	COLA %	Merit \$	Merit %
1137	\$ 1.40	8.4%	\$ 0.22	1.3%
1108	\$ 1.40	7.5%	\$ 0.93	5.0%
1079	\$ 1.40	6.9%	\$ 0.81	4.0%
1085	\$ 1.40	5.5%	\$ 0.89	3.5%
1127	\$ 1.40	8.4%	\$ 0.56	3.3%
1132	\$ 1.40	8.4%	\$ 0.39	2.3%
1001	\$ 1.40	7.4%	\$ 0.94	5.0%
1097	\$ 1.40	5.6%	\$ 0.87	3.5%
1028	\$ 1.40	7.5%	\$ 0.79	4.2%
1114	\$ 1.40	8.1%	\$ 0.87	5.0%
1018	\$ 1.40	7.0%	\$ 0.80	4.0%
1000	\$ 1.40	7.4%	\$ 0.75	4.0%
1069	\$ 1.40	6.6%	\$ 0.69	3.2%
1142	\$ 1.40	8.4%	\$ -	0.0%
1139	\$ 1.40	8.4%	\$ 0.22	1.3%

Service Technicians

Employee #	COLA \$	COLA %	Merit \$	Merit %
1013	\$ 1.40	6.1%	\$ 0.69	3.0%
1009	\$ 1.40	7.2%	\$ 0.39	2.0%
1008	\$ 1.40	7.2%	\$ 0.77	4.0%
1036	\$ 1.40	7.2%	\$ 0.58	3.0%
1120	\$ 1.40	7.9%	\$ 0.71	4.0%
1123	\$ 1.40	8.0%	\$ 0.70	4.0%
1067	\$ 1.40	4.8%	\$ 0.58	2.0%
1064	\$ 1.40	6.8%	\$ 0.62	3.0%
1051	\$ 2.52	6.2%	\$ 1.22	3.0%
1140	\$ 1.40	8.4%	\$ 0.22	1.3%

Transmission & Distribution

Employee #	COLA \$	COLA %	Merit \$	Merit %
1060	\$ 1.40	4.9%	\$ 0.57	2.0%
1043	\$ 1.40	5.6%	\$ 1.00	4.0%
1126	\$ 1.40	8.1%	\$ 0.69	4.0%
1101	\$ 1.40	5.7%	\$ 1.05	4.3%
1033	\$ 1.40	5.2%	\$ 0.54	2.0%
1117	\$ 1.40	8.1%	\$ 0.74	4.3%

1026	\$ 1.40	4.6%	\$ 0.61	2.0%
1116	\$ 1.40	8.1%	\$ 0.69	4.0%
1025	\$ 1.40	7.2%	\$ 0.97	5.0%
1078	\$ 1.40	6.6%	\$ 0.90	4.2%
1034	\$ 1.40	5.1%	\$ 0.89	3.2%
1031	\$ 1.40	4.4%	\$ 0.72	2.3%
1055	\$ 1.40	7.2%	\$ 0.82	4.2%
1103	\$ 1.40	5.7%	\$ 0.98	4.0%
1063	\$ 2.80	6.2%	\$ 0.45	1.0%

Projects

Employee #	COLA \$	COLA %	Merit \$	Merit %
1134	\$ 1.40	6.0%	\$ 0.35	1.5%
1061	\$ 1.40	5.2%	\$ 0.54	2.0%
1102	\$ 1.40	6.1%	\$ 0.91	4.0%
1048	\$ 1.40	5.9%	\$ 0.71	3.0%
1051	\$ 2.52	6.2%	\$ 1.22	3.0%
1100	\$ 1.40	6.1%	\$ 0.69	3.0%
1133	\$ 1.40	7.8%	\$ 0.36	2.0%

Maintenance

Employee #	COLA \$	COLA %	Merit \$	Merit %
1077	\$ 1.40	6.8%	\$ 0.83	4.0%
1131	\$ 1.40	8.4%	\$ 0.39	2.3%
1042	\$ 1.40	6.4%	\$ 1.10	5.0%
1092	\$ 1.40	4.3%	\$ 0.65	2.0%
1129	\$ 1.40	8.4%	\$ 0.45	2.7%
1093	\$ 1.40	4.4%	\$ 0.64	2.0%
1096	\$ 1.40	5.4%	\$ 0.78	3.0%

Treatment & Water Quality

Employee #	COLA \$	COLA %	Merit \$	Merit %
1072	\$ 1.40	5.1%	\$ 1.11	4.0%
1015	\$ 1.40	5.2%	\$ 0.80	3.0%
1075	\$ 1.40	6.1%	\$ 0.91	4.0%
1084	\$ 1.40	4.8%	\$ 0.59	2.0%
1136	\$ 1.40	7.8%	\$ 0.24	1.3%
1089	\$ 1.40	4.3%	\$ 0.98	3.0%
1017	\$ 2.92	6.2%	\$ 0.94	2.0%
1130	\$ 1.40	7.8%	\$ 0.42	2.3%
1098	\$ 1.40	5.6%	\$ 0.75	3.0%
1105	\$ 1.40	5.4%	\$ 1.03	4.0%
1016	\$ 1.40	4.3%	\$ 0.65	2.0%
1005	\$ 1.40	5.4%	\$ 1.03	4.0%
1029	\$ 1.40	6.5%	\$ 0.87	4.0%
1094	\$ 1.40	5.1%	\$ 0.82	3.0%
1091	\$ 1.40	5.1%	\$ 0.89	3.2%
1002	\$ 1.40	4.7%	\$ 0.60	2.0%
1070	\$ 1.40	5.9%	\$ 0.96	4.0%
1095	\$ 1.40	3.9%	\$ 1.07	3.0%

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 24

Responding Witness: Shaun Youravich

Q-24. Provide a listing of all health care plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees (e.g., single, family, etc.). Include the associated employee contribution rates and employer contribution rates of the total premium cost for each category, and each plan's deductible(s) amounts.

A-24. The same health, dental, and vision insurance is offered to all full-time employees and Commissioners. Hardin District No. 2 has no Directors and its employees are not represented by a labor union. The plan categories offered for health, dental, and vision are: (1) Employee Only; (2) Employee and Child(ren); (3) Employee and Spouse; and (4) Family.

