

**Attachment PH-10B**  
**2021 Board Meeting Booklets**

# 2020 Water Treatment Plant of the Year

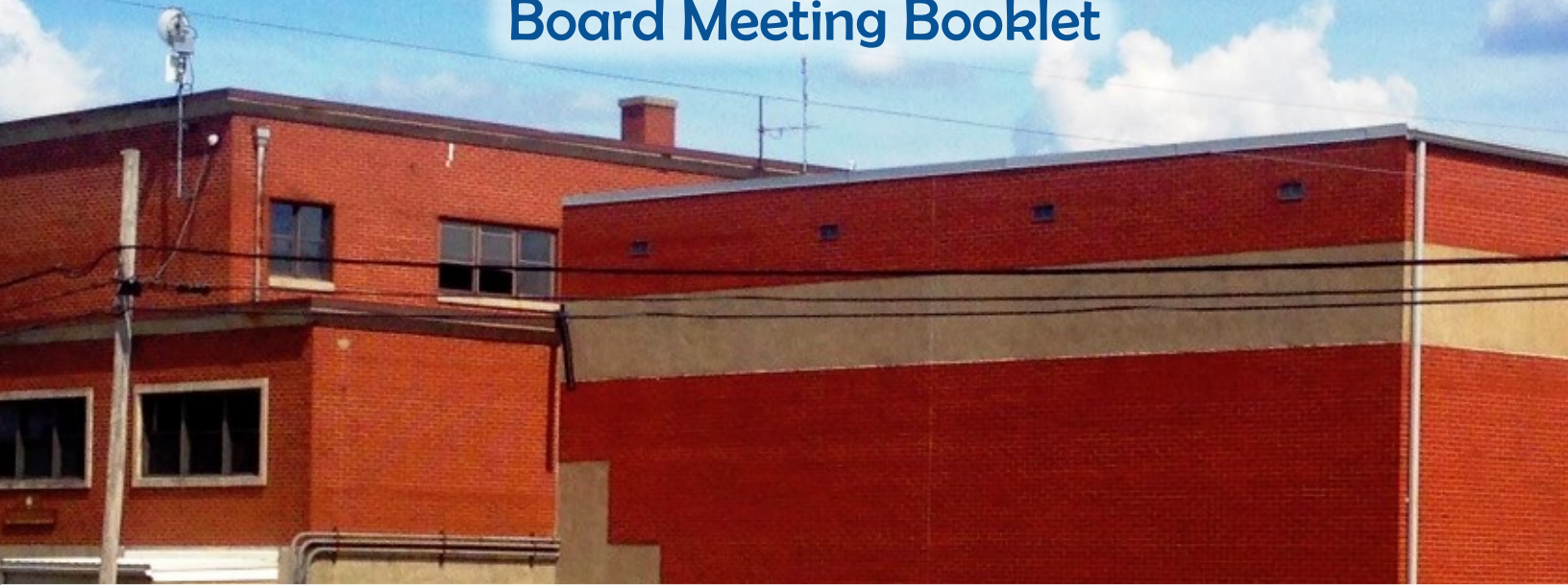
Hardin County Water District No. 2

*360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702*

*Telephone (270) 737-1056 • Fax (270) 737-2301 •*

*Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger,  
Morris Miller, Tim Davis*

January 2021  
Board Meeting Booklet







**HARDIN COUNTY WATER DISTRICT NO. 2  
COMMISSIONERS MEETING AGENDA  
360 Ring Road Elizabethtown, KY 42701  
January 19, 2021, 4:00 p.m.**

**AGENDA**

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
- IV. FINANCIAL REPORTS** **Mo/Amber**
- V. ENGINEERING REPORT**
  - A. Customer Service & Operations Facility** **Jarrold Benningfield**
  - B. City Springs Raw Water Rehab** **Vaughn Williams**
  - C. Downtown Tank Project** **Vaughn Williams**
- VI. DEPARTMENTAL REPORTS**
  - A. Monthly Statistics** **Shaun**
  - B. Customer Service Department Report** **Amber**
- VII. OLD BUSINESS**
  - A. Jenkins Essex Pay App #6** **Shaun**
- VIII. NEW BUSINESS** **Shaun**
  - A. WTP Chemical Bid Process Authorization**
  - B. Mowing Contract Extension**
  - C. Dress-up Contract Extension**
  - D. Fleet Purchase Request**
  - E. Leak Logger Purchase Request**
  - F. 1951 West Park Gas Line Extension Contract**
  - G. After Hours Call Service**
- IX. EXECUTIVE SESSION**
- X. ADJOURN**

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **February 16, 2021 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.



**Hardin County Water District No 2**  
**Current Asset Report**  
**December 31, 2020**

	Year Ended 12/31/2019	Month Ending 11/30/2020	Month Ending 12/31/2020
<b>Assets - Cash Accounts</b>			
General Revenue Clearing	7,676	0	0
Revenue Clearing	1,790,600	1,836,636	1,214,110
Health Plan	140,805	81,380	74,843
Sinking Fund III	82,098	49,639	82,989
Sinking Fund IV	104,869	91,485	105,500
Petty Cash	2,316	2,316	2,317
Water Clearing	2,013	155,910	151,174
Water Operation & Maintenance	6,322,876	7,148,186	8,781,005
Water Revenue	589,493	566,777	547,339
Water Depreciation Fund	1,042,863	1,121,316	1,069,770
Sinking Fund	1,110,390	1,028,515	1,153,592
Water Escrow	114,525	59,914	51,929
Water Customer Deposit	412,319	456,160	458,713
Water Capital Projects	2,222,449	1,996,703	1,515,409
Sewer Revenue	5,384	31,486	28,543
Sewer Capital Projects	1,964,888	1,964,142	459,864
Sewer Operation & Maintenance	2,417	599,808	101,478
Sewer Escrow	2,417	2,429	2,430
Sewer Clearing	17,000	38,215	38,126
Sewer Depreciation	1,000	6,010	6,512
External Billing Revenue	29,680	28,750	47,509
<b>Total Cash Accounts</b>	<b>15,968,078</b>	<b>17,265,777</b>	<b>15,893,152</b>
<b>Change From Previous Period</b>	<b>4,211,357</b>	<b>89,451</b>	<b>(1,372,625)</b>
<b>Debt Service Accounts</b>	<b>1,207,394</b>	<b>1,207,394</b>	<b>1,207,393</b>
<b>Vanguard</b>	<b>3,650,535</b>	<b>3,773,980</b>	<b>3,790,359</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	5,074,180	5,283,636	5,291,845
Dupree Investments - Municipal	3,950,145	4,174,051	4,172,905
<b>Total Dupree</b>	<b>9,024,325</b>	<b>9,457,687</b>	<b>9,464,750</b>
<b>Current Asset Grand Total</b>	<b>29,850,332</b>	<b>31,704,838</b>	<b>30,355,654</b>
<b>Grand Total Change From Previous Period</b>	<b>4,979,624</b>	<b>236,804</b>	<b>(1,349,184)</b>
<b>Total Non-Restricted</b>			
<b>Non-Restricted Bank Accounts</b>	<b>8,739,775</b>	<b>10,379,333</b>	<b>10,864,091</b>
<b>Non-Restricted Investment Accounts</b>	<b>12,674,860</b>	<b>13,231,668</b>	<b>13,255,109</b>
<b>Total Non-Restricted</b>	<b>21,414,635</b>	<b>23,611,001</b>	<b>24,119,200</b>
<b>Total Restricted</b>			
<b>Restricted Bank Accounts</b>	<b>7,228,303</b>	<b>6,886,444</b>	<b>5,029,060</b>
<b>Restricted DSRF Accounts</b>	<b>1,207,394</b>	<b>1,207,393</b>	<b>1,207,394</b>
<b>Total Restricted</b>	<b>8,435,697</b>	<b>8,093,837</b>	<b>6,236,454</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>29,850,332</b>	<b>31,704,838</b>	<b>30,355,654</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

December 31, 2020

	Month To Date 12/31/2020		Last Year Current Month	Year To Date 12/31/2020		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>Operating Revenues</b>						
Residential Sales	688,246.69	755,595.00	720,749.00	8,425,922.65	8,912,416.00	8,737,381.00
Commercial Sales	201,053.62	277,783.00	240,080.00	2,625,934.95	3,258,308.00	3,138,302.00
Industrial Sales	101,184.51	147,557.00	163,896.00	1,154,426.55	1,560,501.00	1,537,381.00
Sales to Public Authorities	40,918.94	0.00	40,104.00	503,712.17	0.00	476,048.00
Sewer Billing	18,773.04	18,350.00	18,446.00	223,345.98	220,200.00	220,246.00
Bulk Water	219.00	277.00	208.00	3,049.69	3,610.00	3,565.00
Water Taps	25,837.00	6,800.00	15,211.00	438,216.30	198,900.00	311,521.00
Miscellaneous Service	10,741.58	30,000.00	31,509.00	123,271.99	288,000.00	313,703.00
Laboratory Income	1,248.25	1,290.00	1,247.00	15,299.50	15,480.00	14,933.00
10% Penalty	15,012.31	22,227.00	34,317.00	84,417.61	260,937.00	269,967.00
Gains from Disposal	425.00	0.00	0.00	72,202.51	61,000.00	42,729.00
Other Income	6,102.62	1,300.00	5,954.00	141,528.20	15,600.00	85,771.00
Relocation Fees	0.00	0.00	0.00	71,905.31	0.00	482,220.00
Sewer Collection Fee	2,000.00	2,000.00	0.00	24,000.00	24,000.00	0.00
<b>Total Operating Revenues</b>	<b>1,111,762.56</b>	<b>1,263,179.00</b>	<b>1,271,721.00</b>	<b>13,907,233.41</b>	<b>14,818,952.00</b>	<b>15,633,767.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	29,777.61	39,823.00	40,355.00	388,681.33	703,222.00	568,131.00
White Mills WTP						
Salaries	60,020.15	41,907.00	35,846.00	529,328.00	506,526.00	450,633.00
Pensions & Benefits	27,677.61	21,683.00	52,251.00	275,840.76	263,538.00	254,437.00
Ins. Workers Comp.	0.00	0.00	585.00	9,051.59	11,242.00	7,020.00
Contractual Services	501.61	1,950.00	159.00	26,329.35	23,400.00	21,765.00
Chemicals	18,958.21	22,350.00	23,845.00	293,527.16	282,900.00	272,923.00
Transportation Expense - Fuel	147.07	230.00	298.00	1,752.15	2,760.00	3,689.00
Transportation Expense - Maintenance	252.13	150.00	0.00	661.03	600.00	1,427.00
Transportation Expense - Repairs	51.92	250.00	0.00	238.34	1,000.00	1,553.00
Insurance - Vehicle	122.27	108.00	90.00	1,467.24	1,296.00	1,080.00
Materials & Supplies	5,896.72	5,700.00	6,550.00	50,345.31	68,400.00	66,583.00
Purchased Power	28,631.04	28,160.00	28,442.00	320,537.92	311,656.00	313,559.00
Miscellaneous Expense	1,427.03	1,950.00	1,627.00	23,488.56	23,400.00	23,927.00
<b>Total White Mills WTP</b>	<b>143,685.76</b>	<b>124,438.00</b>	<b>149,693.00</b>	<b>1,532,567.41</b>	<b>1,496,718.00</b>	<b>1,418,596.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

December 31, 2020

	Month To Date 12/31/2020		Last Year Current Month	Year To Date 12/31/2020		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>City Springs WTP</b>						
Salaries	39,370.12	32,693.00	27,566.00	363,790.84	388,504.00	389,088.00
Pensions & Benefits	19,496.80	17,639.00	40,897.00	204,155.17	213,256.00	233,620.00
Ins. Workers Comp	0.00	0.00	520.00	6,693.47	9,999.00	6,240.00
Contractual Services	524.63	850.00	144.00	7,353.47	10,200.00	6,128.00
Chemicals	8,507.74	5,605.00	7,470.00	48,392.13	68,830.00	67,221.00
Materials & Supplies	3,290.87	3,900.00	8,540.00	38,439.29	46,800.00	49,293.00
Purchased Power	10,608.13	11,408.00	11,382.00	124,732.85	129,762.00	127,661.00
Purchased Power - Sewer/Gas	20,769.80	13,230.00	14,726.00	196,659.12	158,605.00	165,005.00
Transportation Expense - Fuel	69.74	110.00	123.00	823.08	1,320.00	1,558.00
Transportation Expense - Maintenance	0.00	0.00	47.00	139.85	150.00	229.00
Transportation Expense - Repairs	0.00	0.00	0.00	2,020.74	500.00	0.00
Insurance - Vehicle	61.01	54.00	45.00	732.12	648.00	540.00
Miscellaneous Expense	594.12	1,525.00	922.00	15,686.88	18,300.00	18,783.00
<b>Total City Springs WTP</b>	<b>103,292.96</b>	<b>87,014.00</b>	<b>112,382.00</b>	<b>1,009,619.01</b>	<b>1,046,874.00</b>	<b>1,065,366.00</b>
<b>Water Quality</b>						
Salaries	15,962.79	12,146.00	14,882.00	140,989.31	154,142.00	148,180.00
Pensions & Benefits	6,389.73	6,785.00	16,108.00	72,037.78	85,060.00	84,676.00
Insurance - Workers' Comp	0.00	0.00	195.00	2,939.26	3,751.00	2,340.00
Contractual Services	369.43	1,300.00	244.00	33,829.30	15,600.00	13,639.00
Materials & Supplies	2,433.88	2,340.00	1,033.00	26,958.18	28,080.00	25,595.00
Transportation Expense - Fuel	457.45	710.00	761.00	5,422.52	8,520.00	8,782.00
Transportation Expense - Maintenance	0.00	170.00	0.00	392.89	2,040.00	2,138.00
Transportation Expense - Repairs	0.00	0.00	0.00	184.04	500.00	22.00
Insurance - Vehicle	122.26	108.00	90.00	1,467.12	1,296.00	1,080.00
Miscellaneous Expense	1,914.08	1,024.00	1,936.00	6,712.19	12,288.00	9,251.00
<b>Total Water Quality</b>	<b>27,649.62</b>	<b>24,583.00</b>	<b>35,249.00</b>	<b>290,932.59</b>	<b>311,277.00</b>	<b>295,703.00</b>
<b>TOTAL TREATMENT</b>	<b>304,405.95</b>	<b>275,858.00</b>	<b>337,679.00</b>	<b>3,221,800.34</b>	<b>3,558,091.00</b>	<b>3,347,796.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

December 31, 2020

	Month To Date 12/31/2020		Last Year Current Month	Year To Date 12/31/2020		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>FIELD OPERATIONS</b>						
<b>Distribution</b>						
Salaries	99,955.10	70,116.00	73,804.00	923,305.17	889,958.00	883,103.00
Pensions & Benefits	40,827.51	41,910.00	112,564.00	483,159.96	507,636.00	536,287.00
Insurance - Workers' Comp	0.00	0.00	1,301.00	17,786.99	25,003.00	15,612.00
Contractual Services	3,349.93	15,000.00	8,254.00	141,686.21	170,000.00	132,058.00
Materials & Supplies	9,497.30	9,240.00	8,256.00	114,037.23	110,880.00	109,548.00
Purchased Power	14,382.21	14,309.00	13,636.00	179,870.29	191,897.00	188,226.00
Transportation Expense - Fuel	4,470.52	4,975.00	4,552.00	44,414.94	59,700.00	55,802.00
Transportation Expense - Maintenance	5,459.24	2,160.00	1,661.00	30,446.27	25,920.00	25,423.00
Transportation Expense - Repairs	547.92	3,740.00	701.00	13,731.65	44,880.00	37,106.00
Insurance - Vehicle	855.58	751.00	720.00	10,266.96	9,012.00	8,640.00
Miscellaneous Expense	4,830.64	6,689.00	5,476.00	69,395.96	80,268.00	59,338.00
<b>Total Distribution</b>	<b>184,175.95</b>	<b>168,890.00</b>	<b>230,925.00</b>	<b>2,028,101.63</b>	<b>2,115,154.00</b>	<b>2,051,143.00</b>
<b>Service</b>						
Salaries	38,379.76	29,361.00	31,792.00	370,478.42	381,692.00	365,663.00
Pensions & Benefits	18,140.77	19,751.00	43,358.00	226,551.45	239,448.00	230,001.00
Insurance - Workers' Comp	0.00	0.00	520.00	8,743.42	9,999.00	6,240.00
Contractual Services	456.65	175.00	133.00	6,930.12	2,100.00	1,914.00
Materials & Supplies	360.62	700.00	322.00	3,564.97	8,400.00	10,636.00
Purchased Power	66.64	221.00	39.00	730.21	2,652.00	2,095.00
Transportation Expense - Fuel	1,382.84	2,150.00	2,234.00	16,347.72	25,800.00	26,219.00
Transportation Expense - Maintenance	632.49	425.00	20.00	3,257.84	5,100.00	4,368.00
Transportation Expense - Repairs	0.00	365.00	18,177.00	23.33	4,380.00	21,424.00
Insurance - Vehicle	488.80	430.00	417.00	5,865.60	5,160.00	5,004.00
Miscellaneous Expense	5,779.89	3,256.00	2,236.00	28,043.78	39,072.00	28,268.00
<b>Total Service</b>	<b>65,688.46</b>	<b>56,834.00</b>	<b>99,248.00</b>	<b>670,536.86</b>	<b>723,803.00</b>	<b>701,832.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>249,864.41</b>	<b>225,724.00</b>	<b>330,173.00</b>	<b>2,698,638.49</b>	<b>2,838,957.00</b>	<b>2,752,975.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 December 31, 2020

	Month To Date 12/31/2020		Last Year Current Month	Year To Date 12/31/2020		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>MAINTENANCE &amp; PROJECTS</b>						
Maintenance						
Salaries	40,122.40	31,947.00	37,575.00	385,954.77	405,418.00	352,952.00
Pensions & Benefits	18,949.18	17,772.00	25,164.00	202,472.43	222,648.00	186,032.00
Insurance - Workers' Comp	0.00	0.00	325.00	6,707.29	6,248.00	3,900.00
Contractual Services	623.33	350.00	321.00	7,240.26	4,200.00	3,991.00
Materials & Supplies	313.82	345.00	442.00	5,879.38	4,140.00	5,975.00
Purchased Power	273.47	250.00	161.00	2,996.57	3,000.00	3,099.00
Transportation Expense - Fuel	598.23	920.00	813.00	6,468.70	11,040.00	9,560.00
Transportation Expense - Maintenance	896.62	215.00	0.00	4,188.08	2,580.00	0.00
Transportation Expense - Repairs	20.98	125.00	0.00	2,500.39	1,500.00	211.00
Insurance - Vehicle	305.53	269.00	135.00	3,666.36	3,228.00	1,620.00
Miscellaneous Expense	2,081.71	1,747.00	862.00	15,660.05	20,964.00	11,017.00
<b>Total Maintenance</b>	<b>64,185.27</b>	<b>53,940.00</b>	<b>65,798.00</b>	<b>643,734.28</b>	<b>684,966.00</b>	<b>578,357.00</b>
Projects						
Salaries	32,406.13	23,678.00	20,953.00	314,654.48	300,490.00	248,842.00
Pensions & Benefits	14,977.75	12,172.00	27,255.00	152,067.87	152,992.00	140,508.00
Insurance - Workers' Comp	0.00	0.00	325.00	5,130.90	6,248.00	3,900.00
Contractual Services	380.06	165.00	162.00	4,639.75	1,980.00	4,688.00
Materials & Supplies	66.07	125.00	226.00	1,791.19	1,500.00	1,100.00
Purchased Power	75.06	150.00	44.00	822.55	1,800.00	1,579.00
Transportation Expense - Fuel	638.48	990.00	919.00	7,491.69	11,880.00	11,137.00
Transportation Expense - Maintenance	0.00	100.00	89.00	1,237.51	1,200.00	3,616.00
Transportation Expense - Repairs	16.30	0.00	0.00	2,125.56	800.00	0.00
Insurance - Vehicle	366.54	322.00	225.00	4,398.48	3,864.00	2,700.00
Miscellaneous Expense	1,927.50	1,773.00	1,653.00	15,574.65	21,276.00	14,073.00
<b>Total Projects</b>	<b>50,853.89</b>	<b>39,475.00</b>	<b>51,851.00</b>	<b>509,934.63</b>	<b>504,030.00</b>	<b>432,143.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>115,039.16</b>	<b>93,415.00</b>	<b>117,649.00</b>	<b>1,153,668.91</b>	<b>1,188,996.00</b>	<b>1,010,500.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

December 31, 2020

	Month To Date 12/31/2020		Last Year Current Month	Year To Date 12/31/2020		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>ADMINISTRATION</b>						
Accounting						
Salaries	19,355.79	13,926.00	7,395.00	175,018.45	178,398.00	141,698.00
Pensions & Benefits	10,020.33	7,799.00	16,011.00	98,248.12	98,147.00	94,327.00
Insurance Workers' Comp	0.00	0.00	13.00	185.99	242.00	156.00
Contractual Services	297.37	1,500.00	179.00	52,240.99	67,500.00	57,791.00
Materials & Supplies	9.72	25.00	123.00	147.02	300.00	1,200.00
Purchased Power	55.64	85.00	33.00	609.65	1,022.00	1,028.00
Miscellaneous Expense	5,130.65	3,300.00	4,076.00	55,647.62	39,600.00	40,437.00
<b>Total Accounting</b>	<b>34,869.50</b>	<b>26,635.00</b>	<b>27,830.00</b>	<b>382,097.84</b>	<b>385,209.00</b>	<b>336,637.00</b>
Customer Accounts						
Salaries	49,233.26	49,118.00	57,193.00	489,994.29	506,467.00	500,693.00
Pensions & Benefits	30,303.02	27,997.00	63,858.00	313,145.96	281,454.00	310,863.00
Ins. Workers Comp	0.00	0.00	51.00	636.15	990.00	612.00
Contractual Services	1,389.34	5,400.00	2,319.00	31,596.07	64,800.00	58,109.00
Materials & Supplies	841.46	1,640.00	2,723.00	10,478.49	19,680.00	19,349.00
Purchased Power	277.18	430.00	163.00	3,037.56	5,160.00	4,713.00
Bad Debt Expense	7,005.81	5,000.00	27,000.00	75,228.54	60,000.00	79,565.00
Miscellaneous Expense	9,319.12	7,191.00	7,382.00	84,144.57	86,292.00	43,627.00
Miscellaneous Expense - Billing	14,960.24	13,550.00	12,707.00	167,856.74	162,600.00	165,609.00
General Administration						
Salaries	33,501.26	28,489.00	20,856.00	323,257.70	361,536.00	392,215.00
Pensions & Benefits	15,208.03	15,099.00	34,553.00	158,051.17	189,852.00	189,392.00
Insurance - Workers' Comp	0.00	0.00	26.00	232.34	495.00	312.00
Contractual Services	3,137.83	1,550.00	3,520.00	35,089.99	18,600.00	11,218.00
Materials & Supplies	228.74	250.00	641.00	3,669.64	3,000.00	3,031.00
Purchased Power	290.27	300.00	171.00	3,181.21	3,326.00	3,312.00
Transportation Expense - Fuel	83.10	150.00	177.00	1,016.78	1,800.00	2,358.00
Advertising Expense	0.00	475.00	0.00	2,779.70	5,700.00	4,604.00
Insurance - General Liability	5,635.77	6,144.00	6,150.00	67,629.24	73,728.00	73,800.00
Insurance - Vehicle	61.25	54.00	90.00	735.00	648.00	1,080.00
Miscellaneous Expense	1,344.06	3,199.00	3,827.00	26,567.58	38,388.00	35,416.00
Depreciation	252,950.11	258,681.00	256,348.00	3,042,551.45	3,104,172.00	3,029,307.00
<b>Total General Administration</b>	<b>312,440.42</b>	<b>314,391.00</b>	<b>326,359.00</b>	<b>3,664,761.80</b>	<b>3,801,245.00</b>	<b>3,746,045.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

December 31, 2020

	Month To Date 12/31/2020		Last Year Current Month	Year To Date 12/31/2020		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Commissioners						
Salaries	2,516.66	2,520.00	2,534.00	30,199.92	30,240.00	30,221.00
Pensions & Benefits	5,820.11	5,800.00	20,185.00	69,755.40	69,600.00	74,111.00
Insurance - Workers' Comp	0.00	0.00	21.00	238.81	407.00	252.00
Contractual Services	211.43	0.00	38.00	2,628.36	2,000.00	2,526.00
Miscellaneous Expense	668.42	700.00	514.00	6,823.60	8,400.00	11,073.00
Total Commissioners	9,216.62	9,020.00	23,292.00	109,646.09	110,647.00	118,183.00
TOTAL ADMINISTRATION	469,855.97	460,372.00	550,877.00	5,332,624.10	5,484,544.00	5,384,005.00
Total Operating Expenses	1,139,165.49	1,055,369.00	1,336,378.00	12,406,731.84	13,070,588.00	12,495,276.00
<b>Total Net Operating Income</b>	<b>(27,402.93)</b>	<b>207,810.00</b>	<b>(64,657.00)</b>	<b>1,500,501.57</b>	<b>1,748,364.00</b>	<b>3,138,491.00</b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	3,008.16	20,000.00	18,948.00	79,043.21	240,000.00	288,002.00
Dividend Income	49,146.50	25,000.00	61,269.00	368,577.33	300,000.00	437,462.00
Unrealized Gain/Loss	(25,705.31)	25,000.00	(41,319.00)	211,671.90	300,000.00	330,833.00
Leased Land/Tank Space Income	0.00	0.00	0.00	94,134.98	94,135.00	94,134.00
Interest Expenses	0.00	0.00	0.00	629,493.78	631,351.00	635,679.00
Amortized Debt Disc Expense	10,175.63	445.00	10,548.00	15,073.38	5,340.00	19,535.00
<b>Net Income</b>	<b>(11,129.21)</b>	<b>277,365.00</b>	<b>(36,307.00)</b>	<b>1,609,361.83</b>	<b>2,045,808.00</b>	<b>3,633,708.00</b>





## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

December 31, 2020

	Month To Date 12/31/2020		Year To Date 12/31/2020	
	Actual	Budget	YTD Actual	Budget 2020
<b>Net Operating Income</b>				
Operating Revenues				
Residential Sewer Sales	753.60	0.00	6,405.96	0.00
Commercial Sewer Sales	14,839.57	0.00	188,823.28	0.00
Miscellaneous Service	10.00	0.00	330.00	0.00
10% Penalty	3.18	0.00	7.63	0.00
<b>Total Operating Revenues</b>	<b>15,606.35</b>	<b>0.00</b>	<b>195,566.87</b>	<b>0.00</b>
Operating Expenses				
Wholesale Treatment	4,113.12	5,045.00	58,631.98	60,540.00
Contractual Services	2,000.00	3,200.00	24,280.00	38,400.00
Chemicals	0.00	2,130.00	0.00	25,560.00
Materials & Supplies	0.00	100.00	275.00	1,200.00
Purchased Power	945.61	850.00	9,499.51	10,200.00
Depreciation	24,450.12	28,000.00	268,951.32	336,000.00
<b>Total Operating Expenses</b>	<b>31,508.85</b>	<b>39,325.00</b>	<b>361,637.81</b>	<b>471,900.00</b>
<b>Total Net Operating Income Sewer</b>	<b>(15,902.50)</b>	<b>(39,325.00)</b>	<b>(166,070.94)</b>	<b>(471,900.00)</b>
<b>Non-Operating Gains (Losses)</b>				
Interest Income	523.34	0.00	12,257.62	0.00
<b>Total Non-Operating Gains (Losses)</b>	<b>523.34</b>	<b>0.00</b>	<b>12,257.62</b>	<b>0.00</b>
<b>Net Income</b>	<b>(15,379.16)</b>	<b>(39,325.00)</b>	<b>(153,813.32)</b>	<b>(471,900.00)</b>



## Hardin County Water District No 2 Balance Sheet

December 31, 2020

	Water Fund	Sewer Fund	General Fund	12/31/2020 YTD Total	12/31/2019 Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	9,483,967	167,088	1,213,037	10,864,091	8,739,775
Investments	13,255,108	0	0	13,255,109	12,674,860
Accounts Receivable, net	1,024,759	15,308	0	1,340,218	1,896,622
Prepaid Expenses	105,857	0	0	105,857	0
Grants Receivable	0	2,196	0	2,196	414,256
Materials and supplies	701,759	0	0	701,759	499,532
<b>TOTAL CURRENT ASSETS</b>	<b>24,571,450</b>	<b>184,592</b>	<b>1,213,037</b>	<b>26,269,230</b>	<b>24,225,045</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	4,054,033	468,806	458,712	5,029,060	7,228,303
Restricted Investments	1,207,393	0	0	1,207,394	1,207,394
Regulatory asset on CERS pension	8,511,756	0	0	8,511,755	8,511,755
Non-Depreciable capital assets	3,559,258	699,049	0	4,258,308	18,878,041
Depreciable capital assets, net of depreciation	65,957,508	15,327,312	0	81,284,820	67,430,862
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>83,289,948</b>	<b>16,495,167</b>	<b>458,712</b>	<b>100,291,337</b>	<b>105,256,355</b>
<b>TOTAL ASSETS</b>	<b>107,861,398</b>	<b>16,679,759</b>	<b>1,671,749</b>	<b>126,560,567</b>	<b>129,481,400</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	109,854	0	0	109,854	132,964
Deferred amount on CERS Pension	2,086,624	0	0	2,086,624	2,086,624
Utility acquisition adjustments	136,225	0	0	136,225	145,956
Deferred Inflows of Resources	0	0	0	0	192,588
<b>TOTAL DEFERRED OUTFLOWS OF RE-SOURCES</b>	<b>2,332,703</b>	<b>0</b>	<b>0</b>	<b>2,332,703</b>	<b>2,558,132</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	244,530	3,833	0	248,362	256,057
Accrued Taxes	29,942	10,818	0	40,760	52,832
Accrued Liabilities	124,171	0	0	124,171	96,224
Accrued Vacation	165,736	0	0	165,737	165,737
Customer Deposit	0	0	44,524	44,524	0
Customer Advances for Construction	50,000	0	0	50,000	112,000
Self-Insurance Payable	157,880	0	0	157,879	150,870
<b>TOTAL CURRENT LIABILITIES</b>	<b>772,259</b>	<b>14,651</b>	<b>44,524</b>	<b>831,433</b>	<b>833,720</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	400,714	400,714	0
Net Pension Liability - CERS	10,195,242	0	0	10,195,242	10,195,242
Bonds Payable	14,252,257	0	0	14,252,258	15,218,525
Notes Payable	4,448,902	0	0	4,448,902	6,681,882
<b>Total NONCURRENT LIABILITIES</b>	<b>28,896,401</b>	<b>0</b>	<b>400,714</b>	<b>29,297,116</b>	<b>32,095,649</b>
<b>TOTAL LIABILITIES</b>	<b>29,668,660</b>	<b>14,651</b>	<b>445,238</b>	<b>30,128,549</b>	<b>32,929,369</b>
<b>NET POSITION</b>					
Net investment in capital assets	50,571,078	16,022,528	0	66,593,606	64,152,439
Restricted for debt service	2,549,474	0	0	2,549,474	2,504,751
Unrestricted	28,717,434	173,774	2,439,549	31,552,220	31,033,351
<b>TOTAL NET POSITION</b>	<b>\$ 81,837,986</b>	<b>\$ 16,196,302</b>	<b>\$ 2,439,549</b>	<b>\$ 100,695,300</b>	<b>\$ 97,690,541</b>

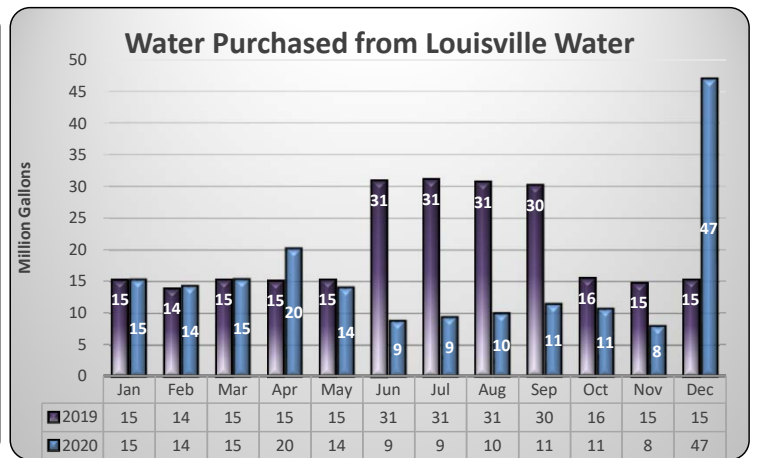
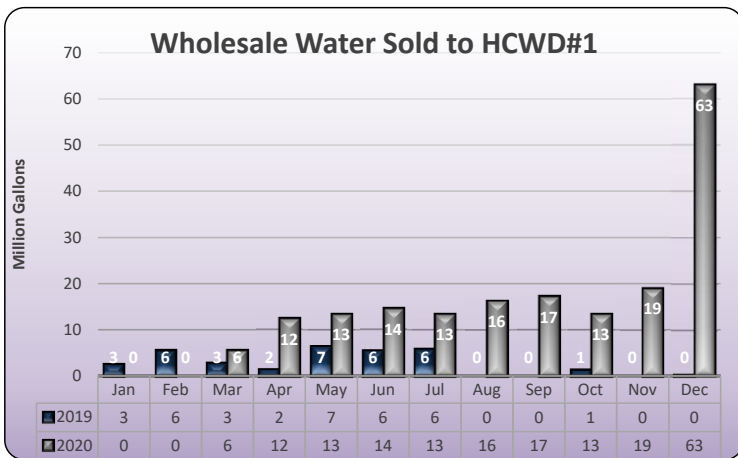
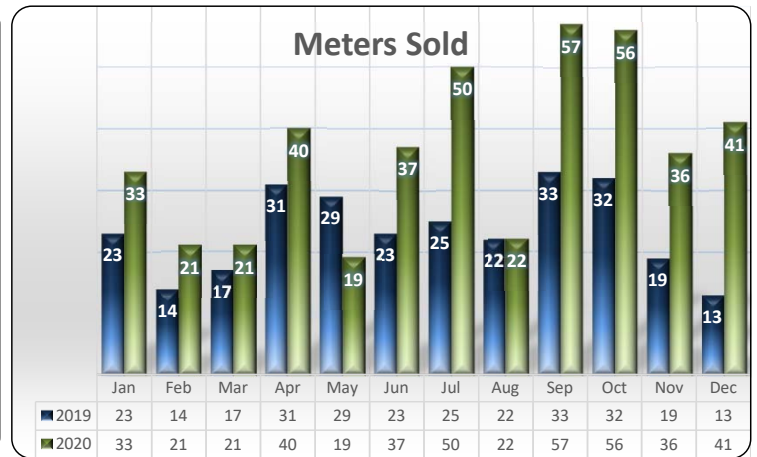
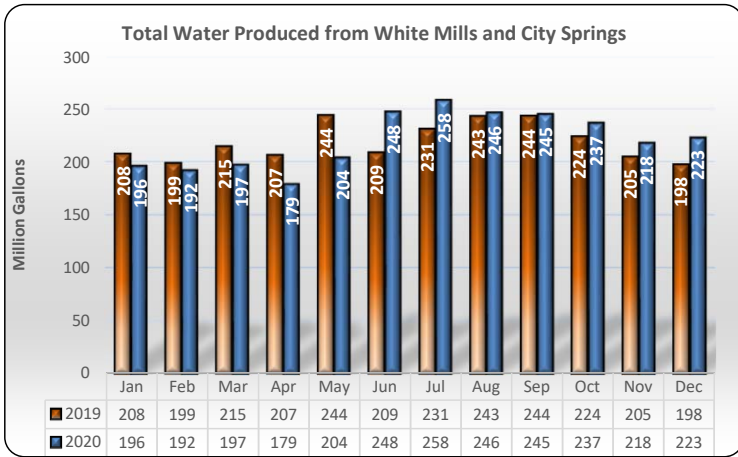
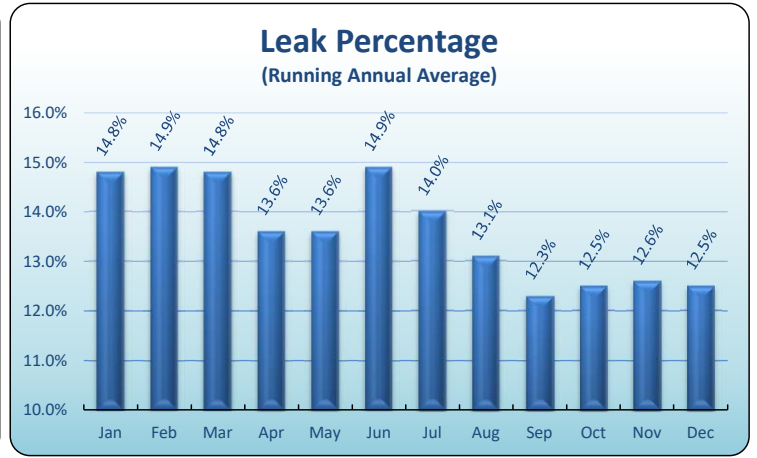
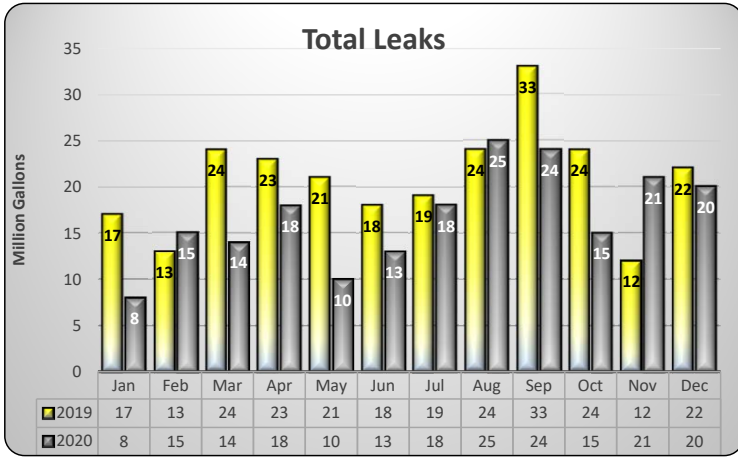


## Hardin County Water District No 2

### Cash Flow Statement

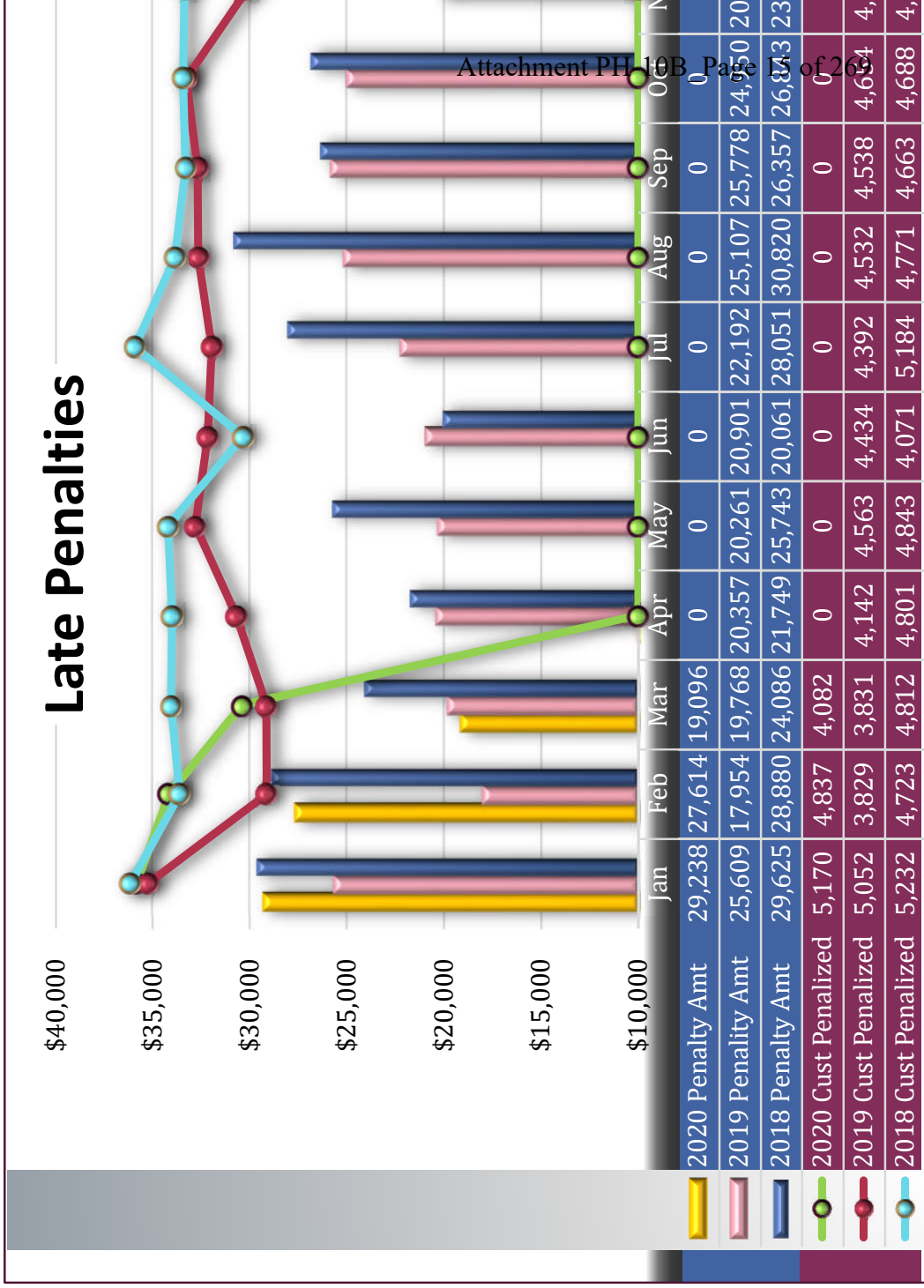
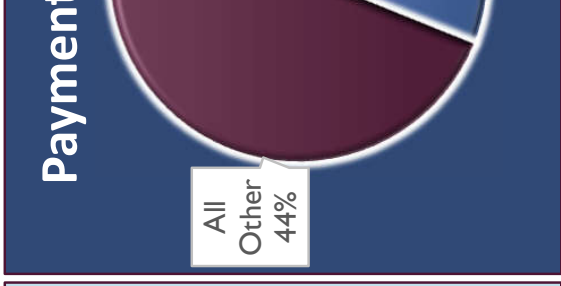
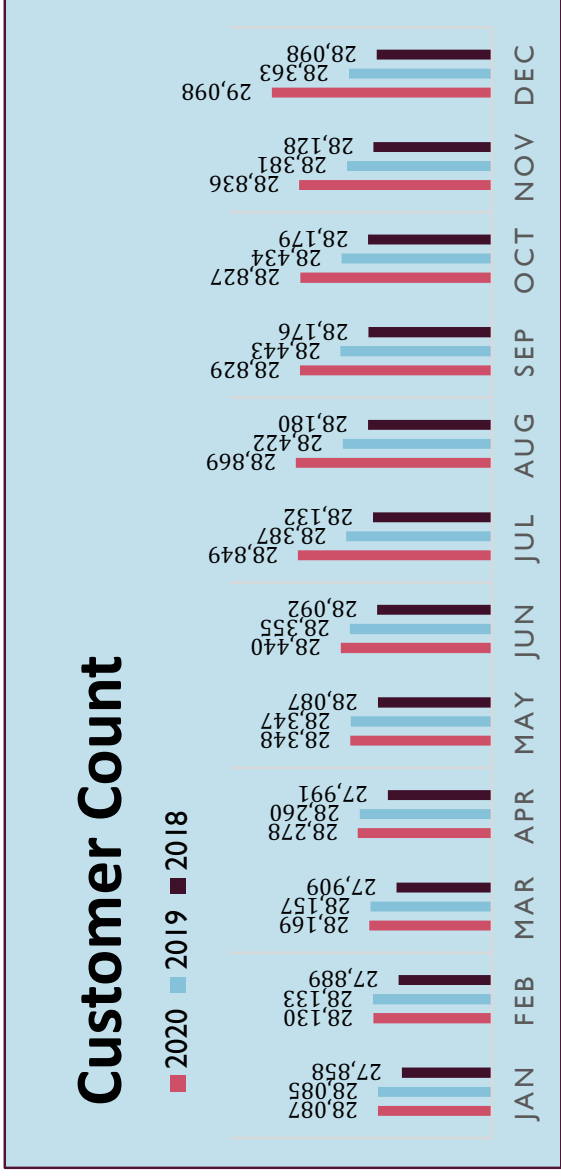
December 31, 2020

	Water Fund 12/31/2020	Sewer Fund 12/31/2020	General Fund 12/31/2020	Consolidated Total 12/31/2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	1,067,341.26	15,606.35	0.00	1,082,947.61
Payments to Suppliers	(439,314.15)	(7,058.73)	0.00	(446,372.88)
Payments to Employees	(430,823.42)	0.00	0.00	(430,823.42)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>197,203.69</b>	<b>8,547.62</b>	<b>0.00</b>	<b>205,751.31</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal Payments on Bonds	0.00	0.00	0.00	0.00
Principal Payments on Notes	0.00	(2,000,000.00)	0.00	(2,000,000.00)
Acquisition of Capital Assets	100,913.59	0.00	0.00	100,913.59
Contributions in Aid of Construction	12,837.00	(2,195.35)	0.00	10,641.65
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(88,076.59)</b>	<b>(2,002,195.35)</b>	<b>0.00</b>	<b>(2,090,271.94)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Realized Gains	0.00	0.00	0.00	0.00
Unrealized Gains	(25,705.31)	0.00	0.00	(25,705.31)
Investment Income	52,154.66	523.34	(108.36)	52,555.59
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>26,449.35</b>	<b>523.34</b>	<b>(108.36)</b>	<b>26,850.28</b>
<b>CASH BEGINNING OF PERIOD</b>	<b>26,743,334.12</b>	<b>2,641,031.74</b>	<b>2,291,722.83</b>	<b>31,704,838.27</b>
<b>CASH END OF PERIOD</b>	<b>28,000,501.80</b>	<b>635,894.36</b>	<b>1,671,749.37</b>	<b>30,355,654.10</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ 1,257,167.68</b>	<b>\$ (2,005,137.38)</b>	<b>\$ (619,973.46)</b>	<b>\$ (1,349,184.17)</b>
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Depreciation	252,950.11	24,450.12	0.00	277,400.23
Accounts Payable	244,529.62	3,832.59	0.00	248,362.21
State Grants Receivable	0.00	(2,195.35)	0.00	(2,195.35)
Accounts Receivable	(118,056.14)	(4,379.56)	0.00	(122,435.70)
Construction in Progress	2,203.20	500.00	0.00	2,703.20
Prepaid Insurance	(90,216.29)	0.00	0.00	(90,216.29)
Taxes Accrued	(8,796.23)	841.83	0.00	(7,954.40)
Elizabethtown Sewer Payable	0.00	0.00	0.00	498,972.02
Pensions and Benefits	(121,251.56)	0.00	0.00	(121,251.56)
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(348,943.91)</b>	<b>(26,850.61)</b>	<b>0.00</b>	<b>(874,766.54)</b>



# Customer Service Report

## 2020



Bill Type

Turn Offs



**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO:** 6

**INVOICE NO:** 6

**PERIOD:** 12/10/20 - 01/11/21

**PROJECT NO:** 20401

**CONTRACT DATE:** 1/2/2020

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR:** Hardin County Water District #2 Prime Contract

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum	\$8,000,000.00
2. Net change by change orders	\$(668,955.32)
3. Contract Sum to date (Line 1 ± 2)	\$7,331,044.68
4. Total completed and stored to date (Column G on detail sheet)	\$784,429.95
5. Retainage:	
a. 18.57% of completed work	\$145,633.24
b. 0.00% of stored material	\$0.00
Total retainage (Line 5a + 5b or total in column I of detail sheet)	\$145,633.24
6. Total earned less retainage (Line 4 less Line 5 Total)	\$638,796.71
7. Less previous certificates for payment (Line 6 from prior certificate)	\$461,440.16
8. Current payment due:	\$177,356.55
9. Balance to finish, including retainage (Line 3 less Line 6)	\$6,692,247.97

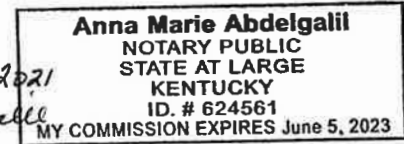
CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$2,947.95	\$(630,211.83)
Total approved this month:	\$0.00	\$(41,691.44)
Totals:	\$2,947.95	\$(671,903.27)
Net change by change orders:	\$(668,955.32)	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: Jenkins-Essex Construction, Inc.

By: [Signature] Date: 01-11-2020

State of: Kentucky  
County of: Hardin  
Subscribed and sworn to before  
me this 11<sup>th</sup> day of Jan. 2021  
Notary Public: Anna Marie Abdelgaili  
My commission expires:



June 5, 2023

**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$177,356.55

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

ARCHITECT/ENGINEER:

By: \_\_\_\_\_ Date: \_\_\_\_\_

This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.



HCWD#2

Direct Pay Summary  
Pay Application #6

Payee	Invoice #	Date	Resp. Party	Amount
Irving Materials	20505582	12/03/20	Ramsey & Associates	\$884.00
Irving Materials	20505795	12/04/20	Ramsey & Associates	\$1,114.00
Irving Materials	20506108	12/07/20	Ramsey & Associates	\$993.00
Irving Materials	20506835	12/09/20	Ramsey & Associates	\$1,223.00
Irving Materials	20508286	12/15/20	Ramsey & Associates	\$1,223.00
Irving Materials	20509623	12/22/20	Ramsey & Associates	\$230.00
Irving Materials	20511106	01/05/21	Ramsey & Associates	\$26,706.00
<b>Irving Materials Subtotal</b>				<b>\$32,373.00</b>
Vulcan	32505250	12/08/20	Ramsey & Associates	\$380.40
Vulcan	32511198	12/15/20	Ramsey & Associates	\$749.60
Vulcan	32519869	12/28/20	Ramsey & Associates	\$378.19
<b>Vulcan Subtotal</b>				<b>\$1,508.19</b>
Mill's Supply	0047621-IN	12/28/20	Ramsey & Associates	\$191.35
Mill's Supply	0048316-IN	12/28/20	Ramsey & Associates	\$443.90
<b>Mill's Supply Subtotal</b>				<b>\$635.25</b>
J.R. Hoe & Sons, Inc.	167749	12/09/20	Phillips Brothers Const.	\$7,175.00
<b>J.R. Hoe &amp; Sons, Inc. Subtotal</b>				<b>\$7,175.00</b>
<b>Total Purchases for Current Pay Application</b>				<b>\$41,691.44</b>





# Hardin County Water District No. 2

## Fleet Purchase Request

**1/19/2021**

<u>Truck to be Replaced</u>		
<i>Year</i>	<i>Description</i>	<i>Mileage</i>
2009	Ford F-150	120,000

<u>Trucks to be Purchased</u>				
<b><i>SWOPE</i></b>		<b><i>Swope Chrysler Dodge Jeep</i></b>	<b><i>Quotes</i></b>	
<i>Qty</i>	<i>Year</i>	<i>Description</i>	<i>Each</i>	<i>Total</i>
3	2021	Dodge - 1500 Quad Cab	<b>\$ 24,983.00</b>	<b>\$ 74,949.00</b>

**QUOTATION**

FlowNetworkx, Inc /d/b/a 540 Technologies  
 540 S HIGH STREET  
 PO BOX 60  
 SELINGROVE, PA 17870



Quote Number	
1546479	
Quote Date	Page
10/23/2020	1 of 2

Quote Expires On 2/22/2021

**Proposal Submitted to:** 31554  
 HARDIN COUNTY WATER DISTRICT NO. 2  
 PO BOX 970  
 ELIZABETHTOWN, KY 42702

**Ship To:**  
 HARDIN COUNTY WATER DISTRICT NO. 2  
 360 RING ROAD  
 ELIZABETHTOWN, KY 42701

270-737-1056

Requested By: Trevor Mather

<b>PO/Job Name</b>		<b>Salesperson</b>	<b>Entered By</b>	
PCORR/HCWD2		Patrick Sweeney	PATRICK_SWEENEY	
Quantity		Item ID Item Description	Unit Price	Extended Price
Quoted	UOM			

*Due to the recently imposed section 301 tariffs, we cannot guarantee pricing of imported products that are not in inventory. Pricing of imported products will be based upon availability at time of shipment. This quotation is strictly for budgetary purposes and represents pricing based on current market conditions. Thank you for your patience and understanding*

12.00	EA	PCORR.LOGGER PCORR+ ADVANCED LEAK NOISE LOGGER WITH CORRELATION FUNCTION, SOUND FILE AND FREQUENCY DISPLAY, INCLUDES P-HOOK AND STANDARD ANTENNA (PR5US)	\$800.00	\$9,600.00
1.00	EA	PATROLLER 4 PATROLLER 4 DATA COLLECTION DEVICE FOR USE WITH PCORR ACOUSTIC LOGGERS, MAG MOUNT ANTENNA AND SOFT CASE	\$3,000.00	\$3,000.00
12.00	EA	WEBHOST-12 DATAGATE AND OMNICOLL 1 YEAR	\$40.00	\$480.00
1.00	EA	FCS EQUIPMENT SETUP SETUP AND TRAINING FOR FCS EQUIPMENT INCLUDES TWO-DAY STARTUP TRAINING WITHIN 30 DAYS OF PURCHASE - ADDITIONAL TRAINING STARTING AT \$1,500/DAY - FCS SOFTWARE INCLUDED	\$0.00	\$0.00

Total Lines: 4

**SUB-TOTAL:** 13,080.00**TAX:** 0.00

Total Freight In: 0.00

Total Freight Out: 131.00

**TOTAL FREIGHT:** 131.00**EXTENDED QUOTE \$:** **13,211.00**



1/12/2021

**Bill To**

HARDIN COUNTY WATER DISTRICT #2  
 WEST PARK ROAD  
 Phone

**For**

GAS MAIN EXTENSION

Item Description	Amount
GAS MAIN EXTENSION ALONG W PARK RD 800 FEET @ \$6.00	\$4,800.00
PER FOOT.	
GAS TAP FEE	\$400.00

Subtotal	\$5,200.00
Tax Rate	
Other Costs	
<b>Total Cost</b>	<b>\$5,200.00</b>

Make all checks payable to CITY OF ELIZABETHTOWN

If you have any questions concerning this invoice, use the following contact information:

NATURAL GAS DEPARTMENT 270-763-4215 OR kim.bell@elizabethtownky.gov

Thank you for your business!





Professional  
Plan

- **\$90 pp/ includes 100 minutes**  
\$0.95 per minute < 100 minutes

Business  
Plan

- **\$440 pp/ includes 500 minutes**  
\$0.95 per minute < 500 minutes

## Utility Companies

We understand the demands and challenges you face running your Utility Company. Voice Link's answering services, virtual receptionist and call center solutions can help. Whether you need to improve your customer service efforts, or don't want to miss another sales call, we are the virtual receptionist Utility Companies trust. We have experience working with public and private utilities including water, power, cable, and gas.

- All calls are answered with your company name. Your callers are greeted by a live agent who will follow your script according to your instructions.
- We provide multiple emergency dispatching methods: Text message, email, paging or call the technicians cell phone.
- Live Answering Calls Twenty-four hours a day
- Filter Emergency / Non-Emergency Calls
- Reduce Your Response Times
- Increase Customer Service Satisfaction
- Handling Inbound & Rollover Call Volume
- Administering Messages in Real-Time
- Filtering Emergency & Non-Emergency Calls
- Boosting Revenue Growth & Probability







# February 2021 Board Meeting Booklet



**Hardin County Water District No. 2**  
360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702  
Telephone (270) 737-1056 • Fax (270) 737-2301 •  
Board of Commissioners: Mike Bell, Cordell Tabb,  
John Effinger, Morris Miller, Tim Davis





**HARDIN COUNTY WATER DISTRICT NO. 2  
COMMISSIONERS MEETING AGENDA  
360 Ring Road Elizabethtown, KY 42701  
February 16, 2021, 4:00 p.m.**

**AGENDA**

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
- IV. FINANCIAL REPORTS** **Mo/Amber**
- V. ENGINEERING REPORT**
  - A. Customer Service & Operations Facility** **Jarrod Benningfield**
  - B. City Springs Raw Water Rehab** **Vaughn Williams**
  - C. Downtown Tank Project** **Vaughn Williams**
- VI. DEPARTMENTAL REPORTS**
  - A. Monthly Statistics** **Shaun**
  - B. Customer Service Department Report** **Amber**
- VII. OLD BUSINESS**
  - A. Jenkins Essex Pay App #7**
  - B. WTP Chemical Bid Tab** **Shaun**
  - C. Freeman Lake Pump Station** **Shaun**
- VIII. NEW BUSINESS**
  - A. Sewer Capacity Fee Extension** **Forrest**
  - B. Stand-by Power Generator Purchase** **Shaun**
  - C. Red Flag Policy Review** **Amber**
  - D. Fiscal Court Budget Presentation** **Shaun**
- IX. EXECUTIVE SESSION**
- X. ADJOURN**

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **March 16, 2021 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.