Hardin District No. 2 pays 100% of the premiums for vision insurance for Employee Only plans at a cost of \$6.96 per employee per month. Employees and Commissioners are responsible for 100% of the cost of vision insurance purchased for family members. The vision insurance plans do not have a deductible.

Hardin District No. 2 pays 100% of premiums for dental insurance for Employee Only plans. Employees and Commissioners are responsible for 100% of the cost of dental insurance purchased for family members. The dental insurance plans do not have a deductible.

Employees and Commissioners pay a weekly rate for health insurance according to the following schedule which is based on their participation in Hardin District No. 2's Wellness Program:

- a. Employee Only Plan - \$2.44 to \$17.25
- b. Employee/Child(ren) - \$9.69 to \$34.50
- c. Employee/Spouse - \$9.69 to \$34.50

d. Family Plan - \$24.19 to \$69.00

Hardin District No. 2 pays the remaining cost. The in-network deductibles are \$1,000 for single plans and \$2,000 for family plans. The non-network deductibles are \$3,000 for single plans and \$6,000 for family plans.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 25

Responding Witness: Shaun Youravich

- Q-25. Provide a listing of all life insurance plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.**
- A-25. Hardin District No. 2 pays 100% of the premium cost for \$100,000 of term life insurance for each of its employees. It does not provide any additional life insurance coverage for its General Manager or other supervisory employees. None of the employees are represented by a labor union.**

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 26

Responding Witness: Shaun Youravich

Q-26. Provide a listing of all retirement plans available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.

A-26. Hardin District No. 2 has neither Directors nor corporate officers. All eligible employees participate in the County Employees Retirement System ("CERS"). The employees contribute at the rate mandated by the CERS Board. The current contribution rate for Hardin District No. 2 for the period which commenced on July 1, 2023 and extends through June 30, 2024 is **23.34%**. There is no discrimination among the various classifications of employees – all employees participate in the CERS Retirement Plan. Hardin District No. 2 does not have any union employees.

Hardin District No. 2 offers a supplementary retirement plan through the Kentucky Public Employees' Deferred Compensation Authority ("KDC" or "Kentucky Deferred Compensation") on a voluntary basis for all employees who wish to participate. Employees may participate in a Tax Deferred 457 Plan or a 401(k) Plan through Kentucky Deferred Compensation. Hardin District No. 2 does **not** match any of the contributions made by its employees.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 27

Responding Witness: Shaun Youravich

Q-27. Concerning employee fringe benefits:

- a. Provide a detailed list of all fringe benefits available to Hardin District No. 2's employees. Indicate any fringe benefits that are limited to management employees.**
- b. Provide comparative cost information for the 12 months preceding the test year and following the test year. Explain any changes in fringe benefits occurring over this 24-month period.**

A-27. a. All full-time employees and Commissioners receive the following benefits:

1. Health insurance is offered to all employees and their immediate family members. Employees pay a weekly rate based on their participation in the Wellness Program and Hardin District No. 2 pays the remaining cost.
 2. Hardin District No. 2 pays 100% of the premiums for dental and vision insurance for Employee Only plans. Employees are responsible for 100% of the cost of dental and vision insurance purchased for family members.
 3. Hardin District No. 2 pays 100% of the premiums for short- and long-term disability insurance for all employees.
 4. Hardin District No. 2 pays 100% of the premiums for a \$100,000 life insurance policy for each employee.
 5. Hardin District No. 2 participates in the County Employees Retirement System (CERS) and pays a percentage of each employee's salary at a rate set by the CERS Board.
- b. There were no changes in the fringe benefits between the twelve months preceding the Test Year and following the Test Year. Hardin

District No. 2 paid **\$2,366,719** in fringe benefits in 2021, and **\$2,391,618** in 2022 (Test Year). These amounts **include** the Employer's CERS contributions. The CERS Employer's contribution rate is currently 23.34% of the eligible employees' wages, but the contribution rates were slightly higher in 2021 and 2022.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 28

Responding Witness: Shaun Youravich

Q-28. State whether Hardin District No. 2, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.

- a. If comparisons were performed, provide the results of the study or survey, including all workpapers and discuss the results of such comparisons. State whether any adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.**
- b. If comparisons were not performed, explain why such comparisons were not performed.**

A-28. Yes.

- a. Hardin District No. 2 performed an informal, in-house survey to compare its employees' compensation to those of other regional utilities, including Hardin County Water District No. 1, Louisville Water Company, and Nolin Rural Electric Cooperative. The in-house survey also considered the results from the 2021 American Water Works Association's ("AWWA") Compensation Survey for Medium Sized Water and Wastewater Utilities. The results of the survey helped to inform its General Manager's recommendation to the Hardin District No. 2 Board to implement an overall pay scale increase and individual employee wage increases, with an emphasis on increasing the wages of employees at the lowest end of the pay scale. The proposed increases became effective on January 2, 2023, and are consistent with the results of Hardin District No. 2's in-house survey.
- b. Not applicable. See the response to Question 28a.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 29

Responding Witness: Shaun Youravich

Q-29. Regarding Hardin District No. 2's employee compensation policy:

- a. Provide Hardin District No. 2's written compensation policy as approved by the board of directors.**
- b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and Hardin District No. 2's objectives for the policy.**
- c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.**
- d. Explain when Hardin District No. 2's compensation policy was last reviewed or given consideration by the board of directors.**
- e. Explain whether Hardin District No. 2's expenses for wages, salaries, benefits, and other compensation included in the test year and any adjustments to the test year, are compliant with the board of directors' compensation policy.**

A-29. a. See Attachment 29a for Hardin District No. 2's written compensation policy as approved by the Board of Commissioners.

- b. Hardin District No. 2's compensation policy was created several years ago for the purpose of providing a consistent and fair method of compensating employees. The policy provides a set wage scale for each position and provides a process of adjusting wages based on individual merit. The policy has been amended throughout the years by the Board of Commissioners to accommodate new positions, job title changes, market rate adjustments, and cost-of-living adjustments.**

- c. No, the compensation policy was not developed with assistance from any outside consultant.
- d. The policy was last reviewed by the Board of Commissioners in June of 2023 and a cost-of-living adjustment was applied to the wage and grade scale.
- e. The expenses for wages, salaries, benefits, and other compensation included in the test year and any adjustments to the test year are compliant with the Board of Commissioners' compensation policy.

Attachment 29a

Hardin District No. 2 Compensation Policy

HCWD#2 PAY AND CLASSIFICATION PLAN

- I. A Pay and Classification Plan is established and attached.
- II. Each position shall have a Job Description and shall be classified to a specific Grade. The positions and classifications are included in the attached Pay and Classification Plan.
- III. Each employee shall be classified by Grade. The Grade is determined by the position filled by the employee. The pay level of the employee within that grade is based on tenure and level of performance (merit).
- IV. Each year during May an employee is evaluated and based on the evaluation is eligible for an increase as explained in the attached Performance Evaluation Policy.
- V. Any increase is effective the first full pay period in July.
- VI. Usually, newly hired employees shall be started at the low range of the Grade. The General Manager, based upon Manager recommendation due to specific training and experience, may approve an entry level above the low range.
- VII. Various positions are built-in with an incentive promotion based on obtaining various licenses or certifications. These positions include:

Distribution Technician I	to	Distribution Technician II
Customer Accounts Specialist I	to	Customer Accounts Specialist II
Service Technician I	to	Service Technician II
Distribution Technician II	to	Distribution Operator IVD
Customer Accounts Specialist II	to	Customer Accounts Specialist III
Service Technician II	to	Service Technician III
Meter Technician I	to	Meter Technician II
Plant Operator Trainee	to	Plant Operator IVA
Equipment Operator I	to	Equipment Operator II
Bookkeeper I	to	Bookkeeper II
- VIII. Whenever an employee is eligible for an incentive promotion, or promotion based on filling a vacant position of higher grade, the employee will also be eligible for a merit increase within that Grade. This merit increase shall be made at time of promotion and is in addition to any merit eligibility based on performance evaluation.

Effective Date: July 3, 2023

2023 (July) Hourly Wage Scale

	Job Position	Low	Median	High
Grade 0	Probationary Period General Laborer Customer Service Intern	17.51 to 18.65	18.66 to 19.80	19.81 to 21.42
Grade 1	Distribution Technician I Customer Accounts Specialist I Service Technician I	21.42 to 24.01	24.02 to 26.59	26.60 to 29.18
Grade 2	Distribution Technician II Equipment Operator Trainee Customer Accounts Specialist II Service Technician II Meter Technician I	22.06 to 24.83	24.84 to 27.59	27.60 to 30.37
Grade 3	Service Technician III Distribution Operator IVD Customer Accounts Specialist III Meter Technician II Inventory Clerk Plant Operator Trainee Equipment Operator Trainee IVD	22.74 to 25.72	25.73 to 28.70	28.71 to 31.69
Grade 4	Equipment Operator I Executive Administrator Customer Accounts Specialist IV Bookkeeper I T&D Administrative Assistant Human Resource Coordinator	23.48 to 26.68	26.69 to 29.88	29.89 to 33.09
Grade 5	Bookkeeper II Equipment Operator IVD Administrative Technician Water Quality Technician WTP Maintenance Tech I Maintenance Technician Plant Operator IIIA Communications Coordinator Information Technology Technician	24.13 to 27.62	27.63 to 31.09	31.10 to 34.59
Grade 6	Service Technician Supervisor Office Administrator Lab Technician Accounts Receivable Supervisor Billing Supervisor Distribution Crew Supervisor Equipment Operator II IVD	24.99 to 28.72	28.73 to 32.45	32.46 to 36.19
Grade 7	Distribution Crew Supervisor IVD Office Administrator (Associates) Service Technician Supervisor IVD Plant Operator IVA WTP Maintenance Tech II	25.89 to 29.90	29.91 to 33.91	33.92 to 37.93
Grade 8	Chief Operator Maintenance Supervisor Water Quality Supervisor	26.85 to 31.25	31.26 to 35.64	35.65 to 40.05

Effective Date: July 3, 2023

2023 (July) Grade and Salary Scale				
	Low	Median	High	
E1	HR Specialist Accountant Accounts Receivable Mgr Billing/New Accts Mgr Project Supervisor	\$ 50,752 to \$ 63,439	\$ 63,440 to \$ 76,127	\$ 76,128 to \$ 88,816
E2	Distribution Manager Plant Manager Accountant-CPA Projects and Systems Mgr	\$ 69,784 to \$ 84,585	\$ 84,586 to \$ 99,388	\$ 99,389 to \$ 114,192
E3	Customer Service Mgr Finance Manager	\$ 78,665 to \$ 94,736	\$ 94,737 to \$ 110,807	\$ 110,808 to \$ 126,880
E4	Operations Manager	\$ 105,310 to \$ 126,034	\$ 126,035 to \$ 146,756	\$ 146,757 to \$ 167,481

PERFORMANCE EVALUATIONS

Every employee at Hardin County Water District No. 2 will receive a Performance Evaluation to determine eligibility for any Board approved Cost of Living Adjustment (COLA) and a Board approved Merit for meeting high expectations. The evaluation process begins each year in June, where the Employee Standards are evaluated by their direct manager with input from their direct supervisor. The employee is rated either Satisfactory or Unsatisfactory in the following areas:

- Attendance Record
- Punctuality
- Appearance
- Safety
- Employee Policies
- Company-Sponsored Training
- Reliability

If an employee receives a 'Satisfactory' rating for Standards, then the employee will receive the board approved COLA.