**Hardin County Water District No 2**  
**Current Asset Report**  
**January 31, 2021**

	Year Ended 12/31/2017	Month Ending 12/31/2020	Month Ending 01/31/2021
<b>Assets - Cash Accounts</b>			
Revenue Clearing	0	1,228,277	1,766,914
Health Plan	171,766	74,843	86,757
Sinking Fund III	72,273	82,989	116,345
Sinking Fund IV	0	105,500	16,353
Petty Cash	2,626	1,402	1,402
Water Clearing	223,913	151,175	151,926
Water Operation & Maintenance	1,018,545	8,781,004	8,527,829
Water Revenue	1,900,939	547,339	574,620
Water Depreciation Fund	1,526,305	1,069,770	1,003,606
Sinking Fund	1,129,090	1,153,592	136,768
Water Escrow	77,128	51,930	51,942
Water Customer Deposit	432,193	458,712	461,832
Water Capital Projects	884,817	1,515,409	1,612,264
Miller Pipeline	87,027	0	0
West Park Road	0	0	495
Sewer Revenue	130	28,543	28,878
Sewer Capital Projects	500,907	459,864	457,558
Sewer Operation & Maintenance	3	101,478	119,079
Sewer Escrow	3	2,430	2,431
Sewer Clearing	0	38,225	38,234
Sewer Depreciation	0	6,512	7,014
External Billing Revenue	0	47,509	28,753
<b>Total Cash Accounts</b>	<b>8,027,665</b>	<b>15,906,503</b>	<b>15,191,000</b>
<b>Change From Previous Period</b>	<b>2,117,412</b>	<b>(1,276,762)</b>	<b>(715,503)</b>
<b>Debt Service Accounts</b>			
CD-Debt Reserve-57704	1,207,394	1,207,393	1,207,394
<b>Total Debt Service Accounts</b>	<b>1,207,394</b>	<b>1,207,393</b>	<b>1,207,394</b>
<b>Vanguard</b>			
Vanguard -88039873819	4,921,889	3,790,359	3,788,635
<b>Total Vanguard</b>	<b>4,921,889</b>	<b>3,790,359</b>	<b>3,788,635</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	4,712,267	5,294,517	5,312,135
Dupree Investments - Municipal	3,630,796	4,195,724	4,174,447
<b>Total Dupree</b>	<b>8,343,063</b>	<b>9,490,241</b>	<b>9,486,582</b>
<b>Current Asset Grand Total</b>	<b>22,500,011</b>	<b>30,394,496</b>	<b>29,673,611</b>
<b>Grand Total Change From Previous Period</b>	<b>2,577,047</b>	<b>(1,227,830)</b>	<b>(720,885)</b>
<b>Total Non-Restricted</b>	<b>16,448,327</b>	<b>24,158,042</b>	<b>24,484,099</b>
<b>Total Restricted</b>	<b>6,088,904</b>	<b>6,236,454</b>	<b>5,189,017</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>22,537,231</b>	<b>30,394,496</b>	<b>29,673,116</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

January 31, 2021

	Month To Date 01/31/2021		Last Year Current Month	Year To Date 01/31/2021		Year To Date Last Year YTD
	Actual	2021 Budget	20 ACTUAL FOR 21 PL	YTD Actual	2021 Budget	20 ACTUAL FOR 21 PL
<b>Operating Revenues</b>						
Residential Sales	731,581.80	755,868.00	694,800.00	731,581.80	755,868.00	694,800.00
Commercial Sales	216,084.43	236,600.00	221,252.00	216,084.43	236,600.00	221,252.00
Industrial Sales	100,931.87	104,195.00	106,347.00	100,931.87	104,195.00	106,347.00
Sales to Public Authorities	41,323.07	38,241.00	38,113.00	41,323.07	38,241.00	38,113.00
Sewer Billing	18,828.81	18,563.00	18,428.00	18,828.81	18,563.00	18,428.00
Bulk Water	0.00	229.00	236.00	0.00	229.00	236.00
Water Taps	36,020.36	3,652.00	28,350.00	36,020.36	3,652.00	28,350.00
Miscellaneous Service	34,080.50	9,800.00	11,280.00	34,080.50	9,800.00	11,280.00
Laboratory Income	125.00	1,250.00	1,146.00	125.00	1,250.00	1,146.00
10% Penalty	31,323.28	17,539.00	27,747.00	31,323.28	17,539.00	27,747.00
Other Income	15,759.95	1,500.00	5,607.00	15,759.95	1,500.00	5,607.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
<b>Total Operating Revenues</b>	<b>1,228,059.07</b>	<b>1,189,437.00</b>	<b>1,155,306.00</b>	<b>1,228,059.07</b>	<b>1,189,437.00</b>	<b>1,155,306.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	133,322.80	114,393.00	34,517.00	133,322.80	114,393.00	34,517.00
White Mills WTP						
Salaries	43,483.35	56,050.00	49,890.00	43,483.35	56,050.00	49,890.00
Pensions & Benefits	25,481.93	28,059.00	21,687.00	25,481.93	28,059.00	21,687.00
Ins. Workers Comp.	1,262.38	853.00	0.00	1,262.38	853.00	0.00
Contractual Services	1,584.43	4,104.00	1,698.00	1,584.43	4,104.00	1,698.00
Chemicals	20,947.81	18,600.00	20,976.00	20,947.81	18,600.00	20,976.00
Transportation Expense - Fuel	169.98	150.00	100.00	169.98	150.00	100.00
Transportation Expense - Maintenance	41.95	50.00	50.00	41.95	50.00	50.00
Transportation Expense - Repairs	24.95	50.00	126.00	24.95	50.00	126.00
Insurance - Vehicle	86.00	86.00	122.00	86.00	86.00	122.00
Materials & Supplies	4,999.24	4,500.00	6,499.00	4,999.24	4,500.00	6,499.00
Purchased Power	26,501.77	30,978.00	26,961.00	26,501.77	30,978.00	26,961.00
Miscellaneous Expense	1,986.41	2,000.00	2,428.00	1,986.41	2,000.00	2,428.00
<b>Total White Mills WTP</b>	<b>126,570.20</b>	<b>145,480.00</b>	<b>130,537.00</b>	<b>126,570.20</b>	<b>145,480.00</b>	<b>130,537.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

January 31, 2021

	Month To Date 01/31/2021		Last Year Current Month	Year To Date 01/31/2021		Year To Date Last Year YTD
	Actual	2021 Budget	20 ACTUAL FOR 21 PL	YTD Actual	2021 Budget	20 ACTUAL FOR 21 PL
<b>City Springs WTP</b>						
Salaries	27,735.47	36,599.00	37,173.00	27,735.47	36,599.00	37,173.00
Pensions & Benefits	16,037.35	18,109.00	16,931.00	16,037.35	18,109.00	16,931.00
Ins. Workers Comp	757.12	512.00	0.00	757.12	512.00	0.00
Contractual Services	822.10	1,216.00	327.00	822.10	1,216.00	327.00
Chemicals	847.35	4,160.00	851.00	847.35	4,160.00	851.00
Materials & Supplies	5,500.04	3,400.00	1,879.00	5,500.04	3,400.00	1,879.00
Purchased Power	10,300.53	10,794.00	10,442.00	10,300.53	10,794.00	10,442.00
Purchased Power - Sewer/Gas	20,747.09	15,750.00	16,951.00	20,747.09	15,750.00	16,951.00
Transportation Expense - Fuel	80.60	60.00	40.00	80.60	60.00	40.00
Transportation Expense - Maintenance	0.00	75.00	0.00	0.00	75.00	0.00
Transportation Expense - Repairs	0.00	250.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	43.00	43.00	61.00	43.00	43.00	61.00
Miscellaneous Expense	1,276.70	1,500.00	1,605.00	1,276.70	1,500.00	1,605.00
<b>Total City Springs WTP</b>	<b>84,147.35</b>	<b>92,468.00</b>	<b>86,260.00</b>	<b>84,147.35</b>	<b>92,468.00</b>	<b>86,260.00</b>
<b>Water Quality</b>						
Salaries	11,417.13	15,006.00	13,344.00	11,417.13	15,006.00	13,344.00
Pensions & Benefits	6,502.67	8,482.00	6,110.00	6,502.67	8,482.00	6,110.00
Insurance - Workers' Comp	378.94	256.00	0.00	378.94	256.00	0.00
Contractual Services	3,363.89	2,750.00	10,641.00	3,363.89	2,750.00	10,641.00
Materials & Supplies	3,052.36	2,300.00	1,500.00	3,052.36	2,300.00	1,500.00
Transportation Expense - Fuel	528.75	500.00	283.00	528.75	500.00	283.00
Transportation Expense - Maintenance	102.40	100.00	0.00	102.40	100.00	0.00
Transportation Expense - Repairs	0.00	250.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	86.00	86.00	122.00	86.00	86.00	122.00
Miscellaneous Expense	1,316.42	200.00	407.00	1,316.42	200.00	407.00
<b>Total Water Quality</b>	<b>26,748.56</b>	<b>29,930.00</b>	<b>32,407.00</b>	<b>26,748.56</b>	<b>29,930.00</b>	<b>32,407.00</b>
<b>TOTAL TREATMENT</b>	<b>370,788.91</b>	<b>382,271.00</b>	<b>283,721.00</b>	<b>370,788.91</b>	<b>382,271.00</b>	<b>283,721.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

January 31, 2021

	Month To Date 01/31/2021		Last Year Current Month	Year To Date 01/31/2021		Year To Date Last Year YTD
	Actual	2021 Budget	20 ACTUAL FOR 21 PL	YTD Actual	2021 Budget	20 ACTUAL FOR 21 PL
<b>FIELD OPERATIONS</b>						
<b>Distribution</b>						
Salaries	74,999.83	84,144.00	84,652.00	74,999.83	84,144.00	84,652.00
Pensions & Benefits	42,397.30	46,166.00	39,276.00	42,397.30	46,166.00	39,276.00
Insurance - Workers' Comp	2,272.88	1,536.00	0.00	2,272.88	1,536.00	0.00
Contractual Services	6,269.38	9,656.00	11,287.00	6,269.38	9,656.00	11,287.00
Materials & Supplies	8,635.01	9,600.00	9,686.00	8,635.01	9,600.00	9,686.00
Purchased Power	14,376.88	18,489.00	15,461.00	14,376.88	18,489.00	15,461.00
Transportation Expense - Fuel	5,069.58	3,600.00	8,842.00	5,069.58	3,600.00	8,842.00
Transportation Expense - Maintenance	1,190.85	2,400.00	2,841.00	1,190.85	2,400.00	2,841.00
Transportation Expense - Repairs	1,171.34	1,300.00	2,312.00	1,171.34	1,300.00	2,312.00
Insurance - Vehicle	905.00	905.00	856.00	905.00	905.00	856.00
Miscellaneous Expense	4,570.01	5,000.00	3,863.00	4,570.01	5,000.00	3,863.00
<b>Total Distribution</b>	<b>161,858.06</b>	<b>182,796.00</b>	<b>179,076.00</b>	<b>161,858.06</b>	<b>182,796.00</b>	<b>179,076.00</b>
<b>Service</b>						
Salaries	28,021.08	37,432.00	35,606.00	28,021.08	37,432.00	35,606.00
Pensions & Benefits	20,301.19	22,887.00	17,773.00	20,301.19	22,887.00	17,773.00
Insurance - Workers' Comp	1,136.06	768.00	0.00	1,136.06	768.00	0.00
Contractual Services	1,150.68	1,971.00	372.00	1,150.68	1,971.00	372.00
Materials & Supplies	0.00	600.00	6.00	0.00	600.00	6.00
Purchased Power	44.31	58.00	67.00	44.31	58.00	67.00
Transportation Expense - Fuel	1,598.35	1,300.00	812.00	1,598.35	1,300.00	812.00
Transportation Expense - Maintenance	0.00	245.00	338.00	0.00	245.00	338.00
Transportation Expense - Repairs	0.00	375.00	0.00	0.00	375.00	0.00
Insurance - Vehicle	345.00	345.00	489.00	345.00	345.00	489.00
Miscellaneous Expense	2,279.47	1,600.00	4,190.00	2,279.47	1,600.00	4,190.00
<b>Total Service</b>	<b>54,876.14</b>	<b>67,581.00</b>	<b>59,653.00</b>	<b>54,876.14</b>	<b>67,581.00</b>	<b>59,653.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>216,734.20</b>	<b>250,377.00</b>	<b>238,729.00</b>	<b>216,734.20</b>	<b>250,377.00</b>	<b>238,729.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

January 31, 2021

	Month To Date		Last Year	Year To Date		Year To Date
	01/31/2021		Current Month	01/31/2021		Last Year YTD
	Actual	2021 Budget	20 ACTUAL FOR 21 PL	YTD Actual	2021 Budget	20 ACTUAL FOR 21 PL
<b>MAINTENANCE &amp; PROJECTS</b>						
<b>Maintenance</b>						
Salaries	29,206.79	39,150.00	33,555.00	29,206.79	39,150.00	33,555.00
Pensions & Benefits	18,344.48	22,104.00	14,865.00	18,344.48	22,104.00	14,865.00
Insurance - Workers' Comp	883.43	597.00	0.00	883.43	597.00	0.00
Contractual Services	1,105.80	1,893.00	481.00	1,105.80	1,893.00	481.00
Materials & Supplies	0.00	300.00	1,194.00	0.00	300.00	1,194.00
Purchased Power	181.81	239.00	273.00	181.81	239.00	273.00
Transportation Expense - Fuel	747.03	510.00	300.00	747.03	510.00	300.00
Transportation Expense - Maintenance	0.00	175.00	0.00	0.00	175.00	0.00
Transportation Expense - Repairs	0.00	125.00	0.00	0.00	125.00	0.00
Insurance - Vehicle	215.00	215.00	306.00	215.00	215.00	306.00
Miscellaneous Expense	2,173.51	800.00	835.00	2,173.51	800.00	835.00
<b>Total Maintenance</b>	<b>52,857.85</b>	<b>66,108.00</b>	<b>51,809.00</b>	<b>52,857.85</b>	<b>66,108.00</b>	<b>51,809.00</b>
<b>Projects</b>						
Salaries	24,958.08	34,093.00	27,862.00	24,958.08	34,093.00	27,862.00
Pensions & Benefits	13,116.15	18,008.00	11,470.00	13,116.15	18,008.00	11,470.00
Insurance - Workers' Comp	757.12	512.00	0.00	757.12	512.00	0.00
Contractual Services	1,778.83	2,373.00	283.00	1,778.83	2,373.00	283.00
Materials & Supplies	559.35	170.00	257.00	559.35	170.00	257.00
Purchased Power	49.91	65.00	75.00	49.91	65.00	75.00
Transportation Expense - Fuel	737.99	580.00	319.00	737.99	580.00	319.00
Transportation Expense - Maintenance	168.09	110.00	47.00	168.09	110.00	47.00
Transportation Expense - Repairs	0.00	170.00	0.00	0.00	170.00	0.00
Insurance - Vehicle	258.00	258.00	367.00	258.00	258.00	367.00
Miscellaneous Expense	932.72	800.00	989.00	932.72	800.00	989.00
<b>Total Projects</b>	<b>43,316.24</b>	<b>57,139.00</b>	<b>41,669.00</b>	<b>43,316.24</b>	<b>57,139.00</b>	<b>41,669.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>96,174.09</b>	<b>123,247.00</b>	<b>93,478.00</b>	<b>96,174.09</b>	<b>123,247.00</b>	<b>93,478.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

January 31, 2021

	Month To Date 01/31/2021		Last Year Current Month	Year To Date 01/31/2021		Year To Date Last Year YTD
	Actual	2021 Budget	20 ACTUAL FOR 21 PL	YTD Actual	2021 Budget	20 ACTUAL FOR 21 PL
<b>ADMINISTRATION</b>						
Accounting						
Salaries	13,661.46	16,915.00	17,145.00	13,661.46	16,915.00	17,145.00
Pensions & Benefits	9,439.54	10,262.00	8,025.00	9,439.54	10,262.00	8,025.00
Insurance Workers' Comp	25.87	17.00	0.00	25.87	17.00	0.00
Contractual Services	1,923.65	1,918.00	251.00	1,923.65	1,918.00	251.00
Materials & Supplies	0.00	25.00	5.00	0.00	25.00	5.00
Purchased Power	36.99	49.00	56.00	36.99	49.00	56.00
Miscellaneous Expense	379.67	600.00	4,279.00	379.67	600.00	4,279.00
<b>Total Accounting</b>	<b>25,467.18</b>	<b>29,786.00</b>	<b>29,761.00</b>	<b>25,467.18</b>	<b>29,786.00</b>	<b>29,761.00</b>
Customer Accounts						
Salaries	38,089.41	44,928.00	49,957.00	38,089.41	44,928.00	49,957.00
Pensions & Benefits	29,255.32	34,206.00	24,289.00	29,255.32	34,206.00	24,289.00
Ins. Workers Comp	77.61	52.00	0.00	77.61	52.00	0.00
Contractual Services	3,444.98	5,894.00	3,085.00	3,444.98	5,894.00	3,085.00
Materials & Supplies	931.54	890.00	603.00	931.54	890.00	603.00
Purchased Power	184.29	253.00	277.00	184.29	253.00	277.00
Bad Debt Expense	7,006.21	7,000.00	6,952.00	7,006.21	7,000.00	6,952.00
Miscellaneous Expense	2,235.03	5,550.00	6,095.00	2,235.03	5,550.00	6,095.00
Miscellaneous Expense - Billing	0.00	14,000.00	14,248.00	0.00	14,000.00	14,248.00
General Administration						
Salaries	25,103.12	31,443.00	30,014.00	25,103.12	31,443.00	30,014.00
Pensions & Benefits	14,416.92	17,890.00	13,203.00	14,416.92	17,890.00	13,203.00
Insurance - Workers' Comp	25.87	17.00	0.00	25.87	17.00	0.00
Contractual Services	5,687.59	3,628.00	1,668.00	5,687.59	3,628.00	1,668.00
Materials & Supplies	271.31	250.00	159.00	271.31	250.00	159.00
Purchased Power	193.01	253.00	290.00	193.01	253.00	290.00
Transportation Expense - Fuel	119.83	100.00	52.00	119.83	100.00	52.00
Advertising Expense	190.06	185.00	769.00	190.06	185.00	769.00
Insurance - General Liability	6,090.00	6,090.00	5,657.00	6,090.00	6,090.00	5,657.00
Insurance - Vehicle	86.00	86.00	61.00	86.00	86.00	61.00
Miscellaneous Expense	1,215.89	2,275.00	1,980.00	1,215.89	2,275.00	1,980.00
Depreciation	256,490.17	262,556.00	252,568.00	256,490.17	262,556.00	252,568.00
<b>Total General Administration</b>	<b>309,889.77</b>	<b>324,773.00</b>	<b>306,421.00</b>	<b>309,889.77</b>	<b>324,773.00</b>	<b>306,421.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

January 31, 2021

	Month To Date 01/31/2021		Last Year Current Month	Year To Date 01/31/2021		Year To Date Last Year YTD
	Actual	2021 Budget	20 ACTUAL FOR 21 PL	YTD Actual	2021 Budget	20 ACTUAL FOR 21 PL
Commissioners						
Salaries	2,516.66	2,517.00	2,517.00	2,516.66	2,517.00	2,517.00
Pensions & Benefits	6,562.39	6,511.00	3,737.00	6,562.39	6,511.00	3,737.00
Insurance - Workers' Comp	31.96	22.00	0.00	31.96	22.00	0.00
Contractual Services	0.00	0.00	177.00	0.00	0.00	177.00
Miscellaneous Expense	335.69	425.00	328.00	335.69	425.00	328.00
Total Commissioners	9,446.70	9,475.00	6,759.00	9,446.70	9,475.00	6,759.00
TOTAL ADMINISTRATION	426,028.04	476,807.00	448,447.00	426,028.04	476,807.00	448,447.00
Total Operating Expenses	1,109,725.24	1,232,702.00	1,064,375.00	1,109,725.24	1,232,702.00	1,064,375.00
<b>Total Net Operating Income</b>	<b>118,333.83</b>	<b>(43,265.00)</b>	<b>90,931.00</b>	<b>118,333.83</b>	<b>(43,265.00)</b>	<b>90,931.00</b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	4,335.83	4,000.00	17,508.00	4,335.83	4,000.00	17,508.00
Dividend Income	12,741.68	38,000.00	23,634.00	12,741.68	38,000.00	23,634.00
Unrealized Gain/Loss	(18,124.15)	50,000.00	145,291.00	(18,124.15)	50,000.00	145,291.00
Leased Land/Tank Space Income	0.00	11,730.00	0.00	0.00	11,730.00	0.00
Interest Expenses	242,096.00	241,676.00	253,869.00	242,096.00	241,676.00	253,869.00
Amortized Debt Disc Expense	56.12	56.00	445.00	56.12	56.00	445.00
<b>Net Income</b>	<b>(124,864.93)</b>	<b>(181,267.00)</b>	<b>23,050.00</b>	<b>(124,864.93)</b>	<b>(181,267.00)</b>	<b>23,050.00</b>



## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

January 31, 2021

	Month To Date		Year To Date
	01/31/2021	Budget	01/31/2021
	Actual	Budget	YTD Actual
<b>Net Operating Income</b>			
Operating Revenues			
Residential Sewer Sales	826.20	0.00	826.20
Commercial Sewer Sales	16,476.84	0.00	16,476.84
Industrial Sewer Sales	0.00	0.00	0.00
Miscellaneous Service	0.00	0.00	0.00
10% Penalty	541.85	0.00	541.85
Total Operating Revenues	17,844.89	0.00	17,844.89
Operating Expenses			
Wholesale Treatment	4,673.98	0.00	4,673.98
Contractual Services	2,000.00	0.00	2,000.00
Chemicals	0.00	0.00	0.00
Materials & Supplies	0.00	0.00	0.00
Purchased Power	424.77	0.00	424.77
Depreciation			
Depreciation Expense	24,450.12	0.00	24,450.12
Total Depreciation	24,450.12	0.00	24,450.12
Total Operating Expenses	31,548.87	0.00	31,548.87
<b>Total Net Operating Income Sewer</b>	<b>(13,703.98)</b>	<b>0.00</b>	<b>(13,703.98)</b>
<b>Non-Operating Gains (Losses)</b>			
Interest Income	155.73	0.00	155.73
<b>Total Non-Operating Gains (Losses)</b>	<b>155.73</b>	<b>0.00</b>	<b>155.73</b>
<b>Net Income</b>	<b>(13,548.25)</b>	<b>0.00</b>	<b>(13,548.25)</b>



## Hardin County Water District No 2 Balance Sheet

January 31, 2021

	Water Fund	Sewer Fund	General Fund	01/31/2021 YTD Total	01/31/2020 Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	9,256,850	186,191	1,765,841	11,208,882	9,351,256
Investments	13,275,217	0	0	13,275,217	12,843,784
Accounts Receivable, net	1,278,550	14,420	0	1,630,924	1,367,659
Prepaid Expenses	91,821	0	0	91,821	125,858
Grants Receivable	0	0	0	0	389,125
Materials and supplies	620,879	0	0	620,880	462,863
<b>TOTAL CURRENT ASSETS</b>	<b>24,523,317</b>	<b>200,611</b>	<b>1,765,841</b>	<b>26,827,724</b>	<b>24,540,545</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	3,027,044	467,003	458,824	3,981,623	5,530,678
Restricted Investments	1,207,393	0	0	1,207,393	1,207,393
Regulatory asset on CERS pension	8,511,755	0	0	8,511,756	8,511,756
Non-Depreciable capital assets	3,781,377	699,478	0	4,480,854	3,365,514
Depreciable capital assets, net of depreciation	66,748,946	15,302,862	0	82,051,808	82,894,761
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>83,276,515</b>	<b>16,469,343</b>	<b>458,824</b>	<b>100,233,434</b>	<b>103,510,102</b>
<b>TOTAL ASSETS</b>	<b>107,799,832</b>	<b>16,669,954</b>	<b>2,224,665</b>	<b>127,061,158</b>	<b>128,050,647</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	108,168	0	0	108,168	131,038
Deferred amount on CERS Pension	2,086,624	0	0	2,086,624	2,086,624
Utility acquisition adjustments	136,225	0	0	136,225	145,956
<b>TOTAL DEFERRED OUTFLOWS OF RE-SOURCES</b>	<b>2,331,017</b>	<b>0</b>	<b>0</b>	<b>2,331,017</b>	<b>2,363,618</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	216,666	5,103	0	221,769	248,511
Accrued Taxes	25,502	11,769	0	37,271	47,965
Accrued Liabilities	91,928	0	0	91,928	111,783
Accrued Vacation	165,736	0	0	165,737	165,737
Customer Deposit	0	0	45,383	45,383	0
Customer Advances for Construction	50,000	0	0	50,000	116,000
Self-Insurance Payable	(182,415)	0	0	(182,416)	60,494
Sewer Capacity Fees	0	0	0	0	21,000
<b>TOTAL CURRENT LIABILITIES</b>	<b>367,417</b>	<b>16,872</b>	<b>45,383</b>	<b>429,672</b>	<b>771,490</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	408,451	408,451	0
Net Pension Liability - CERS	10,195,242	0	0	10,195,242	10,195,242
Bonds Payable	13,508,877	0	0	13,508,878	14,268,544
Notes Payable	4,451,693	0	0	4,451,693	6,684,673
<b>Total NONCURRENT LIABILITIES</b>	<b>28,155,812</b>	<b>0</b>	<b>408,452</b>	<b>28,564,264</b>	<b>31,148,460</b>
<b>TOTAL LIABILITIES</b>	<b>28,523,229</b>	<b>16,872</b>	<b>453,835</b>	<b>28,993,936</b>	<b>31,919,950</b>
<b>NET POSITION</b>					
Net investment in capital assets	52,353,087	15,997,237	0	68,350,323	65,058,548
Restricted for debt service	1,476,860	0	0	1,476,860	1,456,943
Unrestricted	27,733,097	188,842	3,536,671	31,267,006	29,876,226
<b>TOTAL NET POSITION</b>	<b>\$ 81,563,044</b>	<b>\$ 16,186,079</b>	<b>\$ 3,536,671</b>	<b>\$ 101,094,189</b>	<b>\$ 96,391,717</b>

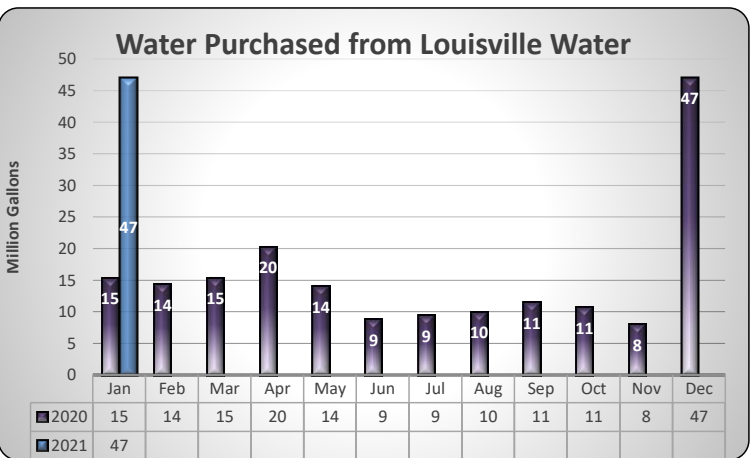
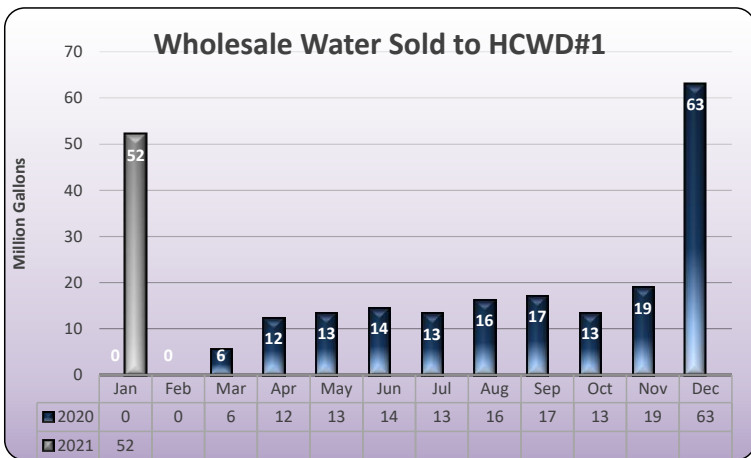
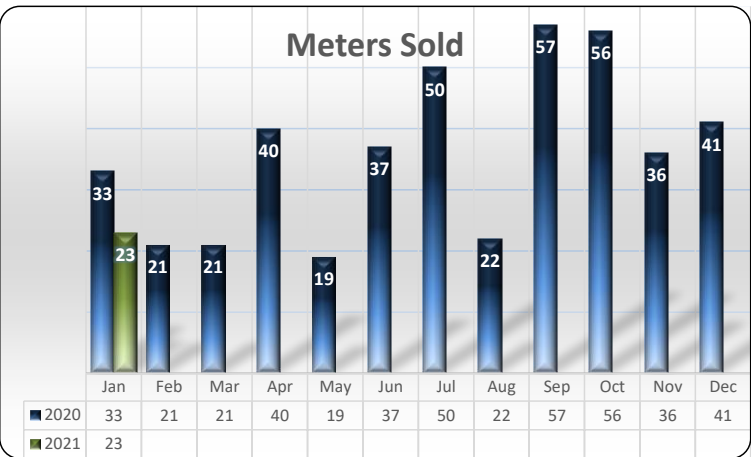
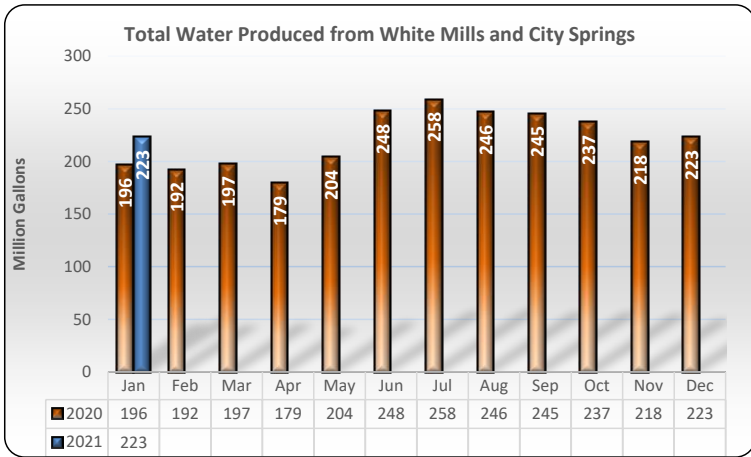
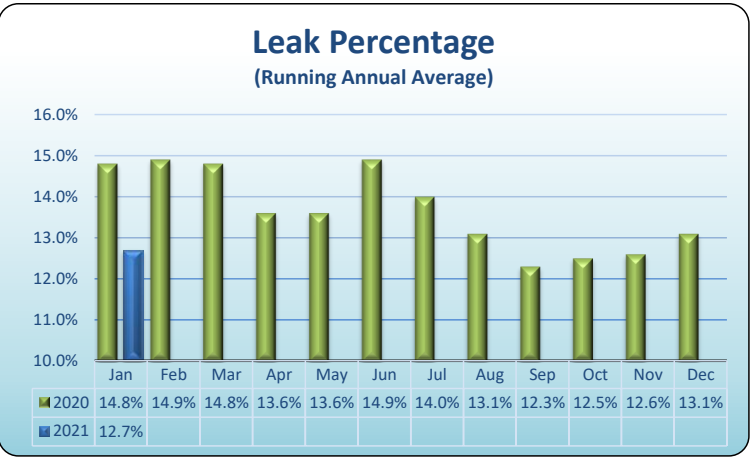
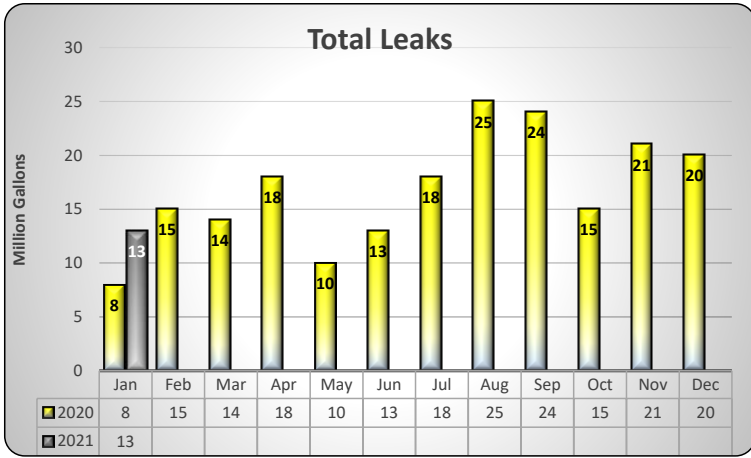


## Hardin County Water District No 2

### Cash Flow Statement

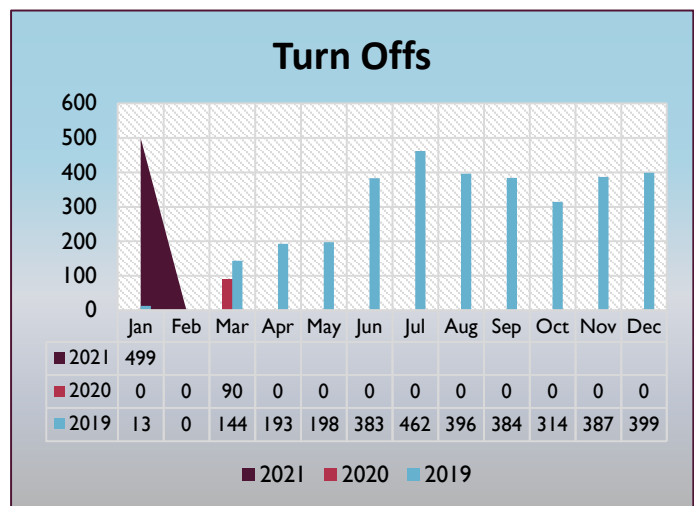
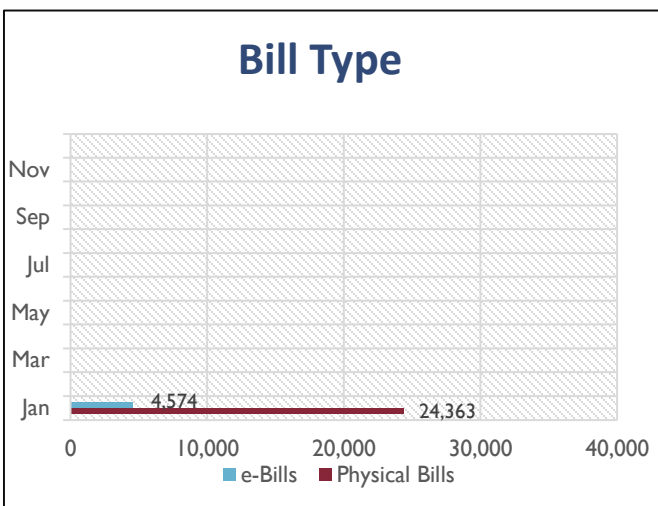
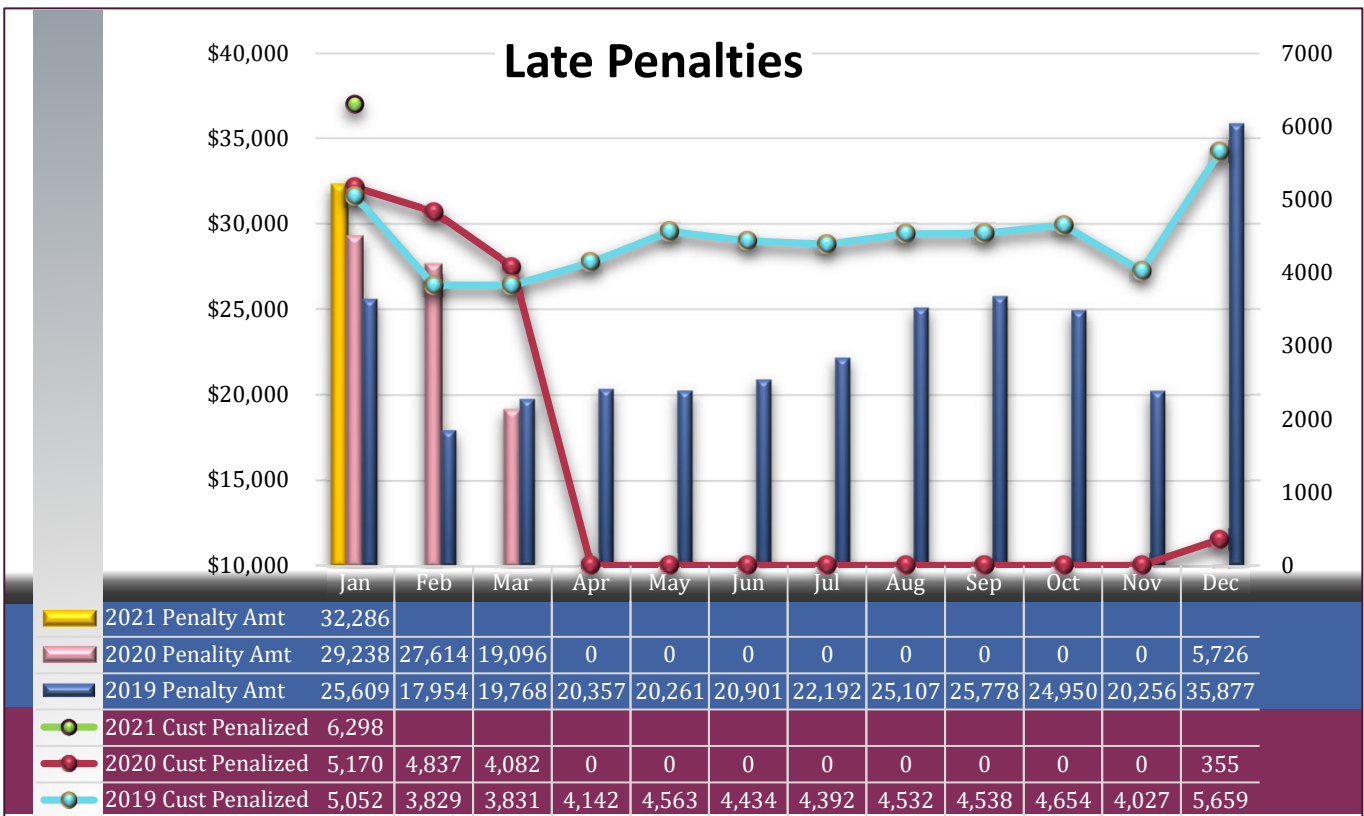
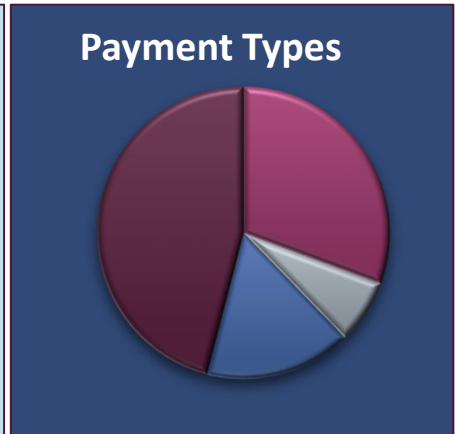
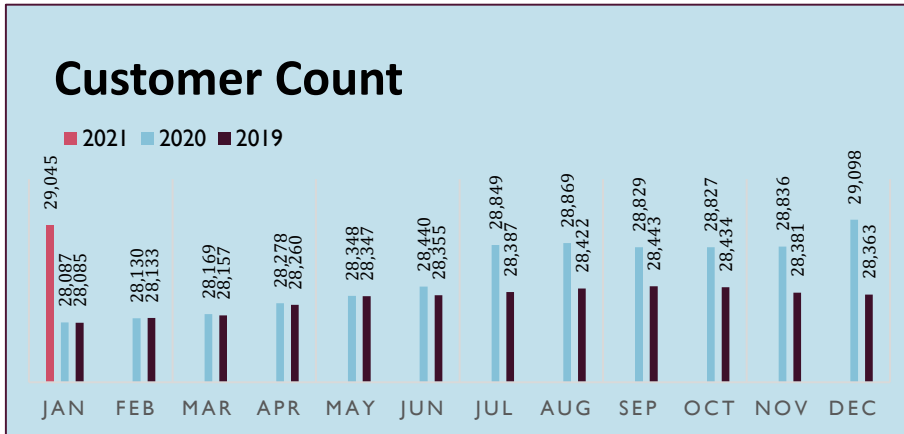
January 31, 2021

	Water Fund 01/31/2021	Sewer Fund 01/31/2021	General Fund 01/31/2021	Consolidated Total 01/31/2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	1,004,620.57	17,844.89	0.00	1,022,465.46
Payments to Suppliers	(517,995.76)	(7,098.75)	0.00	(525,094.51)
Payments to Employees	(319,192.38)	0.00	0.00	(319,192.38)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>167,432.43</b>	<b>10,746.14</b>	<b>0.00</b>	<b>178,178.57</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal Payments on Bonds	(741,749.91)	0.00	0.00	(741,749.91)
Principal Payments on Notes	0.00	0.00	0.00	0.00
Acquisition of Capital Assets	(46,959.92)	0.00	0.00	(46,959.92)
Contributions in Aid of Construction	36,020.36	2,195.35	0.00	38,215.71
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(752,689.47)</b>	<b>2,195.35</b>	<b>0.00</b>	<b>(750,494.12)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Realized Gains	0.00	0.00	0.00	0.00
Unrealized Gains	(18,124.15)	0.00	0.00	(18,124.15)
Investment Income	17,077.51	155.73	100.73	17,351.98
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>(1,046.64)</b>	<b>155.73</b>	<b>100.73</b>	<b>(772.17)</b>
<b>CASH BEGINNING OF PERIOD</b>	<b>28,024,018.99</b>	<b>637,052.38</b>	<b>1,685,916.42</b>	<b>30,394,496.36</b>
<b>CASH END OF PERIOD</b>	<b>26,766,999.99</b>	<b>653,193.31</b>	<b>2,224,664.55</b>	<b>29,673,611.39</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ (1,257,514.49)</b>	<b>\$ 16,140.93</b>	<b>\$ 538,748.13</b>	<b>\$ (721,380.46)</b>
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Depreciation	256,490.17	24,450.12	0.00	280,940.29
Accounts Payable	216,665.59	5,102.98	0.00	221,768.57
State Grants Receivable	0.00	2,195.35	0.00	2,195.35
Accounts Receivable	30,955.73	2,553.49	0.00	33,509.22
Construction in Progress	3,938.40	429.00	0.00	4,367.40
Prepaid Insurance	(89,064.30)	0.00	0.00	(89,064.30)
Taxes Accrued	(4,438.07)	951.22	0.00	(3,486.85)
Elizabethtown Sewer Payable	0.00	0.00	0.00	(440,141.14)
Pensions and Benefits	(65,136.26)	0.00	0.00	(65,136.26)
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(171,445.88)</b>	<b>(14,076.08)</b>	<b>0.00</b>	<b>254,619.18</b>



# Customer Service Report

2021



**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO: 7**

**INVOICE NO: 7**

**PERIOD: 01/12/21 - 02/09/21**

**PROJECT NO: 20401**

**CONTRACT DATE: 1/2/2020**

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR:** Hardin County Water District #2 Prime Contract

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

**CONTRACTOR:** Jenkins-Essex Construction, Inc.

By: \_\_\_\_\_

Date: 02-12-2021

State of Kentucky  
County of: Hardin  
Subscribed and sworn to before

me this 12<sup>th</sup> day of February, 2021

Notary Public Anna Marie Abdelgawad  
My commission expires: June 5, 2023



**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$270,969.50

*(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)*

ARCHITECT/ENGINEER:

By: \_\_\_\_\_

Date: \_\_\_\_\_

This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum	\$8,000,000.00
2. Net change by change orders	\$(720,632.22)
3. Contract Sum to date (Line 1 ± 2)	\$7,279,367.78
4. Total completed and stored to date (Column G on detail sheet)	\$1,092,026.61
5. Retainage:	
a. 16.70% of completed work	\$182,336.40
b. 0.00% of stored material	\$0.00
Total retainage (Line 5a + 5b or total in column I of detail sheet)	\$182,336.40
6. Total earned less retainage (Line 4 less Line 5 Total)	\$909,766.21
7. Less previous certificates for payment (Line 6 from prior certificate)	\$638,796.71
8. Current payment due:	\$270,969.50
9. Balance to finish, including retainage (Line 3 less Line 6)	\$6,369,601.57

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$2,947.95	\$(671,903.27)
Total approved this month:	\$7,682.11	\$(59,359.01)
Totals:	\$10,630.06	\$(731,262.28)
Net change by change orders:	\$(720,632.22)	



HCWD#2

Direct Pay Summary  
Pay Application #7

Payee	Invoice #	Date	Resp. Party	Amount
Irving Materials	20507737	12/11/21	Ramsey & Associates	\$1,550.00
Irving Materials	20509282	12/21/21	Ramsey & Associates	\$439.00
Irving Materials	20511688	01/07/21	Ramsey & Associates	\$2,815.50
Irving Materials	20511955	01/08/21	Ramsey & Associates	\$3,972.00
Irving Materials	20512459	01/12/21	Ramsey & Associates	\$4,638.00
Irving Materials	20512791	01/13/21	Ramsey & Associates	\$7,629.00
Irving Materials	20513166	01/14/21	Ramsey & Associates	\$9,385.00
Irving Materials	20513408	01/15/21	Ramsey & Associates	\$2,216.00
Irving Materials	20513586	01/18/21	Ramsey & Associates	\$1,386.50
Irving Materials	20513855	01/19/21	Ramsey & Associates	\$666.00
Irving Materials	20514147	01/20/21	Ramsey & Associates	\$1,441.00
Irving Materials	20514472	01/21/21	Ramsey & Associates	\$1,441.00
Irving Materials	20514776	01/22/21	Ramsey & Associates	\$175.50
Irving Materials	20515212	01/27/21	Ramsey & Associates	\$896.00
Irving Materials	20515538	01/29/21	Ramsey & Associates	\$2,761.00
Irving Materials	20515813	02/02/21	Ramsey & Associates	\$829.50
<b>Irving Materials Subtotal</b>				<b>\$42,241.00</b>
Vulcan	32523015	12/31/20	Ramsey & Associates	\$2,718.17
Vulcan	32528788	01/12/21	Ramsey & Associates	\$300.84
<b>Vulcan Subtotal</b>				<b>\$3,019.01</b>
Infrastructure Precast, Inc	200829	11/27/20	Phillips Brothers Const.	\$7,402.00
Infrastructure Precast, Inc	200842	11/30/20	Phillips Brothers Const.	\$1,652.00
Infrastructure Precast, Inc	210155	01/22/21	Phillips Brothers Const.	\$5,045.00
<b>Infrastructure Precast Subtotal</b>				<b>\$14,099.00</b>
<b>Total Purchases for Current Pay Application</b>				<b>\$59,359.01</b>

**2021 Water Treatment Plant Chemical Bid Tabulation**  
**Hardin County Water District No. 2**  
**Bid Number 2021 - 002**

bid opening date 2/9/2021

Item#	Item Description	Bidders													2020 Pricing	
		Calgon Carbon	Hawkins Inc	Cabot Norit Activated Carbon	Karbonous Inc.	CarbPure Technologies	Chemtrade	Jacobi	Penncco Inc.	JCI	Shannon Chemical Corp.	US Alco	Univar	Chemical Resources Inc.		Brentag
1	Potassium Permanganate 330# drums	no bid	\$3.2500	no bid	no bid	no bid	no bid	no bid	no bid	no bid	\$2.2700*	no bid	no bid	\$3.6000	\$3.0600	\$3.0600
2	Potassium Permanganate 55# buckets	no bid	\$3.4500	no bid	no bid	no bid	no bid	no bid	no bid	no bid	\$2.2200*	no bid	no bid	\$3.8000	\$3.0600	\$3.0600
3	Hydrofluosilicic Acid -Bulk	no bid	no bid	no bid	no bid	no bid	no bid	no bid	\$0.2180	no bid	\$0.3740	no bid	\$0.2290	no bid	\$0.2060	\$0.1950
4	Chlorine	no bid	no bid	no bid	no bid	no bid	no bid	no bid	no bid	\$0.2595	no bid	no bid	no bid	no bid	\$0.2445	\$0.2100
5	Powdered Activated Carbon - bulk bags	\$1.0300	\$0.5900	\$0.7400	\$0.8000	\$0.7450	no bid	\$0.6600	no bid	no bid	no bid	no bid	no bid	\$0.5250	\$0.5250	\$0.5150
6	Powdered Activated Carbon - 40-55lb bags	\$1.1400	\$0.5900	\$0.8200	\$0.8500	no bid	no bid	\$0.7200	no bid	no bid	no bid	no bid	no bid	\$0.5250	\$0.5250	\$0.5150
7	Polyaluminum Chloride	no bid	no bid	no bid	no bid	no bid	\$0.1545	no bid	no bid	no bid	no bid	no bid	\$0.1700	no bid	\$0.2400	\$0.1545
8	Sodium Hydroxide - 25%	no bid	no bid	no bid	no bid	no bid	no bid	no bid	no bid	\$0.0676	no bid	no bid	\$0.0644	\$0.0750	\$0.0686	\$0.0730
9	Liquid Ammonium Sulfate (LAS) 40%	no bid	\$0.1825	no bid	no bid	no bid	\$0.1895	no bid	no bid	no bid	no bid	no bid	no bid	\$0.2400	\$0.1950	\$0.1845

\*Product bid does not meet specifications; Yello highlights indicate lowest bid

COUNCIL  
TONY BISHOP  
MATT DENEEN  
MARTY E. FULKERSON  
JULIA SPRINGSTEEN  
CINDY D. WALKER  
VIRGIL WILLOUGHBY



**CITY OF ELIZABETHTOWN**  
JEFFREY H. GREGORY , MAYOR

200 West Dixie Avenue  
P.O. Box 550  
Elizabethtown, KY 42702  
(270) 765-6121  
Fax: (270) 737-5362  
Web Site: [www.ETOWNKY.ORG](http://www.ETOWNKY.ORG)

February 8, 2021

Mike Bell, Chairman  
Hardin County Water District No 2  
360 Ring Road  
Elizabethtown, KY 42701

Re: Freeman Lake Pump Station

Dear Chairman Bell:

The City of Elizabethtown has considered your request to utilize the pump station on City owned property that was associated with the former water treatment facility at Freeman Lake. We have discussed this matter with the City Council. In the spirit of continuing our cooperative relationship relative to the transfer of the overall water system, we will consider the transfer of this operating station to your district.

It is our understanding that the district has no plans to utilize the former treatment plant at Freeman Lake (still owned by the City). With that understanding, the City is making plans to convert that facility into a fire training facility. We need proper water supply to operate the training facility in a safe and acceptable manner.

Additionally, the Council has further discussed the City's financial participation in the basin that is being developed on property owned by Nolin RECC for the benefit of the District's new building at your property at 1951 West Park Road. The District has requested that the City contribute \$4,500 toward the design of the basin.

We propose that in exchange for the City transferring the pumping station to the District that the District will extend a water line and install a minimum of two (2) fire hydrants on the extended line in the area of the existing treatment facility to provide a connection from the North Dixie area (in the vicinity of the pumping station) to the proposed training facility (former treatment works).



Hardin County Water #2  
Freeman Lake Pumping Station  
February 8, 2021  
Page 2

Furthermore, the City will not financially participate with the District in the basin project on West Park Road.

If these conditions are acceptable to the District, the City would propose that the agreement between the City and the District that transferred the water system and the various properties be amended to reflect our current agreement.

We have enclosed a map/sketch to illustrate the areas and aspects outlined in this letter.

If this agreement is acceptable to the District, we will have our City Attorney prepare the necessary revisions to the agreement for review by your attorney. We will await your favorable reply.

If we need to discuss any aspects of this matter, please feel free to contact me at City Hall at 270-765-2910.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey H. Gregory". The signature is stylized with large, sweeping loops and a long horizontal stroke extending to the right.

Jeffrey H. Gregory  
Mayor

Enclosure





EXISTING PUMP HOUSING

FUTURE FIRE DEPT. TRAINING FACILITY. ADDITIONAL FIRE HYDRANTS NEEDED

Heartland Dr

1111

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**BOYD****CAT**

2/2/2021

**Attn: Shaun Youravich****Quote: 30860610****Re: Hardin County Water District# 2**

Boyd Cat is pleased to present you with the following quotation for the Hardin County Water project:

Model: C15  
 Quantity: 1  
 Rating: 500kW  
 Certification: U.S. EPA Stationary Emergency Use Only  
 Fuel: DIESEL  
 Excitation: PM  
 Frequency: 60 Hz  
 Voltage: 480 V  
 Duty: STANDBY

**The following features will be included:**

Feature Description
EPA STATIONARY EMERGENCY
60HZ 480 VOLT (WYE)
STANDBY POWER
500ekW, 60Hz, 1800rpm
C15 D500GC PGS
UL 2200 LISTED PACKAGE GEN SET
ENGLISH INSTRUCTION LANGUAGE
STANDARD WARRANTY
ADEM A4 GOVERNOR
GENERAL EPG
PUBLIC OR CIVIL SERVICES
EMERGENCY STANDBY POWER
AUTHORIZED APPROVAL NUMBER
PERMANENT MAGNET GENERATOR
ALT M3154L4 SE DR
FULL POWER
C15 INTEGRAL TANK (24HR Tank) UL142
OVERFILL PREV & SPILL CONTAIN
C15 SA LVL2 (WHITE) w/MUFFLER
EXTERNAL EMERGENCY STOP
1000CCA WET BAT 90A/HR INSTAL
BATTERY CHARGER 10 AMP
JACKET WATER HTR (PUMP STYLE)
1000:5 CT RATIO
800A SINGLE MANUAL CB LS/I
NEUTRAL BAR 800A
STANDARD RADIATOR
REMOTE E-STOP BUTTON
REMOTE ANNUNCIATOR
STD TEST - PKG GEN SET 0.8 PF

**BOYD****CAT****Automatic Transfer Switch**

Model: ATSGABN

Quantity: 1

Frequency: 60 Hz

Voltage: 480 V

**The following features will be included:**

Feature Description
MX00250 CONTROLLER
OPEN TRANSITION
STANDARD - NO BYPASS
NEMA 1 ENCLOSURE
1000 AMPS
MECHANICAL LUGS - STANDARD
277/480V, 3 PHASE, 4 WIRE, 60H
3 POLES
CONTACTOR
PRICING - MX250
24VDC MX250 DELUXE EXERCISER P

**Startup and Labor****Dealer provided components and services:**

Description
Start-up/Testing Boyd Cat Tech
Boyd Service Truck Mileage
Resistive Load Bank Testing

**Freight**

Quantity: 1

**Dealer provided components and services:**

Description
Shipping Freight

**SOURCEWELL Total Package Price: USD \$79,098.00****\*\* Additional 24-month Sourcewell warranty, Total warranty 48 months\*\*****Terms and Conditions:**

Boyd Cat Terms and Conditions Apply. Net 30 with approved credit, 1.5% per month to the unpaid balance. This proposal is valid for 30 days. Federal, State and Local taxes are not included. Pricing is FOB job site or first destination, unloading and installation is not included unless specifically described.

**Clarifications:**

Site start-up, testing and training are provided during normal working hours, Monday-Friday. Premium hours to include weekends, holidays, and/or overtime, are NOT included unless otherwise specified in our proposal.

Diesel fuel is not included.



## Hardin County Water District No. 2

P.O. Box 970 • 360 Ring Road Elizabethtown, KY 42701

Phone 270.737.1056 • Fax 270.737.2301 [www.hardincountywater2.org](http://www.hardincountywater2.org)

Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger, Morris Miller, Tim Davis

February 17, 2021

Board of Commissioners

Hardin County Water District No. 2 adopted an Identity Theft Prevention Program in October 2008. The District continually monitors accounts and information in compliance with this policy. For the calendar year of 2020, the staff encountered no known identity theft incidents.

Using the program's guidelines, we have had cases that have raised red flags. These instances have required potential or existing customers to submit additional information, such as a lease or other documentation in order to establish or restore water service at addresses that retain a balance. These cases did not pose an identity theft risk, however the program was key in minimizing potential loss of revenue.

The Department also learned new ways to detect fraudulent activities and counterfeit bills through training conducted by the Elizabethtown Police Department's Detective representative which resulted in upgraded counterfeit detection lights that are located at each station. Additionally, it has become standard practice to verify customers' identities because the prevalence continues to grow. The District has reviewed this policy continually to determine our responding duties to protect our customers.

The staff and management will continue to monitor our program and bring any necessary changes to the Board for their approval.

Respectfully,  
Amber Pike

*Your Water Professionals*





# **March 2021 Board Meeting Booklet**

**Hardin County Water District No. 2**

*360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702*

*Telephone (270) 737-1056 • Fax (270) 737-2301 •*

*Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger,  
Morris Miller, Tim Davis*





**COMMISSIONERS MEETING AGENDA**

**360 Ring Road Elizabethtown, KY 42701**

**March 16, 2021, 4:00 p.m.**

**AGENDA**

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
  
- IV. FINANCIAL REPORTS** **Mo/Amber**
  
- V. ENGINEERING REPORT**
  - A. Customer Service & Operations Facility** **Jarrod Benningfield**
  - B. City Springs Raw Water Rehab** **Vaughn Williams**
  - C. Downtown Tank Project** **Vaughn Williams**
  
- VI. DEPARTMENTAL REPORTS**
  - A. Monthly Statistics** **Shaun**
  - B. Customer Service Department Report** **Amber**
  
- VII. OLD BUSINESS**
  - A. Jenkins Essex Pay App #8** **Shaun**
  
- VIII. NEW BUSINESS**
  - A. Job Description Revisions** **Shaun**
  - B. Power Rake Purchase Request** **Shaun**
  
- IX. EXECUTIVE SESSION**
  
- X. ADJOURN**

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **April 20, 2021 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.





**Hardin County Water District No 2**  
**Current Asset Report**  
**February 28, 2021**

	Year Ended 12/31/2020	Month Ending 01/31/2021	Month Ending 02/28/2021
<b>Assets - Cash Accounts</b>			
Revenue Clearing	1,228,277	1,915,366	1,760,651
Health Plan	74,843	86,756	86,566
Sinking Fund III	82,989	116,346	149,692
Sinking Fund IV	105,500	16,353	30,376
Petty Cash	1,402	1,402	1,402
Water Clearing	151,175	151,926	151,048
Water Operation & Maintenance	8,781,004	8,527,829	3,332,663
Water Revenue	547,339	574,620	523,683
Water Depreciation Fund	1,069,770	1,003,606	1,002,782
Sinking Fund	1,153,592	136,767	245,640
Water Escrow	51,930	51,943	36,949
Water Customer Deposit	458,712	461,832	464,547
Water Capital Projects	1,515,409	1,612,264	1,764,704
West Park Road	0	495	484
Sewer Revenue	28,543	28,878	29,624
Sewer Capital Projects	459,864	457,558	452,507
Sewer Operation & Maintenance	101,478	119,079	130,793
Sewer Escrow	2,430	2,431	2,431
Sewer Clearing	38,225	38,234	38,238
Sewer Depreciation	6,512	7,014	7,515
External Billing Revenue	47,509	28,753	28,735
<b>Total Cash Accounts</b>	<b>15,906,503</b>	<b>15,339,452</b>	<b>10,241,030</b>
<b>Change From Previous Period</b>	<b>(61,576)</b>	<b>(567,051)</b>	<b>(5,098,422)</b>
<b>Debt Service Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,394</b>
<b>Vanguard</b>	<b>3,790,359</b>	<b>3,788,635</b>	<b>3,777,844</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	5,294,517	5,312,135	10,312,135
Dupree Investments - Municipal	4,195,724	4,174,447	4,111,145
<b>Total Dupree</b>	<b>9,490,241</b>	<b>9,486,582</b>	<b>14,423,280</b>
<b>Current Asset Grand Total</b>	<b>30,394,496</b>	<b>29,822,063</b>	<b>29,649,548</b>
<b>Grand Total Change From Previous Period</b>	<b>544,165</b>	<b>(572,433)</b>	<b>(172,516)</b>
<b>Total Non-Restricted</b>			
<b>Non-Restricted Bank Accounts</b>	<b>10,877,442</b>	<b>11,357,334</b>	<b>5,968,102</b>
<b>Non-Restricted Investment Accounts</b>	<b>13,280,600</b>	<b>13,275,217</b>	<b>18,201,123</b>
<b>Total Non-Restricted</b>	<b>24,158,042</b>	<b>24,632,551</b>	<b>24,169,225</b>
<b>Total Restricted</b>			
<b>Restricted Bank Accounts</b>	<b>5,029,061</b>	<b>3,981,623</b>	<b>4,272,445</b>
<b>Restricted DSRF Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,393</b>
<b>Total Restricted</b>	<b>6,236,454</b>	<b>5,189,017</b>	<b>5,479,838</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>30,394,496</b>	<b>29,821,568</b>	<b>29,649,063</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

February 28, 2021

	Month To Date 02/28/2021		Last Year Current Month	Year To Date 02/28/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>Operating Revenues</b>						
Residential Sales	690,090.42	700,973.00	741,892.00	1,421,672.22	1,456,841.00	1,436,692.00
Commercial Sales	213,805.48	231,300.00	218,209.00	429,889.91	467,900.00	439,461.00
Industrial Sales	101,929.21	93,714.00	108,371.00	202,861.08	197,909.00	214,718.00
Sales to Public Authorities	34,526.99	41,359.00	41,226.00	75,850.06	79,600.00	79,339.00
Sales for Resale - Wholesale						
Sales for Resale (Wholesale)	53,112.40	0.00	0.00	154,908.60	0.00	0.00
Sales for Resale - Wholesale	53,112.40	0.00	0.00	154,908.60	0.00	0.00
Sewer Billing	18,803.07	18,563.00	18,421.00	37,631.88	37,126.00	36,849.00
Bulk Water	264.50	108.00	89.00	264.50	337.00	325.00
Water Taps	10,616.88	13,392.00	18,321.00	46,637.24	17,044.00	46,671.00
Miscellaneous Service	24,343.94	11,700.00	8,723.00	58,424.44	21,500.00	20,003.00
Laboratory Income	1,682.00	1,250.00	1,080.00	3,185.25	2,500.00	2,226.00
10% Penalty	24,323.17	19,417.00	26,489.00	55,646.45	36,956.00	54,236.00
Other Income	29,065.36	1,500.00	25,229.00	44,825.31	3,000.00	30,836.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	4,000.00	4,000.00	4,000.00
<b>Total Operating Revenues</b>	<b>1,204,563.42</b>	<b>1,135,276.00</b>	<b>1,210,050.00</b>	<b>2,535,796.94</b>	<b>2,324,713.00</b>	<b>2,365,356.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	123,219.30	103,323.00	36,822.00	256,542.10	217,716.00	71,339.00
<b>White Mills WTP</b>						
Salaries	41,489.03	42,589.00	37,076.00	84,972.38	98,639.00	86,966.00
Pensions & Benefits	24,335.60	24,704.00	17,284.00	49,817.53	52,763.00	38,971.00
Ins. Workers Comp.	782.74	853.00	2,043.00	2,045.12	1,706.00	2,043.00
Contractual Services	7,756.81	4,104.00	5,470.00	9,504.64	8,208.00	7,168.00
Chemicals	25,785.18	16,800.00	23,608.00	46,732.99	35,400.00	44,584.00
Transportation Expense - Fuel	164.54	1,500.00	171.00	334.52	1,650.00	271.00
Transportation Expense - Maintenance	201.63	50.00	0.00	243.58	100.00	50.00
Transportation Expense - Repairs	805.66	50.00	0.00	830.61	100.00	126.00
Insurance - Vehicle	86.00	86.00	122.00	172.00	172.00	244.00
Materials & Supplies	3,775.43	4,500.00	5,336.00	8,774.67	9,000.00	11,835.00
Purchased Power	27,101.69	28,800.00	26,449.00	53,603.46	59,778.00	53,410.00
Miscellaneous Expense	812.81	2,000.00	1,950.00	2,799.22	4,000.00	4,378.00
<b>Total White Mills WTP</b>	<b>133,097.12</b>	<b>126,036.00</b>	<b>119,509.00</b>	<b>259,830.72</b>	<b>271,516.00</b>	<b>250,046.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

February 28, 2021

	Month To Date 02/28/2021		Last Year Current Month	Year To Date 02/28/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>City Springs WTP</b>						
Salaries	25,073.58	26,920.00	27,200.00	52,809.05	63,519.00	64,373.00
Pensions & Benefits	17,071.42	15,992.00	14,162.00	33,108.77	34,101.00	31,093.00
Ins. Workers Comp	469.45	512.00	1,662.00	1,226.57	1,024.00	1,662.00
Contractual Services	900.25	1,216.00	480.00	1,804.05	2,432.00	807.00
Chemicals	9,021.54	4,000.00	9,349.00	9,868.89	8,160.00	10,200.00
Materials & Supplies	3,409.67	3,400.00	4,412.00	8,909.71	6,800.00	6,291.00
Purchased Power	9,985.21	10,080.00	10,738.00	20,285.74	20,874.00	21,180.00
Purchased Power - Sewer/Gas	20,347.66	15,750.00	17,032.00	41,094.75	31,500.00	33,983.00
Transportation Expense - Fuel	52.48	60.00	81.00	133.08	120.00	121.00
Transportation Expense - Maintenance	0.00	0.00	0.00	0.00	75.00	0.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	43.00	43.00	61.00	86.00	86.00	122.00
Miscellaneous Expense	1,171.95	1,500.00	1,169.00	2,448.65	3,000.00	2,774.00
<b>Total City Springs WTP</b>	<b>87,546.21</b>	<b>79,473.00</b>	<b>86,346.00</b>	<b>171,775.26</b>	<b>171,941.00</b>	<b>172,606.00</b>
<b>Water Quality</b>						
Salaries	10,490.68	12,005.00	9,200.00	21,907.81	27,011.00	22,544.00
Pensions & Benefits	7,119.33	7,537.00	4,859.00	13,622.00	16,019.00	10,969.00
Insurance - Workers' Comp	234.96	256.00	681.00	613.90	512.00	681.00
Contractual Services	1,893.27	2,750.00	328.00	5,379.71	5,500.00	10,969.00
Materials & Supplies	2,882.59	2,300.00	0.00	5,934.95	4,600.00	1,500.00
Transportation Expense - Fuel	344.23	50.00	530.00	872.98	550.00	813.00
Transportation Expense - Maintenance	0.00	100.00	0.00	102.40	200.00	0.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	86.00	86.00	122.00	172.00	172.00	244.00
Miscellaneous Expense	960.11	200.00	58.00	2,175.72	400.00	465.00
<b>Total Water Quality</b>	<b>24,011.17</b>	<b>25,284.00</b>	<b>15,778.00</b>	<b>50,781.47</b>	<b>55,214.00</b>	<b>48,185.00</b>
<b>TOTAL TREATMENT</b>	<b>367,873.80</b>	<b>334,116.00</b>	<b>258,455.00</b>	<b>738,929.55</b>	<b>716,387.00</b>	<b>542,176.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

February 28, 2021

	Month To Date 02/28/2021		Last Year Current Month	Year To Date 02/28/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>FIELD OPERATIONS</b>						
Distribution						
Salaries	74,455.75	67,315.00	66,310.00	149,455.58	151,459.00	150,962.00
Pensions & Benefits	43,801.11	41,088.00	33,261.00	86,198.41	87,254.00	72,537.00
Insurance - Workers' Comp	1,409.29	1,536.00	4,234.00	3,682.17	3,072.00	4,234.00
Contractual Services	7,782.65	9,656.00	2,517.00	14,337.97	19,312.00	13,804.00
Materials & Supplies	8,964.78	9,600.00	9,509.00	17,599.79	19,200.00	19,195.00
Purchased Power	19,380.01	16,873.00	15,044.00	33,866.06	35,362.00	30,505.00
Transportation Expense - Fuel	6,454.10	3,600.00	3,564.00	11,523.68	7,200.00	12,406.00
Transportation Expense - Maintenance	4,615.90	2,400.00	1,405.00	5,806.75	4,800.00	4,246.00
Transportation Expense - Repairs	1,677.70	1,300.00	20.00	2,849.04	2,600.00	2,332.00
Insurance - Vehicle	905.00	905.00	856.00	1,810.00	1,810.00	1,712.00
Miscellaneous Expense	5,225.49	5,000.00	3,869.00	9,190.67	10,000.00	7,732.00
Total Distribution	174,671.78	159,273.00	140,589.00	336,320.12	342,069.00	319,665.00
Service						
Salaries	28,546.24	29,946.00	28,186.00	56,567.32	67,378.00	63,792.00
Pensions & Benefits	19,613.81	20,566.00	15,288.00	39,915.00	43,453.00	33,061.00
Insurance - Workers' Comp	704.41	768.00	1,969.00	1,840.47	1,536.00	1,969.00
Contractual Services	1,436.12	1,971.00	449.00	2,872.74	3,942.00	821.00
Materials & Supplies	1,303.79	600.00	30.00	1,303.79	1,200.00	36.00
Purchased Power	79.50	53.00	53.00	128.98	111.00	120.00
Transportation Expense - Fuel	1,040.56	1,300.00	1,603.00	2,638.91	2,600.00	2,415.00
Transportation Expense - Maintenance	682.72	245.00	41.00	682.72	490.00	379.00
Transportation Expense - Repairs	85.92	0.00	0.00	85.92	375.00	0.00
Insurance - Vehicle	345.00	345.00	489.00	690.00	690.00	978.00
Miscellaneous Expense	2,220.80	1,600.00	665.00	4,197.85	3,200.00	4,855.00
Total Service	56,058.87	57,394.00	48,773.00	110,923.70	124,975.00	108,426.00
<b>TOTAL FIELD OPERATIONS</b>	<b>230,730.65</b>	<b>216,667.00</b>	<b>189,362.00</b>	<b>447,243.82</b>	<b>467,044.00</b>	<b>428,091.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