The employee is also evaluated by their direct supervisor on Competencies to determine eligibility for a Merit increase. The employee is rated either Needs Improvement (NI), Meets Expectations (ME), or Exceeds Expectations (EE) for each of the following Competencies:

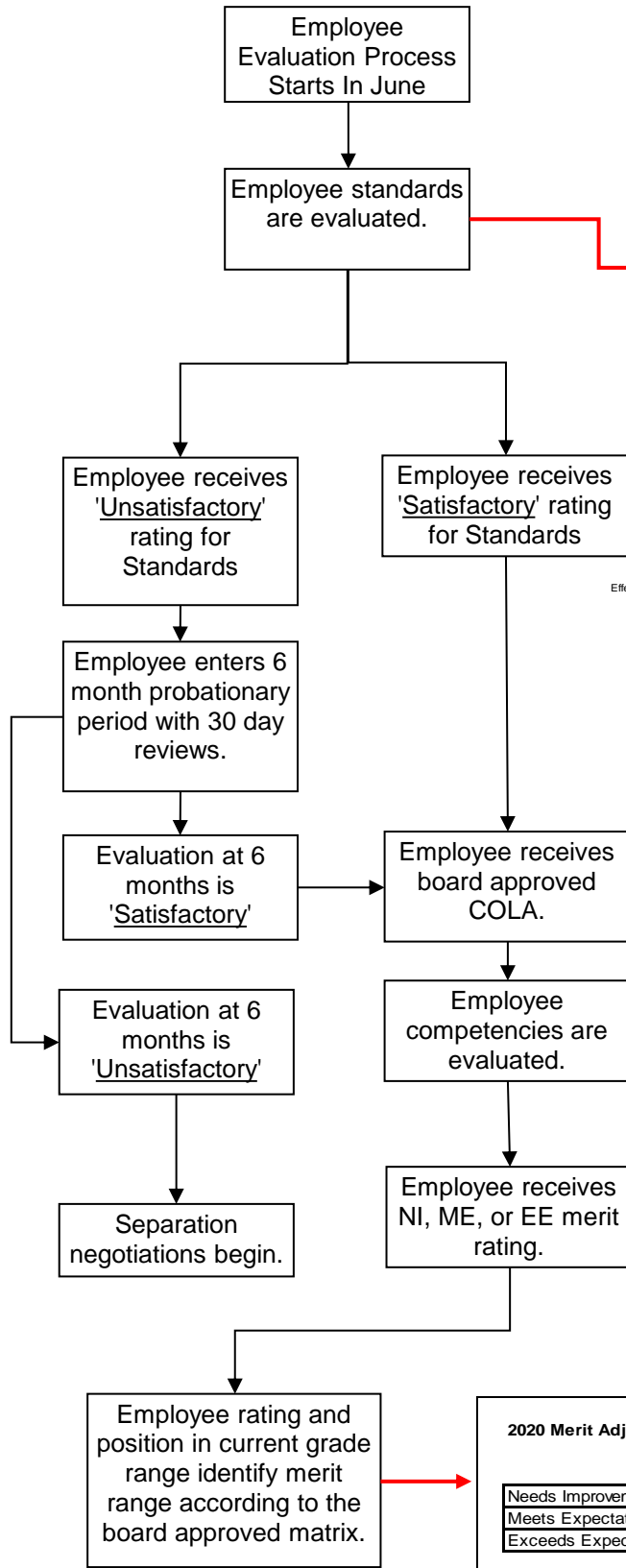
- Communication
- Cooperation and Teamwork
- Cost Awareness
- Customer Service
- Flexibility
- Initiative
- Judgement
- Job Knowledge
- Quality
- Productivity

If the employee receives an overall rating of ME or EE, then they will be eligible for the board approved merit

Employees who receive an 'Unsatisfactory' rating for any one of the Standards will not be eligible for any COLA or merit increase but instead will enter a probationary period for length of six (6) months with 30-day reviews. The employee will receive an evaluation after the six months' probationary period, if they are rated as 'Satisfactory' then they will receive the board approved COLA. However, if at the six-month evaluation period they are rated as 'Unsatisfactory' the District will begin Separation negotiations.



Hardin County Water District No. 2 Employee Evaluation Process



Standards

Attendance Record: On time for work at specified location and work hours as scheduled.
 Satisfactory Unsatisfactory
 Comments: _____

Punctuality: Prompt in habits and observes work hours, breaks, meetings/schedule and assignments.
 Satisfactory Unsatisfactory
 Comments: _____

Appearance: Follow dress code and practice good grooming habits; maintain neat and orderly work areas; when applicable, keep company vehicles cleaned and maintained.
 Satisfactory Unsatisfactory
 Comments: _____

Safety: Follow Company and Department safety policies; adhere in highest of environments; follow appropriate procedures to maintain safe work environment.
 Satisfactory Unsatisfactory
 Comments: _____

Policies: Follow Company and Department policies and procedures; read and follow directions; respectful of Company assets.
 Satisfactory Unsatisfactory
 Comments: _____

Company-Sponsored Training: Attend classes and seminars to improve knowledge.
 Satisfactory Unsatisfactory
 Comments: _____

Reliability: Can be relied upon regarding job completion and follow-up.
 Satisfactory Unsatisfactory
 Comments: _____

Effective 7/6/2020

2019 Ranges

	Low	Median	High
Grade 0	11.90 to 13.04	13.05 to 14.19	14.20 to 15.81
Grade 1	15.81 to 18.40	18.41 to 20.97	20.99 to 23.57
Grade 2	16.45 to 19.22	19.23 to 21.98	21.99 to 24.76
Grade 3	17.13 to 20.11	20.13 to 23.09	23.10 to 26.08
Grade 4	17.87 to 21.07	21.08 to 24.27	24.28 to 27.48
Grade 5	18.52 to 22.01	22.02 to 25.48	25.49 to 28.98
Grade 6	19.38 to 23.11	23.12 to 26.83	26.84 to 30.58
Grade 7	20.28 to 24.30	24.31 to 28.30	28.31 to 32.32
Grade 8	21.24 to 25.64	25.65 to 30.03	30.04 to 34.44

2020 cost of living 0.42

2020 Ranges

	Low	Median	High
Grade 0	12.32 to 13.46	13.47 to 14.61	14.62 to 16.23
Grade 1	16.23 to 18.82	18.83 to 21.39	21.41 to 23.99
Grade 2	16.87 to 19.64	19.65 to 22.40	22.41 to 25.18
Grade 3	17.55 to 20.53	20.55 to 23.51	23.52 to 26.50
Grade 4	18.29 to 21.49	21.50 to 24.69	24.70 to 27.90
Grade 5	18.94 to 22.43	22.44 to 25.90	25.91 to 29.40
Grade 6	19.80 to 23.53	23.54 to 27.25	27.26 to 31.03
Grade 7	20.70 to 24.72	24.73 to 28.72	28.73 to 32.74
Grade 8	21.66 to 26.06	26.07 to 30.45	30.46 to 34.88

Competencies

	NEEDS IMPROVEMENT	MEETS EXPECTATIONS	EXCEEDS EXPECTATIONS
1. Communication			
2. Cooperation and Teamwork			
3. Cost Awareness			
4. Customer Service			
5. Flexibility			
6. Initiative			
7. Judgment			
8. Job Knowledge			
9. Quality			
10. Productivity			
OVERALL ASSESSMENT FOR RATING PERIOD			

2020 Merit Adjustments:

	3.0% ±0.5		
	Merit Matrix		
	Low	Median	High
Needs Improvement	0.0%	0.0%	0.0%
Meets Expectations	4.0%	3.0%	2.0%
Exceeds Expectations	5.0%	4.0%	3.0%

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 30

Responding Witness: Shaun Youravich

- Q-30. To the extent not provided in the responses above, provide all wage, compensation, or employee benefits studies, analyses, or surveys conducted since Hardin District No. 2's last rate case or that are currently utilized by Hardin District No. 2.**
- A-30. See Hardin District No. 2's responses to Questions 28 and 29 of this Response.**

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 31

Responding Witness: Shaun Youravich

Q-31. Provide the average number of customers on Hardin District No. 2's system, by rate schedule, for the three most recent calendar years and the test year if it is not a recent calendar year.

A-31. Hardin District No. 2 has only one rate schedule (other than its wholesale rate). All retail customers pay utilizing the same rate schedule. The average numbers of retail customers for the three most recent calendar years—including the 2022 Test Year—are listed below:

Hardin District No. 2 Customers by Rate Schedule	
YEAR	CUSTOMERS
2020	28,822
2021	29,331
2022	29,932

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 32

Responding Witness: Vaughn Williams

- Q-32. To the extent not already provided, provide a copy of each cost of service study, billing analysis, and all exhibits and schedules that were prepared in Hardin District No. 2's rate application in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.**
- A-32. See Exhibit 32 2022 Depreciation.xlsx, Exhibit 32 Rate Study Adjustments.xlsx and Exhibit 32 HCWD2 Rate Study.xlsx which are filed separately with this Response.**

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 33

Responding Witness: Vaughn Williams

- Q-33. To the extent not already provided, provide all workpapers, calculations, and assumptions Hardin District No. 2 used to develop its pro forma financial information in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.**
- A-33. All requested materials and information have been provided.**

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 34

Responding Witness: Shaun Youravich

Q-34. Provide a detailed explanation of the method of allocation used to allocate and Revenues and Expenses associated with any and all other utilities operated by Hardin District No. 2.

A-34. As stated in General Manager Youravich's Written Testimony filed as Exhibit 9 to the Application in this case, Hardin District No. 2 operates a Water Division and a Sewer Division. These are the only utilities operated by Hardin District No. 2. As of December 31, 2022, Hardin District No. 2 had 29,932 water customers and only 39 sewer customers. Hardin District No. 2's Sewer Division consists of providing wastewater collection services for the community of Glendale in southern Hardin County. Wastewater is collected from the 39 customers in the Glendale community and pumped via a force main line to the City of Elizabethtown's wastewater treatment plant located a few miles north of Glendale. Elizabethtown treats the wastewater pursuant to a contract with Hardin District No. 2. Because the Sewer Division only provides service to 39 customers, it is not feasible to have any employees who are "dedicated" to the Sewer Division. Consequently, Hardin County Water District No. 2's Water Division's employees operate and maintain the Sewer Division pursuant to an Operating and Maintenance Agreement ("O & M Agreement"), which became effective on January 1, 2020. The O & M Agreement is attached to this Response as **Attachment 34**.

All expenses incurred directly by the Sewer Division – such as the treatment cost charged by the City of Elizabethtown and the costs of electricity, chemicals, materials, repairs, etc. – are billed by the providers to the Sewer Division and paid by the Sewer Division. The Sewer Division pays the Water Division the sum of \$2,000 per month (\$24,000 per year) pursuant to the provisions of the O & M Agreement for the indirect costs incurred by the Water Division for operating the Sewer Division.

Attachment 34

Sewer Operating and Maintenance Agreement

OPERATING & MAINTENANCE AGREEMENT

This is an Operating and Maintenance Agreement (the “O&M Agreement”), having an effective date of January 1, 2020, made and entered into by and between the **HARDIN COUNTY WATER DISTRICT NO. 2, SEWER DIVISION**, P.O. Box 970, 360 Ring Road, Elizabethtown, Kentucky 42702, hereinafter referred to as the “**Sewer Division**”; and the **HARDIN COUNTY WATER DISTRICT NO. 2, WATER DIVISION**, P.O. Box 970, 360 Ring Road, Elizabethtown, Kentucky 42702, hereinafter referred to as the “**Water Division**”;

WITNESSETH

WHEREAS, Hardin County Water District No. 2 is a water district organized under the provisions of KRS Chapter 74;

WHEREAS, Hardin County Water District No. 2 currently owns and operates water supply, treatment, and distribution facilities (the “Water System”);

WHEREAS, Hardin County Water District No. 2 recently installed and now owns and operates wastewater collection and conveyance facilities (the “Wastewater System”);

WHEREAS, Hardin County Water District No. 2 commenced operating its Wastewater System on or about January 1, 2020;

WHEREAS, the Public Service Commission regulations require a water district to maintain separate financial records for its water and wastewater operations;

WHEREAS, to comply with these Public Service Commission regulations, Hardin County Water District No. 2 has previously created two (2) separate divisions: the Water Division to own its Water System and the Sewer Division to own its Wastewater System;

WHEREAS, the Sewer Division does not have any employees;

WHEREAS, the Water Division has more financial resources than the Sewer Division;

WHEREAS, it is not economically feasible, at this time, for Hardin County Water District No. 2 to designate or assign specific employees to work solely in the Sewer Division;

WHEREAS, it is not economically feasible, at this time, for Hardin County Water District No. 2 to purchase vehicles or specialized equipment which will be dedicated solely to the Sewer Division;

WHEREAS, the Water Division has a sufficient number of employees to enable it to provide operation and maintenance services for the Sewer Division while still maintaining its current level of service to its water customers;

WHEREAS, the Water Division has expressed a willingness to commence operating and maintaining the Sewer Division's Wastewater System;

WHEREAS, both the Sewer Division and the Water Division believe that it will be mutually advantageous if the Water Division will commence managing, operating, repairing, and maintaining the Sewer Division's Wastewater System, pursuant to the terms of this O&M Agreement, effective January 1, 2020;

WHEREAS, the Water Division has made plans and taken certain steps to commence, starting on January 1, 2020, managing and operating the Sewer Division's Wastewater System; and

WHEREAS, both the Sewer Division and Water Division desire for the Water Division to commence, starting on January 1, 2020, managing, operating, repairing, and maintaining the Sewer Division's Wastewater System.