February 28, 2021

	Month To Date 02/28/2021		Last Year Current Month	Year To Date 02/28/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>MAINTENANCE &amp; PROJECTS</b>						
Maintenance						
Salaries	26,397.12	31,320.00	27,514.00	55,603.91	70,470.00	61,069.00
Pensions & Benefits	16,918.83	19,689.00	13,253.00	35,263.31	41,793.00	28,118.00
Insurance - Workers' Comp	547.77	597.00	1,441.00	1,431.20	1,194.00	1,441.00
Contractual Services	1,323.88	1,893.00	457.00	2,633.93	3,786.00	938.00
Materials & Supplies	(50.48)	300.00	519.00	(50.48)	600.00	1,713.00
Purchased Power	326.25	218.00	216.00	529.28	457.00	489.00
Transportation Expense - Fuel	492.34	510.00	648.00	1,239.37	1,020.00	948.00
Transportation Expense - Maintenance	199.90	175.00	125.00	199.90	350.00	125.00
Transportation Expense - Repairs	0.00	125.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	215.00	215.00	306.00	430.00	430.00	612.00
Miscellaneous Expense	1,616.57	800.00	493.00	3,521.26	1,600.00	1,328.00
<b>Total Maintenance</b>	<b>47,987.18</b>	<b>55,842.00</b>	<b>44,972.00</b>	<b>100,801.68</b>	<b>121,950.00</b>	<b>96,781.00</b>
Projects						
Salaries	24,074.49	27,274.00	22,934.00	49,032.57	61,367.00	50,796.00
Pensions & Benefits	13,915.46	15,911.00	10,388.00	27,031.61	33,919.00	21,858.00
Insurance - Workers' Comp	469.45	512.00	1,134.00	1,226.57	1,024.00	1,134.00
Contractual Services	2,047.72	2,373.00	316.00	4,071.65	4,746.00	599.00
Materials & Supplies	147.09	170.00	34.00	706.44	340.00	291.00
Purchased Power	89.55	60.00	59.00	145.28	125.00	134.00
Transportation Expense - Fuel	480.44	580.00	740.00	1,218.43	1,160.00	1,059.00
Transportation Expense - Maintenance	612.42	110.00	672.00	780.51	220.00	719.00
Transportation Expense - Repairs	374.71	170.00	1,980.00	374.71	340.00	1,980.00
Insurance - Vehicle	258.00	258.00	367.00	516.00	516.00	734.00
Miscellaneous Expense	1,282.11	800.00	0.00	2,013.22	1,600.00	989.00
<b>Total Projects</b>	<b>43,751.44</b>	<b>48,218.00</b>	<b>38,624.00</b>	<b>87,116.99</b>	<b>105,357.00</b>	<b>80,293.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>91,738.62</b>	<b>104,060.00</b>	<b>83,596.00</b>	<b>187,918.67</b>	<b>227,307.00</b>	<b>177,074.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

February 28, 2021

	Month To Date 02/28/2021		Last Year Current Month	Year To Date 02/28/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>ADMINISTRATION</b>						
Accounting						
Salaries	13,562.64	13,532.00	13,762.00	27,224.10	30,447.00	30,907.00
Pensions & Benefits	9,415.40	9,190.00	6,996.00	18,854.94	19,452.00	15,021.00
Insurance Workers' Comp	16.04	17.00	43.00	41.91	34.00	43.00
Contractual Services	1,972.47	1,918.00	275.00	3,936.97	3,836.00	526.00
Materials & Supplies	5.28	25.00	25.00	5.28	50.00	30.00
Purchased Power	66.38	44.00	44.00	107.69	93.00	100.00
Miscellaneous Expense	303.39	600.00	3,800.00	683.06	1,200.00	8,079.00
<b>Total Accounting</b>	<b>25,341.60</b>	<b>25,326.00</b>	<b>24,945.00</b>	<b>50,853.95</b>	<b>55,112.00</b>	<b>54,706.00</b>
Customer Accounts						
Salaries	36,519.47	37,394.00	41,957.00	74,608.88	82,322.00	91,914.00
Pensions & Benefits	28,861.49	27,365.00	20,684.00	58,116.81	61,571.00	44,973.00
Ins. Workers Comp	48.12	52.00	157.00	125.73	104.00	157.00
Contractual Services	8,321.14	5,894.00	2,898.00	16,179.03	11,788.00	5,983.00
Materials & Supplies	389.26	890.00	583.00	1,320.80	1,780.00	1,186.00
Purchased Power	330.71	253.00	219.00	536.51	506.00	496.00
Bad Debt Expense	6,978.93	7,000.00	5,419.00	13,985.14	14,000.00	12,371.00
Miscellaneous Expense	1,825.33	5,550.00	5,037.00	3,589.93	11,100.00	11,132.00
Miscellaneous Expense - Billing	14,324.72	14,000.00	14,064.00	14,324.72	28,000.00	28,312.00
General Administration						
Salaries	24,790.11	25,155.00	24,012.00	49,893.23	56,598.00	54,026.00
Pensions & Benefits	13,484.28	14,312.00	10,990.00	27,901.20	32,202.00	24,193.00
Insurance - Workers' Comp	16.04	17.00	64.00	41.91	34.00	64.00
Contractual Services	4,963.25	3,628.00	1,417.00	10,773.39	7,256.00	3,085.00
Materials & Supplies	370.00	250.00	189.00	641.31	500.00	348.00
Purchased Power	346.35	231.00	229.00	561.88	484.00	519.00
Transportation Expense - Fuel	62.54	100.00	96.00	182.37	200.00	148.00
Advertising Expense	0.00	185.00	0.00	190.06	370.00	769.00
Insurance - General Liability	6,090.00	6,090.00	5,658.00	12,180.00	12,180.00	11,315.00
Insurance - Vehicle	86.00	86.00	61.00	172.00	172.00	122.00
Miscellaneous Expense	1,677.96	2,275.00	1,967.00	2,759.44	4,550.00	3,947.00
Depreciation	256,525.58	262,556.00	252,121.00	513,015.75	525,112.00	504,689.00
<b>Total General Administration</b>	<b>308,412.11</b>	<b>314,885.00</b>	<b>296,804.00</b>	<b>618,312.54</b>	<b>639,658.00</b>	<b>603,225.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

February 28, 2021

	Month To Date 02/28/2021		Last Year Current Month	Year To Date 02/28/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,517.00	5,033.32	5,034.00	5,034.00
Pensions & Benefits	6,601.51	6,419.00	3,647.00	13,163.90	12,930.00	7,384.00
Insurance - Workers' Comp	19.82	22.00	60.00	51.78	44.00	60.00
Contractual Services	0.00	0.00	200.00	0.00	0.00	377.00
Miscellaneous Expense	1,285.91	425.00	467.00	1,621.60	850.00	795.00
Total Commissioners	<u>10,423.90</u>	<u>9,383.00</u>	<u>6,891.00</u>	<u>19,870.60</u>	<u>18,858.00</u>	<u>13,650.00</u>
TOTAL ADMINISTRATION	441,776.78	447,992.00	419,658.00	871,824.64	924,799.00	868,105.00
Total Operating Expenses	<u>1,132,119.85</u>	<u>1,102,835.00</u>	<u>951,071.00</u>	<u>2,245,916.68</u>	<u>2,335,537.00</u>	<u>2,015,446.00</u>
<b>Total Net Operating Income</b>	<b><u>72,443.57</u></b>	<b><u>32,441.00</u></b>	<b><u>258,979.00</u></b>	<b><u>289,880.26</u></b>	<b><u>(10,824.00)</u></b>	<b><u>349,910.00</u></b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	2,754.74	4,000.00	15,497.00	7,090.57	8,000.00	33,005.00
Dividend Income	12,698.91	38,000.00	22,584.00	25,440.59	76,000.00	46,218.00
Unrealized Gain/Loss	(86,792.82)	50,000.00	147,420.00	(104,916.97)	100,000.00	292,711.00
Leased Land/Tank Space Income	6,210.00	0.00	11,730.00	6,210.00	11,730.00	11,730.00
Interest Expenses	0.00	0.00	0.00	242,096.00	241,676.00	253,869.00
Amortized Debt Disc Expense	56.12	56.00	445.00	112.24	112.00	890.00
<b>Net Income</b>	<b><u>7,258.28</u></b>	<b><u>124,385.00</u></b>	<b><u>455,765.00</u></b>	<b><u>(18,503.79)</u></b>	<b><u>(56,882.00)</u></b>	<b><u>478,815.00</u></b>



## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

February 28, 2021

	Month To Date 02/28/2021		Year To Date 02/28/2021	
	Actual	Budget	YTD Actual	Budget
<b>Net Operating Income</b>				
Operating Revenues				
Residential Sewer Sales	719.00	0.00	1,545.20	0.00
Commercial Sewer Sales	15,786.51	0.00	32,263.35	0.00
10% Penalty	565.59	0.00	1,107.44	0.00
<b>Total Operating Revenues</b>	<b>17,071.10</b>	<b>0.00</b>	<b>34,915.99</b>	<b>0.00</b>
Operating Expenses				
Wholesale Treatment	4,686.30	5,100.00	9,360.28	10,200.00
Contractual Services	2,000.00	2,000.00	4,000.00	4,000.00
Materials & Supplies	0.00	100.00	0.00	200.00
Purchased Power	1,300.18	875.00	1,724.95	1,750.00
Depreciation	24,450.12	25,350.00	48,900.24	50,700.00
<b>Total Operating Expenses</b>	<b>32,436.60</b>	<b>33,425.00</b>	<b>63,985.47</b>	<b>66,850.00</b>
<b>Total Net Operating Income Sewer</b>	<b>(15,365.50)</b>	<b>(33,425.00)</b>	<b>(29,069.48)</b>	<b>(66,850.00)</b>
<b>Non-Operating Gains (Losses)</b>				
Interest Income	75.33	0.00	231.06	0.00
<b>Total Non-Operating Gains (Losses)</b>	<b>75.33</b>	<b>0.00</b>	<b>231.06</b>	<b>0.00</b>
<b>Net Income</b>	<b>(15,290.17)</b>	<b>(33,425.00)</b>	<b>(28,838.42)</b>	<b>(66,850.00)</b>



## Hardin County Water District No 2

### Balance Sheet

February 28, 2021

	Water Fund	Sewer Fund	General Fund	02/28/2021 YTD Total	02/29/2020 Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	4,009,869	198,655	1,759,578	5,968,102	9,936,219
Investments	18,201,124	0	0	18,201,123	13,013,789
Accounts Receivable, net	1,650,518	16,895	0	1,953,291	1,068,030
Prepaid Expenses	108,347	0	0	108,347	115,356
Grants Receivable	0	1,429	0	1,429	235,795
Materials and supplies	668,266	0	0	668,266	462,716
<b>TOTAL CURRENT ASSETS</b>	<b>24,638,124</b>	<b>216,979</b>	<b>1,759,578</b>	<b>26,900,558</b>	<b>24,831,905</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	3,322,433	462,453	458,823	4,272,445	5,749,879
Restricted Investments	1,207,393	0	0	1,207,393	1,207,394
Regulatory asset on CERS pension	9,976,446	0	0	9,976,446	8,511,755
Non-Depreciable capital assets	4,047,016	699,478	0	4,746,494	3,468,371
Depreciable capital assets, net of depreciation	66,509,966	15,278,411	0	81,788,378	82,786,404
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>85,063,254</b>	<b>16,440,342</b>	<b>458,823</b>	<b>101,991,156</b>	<b>103,723,803</b>
<b>TOTAL ASSETS</b>	<b>109,701,378</b>	<b>16,657,321</b>	<b>2,218,401</b>	<b>128,891,714</b>	<b>128,555,708</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	106,481	0	0	106,481	129,112
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	2,086,624
Utility acquisition adjustments	136,226	0	0	136,226	145,956
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,045,283</b>	<b>0</b>	<b>0</b>	<b>2,045,283</b>	<b>2,361,692</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	287,272	4,686	0	291,958	370,867
Accrued Taxes	30,694	12,672	0	43,366	45,686
Accrued Liabilities	89,431	0	0	89,432	86,710
Accrued Vacation	185,275	0	0	185,274	165,736
Customer Deposit	0	0	45,184	45,184	0
Customer Advances for Construction	35,000	0	0	35,000	55,000
Self-Insurance Payable	127,871	0	0	127,871	89,543
<b>TOTAL CURRENT LIABILITIES</b>	<b>755,543</b>	<b>17,358</b>	<b>45,184</b>	<b>818,086</b>	<b>813,542</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	406,658	406,658	0
Net Pension Liability - CERS	11,567,079	0	0	11,567,079	10,195,242
Bonds Payable	13,852,385	0	0	13,852,384	14,267,064
Notes Payable	4,454,483	0	0	4,454,483	6,687,464
<b>Total NONCURRENT LIABILITIES</b>	<b>29,873,947</b>	<b>0</b>	<b>406,658</b>	<b>30,280,605</b>	<b>31,149,770</b>
<b>TOTAL LIABILITIES</b>	<b>30,629,490</b>	<b>17,358</b>	<b>451,843</b>	<b>31,098,691</b>	<b>31,963,312</b>
<b>NET POSITION</b>					
Net investment in capital assets	51,962,843	15,973,203	0	67,936,046	64,929,381
Restricted for debt service	1,633,102	0	0	1,633,102	1,611,729
Unrestricted	27,895,810	204,307	3,526,136	31,389,697	30,158,897
<b>TOTAL NET POSITION</b>	<b>\$ 81,491,755</b>	<b>\$ 16,177,510</b>	<b>\$ 3,526,136</b>	<b>\$ 100,958,845</b>	<b>\$ 96,700,007</b>



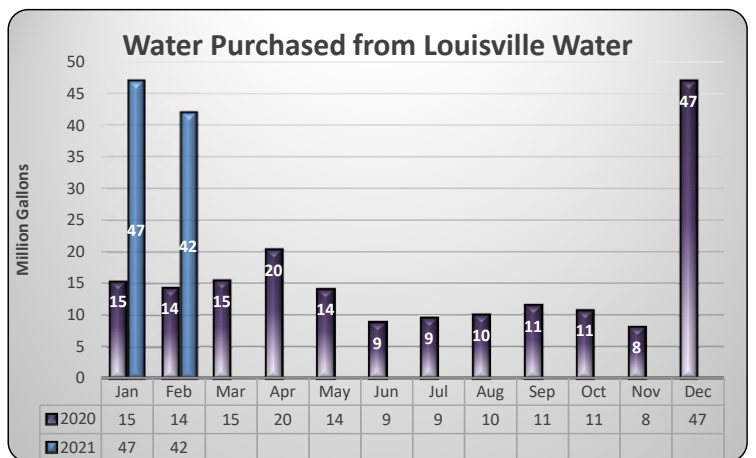
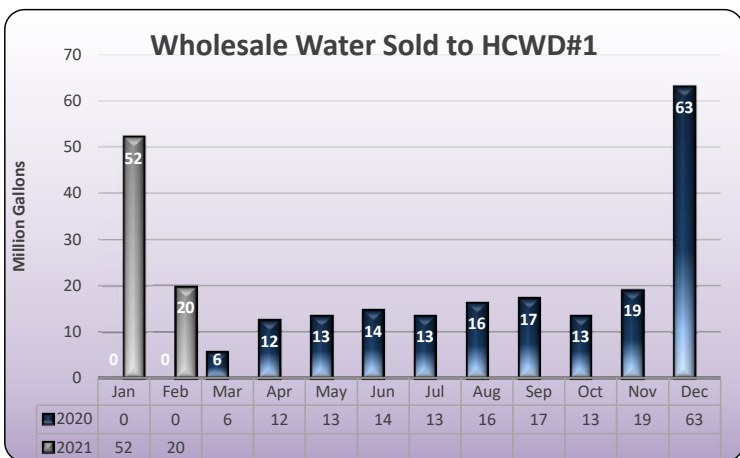
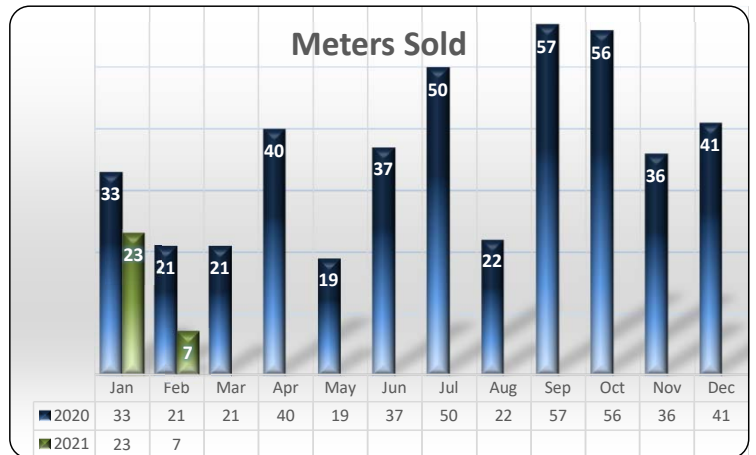
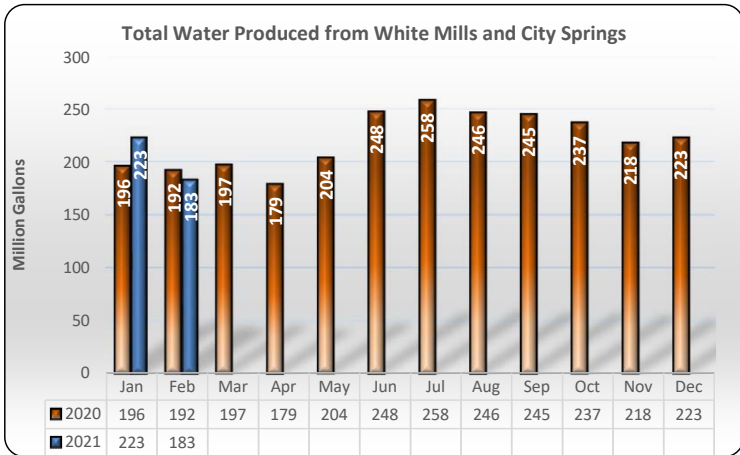
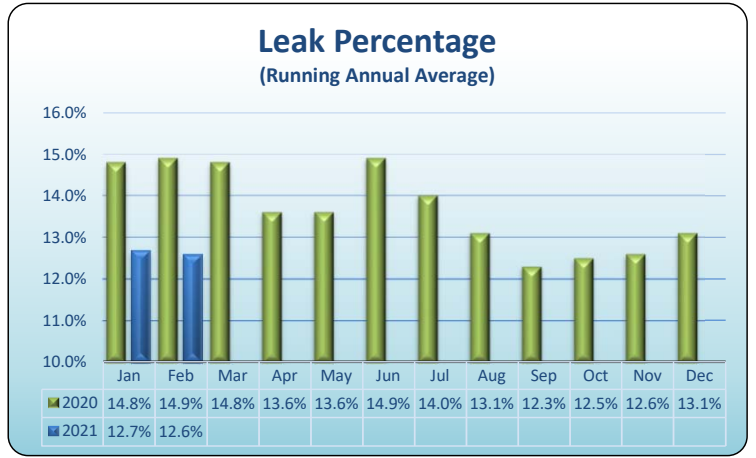
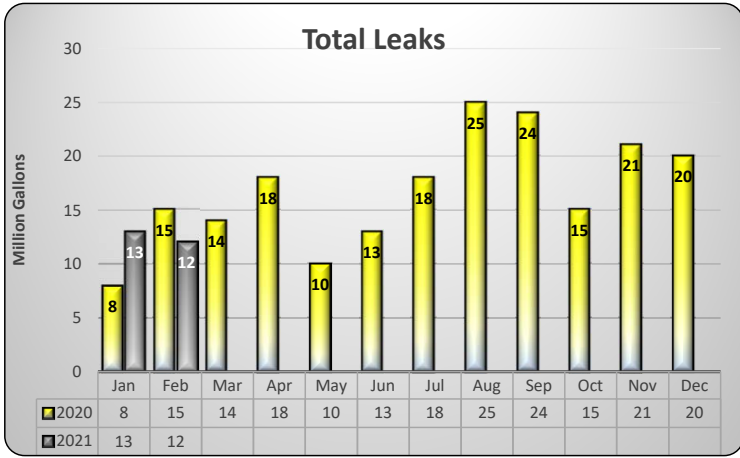
## Hardin County Water District No 2

### Cash Flow Statement

February 28, 2021

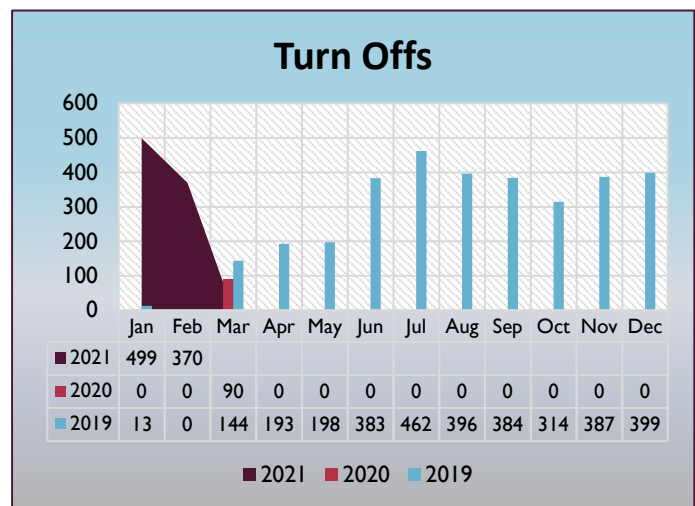
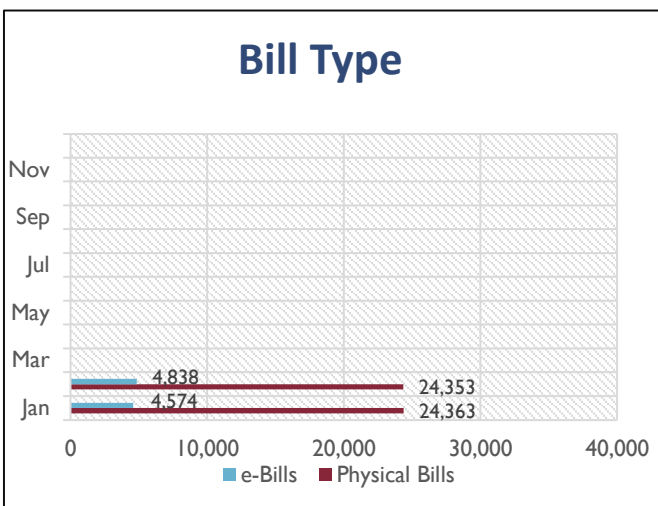
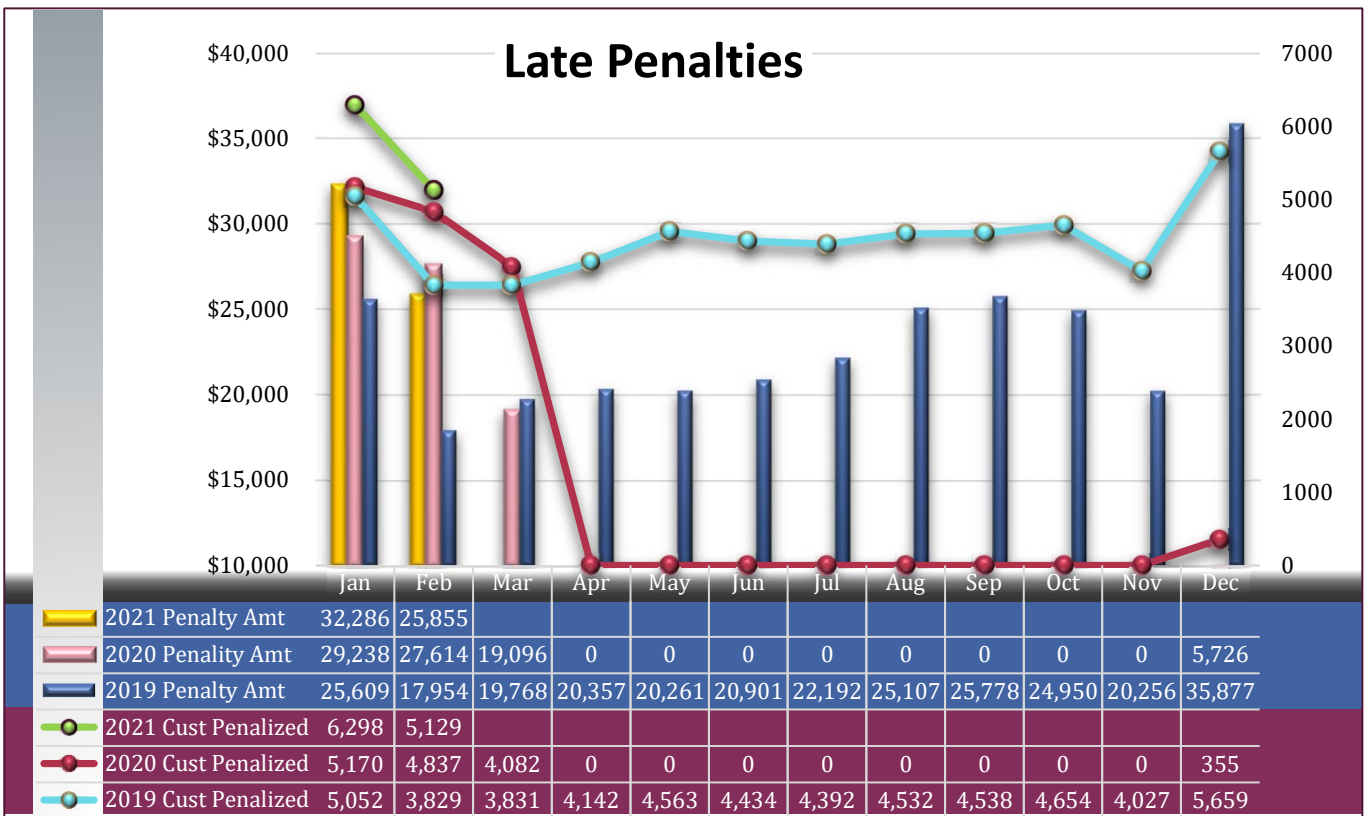
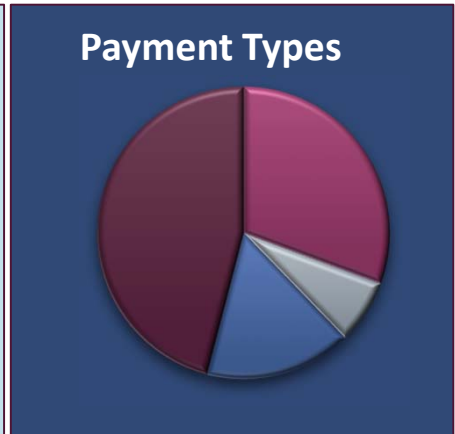
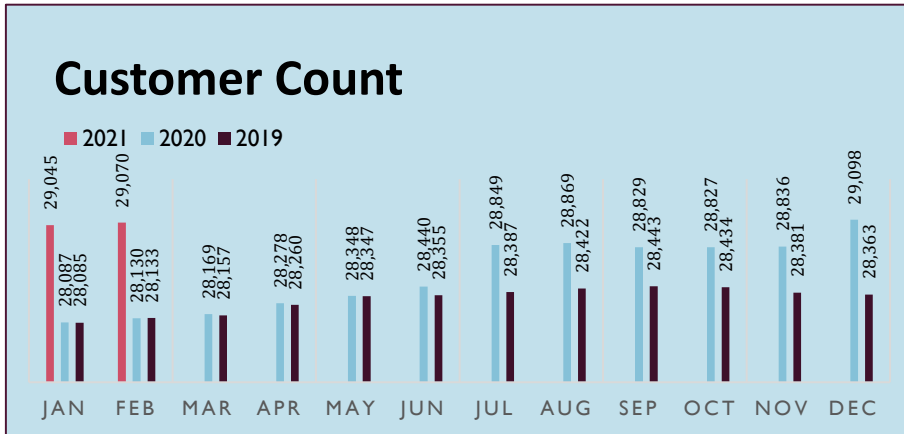
	Water Fund 02/28/2021	Sewer Fund 02/28/2021	General Fund 02/28/2021	Consolidated Total 02/28/2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	1,130,662.13	17,071.10	0.00	1,147,733.23
Payments to Suppliers	(553,357.91)	(7,986.48)	0.00	(561,344.39)
Payments to Employees	(307,915.77)	0.00	0.00	(307,915.77)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>269,388.45</b>	<b>9,084.62</b>	<b>0.00</b>	<b>278,473.07</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal Payments on Bonds	345,137.46	0.00	0.00	345,137.46
Principal Payments on Notes	0.00	0.00	0.00	0.00
Acquisition of Capital Assets	(64,963.66)	0.00	0.00	(64,963.66)
Contributions in Aid of Construction	(4,383.12)	(1,429.00)	0.00	(5,812.12)
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>275,790.68</b>	<b>(1,429.00)</b>	<b>0.00</b>	<b>274,361.68</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Realized Gains	0.00	0.00	0.00	0.00
Unrealized Gains	(86,792.82)	0.00	0.00	(86,792.82)
Investment Income	15,453.65	75.33	249.25	15,759.65
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>(71,339.17)</b>	<b>75.33</b>	<b>249.25</b>	<b>(71,033.17)</b>
<b>CASH BEGINNING OF PERIOD</b>	<b>26,766,999.99</b>	<b>653,193.31</b>	<b>2,373,116.48</b>	<b>29,822,063.32</b>
<b>CASH END OF PERIOD</b>	<b>26,741,303.14</b>	<b>661,108.10</b>	<b>2,218,401.31</b>	<b>29,649,547.51</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ (25,685.45)</b>	<b>\$ 7,914.79</b>	<b>\$ (154,715.17)</b>	<b>\$ (172,504.41)</b>
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Depreciation	256,525.58	24,450.12	0.00	280,975.70
Accounts Payable	287,271.84	4,686.30	0.00	291,958.14
State Grants Receivable	0.00	(1,429.00)	0.00	(1,429.00)
Accounts Receivable	(152,619.78)	10,537.28	0.00	(142,082.50)
Construction in Progress	1,188.00	0.00	0.00	1,188.00
Prepaid Insurance	8,737.01	0.00	0.00	8,737.01
Taxes Accrued	(8,126.67)	902.55	0.00	(7,224.12)
Elizabethtown Sewer Payable	0.00	0.00	0.00	7,125.30
Pensions and Benefits	(93,904.76)	0.00	0.00	(93,904.76)
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(216,355.94)</b>	<b>(9,752.99)</b>	<b>0.00</b>	<b>(233,234.23)</b>





# Customer Service Report

2021



**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO:** 8

**INVOICE NO:** 8

**PERIOD:** 02/10/21 - 03/10/21

**PROJECT NO:** 20401

**CONTRACT DATE:** 1/2/2020

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR:** Hardin County Water District #2 Prime Contract

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum		\$8,000,000.00
2. Net change by change orders		\$(765,169.15)
3. Contract Sum to date (Line 1 ± 2)		\$7,234,830.85
4. Total completed and stored to date (Column G on detail sheet)		\$1,264,936.46
5. Retainage:		
a. 16.23% of completed work	\$202,105.52	
b. 10.00% of stored material	\$1,968.00	
Total retainage (Line 5a + 5b or total in column I of detail sheet)		\$204,073.52
6. Total earned less retainage (Line 4 less Line 5 Total)		\$1,060,862.94
7. Less previous certificates for payment (Line 6 from prior certificate)		\$909,766.21
8. Current payment due:		\$151,096.73
9. Balance to finish, including retainage (Line 3 less Line 6)		\$6,173,967.91

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$10,630.06	\$(731,262.28)
Total approved this month:	\$0.00	\$(44,536.93)
Totals:	\$10,630.06	\$(775,799.21)
Net change by change orders:	\$(765,169.15)	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: Jenkins-Essex Construction, Inc.

By: \_\_\_\_\_

Date: 03-10-2021

State of: Kentucky

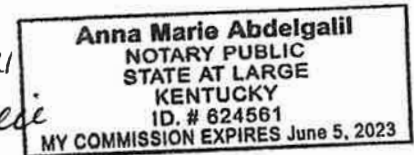
County of: Hardin

Subscribed and sworn to before

me this 11<sup>th</sup> day of March, 2021

Notary Public: Anna Marie Abdelgalil

My commission expires: June 5, 2023



**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$151,096.73

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

ARCHITECT/ENGINEER:

By: \_\_\_\_\_

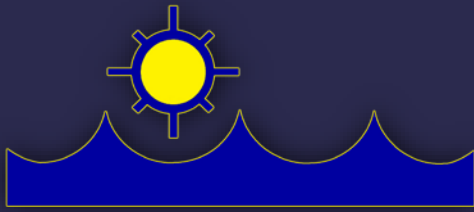
Date: \_\_\_\_\_

This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.

HCWD#2

Direct Pay Summary  
Pay Application #8

Payee	Invoice #	Date	Resp. Party	Amount
Irving Materials	20516291	02/04/21	Ramsey & Associates	\$993.00
Irving Materials	20516953	02/09/21	Ramsey & Associates	\$993.00
Irving Materials	20517410	02/23/21	Ramsey & Associates	\$666.00
Irving Materials	20517689	02/24/21	Ramsey & Associates	\$666.00
Irving Materials	20518254	02/26/21	Ramsey & Associates	\$339.00
Irving Materials	20518483	03/01/21	Ramsey & Associates	\$502.50
Irving Materials	20518746	03/02/21	Ramsey & Associates	\$502.50
Irving Materials	20519077	03/03/21	Ramsey & Associates	\$1,223.00
<b>Irving Materials Subtotal</b>				<b>\$5,885.00</b>
Mill's Supply	0049047-IN	01/29/21	Ramsey & Associates	\$32.64
Mill's Supply	0049291-IN	01/29/21	Ramsey & Associates	\$116.69
Mill's Supply	0049583-IN	01/29/21	Ramsey & Associates	\$4,084.80
<b>Mill's Supply Subtotal</b>				<b>\$4,234.13</b>
Vulcan	32547341	02/08/21	Ramsey & Associates	\$765.38
Vulcan	32549796	02/09/21	Ramsey & Associates	\$1,170.42
<b>Vulcan Subtotal</b>				<b>\$1,935.80</b>
Modern Welding	69574	02/27/21	Jenkins-Essex	\$12,802.00
<b>Modern Welding Subtotal</b>				<b>\$12,802.00</b>
Air Mechanical Sales	150058	02/25/21	Climate Control	\$2,640.00
Air Mechanical Sales	150056	02/25/21	Climate Control	\$2,664.00
Air Mechanical Sales	150057	02/25/21	Climate Control	\$1,591.00
Air Mechanical Sales	150174	03/08/21	Climate Control	\$3,353.00
Air Mechanical Sales	150280	03/10/21	Climate Control	\$9,432.00
<b>Air Mechanical Sales Subtotal</b>				<b>\$19,680.00</b>
<b>Total Purchases for Current Pay Application</b>				<b>\$44,536.93</b>



# 1951 West Park Road

February 19, 2021

**\$1,782,986.77**  
**TOTAL PROJECT EXPENSES**

## **BOND ANTICIPATION NOTE**

Up to  
**\$8,000,000.00 Available**

**\$141,958.28**  
Non-Contract Expenses

**\$1,641,028.49**  
Jenkins-Essex Construction

**\$593,887.55**  
Total Drawn

**\$32,014.25**  
Engineering

**\$94,753.80**  
Legal

**\$15,190.23**  
Other

**\$7,406,112.45**  
Remaining Available





## Customer Service Department Job Title Revisions

March-2021

### Current Job Titles / Grades

Grade	Job Title	Requirements
Grade 1	AR Specialist I	High School Diploma
Grade 2	AR Specialist II New Accounts Specialist	2 yrs experience as Customer Service Rep I Fully proficient in A/R
Grade 3	Billing Specialist I	2 yrs experience as Customer Service Rep
Grade 4	Billing Specialist II	5 years experience as Billing Specialist I
Grade 5	AR/Billing Supervisor	

### Proposed Job Titles / Grades

Grade	Job Title	Requirements
Grade 1	Customer Accounts Specialist I	High School Diploma
Grade 2	Customer Account Specialist II	High School Diploma or GED and 2 years' experience as Customer Account Specialist I and cross trained in a minimum of two Customer Account areas or an associate degree in a related field and cross trained in a minimum of 2 Customer Account areas or 5 years' experience as Customer Account Specialist I.
Grade 3	Customer Account Specialist III	High School Diploma or GED and 3 years' experience as a Customer Account Specialist and cross trained in all 3 Customer Account areas or a Bachelor's degree in a related field and 1 year experience in a Customer Account Specialist position and cross trained in all 3 Customer Account areas.
Grade 4	Customer Account Specialist IV	High School Diploma or GED and 7 years' experience as a Customer Account Specialist and cross trained in all 3 Customer Account areas or a Bachelor's degree in a related field and 3 years' experience in a Customer Account Specialist position and cross trained in all 3 Customer Account areas.
Grade 6	AR/Billing Supervisor	



SALES AGREEMENT

Boyd Company, PO Box 35900, Louisville, KY 40223-5900 Phone:(800) 494-2963

Subject to the terms and conditions set forth below, Seller hereby sells the equipment described below (the "Equipment") to Buyer, and Buyer, having been offered both cash sales price and a time sale price, hereby purchases the Equipment from Seller on a time sale basis, or according to additional terms if set forth below. To secure payment of Buyer's indebtedness to Seller and the performance of its obligations hereunder as well as to secure any and all other obligations and liabilities of the Buyer to the Seller, direct or indirect, absolute or contingent, now existing or hereafter arising or incurred, and any and all amendments, modifications and extensions to the foregoing (all of the above, the "Secured Obligations"), Buyer hereby grants Seller a continuing security interest in the Equipment, and in the other equipment, if any, listed as Additional Security below, together with any and all replacements, additions, accessions and attachments now or hereafter placed thereon, and all proceeds thereof.

Buyer: HARDIN COUNTY WATER DISTRICT #2
STREET ADDRESS: PO BOX 970
CITY/STATE: ELIZABETHTOWN, KY COUNTY: HARDIN (KY)
POSTAL CODE: 42702 PHONE NO.: 270-737-1056
EQUIPMENT: TREVOR MATHER
PRODUCT SUPPORT: TREVOR MATHER

CUSTOMER NUMBER: C0000286
Sales Tax Exemption # (if applicable): N/A
CUSTOMER PO NUMBER:

PAYMENT TERMS:
Financial Services: [ ] CSC [ ] Lease
First Installment Due Date:
Balance of Installments Due on the day of each month thereafter until the entire indebtedness has been paid.
Cash With Order: \$0.00 Balance To Finance: \$0.00 Finance Charges: Time Balance:
Contract Interest Rate: 0.00 Payment Period: Payment Amount: Number Of Payments:

DESCRIPTION OF EQUIPMENT ORDERED / PURCHASED
MAKE: CATERPILLAR MODEL: PR184 LANDSCAPE RAKE YEAR: TBA
STOCK NUMBER: EQ00170655 SERIAL NUMBER: TBA SMU: TBA
NEW [x] USED [ ]
PR184 LANDSCAPE RAKE
SKID STEER LOADER WORK TOOLS
POWER BOX RAKE-HYDRAULIC, PR184

TRADE-IN EQUIPMENT table with columns for MODEL, YEAR, SN, AMOUNT, PAID BY, SELL PRICE, NET BALANCE DUE, AFTER TAX BALANCE. Values include \$10,375.00 and \$20,375.00.

ALL TRADE-INS ARE SUBJECT TO EQUIPMENT BEING IN "AS INSPECTED CONDITION" BY Seller AT TIME OF DELIVERY OF REPLACEMENT MACHINE PURCHASE ABOVE.
BUYER HEREBY SELLS THE TRADE-IN EQUIPMENT DESCRIBED ABOVE TO THE Seller AND WARRANTS IT TO BE FREE AND CLEAR OF ALL CLAIMS, LIENS, ENCUMBRANCES AND SECURITY INTEREST EXCEPT AS SHOWN ABOVE.

Warranty section with checkboxes for CATERPILLAR EQUIPMENT WARRANTY and USED EQUIPMENT WARRANTY. Includes text: 'The customer acknowledges that he has received a copy of the Vendor Warranty and has read and understood said warranty...' and 'ALL USED EQUIPMENT IS SOLD AS IS, WHERE IS, AND NO WARRANTY IS OFFERED OR IMPLIED EXCEPT AS SPECIFIED HERE:'

CSA:
NOTES: KY STATE MASTER CONTRACT # MA 758 180000609
THE ABOVE SHALL NOT CONSTITUTE A CONTRACT UNTIL EXECUTED AND DELIVERED BY AN OFFICER OF THE SELLER AT ITS HOME OFFICE IN LOUISVILLE, KENTUCKY.

TERMS AND CONDITIONS

Rental, Sales and services (collectively, "Transactions") shall be governed by the Company's Terms and Conditions (currently available at www.whayne.com/terms (the "Terms"). THE TERMS ARE HEREBY INCORPORATED BY REFERENCE INTO THIS DOCUMENT AND THE PARTIES AGREE TO AND INTEND TO BE BOUND BY THE TERMS AS AN INTEGRAL PART OF THEIR AGREEMENT. A hard copy of the terms is available upon request sent to TermsAndConditions@whayne.com or at any Company location. Should successor websites containing the Terms be established, the Terms will be available through the Company's website at www.whayne.com. The Company may amend the Terms WITHOUT NOTICE to you by posting revised Terms, and you agree to be bound by such amended Terms effective at the time of the Transaction. Except as may be expressly provided in the Terms or written agreement signed by the Company, Transactions are made AS IS and WITH ALL FAULTS. The terms, among other things, require the WAIVER AND LIMITATIONS OF SUBSTANTIAL LEGAL RIGHTS. By signing below and/or entering into a Transaction, you acknowledge that you have read, understand, accept, and agree to be bound by the Terms.

Executed and Delivered as of Mar 08, 2021
HARDIN COUNTY WATER DISTRICT #2, Buyer
By:
Title:
Payment and Performance absolutely and unconditionally guaranteed by the undersigned.
Witness:

Accepted:
WHAYNE SUPPLY CO, DBA BOYD COMPANY, Seller
By:
Title:
At: PO Box 35900
Louisville, Kentucky
40223-5900
(800)494-2963



# April 2021 Board Meeting Booklet



## Hardin County Water District No. 2

*360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702*

*Telephone (270) 737-1056 • Fax (270) 737-2301 •*

*Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger,  
Morris Miller, Tim Davis*



**COMMISSIONERS MEETING AGENDA**

**360 Ring Road Elizabethtown, KY 42701**

**April 20, 2021, 4:00 p.m.**

**AGENDA**

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
  
- IV. FINANCIAL REPORTS** **Mo/Amber**
  
- V. ENGINEERING REPORT**
  - A. Customer Service & Operations Facility** **Jarrold Benningfield**
  - B. City Springs Raw Water Rehab** **Vaughn Williams**
  - C. Downtown Tank Project** **Vaughn Williams**
  
- VI. DEPARTMENTAL REPORTS**
  - A. Monthly Statistics** **Shaun**
  - B. Customer Service Department Report** **Amber**
  
- VII. OLD BUSINESS**
  - A. Jenkins Essex Pay App #9** **Shaun**
  
- VIII. NEW BUSINESS**
  - A. WTP Capital Item Bid Request** **Shaun**
  - B. 2020 Audit** **Amber**
  
- IX. EXECUTIVE SESSION**
  
- X. ADJOURN**

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **May 18, 2021 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.



**Hardin County Water District No 2**  
**Current Asset Report**  
**March 31, 2021**

	Year Ended 12/31/2020	Month Ending 02/28/2021	Month Ending 03/31/2021
<b>Assets - Cash Accounts</b>			
Revenue Clearing	1,228,277	1,895,533	1,578,089
Health Plan	81,399	93,122	94,821
Sinking Fund III	82,989	149,692	183,047
Sinking Fund IV	105,500	30,376	44,398
Petty Cash	1,402	1,402	1,402
Water Clearing	151,175	151,049	149,630
Water Operation & Maintenance	8,781,004	3,332,663	4,411,795
Water Revenue	547,339	523,683	546,084
Water Depreciation Fund	1,069,770	1,002,781	1,006,285
Sinking Fund	1,153,592	245,640	355,731
Water Escrow	51,930	36,949	38,954
Water Customer Deposit	458,712	464,547	462,620
Water Capital Projects	1,515,409	1,764,704	2,067,797
West Park Road	0	484	523
Sewer Revenue	28,543	29,624	26,564
Sewer Capital Projects	459,864	452,508	449,308
Sewer Operation & Maintenance	101,478	130,793	137,893
Sewer Escrow	2,430	2,430	2,431
Sewer Clearing	38,225	38,239	38,243
Sewer Depreciation	6,512	7,515	8,016
External Billing Revenue	47,509	28,735	511,528
<b>Total Cash Accounts</b>	<b>15,913,059</b>	<b>10,382,469</b>	<b>12,115,159</b>
<b>Change From Previous Period</b>	<b>(55,020)</b>	<b>(4,963,540)</b>	<b>1,732,691</b>
<b>Debt Service Accounts</b>	<b>1,207,393</b>	<b>1,207,393</b>	<b>1,207,394</b>
<b>Vanguard</b>	<b>3,790,359</b>	<b>3,777,844</b>	<b>3,765,670</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	5,294,517	10,235,028	10,317,074
Dupree Investments - Municipal	4,195,724	4,111,145	4,036,093
<b>Total Dupree</b>	<b>9,490,241</b>	<b>14,346,173</b>	<b>14,353,167</b>
<b>Current Asset Grand Total</b>	<b>30,401,052</b>	<b>29,713,879</b>	<b>31,441,390</b>
<b>Grand Total Change From Previous Period</b>	<b>550,721</b>	<b>(114,740)</b>	<b>1,727,511</b>
<b>Total Non-Restricted</b>			
<b>Non-Restricted Bank Accounts</b>	<b>10,877,442</b>	<b>6,102,984</b>	<b>6,889,700</b>
<b>Non-Restricted Investment Accounts</b>	<b>13,280,600</b>	<b>18,124,017</b>	<b>18,118,837</b>
<b>Total Non-Restricted</b>	<b>24,158,042</b>	<b>24,227,001</b>	<b>25,008,537</b>
<b>Total Restricted</b>			
<b>Restricted Bank Accounts</b>	<b>5,035,617</b>	<b>4,279,000</b>	<b>5,224,935</b>
<b>Restricted DSRF Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,394</b>
<b>Total Restricted</b>	<b>6,243,010</b>	<b>5,486,394</b>	<b>6,432,329</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>30,401,052</b>	<b>29,713,395</b>	<b>31,440,866</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

March 31, 2021

	Month To Date 03/31/2021		Last Year Current Month	Year To Date 03/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>Operating Revenues</b>						
Residential Sales	687,229.64	697,734.00	696,137.00	2,108,901.86	2,154,575.00	2,132,829.00
Commercial Sales	224,779.04	228,700.00	213,241.00	654,668.95	696,600.00	652,702.00
Industrial Sales	99,714.02	101,201.00	108,522.00	302,575.10	299,110.00	323,240.00
Sales to Public Authorities	39,356.16	37,541.00	37,417.00	115,206.22	117,141.00	116,756.00
Sales for Resale - Wholesale	12,278.64	0.00	0.00	167,187.24	0.00	0.00
Sewer Billing	18,924.62	18,563.00	18,488.00	56,556.50	55,689.00	55,337.00
Bulk Water	134.00	128.00	171.00	398.50	465.00	496.00
Water Taps	58,307.08	19,480.00	20,210.00	104,944.32	36,524.00	66,881.00
Miscellaneous Service	28,379.03	12,771.00	17,573.00	86,803.47	34,271.00	37,576.00
Laboratory Income	1,663.25	1,250.00	1,099.00	4,848.50	3,750.00	3,325.00
10% Penalty	23,897.82	19,811.00	17,296.00	79,544.27	56,767.00	71,532.00
Gains from Disposal	(276,120.11)	0.00	0.00	(276,120.11)	0.00	0.00
Other Income	0.00	1,500.00	1,817.00	44,825.31	4,500.00	32,653.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	6,000.00	6,000.00	6,000.00
<b>Total Operating Revenues</b>	<b>920,543.19</b>	<b>1,140,679.00</b>	<b>1,133,971.00</b>	<b>3,456,340.13</b>	<b>3,465,392.00</b>	<b>3,499,327.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	109,133.70	114,393.00	35,286.00	365,675.80	332,109.00	106,625.00
White Mills WTP						
Salaries	41,728.78	42,589.00	36,921.00	126,701.16	141,228.00	123,887.00
Pensions & Benefits	25,228.17	24,704.00	17,370.00	75,045.70	77,467.00	56,341.00
Ins. Workers Comp.	782.74	853.00	667.00	2,827.86	2,559.00	2,710.00
Contractual Services	10,037.39	4,104.00	2,116.00	19,624.53	12,312.00	9,284.00
Chemicals	21,056.30	19,500.00	18,059.00	67,789.29	54,900.00	62,643.00
Transportation Expense - Fuel	238.93	150.00	186.00	573.45	1,800.00	457.00
Transportation Expense - Maintenance	0.00	50.00	0.00	243.58	150.00	50.00
Transportation Expense - Repairs	60.88	50.00	0.00	891.49	150.00	126.00
Insurance - Vehicle	86.00	86.00	122.00	258.00	258.00	366.00
Materials & Supplies	8,662.65	4,500.00	2,737.00	17,437.32	13,500.00	14,572.00
Purchased Power	28,450.94	27,225.00	27,082.00	82,054.40	87,003.00	80,492.00
Miscellaneous Expense	1,059.76	2,000.00	4,597.00	3,858.98	6,000.00	8,975.00
<b>Total White Mills WTP</b>	<b>137,392.54</b>	<b>125,811.00</b>	<b>109,857.00</b>	<b>397,305.76</b>	<b>397,327.00</b>	<b>359,903.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

March 31, 2021

	Month To Date 03/31/2021		Last Year Current Month	Year To Date 03/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>City Springs WTP</b>						
Salaries	26,148.26	26,920.00	27,288.00	78,957.31	90,439.00	91,661.00
Pensions & Benefits	16,412.47	15,992.00	13,239.00	49,521.24	50,093.00	44,332.00
Ins. Workers Comp	469.45	512.00	518.00	1,696.02	1,536.00	2,180.00
Contractual Services	1,302.89	1,216.00	561.00	3,106.94	3,648.00	1,368.00
Chemicals	184.51	4,400.00	420.00	10,053.40	12,560.00	10,620.00
Materials & Supplies	3,539.30	3,400.00	4,155.00	12,449.01	10,200.00	10,446.00
Purchased Power	12,317.57	10,080.00	10,478.00	32,603.31	30,954.00	31,658.00
Purchased Power - Sewer/Gas	23,889.01	15,750.00	14,209.00	64,983.76	47,250.00	48,192.00
Transportation Expense - Fuel	113.30	60.00	88.00	246.38	180.00	209.00
Transportation Expense - Maintenance	40.76	0.00	0.00	40.76	75.00	0.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	43.00	43.00	61.00	129.00	129.00	183.00
Miscellaneous Expense	550.27	1,500.00	1,849.00	2,998.92	4,500.00	4,623.00
<b>Total City Springs WTP</b>	<b>85,010.79</b>	<b>79,873.00</b>	<b>72,866.00</b>	<b>256,786.05</b>	<b>251,814.00</b>	<b>245,472.00</b>
<b>Water Quality</b>						
Salaries	8,416.89	12,005.00	9,936.00	30,324.70	39,016.00	32,480.00
Pensions & Benefits	6,476.79	7,537.00	5,086.00	20,098.79	23,556.00	16,055.00
Insurance - Workers' Comp	234.96	256.00	222.00	848.86	768.00	903.00
Contractual Services	2,041.10	2,750.00	935.00	7,420.81	8,250.00	11,904.00
Materials & Supplies	2,759.56	6,300.00	4,378.00	8,694.51	10,900.00	5,878.00
Transportation Expense - Fuel	743.20	500.00	578.00	1,616.18	1,050.00	1,391.00
Transportation Expense - Maintenance	23.48	100.00	47.00	125.88	300.00	47.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	86.00	86.00	122.00	258.00	258.00	366.00
Miscellaneous Expense	199.20	200.00	696.00	2,374.92	600.00	1,161.00
<b>Total Water Quality</b>	<b>20,981.18</b>	<b>29,734.00</b>	<b>22,000.00</b>	<b>71,762.65</b>	<b>84,948.00</b>	<b>70,185.00</b>
<b>TOTAL TREATMENT</b>	<b>352,518.21</b>	<b>349,811.00</b>	<b>240,009.00</b>	<b>1,091,530.26</b>	<b>1,066,198.00</b>	<b>782,185.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

March 31, 2021

	Month To Date 03/31/2021		Last Year Current Month	Year To Date 03/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>FIELD OPERATIONS</b>						
<b>Distribution</b>						
Salaries	72,685.40	67,315.00	66,362.00	222,140.98	218,774.00	217,324.00
Pensions & Benefits	44,697.18	41,088.00	33,001.00	130,895.59	128,342.00	105,538.00
Insurance - Workers' Comp	1,409.29	1,536.00	1,334.00	5,091.46	4,608.00	5,568.00
Contractual Services	6,884.76	9,656.00	8,906.00	22,343.38	28,968.00	22,710.00
Materials & Supplies	8,633.99	9,600.00	7,556.00	26,233.78	28,800.00	26,751.00
Purchased Power	20,218.03	19,004.00	16,806.00	54,084.09	54,366.00	47,311.00
Transportation Expense - Fuel	4,796.27	3,600.00	3,734.00	16,319.95	10,800.00	16,140.00
Transportation Expense - Maintenance	2,812.87	2,400.00	2,196.00	8,619.62	7,200.00	6,442.00
Transportation Expense - Repairs	0.00	1,300.00	390.00	2,849.04	3,900.00	2,722.00
Insurance - Vehicle	905.00	905.00	856.00	2,715.00	2,715.00	2,568.00
Miscellaneous Expense	3,498.90	5,000.00	7,665.00	12,689.57	15,000.00	15,397.00
<b>Total Distribution</b>	<b>166,541.69</b>	<b>161,404.00</b>	<b>148,806.00</b>	<b>503,982.46</b>	<b>503,473.00</b>	<b>468,471.00</b>
<b>Service</b>						
Salaries	28,209.61	29,946.00	28,354.00	84,776.93	97,324.00	92,146.00
Pensions & Benefits	20,491.60	20,566.00	15,295.00	60,406.60	64,019.00	48,356.00
Insurance - Workers' Comp	704.41	768.00	667.00	2,544.88	2,304.00	2,636.00
Contractual Services	3,481.79	1,971.00	1,033.00	6,354.53	5,913.00	1,854.00
Materials & Supplies	1,234.51	600.00	1,568.00	2,538.30	1,800.00	1,604.00
Purchased Power	82.67	60.00	82.00	211.65	171.00	202.00
Transportation Expense - Fuel	2,246.60	1,300.00	1,747.00	4,885.51	3,900.00	4,162.00
Transportation Expense - Maintenance	95.77	245.00	250.00	778.49	735.00	629.00
Transportation Expense - Repairs	0.00	0.00	0.00	85.92	375.00	0.00
Insurance - Vehicle	345.00	345.00	489.00	1,035.00	1,035.00	1,467.00
Miscellaneous Expense	1,084.33	1,600.00	2,612.00	5,282.18	4,800.00	7,467.00
<b>Total Service</b>	<b>57,976.29</b>	<b>57,401.00</b>	<b>52,097.00</b>	<b>168,899.99</b>	<b>182,376.00</b>	<b>160,523.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>224,517.98</b>	<b>218,805.00</b>	<b>200,903.00</b>	<b>672,882.45</b>	<b>685,849.00</b>	<b>628,994.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

March 31, 2021

	Month To Date 03/31/2021		Last Year Current Month	Year To Date 03/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>MAINTENANCE &amp; PROJECTS</b>						
<b>Maintenance</b>						
Salaries	29,110.94	31,320.00	30,166.00	84,714.85	101,790.00	91,235.00
Pensions & Benefits	18,194.96	19,689.00	13,523.00	53,458.27	61,482.00	41,641.00
Insurance - Workers' Comp	547.77	597.00	518.00	1,978.97	1,791.00	1,959.00
Contractual Services	1,588.43	1,893.00	675.00	4,222.36	5,679.00	1,613.00
Materials & Supplies	597.47	300.00	163.00	546.99	900.00	1,876.00
Purchased Power	339.19	245.00	335.00	868.47	702.00	824.00
Transportation Expense - Fuel	873.33	510.00	665.00	2,112.70	1,530.00	1,613.00
Transportation Expense - Maintenance	123.88	175.00	700.00	323.78	525.00	825.00
Transportation Expense - Repairs	0.00	125.00	0.00	0.00	375.00	0.00
Insurance - Vehicle	215.00	215.00	306.00	645.00	645.00	918.00
Miscellaneous Expense	595.33	800.00	1,937.00	4,116.59	2,400.00	3,265.00
<b>Total Maintenance</b>	<b>52,186.30</b>	<b>55,869.00</b>	<b>48,988.00</b>	<b>152,987.98</b>	<b>177,819.00</b>	<b>145,769.00</b>
<b>Projects</b>						
Salaries	23,988.11	27,274.00	22,757.00	73,020.68	88,641.00	73,553.00
Pensions & Benefits	14,612.96	15,911.00	10,212.00	41,644.57	49,830.00	32,070.00
Insurance - Workers' Comp	469.45	512.00	370.00	1,696.02	1,536.00	1,504.00
Contractual Services	1,822.76	2,373.00	376.00	5,894.41	7,119.00	975.00
Materials & Supplies	24.20	170.00	227.00	730.64	510.00	518.00
Purchased Power	93.11	67.00	92.00	238.39	192.00	226.00
Transportation Expense - Fuel	1,037.31	580.00	806.00	2,255.74	1,740.00	1,865.00
Transportation Expense - Maintenance	709.35	110.00	97.00	1,489.86	330.00	816.00
Transportation Expense - Repairs	0.00	170.00	0.00	374.71	510.00	1,980.00
Insurance - Vehicle	258.00	258.00	367.00	774.00	774.00	1,101.00
Miscellaneous Expense	1,631.35	800.00	2,261.00	3,644.57	2,400.00	3,250.00
<b>Total Projects</b>	<b>44,646.60</b>	<b>48,225.00</b>	<b>37,565.00</b>	<b>131,763.59</b>	<b>153,582.00</b>	<b>117,858.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>96,832.90</b>	<b>104,094.00</b>	<b>86,553.00</b>	<b>284,751.57</b>	<b>331,401.00</b>	<b>263,627.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

March 31, 2021

	Month To Date 03/31/2021		Last Year Current Month	Year To Date 03/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>ADMINISTRATION</b>						
Accounting						
Salaries	13,099.06	13,532.00	13,736.00	40,323.16	43,979.00	44,643.00
Pensions & Benefits	9,273.42	9,190.00	6,959.00	28,128.36	28,642.00	21,980.00
Insurance Workers' Comp	16.04	17.00	14.00	57.95	51.00	57.00
Contractual Services	1,683.21	1,918.00	18,320.00	5,620.18	5,754.00	18,846.00
Materials & Supplies	175.80	25.00	20.00	181.08	75.00	50.00
Purchased Power	69.01	50.00	68.00	176.70	143.00	168.00
Miscellaneous Expense	120.49	600.00	5,717.00	803.55	1,800.00	13,796.00
<b>Total Accounting</b>	<b>24,437.03</b>	<b>25,332.00</b>	<b>44,834.00</b>	<b>75,290.98</b>	<b>80,444.00</b>	<b>99,540.00</b>
Customer Accounts						
Salaries	36,808.13	37,394.00	35,439.00	111,417.01	119,716.00	127,353.00
Pensions & Benefits	27,834.92	27,365.00	20,350.00	85,951.73	88,936.00	65,323.00
Ins. Workers Comp	48.12	52.00	48.00	173.85	156.00	205.00
Contractual Services	7,654.38	5,894.00	2,700.00	23,833.41	17,682.00	8,683.00
Materials & Supplies	534.37	890.00	1,380.00	1,855.17	2,670.00	2,566.00
Purchased Power	343.83	253.00	339.00	880.34	759.00	835.00
Bad Debt Expense	6,983.85	7,000.00	4,787.00	20,968.99	21,000.00	17,158.00
Miscellaneous Expense	819.44	5,550.00	9,170.00	4,409.37	16,650.00	20,302.00
Miscellaneous Expense - Billing	14,122.34	14,000.00	13,907.00	28,447.06	42,000.00	42,219.00
<b>Total Customer Accounts</b>	<b>95,149.38</b>	<b>98,398.00</b>	<b>88,120.00</b>	<b>277,936.93</b>	<b>309,569.00</b>	<b>284,644.00</b>
General Administration						
Salaries	25,085.92	25,155.00	23,978.00	74,979.15	81,753.00	78,004.00
Pensions & Benefits	13,209.80	14,312.00	10,847.00	41,111.00	46,514.00	35,040.00
Insurance - Workers' Comp	16.04	17.00	17.00	57.95	51.00	81.00
Contractual Services	6,905.59	3,628.00	3,023.00	17,678.98	10,884.00	6,108.00
Materials & Supplies	101.78	250.00	114.00	743.09	750.00	462.00
Purchased Power	360.09	260.00	355.00	921.97	744.00	874.00
Transportation Expense - Fuel	134.99	100.00	136.00	317.36	300.00	284.00
Insurance - General Liability	6,090.00	6,090.00	5,657.00	18,270.00	18,270.00	16,972.00
Insurance - Vehicle	86.00	86.00	61.00	258.00	258.00	183.00
Miscellaneous Expense	2,458.05	2,275.00	2,899.00	5,217.49	6,825.00	6,846.00
Depreciation	256,826.99	262,556.00	253,425.00	513,884.47	787,668.00	758,114.00
<b>Total General Administration</b>	<b>311,275.25</b>	<b>314,914.00</b>	<b>300,690.00</b>	<b>673,629.52</b>	<b>954,572.00</b>	<b>903,915.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