NOW, THEREFORE, FOR AND IN CONSIDERATION of the mutual promises, covenants, and conditions contained herein, it is agreed by and between the Sewer Division and the Water Division as follows:

1. **Affirmation of Preamble.** The facts, recitals, and statements contained in the foregoing preamble of this O&M Agreement are true and correct and are hereby affirmed and incorporated as a part of this O&M Agreement.

2. **General Benefits.** In accordance with KRS 74.407 and KRS 74.414, Hardin County Water District No. 2's Board of Commissioners has determined, and

does hereby declare, that it is necessary, desirable, in the public interest, in the best interests of its customers, and for the general benefit of the water district itself for the Water Division to manage, operate, repair, and maintain the Sewer Division's Wastewater System.

3. **Ownership of Assets.** During the term of this O&M Agreement, the Sewer Division shall retain ownership of its Wastewater System.

4. **Term.** The initial term of this O&M Agreement shall be one (1) year, commencing on January 1, 2020 and ending on December 31, 2020. Thereafter, it shall be automatically renewed on a year-to-year basis unless modified by mutual agreement of the Sewer Division and the Water Division or terminated pursuant to the provisions of Paragraph 14 of this O&M Agreement.

5. **Operation and Maintenance of Assets.** During the term of this O&M Agreement, the Water Division shall manage, operate, repair, and maintain the Sewer Division's Wastewater System. From and after the effective date of this O&M Agreement, the Water Division shall be responsible, except as stated below in this O&M Agreement, for all expenses incurred in the operation, repair, and maintenance of the Sewer Division's Wastewater System.

6. **Compensation.** As consideration for the Water Division undertaking the management, operation, repair, and maintenance of the Sewer Division's Wastewater System, the Sewer Division shall pay the Water Division a monthly fee

of \$2,000.00.

7. **Revenues.** The Sewer Division shall receive all revenues for wastewater services rendered during the term of this O&M Agreement.

8. **Billing and Collection.** During the term of this O&M Agreement, the Water Division shall continue to read its water meters, bill for water service and wastewater service, and collect the water and wastewater revenues. The wastewater revenues shall then be transferred to the Sewer Division.

9. **Utilities.** The Sewer Division shall be responsible for the costs of all utility services incurred by the Sewer Division's Wastewater System during the term of this O&M Agreement.

10. **Chemicals.** The Sewer Division shall be responsible for the costs of all chemicals used by the Sewer Division's Wastewater System during the term of this O&M Agreement.

11. **Contractual Services.** The Water Division does not own all the specialized equipment necessary to perform certain repair and maintenance services that will be required to maintain the Wastewater System. Therefore, it may be necessary for the Sewer Division to engage the services of Hardin County Water District No. 1, the City of Elizabethtown, or private contractors to perform certain repair and maintenance tasks. The Sewer Division shall be responsible for the payment of these contractual services.

12. **Insurance.** During the term of this O&M Agreement, Hardin County Water District No. 2 shall keep its water and wastewater assets insured with an insurance company or companies against fire and such other hazards as are included within extended coverage in an amount at least equal to the amount that it currently carries on the water and wastewater assets. Hardin County Water District No. 2 shall also, at its expense, maintain comprehensive public liability insurance in an amount at least equal to the amount that it currently carries along with excess liability coverage (umbrella policy) of not less than \$10,000,000. The Sewer Division shall be responsible for the portion of the insurance premium that is attributable to the Wastewater System's assets.


13. **Other.** Notwithstanding the provisions of Paragraph 5 of this O&M Agreement, the Sewer Division shall be responsible for the payment of all other costs which are specifically incurred by the Sewer Division's Wastewater System. Examples of these other direct costs include, but are not limited to, the wastewater treatment costs charged by the City of Elizabethtown, materials and supplies used in the repair and maintenance of the Sewer Division's Wastewater System, and replacement items such as manhole covers.

14. **Termination.** Upon providing at least 60 days advance, written notice, either Party shall have the right to terminate this O&M Agreement without penalty.

15. **No Assignment.** This O&M Agreement shall not be assigned.

IN TESTIMONY WHEREOF, this O&M Agreement has been executed in multiple counterparts, each of which is deemed to be an original, by the duly authorized officers and officials of Hardin County Water District No. 2, as of its effective date.

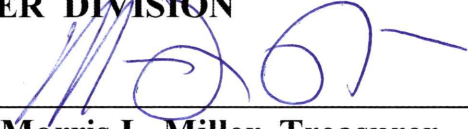
**HARDIN COUNTY WATER DISTRICT NO. 2,
SEWER DIVISION**



Michael L. Bell, Chairman

Date: _____

**HARDIN COUNTY WATER DISTRICT NO. 2,
WATER DIVISION**

BY: 

Morris L. Miller, Treasurer

DATE: 3-17-2020

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 35

Responding Witness: Mandy Isham

Q-35. Provide the number of occurrences and the dollar amount for late fees that were assessed during the calendar years 2021 and 2022.

A-35. In calendar year 2021, Hardin District No. 2 assessed 55,040 occurrences and \$288,810.48 in late fees. In calendar year 2022, Hardin District No. 2 assessed 51,156 occurrences and \$261,371.51 in late fees.

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 36

Responding Witness: Mandy Isham

Q-36. Provide the total amount collected for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was assessed during the 2021 (sic) test year.

A-36. Hardin District No. 2 collected the following nonrecurring charges during the 2022 Test Year:

Charge	Fee	Occurrences	Revenue
Turn-On Charge (New Service)	\$25	5,053	\$ 126,325
Reconnect	\$25	2,151	\$ 53,775
Disconnect (Termination)	\$25	2,454	\$ 61,350
Return Check/ACH/e-Check Charge	\$25	645	\$ 16,125
After Hours Turn On Charge	\$40	26	\$ 1,040
Meter Resetting Fee	\$25	0	\$ 0
Meter Testing Fee	\$25	0	\$ 0
TOTAL:			\$ 258,615

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 37

Responding Witness: Shaun Youravich

Q-37. Provide updated cost justification sheets for all nonrecurring charges listed in Hardin District No. 2's tariff.

A-37. See **Attachment 37** for the updated cost justification sheets for all nonrecurring charges listed in Hardin District No. 2's tariff. The only exception is Hardin District No. 2's Tap Fee which was revised and approved by the Commission in 2022 (See TFS 2022-00415).

Labor costs are included in the cost justification sheets. The transportation expense was determined by multiplying the average round-trip distance of 30 miles by the current IRS mileage rate of 65.5 cents per mile.

Attachment 37

Nonrecurring Charges Cost Justification Sheets

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: Turn On Charge/Reconnect Charge/Termination Charge/Meter Resetting Charge

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>1hr @ 40.82 /hr</u>	<u>40.82</u>
------------------------	--------------

Total Field Expense	\$ <u>40.82</u>
----------------------------	------------------------

2. Clerical and Office Expense

A. Supplies	\$ _____
-------------	----------

B. Labor	<u>19.32</u>
----------	--------------

Total Clerical and Office Expense	\$ <u>19.32</u>
--	------------------------

3. Miscellaneous Expense

A. Transportation	\$ <u>19.65</u>
-------------------	-----------------

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>19.65</u>
------------------------------------	------------------------

Total Nonrecurring Charge Expense	\$ <u>79.79</u>
--	------------------------

80.00

HCWD#2 Labor Rates for Nonrecurring Charges

Turn on Charge/Reconnect Charge/Termination Charge/Meter Resetting Charge

Employee Position	Hourly Wage	Average Hourly Wage	Average Overtime Wage
Field:			
Service Technicians	25.87		
Total	\$25.87	\$25.87	\$ 38.81
Administration:			
Customer Accounts Specialist	24.24		
	\$ 24.24	\$ 24.24	\$ 36.36
Employee Benefit Costs			
Benefit	% of Wages		
Retirement	23.34		
Workers Comp	2.48		
FICA Taxes	6.20		
Medicare	1.45		
Utility Responsibility	33.47		
Health Insurance			
Annual Health Insurance Premium	\$ 26,160.00		
Divided By Test Period Hours	4,160		
Health Insurance Cost Per Hr		\$ 6.29	
Benefits Calculations:			
Field (\$25.87 x 33.47%)		\$8.66	
Administrative (\$24.24 x 33.47%)		\$8.11	
Average Hourly Wage w/ Benefits			
Operational		\$40.82	\$58.08
Administrative		\$38.64	\$54.82

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: Meter Test

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>1.5hr @ 42.95 /hr</u>	<u>64.42</u>
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Total Field Expense	\$ <u>40.82</u>
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2. Clerical and Office Expense

A. Supplies	\$ _____
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B. Labor	_____
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Total Clerical and Office Expense	\$ <u>19.32</u>
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3. Miscellaneous Expense

A. Transportation	\$ _____
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B. Other (Itemize)

<u>Service Call</u>	<u>80.00</u>
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>19.65</u>
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Total Nonrecurring Charge Expense	\$ <u>79.79</u>
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145.00

HCWD#2 Labor Rates for Meter Testing

Employee Position	Hourly Wage	Average Hourly Wage	Average Overtime Wage
Field:			
Meter Tester	27.47		
Total	\$27.47	\$27.47	\$ 41.21
Administration:			
Customer Accounts Specialist	24.24		
	\$ 24.24	\$ 24.24	\$ 36.36
Employee Benefit Costs			
Benefit	% of Wages		
Retirement	23.34		
Workers Comp	2.48		
FICA Taxes	6.20		
Medicare	1.45		
Utility Responsibility	33.47		
Health Insurance			
Annual Health Insurance Premium	\$ 26,160.00		
Divided By Test Period Hours	4,160		
Health Insurance Cost Per Hr		\$ 6.29	
Benefits Calculations:			
Field (\$27.47 x 33.47%)		\$9.19	
Administrative (\$24.24 x 33.47%)		\$8.11	
Average Hourly Wage w/ Benefits			
Operational		\$42.95	\$61.28
Administrative		\$38.64	\$54.82

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: After Hours

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>2hr @ 64.19 /hr</u>	<u>128.38</u>
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Total Field Expense	\$ <u>40.82</u>
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2. Clerical and Office Expense

A. Supplies	\$ _____
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B. Labor	<u>19.32</u>
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Total Clerical and Office Expense	\$ <u>19.32</u>
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3. Miscellaneous Expense

A. Transportation	\$ <u>19.65</u>
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B. Other (Itemize)

_____	_____
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>19.65</u>
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Total Nonrecurring Charge Expense	\$ <u>79.79</u>
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167.00

HCWD#2 Labor Rates for After Hour Calls

Employee Position	Hourly Wage	Average Hourly Wage	Average Overtime Wage
Field:			
on-call personnel	25.70		
Total	\$25.70	\$25.70	\$ 38.55
Administration:			
Customer Accounts Specialist	24.24		
	\$ 24.24	\$ 24.24	\$ 36.36
Employee Benefit Costs			
Benefit	% of Wages		
Retirement	23.34		
Workers Comp	2.48		
FICA Taxes	6.20		
Medicare	1.45		
Utility Responsibility	33.47		
Health Insurance			
Annual Health Insurance Premium	\$ 26,160.00		
Divided By Test Period Hours	4,160		
Health Insurance Cost Per Hr		\$ 6.29	
Benefits Calculations:			
Field (\$38.55 x 33.47%)		\$12.90	
Administrative (\$24.24 x 33.47%)		\$8.11	
Average Hourly Wage w/ Benefits			
Operational		\$44.89	\$64.19
Administrative		\$38.64	

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: Returned Payment Charge

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

_____	_____
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Total Field Expense	\$ <u>40.82</u>
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2. Clerical and Office Expense