March 31, 2021

	Month To Date 03/31/2021		Last Year Current Month	Year To Date 03/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,517.00	7,549.98	7,551.00	7,551.00
Pensions & Benefits	6,695.96	6,489.00	3,715.00	19,859.86	19,419.00	11,099.00
Insurance - Workers' Comp	19.82	22.00	17.00	71.60	66.00	77.00
Contractual Services	0.00	0.00	236.00	0.00	0.00	613.00
Miscellaneous Expense	445.32	425.00	1,341.00	2,066.92	1,275.00	2,136.00
Total Commissioners	<u>9,677.76</u>	<u>9,453.00</u>	<u>7,826.00</u>	<u>29,548.36</u>	<u>28,311.00</u>	<u>21,476.00</u>
TOTAL ADMINISTRATION	440,539.42	448,097.00	441,470.00	1,056,405.79	1,372,896.00	1,309,575.00
Total Operating Expenses	<u>1,114,408.51</u>	<u>1,120,807.00</u>	<u>968,935.00</u>	<u>3,105,570.07</u>	<u>3,456,344.00</u>	<u>2,984,381.00</u>
<b>Total Net Operating Income</b>	<b>(193,865.32)</b>	<b>19,872.00</b>	<b>165,036.00</b>	<b>350,770.06</b>	<b>9,048.00</b>	<b>514,946.00</b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	4,110.74	4,000.00	9,346.00	11,201.31	12,000.00	42,351.00
Dividend Income	55,161.39	38,000.00	57,147.00	80,601.98	114,000.00	103,365.00
Unrealized Gain/Loss	(60,341.40)	50,000.00	(214,321.00)	(242,365.23)	150,000.00	78,390.00
Leased Land/Tank Space Income	5,520.00	0.00	0.00	11,730.00	11,730.00	11,730.00
Interest Expenses	0.00	0.00	0.00	242,096.00	241,676.00	253,869.00
Amortized Debt Disc Expense	56.12	56.00	445.00	168.36	168.00	1,335.00
<b>Net Income</b>	<b>(189,470.71)</b>	<b>111,816.00</b>	<b>16,763.00</b>	<b>(30,326.24)</b>	<b>54,934.00</b>	<b>495,578.00</b>



## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

March 31, 2021

	Month To Date 03/31/2021		Year To Date 03/31/2021	
	Actual	Budget	YTD Actual	Budget
<b>Net Operating Income</b>				
Operating Revenues				
Residential Sewer Sales	751.40	0.00	2,296.60	0.00
Commercial Sewer Sales	16,121.43	0.00	48,384.78	0.00
Miscellaneous Service	10.00	0.00	10.00	0.00
10% Penalty	846.74	0.00	1,954.18	0.00
Total Operating Revenues	17,729.57	0.00	52,645.56	0.00
Operating Expenses				
Wholesale Treatment	5,167.94	5,100.00	14,528.22	15,300.00
Contractual Services	2,025.00	2,000.00	6,025.00	6,000.00
Materials & Supplies	0.00	100.00	0.00	300.00
Purchased Power	916.61	875.00	2,641.56	2,625.00
Depreciation	24,450.12	25,350.00	48,900.24	76,050.00
Total Operating Expenses	32,559.67	33,425.00	72,095.02	100,275.00
<b>Total Net Operating Income Sewer</b>	<b>(14,830.10)</b>	<b>(33,425.00)</b>	<b>(19,449.46)</b>	<b>(100,275.00)</b>
<b>Non-Operating Gains (Losses)</b>				
Interest Income	84.44	0.00	315.50	0.00
<b>Total Non-Operating Gains (Losses)</b>	<b>84.44</b>	<b>0.00</b>	<b>315.50</b>	<b>0.00</b>
<b>Net Income</b>	<b>(14,745.66)</b>	<b>(33,425.00)</b>	<b>(19,133.96)</b>	<b>(100,275.00)</b>



## Hardin County Water District No 2 Balance Sheet

March 31, 2021

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>General Fund</u>	<u>03/31/2021</u> YTD Total	<u>03/31/2020</u> Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	5,108,911	202,700	1,578,089	6,889,700	9,950,950
Investments	18,118,836	0	0	18,118,837	12,856,614
Accounts Receivable, net	1,225,471	1,120	0	1,541,523	1,166,076
Prepaid Expenses	231,411	0	0	231,411	129,904
Grants Receivable	0	0	0	0	135,647
Materials and supplies	646,319	0	0	646,319	494,519
<b>TOTAL CURRENT ASSETS</b>	<b>25,330,948</b>	<b>203,820</b>	<b>1,578,089</b>	<b>27,427,790</b>	<b>24,733,710</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	3,796,816	459,755	456,837	5,224,936	5,877,293
Restricted Investments	1,207,394	0	0	1,207,394	1,207,394
Regulatory asset on CERS pension	9,976,445	0	0	9,976,445	8,511,755
Non-Depreciable capital assets	3,487,571	700,440	0	4,188,011	3,691,652
Depreciable capital assets, net of depreciation	65,537,785	15,278,411	0	80,816,196	82,754,561
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>84,006,011</b>	<b>16,438,606</b>	<b>456,837</b>	<b>101,412,982</b>	<b>104,042,655</b>
<b>TOTAL ASSETS</b>	<b>109,336,959</b>	<b>16,642,426</b>	<b>2,034,926</b>	<b>128,840,772</b>	<b>128,776,365</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	104,795	0	0	104,795	127,186
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	2,086,624
Utility acquisition adjustments	136,225	0	0	136,225	145,956
<b>TOTAL DEFERRED OUTFLOWS OF RE-SOURCES</b>	<b>2,043,596</b>	<b>0</b>	<b>0</b>	<b>2,043,596</b>	<b>2,359,766</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	339,508	6,155	0	345,663	373,782
Accrued Taxes	23,393	13,599	0	36,992	46,053
Accrued Liabilities	182,147	0	0	182,147	87,355
Accrued Vacation	185,274	0	0	185,274	165,736
Customer Deposit	0	0	44,887	44,887	0
Customer Advances for Construction	37,000	0	0	37,000	64,000
Self-Insurance Payable	121,294	0	0	121,294	79,182
Sewer Capacity Fees	0	0	0	0	32,250
<b>TOTAL CURRENT LIABILITIES</b>	<b>888,616</b>	<b>19,754</b>	<b>44,887</b>	<b>953,257</b>	<b>848,358</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	403,982	403,982	0
Net Pension Liability - CERS	11,567,079	0	0	11,567,079	10,195,242
Bonds Payable	13,261,367	0	0	13,261,367	14,265,583
Notes Payable	4,457,274	0	0	4,457,274	6,690,255
<b>Total NONCURRENT LIABILITIES</b>	<b>29,285,720</b>	<b>0</b>	<b>403,982</b>	<b>29,689,703</b>	<b>31,151,080</b>
<b>TOTAL LIABILITIES</b>	<b>30,174,336</b>	<b>19,754</b>	<b>448,869</b>	<b>30,642,960</b>	<b>31,999,438</b>
<b>NET POSITION</b>					
Net investment in capital assets	50,967,207	15,972,697	0	66,939,904	65,116,594
Restricted for debt service	1,790,570	0	0	1,790,569	1,770,509
Unrestricted	28,925,466	190,221	3,164,146	32,037,528	30,134,807
<b>TOTAL NET POSITION</b>	<b>\$ 81,683,243</b>	<b>\$ 16,162,918</b>	<b>\$ 3,164,146</b>	<b>\$ 100,768,001</b>	<b>\$ 97,021,910</b>

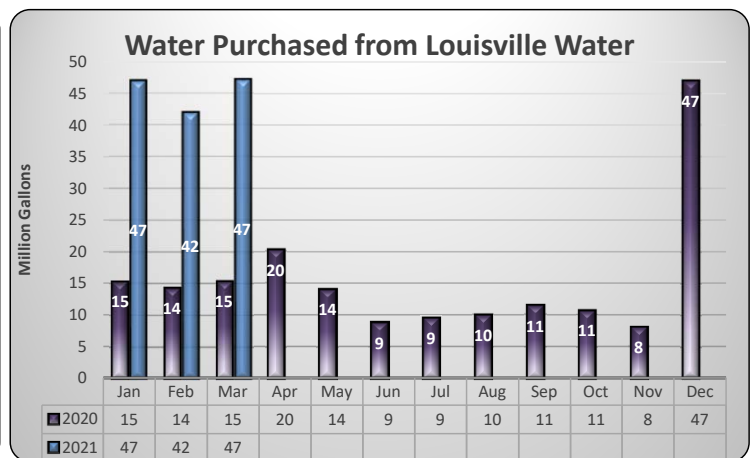
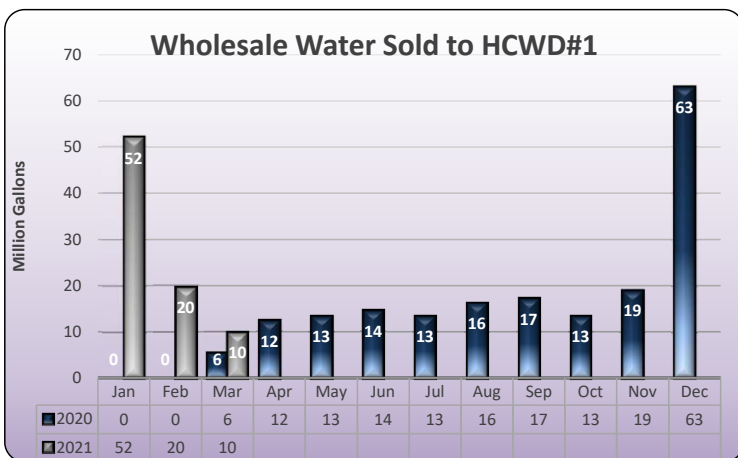
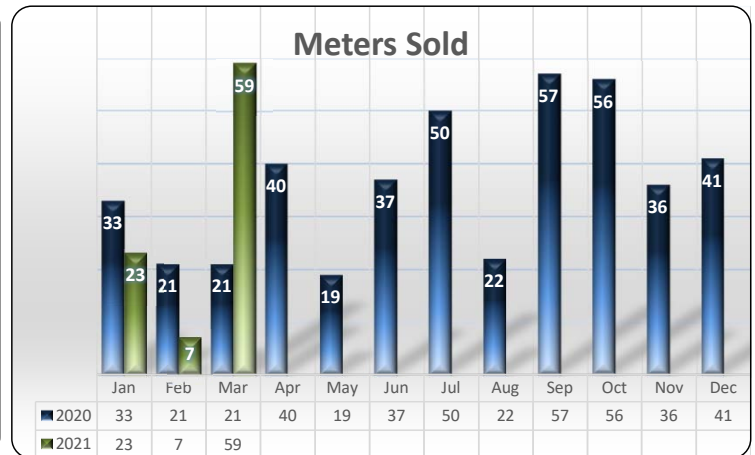
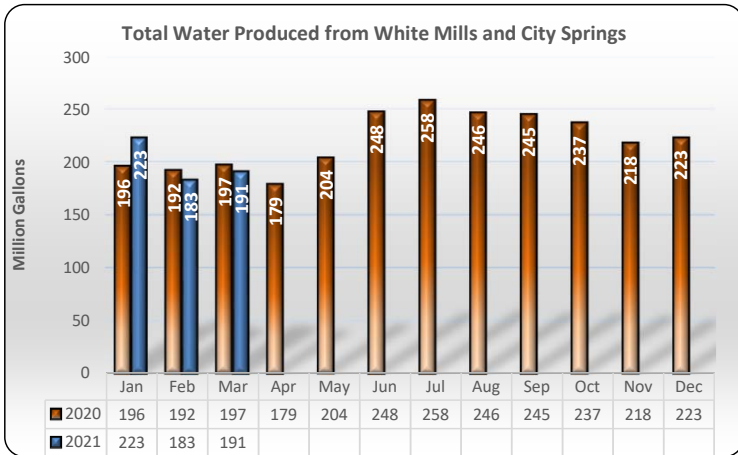
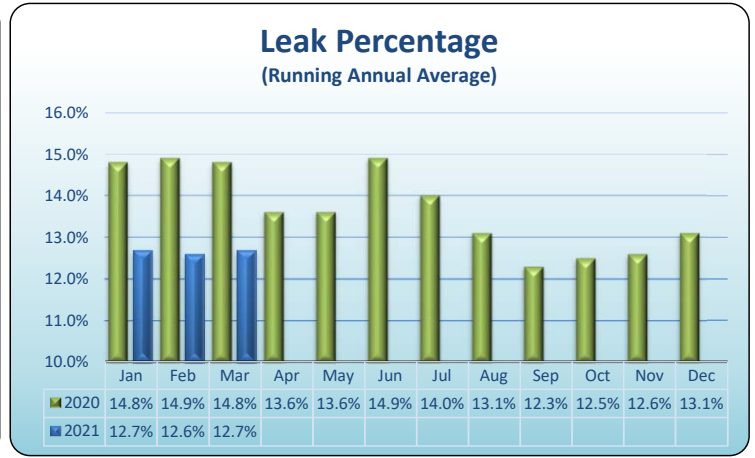
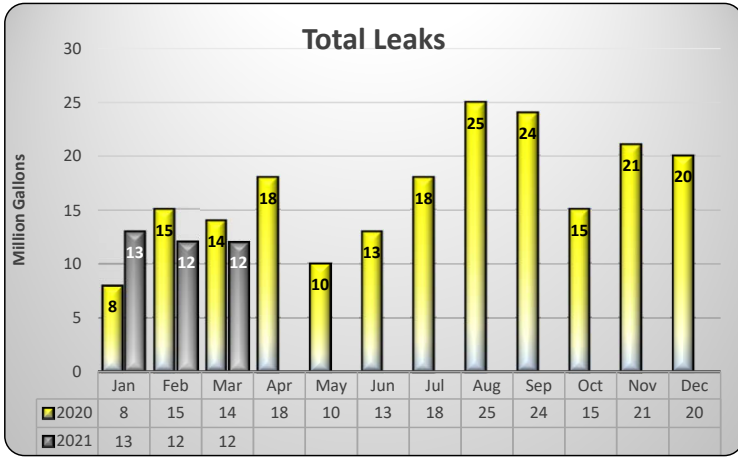


## Hardin County Water District No 2

### Cash Flow Statement

March 31, 2021

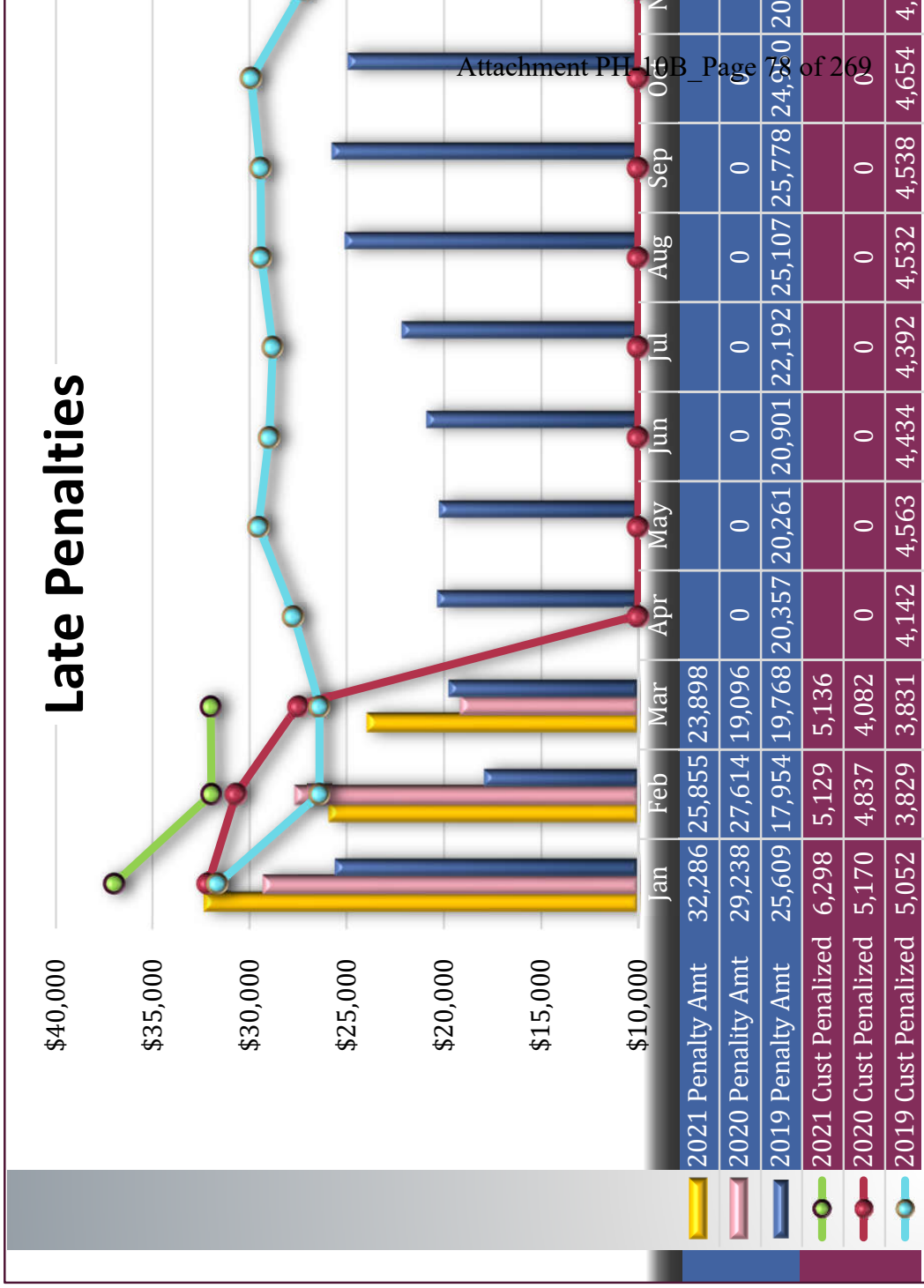
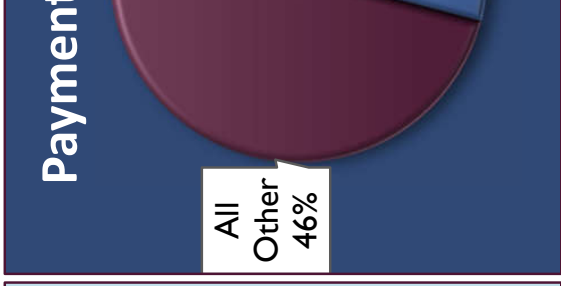
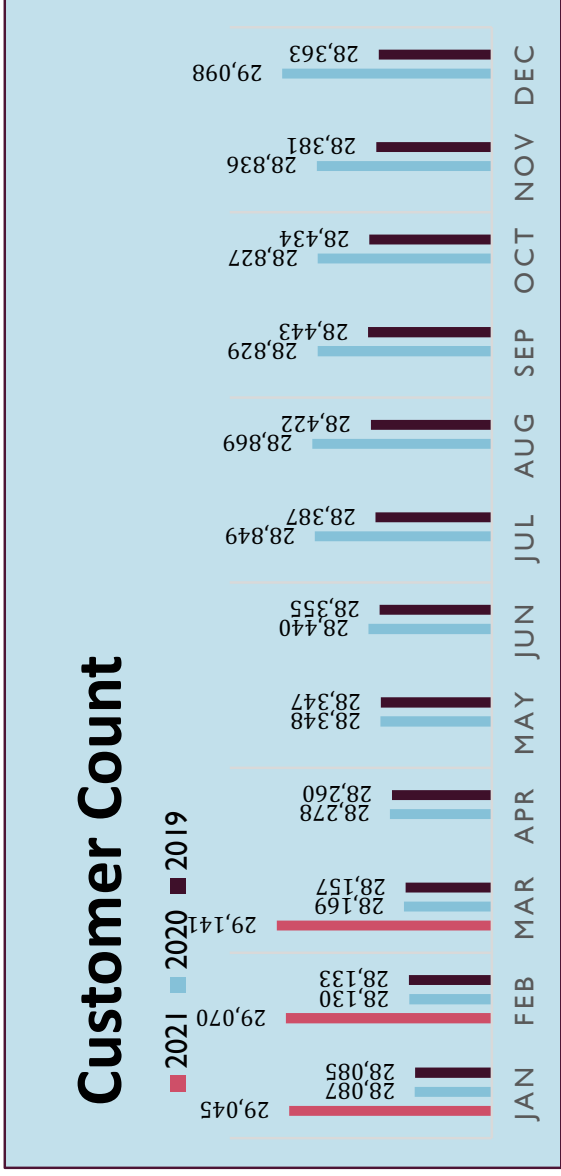
	Water Fund 03/31/2021	Sewer Fund 03/31/2021	General Fund 03/31/2021	Consolidated Total 03/31/2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	1,355,388.71	17,729.57	0.00	1,373,118.28
Payments to Suppliers	(530,599.40)	(8,109.55)	0.00	(538,708.95)
Payments to Employees	(307,797.76)	0.00	0.00	(307,797.76)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>516,991.55</b>	<b>9,620.02</b>	<b>0.00</b>	<b>526,611.57</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal Payments on Bonds	0.00	0.00	0.00	0.00
Principal Payments on Notes	0.00	0.00	0.00	0.00
Acquisition of Capital Assets	(77,631.18)	0.00	0.00	(77,631.18)
Contributions in Aid of Construction	60,307.08	1,429.00	0.00	61,736.08
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(17,324.10)</b>	<b>1,429.00</b>	<b>0.00</b>	<b>(15,895.10)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Realized Gains	0.00	0.00	0.00	0.00
Unrealized Gains	(60,341.40)	0.00	0.00	(60,341.40)
Investment Income	59,272.13	84.44	191.29	59,587.98
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>(1,069.27)</b>	<b>84.44</b>	<b>191.29</b>	<b>(753.42)</b>
<b>CASH BEGINNING OF PERIOD</b>	<b>26,669,679.44</b>	<b>661,108.10</b>	<b>2,354,356.47</b>	<b>29,713,878.97</b>
<b>CASH END OF PERIOD</b>	<b>28,232,480.02</b>	<b>662,455.00</b>	<b>2,034,926.47</b>	<b>31,441,389.54</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ 1,562,761.14</b>	<b>\$ 1,346.90</b>	<b>\$ (319,430.00)</b>	<b>\$ 1,727,471.13</b>
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Depreciation	256,826.99	24,450.12	0.00	281,277.11
Accounts Payable	339,507.56	6,154.94	0.00	345,662.50
State Grants Receivable	0.00	1,429.00	0.00	1,429.00
Accounts Receivable	(367,821.96)	(15,897.43)	0.00	(383,719.39)
Construction in Progress	326.70	962.00	0.00	1,288.70
Prepaid Insurance	8,114.00	0.00	0.00	8,114.00
Taxes Accrued	(7,300.33)	927.09	0.00	(6,373.24)
Elizabethtown Sewer Payable	0.00	0.00	0.00	(34,810.30)
Pensions and Benefits	(97,408.96)	0.00	0.00	(97,408.96)
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(382,063.38)</b>	<b>(32,798.52)</b>	<b>0.00</b>	<b>(380,051.60)</b>





# Customer Service Report

## 2021



**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO: 9**

**INVOICE NO: 9**

**PERIOD: 03/11/21 - 04/12/21**

**PROJECT NO: 20401**

**CONTRACT DATE: 1/2/2020**

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR: Hardin County Water District #2 Prime Contract**

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum	\$8,000,000.00
2. Net change by change orders	\$(832,542.34)
3. Contract Sum to date (Line 1 ± 2)	\$7,167,457.66
4. Total completed and stored to date (Column G on detail sheet)	\$1,717,090.61
5. Retainage:	
a. 14.91% of completed work	\$256,026.27
b. 0.00% of stored material	\$0.00
Total retainage (Line 5a + 5b or total in column I of detail sheet)	\$256,026.27
6. Total earned less retainage (Line 4 less Line 5 Total)	\$1,461,064.34
7. Less previous certificates for payment (Line 6 from prior certificate)	\$1,060,862.94
8. Current payment due:	\$400,201.40
9. Balance to finish, including retainage (Line 3 less Line 6)	\$5,706,393.32

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$10,630.06	\$(775,799.21)
Total approved this month:	\$0.00	\$(67,373.19)
Totals:	\$10,630.06	\$(843,172.40)
Net change by change orders:	\$(832,542.34)	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: Jenkins-Essex Construction, Inc.

By: [Signature] Date: 04-13-21

State of Kentucky  
County of: Hardin  
Subscribed and sworn to before

me this 13th day of April, 2021  
Notary Public: Anna Marie Abdelgailil  
My commission expires: June 5, 2023

**Anna Marie Abdelgailil**  
NOTARY PUBLIC  
STATE AT LARGE  
KENTUCKY  
ID. # 624564  
MY COMMISSION EXPIRES June 5, 2023

**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$400,201.40

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

ARCHITECT/ENGINEER:

By: \_\_\_\_\_ Date: \_\_\_\_\_

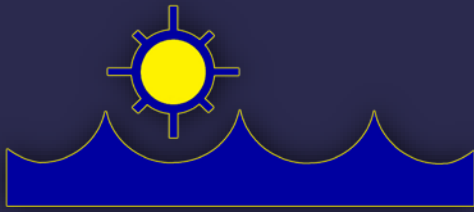
This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.

HCWD#2

Direct Pay Summary  
Pay Application #9

Payee	Invoice #	Date	Resp. Party	Amount
Irving Materials	20519433	03/04/21	Ramsey & Associates	\$557.00
Irving Materials	20519834	03/05/21	Ramsey & Associates	\$448.00
Irving Materials	20521172	03/10/21	Ramsey & Associates	\$993.00
Irving Materials	20522973	03/19/21	Ramsey & Associates	\$636.00
Irving Materials	20523817	03/23/21	Ramsey & Associates	\$26,811.00
Irving Materials	20524299	03/24/21	Ramsey & Associates	\$272.00
Irving Materials	20525183	03/29/21	Ramsey & Associates	\$13,575.00
Irving Materials	20525660	03/30/21	Ramsey & Associates	\$155.00
Irving Materials	20525904	03/31/21	Ramsey & Associates	\$460.00
Irving Materials	20525903	03/31/21	Ramsey & Associates	\$230.00
<b>Irving Materials Subtotal</b>				<b>\$44,137.00</b>
Vulcan	32574533	03/16/21	Ramsey & Associates	\$3,235.16
Vulcan	32579840	03/23/21	Ramsey & Associates	\$1,442.81
Vulcan	32585917	03/30/21	Ramsey & Associates	\$2,328.19
Vulcan	32585918	03/30/21	Ramsey & Associates	\$676.58
<b>Vulcan Subtotal</b>				<b>\$7,682.74</b>
Willis-Klein	746521	04/12/21	Jenkins-Essex	\$14,932.07
<b>Willis-Klein</b>				<b>\$14,932.07</b>
Masters' Supply	4932674	03/16/21	Climate Control	\$429.65
Masters' Supply	4932673	03/16/21	Climate Control	\$191.73
<b>Masters' Supply</b>				<b>\$621.38</b>
<b>Total Purchases for Current Pay Application</b>				<b>\$67,373.19</b>





# 1951 West Park Road

March 23, 2021

**\$2,008,425.97**  
**TOTAL PROJECT EXPENSES**

## **BOND ANTICIPATION NOTE**

Up to  
**\$8,000,000.00 Available**

**\$169,705.15**  
**Non-Contract Expenses**

**\$1,838,720.82**  
**Jenkins-Essex Construction**

**\$803,765.23**  
**Total Drawn**

**\$35,675.50**  
**Engineering**

**\$94,753.80**  
**Legal**

**\$39,275.85**  
**Other**

**\$7,196,234.77**  
**Remaining Available**





Board of Commissioners  
Hardin County Water District No. 2  
Elizabethtown, Kentucky

We have audited the financial statements of the business-type activities of Hardin County Water District No. 2 as of and for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 10, 2021. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Hardin County Water District No. 2 are described in Note 1 to the financial statements. The District adopted GASB Statement 95 during the year and the application of existing policies was not changed during the year ended December 31, 2020. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the allowance for doubtful accounts is based on historical collections. Management's estimate of depreciation and CERS pension and OPEB amounts is based on expected future useful lives of assets and actuarial reports. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts estimate in determining that it is reasonable in relation to the financial statements taken as a whole.



The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements With Management*

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. There have been no disagreements during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 25, 2021.

*Management Consultations With Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and GASB 68 pension and GASB 75 OPEB schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Schedules I, II, IV, V, VI and VII which accompany the financial statements but are not RSI. With respect to the supplementary information contained in Schedules I, II, IV, V, VI and VII accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on Schedule III, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This report is intended solely for the information and use of the commissioners and management and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Heartland CPAs and Advisors, PLLC".

Heartland CPAs and Advisors, PLLC.  
March 25, 2021

# May 2021 Board Meeting Booklet



1951 West Park Road

## Hardin County Water District No. 2

*360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702*

*Telephone (270) 737-1056 • Fax (270) 737-2301 •*

*Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger,  
Morris Miller, Tim Davis*



## COMMISSIONERS MEETING AGENDA

360 Ring Road Elizabethtown, KY 42701

May 18, 2021, 4:00 p.m.

### AGENDA

- I. CALL TO ORDER
- II. RECOGNIZE VISITORS
- III. READ AND APPROVE MINUTES
  
- IV. FINANCIAL REPORTS Mo/Amber
  
- V. ENGINEERING REPORT Jarrod Benningfield
  - A. Customer Service & Operations Facility Vaughn Williams
  - B. City Springs Raw Water Rehab Vaughn Williams
  - C. Downtown Tank Project
  
- VI. DEPARTMENTAL REPORTS Shaun
  - A. Monthly Statistics Amber
  - B. Customer Service Department Report
  
- VII. OLD BUSINESS Shaun
  - A. Jenkins Essex Pay App #10 Shaun
  - B. WTP Capital Item Bid Results
  
- VIII. NEW BUSINESS Shaun
  - A. KY/TN AWWA Water Professionals Conference Shaun
  - B. KWWOA Annual Operators' Conference Damon
  - C. Real Property Acquisition Damon/Shawn
  - D. Purchase Water Adjustment for LWC Rate Increase
  
- IX. EXECUTIVE SESSION
  
- X. ADJOURN

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **June 15, 2021 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.



**Hardin County Water District No 2**  
**Current Asset Report**  
**April 30, 2021**

	Year Ended 12/31/2020	Month Ending 03/31/2021	Month Ending 04/30/2021
<b>Assets - Cash Accounts</b>			
Revenue Clearing	1,228,277	1,578,089	1,715,358
Health Plan	81,399	94,821	77,415
Sinking Fund III	82,989	183,047	216,404
Sinking Fund IV	105,500	44,398	58,419
Petty Cash	1,402	1,402	1,402
Water Clearing	151,175	149,630	149,567
Water Operation & Maintenance	8,781,004	4,411,795	4,363,193
Water Revenue	547,339	546,084	521,416
Water Depreciation Fund	1,069,770	1,006,285	1,004,864
Sinking Fund	1,153,592	355,731	461,931
Water Escrow	51,930	38,954	42,960
Water Customer Deposit	458,712	462,620	459,556
Water Capital Projects	1,515,409	2,067,797	2,312,576
West Park Road	0	523	530
Sewer Revenue	28,543	26,564	30,622
Sewer Capital Projects	459,864	449,308	443,208
Sewer Operation & Maintenance	101,478	137,893	165,047
Sewer Escrow	2,430	2,431	2,431
Sewer Clearing	38,225	38,243	38,248
Sewer Depreciation	6,512	8,016	8,517
External Billing Revenue	47,509	511,528	28,594
<b>Total Cash Accounts</b>	<b>15,913,059</b>	<b>12,115,159</b>	<b>12,102,258</b>
<b>Change From Previous Period</b>	<b>(55,020)</b>	<b>1,732,691</b>	<b>(12,901)</b>
<b>Debt Service Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,394</b>
<b>Vanguard</b>	<b>3,790,359</b>	<b>3,765,670</b>	<b>3,781,264</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	5,294,517	10,317,074	10,428,508
Dupree Investments - Municipal	4,195,724	4,036,093	4,114,599
<b>Total Dupree</b>	<b>9,490,241</b>	<b>14,353,167</b>	<b>14,543,107</b>
<b>Current Asset Grand Total</b>	<b>30,401,052</b>	<b>31,441,390</b>	<b>31,634,023</b>
<b>Grand Total Change From Previous Period</b>	<b>550,721</b>	<b>1,727,511</b>	<b>192,634</b>
<b>Total Non-Restricted</b>			
<b>Non-Restricted Bank Accounts</b>	<b>10,877,442</b>	<b>6,889,700</b>	<b>6,984,852</b>
<b>Non-Restricted Investment Accounts</b>	<b>13,280,600</b>	<b>18,118,837</b>	<b>18,324,372</b>
<b>Total Non-Restricted</b>	<b>24,158,042</b>	<b>25,008,537</b>	<b>25,309,224</b>
<b>Total Restricted</b>			
<b>Restricted Bank Accounts</b>	<b>5,035,617</b>	<b>5,224,935</b>	<b>5,116,875</b>
<b>Restricted DSRF Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,394</b>
<b>Total Restricted</b>	<b>6,243,010</b>	<b>6,432,329</b>	<b>6,324,269</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>30,401,052</b>	<b>31,440,866</b>	<b>31,633,493</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

April 30, 2021

	Month To Date 04/30/2021		Last Year Current Month	Year To Date 04/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>Operating Revenues</b>						
Residential Sales	700,405.05	681,504.00	759,787.00	2,809,306.91	2,836,079.00	2,892,616.00
Commercial Sales	262,203.41	253,541.00	246,094.00	1,032,078.58	1,067,282.00	1,015,552.00
Industrial Sales	105,763.20	96,674.00	105,711.00	408,338.30	395,784.00	428,951.00
Wholesale Water	13,642.20	0.00	0.00	180,829.44	0.00	0.00
Bulk Water	128.75	188.00	382.00	527.25	653.00	878.00
Sewer Billing	19,033.30	18,563.00	18,463.00	75,589.80	74,252.00	73,800.00
Water Taps	40,442.09	25,567.00	31,716.00	145,386.41	62,091.00	98,597.00
Miscellaneous Service	29,563.87	15,289.00	13,409.00	116,367.34	49,560.00	50,985.00
Laboratory Income	1,401.25	1,250.00	1,229.00	6,284.25	5,000.00	4,554.00
10% Penalty	19,386.93	19,811.00	0.00	98,931.20	76,578.00	71,532.00
Gains from Disposal	0.00	0.00	22,200.00	(276,120.11)	0.00	22,200.00
Other Income	20,929.36	1,500.00	52,175.00	65,754.67	6,000.00	84,828.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	8,000.00	8,000.00	8,000.00
<b>Total Operating Revenues</b>	<b>1,214,899.41</b>	<b>1,115,887.00</b>	<b>1,253,166.00</b>	<b>4,671,274.04</b>	<b>4,581,279.00</b>	<b>4,752,493.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	114,691.55	110,703.00	39,242.00	480,367.35	442,812.00	145,867.00
White Mills WTP						
Salaries	52,399.63	53,236.00	36,926.00	179,100.79	194,464.00	160,813.00
Pensions & Benefits	28,261.00	29,253.00	17,386.00	103,306.70	106,720.00	73,727.00
Ins. Workers Comp.	781.79	853.00	667.00	3,609.65	3,412.00	3,377.00
Contractual Services	3,100.46	4,104.00	516.00	22,724.99	16,416.00	9,800.00
Chemicals	26,491.45	19,800.00	7,908.00	94,280.74	74,700.00	70,551.00
Transportation Expense - Fuel	241.09	150.00	118.00	814.54	1,950.00	575.00
Transportation Expense - Maintenance	0.00	50.00	0.00	243.58	200.00	50.00
Transportation Expense - Repairs	0.00	50.00	0.00	891.49	200.00	126.00
Insurance - Vehicle	86.00	86.00	122.00	344.00	344.00	488.00
Materials & Supplies	2,347.63	4,500.00	1,576.00	19,784.95	18,000.00	16,148.00
Purchased Power	28,416.11	27,225.00	25,700.00	110,470.51	114,228.00	106,192.00
Miscellaneous Expense	785.28	2,000.00	(813.00)	4,644.26	8,000.00	8,162.00
<b>Total White Mills WTP</b>	<b>142,910.44</b>	<b>141,307.00</b>	<b>90,106.00</b>	<b>540,216.20</b>	<b>538,634.00</b>	<b>450,009.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

April 30, 2021

	Month To Date 04/30/2021		Last Year Current Month	Year To Date 04/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>City Springs WTP</b>						
Salaries	32,237.83	33,650.00	26,833.00	111,195.14	124,089.00	118,494.00
Pensions & Benefits	18,056.16	18,691.00	13,174.00	67,577.40	68,784.00	57,506.00
Ins. Workers Comp	468.89	512.00	518.00	2,164.91	2,048.00	2,698.00
Contractual Services	1,683.00	1,216.00	663.00	4,789.94	4,864.00	2,031.00
Chemicals	12,883.44	4,320.00	0.00	22,936.84	16,880.00	10,620.00
Materials & Supplies	4,364.70	3,400.00	3,774.00	16,813.71	13,600.00	14,220.00
Purchased Power	11,162.52	10,080.00	11,142.00	43,765.83	41,034.00	42,800.00
Purchased Power - Sewer/Gas	20,090.70	15,750.00	11,914.00	85,074.46	63,000.00	60,106.00
Transportation Expense - Fuel	95.42	60.00	56.00	341.80	240.00	265.00
Transportation Expense - Maintenance	0.00	0.00	0.00	40.76	75.00	0.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	43.00	43.00	61.00	172.00	172.00	244.00
Miscellaneous Expense	925.05	1,500.00	827.00	3,923.97	6,000.00	5,450.00
<b>Total City Springs WTP</b>	<b>102,010.71</b>	<b>89,222.00</b>	<b>68,962.00</b>	<b>358,796.76</b>	<b>341,036.00</b>	<b>314,434.00</b>
<b>Water Quality</b>						
Salaries	11,722.82	15,006.00	10,293.00	42,047.52	54,022.00	42,773.00
Pensions & Benefits	7,285.42	7,541.64	5,188.00	27,384.21	31,097.64	21,243.00
Insurance - Workers' Comp	234.68	256.00	222.00	1,083.54	1,024.00	1,125.00
Contractual Services	3,447.27	2,750.00	3,419.00	10,767.27	11,000.00	15,323.00
Materials & Supplies	2,053.53	2,300.00	201.00	10,748.04	13,200.00	6,079.00
Transportation Expense - Fuel	683.02	500.00	366.00	2,299.20	1,550.00	1,757.00
Transportation Expense - Maintenance	0.00	100.00	0.00	125.88	400.00	47.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	86.00	86.00	122.00	344.00	344.00	488.00
Miscellaneous Expense	51.35	200.00	54.00	2,426.27	800.00	1,215.00
<b>Total Water Quality</b>	<b>25,564.09</b>	<b>28,739.64</b>	<b>19,865.00</b>	<b>97,225.93</b>	<b>113,687.64</b>	<b>90,050.00</b>
<b>TOTAL TREATMENT</b>	<b>385,176.79</b>	<b>369,971.64</b>	<b>218,175.00</b>	<b>1,476,606.24</b>	<b>1,436,169.64</b>	<b>1,000,360.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

April 30, 2021

	Month To Date 04/30/2021		Last Year Current Month	Year To Date 04/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>FIELD OPERATIONS</b>						
<b>Distribution</b>						
Salaries	87,851.42	84,144.00	64,905.00	309,992.40	302,918.00	282,229.00
Pensions & Benefits	49,711.09	51,273.02	30,105.00	180,606.68	179,615.02	135,643.00
Insurance - Workers' Comp	1,407.60	1,536.00	1,332.00	6,499.06	6,144.00	6,900.00
Contractual Services	14,155.74	9,656.00	10,839.00	35,894.29	38,624.00	33,549.00
Materials & Supplies	7,567.97	9,600.00	8,907.00	33,801.75	38,400.00	35,658.00
Purchased Power	17,107.19	18,789.00	14,707.00	71,191.28	73,155.00	62,018.00
Transportation Expense - Fuel	4,032.21	3,600.00	2,801.00	20,352.16	14,400.00	18,941.00
Transportation Expense - Maintenance	1,271.48	2,400.00	3,318.00	9,891.10	9,600.00	9,760.00
Transportation Expense - Repairs	291.49	1,300.00	926.00	3,140.53	5,200.00	3,648.00
Insurance - Vehicle	905.00	905.00	856.00	3,620.00	3,620.00	3,424.00
Miscellaneous Expense	8,030.86	5,000.00	4,096.00	20,720.43	20,000.00	19,493.00
<b>Total Distribution</b>	<b>192,332.05</b>	<b>188,203.02</b>	<b>142,792.00</b>	<b>695,709.68</b>	<b>691,676.02</b>	<b>611,263.00</b>
<b>Service</b>						
Salaries	35,026.60	37,432.00	27,799.00	119,803.53	134,756.00	119,945.00
Pensions & Benefits	21,705.05	22,467.00	14,701.00	82,079.93	86,486.00	63,057.00
Insurance - Workers' Comp	703.57	768.00	667.00	3,248.45	3,072.00	3,303.00
Contractual Services	1,607.11	1,971.00	839.00	7,659.22	7,884.00	2,693.00
Materials & Supplies	8.54	600.00	1,451.00	2,546.84	2,400.00	3,055.00
Purchased Power	61.86	59.00	58.00	273.51	230.00	260.00
Transportation Expense - Fuel	1,958.66	1,300.00	1,107.00	6,844.17	5,200.00	5,269.00
Transportation Expense - Maintenance	753.52	245.00	0.00	1,532.01	980.00	629.00
Transportation Expense - Repairs	0.00	375.00	0.00	85.92	750.00	0.00
Insurance - Vehicle	345.00	345.00	489.00	1,380.00	1,380.00	1,956.00
Miscellaneous Expense	464.84	1,600.00	598.00	5,747.02	6,400.00	8,065.00
<b>Total Service</b>	<b>62,634.75</b>	<b>67,162.00</b>	<b>47,709.00</b>	<b>231,200.60</b>	<b>249,538.00</b>	<b>208,232.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>254,966.80</b>	<b>255,365.02</b>	<b>190,501.00</b>	<b>926,910.28</b>	<b>941,214.02</b>	<b>819,495.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 April 30, 2021

	Month To Date 04/30/2021		Last Year Current Month	Year To Date 04/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>MAINTENANCE &amp; PROJECTS</b>						
Maintenance						
Salaries	36,399.58	39,150.00	29,709.00	121,114.43	140,940.00	120,944.00
Pensions & Benefits	20,223.40	20,467.00	12,746.00	73,681.67	81,949.00	54,387.00
Insurance - Workers' Comp	547.11	597.00	518.00	2,526.08	2,388.00	2,477.00
Contractual Services	1,466.77	1,893.00	555.00	5,420.31	7,572.00	2,168.00
Materials & Supplies	246.57	300.00	317.00	793.56	1,200.00	2,193.00
Purchased Power	253.85	242.00	238.00	1,122.32	944.00	1,062.00
Transportation Expense - Fuel	658.61	510.00	475.00	2,771.31	2,040.00	2,088.00
Transportation Expense - Maintenance	468.26	175.00	147.00	792.04	700.00	972.00
Transportation Expense - Repairs	0.00	125.00	0.00	0.00	500.00	0.00
Insurance - Vehicle	215.00	215.00	306.00	860.00	860.00	1,224.00
Miscellaneous Expense	376.36	800.00	321.00	4,492.95	3,200.00	3,586.00
<b>Total Maintenance</b>	<b>60,855.51</b>	<b>64,474.00</b>	<b>45,332.00</b>	<b>213,574.67</b>	<b>242,293.00</b>	<b>191,101.00</b>
Projects						
Salaries	30,967.08	34,093.00	22,275.00	103,987.76	122,734.00	95,828.00
Pensions & Benefits	16,375.83	16,951.00	9,944.00	58,020.40	66,781.00	42,014.00
Insurance - Workers' Comp	468.89	512.00	370.00	2,164.91	2,048.00	1,874.00
Contractual Services	2,307.52	2,373.00	344.00	8,000.32	9,492.00	1,319.00
Materials & Supplies	57.16	170.00	348.00	787.80	680.00	866.00
Purchased Power	69.69	67.00	65.00	308.08	259.00	291.00
Transportation Expense - Fuel	768.39	580.00	511.00	3,024.13	2,320.00	2,376.00
Transportation Expense - Maintenance	53.88	110.00	143.00	1,543.74	440.00	959.00
Transportation Expense - Repairs	0.00	170.00	0.00	374.71	680.00	1,980.00
Insurance - Vehicle	258.00	258.00	367.00	1,032.00	1,032.00	1,468.00
Miscellaneous Expense	690.92	800.00	0.00	4,335.49	3,200.00	3,250.00
<b>Total Projects</b>	<b>52,017.36</b>	<b>56,084.00</b>	<b>34,367.00</b>	<b>183,579.34</b>	<b>209,666.00</b>	<b>152,225.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>112,872.87</b>	<b>120,558.00</b>	<b>79,699.00</b>	<b>397,154.01</b>	<b>451,959.00</b>	<b>343,326.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

April 30, 2021

	Month To Date 04/30/2021		Last Year Current Month	Year To Date 04/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>ADMINISTRATION</b>						
Accounting						
Salaries	16,732.87	16,915.00	12,270.00	57,056.03	60,894.00	56,913.00
Pensions & Benefits	10,282.18	10,643.00	5,214.00	38,410.54	39,285.00	27,194.00
Insurance Workers' Comp	16.02	17.00	14.00	73.97	68.00	71.00
Contractual Services	24,204.19	21,918.00	295.00	29,824.37	27,672.00	19,141.00
Materials & Supplies	52.11	25.00	10.00	233.19	100.00	60.00
Purchased Power	51.65	49.00	48.00	228.35	192.00	216.00
Miscellaneous Expense	180.40	600.00	5,303.00	983.95	2,400.00	19,099.00
<b>Total Accounting</b>	<b>51,519.42</b>	<b>50,167.00</b>	<b>23,154.00</b>	<b>126,810.40</b>	<b>130,611.00</b>	<b>122,694.00</b>
Customer Accounts						
Salaries	47,608.02	44,928.00	32,517.00	159,025.03	164,644.00	159,870.00
Pensions & Benefits	30,782.87	31,863.08	17,155.00	116,734.60	120,799.08	82,478.00
Ins. Workers Comp	48.07	52.00	48.00	221.92	208.00	253.00
Contractual Services	10,747.60	5,894.00	2,936.00	34,110.58	23,576.00	11,619.00
Materials & Supplies	3,674.88	890.00	786.00	5,706.03	3,560.00	3,352.00
Purchased Power	257.33	253.00	242.00	1,137.67	1,012.00	1,077.00
Bad Debt Expense	7,007.73	7,000.00	4,378.00	27,976.72	28,000.00	21,536.00
Miscellaneous Expense	1,284.62	5,550.00	4,901.00	5,693.99	22,200.00	25,203.00
Miscellaneous Expense - Billing	16,770.56	14,000.00	13,854.00	45,217.62	56,000.00	56,073.00
<b>Total Customer Accounts</b>	<b>118,181.68</b>	<b>110,430.08</b>	<b>76,817.00</b>	<b>395,824.16</b>	<b>419,999.08</b>	<b>361,461.00</b>
General Administration						
Salaries	32,217.05	31,443.00	23,634.00	107,196.20	113,196.00	101,638.00
Pensions & Benefits	15,334.58	15,872.00	7,232.00	56,445.58	62,386.00	42,272.00
Insurance - Workers' Comp	16.02	17.00	17.00	73.97	68.00	98.00
Contractual Services	2,824.51	3,628.00	2,147.00	20,369.08	14,512.00	8,255.00
Materials & Supplies	37.17	250.00	52.00	780.26	1,000.00	514.00
Purchased Power	269.46	257.00	253.00	1,191.43	1,001.00	1,127.00
Transportation Expense - Fuel	205.55	100.00	67.00	522.91	400.00	351.00
Insurance - General Liability	6,090.00	6,090.00	5,658.00	24,360.00	24,360.00	22,630.00
Insurance - Vehicle	86.00	86.00	61.00	344.00	344.00	244.00
Miscellaneous Expense	1,859.50	2,275.00	2,162.00	7,076.99	9,100.00	9,008.00
Depreciation	253,518.55	262,556.00	253,738.00	767,403.02	1,050,224.00	1,011,852.00
<b>Total General Administration</b>	<b>312,648.45</b>	<b>322,759.00</b>	<b>296,040.00</b>	<b>986,143.56</b>	<b>1,277,331.00</b>	<b>1,199,955.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

April 30, 2021

	Month To Date 04/30/2021		Last Year Current Month	Year To Date 04/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,517.00	10,066.64	10,068.00	10,068.00
Pensions & Benefits	6,787.21	7,682.00	3,756.00	26,647.07	27,101.00	14,855.00
Insurance - Workers' Comp	19.79	22.00	17.00	91.39	88.00	94.00
Contractual Services	0.00	0.00	235.00	0.00	0.00	848.00
Miscellaneous Expense	498.33	425.00	215.00	2,565.25	1,700.00	2,351.00
Total Commissioners	9,821.99	10,646.00	6,740.00	39,370.35	38,957.00	28,216.00
TOTAL ADMINISTRATION	492,171.54	494,002.08	402,751.00	1,548,148.47	1,866,898.08	1,712,326.00
Total Operating Expenses	1,245,188.00	1,239,896.74	891,126.00	4,348,819.00	4,696,240.74	3,875,507.00
<b>Total Net Operating Income</b>	<b>(30,288.59)</b>	<b>(124,009.74)</b>	<b>362,040.00</b>	<b>322,455.04</b>	<b>(114,961.74)</b>	<b>876,986.00</b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	1,134.76	4,000.00	3,107.00	12,336.07	16,000.00	45,458.00
Dividend Income	10,999.07	38,000.00	22,532.00	91,601.05	152,000.00	125,897.00
Unrealized Gain/Loss	194,535.65	50,000.00	(80,079.00)	(47,829.58)	200,000.00	(1,689.00)
Leased Land/Tank Space Income	0.00	0.00	28,566.00	11,730.00	11,730.00	40,296.00
Interest Expenses	0.00	0.00	0.00	242,096.00	241,676.00	253,869.00
Amortized Debt Disc Expense	56.12	56.00	445.00	224.48	224.00	1,780.00
<b>Net Income</b>	<b>176,324.77</b>	<b>(32,065.74)</b>	<b>335,721.00</b>	<b>147,972.10</b>	<b>22,868.26</b>	<b>831,299.00</b>



## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

April 30, 2021

	Month To Date 04/30/2021		Year To Date 04/30/2021	
	Actual	Budget	YTD Actual	Budget
<b>Net Operating Income</b>				
Operating Revenues				
Residential Sewer Sales	849.70	0.00	3,146.30	0.00
Commercial Sewer Sales	18,579.97	0.00	66,964.75	0.00
Miscellaneous Service	0.00	0.00	10.00	0.00
10% Penalty	103.29	0.00	2,057.47	0.00
Total Operating Revenues	19,532.96	0.00	72,178.52	0.00
Operating Expenses				
Wholesale Treatment	4,649.40	5,100.00	19,177.62	20,400.00
Contractual Services	2,050.00	2,000.00	8,075.00	8,000.00
Materials & Supplies	0.00	100.00	0.00	400.00
Purchased Power	864.50	875.00	3,506.06	3,500.00
Depreciation	24,450.12	25,350.00	73,350.36	101,400.00
Total Operating Expenses	32,014.02	33,425.00	104,109.04	133,700.00
<b>Total Net Operating Income Sewer</b>	<b>(12,481.06)</b>	<b>(33,425.00)</b>	<b>(31,930.52)</b>	<b>(133,700.00)</b>
<b>Non-Operating Gains (Losses)</b>				
Interest Income	82.74	0.00	398.24	0.00
<b>Total Non-Operating Gains (Losses)</b>	<b>82.74</b>	<b>0.00</b>	<b>398.24</b>	<b>0.00</b>
<b>Net Income</b>	<b>(12,398.32)</b>	<b>(33,425.00)</b>	<b>(31,532.28)</b>	<b>(133,700.00)</b>



## Hardin County Water District No 2 Balance Sheet

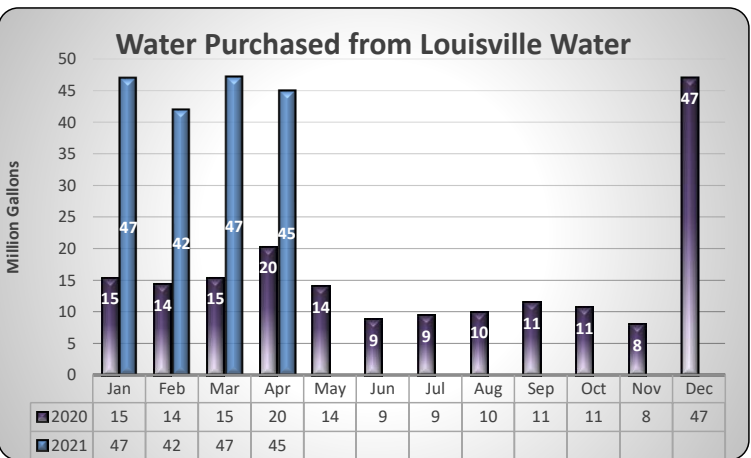
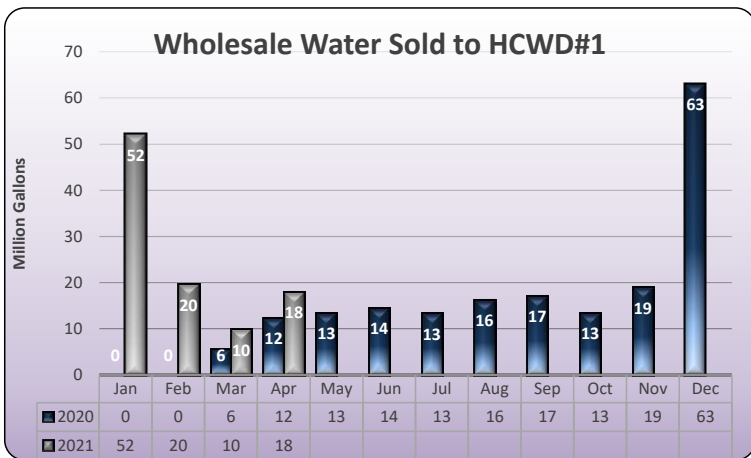
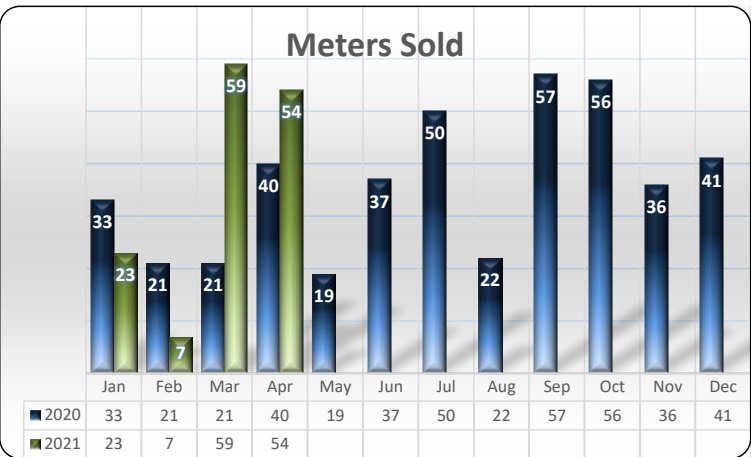
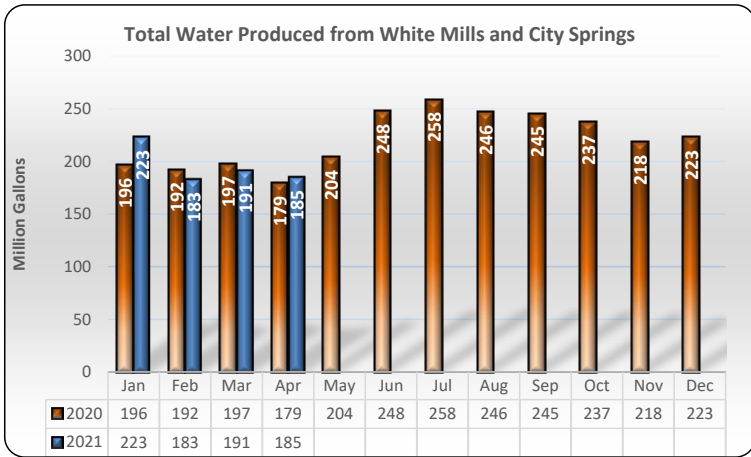
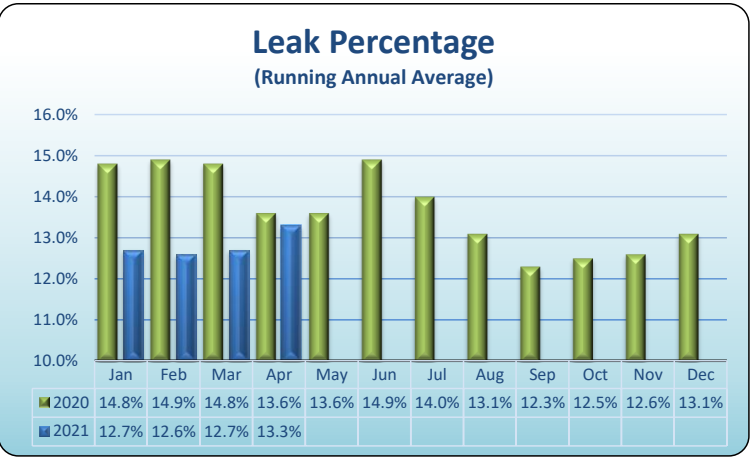
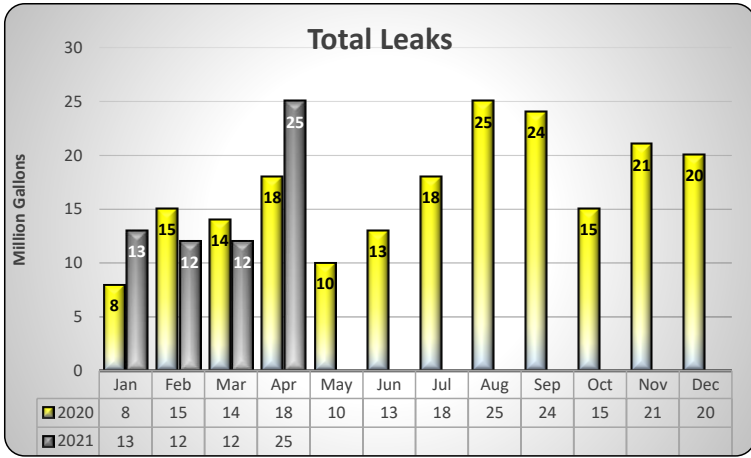
April 30, 2021

	Water Fund	Sewer Fund	General Fund	04/30/2021 YTD Total	04/30/2020 Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	5,035,578	233,917	1,715,358	6,984,852	10,139,366
Investments	18,324,371	0	0	18,324,372	12,799,067
Accounts Receivable, net	1,224,945	428	0	1,529,840	1,224,408
Prepaid Expenses	243,700	0	0	243,700	120,644
Grants Receivable	0	0	0	0	228,847
Materials and supplies	677,897	0	0	677,897	481,970
<b>TOTAL CURRENT ASSETS</b>	<b>25,506,491</b>	<b>234,345</b>	<b>1,715,358</b>	<b>27,760,661</b>	<b>24,994,302</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	4,180,408	495,245	453,717	5,116,876	5,902,668
Restricted Investments	1,207,394	0	0	1,207,394	1,207,393
Regulatory asset on CERS pension	9,976,445	0	0	9,976,445	8,511,755
Non-Depreciable capital assets	3,630,892	705,808	0	4,336,699	3,790,387
Depreciable capital assets, net of depreciation	65,352,435	15,253,961	0	80,606,396	82,574,672
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>84,347,574</b>	<b>16,455,014</b>	<b>453,717</b>	<b>101,243,810</b>	<b>103,986,875</b>
<b>TOTAL ASSETS</b>	<b>109,854,065</b>	<b>16,689,359</b>	<b>2,169,075</b>	<b>129,004,471</b>	<b>128,981,177</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	103,108	0	0	103,108	125,261
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	2,086,624
Utility acquisition adjustments	136,226	0	0	136,226	145,955
<b>TOTAL DEFERRED OUTFLOWS OF RE-SOURCES</b>	<b>2,041,910</b>	<b>0</b>	<b>0</b>	<b>2,041,910</b>	<b>2,357,840</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	403,806	10,067	0	413,874	314,649
Accrued Taxes	16,661	14,651	0	31,311	44,284
Accrued Liabilities	204,990	0	0	204,990	83,233
Accrued Vacation	185,274	0	0	185,274	165,737
Customer Deposit	0	0	43,178	43,178	0
Customer Advances for Construction	41,000	0	0	41,000	69,199
Self-Insurance Payable	108,172	0	0	108,172	57,616
Sewer Capacity Fees	0	0	0	0	4,600
<b>TOTAL CURRENT LIABILITIES</b>	<b>959,903</b>	<b>24,718</b>	<b>43,178</b>	<b>1,027,799</b>	<b>739,318</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	388,600	388,600	0
Net Pension Liability - CERS	11,567,079	0	0	11,567,079	10,195,242
Bonds Payable	13,259,736	0	0	13,259,736	14,264,103
Notes Payable	4,460,065	0	0	4,460,065	6,693,046
<b>Total NONCURRENT LIABILITIES</b>	<b>29,286,880</b>	<b>0</b>	<b>388,599</b>	<b>29,675,480</b>	<b>31,152,391</b>
<b>TOTAL LIABILITIES</b>	<b>30,246,783</b>	<b>24,718</b>	<b>431,777</b>	<b>30,703,279</b>	<b>31,891,709</b>
<b>NET POSITION</b>					
Net investment in capital assets	50,859,718	15,949,702	0	66,809,420	65,093,261
Restricted for debt service	1,944,149	0	0	1,944,149	1,923,865
Unrestricted	29,415,426	219,694	3,452,655	32,896,831	30,338,142
<b>TOTAL NET POSITION</b>	<b>\$ 82,219,293</b>	<b>\$ 16,169,396</b>	<b>\$ 3,452,655</b>	<b>\$ 101,650,400</b>	<b>\$ 97,355,268</b>



**Hardin County Water District No 2**  
**Cash Flow Statement**  
 April 30, 2021

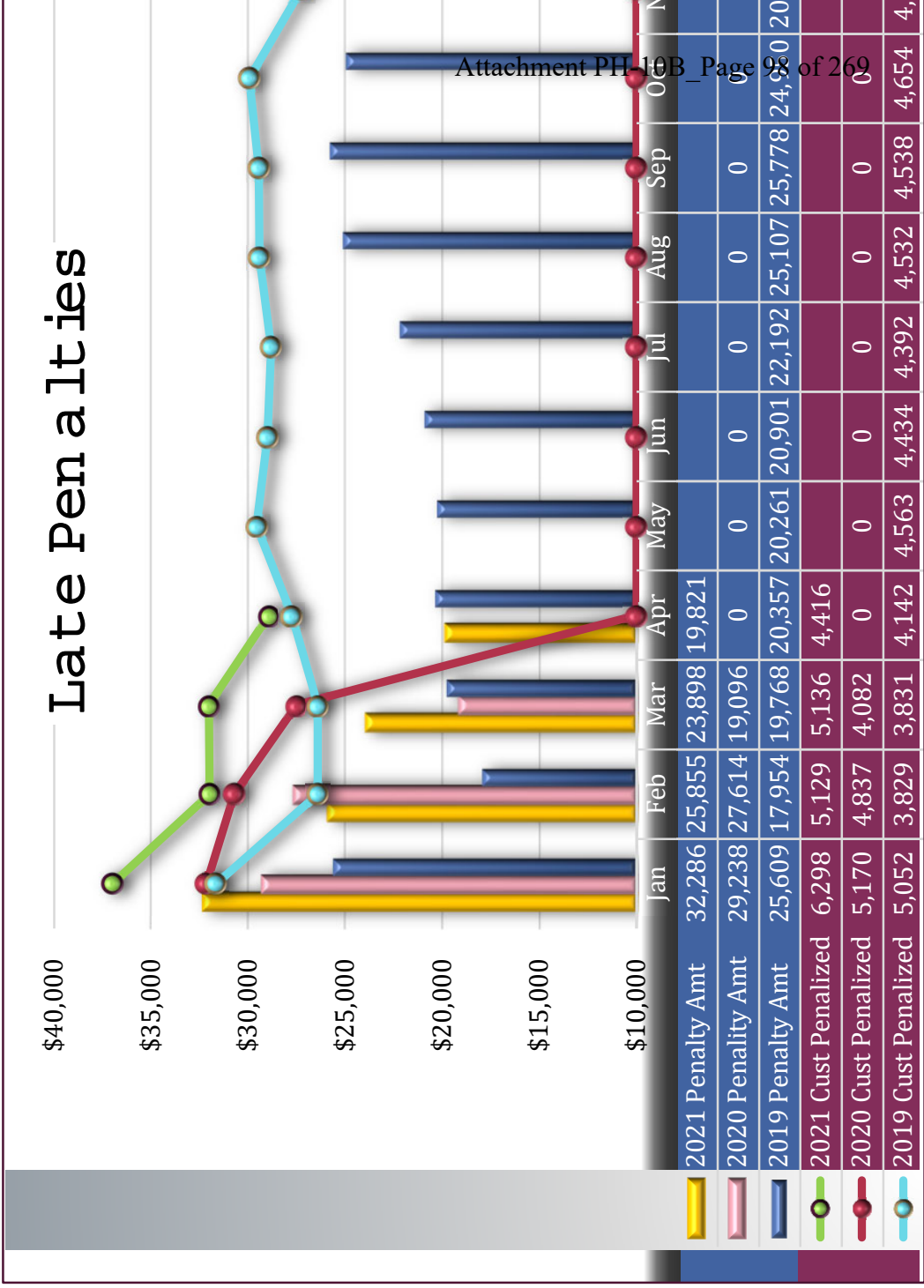
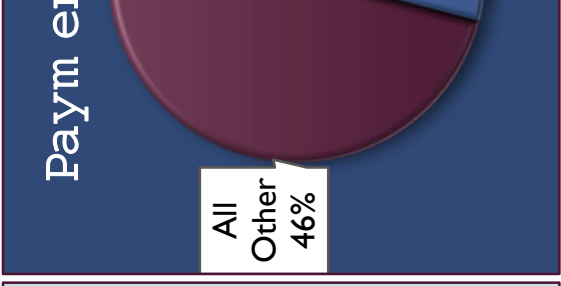
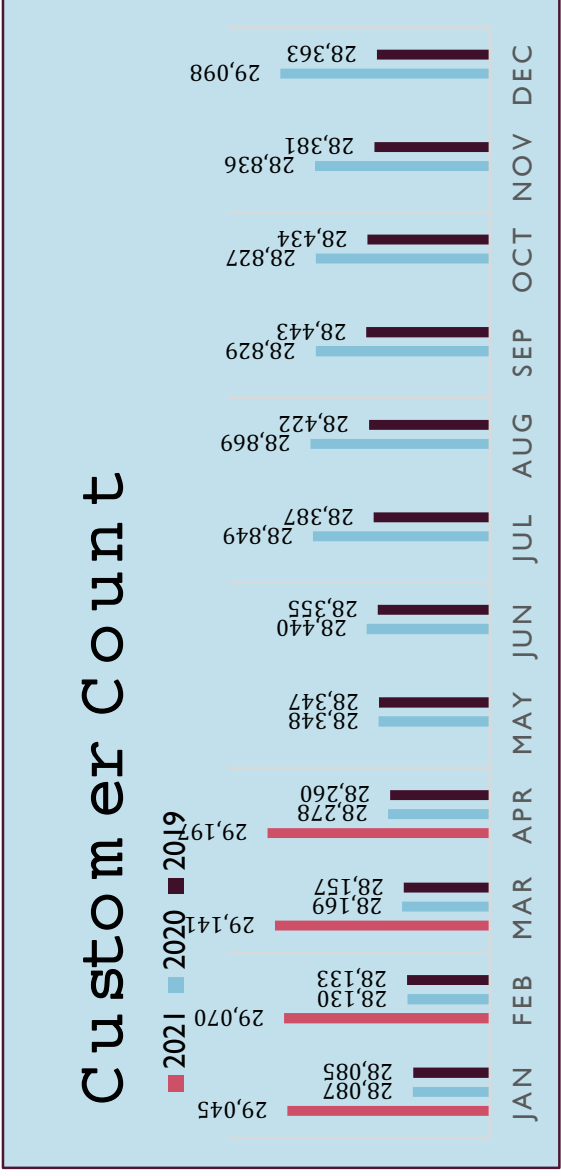
	Water Fund 04/30/2021	Sewer Fund 04/30/2021	General Fund 04/30/2021	Consolidated Total 04/30/2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	1,096,920.03	19,532.96	0.00	1,116,452.99
Payments to Suppliers	(592,671.52)	(7,563.90)	0.00	(600,235.42)
Payments to Employees	(385,679.56)	0.00	0.00	(385,679.56)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>118,568.95</b>	<b>11,969.06</b>	<b>0.00</b>	<b>130,538.01</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal Payments on Bonds	0.00	0.00	0.00	0.00
Principal Payments on Notes	0.00	0.00	0.00	0.00
Acquisition of Capital Assets	(99,746.26)	0.00	0.00	(99,746.26)
Contributions in Aid of Construction	44,442.09	0.00	0.00	44,442.09
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(55,304.17)</b>	<b>0.00</b>	<b>0.00</b>	<b>(55,304.17)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Realized Gains	0.00	0.00	0.00	0.00
Unrealized Gains	194,535.65	0.00	0.00	194,535.65
Investment Income	12,133.83	82.74	204.41	12,393.80
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>206,669.48</b>	<b>82.74</b>	<b>204.41</b>	<b>206,929.45</b>
<b>CASH BEGINNING OF PERIOD</b>	<b>28,232,480.02</b>	<b>662,455.00</b>	<b>2,034,926.47</b>	<b>31,441,389.54</b>
<b>CASH END OF PERIOD</b>	<b>28,748,281.77</b>	<b>729,161.38</b>	<b>2,169,074.77</b>	<b>31,634,023.37</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ 515,795.04</b>	<b>\$ 66,706.38</b>	<b>\$ 134,148.30</b>	<b>\$ 192,627.12</b>
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Depreciation	253,518.55	24,450.12	0.00	277,968.67
Accounts Payable	403,806.22	10,067.40	0.00	413,873.62
State Grants Receivable	0.00	0.00	0.00	0.00
Accounts Receivable	(98,639.86)	(691.37)	0.00	(99,331.23)
Construction in Progress	0.00	5,368.00	0.00	5,368.00
Prepaid Insurance	8,557.31	0.00	0.00	8,557.31
Taxes Accrued	(6,463.20)	1,051.68	0.00	(5,411.52)
Elizabethtown Sewer Payable	0.00	0.00	0.00	61,826.74
Pensions and Benefits	(120,962.23)	0.00	0.00	(120,962.23)
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(67,220.31)</b>	<b>(19,390.41)</b>	<b>0.00</b>	<b>(148,437.46)</b>





# Customer Service Report

2021



Bill Type

Turn Offs

**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO:** 10

**INVOICE NO:** 10

**PERIOD:** 04/13/21 - 05/11/21

**PROJECT NO:** 20401

**CONTRACT DATE:** 1/2/2020

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR:** Hardin County Water District #2 Prime Contract

**CONTRACTOR'S APPLICATION FOR PAYMENT**

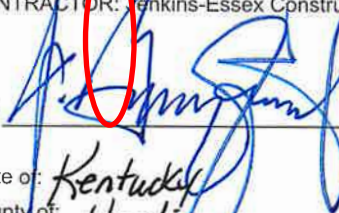
Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum		\$8,000,000.00
2. Net change by change orders		\$(920,546.59)
3. Contract Sum to date (Line 1 ± 2)		\$7,079,453.41
4. Total completed and stored to date (Column G on detail sheet)		\$2,270,016.26
5. Retainage:		
a. 14.10% of completed work	\$320,119.27	
b. 0.00% of stored material	\$0.00	
Total retainage (Line 5a + 5b or total in column I of detail sheet)		\$320,119.27
6. Total earned less retainage (Line 4 less Line 5 Total)		\$1,949,896.99
7. Less previous certificates for payment (Line 6 from prior certificate)		\$1,461,064.34
8. Current payment due:		\$488,832.65
9. Balance to finish, including retainage (Line 3 less Line 6)		\$5,129,556.42

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$10,630.06	\$(843,172.40)
Total approved this month:	\$0.00	\$(88,004.25)
Totals:	\$10,630.06	\$(931,176.65)
Net change by change orders:	\$(920,546.59)	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein are now due.