A. Supplies

\$ _____

B. Labor

<u>38.64</u>

Total Clerical and Office Expense	\$ <u>19.32</u>
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3. Miscellaneous Expense

A. Transportation

\$ _____

B. Other (Itemize)

<u>Bank Fee</u>	<u>12.00</u>
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>19.65</u>
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Total Nonrecurring Charge Expense	\$ <u>79.79</u>
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50.00



WesBanco
WesBanco Bank, Inc.
Business Banking Fee Schedule

Business Account and Customer Services

Returned Item Fee for Non-sufficient Funds (per item, per submission up to two)	\$35.00*
Overdraft Fee (per debit)	\$35.00
Returned Deposited Item Fee (Initial return; per item)	\$ 6.00
Charge Back Fee (per item)	\$12.00
Collection Fee (after 10 th day and every 10 days thereafter if not covered)	\$10.00
Stop Payment	\$35.00
Cash Handling Fee (First \$25,000.00 free per statement cycle)	\$ 0.10 per \$100.00
Coin Provided	\$ 0.05 per roll
Currency Provided	\$ 1.00 per strap
Processing Night Drop deposits in Disposable bags	No charge
Locked Bags Dropped and Processed (without customer present)	\$ 2.75 per bag
Locked Bags Dropped and Processed (with customer present)	\$ 5.00
Locked Bags Held for Safekeeping (returned to customer unprocessed)	\$ 5.00
Wire Transfer In	\$15.00
Wire Transfer Out	\$25.00
International Wire Out	\$60.00
Check Copies	\$ 6.00 per check for first 3, \$1.00 each for additional
Special Statement Cut-off Charge	\$ 5.00 per month, per account
ATM Card Replacement Fee	\$ 5.00 each
ATM Fees – WesBanco branded or Allpoint Network machines	No Charge
ATM Fees – All other machines (charges from other institutions may also apply)	\$ 3.50 per transaction
International Transaction Fee	3%
Expedited Card Fee	\$50.00

Business Builder Checking (Specific to the account) Must Maintain \$500 daily balance

Monthly Maintenance Fee, if minimum daily balance of \$500 not maintained	\$5.00
Paper Statement Fee, if not enrolled in eStatement	\$5.00
Per item fee (First 200 items free)	\$ 0.25 after the first 200 items

Business Select Checking (Specific to the account) Must maintain \$10,000.00 daily balance

Monthly Maintenance Fee, if minimum daily balance of \$10,000 not maintained	\$20.00
Per item fee (First 400 items free)	\$ 0.45 after the first 400 items

Community Checking

Per item fee (First 400 items free)	\$ 0.40 after the first 400 items
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Business Analysis Account Charges (Specific to the account)

Monthly Maintenance Fee	\$20.00
Deposit (per deposit slip)	\$ 0.50
WesBanco Check deposited (On us item)	\$ 0.12
Non-WesBanco Check Deposited (local/foreign)	\$ 0.13
Checks Paid	\$ 0.20
ACH Debits/Credits and Other Electronic items	\$ 0.16
Negative Collected Balance Rate	Prime + 5%

Treasury Management Services**Business Internet Banking**

Basic Package	Free
Wire Only Package	\$10.00 Monthly Maintenance
Wire Transfer (Outgoing)	\$15.00
ACH Package	\$25.00 Monthly Maintenance
ACH items originated	\$ 0.20 (per item - discounted pricing over 100 items)
Returned ACH Originated Transaction	\$ 7.50
Wire Transfer (outgoing with ACH Module)	\$10.00
Notice of Change (NOC)	\$ 3.00 per item
Bill Pay	No Charge

Zero Balance Accounts

Master Account –Monthly Maintenance fee	\$30.00
Sub-Account Monthly Maintenance Fee	\$22.00

Sweep Services

Overnight Repurchase Agreement – Monthly Maintenance Fee (Minimum balance of \$100,000)	\$100.00
Credit Line Sweep Monthly Maintenance Fee	\$200.00
Combination Sweep	\$300.00

Web CD Mobile Media

Web CD Mobile Media/Check Image (monthly statement delivery)	\$30.00 (per account)
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Remote Deposit Capture (eDeposit)

Free and Business Select under 300 total items processed through RDC	\$50.00 per month
Analysis Account or any account with 300 or over total items processed through RDC	\$60.00 per month

Lockbox and additional Cash Management Services:

Pricing matrix available upon request through our Treasury Management Department

Other fees may apply. All fees are subject to change.

*Multiple fees are possible if an item is submitted multiple times

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 38

Responding Witness: Shaun Youravich

- Q-38.**
- a. Provide the date that Hardin District No. 2 water's billing cycle begins (meter read date).**
 - b. State whether the date that the billing cycle begins is the date that would be best stated as the effective date of any order the Commission issues concerning rates in this case.**
- A-38.**
- a. Hardin District No. 2 has four (4) billing cycles. Meter read dates are typically between the fifteenth and eighteenth day of the month for Cycle 1, between the second and fifth day of the month for Cycle 2, the twenty-third day of the month for Cycle 3, and the thirteenth day of the month for Cycle 4.**
 - b. Because Hardin District No. 2 has four (4) different billing cycles spread throughout the month, it is not practical to select any particular day of the month for the Commission to make the increased rates effective.**

HARDIN COUNTY WATER DISTRICT NO. 2

Case No. 2023-00247

Response to Commission Staff's First Request for Information

Question No. 39

Responding Witness: Shaun Youravich

Q-39. Provide an overview of any actions planned or taken by Hardin District No. 2 to reduce its water loss, including any water loss reduction plan.

A-39. Hardin District No. 2 deploys several methods to monitor and reduce its water loss. Continuous monitoring of tank level, flow rate, and pressure trends through the use of SCADA allows for timely response to any anomalies that may indicate a leak in the system. Leak correlating pods are deployed on a daily basis that are used to find and pinpoint possible leaks. Staff members regularly survey areas of the system using handheld leak correlating and listening equipment or through valving techniques to find and pinpoint potential leaks. Once leaks are found, dedicated in-house repair crews schedule and make repairs in a timely manner. Hardin District No. 2 also operates a certified meter testing facility and conducts regular meter testing to eliminate inaccurate meters. Data regarding leaks and water loss is collected and reviewed during weekly and monthly staff meetings.