CONTRACTOR: Jenkins-Essex Construction, Inc.

By: 

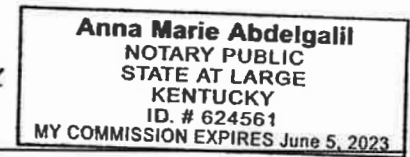
Date: 05-11-2021

State of: Kentucky  
County of: Hardin

Subscribed and sworn to before me this 12<sup>th</sup> day of May, 2021

Notary Public: Anna Marie Abdelgalil

My commission expires: June 5, 2023



**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$488,832.65

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

ARCHITECT/ENGINEER:

By: \_\_\_\_\_ Date: \_\_\_\_\_

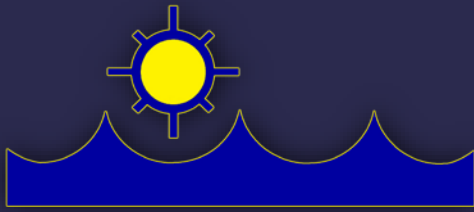
This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.

HCWD#2

Direct Pay Summary  
Pay Application #10

Payee	Invoice #	Date	Resp. Party	Amount
Irving Materials	20526692	04/02/21	Ramsey & Associates	\$3,618.00
Irving Materials	20527624	04/06/21	Ramsey & Associates	\$2,293.50
Irving Materials	20528335	04/08/21	Ramsey & Associates	\$2,241.00
Irving Materials	20528767	04/09/21	Ramsey & Associates	\$2,136.00
Irving Materials	20531668	04/20/21	Ramsey & Associates	\$2,871.00
Irving Materials	20531999	04/21/21	Ramsey & Associates	\$6,699.00
Irving Materials	20532415	04/22/21	Ramsey & Associates	\$327.00
Irving Materials	20532416	04/22/21	Ramsey & Associates	\$169.50
Irving Materials	20533332	04/26/21	Ramsey & Associates	\$379.50
<b>Irving Materials Subtotal</b>				<b>\$20,734.50</b>
Vulcan	32594328	04/06/21	Ramsey & Associates	\$380.99
Vulcan	32607666	04/20/21	Ramsey & Associates	\$2,000.38
Vulcan	32619039	04/30/21	Ramsey & Associates	\$329.59
Vulcan	32621384	04/30/21	Ramsey & Associates	\$314.93
<b>Vulcan Subtotal</b>				<b>\$3,025.89</b>
Mills Supply	0052198-IN	03/25/21	Ramsey & Associates	\$5,520.00
Mills Supply	0052496-IN	04/12/21	Ramsey & Associates	\$1,499.81
Mills Supply	0052497-IN	04/12/21	Ramsey & Associates	\$2,340.00
Mills Supply	0052503-IN	04/12/21	Ramsey & Associates	\$4,605.50
Mills Supply	0053228-IN	04/29/21	Ramsey & Associates	\$212.50
<b>Mills Supply</b>				<b>\$14,177.81</b>
Modern Welding	70781	04/23/21	Jenkins-Essex	\$13,191.00
<b>Modern Welding</b>				<b>\$13,191.00</b>
Corken Steel	1892144	04/23/21	Climate Control	\$22,540.90
<b>Corken Steel</b>				<b>\$22,540.90</b>
Masters' Supply	4962438	04/28/21	Climate Control	\$14,334.15
<b>Masters' Supply</b>				<b>\$14,334.15</b>

Total Purchases for Current Pay Application			\$88,004.25
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# 1951 West Park Road

April 27, 2021

**\$2,484,382.56**  
**TOTAL PROJECT EXPENSES**

## **BOND ANTICIPATION NOTE**

Up to  
**\$8,000,000.00 Available**

**\$178,087.65**  
Non-Contract Expenses

**\$2,306,294.91**  
Jenkins-Essex Construction

**\$1,280,789.82**  
Total Drawn

**\$40,823.00**  
Engineering

**\$96,090.30**  
Legal

**\$41,174.35**  
Other

**\$6,719,210.18**  
Remaining Available





# Hardin County Water District No. 2

## White Mills WTP Filter Valve Actuators

### ***Bid Results***

Bid Opening Date: May 11, 2021

One (1) bid from Harold Beck & Sons, Inc. was received prior to the date and time of the bid opening. The bid was opened and reviewed at the advertised time of the opening. A second bid was received the following day, May 12, 2021 at 9:57 a.m. and was therefore disqualified for failure to submit prior to the advertised opening.

Company Name	Bid Amount
Harold Beck & Sons, Inc.	\$ 67,696.50

The bid amount is for valve actuators and the appropriate mounting hardware for twelve (12) valves ranging in size from 6-inch to 24-inch. The price also includes freight.

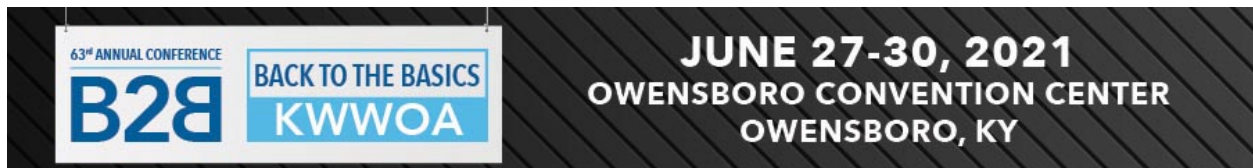


### **KY/TN AWWA Water Professionals Conference**

August 15-18, 2021, Chattanooga, TN

Attendees: Shaun Youravich  
Kelli Lee  
Forrest Pollock  
Amber Pike

**Estimated total cost: \$3,710.00**



### **Kentucky Water Operators Association Annual Conference**

June 27-30, 2021, Owensboro, KY

Attendees: Shaun Youravich – one (1) night  
Forrest Pollock  
Ryan Kynett

**Estimated total cost: \$2,074.00**

**RESOLUTION NO. 2021-05-01**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS  
OF THE HARDIN COUNTY WATER DISTRICT NO. 2  
ADJUSTING WATER RATES AND CHARGES TO OFFSET  
THE LOUISVILLE WATER COMPANY WHOLESALE  
RATE INCREASE**

**WHEREAS**, the Louisville Water Company (“LWC”) provides wholesale water service to Hardin County Water District No. 2 (“District”);

**WHEREAS**, on March 30, 2021 the LWC filed an application with the Kentucky Public Service Commission (“PSC”) seeking to increase the wholesale water rate that LWC charges the District from \$2.41 to \$2.46 per 1,000 gallons and seeking to increase the monthly meter fee that LWC charges the District (See PSC Case TFS2021-00115);

**WHEREAS**, based upon the water purchases from LWC during the previous 12 months and the increased monthly meter fee at the master meter location, the estimated annual increased cost to the District will be **\$14,722**;

**WHEREAS**, prudent financial management dictates that the District take immediate action to adjust its retail rates commensurate with LWC’s wholesale rate increase; and

**WHEREAS**, KRS 278.015 and 807 KAR 5:068 provide the legal mechanism for the District to increase its water rates commensurate with LWC's wholesale rate increase via a Purchased Water Adjustment ("PWA");

**NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF HARDIN COUNTY WATER DISTRICT NO. 2 AS FOLLOWS:**

**Section 1.** The facts, recitals, and statements contained in the foregoing preamble of this Resolution are true and correct and are hereby affirmed and incorporated as a part of this Resolution.

**Section 2.** The PWA factor is **\$0.01** per 1,000 gallons;

**Section 3.** All tiers of water usage set forth in the District's existing tariff shall be increased by **\$0.01** per 1,000 gallons, subject to any minor adjustment that may be made by the PSC.

**Section 4.** The monthly water rates to be charged to and collected from the customers and users of the water system of the District shall be as set forth in **Appendix A**, which is attached hereto and is incorporated herein by reference as a part of this Resolution. The rates and charges set forth in **Appendix A** are subject to any minor adjustment that may be made by the PSC. These monthly rates and charges shall be in effect for all water service rendered on and after July 1, 2021.

**Section 5.** The General Manager is hereby authorized and directed to execute and file the PWA Application, Tariff Sheet, and all other documents that may be required by the PSC.

**Section 6.** The General Manager, all appropriate District Staff, and the District's attorney are hereby further authorized and directed to take any and all other actions and to execute and deliver any and all other documents as may be reasonably necessary to implement the PWA.

**Section 7.** This Resolution shall take effect upon its adoption.

**ADOPTED BY THE COMMISSION OF HARDIN COUNTY WATER DISTRICT NO. 2** at a meeting held on May 18, 2021, signed by the Chairman, and attested by the Secretary.

ATTEST:

\_\_\_\_\_  
**Michael L. Bell, Chairman**

\_\_\_\_\_  
**Morris L. Miller, Secretary**



## **CERTIFICATION**

I, Secretary of the Hardin County Water District No. 2 (the “District”), do hereby certify that the foregoing is a true copy of a Resolution duly adopted by the Commission of the District at a meeting properly held on May 18, 2021, signed by the Chairman of the Commission, attested by me as Secretary, and now in full force and effect.

WITNESS my hand this 18th day of May, 2021.

---

**Morris L. Miller, Secretary**

# June 2021 Board Meeting Booklet



## Hardin County Water District No. 2

*360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702*

*Telephone (270) 737-1056 • Fax (270) 737-2301 •*

*Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger,  
Morris Miller, Tim Davis*



**COMMISSIONERS MEETING AGENDA**

**360 Ring Road Elizabethtown, KY 42701**

**June 15, 2021, 4:00 p.m.**

**AGENDA**

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
  
- IV. FINANCIAL REPORTS** **Mo/Amber**
  
- V. ENGINEERING REPORT**
  - A. Customer Service & Operations Facility** **Jarrod Benningfield**
  - B. City Springs Raw Water Rehab** **Vaughn Williams**
  - C. Downtown Tank Project** **Vaughn Williams**
  
- VI. DEPARTMENTAL REPORTS**
  - A. Monthly Statistics** **Shaun**
  - B. Customer Service Department Report** **Amber**
  
- VII. OLD BUSINESS**
  - A. Jenkins Essex Pay App #11** **Shaun**
  
- VIII. NEW BUSINESS**
  - A. T-Mobile Request** **Shaun**
  - B. Rescheduling of August Board Meeting** **Mike**
  - C. COLA Presentation** **Shaun**
  
- IX. EXECUTIVE SESSION**
  
- X. ADJOURN**

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **July 20, 2021 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.



**Hardin County Water District No 2**  
**Current Asset Report**  
**May 31, 2021**

	Year Ended 12/31/2020	Month Ending 04/30/2021	Month Ending 05/31/2021
<b>Assets - Cash Accounts</b>			
Revenue Clearing	1,228,277	1,715,358	1,633,757
Health Plan	81,399	77,415	22,181
Sinking Fund III	82,989	216,404	249,765
Sinking Fund IV	105,500	58,419	72,442
Petty Cash	1,402	1,402	1,401
Water Clearing	151,175	149,567	150,561
Water Operation & Maintenance	8,781,004	4,363,193	4,010,074
Water Revenue	547,339	521,416	558,492
Water Depreciation Fund	1,069,770	1,004,864	1,003,705
Sinking Fund	1,153,592	461,931	572,141
Water Escrow	51,930	42,960	37,966
Water Customer Deposit	458,712	459,556	442,520
Water Capital Projects	1,515,409	2,312,576	2,730,768
West Park Road	0	530	551
Sewer Revenue	28,543	30,622	31,410
Sewer Capital Projects	459,864	443,208	332,690
Sewer Operation & Maintenance	101,478	165,047	182,513
Sewer Escrow	2,430	2,431	2,432
Sewer Clearing	38,225	38,248	38,253
Sewer Depreciation	6,512	8,517	9,018
External Billing Revenue	47,509	28,594	29,348
<b>Total Cash Accounts</b>	<b>15,913,059</b>	<b>12,102,258</b>	<b>12,111,988</b>
<b>Change From Previous Period</b>	<b>(55,020)</b>	<b>(12,901)</b>	<b>9,730</b>
<b>Debt Service Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,393</b>
<b>Vanguard</b>	<b>3,790,359</b>	<b>3,781,264</b>	<b>3,768,940</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	5,294,517	10,428,508	10,463,728
Dupree Investments - Municipal	4,195,724	4,114,599	4,132,614
<b>Total Dupree</b>	<b>9,490,241</b>	<b>14,543,107</b>	<b>14,596,342</b>
<b>Current Asset Grand Total</b>	<b>30,401,052</b>	<b>31,634,023</b>	<b>31,684,663</b>
<b>Grand Total Change From Previous Period</b>	<b>550,721</b>	<b>192,634</b>	<b>50,640</b>
<b>Total Non-Restricted</b>			
<b>Non-Restricted Bank Accounts</b>	<b>10,877,442</b>	<b>6,984,852</b>	<b>6,606,462</b>
<b>Non-Restricted Investment Accounts</b>	<b>13,280,600</b>	<b>18,324,372</b>	<b>18,365,281</b>
<b>Total Non-Restricted</b>	<b>24,158,042</b>	<b>25,309,224</b>	<b>24,971,743</b>
<b>Total Restricted</b>			
<b>Restricted Bank Accounts</b>	<b>5,035,617</b>	<b>5,116,875</b>	<b>5,504,976</b>
<b>Restricted DSRF Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,393</b>
<b>Total Restricted</b>	<b>6,243,010</b>	<b>6,324,269</b>	<b>6,712,369</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>30,401,052</b>	<b>31,633,493</b>	<b>31,684,112</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

May 31, 2021

	Month To Date 05/31/2021		Last Year Current Month	Year To Date 05/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>Operating Revenues</b>						
Residential Sales	708,139.85	741,863.00	734,203.00	3,517,446.76	3,577,942.00	3,626,819.00
Commercial Sales	267,757.23	260,018.00	233,771.00	1,299,835.81	1,327,300.00	1,249,323.00
Industrial Sales	96,405.60	120,935.00	67,743.00	504,743.90	516,719.00	496,694.00
Wholesale Water	23,460.80	0.00	0.00	204,290.24	0.00	0.00
Bulk Water	384.00	216.00	198.00	911.25	869.00	1,076.00
Sewer Billing	18,924.62	18,563.00	18,481.00	94,514.42	92,815.00	92,281.00
Water Taps	56,452.19	31,655.00	18,095.00	201,838.60	93,746.00	116,692.00
Miscellaneous Service	32,458.11	18,626.00	8,899.00	148,825.45	68,186.00	59,884.00
Laboratory Income	1,270.05	1,250.00	1,166.00	7,554.30	6,250.00	5,720.00
10% Penalty	28,775.10	20,488.00	0.00	127,706.30	97,066.00	71,532.00
Gains from Disposal	0.00	0.00	0.00	(276,120.11)	0.00	22,200.00
Other Income	18,290.43	1,500.00	1,432.00	84,045.10	7,500.00	86,260.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	10,000.00	10,000.00	10,000.00
<b>Total Operating Revenues</b>	<b>1,254,317.98</b>	<b>1,217,114.00</b>	<b>1,085,988.00</b>	<b>5,925,592.02</b>	<b>5,798,393.00</b>	<b>5,838,481.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	107,759.15	77,038.00	56,351.00	588,126.50	519,850.00	202,218.00
White Mills WTP						
Salaries	41,489.19	42,589.00	46,044.00	220,589.98	237,053.00	206,857.00
Pensions & Benefits	24,544.01	24,704.00	19,705.00	127,850.71	131,424.00	93,432.00
Ins. Workers Comp.	781.79	853.00	665.00	4,391.44	4,265.00	4,042.00
Contractual Services	3,870.38	4,104.00	3,972.00	26,952.18	20,520.00	13,772.00
Chemicals	24,186.88	25,950.00	28,445.00	118,467.62	100,650.00	98,996.00
Transportation Expense - Fuel	300.24	150.00	97.00	1,114.78	2,100.00	672.00
Transportation Expense - Maintenance	0.00	50.00	50.00	243.58	250.00	100.00
Transportation Expense - Repairs	216.47	50.00	0.00	1,107.96	250.00	126.00
Insurance - Vehicle	86.00	86.00	122.00	430.00	430.00	610.00
Materials & Supplies	2,725.22	4,500.00	3,225.00	22,510.17	22,500.00	19,373.00
Purchased Power	27,695.98	19,840.00	25,156.00	138,166.49	134,068.00	131,348.00
Miscellaneous Expense	1,794.68	2,000.00	3,191.00	6,438.94	10,000.00	11,353.00
<b>Total White Mills WTP</b>	<b>127,690.84</b>	<b>124,876.00</b>	<b>130,672.00</b>	<b>668,263.85</b>	<b>663,510.00</b>	<b>580,681.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

May 31, 2021

	Month To Date 05/31/2021		Last Year Current Month	Year To Date 05/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>City Springs WTP</b>						
Salaries	27,049.15	26,920.00	34,003.00	138,244.29	151,009.00	152,497.00
Pensions & Benefits	16,708.22	15,992.00	15,292.00	84,285.62	84,776.00	72,798.00
Ins. Workers Comp	468.89	512.00	518.00	2,633.80	2,560.00	3,216.00
Contractual Services	1,333.32	1,216.00	1,014.00	6,361.01	6,080.00	3,045.00
Chemicals	7,732.28	4,480.00	3,430.00	30,669.12	21,360.00	14,050.00
Materials & Supplies	2,091.21	3,400.00	2,578.00	18,904.92	17,000.00	16,798.00
Purchased Power	11,514.07	9,568.00	10,107.00	55,279.90	50,602.00	52,907.00
Purchased Power - Sewer/Gas	14,507.23	15,750.00	14,820.00	99,581.69	78,750.00	74,926.00
Transportation Expense - Fuel	118.86	60.00	46.00	460.66	300.00	311.00
Transportation Expense - Maintenance	0.00	0.00	0.00	40.76	75.00	0.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	43.00	43.00	61.00	215.00	215.00	305.00
Miscellaneous Expense	534.99	1,500.00	2,737.00	4,458.96	7,500.00	8,187.00
<b>Total City Springs WTP</b>	<b>82,101.22</b>	<b>79,441.00</b>	<b>84,606.00</b>	<b>441,135.73</b>	<b>420,477.00</b>	<b>399,040.00</b>
<b>Water Quality</b>						
Salaries	9,850.84	12,005.00	9,866.00	51,898.36	66,027.00	52,639.00
Pensions & Benefits	6,706.62	7,537.00	4,582.00	34,090.83	38,634.64	25,825.00
Insurance - Workers' Comp	234.68	256.00	222.00	1,318.22	1,280.00	1,347.00
Contractual Services	1,086.67	2,750.00	1,271.00	11,913.28	13,750.00	16,594.00
Materials & Supplies	3,650.91	2,300.00	2,746.00	14,398.95	15,500.00	8,825.00
Transportation Expense - Fuel	850.73	500.00	301.00	3,149.93	2,050.00	2,058.00
Transportation Expense - Maintenance	0.00	100.00	0.00	125.88	500.00	47.00
Transportation Expense - Repairs	33.99	0.00	0.00	33.99	250.00	0.00
Insurance - Vehicle	86.00	86.00	122.00	430.00	430.00	610.00
Miscellaneous Expense	549.61	200.00	1,097.00	2,975.88	1,000.00	2,312.00
<b>Total Water Quality</b>	<b>23,050.05</b>	<b>25,734.00</b>	<b>20,207.00</b>	<b>120,335.32</b>	<b>139,421.64</b>	<b>110,257.00</b>
<b>TOTAL TREATMENT</b>	<b>340,601.26</b>	<b>307,089.00</b>	<b>291,836.00</b>	<b>1,817,861.40</b>	<b>1,743,258.64</b>	<b>1,292,196.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

May 31, 2021

	Month To Date 05/31/2021		Last Year Current Month	Year To Date 05/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>FIELD OPERATIONS</b>						
<b>Distribution</b>						
Salaries	72,878.62	67,315.00	82,058.00	382,871.02	370,233.00	364,287.00
Pensions & Benefits	45,559.79	41,088.00	32,198.00	226,166.47	220,703.02	167,841.00
Insurance - Workers' Comp	1,407.60	1,536.00	1,332.00	7,906.66	7,680.00	8,232.00
Contractual Services	26,051.48	9,656.00	9,702.00	62,302.57	48,280.00	43,251.00
Materials & Supplies	6,857.66	9,600.00	11,789.00	40,659.41	48,000.00	47,447.00
Purchased Power	16,260.49	18,713.00	14,386.00	87,451.77	91,868.00	76,404.00
Transportation Expense - Fuel	5,463.61	3,600.00	2,216.00	25,815.77	18,000.00	21,157.00
Transportation Expense - Maintenance	3,214.94	2,400.00	1,826.00	13,106.04	12,000.00	11,586.00
Transportation Expense - Repairs	5,385.55	1,300.00	2,954.00	8,526.08	6,500.00	6,602.00
Insurance - Vehicle	905.00	905.00	856.00	4,525.00	4,525.00	4,280.00
Miscellaneous Expense	3,939.18	5,000.00	9,705.00	24,932.40	25,000.00	29,198.00
<b>Total Distribution</b>	<b>187,923.92</b>	<b>161,113.00</b>	<b>169,022.00</b>	<b>884,263.19</b>	<b>852,789.02</b>	<b>780,285.00</b>
<b>Service</b>						
Salaries	28,495.19	29,946.00	31,428.00	148,298.72	164,702.00	151,373.00
Pensions & Benefits	21,397.32	20,566.00	15,256.00	103,477.25	107,052.00	78,313.00
Insurance - Workers' Comp	703.57	768.00	665.00	3,952.02	3,840.00	3,968.00
Contractual Services	1,542.26	1,971.00	502.00	9,439.23	9,855.00	3,195.00
Materials & Supplies	108.27	600.00	34.00	2,655.11	3,000.00	3,089.00
Purchased Power	55.86	59.00	51.00	329.37	289.00	311.00
Transportation Expense - Fuel	2,439.60	1,300.00	909.00	9,283.77	6,500.00	6,178.00
Transportation Expense - Maintenance	810.40	245.00	187.00	2,342.41	1,225.00	816.00
Transportation Expense - Repairs	0.00	0.00	0.00	85.92	750.00	0.00
Insurance - Vehicle	345.00	345.00	489.00	1,725.00	1,725.00	2,445.00
Miscellaneous Expense	2,287.79	1,600.00	3,445.00	8,034.81	8,000.00	11,510.00
<b>Total Service</b>	<b>58,185.26</b>	<b>57,400.00</b>	<b>52,966.00</b>	<b>289,623.61</b>	<b>306,938.00</b>	<b>261,198.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>246,109.18</b>	<b>218,513.00</b>	<b>221,988.00</b>	<b>1,173,886.80</b>	<b>1,159,727.02</b>	<b>1,041,483.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

May 31, 2021

	Month To Date 05/31/2021		Last Year Current Month	Year To Date 05/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>MAINTENANCE &amp; PROJECTS</b>						
<b>Maintenance</b>						
Salaries	29,647.35	31,320.00	35,495.00	150,761.78	172,260.00	156,439.00
Pensions & Benefits	15,036.33	19,689.00	13,003.00	88,718.00	101,638.00	67,390.00
Insurance - Workers' Comp	547.11	597.00	518.00	3,073.19	2,985.00	2,995.00
Contractual Services	1,419.39	1,893.00	643.00	6,839.70	9,465.00	2,811.00
Materials & Supplies	578.84	300.00	1,251.00	1,372.40	1,500.00	3,444.00
Purchased Power	229.20	241.00	208.00	1,351.52	1,185.00	1,270.00
Transportation Expense - Fuel	834.79	510.00	381.00	3,606.10	2,550.00	2,469.00
Transportation Expense - Maintenance	50.42	175.00	0.00	842.46	875.00	972.00
Transportation Expense - Repairs	0.00	125.00	158.00	0.00	625.00	158.00
Insurance - Vehicle	215.00	215.00	306.00	1,075.00	1,075.00	1,530.00
Miscellaneous Expense	3,367.70	800.00	2,515.00	7,860.65	4,000.00	6,101.00
<b>Total Maintenance</b>	<b>51,926.13</b>	<b>55,865.00</b>	<b>54,478.00</b>	<b>265,500.80</b>	<b>298,158.00</b>	<b>245,579.00</b>
<b>Projects</b>						
Salaries	24,830.64	27,274.00	28,423.00	128,818.40	150,008.00	124,251.00
Pensions & Benefits	14,629.14	15,911.00	10,940.00	72,649.54	82,692.00	52,954.00
Insurance - Workers' Comp	468.89	512.00	370.00	2,633.80	2,560.00	2,244.00
Contractual Services	2,142.04	2,373.00	380.00	10,558.51	11,865.00	1,699.00
Materials & Supplies	105.22	170.00	117.00	893.02	850.00	983.00
Purchased Power	62.92	66.00	57.00	371.00	325.00	348.00
Transportation Expense - Fuel	957.08	580.00	420.00	3,981.21	2,900.00	2,796.00
Transportation Expense - Maintenance	50.42	110.00	0.00	1,594.16	550.00	959.00
Transportation Expense - Repairs	0.00	170.00	0.00	374.71	850.00	1,980.00
Insurance - Vehicle	258.00	258.00	367.00	1,290.00	1,290.00	1,835.00
Miscellaneous Expense	1,948.44	800.00	2,909.00	6,283.93	4,000.00	6,159.00
<b>Total Projects</b>	<b>45,452.79</b>	<b>48,224.00</b>	<b>43,983.00</b>	<b>229,448.28</b>	<b>257,890.00</b>	<b>196,208.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>97,378.92</b>	<b>104,089.00</b>	<b>98,461.00</b>	<b>494,949.08</b>	<b>556,048.00</b>	<b>441,787.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

May 31, 2021

	Month To Date 05/31/2021		Last Year Current Month	Year To Date 05/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>ADMINISTRATION</b>						
Accounting						
Salaries	11,280.09	13,532.00	15,589.00	68,336.12	74,426.00	72,502.00
Pensions & Benefits	8,468.91	9,190.00	5,539.00	46,879.45	48,475.00	32,733.00
Insurance Workers' Comp	16.02	17.00	14.00	89.99	85.00	85.00
Contractual Services	2,082.27	1,918.00	316.00	32,203.73	29,590.00	19,457.00
Materials & Supplies	90.81	25.00	17.00	324.00	125.00	77.00
Purchased Power	46.63	49.00	42.00	274.98	241.00	258.00
Miscellaneous Expense	1,910.71	600.00	5,003.00	2,894.66	3,000.00	24,102.00
<b>Total Accounting</b>	<b>23,895.44</b>	<b>25,331.00</b>	<b>26,520.00</b>	<b>151,002.93</b>	<b>155,942.00</b>	<b>149,214.00</b>
Customer Accounts						
Salaries	40,438.79	37,394.00	41,887.00	199,463.82	202,038.00	201,757.00
Pensions & Benefits	27,132.56	27,365.00	19,473.00	143,867.16	148,164.08	101,951.00
Ins. Workers Comp	48.07	52.00	48.00	269.99	260.00	301.00
Contractual Services	9,454.50	5,894.00	2,674.00	44,813.90	29,470.00	14,293.00
Materials & Supplies	754.02	890.00	1,239.00	6,460.05	4,450.00	4,591.00
Purchased Power	232.33	253.00	211.00	1,370.00	1,265.00	1,288.00
Bad Debt Expense	7,087.63	7,000.00	5,388.00	35,064.35	35,000.00	26,924.00
Miscellaneous Expense	1,360.14	5,550.00	4,798.00	7,054.13	27,750.00	30,001.00
Miscellaneous Expense - Billing	13,820.84	14,000.00	13,659.00	59,038.46	70,000.00	69,732.00
<b>Total Customer Accounts</b>	<b>100,328.88</b>	<b>98,398.00</b>	<b>89,377.00</b>	<b>497,401.86</b>	<b>518,397.08</b>	<b>450,838.00</b>
General Administration						
Salaries	25,154.72	25,155.00	30,705.00	132,350.92	138,351.00	132,343.00
Pensions & Benefits	12,815.41	14,312.00	11,174.00	69,260.99	76,698.00	53,446.00
Insurance - Workers' Comp	16.02	17.00	17.00	89.99	85.00	115.00
Contractual Services	4,566.31	3,628.00	1,814.00	25,410.88	18,140.00	10,069.00
Materials & Supplies	222.28	250.00	86.00	1,002.54	1,250.00	600.00
Purchased Power	243.32	256.00	221.00	1,434.75	1,257.00	1,348.00
Transportation Expense - Fuel	193.38	100.00	55.00	716.29	500.00	406.00
Insurance - General Liability	6,090.00	6,090.00	5,658.00	30,450.00	30,450.00	28,288.00
Insurance - Vehicle	86.00	86.00	61.00	430.00	430.00	305.00
Miscellaneous Expense	1,366.23	2,275.00	848.00	8,443.22	11,375.00	9,856.00
Depreciation	253,580.19	262,556.00	253,858.00	1,020,983.21	1,312,780.00	1,265,710.00
<b>Total General Administration</b>	<b>304,333.86</b>	<b>314,910.00</b>	<b>304,497.00</b>	<b>1,290,952.91</b>	<b>1,592,241.00</b>	<b>1,504,452.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

May 31, 2021

	Month To Date 05/31/2021		Last Year Current Month	Year To Date 05/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,517.00	12,583.30	12,585.00	12,585.00
Pensions & Benefits	6,439.46	6,543.00	3,769.00	33,086.53	33,644.00	18,624.00
Insurance - Workers' Comp	19.79	22.00	17.00	111.18	110.00	111.00
Contractual Services	0.00	0.00	239.00	0.00	0.00	1,087.00
Miscellaneous Expense	1,080.11	425.00	238.00	3,645.36	2,125.00	2,589.00
Total Commissioners	<u>10,056.02</u>	<u>9,507.00</u>	<u>6,780.00</u>	<u>49,426.37</u>	<u>48,464.00</u>	<u>34,996.00</u>
TOTAL ADMINISTRATION	438,614.20	448,146.00	427,174.00	1,988,784.07	2,315,044.08	2,139,500.00
Total Operating Expenses	<u>1,122,703.56</u>	<u>1,077,837.00</u>	<u>1,039,459.00</u>	<u>5,475,481.35</u>	<u>5,774,077.74</u>	<u>4,914,966.00</u>
<b>Total Net Operating Income</b>	<b><u>131,614.42</u></b>	<b><u>139,277.00</u></b>	<b><u>46,529.00</u></b>	<b><u>450,110.67</u></b>	<b><u>24,315.26</u></b>	<b><u>923,515.00</u></b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	2,568.87	4,000.00	4,480.00	14,904.94	20,000.00	49,938.00
Dividend Income	11,707.73	38,000.00	15,553.00	103,308.78	190,000.00	141,450.00
Unrealized Gain/Loss	29,202.48	50,000.00	115,327.00	(18,627.10)	250,000.00	113,638.00
Leased Land/Tank Space Income	32,850.90	32,851.00	32,851.00	44,580.90	44,581.00	73,147.00
Interest Expenses	0.00	0.00	0.00	242,096.00	241,676.00	253,869.00
Amortized Debt Disc Expense	56.12	56.00	445.00	280.60	280.00	2,225.00
<b>Net Income</b>	<b><u>207,888.28</u></b>	<b><u>264,072.00</u></b>	<b><u>214,295.00</u></b>	<b><u>351,901.59</u></b>	<b><u>286,940.26</u></b>	<b><u>1,045,594.00</u></b>





## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

May 31, 2021

	Month To Date 05/31/2021		Year To Date 05/31/2021	
	Actual	Budget	YTD Actual	Budget
<b>Net Operating Income</b>				
Operating Revenues				
Residential Sewer Sales	856.60	0.00	4,002.90	0.00
Commercial Sewer Sales	17,415.80	0.00	84,380.55	0.00
Miscellaneous Service	10.00	0.00	20.00	0.00
10% Penalty	6.18	0.00	2,063.65	0.00
Total Operating Revenues	<u>18,288.58</u>	<u>0.00</u>	<u>90,467.10</u>	<u>0.00</u>
Operating Expenses				
Wholesale Treatment	4,693.68	5,100.00	23,871.30	25,500.00
Contractual Services	2,050.00	2,000.00	10,125.00	10,000.00
Materials & Supplies	0.00	100.00	0.00	500.00
Purchased Power	861.23	875.00	4,367.29	4,375.00
Depreciation	24,450.12	25,350.00	97,800.48	126,750.00
Total Operating Expenses	<u>32,055.03</u>	<u>33,425.00</u>	<u>136,164.07</u>	<u>167,125.00</u>
<b>Total Net Operating Income Sewer</b>	<b><u>(13,766.45)</u></b>	<b><u>(33,425.00)</u></b>	<b><u>(45,696.97)</u></b>	<b><u>(167,125.00)</u></b>
<b>Non-Operating Gains (Losses)</b>				
Interest Income	80.07	0.00	478.31	0.00
<b>Total Non-Operating Gains (Losses)</b>	<b><u>80.07</u></b>	<b><u>0.00</u></b>	<b><u>478.31</u></b>	<b><u>0.00</u></b>
<b>Net Income</b>	<b><u>(13,686.38)</u></b>	<b><u>(33,425.00)</u></b>	<b><u>(45,218.66)</u></b>	<b><u>(167,125.00)</u></b>



## Hardin County Water District No 2

### Balance Sheet

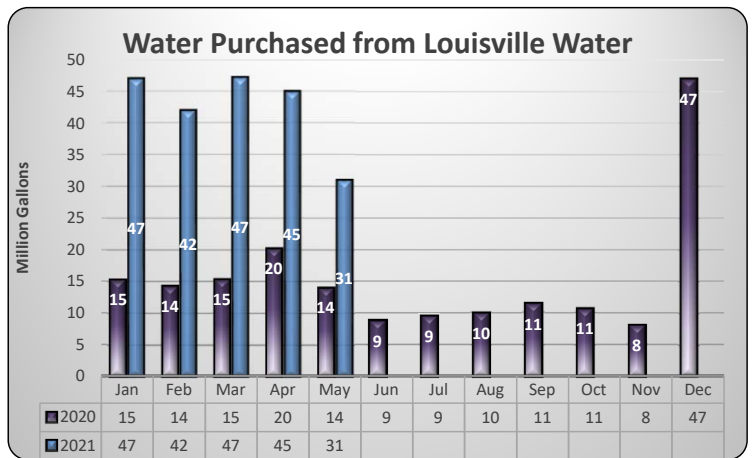
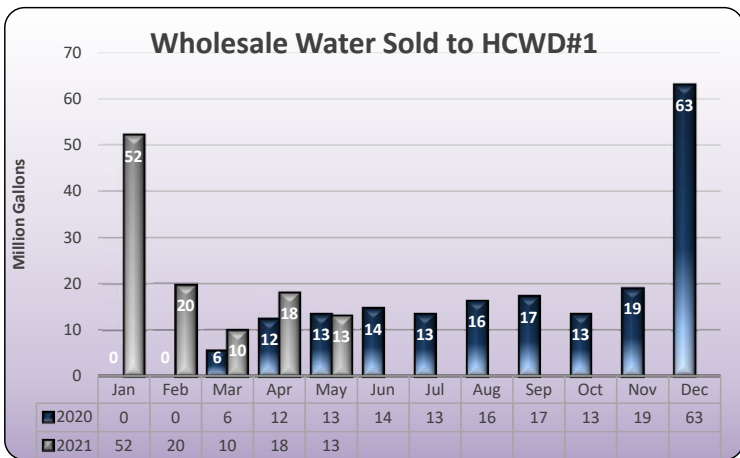
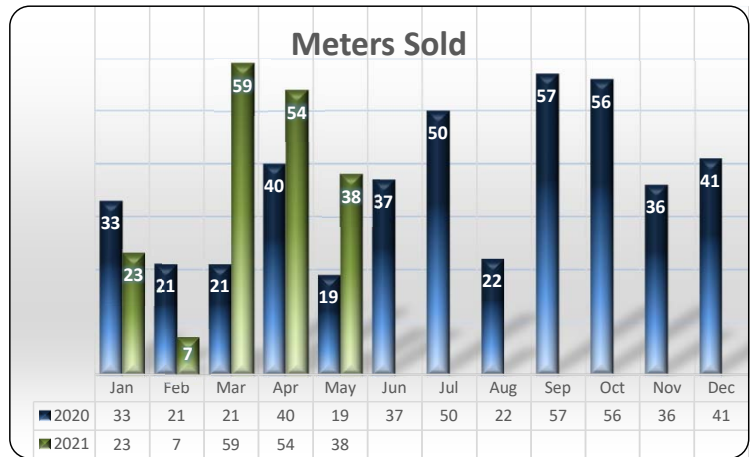
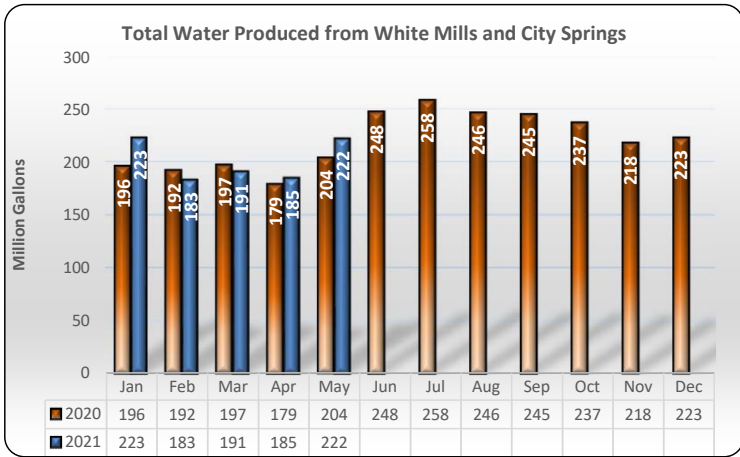
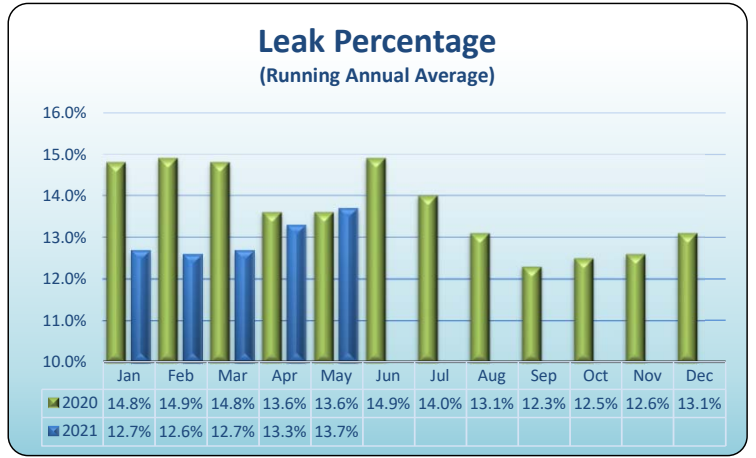
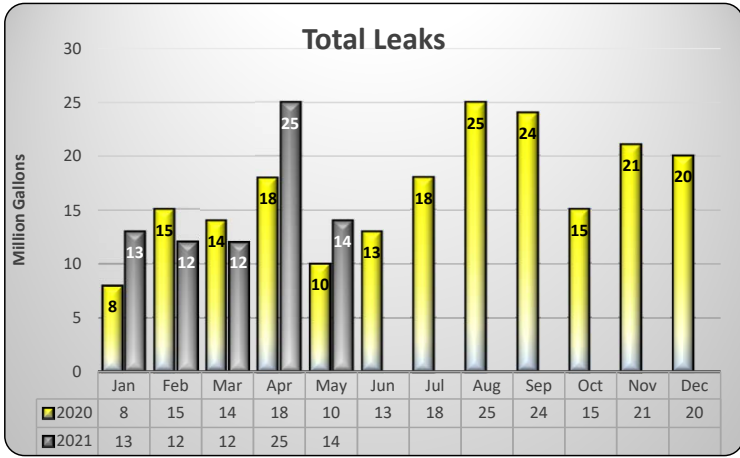
May 31, 2021

	Water Fund	Sewer Fund	General Fund	05/31/2021 YTD Total	05/31/2020 Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	4,720,528	252,177	1,633,757	6,606,462	10,254,936
Investments	18,365,282	0	0	18,365,281	12,929,947
Accounts Receivable, net	1,274,625	419	0	1,587,304	1,228,899
Prepaid Expenses	229,349	0	0	229,349	106,592
Grants Receivable	0	6,830	0	6,830	62,820
Materials and supplies	734,010	0	0	734,010	509,847
<b>TOTAL CURRENT ASSETS</b>	<b>25,323,794</b>	<b>259,426</b>	<b>1,633,757</b>	<b>27,529,236</b>	<b>25,093,041</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	4,694,863	385,228	436,624	5,504,975	6,132,351
Restricted Investments	1,207,394	0	0	1,207,394	1,207,393
Regulatory asset on CERS pension	9,976,445	0	0	9,976,445	8,511,755
Non-Depreciable capital assets	3,658,127	810,554	0	4,468,681	3,921,510
Depreciable capital assets, net of depreciation	65,123,327	15,229,512	0	80,352,838	82,341,883
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>84,660,156</b>	<b>16,425,294</b>	<b>436,624</b>	<b>101,510,333</b>	<b>104,114,892</b>
<b>TOTAL ASSETS</b>	<b>109,983,950</b>	<b>16,684,720</b>	<b>2,070,381</b>	<b>129,039,569</b>	<b>129,207,933</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	101,422	0	0	101,422	123,335
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	2,086,624
Utility acquisition adjustments	136,225	0	0	136,225	145,956
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,040,223</b>	<b>0</b>	<b>0</b>	<b>2,040,223</b>	<b>2,355,915</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	368,603	9,306	0	377,909	351,362
Accrued Taxes	13,815	15,624	0	29,439	42,931
Accrued Liabilities	184,372	0	0	184,372	105,210
Accrued Vacation	185,274	0	0	185,274	165,737
Customer Deposit	0	0	40,857	40,857	0
Customer Advances for Construction	36,000	0	0	36,000	66,000
Self-Insurance Payable	110,308	0	0	110,308	85,977
<b>TOTAL CURRENT LIABILITIES</b>	<b>898,372</b>	<b>24,930</b>	<b>40,857</b>	<b>964,159</b>	<b>817,217</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	367,713	367,713	0
Net Pension Liability - CERS	11,567,079	0	0	11,567,079	10,195,242
Bonds Payable	13,258,106	0	0	13,258,106	14,262,622
Notes Payable	4,462,856	0	0	4,462,856	6,695,837
<b>Total NONCURRENT LIABILITIES</b>	<b>29,288,041</b>	<b>0</b>	<b>367,713</b>	<b>29,655,754</b>	<b>31,153,701</b>
<b>TOTAL LIABILITIES</b>	<b>30,186,413</b>	<b>24,930</b>	<b>408,570</b>	<b>30,619,913</b>	<b>31,970,918</b>
<b>NET POSITION</b>					
Net investment in capital assets	50,691,888	16,030,759	0	66,722,648	64,953,572
Restricted for debt service	2,101,743	0	0	2,101,742	2,081,318
Unrestricted	29,726,578	243,803	3,295,568	33,107,869	30,421,795
<b>TOTAL NET POSITION</b>	<b>\$ 82,520,209</b>	<b>\$ 16,274,562</b>	<b>\$ 3,295,568</b>	<b>\$ 101,932,259</b>	<b>\$ 97,456,685</b>



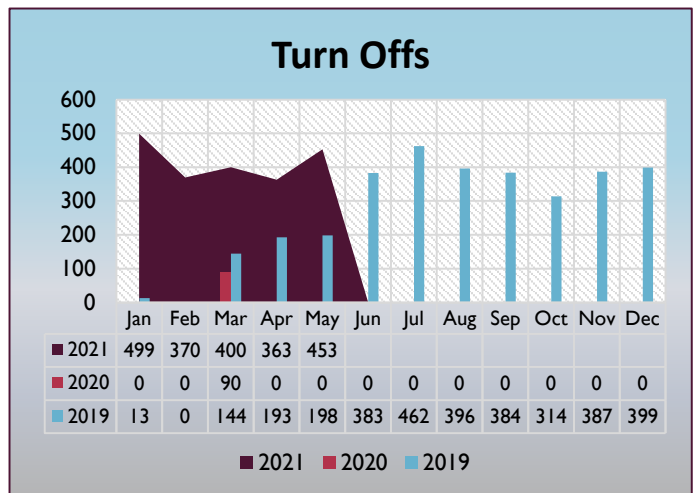
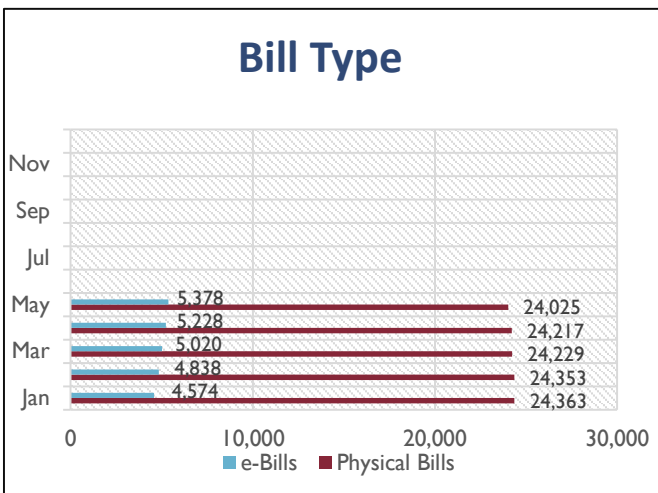
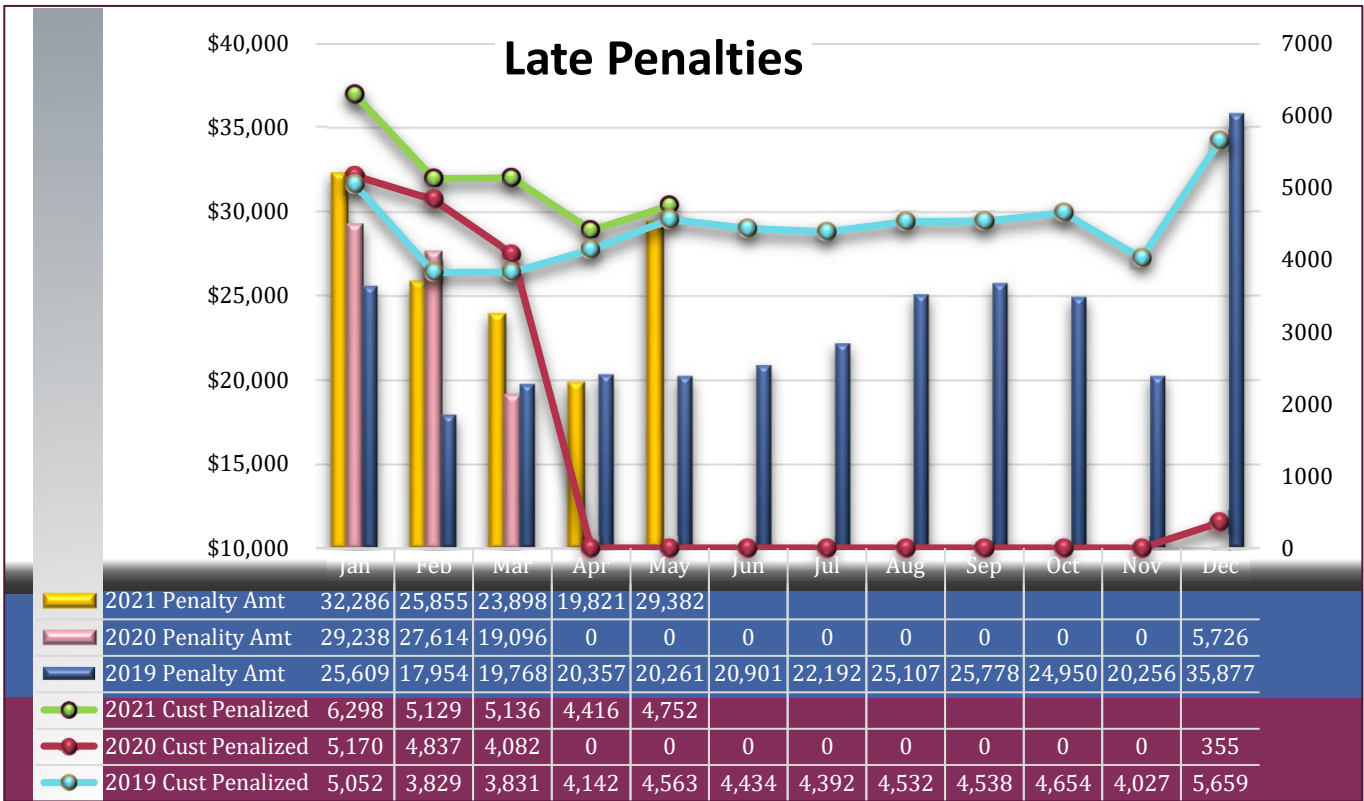
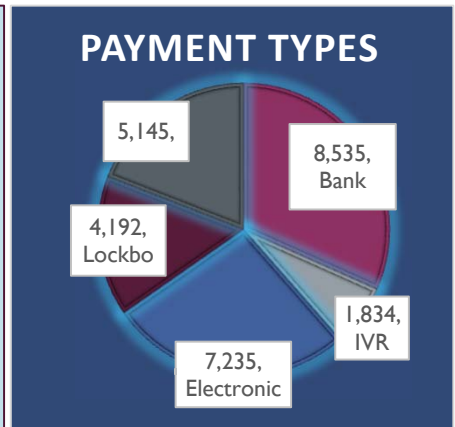
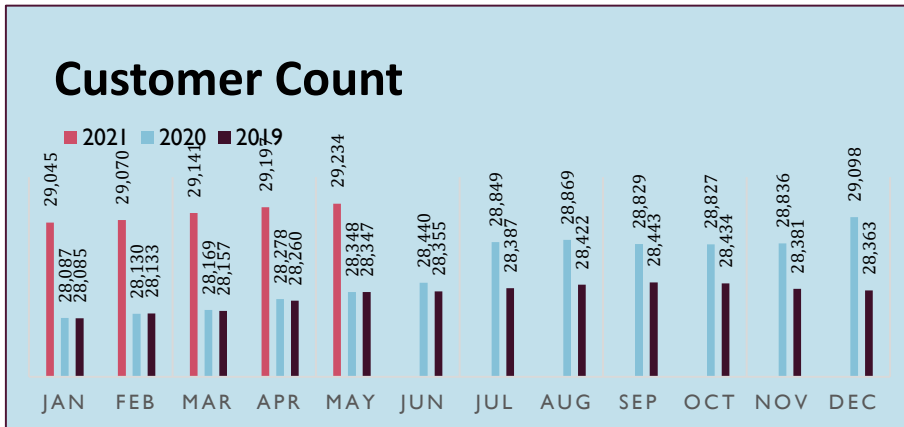
**Hardin County Water District No 2**  
**Cash Flow Statement**  
 May 31, 2021

	Water Fund 05/31/2021	Sewer Fund 05/31/2021	General Fund 05/31/2021	Consolidated Total 05/31/2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	1,060,916.96	18,288.58	0.00	1,079,205.54
Payments to Suppliers	(541,034.13)	(7,604.91)	0.00	(548,639.04)
Payments to Employees	(313,631.24)	0.00	0.00	(313,631.24)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>206,251.59</b>	<b>10,683.67</b>	<b>0.00</b>	<b>216,935.26</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal Payments on Bonds	0.00	0.00	0.00	0.00
Principal Payments on Notes	0.00	0.00	0.00	0.00
Acquisition of Capital Assets	(80,584.79)	0.00	0.00	(80,584.79)
Contributions in Aid of Construction	54,578.65	(6,830.00)	0.00	47,748.65
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(26,006.14)</b>	<b>(6,830.00)</b>	<b>0.00</b>	<b>(32,836.14)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Realized Gains	0.00	0.00	0.00	0.00
Unrealized Gains	29,202.48	0.00	0.00	29,202.48
Investment Income	14,276.60	80.07	154.18	14,504.20
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>43,479.08</b>	<b>80.07</b>	<b>154.18</b>	<b>43,706.68</b>
<b>CASH BEGINNING OF PERIOD</b>	<b>28,748,281.77</b>	<b>729,161.38</b>	<b>2,169,074.77</b>	<b>31,634,023.37</b>
<b>CASH END OF PERIOD</b>	<b>28,988,617.47</b>	<b>637,405.03</b>	<b>2,070,381.46</b>	<b>31,684,663.09</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ 240,315.10</b>	<b>\$ (91,756.35)</b>	<b>\$ (98,693.31)</b>	<b>\$ 50,619.12</b>
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Depreciation	253,580.19	24,450.12	0.00	278,030.31
Accounts Payable	368,603.36	9,305.88	0.00	377,909.24
State Grants Receivable	0.00	(6,830.00)	0.00	(6,830.00)
Accounts Receivable	(47,542.78)	(9.12)	0.00	(47,551.90)
Construction in Progress	0.00	4,246.00	0.00	4,246.00
Prepaid Insurance	8,114.00	0.00	0.00	8,114.00
Taxes Accrued	(2,845.86)	973.61	0.00	(1,872.25)
Elizabethtown Sewer Payable	0.00	0.00	0.00	25,072.95
Pensions and Benefits	(76,583.09)	0.00	0.00	(76,583.09)
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(3,834.56)</b>	<b>(25,255.75)</b>	<b>0.00</b>	<b>(54,163.26)</b>



# Customer Service Report

2021



**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO:** 11

**INVOICE NO:** 11

**PERIOD:** 05/12/21 - 06/08/21

**PROJECT NO:** 20401

**CONTRACT DATE:** 1/2/2020

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR:** Hardin County Water District #2 Prime Contract

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum	\$8,000,000.00
2. Net change by change orders	\$(1,076,499.58)
3. Contract Sum to date (Line 1 ± 2)	\$6,923,500.42
4. Total completed and stored to date (Column G on detail sheet)	\$2,664,775.11
5. Retainage:	
a. 14.19% of completed work	\$368,130.46
b. 10.00% of stored material	\$7,060.00
Total retainage (Line 5a + 5b or total in column I of detail sheet)	\$375,190.46
6. Total earned less retainage (Line 4 less Line 5 Total)	\$2,289,584.65
7. Less previous certificates for payment (Line 6 from prior certificate)	\$1,949,896.99
8. Current payment due:	\$339,687.66
9. Balance to finish, including retainage (Line 3 less Line 6)	\$4,633,915.77

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$10,630.06	\$(931,176.65)
Total approved this month:	\$0.00	\$(155,952.99)
Totals:	\$10,630.06	\$(1,087,129.64)
Net change by change orders:	\$(1,076,499.58)	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: Jenkins-Essex Construction, Inc.

By: 

Date: 06-09-2021

State of: KY

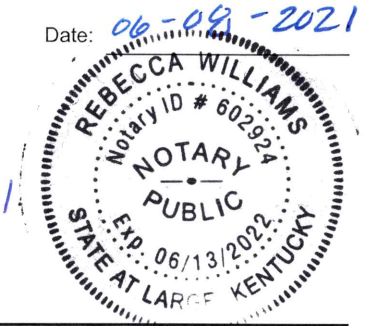
County of: Hardin

Subscribed and sworn to before

me this 8<sup>th</sup> day of June, 2021

Notary Public: 

My commission expires: 6/13/22



**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$339,687.66

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

ARCHITECT/ENGINEER:

By: \_\_\_\_\_ Date: \_\_\_\_\_

This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.



HCWD#2

**Direct Pay Summary**  
**Pay Application #11**

Payee	Invoice #	Date	Resp. Party	Amount
Irving Materials	20535864	05/06/21	Ramsey & Associates	\$23,901.00
Irving Materials	20537199	05/11/21	Ramsey & Associates	\$13,701.00
Irving Materials	20537684	05/12/21	Ramsey & Associates	\$5,210.00
Irving Materials	20538180	05/13/21	Ramsey & Associates	\$1,914.00
Irving Materials	20538702	05/14/21	Ramsey & Associates	\$1,914.00
Irving Materials	20539224	05/17/21	Ramsey & Associates	\$222.00
Irving Materials	20539595	05/18/21	Ramsey & Associates	\$1,821.00
Irving Materials	20540043	05/19/21	Ramsey & Associates	\$1,914.00
<b>Irving Materials Subtotal</b>				<b>\$50,597.00</b>
Vulcan	32626779	05/11/21	Ramsey & Associates	\$1,332.39
Vulcan	32633486	05/18/21	Ramsey & Associates	\$326.91
Vulcan	32640262	05/25/21	Ramsey & Associates	\$338.26
<b>Vulcan Subtotal</b>				<b>\$1,997.56</b>
Mills Supply	0054046-IN	05/06/21	Ramsey & Associates	\$951.78
<b>Mills Supply Subtotal</b>				<b>\$951.78</b>
Lee Building Products	G57029	5/12/2021	Turpin Masonry	\$3,235.00
Lee Building Products	G57030	5/12/2021	Turpin Masonry	\$3,235.00
Lee Building Products	G57048	5/12/2021	Turpin Masonry	\$1,038.83
Lee Building Products	G57054	5/12/2021	Turpin Masonry	\$3,853.20
Lee Building Products	G57190	5/19/2021	Turpin Masonry	\$4,214.20
Lee Building Products	G57231	5/20/2021	Turpin Masonry	\$127.00
Lee Building Products	G57245	5/21/2021	Turpin Masonry	\$4,030.40
Lee Building Products	G57248	5/21/2021	Turpin Masonry	\$1,024.22
Lee Building Products	G57393	5/27/2021	Turpin Masonry	-\$160.00
Lee Building Products	G57424	5/28/2021	Turpin Masonry	\$4,596.80
<b>Lee Building Products Subtotal</b>				<b>\$25,194.65</b>
Edwards Cast Stone	52381	05/31/21	Turpin Masonry	\$8,085.00
<b>Edwards Cast Stone Subtotal</b>				<b>\$8,085.00</b>

Willis Klein Commercial Sales	746916	05/27/21	Jenkins-Essex	\$15,620.00
<b>Willis Klein Commercial Sales Subtotal</b>				<b>\$15,620.00</b>
Trane Technologies	LOIS0131159	3/23/2021	Climate Control	\$42,157.00
<b>Trane Technologies Subtotal</b>				<b>\$42,157.00</b>
Winlectric	538773-04	5/20/2021	Gene Ray Electric	\$1,927.00
Winlectric	538777-06	5/20/2021	Gene Ray Electric	\$5,792.00
Winlectric	538777-08	5/24/2021	Gene Ray Electric	\$3,631.00
<b>Winlectric Subtotal</b>				<b>\$11,350.00</b>
<b>Total Purchases for Current Pay Application</b>				<b>\$155,952.99</b>



# 1951 West Park Road

May 25, 2021

## BOND ANTICIPATION NOTE

Up to \$8,000,000.00 Available

\$1,861,033.62  
Total Drawn

\$6,138,966.38  
Remaining Available



**\$3,064,626.36**  
**TOTAL PROJECT EXPENSES**

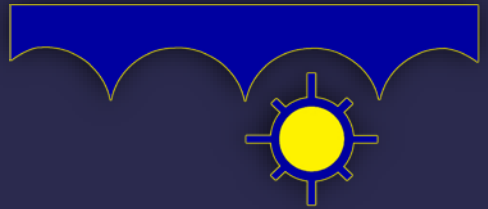
\$2,883,131.81  
Jenkins-Essex Construction

\$186,694.55  
Non-Contract Expenses

\$44,170.50  
Engineering

\$96,149.70  
Legal

\$41,174.35  
Other



**DRAFT**

**FIRST AMENDMENT TO SITE LEASE WITH OPTION**

THIS FIRST AMENDMENT TO SITE LEASE WITH OPTION (“First Amendment”) is made and entered into by and between Hardin County Water District No. 2, a \_\_\_\_\_ (“Landlord”), and T-MOBILE CENTRAL, LLC, a Delaware limited liability company (“Tenant”).

Recitals

The parties hereto recite, declare, and agree as follows:

A. Landlord and Tenant (or as applicable, their respective predecessors in interest) entered into a Site Lease With Option (the “Lease”) dated September 14, 2007 (including any prior amendments, the “Lease”), with respect to Premises located at 1403 North Miles Street, Elizabethtown, Kentucky, 42701 (the “Property”):

B. Landlord and Tenant desire to enter into this First Amendment in order to modify and amend certain provisions of the Lease.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Landlord and Tenant covenant and agree as follows:

1. Effective as of \_\_\_\_\_, 20\_\_\_\_, (a) Tenant will have the right to modify its Antenna Facilities as described and depicted on Exhibit A, which is attached hereto and by this reference incorporated herein, and Landlord hereby consents to and approves of the modifications described and depicted on Exhibit A in all respects, and (b) the Rent that Tenant pays Landlord will be increased by One Hundred Fifty Dollars (\$150.00) per month.

2. The parties’ notice addresses in the Lease are deleted in their entirety and replaced with the following:

If to Tenant:

T-Mobile Central, LLC  
12920 S.E. 38<sup>th</sup> Street  
Bellevue, WA 98006  
Attn: Lease Administration  
Site ID: 9LV1128B

If to Landlord:

Hardin County Water District No. 2  
General Manager  
P.O. Box 970  
Elizabethtown, KY 42702

3. The terms and conditions of the Lease are incorporated herein by this reference, and capitalized terms used in this Amendment shall have the same meanings such terms are given in the Lease. Except as specifically set forth herein, this Amendment shall in no way modify, alter or amend the remaining terms of the Lease, all of which are ratified by the parties and shall remain in full force and effect. To the extent there is any conflict between the terms and conditions of the Lease and this Amendment, the terms and conditions of this Amendment will govern and control.

4. Landlord represents and warrants to Tenant that the consent or approval of no third party, including, without limitation, a lender, is required with respect to the execution of this Amendment, or if

any such third party consent or approval is required, Landlord has obtained any and all such consents or approvals.

5. This Amendment may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute a single instrument. Signed facsimile and electronic copies of this Amendment shall legally bind the parties to the same extent as original documents.

IN WITNESS WHEREOF, the parties have executed this Amendment effective as of the date of execution by the last party to sign.

**HARDIN COUNTY WATER DISTRICT NO. 2**

**T-MOBILE CENTRAL, LLC**

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

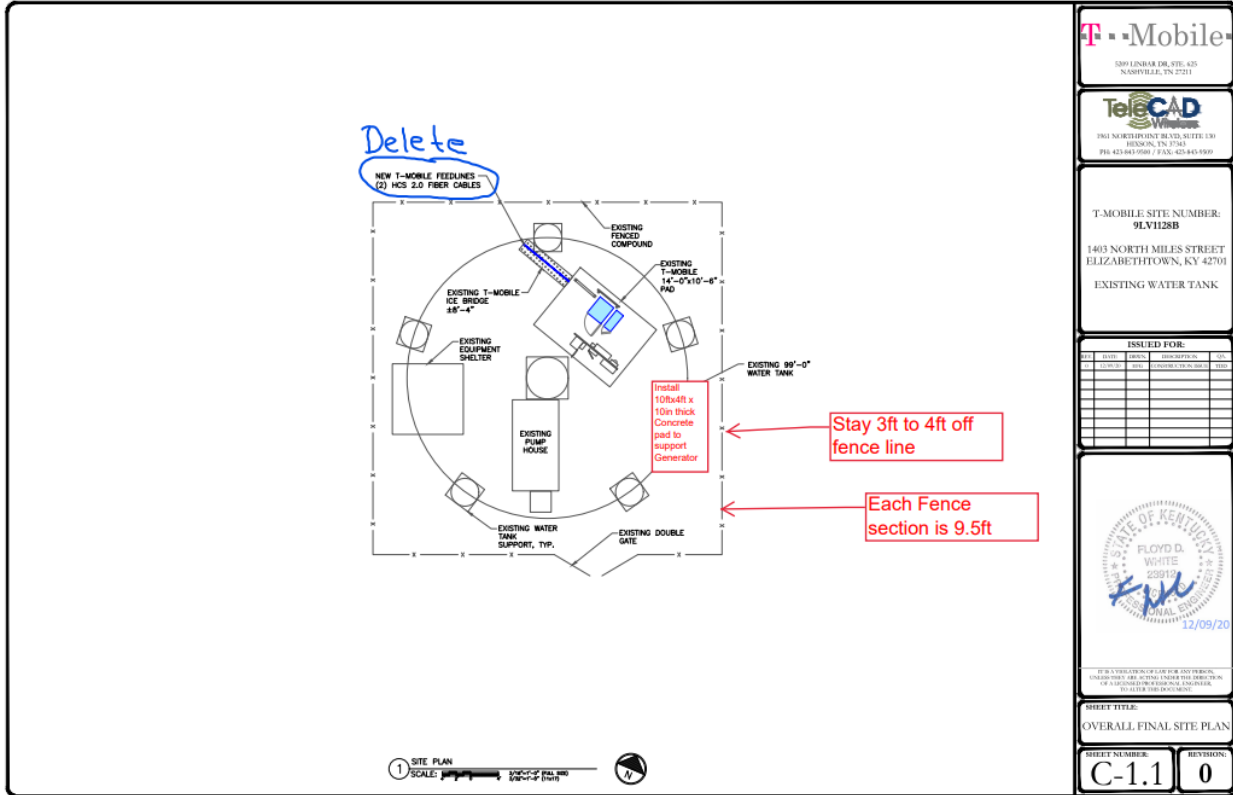
Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**EXHIBIT "A"**

**DRAFT LEASE EXHIBIT**



**T-Mobile**  
 1301 LINNAR DR. STE. 425  
 NASHVILLE, TN 37211

**TeleCAD**  
 Wireless  
 1843 NORTH BENT LEAVEL SUITE 130  
 HENRIETTA, TN 37053  
 PH: 423-843-0590 / FAX: 423-843-0590

T-MOBILE SITE NUMBER:  
**9LV128B**  
 1403 NORTH MILES STREET  
 ELIZABETHTOWN, KY 42701  
 EXISTING WATER TANK

ISSUED FOR:

NO.	DATE	BY	DESCRIPTION

STATE OF KENTUCKY  
 FLOYD D. WHITE  
 29918  
*F.D.W.*  
 PROFESSIONAL ENGINEER  
 12/09/20

BY THE SIGNATURE OF A LICENSED PROFESSIONAL ENGINEER OR ARCHITECT, THIS DRAWING IS HEREBY CERTIFIED TO BE A CORRECT REPRESENTATION OF THE WORK SHOWN THEREON.

SHEET TITLE:  
**OVERALL FINAL SITE PLAN**

SHEET NUMBER: **C-1.1**      REVISION: **0**





# July 2021 Board Meeting Booklet

## Hardin County Water District No. 2

360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702

Telephone (270) 737-1056 • Fax (270) 737-2301 •

Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger,  
Morris Miller, Tim Davis



## COMMISSIONERS MEETING AGENDA

360 Ring Road Elizabethtown, KY 42701

July 20, 2021, 4:00 p.m.

### AGENDA

- I. CALL TO ORDER
- II. RECOGNIZE VISITORS
- III. READ AND APPROVE MINUTES
- IV. FINANCIAL REPORTS Mo/Amber
- V. ENGINEERING REPORT Jarrod Benningfield
  - A. Customer Service & Operations Facility Vaughn Williams
  - B. City Springs Raw Water Rehab Vaughn Williams
  - C. Downtown Tank Project
- VI. DEPARTMENTAL REPORTS Shaun
  - A. Monthly Statistics Amber
  - B. Customer Service Department Report
- VII. OLD BUSINESS Shaun
  - A. Jenkins Essex Pay App #12
- VIII. NEW BUSINESS Shaun
  - A. Surplus Truck Shaun
  - B. Mowing Services Update Shaun
  - C. Treatment Equipment Request Shaun
- IX. EXECUTIVE SESSION
- X. ADJOURN

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **August 24, 2021 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.



**Hardin County Water District No 2**  
**Current Asset Report**  
**June 30, 2021**

	Year Ended 12/31/2020	Month Ending 05/31/2021	Month Ending 06/30/2021
<b>Assets - Cash Accounts</b>			
Revenue Clearing	1,228,277	1,633,757	1,670,690
Health Plan	81,399	22,181	175,601
Sinking Fund III	82,989	249,765	283,120
Sinking Fund IV	105,500	72,442	86,464
Petty Cash	1,402	1,401	1,401
Water Clearing	151,175	150,561	150,261
Water Operation & Maintenance	8,781,004	4,010,074	6,647,184
Water Revenue	547,339	558,542	572,921
Water Depreciation Fund	1,069,770	1,003,705	924,767
Sinking Fund	1,153,592	572,141	682,316
Water Escrow	51,930	37,966	38,970
Water Customer Deposit	458,712	442,520	434,047
Water Capital Projects	1,515,409	2,730,768	3,046,047
West Park Road	0	551	590
Sewer Revenue	28,543	31,410	25,184
Sewer Capital Projects	459,864	332,690	330,557
Sewer Operation & Maintenance	101,478	182,513	204,477
Sewer Escrow	2,430	2,432	2,432
Sewer Clearing	38,225	38,253	38,256
Sewer Depreciation	6,512	9,018	9,519
External Billing Revenue	47,509	29,348	29,480
<b>Total Cash Accounts</b>	<b>15,913,059</b>	<b>12,112,038</b>	<b>15,354,284</b>
<b>Change From Previous Period</b>	<b>(55,020)</b>	<b>9,780</b>	<b>3,242,246</b>
<b>Debt Service Accounts</b>	<b>1,207,393</b>	<b>1,207,393</b>	<b>1,207,394</b>
<b>Vanguard</b>	<b>3,790,359</b>	<b>3,768,940</b>	<b>3,765,075</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	5,294,517	10,463,728	10,470,583
Dupree Investments - Municipal	4,195,724	4,132,614	4,199,164
<b>Total Dupree</b>	<b>9,490,241</b>	<b>14,596,342</b>	<b>14,669,747</b>
<b>Current Asset Grand Total</b>	<b>30,401,052</b>	<b>31,684,713</b>	<b>34,996,500</b>
<b>Grand Total Change From Previous Period</b>	<b>550,721</b>	<b>50,690</b>	<b>3,311,787</b>
<b>Total Non-Restricted</b>			
<b>Non-Restricted Bank Accounts</b>	<b>10,877,442</b>	<b>6,606,512</b>	<b>9,310,375</b>
<b>Non-Restricted Investment Accounts</b>	<b>13,280,600</b>	<b>18,365,281</b>	<b>18,434,822</b>
<b>Total Non-Restricted</b>	<b>24,158,042</b>	<b>24,971,793</b>	<b>27,745,197</b>
<b>Total Restricted</b>			
<b>Restricted Bank Accounts</b>	<b>5,035,617</b>	<b>5,504,976</b>	<b>6,043,319</b>
<b>Restricted DSRF Accounts</b>	<b>1,207,393</b>	<b>1,207,393</b>	<b>1,207,394</b>
<b>Total Restricted</b>	<b>6,243,010</b>	<b>6,712,369</b>	<b>7,250,713</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>30,401,052</b>	<b>31,684,162</b>	<b>34,995,910</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

June 30, 2021

	Month To Date 06/30/2021		Last Year Current Month	Year To Date 06/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>Operating Revenues</b>						
Residential Sales	782,978.56	797,052.00	812,620.00	4,300,425.32	4,374,994.00	4,439,439.00
Commercial Sales	304,494.61	280,225.00	252,896.00	1,604,330.42	1,607,525.00	1,502,219.00
Industrial Sales	93,348.09	141,157.00	66,503.00	598,091.99	657,876.00	563,197.00
Wholesale Water	39,305.20	0.00	0.00	243,595.44	0.00	0.00
Bulk Water	952.50	451.00	678.00	1,863.75	1,320.00	1,754.00
Sewer Billing	19,027.58	18,563.00	18,519.00	113,542.00	111,378.00	110,800.00
Water Taps	33,353.48	31,655.00	60,851.00	232,995.67	125,401.00	177,543.00
Miscellaneous Service	28,622.54	21,842.00	8,565.00	177,447.99	90,028.00	68,449.00
Laboratory Income	1,535.90	1,250.00	1,700.00	9,090.20	7,500.00	7,420.00
10% Penalty	20,876.26	21,553.00	0.00	148,582.56	118,619.00	71,532.00
Gains from Disposal	1,250,841.99	15,000.00	0.00	974,721.88	15,000.00	22,200.00
Other Income	60,595.63	1,500.00	16,476.00	144,640.73	9,000.00	102,736.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	12,000.00	12,000.00	12,000.00
<b>Total Operating Revenues</b>	<b>2,637,932.34</b>	<b>1,332,248.00</b>	<b>1,240,808.00</b>	<b>8,561,327.95</b>	<b>7,130,641.00</b>	<b>7,079,289.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	77,659.10	74,553.00	25,510.00	665,785.60	594,403.00	227,728.00
White Mills WTP						
Salaries	39,862.56	43,527.00	36,814.00	260,452.54	280,580.00	243,671.00
Pensions & Benefits	25,086.14	24,704.00	17,178.00	153,027.53	156,128.00	110,610.00
Ins. Workers Comp.	781.79	853.00	667.00	5,173.23	5,118.00	4,709.00
Contractual Services	2,058.56	4,104.00	2,079.00	28,610.74	24,624.00	15,851.00
Chemicals	25,640.95	25,500.00	22,285.00	144,108.57	126,150.00	121,281.00
Transportation Expense - Fuel	299.49	150.00	165.00	1,414.27	2,250.00	837.00
Transportation Expense - Maintenance	0.00	50.00	0.00	243.58	300.00	100.00
Transportation Expense - Repairs	0.00	50.00	0.00	1,107.96	300.00	126.00
Insurance - Vehicle	86.00	86.00	122.00	516.00	516.00	732.00
Materials & Supplies	2,328.24	4,500.00	2,540.00	24,838.41	27,000.00	21,913.00
Purchased Power	24,700.34	17,920.00	25,136.00	162,866.83	151,988.00	156,484.00
Miscellaneous Expense	1,139.63	2,000.00	1,779.00	7,621.41	12,000.00	13,132.00
<b>Total White Mills WTP</b>	<b>121,983.70</b>	<b>123,444.00</b>	<b>108,765.00</b>	<b>789,981.07</b>	<b>786,954.00</b>	<b>689,446.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

June 30, 2021

	Month To Date 06/30/2021		Last Year Current Month	Year To Date 06/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>City Springs WTP</b>						
Salaries	29,227.59	27,903.00	27,316.00	167,471.88	178,912.00	179,813.00
Pensions & Benefits	16,956.72	15,992.00	12,516.00	101,296.75	100,768.00	85,314.00
Ins. Workers Comp	468.89	512.00	518.00	3,102.69	3,072.00	3,734.00
Contractual Services	1,285.12	1,216.00	681.00	7,571.13	7,296.00	3,726.00
Chemicals	6,914.16	4,800.00	7,812.00	37,583.28	26,160.00	21,862.00
Materials & Supplies	2,605.54	3,400.00	3,822.00	21,510.46	20,400.00	20,620.00
Purchased Power	11,215.02	9,200.00	10,213.00	66,494.92	59,802.00	63,120.00
Purchased Power - Sewer/Gas	13,825.78	15,750.00	16,989.00	113,407.47	94,500.00	91,915.00
Transportation Expense - Fuel	118.56	60.00	78.00	579.22	360.00	389.00
Transportation Expense - Maintenance	0.00	0.00	47.00	40.76	75.00	47.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	43.00	43.00	61.00	258.00	258.00	366.00
Miscellaneous Expense	807.70	1,500.00	1,059.00	5,292.36	9,000.00	9,246.00
<b>Total City Springs WTP</b>	<b>83,468.08</b>	<b>80,376.00</b>	<b>81,112.00</b>	<b>524,608.92</b>	<b>500,853.00</b>	<b>480,152.00</b>
<b>Water Quality</b>						
Salaries	11,484.69	12,005.00	10,605.00	63,383.05	78,032.00	63,244.00
Pensions & Benefits	7,329.05	7,537.00	4,119.00	41,447.08	46,171.64	29,944.00
Insurance - Workers' Comp	234.68	256.00	222.00	1,552.90	1,536.00	1,569.00
Contractual Services	1,092.72	2,750.00	317.00	13,006.00	16,500.00	16,911.00
Materials & Supplies	1,966.18	2,300.00	558.00	16,365.13	17,800.00	9,383.00
Transportation Expense - Fuel	848.59	500.00	514.00	3,998.52	2,550.00	2,572.00
Transportation Expense - Maintenance	273.61	100.00	0.00	399.49	600.00	47.00
Transportation Expense - Repairs	0.00	250.00	0.00	33.99	500.00	0.00
Insurance - Vehicle	86.00	86.00	122.00	516.00	516.00	732.00
Miscellaneous Expense	930.62	200.00	467.00	3,919.35	1,200.00	2,779.00
<b>Total Water Quality</b>	<b>24,246.14</b>	<b>25,984.00</b>	<b>16,924.00</b>	<b>144,621.51</b>	<b>165,405.64</b>	<b>127,181.00</b>
<b>TOTAL TREATMENT</b>	<b>307,357.02</b>	<b>304,357.00</b>	<b>232,311.00</b>	<b>2,124,997.10</b>	<b>2,047,615.64</b>	<b>1,524,507.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 June 30, 2021

	Month To Date 06/30/2021		Last Year Current Month	Year To Date 06/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>FIELD OPERATIONS</b>						
<b>Distribution</b>						
Salaries	69,896.34	67,315.00	64,833.00	452,767.36	437,548.00	429,120.00
Pensions & Benefits	44,370.03	41,088.00	28,994.00	270,699.87	261,791.02	196,835.00
Insurance - Workers' Comp	1,407.60	1,536.00	1,332.00	9,314.26	9,216.00	9,564.00
Contractual Services	15,479.63	15,656.00	15,538.00	77,782.20	81,936.00	58,789.00
Materials & Supplies	6,980.95	9,600.00	13,256.00	45,727.90	57,600.00	60,703.00
Purchased Power	16,658.70	18,589.00	13,717.00	104,110.47	110,457.00	90,121.00
Transportation Expense - Fuel	4,706.54	3,600.00	3,140.00	30,522.31	21,600.00	24,297.00
Transportation Expense - Maintenance	709.17	2,400.00	695.00	13,815.21	14,400.00	12,281.00
Transportation Expense - Repairs	5,412.02	1,300.00	2,045.00	13,938.10	7,800.00	8,647.00
Insurance - Vehicle	905.00	905.00	856.00	5,430.00	5,430.00	5,136.00
Miscellaneous Expense	5,978.80	5,000.00	5,719.00	30,988.38	30,000.00	34,917.00
<b>Total Distribution</b>	<b>172,504.78</b>	<b>166,989.00</b>	<b>150,125.00</b>	<b>1,055,096.06</b>	<b>1,037,778.02</b>	<b>930,410.00</b>
<b>Service</b>						
Salaries	27,882.12	29,946.00	25,660.00	176,180.84	194,648.00	177,033.00
Pensions & Benefits	20,241.93	20,566.00	13,671.00	123,800.79	127,618.00	91,984.00
Insurance - Workers' Comp	703.57	768.00	667.00	4,655.59	4,608.00	4,635.00
Contractual Services	1,513.35	1,971.00	447.00	10,952.58	11,826.00	3,642.00
Materials & Supplies	2,607.96	600.00	30.00	5,263.07	3,600.00	3,119.00
Purchased Power	59.45	58.00	51.00	388.82	347.00	362.00
Transportation Expense - Fuel	2,433.41	1,300.00	1,553.00	11,717.18	7,800.00	7,731.00
Transportation Expense - Maintenance	269.81	245.00	353.00	2,612.22	1,470.00	1,169.00
Transportation Expense - Repairs	0.00	0.00	0.00	85.92	750.00	0.00
Insurance - Vehicle	345.00	345.00	489.00	2,070.00	2,070.00	2,934.00
Miscellaneous Expense	640.50	1,600.00	2,644.00	8,713.87	9,600.00	14,154.00
<b>Total Service</b>	<b>56,697.10</b>	<b>57,399.00</b>	<b>45,565.00</b>	<b>346,440.88</b>	<b>364,337.00</b>	<b>306,763.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>229,201.88</b>	<b>224,388.00</b>	<b>195,690.00</b>	<b>1,401,536.94</b>	<b>1,402,115.02</b>	<b>1,237,173.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

June 30, 2021

	Month To Date 06/30/2021		Last Year Current Month	Year To Date 06/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>MAINTENANCE &amp; PROJECTS</b>						
Maintenance						
Salaries	31,579.43	31,320.00	27,964.00	182,341.21	203,580.00	184,403.00
Pensions & Benefits	18,760.41	19,689.00	13,567.00	107,541.88	121,327.00	80,957.00
Insurance - Workers' Comp	547.11	597.00	518.00	3,620.30	3,582.00	3,513.00
Contractual Services	1,291.45	1,893.00	557.00	8,131.15	11,358.00	3,368.00
Materials & Supplies	1,045.22	300.00	411.00	2,417.62	1,800.00	3,855.00
Purchased Power	243.95	240.00	210.00	1,595.47	1,425.00	1,480.00
Transportation Expense - Fuel	822.77	510.00	596.00	4,428.87	3,060.00	3,065.00
Transportation Expense - Maintenance	757.15	175.00	0.00	1,599.61	1,050.00	972.00
Transportation Expense - Repairs	2,006.63	125.00	0.00	2,006.63	750.00	158.00
Insurance - Vehicle	215.00	215.00	306.00	1,290.00	1,290.00	1,836.00
Miscellaneous Expense	821.59	800.00	1,520.00	8,712.23	4,800.00	7,621.00
<b>Total Maintenance</b>	<b>58,090.71</b>	<b>55,864.00</b>	<b>45,649.00</b>	<b>323,684.97</b>	<b>354,022.00</b>	<b>291,228.00</b>
Projects						
Salaries	26,953.70	27,274.00	23,006.00	155,772.10	177,282.00	147,257.00
Pensions & Benefits	15,761.08	15,911.00	10,107.00	88,465.03	98,603.00	63,061.00
Insurance - Workers' Comp	468.89	512.00	370.00	3,102.69	3,072.00	2,614.00
Contractual Services	2,091.68	2,373.00	337.00	12,650.19	14,238.00	2,036.00
Materials & Supplies	37.94	170.00	18.00	930.96	1,020.00	1,001.00
Purchased Power	66.97	66.00	58.00	437.97	391.00	406.00
Transportation Expense - Fuel	954.64	580.00	717.00	4,935.85	3,480.00	3,513.00
Transportation Expense - Maintenance	53.13	110.00	94.00	1,647.29	660.00	1,053.00
Transportation Expense - Repairs	0.00	170.00	0.00	374.71	1,020.00	1,980.00
Insurance - Vehicle	258.00	258.00	367.00	1,548.00	1,548.00	2,202.00
Miscellaneous Expense	890.25	800.00	1,467.00	7,199.88	4,800.00	7,626.00
<b>Total Projects</b>	<b>47,536.28</b>	<b>48,224.00</b>	<b>36,541.00</b>	<b>277,064.67</b>	<b>306,114.00</b>	<b>232,749.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>105,626.99</b>	<b>104,088.00</b>	<b>82,190.00</b>	<b>600,749.64</b>	<b>660,136.00</b>	<b>523,977.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

June 30, 2021

	Month To Date 06/30/2021		Last Year Current Month	Year To Date 06/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>ADMINISTRATION</b>						
Accounting						
Salaries	11,280.09	13,532.00	13,140.00	79,616.21	87,958.00	85,642.00
Pensions & Benefits	8,615.38	9,190.00	5,345.00	55,531.10	57,665.00	38,078.00
Insurance Workers' Comp	16.02	17.00	14.00	106.01	102.00	99.00
Contractual Services	30,377.27	31,918.00	29,725.00	62,581.00	61,508.00	49,182.00
Materials & Supplies	0.00	25.00	9.00	324.00	150.00	86.00
Purchased Power	49.63	49.00	43.00	324.61	290.00	301.00
Miscellaneous Expense	139.35	600.00	4,360.00	3,051.15	3,600.00	28,462.00
<b>Total Accounting</b>	<b>50,477.74</b>	<b>55,331.00</b>	<b>52,636.00</b>	<b>201,534.08</b>	<b>211,273.00</b>	<b>201,850.00</b>
Customer Accounts						
Salaries	39,338.91	37,394.00	34,242.00	238,802.73	239,432.00	235,999.00
Pensions & Benefits	27,587.91	27,365.00	18,036.00	171,564.04	175,529.08	119,987.00
Ins. Workers Comp	48.07	52.00	48.00	318.06	312.00	349.00
Contractual Services	5,254.22	5,894.00	2,236.00	50,068.12	35,364.00	16,529.00
Materials & Supplies	3,192.61	890.00	1,352.00	9,652.66	5,340.00	5,943.00
Purchased Power	247.27	253.00	213.00	1,617.27	1,518.00	1,501.00
Bad Debt Expense	7,156.97	7,000.00	6,627.00	42,221.32	42,000.00	33,551.00
Miscellaneous Expense	2,069.79	5,550.00	5,881.00	9,175.40	33,300.00	35,882.00
Miscellaneous Expense - Billing	13,846.26	14,000.00	13,832.00	72,884.72	84,000.00	83,564.00
<b>Total Customer Accounts</b>	<b>98,742.01</b>	<b>98,398.00</b>	<b>82,467.00</b>	<b>596,304.32</b>	<b>616,795.08</b>	<b>533,305.00</b>
General Administration						
Salaries	25,177.94	32,701.00	23,964.00	157,528.86	171,052.00	156,307.00
Pensions & Benefits	13,067.85	14,312.00	10,802.00	82,365.11	91,010.00	64,248.00
Insurance - Workers' Comp	16.02	17.00	17.00	106.01	102.00	132.00
Contractual Services	8,913.98	3,628.00	1,270.00	34,324.86	21,768.00	11,339.00
Materials & Supplies	135.31	250.00	46.00	1,137.85	1,500.00	646.00
Purchased Power	273.83	255.00	223.00	1,708.58	1,512.00	1,571.00
Transportation Expense - Fuel	197.98	100.00	93.00	914.27	600.00	499.00
Transportation Expense - Repairs	0.00	250.00	0.00	0.00	250.00	0.00
Insurance - General Liability	6,090.00	6,090.00	5,657.00	36,540.00	36,540.00	33,945.00
Insurance - Vehicle	86.00	86.00	61.00	516.00	516.00	366.00
Miscellaneous Expense	3,802.45	2,275.00	2,394.00	12,262.81	13,650.00	12,250.00
Depreciation	253,032.16	262,556.00	255,004.00	1,274,015.37	1,575,336.00	1,520,714.00



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 June 30, 2021

	Month To Date 06/30/2021		Last Year Current Month	Year To Date 06/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Total General Administration	310,793.52	322,705.00	299,798.00	1,601,799.84	1,914,946.00	1,804,250.00
Commissioners						
Salaries	2,516.66	2,517.00	2,517.00	15,099.96	15,102.00	15,102.00
Pensions & Benefits	6,895.94	6,458.00	3,685.00	40,027.81	40,102.00	22,309.00
Insurance - Workers' Comp	19.79	22.00	17.00	130.97	132.00	128.00
Contractual Services	0.00	0.00	216.00	0.00	0.00	1,303.00
Miscellaneous Expense	561.71	425.00	754.00	4,228.49	2,550.00	3,343.00
Total Commissioners	9,994.10	9,422.00	7,189.00	59,487.23	57,886.00	42,185.00
TOTAL ADMINISTRATION	470,007.37	485,856.00	442,090.00	2,459,125.47	2,800,900.08	2,581,590.00
Total Operating Expenses	1,112,193.26	1,118,689.00	952,281.00	6,586,409.15	6,910,766.74	5,867,247.00
<b>Total Net Operating Income</b>	<b>1,525,739.08</b>	<b>213,559.00</b>	<b>288,527.00</b>	<b>1,974,918.80</b>	<b>219,874.26</b>	<b>1,212,042.00</b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	3,628.06	4,000.00	5,311.00	18,533.00	24,000.00	55,249.00
Dividend Income	75,372.01	38,000.00	52,700.00	178,680.79	228,000.00	194,150.00
Unrealized Gain/Loss	(5,831.44)	50,000.00	13,024.00	(24,458.54)	300,000.00	126,662.00
Leased Land/Tank Space Income	28,566.00	28,566.00	0.00	73,146.90	73,147.00	73,147.00
Interest Expenses	0.00	0.00	0.00	242,096.00	241,676.00	253,869.00
Amortized Debt Disc Expense	56.12	56.00	445.00	336.72	336.00	2,670.00
<b>Net Income</b>	<b>1,627,417.59</b>	<b>334,069.00</b>	<b>359,117.00</b>	<b>1,978,388.23</b>	<b>603,009.26</b>	<b>1,404,711.00</b>



## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

June 30, 2021

	Month To Date 06/30/2021		Year To Date 06/30/2021	
	Actual	Budget	YTD Actual	Budget
<b>Net Operating Income</b>				
Operating Revenues				
Residential Sewer Sales	830.40	0.00	4,833.30	0.00
Commercial Sewer Sales	15,278.42	0.00	99,658.97	0.00
Miscellaneous Service	10.00	0.00	30.00	0.00
10% Penalty	6.18	0.00	2,069.83	0.00
<b>Total Operating Revenues</b>	<b>16,125.00</b>	<b>0.00</b>	<b>106,592.10</b>	<b>0.00</b>
Operating Expenses				
Wholesale Treatment	4,782.24	5,100.00	28,653.54	30,600.00
Contractual Services	2,000.00	2,000.00	12,125.00	12,000.00
Materials & Supplies	0.00	100.00	0.00	600.00
Purchased Power	735.74	875.00	5,103.03	5,250.00
Depreciation	24,450.12	25,350.00	122,250.60	152,100.00
<b>Total Operating Expenses</b>	<b>31,968.10</b>	<b>33,425.00</b>	<b>168,132.17</b>	<b>200,550.00</b>
<b>Total Net Operating Income Sewer</b>	<b>(15,843.10)</b>	<b>(33,425.00)</b>	<b>(61,540.07)</b>	<b>(200,550.00)</b>
<b>Non-Operating Gains (Losses)</b>				
Interest Income	49.40	0.00	527.71	0.00
<b>Total Non-Operating Gains (Losses)</b>	<b>49.40</b>	<b>0.00</b>	<b>527.71</b>	<b>0.00</b>
<b>Net Income</b>	<b>(15,793.70)</b>	<b>(33,425.00)</b>	<b>(61,012.36)</b>	<b>(200,550.00)</b>



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

**June 30, 2021**

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>General Fund</u>	<u>06/30/2021</u> YTD Total	<u>06/30/2020</u> Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	7,371,768	267,918	1,670,690	9,310,375	10,433,036
Investments	18,434,822	0	0	18,434,822	12,995,671
Accounts Receivable, net	1,369,005	4,583	0	1,670,502	1,412,172
Prepaid Expenses	214,999	0	0	214,999	92,608
Grants Receivable	0	100,000	0	100,000	110,636
Materials and supplies	774,802	0	0	774,801	512,253
<b>TOTAL CURRENT ASSETS</b>	<b>28,165,396</b>	<b>372,501</b>	<b>1,670,690</b>	<b>30,505,499</b>	<b>25,556,376</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	5,243,214	383,597	428,117	6,043,319	6,070,118
Restricted Investments	1,207,394	0	0	1,207,394	1,207,393
Regulatory asset on CERS pension	9,976,445	0	0	9,976,445	8,511,756
Non-Depreciable capital assets	3,486,492	811,511	0	4,298,003	3,431,939
Depreciable capital assets, net of depreciation	63,320,734	15,205,061	0	78,525,795	82,750,480
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>83,234,279</b>	<b>16,400,169</b>	<b>428,117</b>	<b>100,050,956</b>	<b>103,971,686</b>
<b>TOTAL ASSETS</b>	<b>111,399,675</b>	<b>16,772,670</b>	<b>2,098,807</b>	<b>130,556,455</b>	<b>129,528,062</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	99,735	0	0	99,735	121,409
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	2,086,624
Utility acquisition adjustments	136,226	0	0	136,226	145,956
<b>TOTAL DEFERRED OUTFLOWS OF RE-SOURCES</b>	<b>2,038,537</b>	<b>0</b>	<b>0</b>	<b>2,038,537</b>	<b>2,353,989</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	322,353	5,739	0	328,092	289,482
Accrued Taxes	16,176	16,486	0	32,662	45,572
Accrued Liabilities	130,990	0	0	130,990	85,845
Accrued Vacation	185,275	0	0	185,274	165,736
Customer Deposit	0	0	38,115	38,115	43,153
Customer Advances for Construction	37,000	0	0	37,000	72,392
Self-Insurance Payable	48,003	0	0	48,004	102,974
<b>TOTAL CURRENT LIABILITIES</b>	<b>739,797</b>	<b>22,225</b>	<b>38,115</b>	<b>800,136</b>	<b>805,154</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	343,031	343,031	388,381
Net Pension Liability - CERS	11,567,104	0	0	11,567,104	10,195,242
Bonds Payable	13,256,476	0	0	13,256,476	14,261,141
Notes Payable	4,465,647	0	0	4,465,647	6,698,628
<b>Total NONCURRENT LIABILITIES</b>	<b>29,289,227</b>	<b>0</b>	<b>343,031</b>	<b>29,632,258</b>	<b>31,543,391</b>
<b>TOTAL LIABILITIES</b>	<b>30,029,024</b>	<b>22,225</b>	<b>381,146</b>	<b>30,432,394</b>	<b>32,348,545</b>
<b>NET POSITION</b>					
Net investment in capital assets	48,762,751	16,010,833	0	64,773,583	64,933,168
Restricted for debt service	2,259,294	0	0	2,259,295	2,238,739
Unrestricted	33,117,463	356,015	3,388,351	36,672,144	30,397,213
<b>TOTAL NET POSITION</b>	<b>\$ 84,139,508</b>	<b>\$ 16,366,848</b>	<b>\$ 3,388,351</b>	<b>\$ 103,705,022</b>	<b>\$ 97,569,120</b>



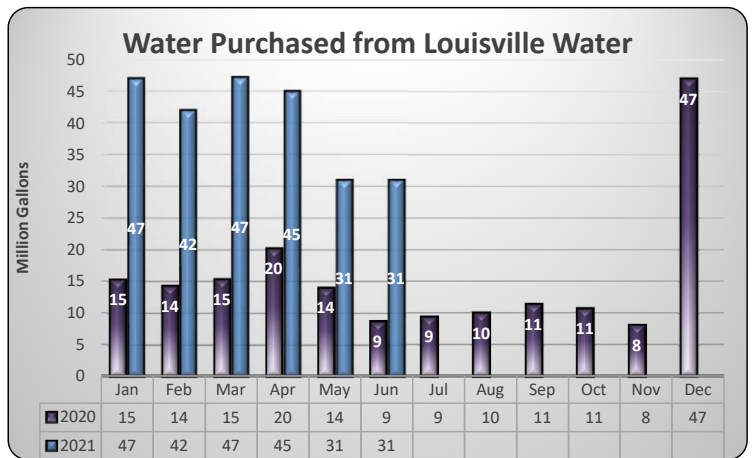
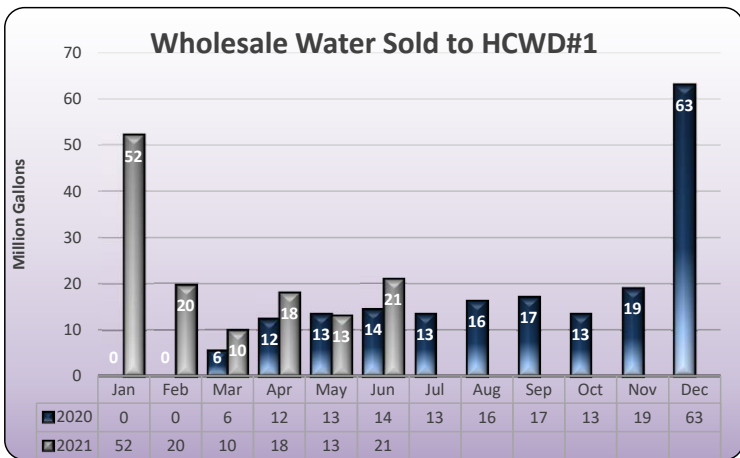
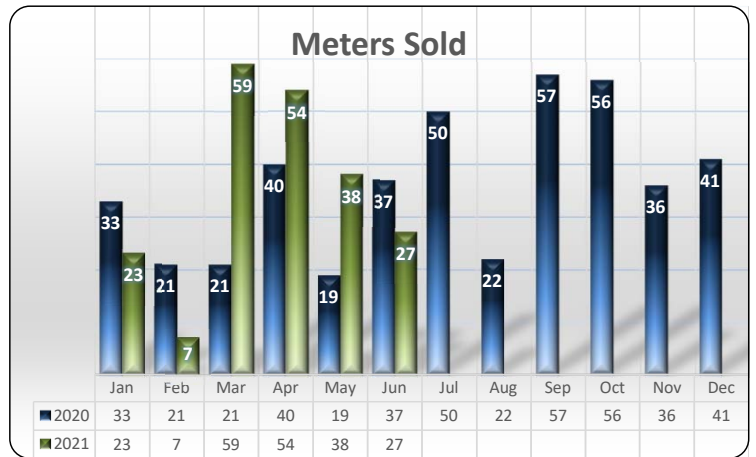
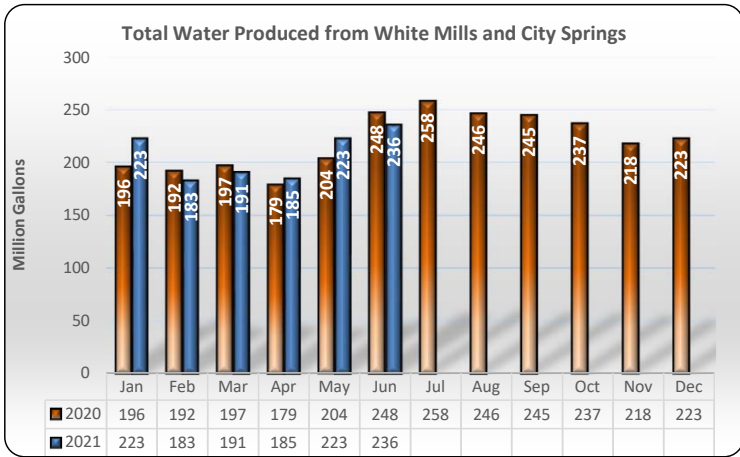
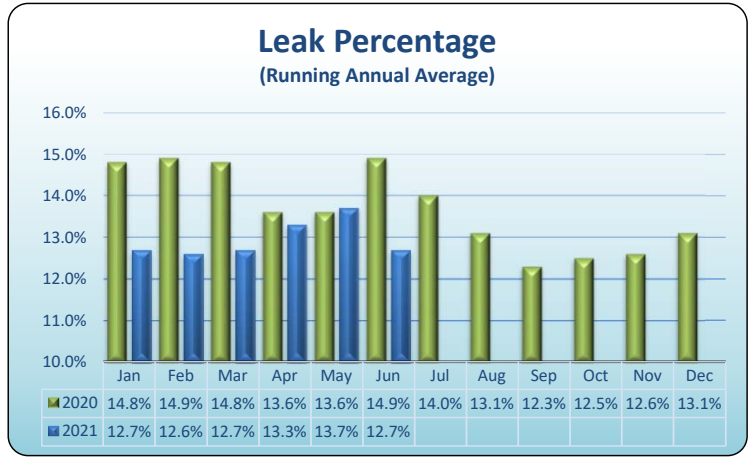
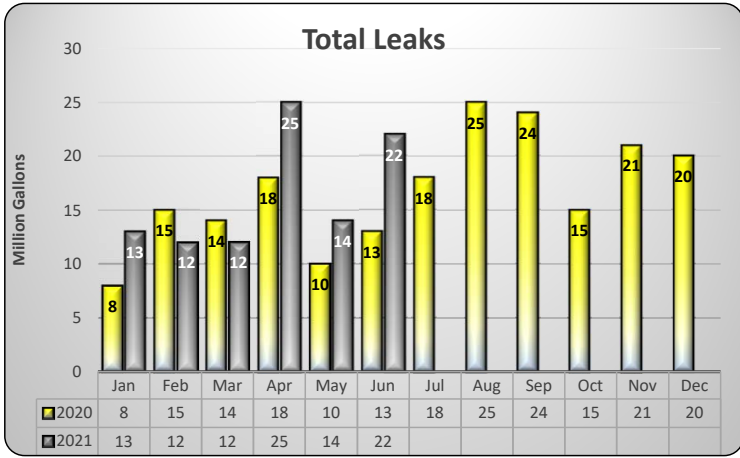
## Hardin County Water District No 2

### Cash Flow Statement

June 30, 2021

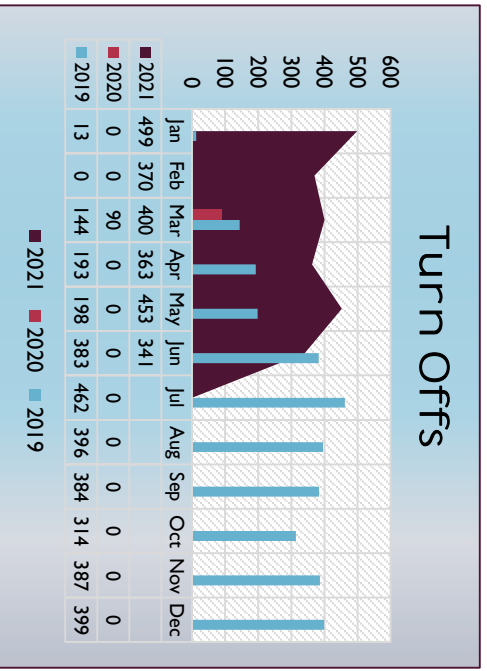
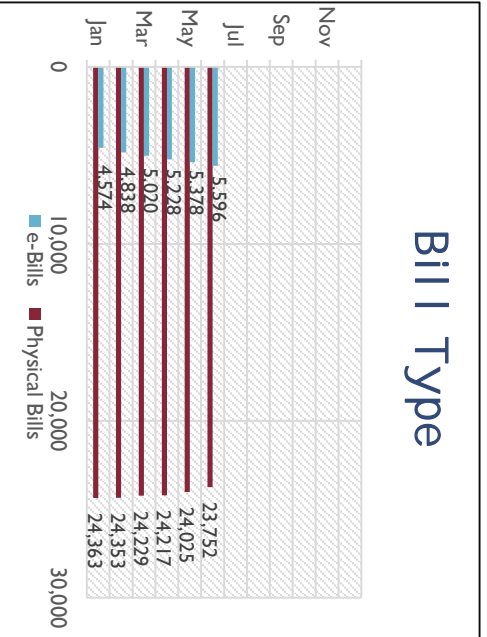
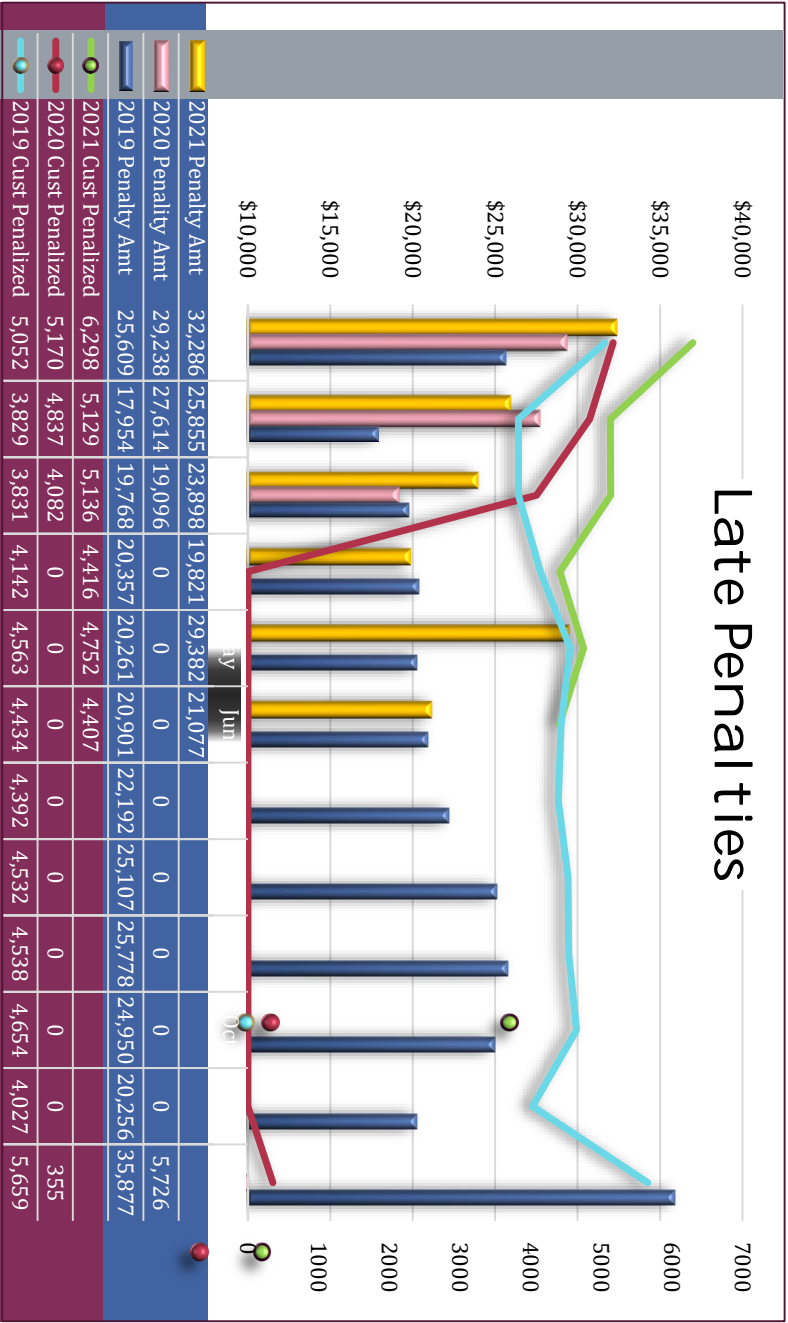
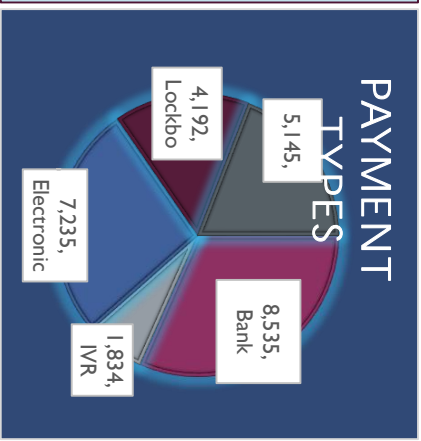
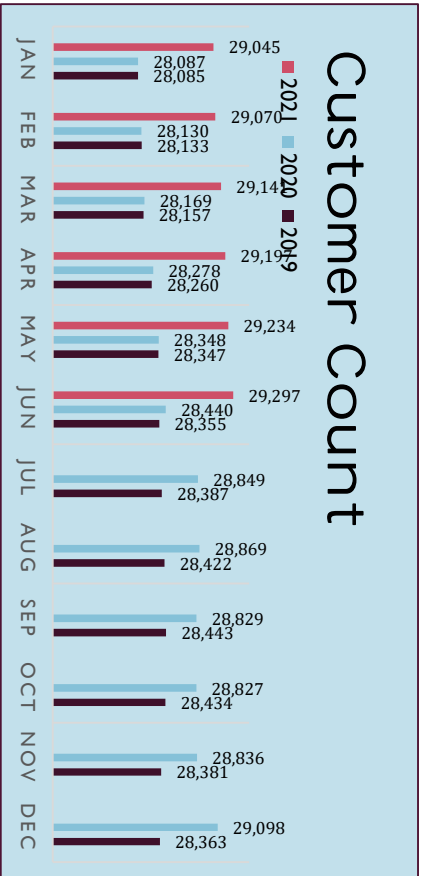
	Water Fund 06/30/2021	Sewer Fund 06/30/2021	General Fund 06/30/2021	Consolidated Total 06/30/2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	1,105,406.52	16,125.00	0.00	1,121,531.52
Payments to Suppliers	(532,759.70)	(7,517.98)	0.00	(540,277.68)
Payments to Employees	(315,200.03)	0.00	0.00	(315,200.03)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>257,446.79</b>	<b>8,607.02</b>	<b>0.00</b>	<b>266,053.81</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal Payments on Bonds	0.00	0.00	0.00	0.00
Principal Payments on Notes	0.00	0.00	0.00	0.00
Acquisition of Capital Assets	3,197,568.35	0.00	0.00	3,197,568.35
Contributions in Aid of Construction	34,353.48	0.00	0.00	34,353.48
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>3,231,921.83</b>	<b>0.00</b>	<b>0.00</b>	<b>3,231,921.83</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Realized Gains	0.00	0.00	0.00	0.00
Unrealized Gains	(5,831.44)	0.00	0.00	(5,831.44)
Investment Income	79,000.07	49.40	72.44	79,110.64
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>73,168.63</b>	<b>49.40</b>	<b>72.44</b>	<b>73,279.20</b>
<b>CASH BEGINNING OF PERIOD</b>	<b>28,988,667.47</b>	<b>637,405.03</b>	<b>2,070,381.46</b>	<b>31,684,713.09</b>
<b>CASH END OF PERIOD</b>	<b>32,257,787.93</b>	<b>651,514.12</b>	<b>2,098,806.56</b>	<b>34,996,499.94</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ 3,269,081.33</b>	<b>\$ 14,109.09</b>	<b>\$ 28,425.10</b>	<b>\$ 3,311,747.72</b>
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Depreciation	253,032.16	24,450.12	0.00	277,482.28
Accounts Payable	322,352.53	5,739.24	0.00	328,091.77
State Grants Receivable	0.00	(93,170.00)	0.00	(93,170.00)
Accounts Receivable	(571.93)	4,164.00	0.00	3,592.07
Construction in Progress	410.85	957.00	0.00	1,367.85
Prepaid Insurance	8,114.00	0.00	0.00	8,114.00
Taxes Accrued	2,361.65	861.39	0.00	3,223.04
Elizabethtown Sewer Payable	0.00	0.00	0.00	(35,291.42)
Pensions and Benefits	(43,894.98)	0.00	0.00	(43,894.98)
<b>ADJUSTMENTS TO RECONCILE CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>34,918.26</b>	<b>(107,812.49)</b>	<b>0.00</b>	<b>(37,602.81)</b>





# Customer Service Report

2021



**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO:** 12

**INVOICE NO:** 12

**PERIOD:** 06/09/21 - 07/13/21

**PROJECT NO:** 20401

**CONTRACT DATE:** 1/2/2020

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR:** Hardin County Water District #2 Prime Contract

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum	\$8,000,000.00
2. Net change by change orders	\$(1,180,351.58)
3. Contract Sum to date (Line 1 ± 2)	\$6,819,648.42
4. Total completed and stored to date (Column G on detail sheet)	\$3,051,763.08
5. Retainage:	
a. 14.00% of completed work	\$417,214.46
b. 10.00% of stored material	\$7,060.00
Total retainage (Line 5a + 5b or total in column I of detail sheet)	\$424,274.46
6. Total earned less retainage (Line 4 less Line 5 Total)	\$2,627,488.62
7. Less previous certificates for payment (Line 6 from prior certificate)	\$2,289,584.65
8. Current payment due:	\$337,903.97
9. Balance to finish, including retainage (Line 3 less Line 6)	\$4,192,159.80

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: Jenkins-Essex Construction, Inc.

By: 

Date: 07-12-21

State of: Ky

County of: Hardin

Subscribed and sworn to before

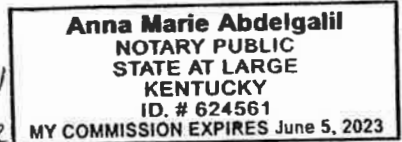
me this 13<sup>th</sup>

day of July 2021

Notary Public:

My commission expires:

June 5, 2023



**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$337,903.97

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

ARCHITECT/ENGINEER:

By: \_\_\_\_\_

Date: \_\_\_\_\_

This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$10,630.06	\$(1,087,129.64)
Total approved this month:	\$0.00	\$(103,852.00)
Totals:	\$10,630.06	\$(1,190,981.64)
Net change by change orders:	\$(1,180,351.58)	

HCWD#2

Direct Pay Summary  
Pay Application #12

Payee	Invoice #	Date	Resp. Party	Amount
Lee Building Products	R15307	6/4/2021	Turpin Masonry	\$90.00
Lee Building Products	I14519	6/4/2021	Turpin Masonry	\$7.80
Lee Building Products	G57666	6/11/2021	Turpin Masonry	\$5,033.80
Lee Building Products	G57651	6/11/2021	Turpin Masonry	\$5,941.10
Lee Building Products	G57927	6/24/2021	Turpin Masonry	\$7,879.25
Lee Building Products	G57915	6/24/2021	Turpin Masonry	\$1,019.87
<b>Lee Building Products Subtotal</b>				<b>\$19,971.82</b>
Modern Welding	72210	06/30/21	Jenkins-Essex	\$27,159.00
<b>Modern Subtotal</b>				<b>\$27,159.00</b>
Willis-Klein	747258	06/30/21	Jenkins-Essex	\$43,327.78
<b>Willis-Klein Subtotal</b>				<b>\$43,327.78</b>
Masters Supply	4985899	06/03/21	Climate Control	\$2,303.12
Masters Supply	4986142	06/03/21	Climate Control	\$771.97
Masters Supply	4986155	06/03/21	Climate Control	\$528.24
Masters Supply	4986957	06/04/21	Climate Control	\$1,151.56
Masters Supply	4986961	06/04/21	Climate Control	\$264.11
Masters Supply	4995512	06/17/21	Climate Control	\$1,020.55
<b>Masters Subtotal</b>				<b>\$6,039.55</b>
Winlectric	538773-06	06/25/21	Gene Ray Electric	\$4,114.00
Winlectric	538777-10	06/25/21	Gene Ray Electric	\$3,239.85
<b>Winlectric Subtotal</b>				<b>\$7,353.85</b>
<b>Total Purchases for Current Pay Application</b>				<b>\$103,852.00</b>



# 1951 West Park Road

June 22, 2021

## BOND ANTICIPATION NOTE

Up to  
\$8,000,000.00 Available

\$2,365,154.12

Total Drawn

\$5,634,845.88

Remaining  
Available



**\$3,578,318.16**  
**TOTAL PROJECT EXPENSES**

\$199,545.70  
Non-Contract Expenses

\$3,378,772.46  
Jenkins-Essex Construction

\$51,314.75  
Engineering

\$96,149.70  
Legal

\$52,081.25  
Other



# Hardin County Water District No. 2

Tuesday, July 20, 2021

## Request to Surplus Truck

The following truck has been replaced and is no longer needed within our fleet. Therefore, this request is for board action to deem it surplus and to authorize its sale through sealed bids:

Truck to Surplus and Sale		
Description	VIN#	Mileage
2009 Ford F-150	1FTRF14W29KB66158	125,000





Be Right™

## White Mills WTP Instrumentation Purchase Request

4 - on-line chlorine analyzers

# Quotation

**Quote Number: 100673804v3**

Use quote number at time of order to ensure that you receive prices quoted

Hach  
PO Box 608  
Loveland, CO 80539-0608  
Phone: (800) 227-4224  
Email: quotes@hach.com  
Website: www.hach.com

Quote Date: 15-Jun-2021

Quote Expiration: 14-Aug-2021

HARDIN COUNTY WTR DIST #2  
PO BOX 970  
ELIZABETHTOWN, KY 42702-0970

Name: John Cruse  
Phone: 270-862-3213  
Email: jcruse@hcwd2.org

Customer Account Number : 048079

Sales Contact: Bobby Young Email: bobby.young@hach.com Phone: 859-428-6141

## PRICING QUOTATION

Line	Part Number	Description	Qty	Unit Price	% Disc	Net Unit Price	Extended Price	
1	8572300	CL17sc Colorimetric Chlorine Analyzer with Standpipe Installation Kit, w/o Reagents	4	2,457.00	5%	2,334.15	9,336.60	
Grand Total							\$	9,336.60

## TERMS OF SALE

Freight: Ground Prepay and Add

FCA: Hach's facility

All purchases of Hach Company products and/or services are expressly and without limitation subject to Hach Company's Terms & Conditions of Sale ("Hach TCS"), incorporated herein by reference and published on Hach Company's website at [www.hach.com/terms](http://www.hach.com/terms). Hach TCS are contained directly and/or by reference in Hach's offer, order acknowledgment, and invoice documents. The first of the following acts constitutes an acceptance of Hach's offer and not a counteroffer and creates a contract of sale "Contract" in accordance with the Hach TCS: (i) Buyer's issuance of a purchase order document against Hach's offer; (ii) acknowledgement of Buyer's order by Hach; or (iii) commencement of any performance by Hach pursuant to Buyer's order. Provisions contained in Buyer's purchase documents (including electronic commerce interfaces) that materially alter, add to or subtract from the provisions of the Hach TCS are not part of the Contract.

Due to International regulations, a U.S. Department of Commerce Export License may be required. Hach reserves the right to approve specific shipping agents. Wooden boxes suitable for ocean shipment are extra. Specify final destination to ensure proper documentation and packing suitable for International transport. In addition, Hach may require : 1). A statement of intended end-use; 2). Certification that the intended end-use does not relate to proliferation of weapons of mass destruction (prohibited nuclear end use, chemical / biological



Happy  
35<sup>th</sup>  
Anniversary



*We appreciate all that you do!*



# Hardin County Water District No. 2

360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702

Telephone (270) 737-1056 • Fax (270) 737-2301 •

Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger,  
Morris Miller, Tim Davis

A yellow excavator is shown in the process of digging a deep trench in a field of young corn plants. The excavator's arm and bucket are visible, and a person is seated in the operator's cab. The background shows a vast field of green corn under a clear sky.

**August 2021  
Board Meeting  
Booklet**





**HARDIN COUNTY WATER DISTRICT NO. 2  
COMMISSIONERS MEETING AGENDA  
360 Ring Road Elizabethtown, KY 42701  
August 24, 2021, 4:00 p.m.**

**AGENDA**

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
- IV. FINANCIAL REPORTS** **Mo/Amber**
- V. ENGINEERING REPORT**
  - A. Customer Service & Operations Facility** **Jarrold Benningfield**
  - B. Downtown Tank Project** **Vaughn Williams**
- VI. DEPARTMENTAL REPORTS**
  - A. Monthly Statistics** **Shaun**
  - B. Customer Service Department Report** **Amber**
  - C. In-house Projects Update** **Forrest**
- VII. OLD BUSINESS**
  - A. Jenkins Essex Pay App #13** **Shaun**
  - B. Surplus Truck Bid Tab** **Shaun**
  - C. Rineyville Tank Rehab Bid Tab** **Shaun**
- VIII. NEW BUSINESS**
  - A. 1951 West Park Furniture Quote** **Shaun**
  - B. Life and Disability Insurance Renewal** **Tim**
- IX. EXECUTIVE SESSION**
- X. ADJOURN**

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **September 21, 2021 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.



**Hardin County Water District No 2**  
**Current Asset Report**  
**July 31, 2021**

	Year Ended 12/31/2020	Month Ending 06/30/2021	Month Ending 07/31/2021
<b>Assets - Cash Accounts</b>			
Revenue Clearing	1,228,277	1,670,690	2,057,450
Health Plan	81,399	175,601	140,761
Sinking Fund III	82,989	283,120	316,478
Sinking Fund IV	105,500	86,464	36,054
Petty Cash	1,402	1,401	1,402
Water Clearing	151,175	150,261	149,427
Water Operation & Maintenance	8,781,004	6,647,184	3,155,332
Water Revenue	547,339	572,921	553,887
Water Depreciation Fund	1,069,770	924,767	1,003,196
Sinking Fund	1,153,592	682,316	625,439
Water Escrow	51,930	38,970	48,973
Water Customer Deposit	458,712	434,047	406,660
Water Capital Projects	1,515,409	3,046,047	3,379,707
West Park Road	0	590	2,594
Sewer Revenue	28,543	25,184	27,509
Sewer Capital Projects	459,864	330,557	324,845
Sewer Operation & Maintenance	101,478	204,477	211,745
Sewer Escrow	2,430	2,432	2,432
Sewer Clearing	38,225	38,256	37,130
Sewer Depreciation	6,512	9,519	10,020
External Billing Revenue	47,509	29,480	29,689
<b>Total Cash Accounts</b>	<b>15,913,059</b>	<b>15,354,284</b>	<b>12,520,730</b>
<b>Change From Previous Period</b>	<b>(55,020)</b>	<b>3,242,246</b>	<b>(2,833,554)</b>
<b>Debt Service Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,394</b>
<b>Vanguard</b>	<b>3,790,359</b>	<b>3,765,075</b>	<b>3,778,533</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	5,294,517	10,470,583	12,535,861
Dupree Investments - Municipal	4,195,724	4,199,164	5,262,277
<b>Total Dupree</b>	<b>9,490,241</b>	<b>14,669,747</b>	<b>17,798,138</b>
<b>Current Asset Grand Total</b>	<b>30,401,052</b>	<b>34,996,500</b>	<b>35,304,795</b>
<b>Grand Total Change From Previous Period</b>	<b>550,721</b>	<b>3,311,787</b>	<b>308,296</b>
<b>Total Non-Restricted</b>			
<b>Non-Restricted Bank Accounts</b>	<b>10,877,442</b>	<b>9,310,375</b>	<b>6,193,882</b>
<b>Non-Restricted Investment Accounts</b>	<b>13,280,600</b>	<b>18,434,822</b>	<b>21,576,671</b>
<b>Total Non-Restricted</b>	<b>24,158,042</b>	<b>27,745,197</b>	<b>27,770,553</b>
<b>Total Restricted</b>			
<b>Restricted Bank Accounts</b>	<b>5,035,617</b>	<b>6,043,319</b>	<b>6,324,255</b>
<b>Restricted DSRF Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,394</b>
<b>Total Restricted</b>	<b>6,243,010</b>	<b>7,250,713</b>	<b>7,531,649</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>30,401,052</b>	<b>34,995,910</b>	<b>35,302,202</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

July 31, 2021

	Month To Date 07/31/2021		Last Year Current Month	Year To Date 07/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>Operating Revenues</b>						
Residential Sales	766,197.00	762,171.00	843,340.00	5,066,622.32	5,137,165.00	5,282,779.00
Commercial Sales	315,169.94	316,369.00	321,318.00	1,919,500.36	1,923,894.00	1,823,537.00
Industrial Sales	95,975.69	136,301.00	102,406.00	694,067.68	794,177.00	665,603.00
Wholesale Water	43,375.20	0.00	0.00	286,970.64	0.00	0.00
Bulk Water	405.55	500.00	396.00	2,269.30	1,820.00	2,150.00
Sewer Billing	19,061.90	18,563.00	18,657.00	132,603.90	129,941.00	129,457.00
Water Taps	29,465.62	25,567.00	53,519.00	262,461.29	150,968.00	231,062.00
Miscellaneous Service	26,347.60	22,061.00	2,757.00	203,795.59	112,089.00	71,206.00
Laboratory Income	(141.30)	1,250.00	1,353.00	9,315.20	8,750.00	8,773.00
10% Penalty	17,946.97	24,625.00	0.00	166,529.53	143,244.00	71,532.00
Gains from Disposal	0.00	0.00	27,577.00	981,334.71	15,000.00	49,777.00
Other Income	4,417.80	1,500.00	469.00	149,058.53	10,500.00	103,205.00
Relocation Fees	781.62	0.00	0.00	781.62	0.00	0.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	14,000.00	14,000.00	14,000.00
<b>Total Operating Revenues</b>	<b>1,321,003.59</b>	<b>1,310,907.00</b>	<b>1,373,792.00</b>	<b>9,889,310.67</b>	<b>8,441,548.00</b>	<b>8,453,081.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	84,401.29	78,987.00	26,465.00	750,186.89	673,390.00	254,193.00
White Mills WTP						
Salaries	51,353.24	57,588.00	49,632.00	311,805.78	338,168.00	293,303.00
Pensions & Benefits	29,834.77	29,075.00	20,835.00	182,862.30	185,203.00	131,445.00
Ins. Workers Comp.	781.79	853.00	665.00	5,955.02	5,971.00	5,374.00
Contractual Services	1,782.71	4,104.00	2,545.00	30,393.45	28,728.00	18,396.00
Chemicals	36,346.21	25,950.00	39,910.00	180,454.78	152,100.00	161,191.00
Transportation Expense - Fuel	290.13	150.00	195.00	1,704.40	2,400.00	1,032.00
Transportation Expense - Maintenance	0.00	50.00	72.00	243.58	350.00	172.00
Transportation Expense - Repairs	34.84	50.00	0.00	1,142.80	350.00	126.00
Insurance - Vehicle	86.00	86.00	122.00	602.00	602.00	854.00
Materials & Supplies	5,379.38	4,500.00	1,816.00	30,217.79	31,500.00	23,729.00
Purchased Power	23,681.74	21,359.00	24,714.00	186,548.57	173,347.00	181,198.00
Miscellaneous Expense	1,710.53	2,000.00	2,125.00	9,331.94	14,000.00	15,257.00
<b>Total White Mills WTP</b>	<b>151,281.34</b>	<b>145,765.00</b>	<b>142,631.00</b>	<b>941,262.41</b>	<b>932,719.00</b>	<b>832,077.00</b>





Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 July 31, 2021

	Month To Date 07/31/2021		Last Year Current Month	Year To Date 07/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>City Springs WTP</b>						
Salaries	37,983.36	36,346.00	32,867.00	205,455.24	215,258.00	212,680.00
Pensions & Benefits	20,668.69	18,633.00	13,021.00	121,965.44	119,401.00	98,335.00
Ins. Workers Comp	468.89	512.00	518.00	3,571.58	3,584.00	4,252.00
Contractual Services	1,184.75	1,216.00	664.00	8,755.88	8,512.00	4,390.00
Chemicals	12,102.99	4,960.00	3,003.00	49,686.27	31,120.00	24,865.00
Materials & Supplies	1,649.36	3,400.00	3,474.00	23,159.82	23,800.00	24,094.00
Purchased Power	10,372.27	10,120.00	9,191.00	76,867.19	69,922.00	72,311.00
Purchased Power - Sewer/Gas	11,647.56	15,750.00	17,747.00	125,055.03	110,250.00	109,662.00
Transportation Expense - Fuel	114.85	60.00	93.00	694.07	420.00	482.00
Transportation Expense - Maintenance	0.00	0.00	0.00	40.76	75.00	47.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	43.00	43.00	61.00	301.00	301.00	427.00
Miscellaneous Expense	572.27	1,500.00	1,569.00	5,864.63	10,500.00	10,815.00
<b>Total City Springs WTP</b>	<b>96,807.99</b>	<b>92,540.00</b>	<b>82,208.00</b>	<b>621,416.91</b>	<b>593,393.00</b>	<b>562,360.00</b>
<b>Water Quality</b>						
Salaries	13,743.16	15,756.00	12,809.00	77,126.21	93,788.00	76,053.00
Pensions & Benefits	8,317.41	8,482.00	4,461.00	49,764.49	54,653.64	34,405.00
Insurance - Workers' Comp	234.68	256.00	222.00	1,787.58	1,792.00	1,791.00
Contractual Services	2,667.91	2,750.00	5,603.00	15,673.91	19,250.00	22,514.00
Materials & Supplies	4,680.54	2,300.00	2,731.00	21,045.67	20,100.00	12,114.00
Transportation Expense - Fuel	822.06	500.00	608.00	4,820.58	3,050.00	3,180.00
Transportation Expense - Maintenance	0.00	100.00	87.00	399.49	700.00	134.00
Transportation Expense - Repairs	0.00	0.00	0.00	33.99	500.00	0.00
Insurance - Vehicle	86.00	86.00	122.00	602.00	602.00	854.00
Miscellaneous Expense	393.18	200.00	438.00	4,312.53	1,400.00	3,217.00
<b>Total Water Quality</b>	<b>30,944.94</b>	<b>30,430.00</b>	<b>27,081.00</b>	<b>175,566.45</b>	<b>195,835.64</b>	<b>154,262.00</b>
<b>TOTAL TREATMENT</b>	<b>363,435.56</b>	<b>347,722.00</b>	<b>278,385.00</b>	<b>2,488,432.66</b>	<b>2,395,337.64</b>	<b>1,802,892.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

July 31, 2021

	Month To Date 07/31/2021		Last Year Current Month	Year To Date 07/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>FIELD OPERATIONS</b>						
<b>Distribution</b>						
Salaries	81,900.15	88,496.00	84,789.00	534,667.51	526,044.00	513,909.00
Pensions & Benefits	49,715.75	47,511.00	35,048.00	320,415.62	309,302.02	231,883.00
Insurance - Workers' Comp	1,407.60	1,536.00	1,332.00	10,721.86	10,752.00	10,896.00
Contractual Services	16,225.77	15,656.00	15,269.00	94,007.97	97,592.00	74,058.00
Materials & Supplies	12,894.30	9,600.00	9,535.00	59,035.72	67,200.00	70,238.00
Purchased Power	15,792.64	19,056.00	13,185.00	119,903.11	129,513.00	103,306.00
Transportation Expense - Fuel	4,283.30	3,600.00	3,507.00	34,805.61	25,200.00	27,804.00
Transportation Expense - Maintenance	618.83	2,400.00	8,917.00	14,434.04	16,800.00	21,198.00
Transportation Expense - Repairs	1,014.60	1,300.00	299.00	14,952.70	9,100.00	8,946.00
Insurance - Vehicle	905.00	905.00	856.00	6,335.00	6,335.00	5,992.00
Miscellaneous Expense	3,875.53	5,000.00	5,554.00	34,449.61	35,000.00	40,471.00
<b>Total Distribution</b>	<b>188,633.47</b>	<b>195,060.00</b>	<b>178,291.00</b>	<b>1,243,728.75</b>	<b>1,232,838.02</b>	<b>1,108,701.00</b>
<b>Service</b>						
Salaries	36,760.59	37,432.00	34,107.00	212,941.43	232,080.00	211,140.00
Pensions & Benefits	24,403.85	23,287.00	15,382.00	148,204.64	150,905.00	107,366.00
Insurance - Workers' Comp	703.57	768.00	665.00	5,359.16	5,376.00	5,300.00
Contractual Services	1,445.15	1,971.00	415.00	12,397.73	13,797.00	4,057.00
Materials & Supplies	648.90	600.00	66.00	5,934.83	4,200.00	3,185.00
Purchased Power	55.56	60.00	56.00	444.38	407.00	418.00
Transportation Expense - Fuel	2,357.39	1,300.00	1,837.00	14,074.57	9,100.00	9,568.00
Transportation Expense - Maintenance	0.00	245.00	753.00	2,612.22	1,715.00	1,922.00
Transportation Expense - Repairs	0.00	375.00	20.00	85.92	1,125.00	20.00
Insurance - Vehicle	345.00	345.00	489.00	2,415.00	2,415.00	3,423.00
Miscellaneous Expense	1,340.70	1,600.00	1,375.00	10,034.95	11,200.00	15,529.00
<b>Total Service</b>	<b>68,060.71</b>	<b>67,983.00</b>	<b>55,165.00</b>	<b>414,504.83</b>	<b>432,320.00</b>	<b>361,928.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>256,694.18</b>	<b>263,043.00</b>	<b>233,456.00</b>	<b>1,658,233.58</b>	<b>1,665,158.02</b>	<b>1,470,629.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

July 31, 2021

	Month To Date 07/31/2021		Last Year Current Month	Year To Date 07/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>MAINTENANCE &amp; PROJECTS</b>						
<b>Maintenance</b>						
Salaries	41,798.02	41,230.00	38,662.00	224,139.23	244,810.00	223,065.00
Pensions & Benefits	23,004.96	22,104.00	16,263.00	130,546.84	143,431.00	97,220.00
Insurance - Workers' Comp	547.11	597.00	518.00	4,167.41	4,179.00	4,031.00
Contractual Services	1,305.50	1,893.00	502.00	9,436.65	13,251.00	3,870.00
Materials & Supplies	328.48	300.00	247.00	2,839.92	2,100.00	4,102.00
Purchased Power	227.97	246.00	229.00	1,823.44	1,671.00	1,709.00
Transportation Expense - Fuel	805.45	510.00	695.00	5,234.32	3,570.00	3,760.00
Transportation Expense - Maintenance	0.00	175.00	734.00	1,599.61	1,225.00	1,706.00
Transportation Expense - Repairs	0.00	125.00	917.00	2,006.63	875.00	1,075.00
Insurance - Vehicle	215.00	215.00	306.00	1,505.00	1,505.00	2,142.00
Miscellaneous Expense	762.91	800.00	613.00	9,394.62	5,600.00	8,234.00
<b>Total Maintenance</b>	<b>68,995.40</b>	<b>68,195.00</b>	<b>59,686.00</b>	<b>392,693.67</b>	<b>422,217.00</b>	<b>350,914.00</b>
<b>Projects</b>						
Salaries	36,283.63	35,798.00	31,707.00	192,055.73	213,080.00	178,964.00
Pensions & Benefits	19,457.42	18,008.00	10,702.00	107,922.45	116,611.00	73,763.00
Insurance - Workers' Comp	468.89	512.00	370.00	3,571.58	3,584.00	2,984.00
Contractual Services	3,859.64	2,373.00	304.00	16,509.83	16,611.00	2,340.00
Materials & Supplies	126.27	170.00	48.00	1,083.00	1,190.00	1,049.00
Purchased Power	62.57	67.00	63.00	500.54	458.00	469.00
Transportation Expense - Fuel	924.82	580.00	848.00	5,860.67	4,060.00	4,361.00
Transportation Expense - Maintenance	0.00	110.00	20.00	1,647.29	770.00	1,073.00
Transportation Expense - Repairs	0.00	170.00	0.00	374.71	1,190.00	1,980.00
Insurance - Vehicle	258.00	258.00	367.00	1,806.00	1,806.00	2,569.00
Miscellaneous Expense	2,169.40	800.00	586.00	9,347.18	5,600.00	8,212.00
<b>Total Projects</b>	<b>63,610.64</b>	<b>58,846.00</b>	<b>45,015.00</b>	<b>340,678.98</b>	<b>364,960.00</b>	<b>277,764.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>132,606.04</b>	<b>127,041.00</b>	<b>104,701.00</b>	<b>733,372.65</b>	<b>787,177.00</b>	<b>628,678.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

July 31, 2021

	Month To Date 07/31/2021		Last Year Current Month	Year To Date 07/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>ADMINISTRATION</b>						
Accounting						
Salaries	14,263.95	17,592.00	18,714.00	93,880.16	105,550.00	104,356.00
Pensions & Benefits	9,847.73	10,477.00	7,279.00	65,378.83	68,142.00	45,357.00
Insurance Workers' Comp	16.02	17.00	14.00	122.03	119.00	113.00
Contractual Services	1,972.87	1,918.00	302.00	64,553.87	63,426.00	49,484.00
Purchased Power	46.38	50.00	47.00	370.99	340.00	348.00
Miscellaneous Expense	168.83	600.00	4,014.00	3,203.60	4,200.00	32,476.00
<b>Total Accounting</b>	<b>26,315.78</b>	<b>30,654.00</b>	<b>30,370.00</b>	<b>227,509.48</b>	<b>241,777.00</b>	<b>232,134.00</b>
Customer Accounts						
Salaries	48,795.21	48,613.00	49,650.00	287,597.94	288,045.00	285,649.00
Pensions & Benefits	31,706.00	34,301.00	22,268.00	203,270.04	209,830.08	142,255.00
Ins. Workers Comp	48.07	52.00	48.00	366.13	364.00	397.00
Contractual Services	9,908.91	5,894.00	2,388.00	59,977.03	41,258.00	18,917.00
Materials & Supplies	114.92	890.00	1,581.00	9,862.68	6,230.00	7,524.00
Purchased Power	231.09	253.00	232.00	1,848.36	1,771.00	1,733.00
Bad Debt Expense	9,906.89	7,000.00	6,937.00	52,128.21	49,000.00	40,488.00
Miscellaneous Expense	1,348.46	5,550.00	2,576.00	10,442.24	38,850.00	38,458.00
Miscellaneous Expense - Billing	13,749.03	14,000.00	13,731.00	86,633.75	98,000.00	97,295.00
<b>Total Customer Accounts</b>	<b>115,808.58</b>	<b>116,553.00</b>	<b>99,411.00</b>	<b>712,126.38</b>	<b>733,348.08</b>	<b>632,716.00</b>
General Administration						
Salaries	32,454.74	26,161.00	30,837.00	189,983.60	197,213.00	187,144.00
Pensions & Benefits	16,078.45	16,017.00	12,873.00	98,443.56	107,027.00	77,121.00
Insurance - Workers' Comp	16.02	17.00	17.00	122.03	119.00	149.00
Contractual Services	6,900.42	3,628.00	3,480.00	41,225.28	25,396.00	14,819.00
Materials & Supplies	368.93	250.00	98.00	1,606.36	1,750.00	744.00
Purchased Power	254.65	261.00	243.00	1,963.23	1,773.00	1,814.00
Transportation Expense - Fuel	187.12	100.00	110.00	1,101.39	700.00	609.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - General Liability	6,090.00	6,090.00	5,658.00	42,630.00	42,630.00	39,603.00
Insurance - Vehicle	86.00	86.00	61.00	602.00	602.00	427.00
Miscellaneous Expense	943.89	2,275.00	892.00	13,121.24	15,925.00	13,142.00
Depreciation	246,463.33	262,556.00	255,074.00	1,520,478.70	1,837,892.00	1,775,788.00
<b>Total General Administration</b>	<b>310,811.79</b>	<b>317,626.00</b>	<b>309,343.00</b>	<b>1,912,625.75</b>	<b>2,232,572.00</b>	<b>2,113,593.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

July 31, 2021

	Month To Date 07/31/2021		Last Year Current Month	Year To Date 07/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,517.00	17,616.62	17,619.00	17,619.00
Pensions & Benefits	6,929.95	6,555.00	3,783.00	46,957.76	46,657.00	26,092.00
Insurance - Workers' Comp	19.79	22.00	17.00	150.76	154.00	145.00
Contractual Services	0.00	0.00	203.00	0.00	0.00	1,506.00
Miscellaneous Expense	375.60	425.00	495.00	4,604.09	2,975.00	3,838.00
Total Commissioners	<u>9,842.00</u>	<u>9,519.00</u>	<u>7,015.00</u>	<u>69,329.23</u>	<u>67,405.00</u>	<u>49,200.00</u>
TOTAL ADMINISTRATION	<u>462,778.15</u>	<u>474,352.00</u>	<u>446,139.00</u>	<u>2,921,590.84</u>	<u>3,275,102.08</u>	<u>3,027,643.00</u>
Total Operating Expenses	<u>1,215,513.93</u>	<u>1,212,158.00</u>	<u>1,062,681.00</u>	<u>7,801,629.73</u>	<u>8,122,774.74</u>	<u>6,929,842.00</u>
<b>Total Net Operating Income</b>	<b><u>105,489.66</u></b>	<b><u>98,749.00</u></b>	<b><u>311,111.00</u></b>	<b><u>2,087,680.94</u></b>	<b><u>318,773.26</u></b>	<b><u>1,523,239.00</u></b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	869.00	4,000.00	2,886.00	19,506.61	28,000.00	58,135.00
Dividend Income	13,802.94	38,000.00	18,535.00	192,483.73	266,000.00	212,685.00
Unrealized Gain/Loss	128,046.32	50,000.00	118,698.00	103,587.78	350,000.00	245,360.00
Leased Land/Tank Space Income	20,988.08	20,988.00	20,988.00	94,134.98	94,135.00	94,135.00
Interest Expenses	230,134.70	227,726.00	242,096.00	472,230.70	469,402.00	495,965.00
Amortized Debt Disc Expense	56.12	56.00	445.00	392.84	392.00	3,115.00
<b>Net Income</b>	<b><u>39,005.18</u></b>	<b><u>(16,045.00)</u></b>	<b><u>229,677.00</u></b>	<b><u>2,024,770.50</u></b>	<b><u>587,114.26</u></b>	<b><u>1,634,474.00</u></b>





## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

July 31, 2021

	Month To Date 07/31/2021		Year To Date 07/31/2021	
	Actual	Budget	YTD Actual	Budget
<b>Net Operating Income</b>				
Operating Revenues				
Residential Sewer Sales	1,037.10	0.00	5,870.40	0.00
Commercial Sewer Sales	16,059.71	0.00	115,718.68	0.00
Miscellaneous Service	0.00	0.00	30.00	0.00
10% Penalty	0.00	0.00	2,069.83	0.00
Total Operating Revenues	17,096.81	0.00	123,688.91	0.00
Operating Expenses				
Wholesale Treatment	4,666.62	5,100.00	33,320.16	35,700.00
Contractual Services	2,000.00	2,000.00	14,125.00	14,000.00
Materials & Supplies	271.89	100.00	271.89	700.00
Purchased Power	749.77	875.00	5,852.80	6,125.00
Depreciation	24,450.12	25,350.00	146,700.72	177,450.00
Total Operating Expenses	32,138.40	33,425.00	200,270.57	233,975.00
<b>Total Net Operating Income Sewer</b>	<b>(15,041.59)</b>	<b>(33,425.00)</b>	<b>(76,581.66)</b>	<b>(233,975.00)</b>
<b>Non-Operating Gains (Losses)</b>				
Interest Income	51.98	0.00	579.69	0.00
<b>Total Non-Operating Gains (Losses)</b>	<b>51.98</b>	<b>0.00</b>	<b>579.69</b>	<b>0.00</b>
<b>Net Income</b>	<b>(14,989.61)</b>	<b>(33,425.00)</b>	<b>(76,001.97)</b>	<b>(233,975.00)</b>



## Hardin County Water District No 2 Balance Sheet

July 31, 2021

	Water Fund	Sewer Fund	General Fund	07/31/2021 YTD Total	07/31/2020 Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	3,859,150	276,384	2,058,348	6,193,882	10,401,172
Investments	21,576,671	0	0	21,576,671	13,133,174
Accounts Receivable, net	1,309,895	1,138	0	1,554,044	1,712,023
Prepaid Expenses	265,648	0	0	265,648	78,624
Grants Receivable	0	100,000	0	100,000	110,636
Materials and supplies	824,031	0	0	824,031	551,117
<b>TOTAL CURRENT ASSETS</b>	<b>27,835,395</b>	<b>377,522</b>	<b>2,058,348</b>	<b>30,514,276</b>	<b>25,986,746</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	5,550,905	378,386	406,363	6,324,255	6,153,518
Restricted Investments	1,207,394	0	0	1,207,394	1,207,394
Regulatory asset on CERS pension	9,976,445	0	0	9,976,445	8,511,755
Non-Depreciable capital assets	3,550,506	817,835	0	4,368,340	3,542,545
Depreciable capital assets, net of depreciation	63,096,635	15,180,611	0	78,277,247	82,574,146
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>83,381,885</b>	<b>16,376,832</b>	<b>406,363</b>	<b>100,153,681</b>	<b>103,989,358</b>
<b>TOTAL ASSETS</b>	<b>111,217,280</b>	<b>16,754,354</b>	<b>2,464,711</b>	<b>130,667,957</b>	<b>129,976,104</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	98,049	0	0	98,049	119,483
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	2,086,624
Utility acquisition adjustments	136,255	0	0	136,255	145,956
<b>TOTAL DEFERRED OUTFLOWS OF RE-SOURCES</b>	<b>2,036,880</b>	<b>0</b>	<b>0</b>	<b>2,036,880</b>	<b>2,352,063</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	396,349	10,231	0	406,581	313,275
Accrued Taxes	15,146	17,394	0	32,539	59,162
Accrued Liabilities	167,577	0	0	167,577	111,441
Accrued Vacation	185,274	0	0	185,274	165,736
Customer Deposit	0	0	38,126	38,126	43,375
Customer Advances for Construction	47,000	0	0	47,000	72,392
Self-Insurance Payable	10,284	0	0	10,284	117,026
<b>TOTAL CURRENT LIABILITIES</b>	<b>821,630</b>	<b>27,625</b>	<b>38,126</b>	<b>887,381</b>	<b>882,407</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	343,132	343,132	390,376
Net Pension Liability - CERS	11,567,104	0	0	11,567,104	10,195,242
Bonds Payable	13,254,846	0	0	13,254,846	14,259,660
Notes Payable	4,468,438	0	0	4,468,438	6,701,418
<b>Total NONCURRENT LIABILITIES</b>	<b>29,290,387</b>	<b>0</b>	<b>343,132</b>	<b>29,633,520</b>	<b>31,546,696</b>
<b>TOTAL LIABILITIES</b>	<b>30,112,017</b>	<b>27,625</b>	<b>381,258</b>	<b>30,520,901</b>	<b>32,429,103</b>
<b>NET POSITION</b>					
Net investment in capital assets	48,527,509	15,988,214	0	64,515,723	64,842,336
Restricted for debt service	2,185,365	0	0	2,185,365	2,149,986
Unrestricted	33,064,095	360,129	4,141,801	37,307,044	30,923,316
<b>TOTAL NET POSITION</b>	<b>\$ 83,776,969</b>	<b>\$ 16,348,343</b>	<b>\$ 4,141,801</b>	<b>\$ 104,008,132</b>	<b>\$ 97,915,638</b>



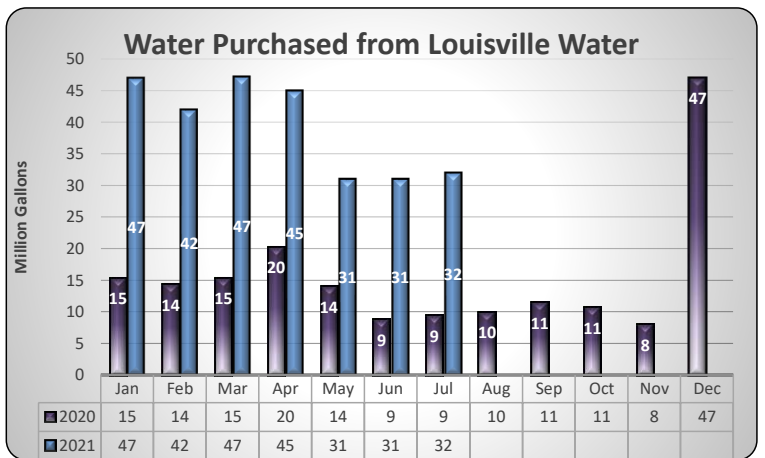
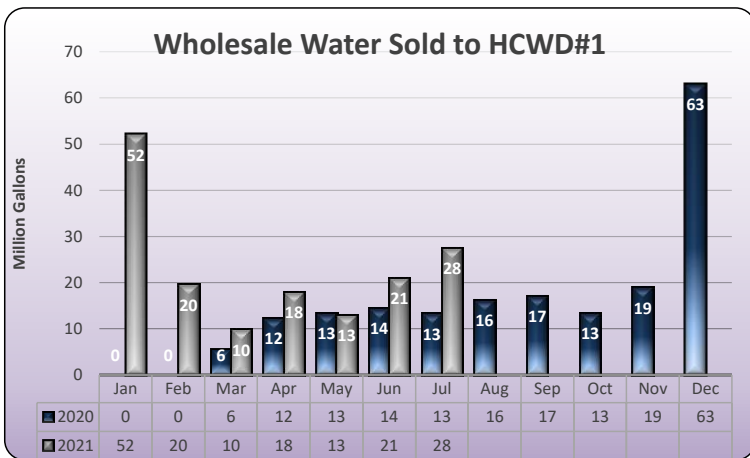
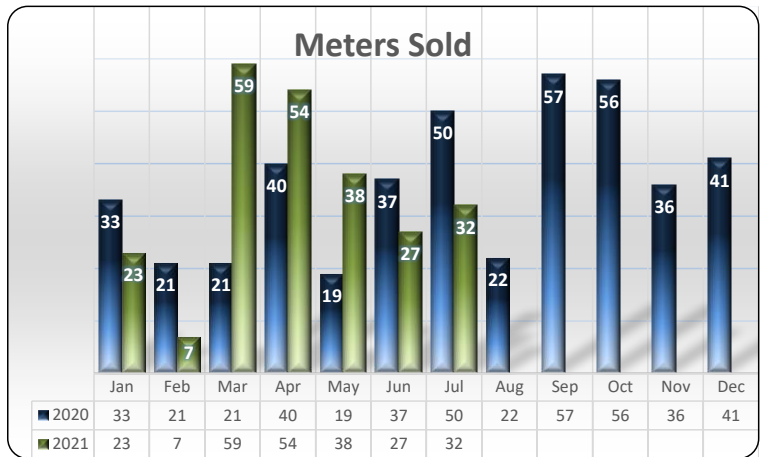
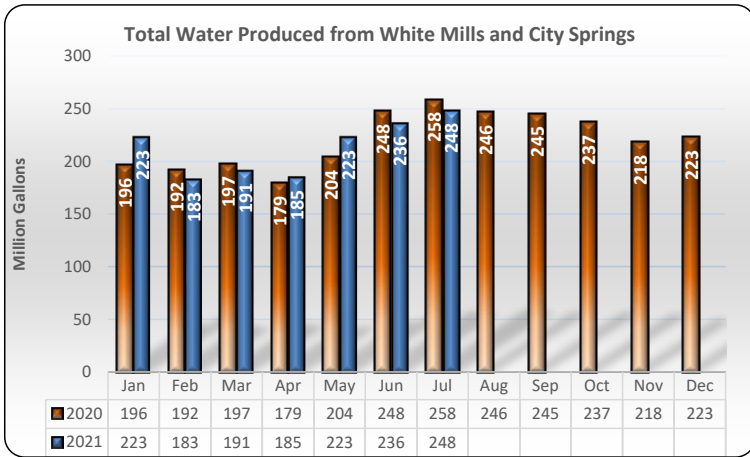
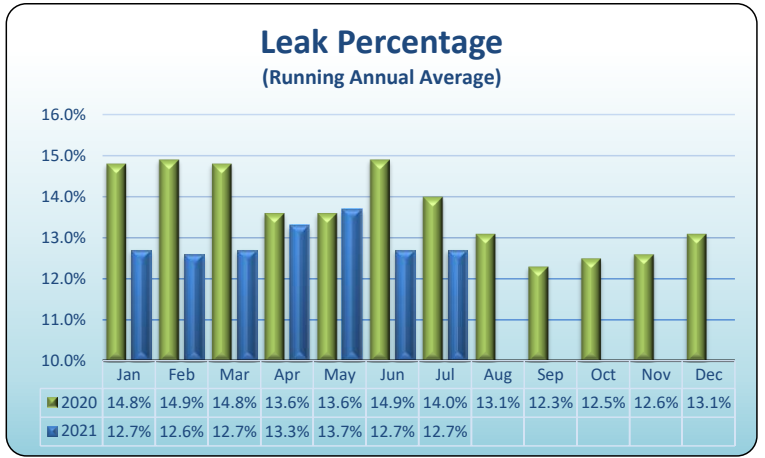
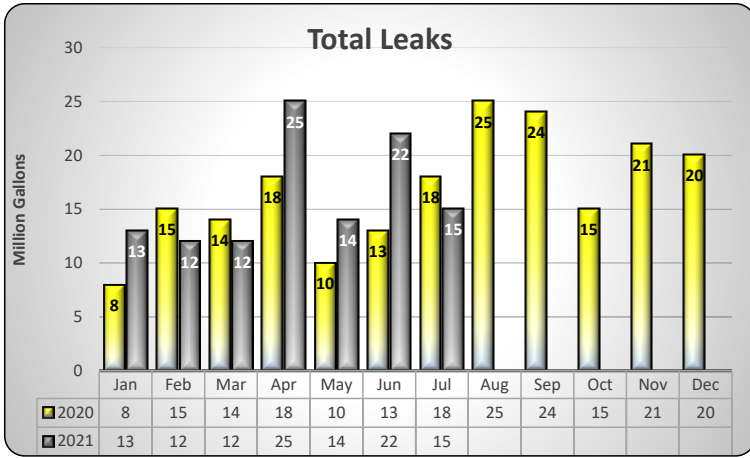
## Hardin County Water District No 2

### Cash Flow Statement

July 31, 2021

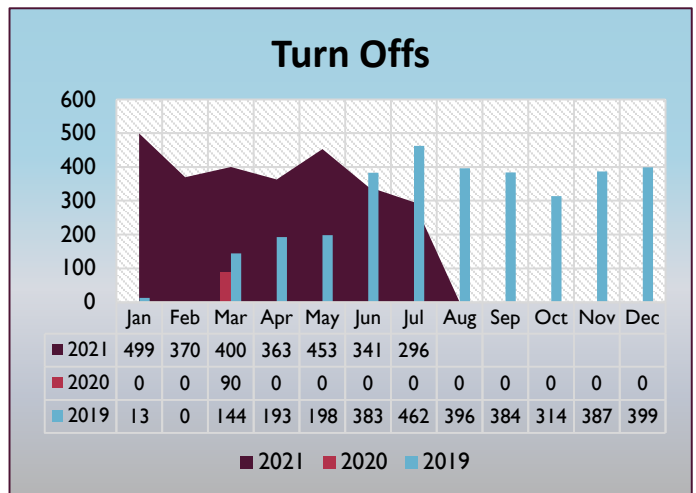
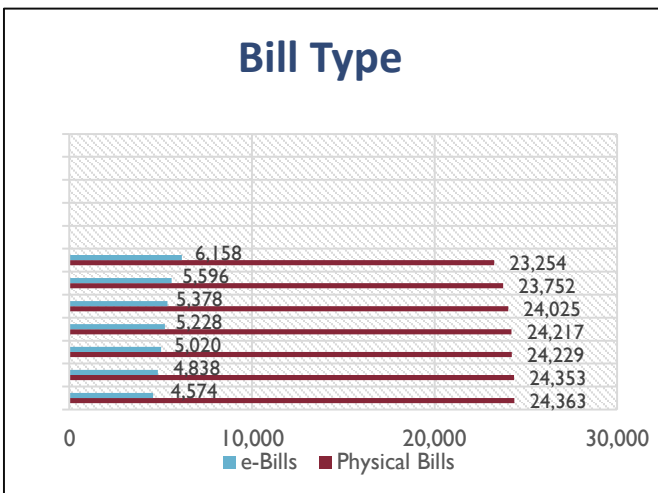
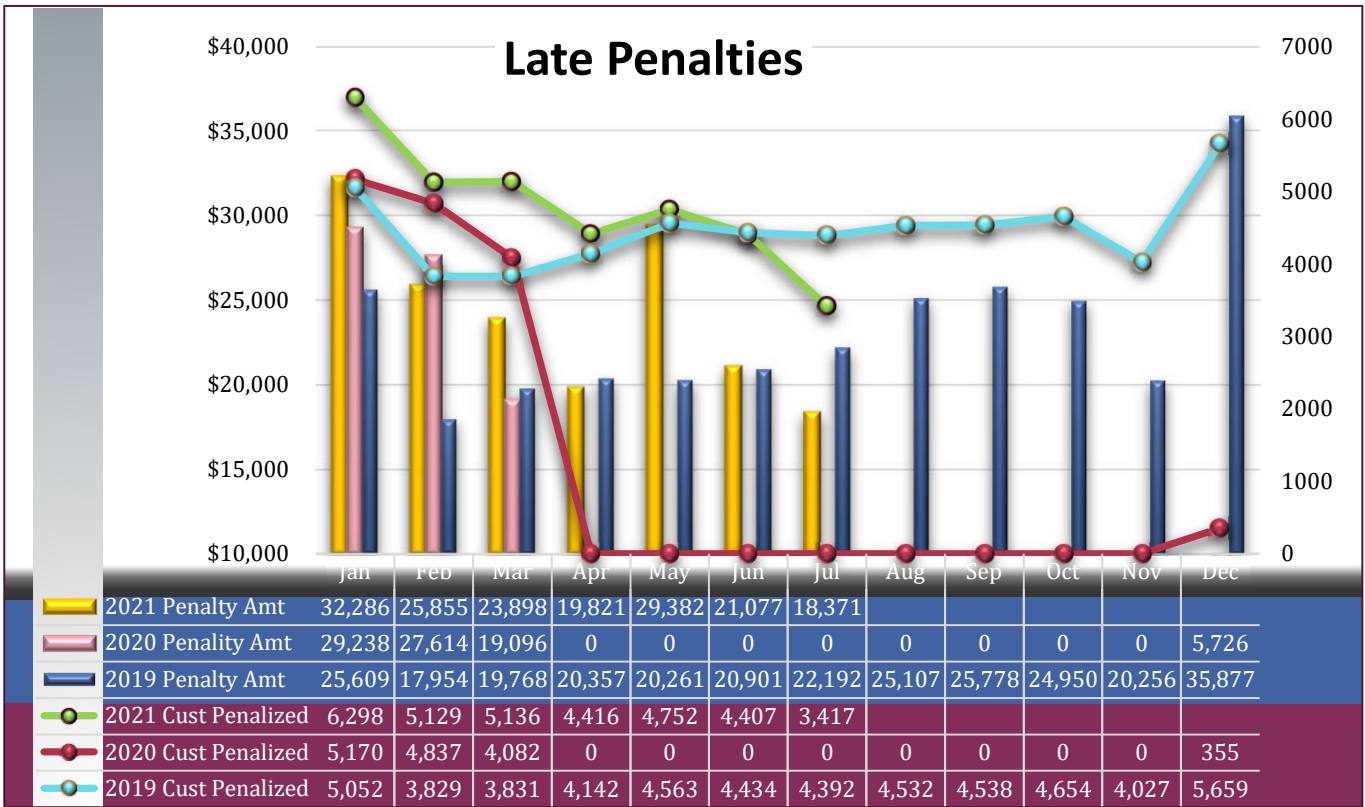
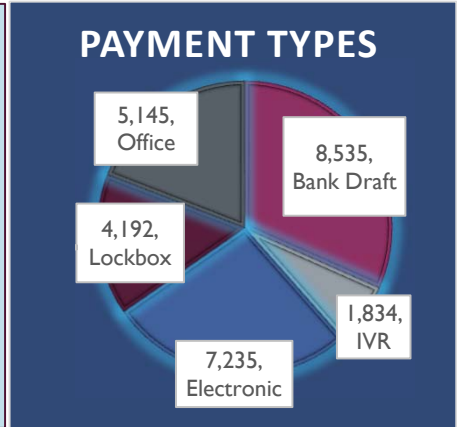
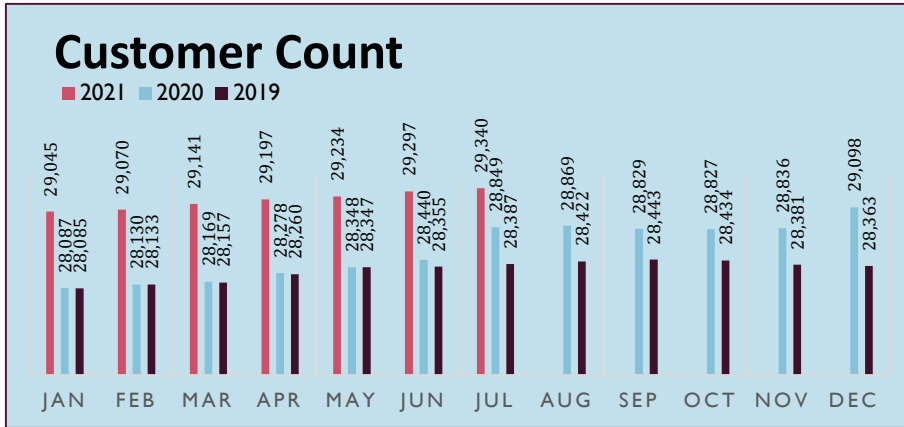
	Water Fund 07/31/2021	Sewer Fund 07/31/2021	General Fund 07/31/2021	Consolidated Total 07/31/2021	Year To Date 07/31/2021 <small>Actual</small>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from Customers	1,345,815	20,542	0	1,439,292	9,072,223
Payments to Suppliers	(552,770)	5,400	(1,268)	(557,879)	(3,822,967)
Payments to Employees	(397,853)	0	0	(397,852)	(2,347,270)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>395,192</b>	<b>25,942</b>	<b>(1,268)</b>	<b>483,561</b>	<b>2,901,986</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Principal Payments on Bonds	0	0	0	0	(988,000)
Acquisition of Capital Assets	(599,271)	(6,324)	0	(605,595)	(650,805)
Contributions in Aid of Construction	40,247	0	0	40,248	273,824
Interest on Long-Term Debt	(230,135)	0	0	(230,135)	(472,231)
Sale of Capital Assets	0	0	0	0	(981,335)
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>789,159</b>	<b>6,324</b>	<b>0</b>	<b>795,482</b>	<b>855,877</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Sale (Purchase) of Investments	(3,013,803)	0	0	(3,013,803)	(8,192,484)
Other Income	25,406	0	0	25,406	247,946
Investment Income	14,672	52	(350)	14,374	213,625
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>(2,973,725)</b>	<b>52</b>	<b>(350)</b>	<b>(2,974,023)</b>	<b>(7,730,913)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(3,197,253)</b>	<b>3,256</b>	<b>360,234</b>	<b>(2,833,554)</b>	<b>(3,392,328)</b>
<b>CASH AND CASH EQUIVALENTS, Beginning</b>	<b>12,609,902</b>	<b>651,514</b>	<b>2,104,477</b>	<b>15,354,284</b>	<b>15,913,059</b>
<b>CASH AND CASH EQUIVALENTS, End</b>	<b>9,412,649</b>	<b>654,770</b>	<b>2,464,711</b>	<b>12,520,730</b>	<b>12,520,730</b>
<b>RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>					
Operating Income	104,289	(24,450)	0	79,839	1,946,601
Adjustments to reconcile to net cash provided by operating activities:					
Depreciation	246,463	24,450	0	270,913	1,667,179
(Increase) Decrease in Accounts Receivable	59,477	3,445	0	135,856	452,859
(Increase) Decrease in Prepaid Expenses	(50,650)	0	0	(50,649)	(143,669)
Increase (Decrease) in Accounts Payable	71,941	4,492	0	76,433	117,340
Increase (Decrease) in Unearned Revenue	0	0	(1,380)	(1,381)	(105,755)
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	(9,240)	398,014
Increase (Decrease) in Customer Deposits	0	0	112	112	(68,796)
Increase (Decrease) in Accrued Taxes Payable	(1,031)	908	0	(123)	(21,537)
Increase (Decrease) in Accrued Liabilities	37,087	0	0	37,087	(49,354)
Increase (Decrease) in Self-Insurance Payable	(37,719)	0	0	(37,719)	(14,128)
Adjustments to reconcile to net cash provided by operating activities:	167,358	15,605	1,268	120,537	1,102,205
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>63,069</b>	<b>40,055</b>	<b>1,268</b>	<b>40,698</b>	<b>(844,396)</b>

# Monthly Statistics



# Customer Service Report

2021





**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO:** 13

**INVOICE NO:** 13

**PERIOD:** 07/14/21 - 08/11/21

**PROJECT NO:** 20401

**CONTRACT DATE:** 1/2/2020

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR:** Hardin County Water District #2 Prime Contract

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum	\$8,000,000.00
2. Net change by change orders	\$(1,255,116.69)
3. Contract Sum to date (Line 1 ± 2)	\$6,744,883.31
4. Total completed and stored to date (Column G on detail sheet)	\$3,605,169.64
5. Retainage:	
a. 6.79% of completed work	\$240,015.74
b. 10.00% of stored material	\$7,060.00
Total retainage (Line 5a + 5b or total in column I of detail sheet)	\$247,075.74
6. Total earned less retainage (Line 4 less Line 5 Total)	\$3,358,093.90
7. Less previous certificates for payment (Line 6 from prior certificate)	\$2,627,488.62
8. Current payment due:	\$730,605.28
9. Balance to finish, including retainage (Line 3 less Line 6)	\$3,386,789.41

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$10,630.06	\$(1,190,981.64)
Total approved this month:	\$0.00	\$(74,765.11)
Totals:	\$10,630.06	\$(1,265,746.75)
Net change by change orders:	\$(1,255,116.69)	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: Jenkins-Essex Construction, Inc.

By: [Signature] Date: 08-10-21

State of: Ky  
County of: Hardin  
Subscribed and sworn to before me this 10th day of Aug. 2021  
Notary Public: [Signature]  
My commission expires: June 5, 2023



**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$730,605.28

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

ARCHITECT/ENGINEER:  
By: \_\_\_\_\_ Date: \_\_\_\_\_

This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.



HCWD#2

Direct Pay Summary  
Pay Application #13

Payee	Invoice #	Date	Resp. Party	Amount
Lee Building Products	I14989	7/7/2021	Turpin Masonry	\$425.10
Lee Building Products	G58569	7/26/2021	Turpin Masonry	\$3,290.60
Lee Building Products	I15266	7/28/2021	Turpin Masonry	\$83.88
Lee Building Products	G58669	7/30/2021	Turpin Masonry	\$1,009.26
Lee Building Products	G58781	8/5/2021	Turpin Masonry	\$2,027.00
<b>Lee Building Products Subtotal</b>				<b>\$6,835.84</b>
Coronado	19152	06/12/21	Turpin Masonry	\$59.38
Coronado	19598	07/22/21	Turpin Masonry	\$6,143.13
<b>Coronado Subtotal</b>				<b>\$6,202.51</b>
Willis-Klein	747435	07/23/21	Jenkins-Essex	\$2,379.30
<b>Willis-Klein Subtotal</b>				<b>\$2,379.30</b>
Vulcan	32689999	07/20/21	Ramsey	\$1,324.74
Vulcan	32696225	07/27/21	Ramsey	\$330.87
<b>Vulcan Subtotal</b>				<b>\$1,655.61</b>
Winlectric	538773-02	05/10/21	Gene Ray Electric	\$5,665.00
Winlectric	538777-02	05/11/21	Gene Ray Electric	\$9,895.00
Winlectric	538773-08	07/02/21	Gene Ray Electric	\$10,851.85
<b>Winlectric Subtotal</b>				<b>\$26,411.85</b>
Brite	431782	07/19/21	Gene Ray Electric	\$13,570.00
Brite	431913	07/21/21	Gene Ray Electric	\$3,450.00
Brite	432200	07/27/21	Gene Ray Electric	\$5,980.00
Brite	432615	08/02/21	Gene Ray Electric	\$8,280.00
<b>Winlectric Subtotal</b>				<b>\$31,280.00</b>
<b>Total Purchases for Current Pay Application</b>				<b>\$74,765.11</b>

# 1951 West Park Road

July 27, 2021

## BOND ANTICIPATION NOTE

Up to \$8,000,000.00 Available

\$2,827,427.68 Total Drawn

\$5,172,572.32 Remaining Available



**\$4,031,020.42**  
**TOTAL PROJECT EXPENSES**

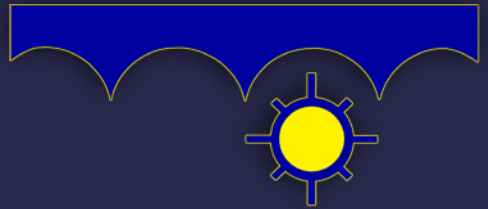
\$3,820,528.43  
Jenkins-Essex Construction

\$210,491.99  
Non-Contract Expenses

\$52,298.25  
Engineering

\$96,149.70  
Legal

\$62,044.04  
Other



**Hardin County Water District No. 2****Bid Tabulation for:****2009 Ford F150 - (1FTRF14W29KB66158)**

Bid opening date: 08/19/21

	<b>Bidder</b>	<b>Bid Amount</b>
1	Fred DeWitt	\$ 4,657.00
2	Collie Ray Kennedy	\$ 7,750.00
3	Longview Auto Sales	\$ 1,350.00
4	Michael Buell	\$ 2,503.00
5	Charles Stinson	\$ 5,575.00
6	Dustin Newton	\$ 4,500.00



**Tank  
Inspection  
Services**

Member: NACE, SSPC, ASTM, AWWA, NFPA  
National Association of Corrosion Engineers Coatings  
Inspectors on-staff

**Hardin County Water District #2 Elizabethtown, KY**

**Rineyville Tank Painting Contract # 021-14-21**

**Sam Estes**

**Bid \$ 150,260.00**

**Currens Construction**

**Bid \$ 189,250.00**

**In attendance: Youravich, Pollock WOD, Currens**

*The above is a true and complete tabulation of bids received by Hardin County Water District #2 Elizabethtown, KY*

*12 day of August 2021 at 4:00 pm local time.*

*Jay L. Hoffman*

1609 Hillsboro Road Campbellsburg, KY 40011

502-532-6190 Office 502-532-7136 Fax

[diver@aye.net](mailto:diver@aye.net)

PRESENTED TO:

Hardin Co Water District

PREPARED BY:

SALES EXEC: Kristy Mays

INTERIOR DESIGNER AND SPACE PLANNER: KATIE CARRICO

CONTACT: (270)-765-6171



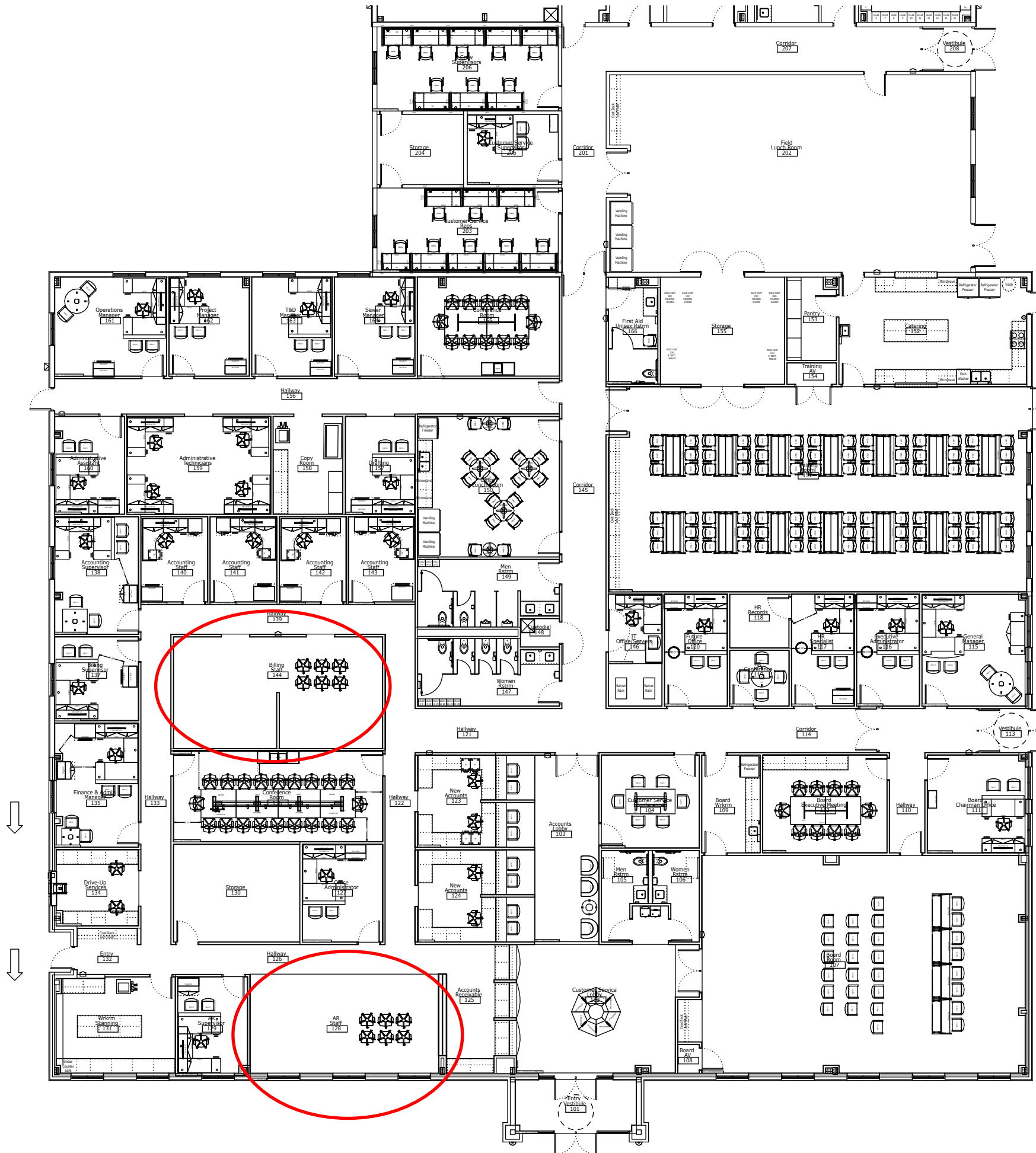


Make your space work.

DESIGNER:  
Sara Mills-Ryan  
ryans@honcompany.com  
563.299.8130

DATE:  
7/29/2021  
3:20:15 PM

PROJECT:  
89221-7.cmdrw  
KERR OFFICE GROUP  
HARDIN CO WATER DISTRICT



The attached quote does not include the desk required for the two identified spaces. Desk for the two spaces will be from a different manufacturer and will be presented in a separate quote.

NOTE: The customer is ultimately responsible for the accuracy and correctness of component counts and measurements. The customer is also responsible for the space planning and all design work of projects. Customer shall verify and confirm all site conditions, dimensions, and suitability of products and applications consistent with published guidelines and applicable codes. Liability of The HON Company shall be limited to the amount charged for the Specification Services rendered and in no event shall The HON Company be responsible for any consequential or incidental damages.

DRAWING: NOT TO SCALE



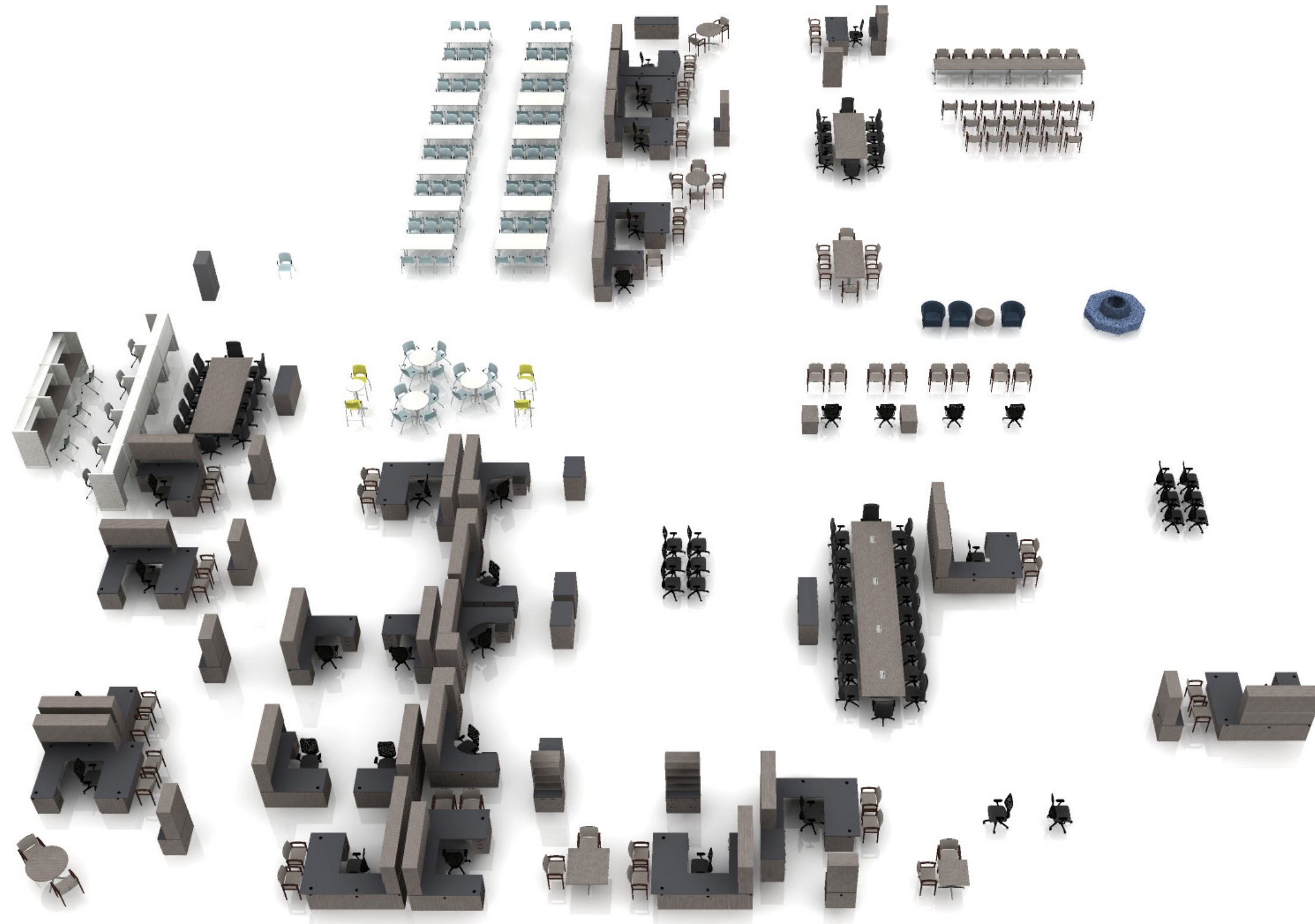


Make your space work.

DESIGNER:  
Sara Mills-Ryan  
ryans@honcompany.com  
563.299.8130

DATE:  
7/29/2021  
3:20:17 PM

PROJECT:  
89221-7.cmdrw  
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HARDIN CO WATER DISTRICT



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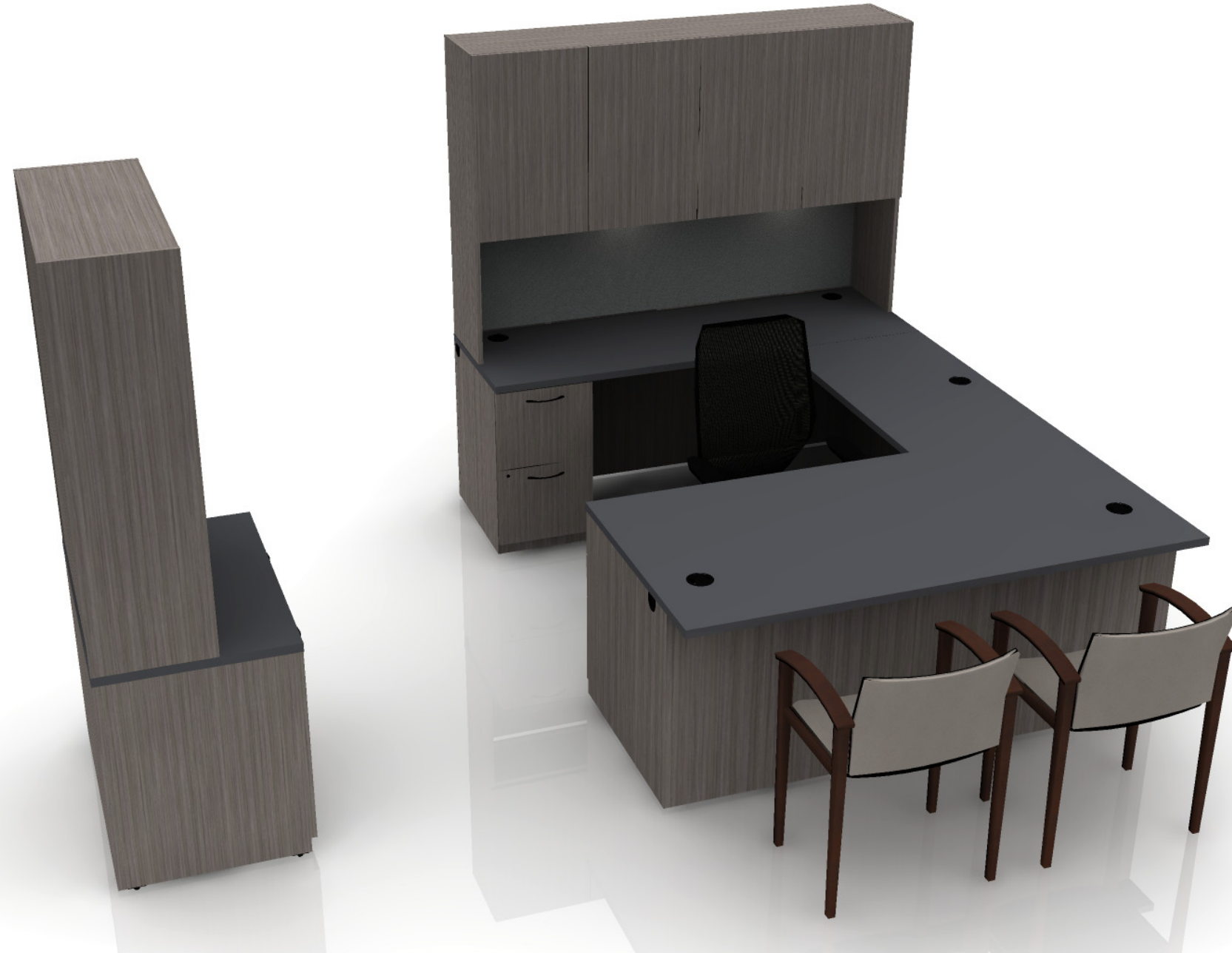
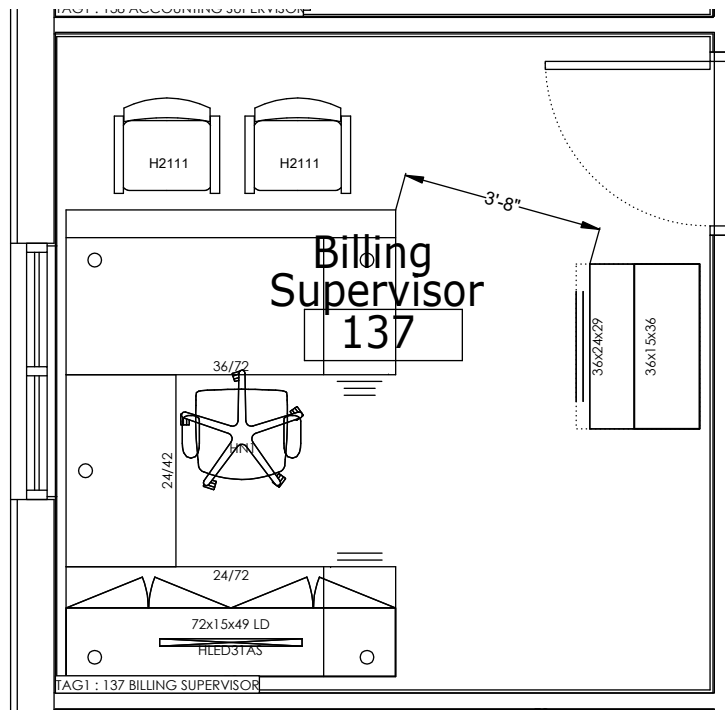


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563.299.8130

DATE:  
7/29/2021  
3:20:18 PM

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HARDIN CO WATER DISTRICT



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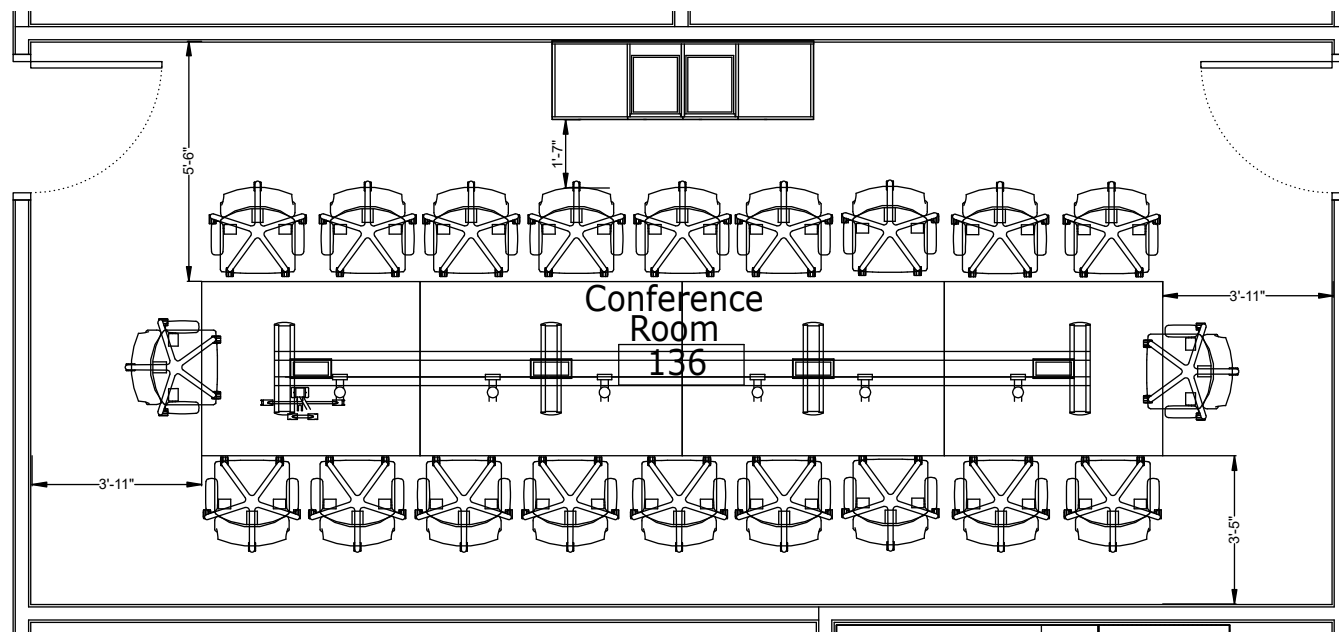


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563.299.8130

DATE:  
7/29/2021  
3:20:19 PM

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HARDIN CO WATER DISTRICT



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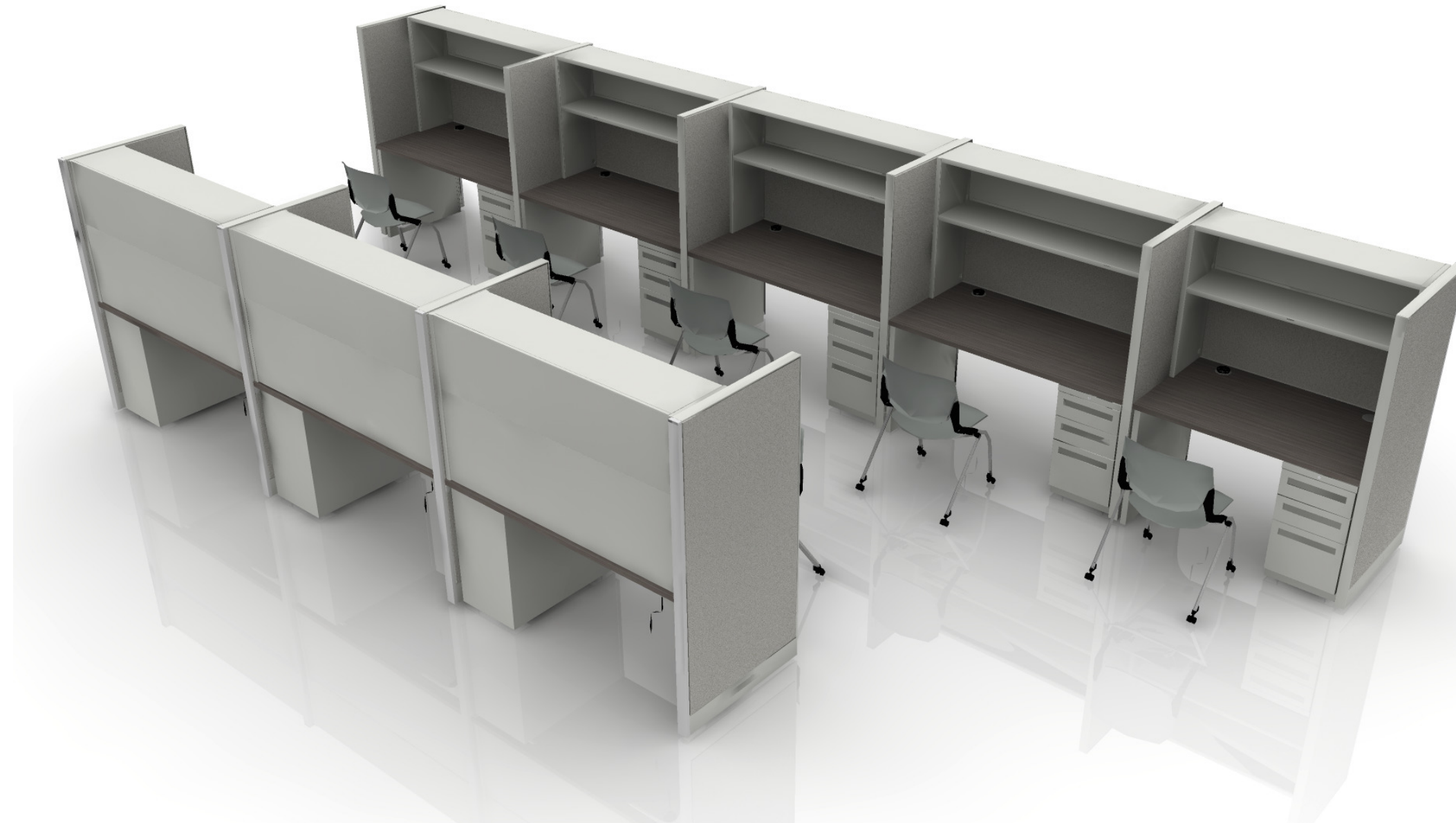
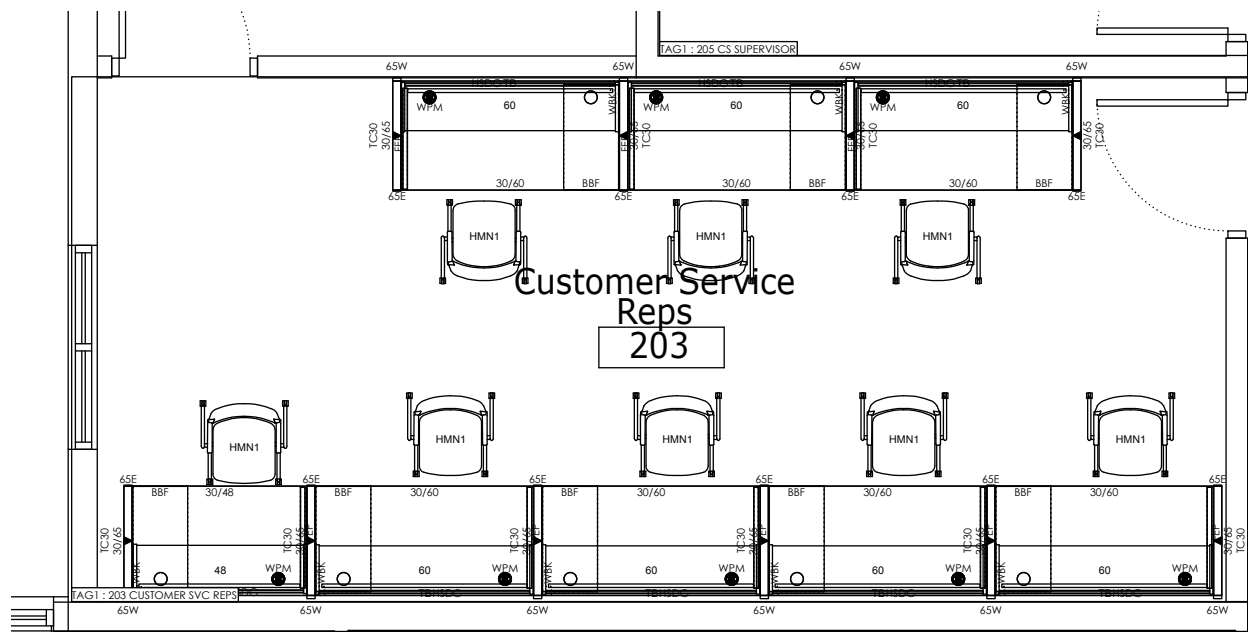


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7/29/2021  
3:20:19 PM

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HARDIN CO WATER DISTRICT



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DRAWING: NOT TO SCALE

Preview	Qty	Mfg	Part Number	Description	List Price	Ext. List	Sell Price	Ext. Sell
	1		ZZZ	DUE TO INDUSTRY CONDITIONS OUTSIDE THE CONTROL OF KERR WORKPLACE SOLUTIONS, PRICING MAY VARY THROUGHOUT QUOTING PROCESS	\$0.00	\$0.00	\$0.00	\$0.00
	1		ZZZ	FINAL PRICING IS NOT FIRM AND/ OR VALID UNTIL A MANUFACTURERS ORDER ACKNOWLEDGMENT IS RECIEVED, AT WHICH TIME THE QUOTE WILL BE UPDATED TO REFLECT ALL MANUFACTURERS PRICE INCREASE	\$0.00	\$0.00	\$0.00	\$0.00
					<b>List Sub Total</b>	<b>\$0.00</b>	<b>Sub Total</b>	<b>\$0.00</b>
<b>ZZZ INSTALL</b>	1		ZZZ	INSTALL AND DELIVERY	\$0.00	\$0.00	\$21,520.79	\$21,520.79
					<b>List Sub Total</b>	<b>\$0.00</b>	<b>Sub Total</b>	<b>\$21,520.79</b>
					<b>Total List</b>	<b>\$608,589.00</b>	<b>Total Sell</b>	<b>\$236,728.77</b>

Preview	Qty	Mfg	Part Number	Description	List Price	Ext. List	Sell Price	Ext. Sell
---------	-----	-----	-------------	-------------	------------	-----------	------------	-----------

**F.O.B.:** Delivered

**Delivery:** Lead times may vary due to manufacturer processes and other industry conditions. Confirm with account executive for accurate delivery time frame.

**Quotation valid for 30 days.**

Prices do not include any applicable sales tax.

50 % deposit due with order.

### 1. Delivery and Installation

- A. F.O.B. Delivered/Destination
- B. Approximate delivery to customer is approximately 4-6 weeks after receipt of purchase order and deposit as stated/required above.
- C. Actual date and time of delivery will be scheduled after product is received in our warehouse unless other arrangements are made.
- D. All installations, unless otherwise quoted, will be delivered in one trip. If additional deliveries are required due to job site delays or any other condition or circumstance outside of the control of **Kerr Workplace Solutions**, additional charges may apply.
- E. Delivery and installation will be made during normal working hours, Monday-Friday 8am-5pm. Additional labor costs resulting from overtime work performed at the request of the customer, will be charged at the appropriate overtime rates.

### 2. Cancellations>Returns/Changes

- A. Once an order is accepted it cannot be cancelled except by consent of **Kerr Workplace Solutions** and subject to manufacturer requirements.
- B. **Kerr Workplace Solutions** may charge a project management fee, up to 10%, on cancelled orders.
- C. If the manufacturer is unable to accommodate the request for cancellation, the sale will be final and all terms and conditions thereof upheld.
- D. Changes in quantity or any specifications of the original quote are subject to approval by **Kerr Workplace Solutions** and the manufacturer. A signed change order will be required for all approved changes to the original quote.
- E. Any product special ordered to customer specifications are non-cancellable.
- F. Returns approved by **Kerr Workplace Solutions** will be subject to a restocking fee on the returned merchandise as specified by the manufacturer and/or **Kerr Workplace Solutions**.

### 3. Additional Costs

- A. The customer is responsible to pay all required taxes. If customer is tax-exempt, a completed certificate of resale or tax-exempt certificate will be provided to **Kerr Workplace Solutions** upon acceptance of this quote.
- B. Customer product held in storage by **Kerr Workplace Solutions** for more than two weeks due to construction delays or other changes in customer plans will result in additional storage fee to the customer.

### 4. Credit/Payment Terms

- A. This agreement is subject to credit approval. A customer account may be established upon acceptance of satisfactory credit information. In the absence of adequate credit, payment in full will be required before the order can be placed.
- B. Payment terms are net fifteen (15) days from the invoice date.
- C. A monthly service charge of 1.5% (18% per annum) will be charged on all delinquent accounts and will be added to the outstanding account balance.
- D. **Kerr Workplace Solutions** requires a deposit in the amount of 50% of the quoted amount or as otherwise agreed to before the order can be entered and the product ordered.
- E. A 3% convenience fee will be charged on all credit card orders or payments in excess of \$5,000.

### 5. Jobsite Conditions

- A. Customer's jobsite must be clean, safe, free of debris and existing furniture prior to installation. Kerr Workplace Solutions will not be responsible for any product damage caused by unsafe, unorganized, unfinished or unprepared jobsites.
- B. Jobsite electricity, heat, hoisting and/or elevator service, suitable/unobstructed dock space, secured staging/storage and a dumpster for disposal of any debris/garbage resulting for the installation process will be furnished by the customer without charge to **Kerr Workplace Solutions**.
- C. Jobs quoted utilizing onsite elevators that are inoperable at time of installation by **Kerr Workplace Solutions** will incur additional labor charges for additional time spent transporting product up stairs.
- D. Any delays caused by an unsuitable jobsite resulting in additional costs, labor or otherwise, will be reimbursed by the

Quote Number: Hardin Co Water District-HON-05-081221.sp4

Page 135 of 131

Prepared By:

Kristy Mays



Preview	Qty	Mfg	Part Number	Description	List Price	Ext. List	Sell Price	Ext. Sell
customer to <b>Kerr Workplace Solutions</b> .								

**6. Security Interest**

- A. Pursuant to K.R.S.A § 376, **Kerr Workplace Solutions** may elect to file a lien against all products and services provided if payment in full is not timely received.

**7. Warranty**

- A. Customer agrees to rely solely on the manufacturer's warranty for any claims arising from defects in the product. **Kerr Workplace Solutions** will not be held responsible for damages, losses or claims for personal injury resulting from the use or misuse of the product.

**8. Pricing**

- A. Prices quoted are good for 30 days unless otherwise agreed to. **Kerr Workplace Solutions** reserves the right to rescind this quote prior to customer acceptance with proper notice given to the customer.

The price, specifications and terms and conditions supersede any terms and conditions appearing on the purchaser's purchase order or any other documents as well as any verbal communications and/or agreements relating hereto.

**By signing below, I agree to the above price, specifications and terms and conditions.**

By: \_\_\_\_\_ Accepted \_\_\_\_\_  
 Kerr Workplace Solutions Client Name & Title

Date: \_\_\_\_\_ Date: \_\_\_\_\_

**NOTICE OF SPECIAL MEETING OF  
HARDIN COUNTY WATER DISTRICT NO. 2  
BOARD OF COMMISSIONERS**

**DATE:** Tuesday, August 24, 2021

**TIME:** 4:00 p.m. EDT

**PLACE:** Customer Service Center  
Hardin County Water District No. 2  
360 Ring Road  
Elizabethtown, Kentucky

**AGENDA:**

**I. Call To Order**

**II. Recognize Visitors**

**III. Read and Approve Minutes**

**IV. Financial Reports**

**V. Engineering Reports**

A. Customer Service & Operations Facility

B. Downtown Tank Project

**VI. Departmental Reports**

A. Monthly Statistics

B. Customer Service Department Report

C. In-house Projects Update

**VII. Old Business**

- A. Jenkins Essex Pay App #13
- B. Surplus Truck Bid Tab
- C. Rineyville Tank Rehab Bid Tab

**VIII. New Business**

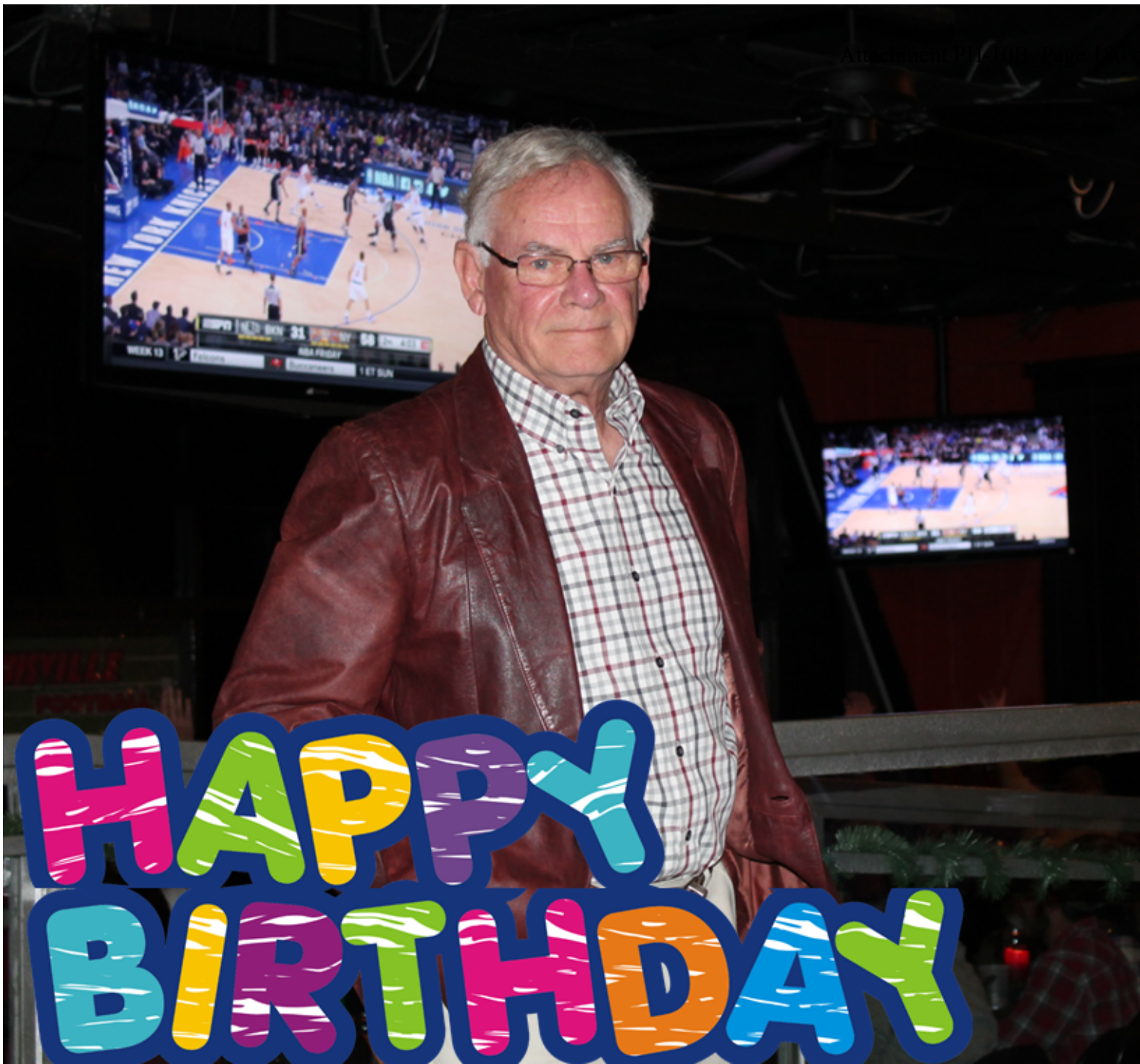
- A. 1951 West Park Furniture Quote
- B. Life and Disability Insurance Renewal

**IX. Executive Session**

**X. Adjourn**

/s/ Michael L. Bell

Chairman



HAPPY BIRTHDAY





# Hardin County Water District No. 2

360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702

Telephone (270) 737-1056 • Fax (270) 737-2301 •

Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger,  
Morris Miller, Tim Davis

## September 2021 Board Meeting Booklet







**HARDIN COUNTY WATER DISTRICT NO. 2  
COMMISSIONERS MEETING AGENDA  
360 Ring Road Elizabethtown, KY 42701  
September 21, 2021, 4:00 p.m.**

**AGENDA**

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
  
- IV. FINANCIAL REPORTS** **Mo/Amber**
  
- V. ENGINEERING REPORT**
  - A. Customer Service & Operations Facility** **Jarrod Benningfield**
  
- VI. DEPARTMENTAL REPORTS**
  - A. Monthly Statistics** **Shaun**
  - B. Customer Service Department Report** **Amber**
  - C. In-house Projects Update** **Forrest**
  
- VII. OLD BUSINESS**
  - A. Jenkins Essex Pay App #14** **Shaun**
  
- VIII. NEW BUSINESS**
  - A. Hydration Campaign Review** **Kelli**
  - B. Bond Refunding Discussion** **Damon**
  
- IX. EXECUTIVE SESSION**
  
- X. ADJOURN**

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **October 19, 2021 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.



**Hardin County Water District No 2**  
**Current Asset Report**  
**August 31, 2021**

	Year Ended 12/31/2020	Month Ending 07/31/2021	Month Ending 08/31/2021
<b>Assets - Cash Accounts</b>			
Revenue Clearing	1,228,277	2,057,450	1,938,048
Health Plan	81,399	140,761	181,883
Sinking Fund III	82,989	316,478	349,839
Sinking Fund IV	105,500	36,054	50,076
Petty Cash	1,402	1,402	1,402
Water Clearing	151,175	149,427	149,561
Water Operation & Maintenance	8,781,004	3,155,332	2,836,922
Water Revenue	547,339	553,887	588,744
Water Depreciation Fund	1,069,770	1,003,196	1,022,869
Sinking Fund	1,153,592	625,439	736,998
Water Escrow	51,930	48,973	63,978
Water Customer Deposit	458,712	406,660	392,106
Water Capital Projects	1,515,409	3,379,707	3,755,387
West Park Road	0	2,594	552
Sewer Revenue	28,543	27,509	28,461
Sewer Capital Projects	459,864	324,845	314,642
Sewer Operation & Maintenance	101,478	211,745	228,975
Sewer Escrow	2,430	2,432	2,432
Sewer Clearing	38,225	37,130	37,232
Sewer Depreciation	6,512	10,020	10,521
External Billing Revenue	47,509	29,689	29,549
<b>Total Cash Accounts</b>	<b>15,913,059</b>	<b>12,520,730</b>	<b>12,720,177</b>
<b>Change From Previous Period</b>	<b>(55,020)</b>	<b>(2,833,554)</b>	<b>199,446</b>
<b>Debt Service Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,393</b>
<b>Vanguard</b>	<b>3,790,359</b>	<b>3,778,533</b>	<b>3,777,783</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	5,294,517	12,535,861	12,490,912
Dupree Investments - Municipal	4,195,724	5,262,277	5,258,997
<b>Total Dupree</b>	<b>9,490,241</b>	<b>17,798,138</b>	<b>17,749,909</b>
<b>Current Asset Grand Total</b>	<b>30,401,052</b>	<b>35,304,795</b>	<b>35,455,262</b>
<b>Grand Total Change From Previous Period</b>	<b>550,721</b>	<b>308,296</b>	<b>150,467</b>
<b>Total Non-Restricted</b>			
<b>Non-Restricted Bank Accounts</b>	<b>10,877,442</b>	<b>6,193,882</b>	<b>5,809,346</b>
<b>Non-Restricted Investment Accounts</b>	<b>13,280,600</b>	<b>21,576,671</b>	<b>21,527,692</b>
<b>Total Non-Restricted</b>	<b>24,158,042</b>	<b>27,770,553</b>	<b>27,337,038</b>
<b>Total Restricted</b>			
<b>Restricted Bank Accounts</b>	<b>5,035,617</b>	<b>6,324,255</b>	<b>6,910,279</b>
<b>Restricted DSRF Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,393</b>
<b>Total Restricted</b>	<b>6,243,010</b>	<b>7,531,649</b>	<b>8,117,672</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>30,401,052</b>	<b>35,302,202</b>	<b>35,454,710</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

August 31, 2021

	Month To Date 08/31/2021		Last Year Current Month	Year To Date 08/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>Operating Revenues</b>						
Residential Sales	824,766.57	793,486.00	780,514.00	5,891,388.89	5,930,651.00	6,063,293.00
Commercial Sales	336,866.75	324,688.00	306,370.00	2,256,367.11	2,248,582.00	2,129,907.00
Industrial Sales	94,453.80	128,855.00	111,008.00	788,521.48	923,032.00	776,611.00
Wholesale Water	46,014.41	0.00	0.00	332,985.05	0.00	0.00
Bulk Water	686.00	279.00	226.00	2,955.30	2,099.00	2,376.00
Sewer Billing	18,951.79	18,563.00	18,727.00	151,555.69	148,504.00	148,184.00
Water Taps	37,962.90	41,395.00	25,361.00	300,424.19	192,363.00	256,423.00
Miscellaneous Service	34,398.15	22,281.00	11,028.00	238,193.74	134,370.00	82,234.00
Laboratory Income	2,882.75	1,250.00	1,229.00	12,197.95	10,000.00	10,002.00
10% Penalty	24,841.12	25,047.00	0.00	191,370.65	168,291.00	71,532.00
Gains from Disposal	7,750.00	0.00	0.00	989,084.71	15,000.00	49,777.00
Other Income	6,788.01	1,500.00	2,059.00	155,846.54	12,000.00	105,264.00
Relocation Fees	6,942.08	0.00	0.00	7,723.70	0.00	0.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	16,000.00	16,000.00	16,000.00
<b>Total Operating Revenues</b>	<b>1,445,304.33</b>	<b>1,359,344.00</b>	<b>1,258,522.00</b>	<b>11,334,615.00</b>	<b>9,800,892.00</b>	<b>9,711,603.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	84,049.12	78,987.00	21,675.00	834,236.01	752,377.00	275,868.00
White Mills WTP						
Salaries	41,214.22	45,320.00	41,499.00	353,020.00	383,488.00	334,802.00
Pensions & Benefits	25,204.15	25,517.00	17,749.00	209,266.94	210,720.00	149,194.00
Ins. Workers Comp.	781.79	853.00	667.00	6,736.81	6,824.00	6,041.00
Contractual Services	2,443.91	4,104.00	1,409.00	32,837.36	32,832.00	19,805.00
Chemicals	17,626.86	25,950.00	23,601.00	198,081.64	178,050.00	184,792.00
Transportation Expense - Fuel	309.02	150.00	135.00	2,013.42	2,550.00	1,167.00
Transportation Expense - Maintenance	562.36	50.00	75.00	805.94	400.00	247.00
Transportation Expense - Repairs	0.00	50.00	60.00	1,142.80	400.00	186.00
Insurance - Vehicle	86.00	86.00	122.00	688.00	688.00	976.00
Materials & Supplies	4,626.10	4,500.00	4,269.00	34,843.89	36,000.00	27,998.00
Purchased Power	25,401.44	21,688.00	26,503.00	211,950.01	195,035.00	207,701.00
Miscellaneous Expense	2,045.20	2,000.00	1,370.00	11,377.14	16,000.00	16,627.00
<b>Total White Mills WTP</b>	<b>120,301.05</b>	<b>130,268.00</b>	<b>117,459.00</b>	<b>1,062,763.95</b>	<b>1,062,987.00</b>	<b>949,536.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

August 31, 2021

	Month To Date 08/31/2021		Last Year Current Month	Year To Date 08/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>City Springs WTP</b>						
Salaries	29,646.03	28,251.00	26,043.00	235,101.27	243,509.00	238,723.00
Pensions & Benefits	18,900.42	16,411.00	12,746.00	140,865.86	135,812.00	111,081.00
Ins. Workers Comp	468.89	512.00	518.00	4,040.47	4,096.00	4,770.00
Contractual Services	1,545.91	1,216.00	717.00	10,301.79	9,728.00	5,107.00
Chemicals	7,954.71	4,960.00	2,034.00	57,640.98	36,080.00	26,899.00
Materials & Supplies	6,838.76	3,400.00	1,998.00	29,998.58	27,200.00	26,092.00
Purchased Power	10,346.10	9,936.00	9,811.00	87,213.29	79,858.00	82,122.00
Purchased Power - Sewer/Gas	12,958.76	15,750.00	16,531.00	138,013.79	126,000.00	126,193.00
Transportation Expense - Fuel	122.31	60.00	64.00	816.38	480.00	546.00
Transportation Expense - Maintenance	0.00	0.00	0.00	40.76	75.00	47.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	43.00	43.00	61.00	344.00	344.00	488.00
Miscellaneous Expense	525.29	1,500.00	516.00	6,389.92	12,000.00	11,331.00
<b>Total City Springs WTP</b>	<b>89,350.18</b>	<b>82,039.00</b>	<b>71,039.00</b>	<b>710,767.09</b>	<b>675,432.00</b>	<b>633,399.00</b>
<b>Water Quality</b>						
Salaries	8,246.41	12,605.00	11,143.00	85,372.62	106,393.00	87,196.00
Pensions & Benefits	6,587.27	7,537.00	4,597.00	56,351.76	62,190.64	39,002.00
Insurance - Workers' Comp	234.68	256.00	222.00	2,022.26	2,048.00	2,013.00
Contractual Services	1,195.21	2,750.00	870.00	16,869.12	22,000.00	23,384.00
Materials & Supplies	3,156.05	2,300.00	3,551.00	24,201.72	22,400.00	15,665.00
Transportation Expense - Fuel	875.56	500.00	421.00	5,696.14	3,550.00	3,601.00
Transportation Expense - Maintenance	0.00	100.00	16.00	399.49	800.00	150.00
Transportation Expense - Repairs	0.00	0.00	0.00	33.99	500.00	0.00
Insurance - Vehicle	86.00	86.00	122.00	688.00	688.00	976.00
Miscellaneous Expense	745.12	200.00	410.00	5,057.65	1,600.00	3,627.00
<b>Total Water Quality</b>	<b>21,126.30</b>	<b>26,334.00</b>	<b>21,352.00</b>	<b>196,692.75</b>	<b>222,169.64</b>	<b>175,614.00</b>
<b>TOTAL TREATMENT</b>	<b>314,826.65</b>	<b>317,628.00</b>	<b>231,525.00</b>	<b>2,804,459.80</b>	<b>2,712,965.64</b>	<b>2,034,417.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 August 31, 2021

	Month To Date 08/31/2021		Last Year Current Month	Year To Date 08/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>FIELD OPERATIONS</b>						
Distribution						
Salaries	68,535.03	70,797.00	76,476.00	603,202.54	596,841.00	590,385.00
Pensions & Benefits	44,925.61	42,164.00	33,490.00	365,341.23	351,466.02	265,373.00
Insurance - Workers' Comp	1,407.60	1,536.00	1,332.00	12,129.46	12,288.00	12,228.00
Contractual Services	15,164.51	15,656.00	7,685.00	109,172.48	113,248.00	81,743.00
Materials & Supplies	11,174.66	9,600.00	6,719.00	70,210.38	76,800.00	76,957.00
Purchased Power	17,257.76	19,056.00	15,117.00	137,160.87	148,569.00	118,423.00
Transportation Expense - Fuel	6,183.98	3,600.00	2,941.00	40,989.59	28,800.00	30,745.00
Transportation Expense - Maintenance	289.41	2,400.00	1,021.00	14,723.45	19,200.00	22,219.00
Transportation Expense - Repairs	3,224.19	1,300.00	1,653.00	18,176.89	10,400.00	10,599.00
Insurance - Vehicle	905.00	905.00	856.00	7,240.00	7,240.00	6,848.00
Miscellaneous Expense	3,901.12	5,000.00	3,754.00	38,350.73	40,000.00	44,225.00
<b>Total Distribution</b>	<b>172,968.87</b>	<b>172,014.00</b>	<b>151,044.00</b>	<b>1,416,697.62</b>	<b>1,404,852.02</b>	<b>1,259,745.00</b>
Service						
Salaries	29,644.82	29,946.00	25,675.00	242,586.25	262,026.00	236,815.00
Pensions & Benefits	21,851.77	20,886.00	13,204.00	170,056.41	171,791.00	120,570.00
Insurance - Workers' Comp	703.57	768.00	667.00	6,062.73	6,144.00	5,967.00
Contractual Services	1,865.19	1,971.00	926.00	14,262.92	15,768.00	4,983.00
Materials & Supplies	(257.91)	600.00	13.00	5,676.92	4,800.00	3,198.00
Purchased Power	64.08	60.00	59.00	508.46	467.00	477.00
Transportation Expense - Fuel	2,510.78	1,300.00	1,273.00	16,585.35	10,400.00	10,841.00
Transportation Expense - Maintenance	222.07	245.00	199.00	2,834.29	1,960.00	2,121.00
Transportation Expense - Repairs	0.00	0.00	0.00	85.92	1,125.00	20.00
Insurance - Vehicle	345.00	345.00	489.00	2,760.00	2,760.00	3,912.00
Miscellaneous Expense	1,487.92	1,600.00	2,570.00	11,522.87	12,800.00	18,099.00
<b>Total Service</b>	<b>58,437.29</b>	<b>57,721.00</b>	<b>45,075.00</b>	<b>472,942.12</b>	<b>490,041.00</b>	<b>407,003.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>231,406.16</b>	<b>229,735.00</b>	<b>196,119.00</b>	<b>1,889,639.74</b>	<b>1,894,893.02</b>	<b>1,666,748.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

August 31, 2021

	Month To Date 08/31/2021		Last Year Current Month	Year To Date 08/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>MAINTENANCE &amp; PROJECTS</b>						
<b>Maintenance</b>						
Salaries	33,811.14	32,984.00	29,647.00	257,950.37	277,794.00	252,712.00
Pensions & Benefits	18,581.54	19,689.00	13,448.00	149,128.38	163,120.00	110,668.00
Insurance - Workers' Comp	547.11	597.00	518.00	4,714.52	4,776.00	4,549.00
Contractual Services	1,675.12	1,893.00	1,066.00	11,111.77	15,144.00	4,936.00
Materials & Supplies	425.68	300.00	408.00	3,265.60	2,400.00	4,510.00
Purchased Power	262.98	246.00	241.00	2,086.42	1,917.00	1,950.00
Transportation Expense - Fuel	897.56	510.00	504.00	6,131.88	4,080.00	4,264.00
Transportation Expense - Maintenance	632.43	175.00	0.00	2,232.04	1,400.00	1,706.00
Transportation Expense - Repairs	0.00	125.00	0.00	2,006.63	1,000.00	1,075.00
Insurance - Vehicle	215.00	215.00	306.00	1,720.00	1,720.00	2,448.00
Miscellaneous Expense	1,667.70	800.00	1,814.00	11,062.32	6,400.00	10,048.00
<b>Total Maintenance</b>	<b>58,716.26</b>	<b>57,534.00</b>	<b>47,952.00</b>	<b>451,409.93</b>	<b>479,751.00</b>	<b>398,866.00</b>
<b>Projects</b>						
Salaries	28,480.25	28,638.00	22,475.00	220,535.98	241,718.00	201,439.00
Pensions & Benefits	18,639.31	15,911.00	9,825.00	126,561.76	132,522.00	83,588.00
Insurance - Workers' Comp	468.89	512.00	370.00	4,040.47	4,096.00	3,354.00
Contractual Services	2,270.75	2,373.00	627.00	18,780.58	18,984.00	2,967.00
Materials & Supplies	7.99	170.00	15.00	1,129.37	1,360.00	1,064.00
Purchased Power	72.18	67.00	66.00	572.72	525.00	535.00
Transportation Expense - Fuel	985.01	580.00	588.00	6,845.68	4,640.00	4,949.00
Transportation Expense - Maintenance	61.97	110.00	50.00	1,709.26	880.00	1,123.00
Transportation Expense - Repairs	0.00	170.00	0.00	374.71	1,360.00	1,980.00
Insurance - Vehicle	258.00	258.00	367.00	2,064.00	2,064.00	2,936.00
Miscellaneous Expense	1,833.20	800.00	1,119.00	11,180.38	6,400.00	9,331.00
<b>Total Projects</b>	<b>53,077.55</b>	<b>49,589.00</b>	<b>35,502.00</b>	<b>393,794.91</b>	<b>414,549.00</b>	<b>313,266.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>111,793.81</b>	<b>107,123.00</b>	<b>83,454.00</b>	<b>845,204.84</b>	<b>894,300.00</b>	<b>712,132.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

August 31, 2021

	Month To Date 08/31/2021		Last Year Current Month	Year To Date 08/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>ADMINISTRATION</b>						
Accounting						
Salaries	10,541.64	14,073.00	13,532.00	104,421.80	119,623.00	117,888.00
Pensions & Benefits	8,551.98	9,361.00	6,866.00	73,930.81	77,503.00	52,223.00
Insurance Workers' Comp	16.02	17.00	14.00	138.05	136.00	127.00
Contractual Services	3,159.42	1,918.00	514.00	67,713.29	65,344.00	49,998.00
Purchased Power	53.50	50.00	49.00	424.49	390.00	397.00
Miscellaneous Expense	1,241.19	600.00	5,155.00	4,444.79	4,800.00	37,631.00
<b>Total Accounting</b>	<b>23,563.75</b>	<b>26,019.00</b>	<b>26,130.00</b>	<b>251,073.23</b>	<b>267,796.00</b>	<b>258,264.00</b>
Customer Accounts						
Salaries	35,835.81	38,890.00	37,244.00	323,433.75	326,935.00	322,893.00
Pensions & Benefits	27,160.28	27,440.00	20,031.00	230,430.32	237,270.08	162,286.00
Ins. Workers Comp	48.07	52.00	48.00	414.20	416.00	445.00
Contractual Services	7,614.65	5,894.00	2,302.00	67,591.68	47,152.00	21,219.00
Materials & Supplies	497.12	890.00	706.00	10,359.80	7,120.00	8,230.00
Purchased Power	266.57	253.00	245.00	2,114.93	2,024.00	1,978.00
Bad Debt Expense	7,051.85	7,000.00	6,980.00	59,180.06	56,000.00	47,468.00
Miscellaneous Expense	3,172.94	5,550.00	4,784.00	13,615.18	44,400.00	43,242.00
Miscellaneous Expense - Billing	13,545.08	14,000.00	15,506.00	100,178.83	112,000.00	112,801.00
<b>Total Customer Accounts</b>	<b>95,192.37</b>	<b>99,969.00</b>	<b>87,846.00</b>	<b>807,318.75</b>	<b>833,317.08</b>	<b>720,562.00</b>
General Administration						
Salaries	26,764.44	26,161.00	25,155.00	216,748.04	223,374.00	212,299.00
Pensions & Benefits	14,210.53	13,756.00	11,167.00	112,654.09	120,783.00	88,288.00
Insurance - Workers' Comp	16.02	17.00	17.00	138.05	136.00	166.00
Contractual Services	3,783.28	3,628.00	1,981.00	45,008.56	29,024.00	16,800.00
Materials & Supplies	99.53	250.00	359.00	1,705.89	2,000.00	1,103.00
Purchased Power	279.19	261.00	256.00	2,242.42	2,034.00	2,070.00
Transportation Expense - Fuel	242.23	100.00	77.00	1,343.62	800.00	686.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - General Liability	6,090.00	6,090.00	5,657.00	48,720.00	48,720.00	45,260.00
Insurance - Vehicle	86.00	86.00	61.00	688.00	688.00	488.00
Miscellaneous Expense	7,311.03	2,275.00	2,836.00	20,432.27	18,200.00	15,978.00
Depreciation	246,542.80	262,556.00	254,411.00	1,767,021.50	2,100,448.00	2,030,199.00
<b>Total General Administration</b>	<b>305,425.05</b>	<b>315,365.00</b>	<b>301,977.00</b>	<b>2,218,050.80</b>	<b>2,547,937.00</b>	<b>2,415,570.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 August 31, 2021

	Month To Date 08/31/2021		Last Year Current Month	Year To Date 08/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,517.00	20,133.28	20,136.00	20,136.00
Pensions & Benefits	7,195.32	6,450.00	3,673.00	54,153.08	53,107.00	29,765.00
Insurance - Workers' Comp	19.79	22.00	17.00	170.55	176.00	162.00
Contractual Services	232.35	0.00	0.00	232.35	0.00	1,506.00
Miscellaneous Expense	657.97	425.00	578.00	5,262.06	3,400.00	4,416.00
Total Commissioners	10,622.09	9,414.00	6,785.00	79,951.32	76,819.00	55,985.00
TOTAL ADMINISTRATION	434,803.26	450,767.00	422,738.00	3,356,394.10	3,725,869.08	3,450,381.00
Total Operating Expenses	1,092,829.88	1,105,253.00	933,836.00	8,895,698.48	9,228,027.74	7,863,678.00
<b>Total Net Operating Income</b>	<b>352,474.45</b>	<b>254,091.00</b>	<b>324,686.00</b>	<b>2,438,916.52</b>	<b>572,864.26</b>	<b>1,847,925.00</b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	3,536.34	4,000.00	4,255.00	23,042.95	32,000.00	62,390.00
Dividend Income	14,679.61	38,000.00	18,746.00	207,163.34	304,000.00	231,431.00
Unrealized Gain/Loss	(63,659.11)	50,000.00	(66,471.00)	39,928.67	400,000.00	178,889.00
Leased Land/Tank Space Income	0.00	0.00	0.00	94,134.98	94,135.00	94,135.00
Interest Expenses	0.00	0.00	0.00	472,230.70	469,402.00	495,965.00
Amortized Debt Disc Expense	56.12	56.00	445.00	448.96	448.00	3,560.00
<b>Net Income</b>	<b>306,975.17</b>	<b>346,035.00</b>	<b>280,771.00</b>	<b>2,330,506.80</b>	<b>933,149.26</b>	<b>1,915,245.00</b>



## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

August 31, 2021

	Month To Date 08/31/2021		Year To Date 08/31/2021	
	Actual	Budget	YTD Actual	Budget
<b>Net Operating Income</b>				
Operating Revenues				
Residential Sewer Sales	1,038.90	0.00	6,909.30	0.00
Commercial Sewer Sales	14,206.71	0.00	129,925.39	0.00
Miscellaneous Service	0.00	0.00	30.00	0.00
10% Penalty	95.45	0.00	2,165.28	0.00
Total Operating Revenues	<u>15,341.06</u>	<u>0.00</u>	<u>139,029.97</u>	<u>0.00</u>
Operating Expenses				
Wholesale Treatment	4,346.82	5,100.00	37,666.98	40,800.00
Contractual Services	2,000.00	2,000.00	16,125.00	16,000.00
Materials & Supplies	0.00	100.00	296.30	800.00
Purchased Power	788.42	875.00	6,641.22	7,000.00
Depreciation	24,450.12	25,350.00	171,150.84	202,800.00
Total Operating Expenses	<u>31,585.36</u>	<u>33,425.00</u>	<u>231,880.34</u>	<u>267,400.00</u>
<b>Total Net Operating Income Sewer</b>	<b><u>(16,244.30)</u></b>	<b><u>(33,425.00)</u></b>	<b><u>(92,850.37)</u></b>	<b><u>(267,400.00)</u></b>
<b>Non-Operating Gains (Losses)</b>				
Interest Income	52.41	0.00	632.10	0.00
<b>Total Non-Operating Gains (Losses)</b>	<b><u>52.41</u></b>	<b><u>0.00</u></b>	<b><u>632.10</u></b>	<b><u>0.00</u></b>
<b>Net Income</b>	<b><u>(16,191.89)</u></b>	<b><u>(33,425.00)</u></b>	<b><u>(92,218.27)</u></b>	<b><u>(267,400.00)</u></b>



## Hardin County Water District No 2 Balance Sheet

August 31, 2021

	Water Fund	Sewer Fund	General Fund	08/31/2021 YTD Total	08/31/2020 Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	3,575,731	294,668	1,938,946	5,809,346	10,474,625
Investments	21,527,692	0	0	21,527,692	13,085,449
Accounts Receivable, net	1,403,367	4,192	0	1,589,592	1,592,181
Prepaid Expenses	252,256	0	0	252,257	64,640
Grants Receivable	0	109,565	0	109,565	1,660
Materials and supplies	903,242	0	0	903,242	579,629
<b>TOTAL CURRENT ASSETS</b>	<b>27,662,288</b>	<b>408,425</b>	<b>1,938,946</b>	<b>30,191,694</b>	<b>25,798,184</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	6,161,361	368,683	391,775	6,910,279	6,579,732
Restricted Investments	1,207,394	0	0	1,207,393	1,207,394
Regulatory asset on CERS pension	9,976,445	0	0	9,976,446	8,511,755
Non-Depreciable capital assets	3,550,472	818,693	0	4,369,164	3,646,448
Depreciable capital assets, net of depreciation	62,862,988	15,156,160	0	78,019,149	82,416,287
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>83,758,660</b>	<b>16,343,536</b>	<b>391,775</b>	<b>100,482,431</b>	<b>104,361,616</b>
<b>TOTAL ASSETS</b>	<b>111,420,948</b>	<b>16,751,961</b>	<b>2,330,721</b>	<b>130,674,125</b>	<b>130,159,800</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	96,362	0	0	96,362	117,557
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	2,086,624
Utility acquisition adjustments	136,256	0	0	136,256	145,956
<b>TOTAL DEFERRED OUTFLOWS OF RE-SOURCES</b>	<b>2,035,194</b>	<b>0</b>	<b>0</b>	<b>2,035,194</b>	<b>2,350,137</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	317,596	858	0	318,454	280,561
Accrued Taxes	22,008	18,224	0	40,232	57,106
Accrued Liabilities	101,936	0	0	101,935	89,200
Accrued Vacation	185,274	0	0	185,275	165,737
Customer Deposit	0	0	38,117	38,117	43,470
Customer Advances for Construction	62,147	0	0	62,146	72,767
Self-Insurance Payable	(17,630)	0	0	(17,629)	128,051
<b>TOTAL CURRENT LIABILITIES</b>	<b>671,331</b>	<b>19,082</b>	<b>38,117</b>	<b>728,530</b>	<b>836,892</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	343,054	343,054	391,232
Net Pension Liability - CERS	11,567,104	0	0	11,567,104	10,195,242
Bonds Payable	13,253,215	0	0	13,253,215	14,258,180
Notes Payable	4,471,229	0	0	4,471,229	6,704,209
<b>Total NONCURRENT LIABILITIES</b>	<b>29,291,548</b>	<b>0</b>	<b>343,054</b>	<b>29,634,601</b>	<b>31,548,863</b>
<b>TOTAL LIABILITIES</b>	<b>29,962,879</b>	<b>19,082</b>	<b>381,171</b>	<b>30,363,131</b>	<b>32,385,755</b>
<b>NET POSITION</b>					
Net investment in capital assets	48,371,420	15,973,995	0	64,345,415	64,819,785
Restricted for debt service	2,344,307	0	0	2,344,307	2,307,423
Unrestricted	33,496,006	390,202	3,888,497	37,642,366	31,169,469
<b>TOTAL NET POSITION</b>	<b>\$ 84,211,733</b>	<b>\$ 16,364,197</b>	<b>\$ 3,888,497</b>	<b>\$ 104,332,088</b>	<b>\$ 98,296,677</b>





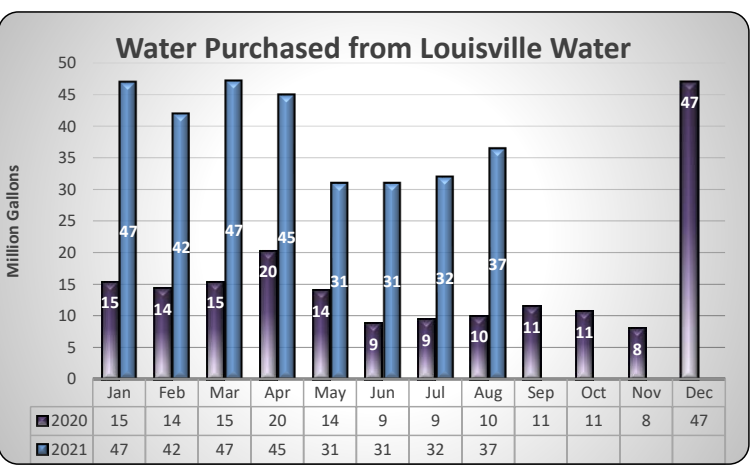
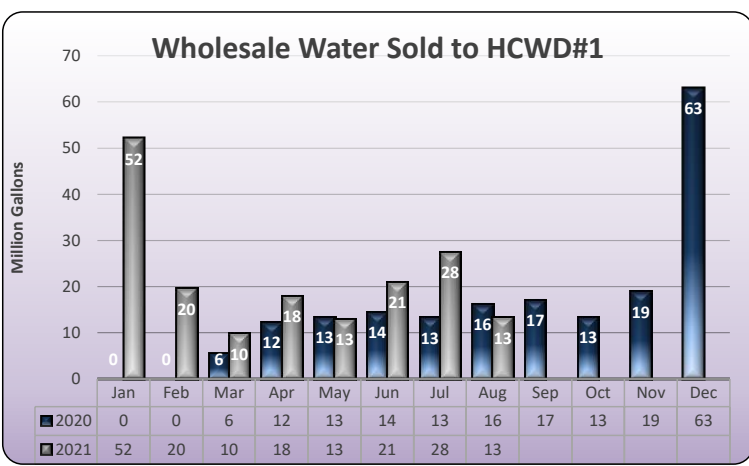
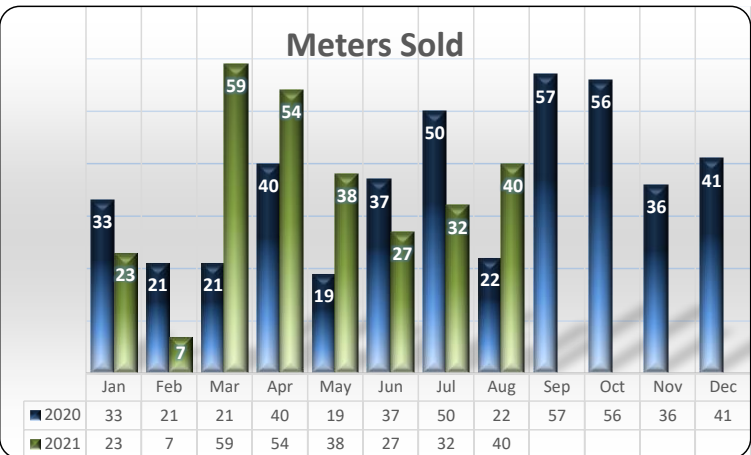
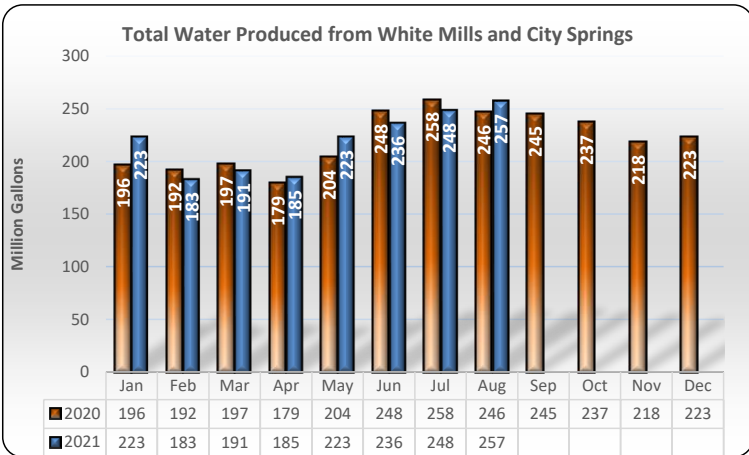
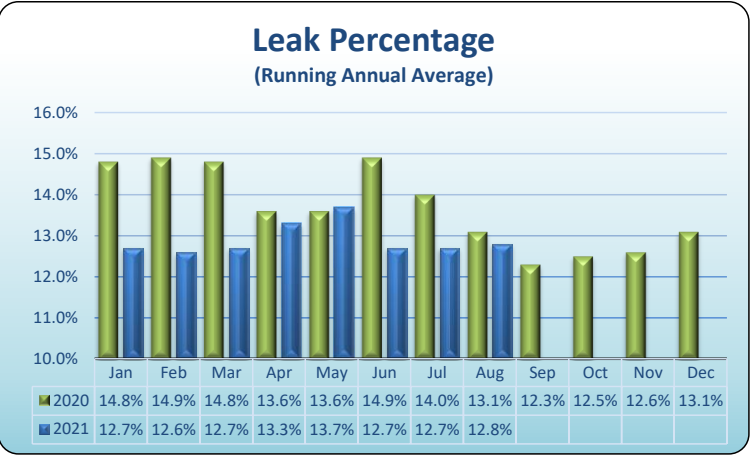
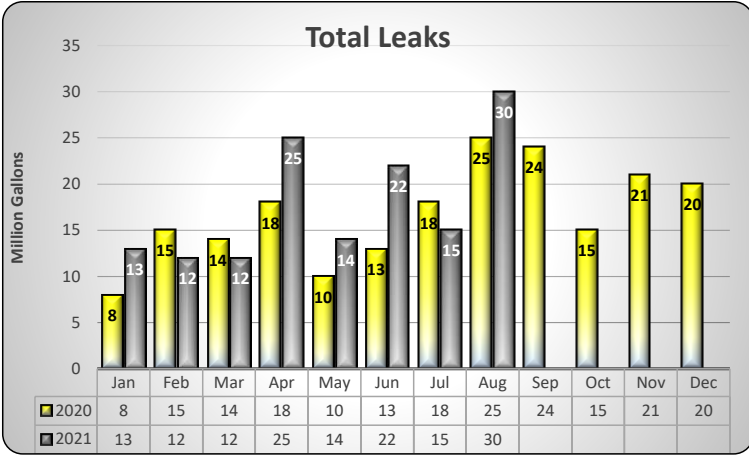
## Hardin County Water District No 2

### Cash Flow Statement

August 31, 2021

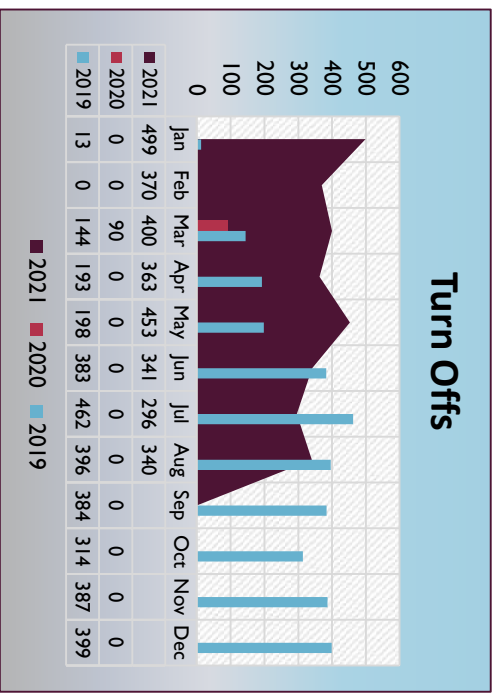
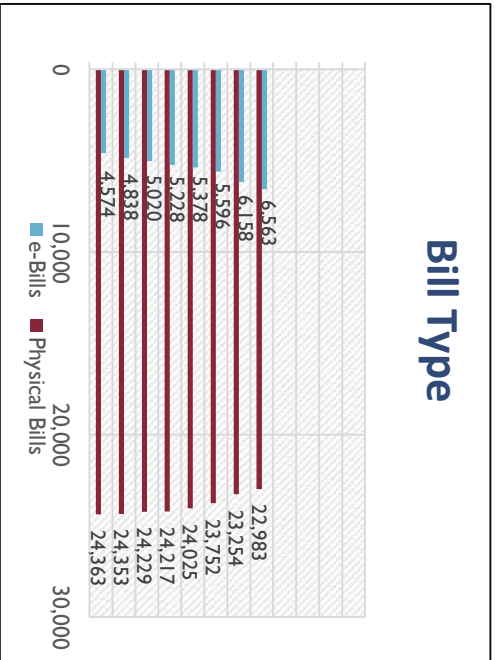
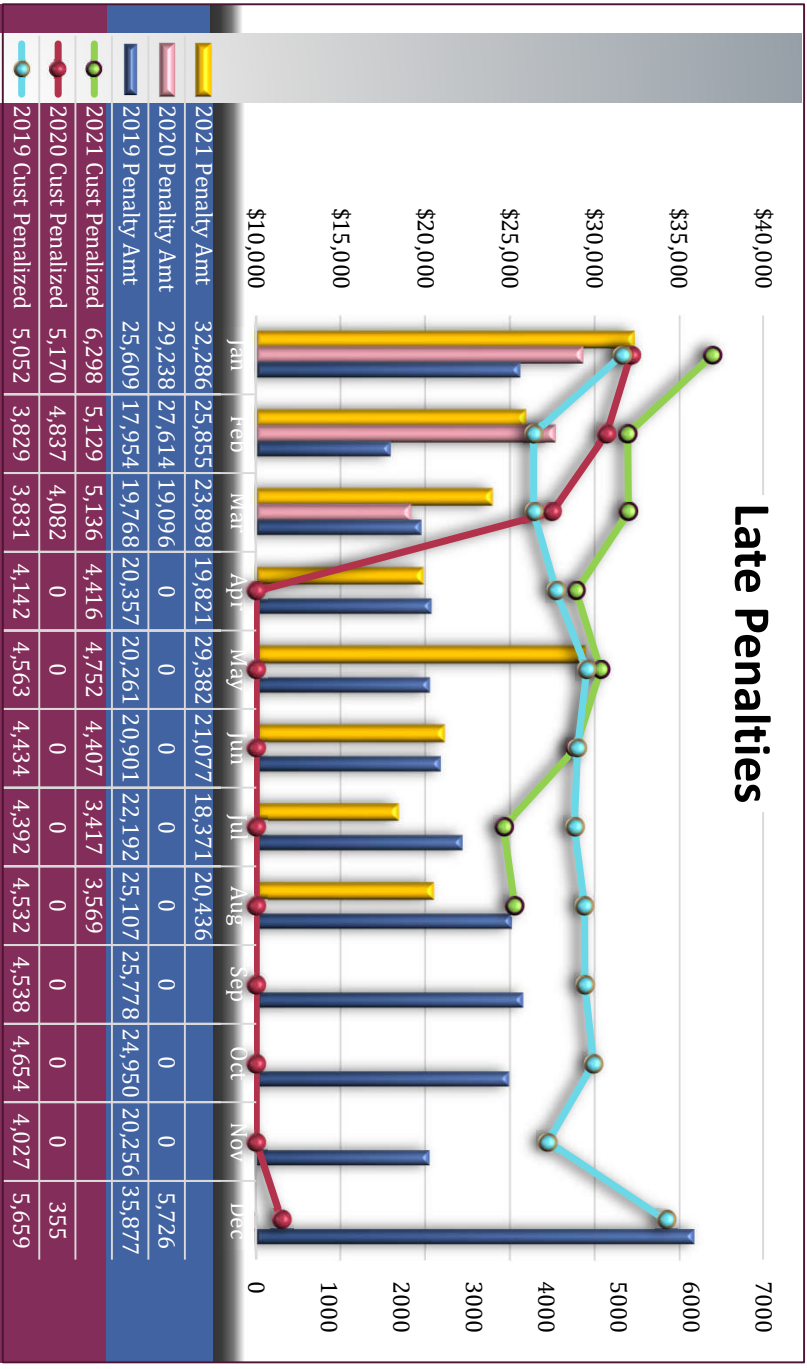
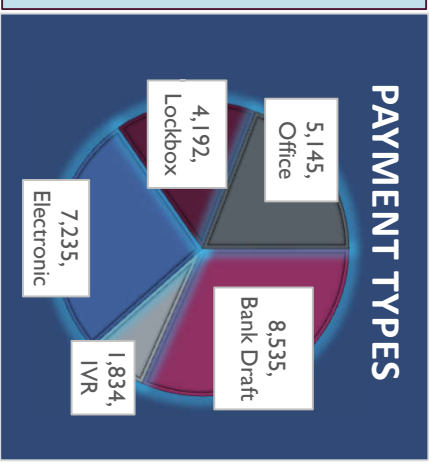
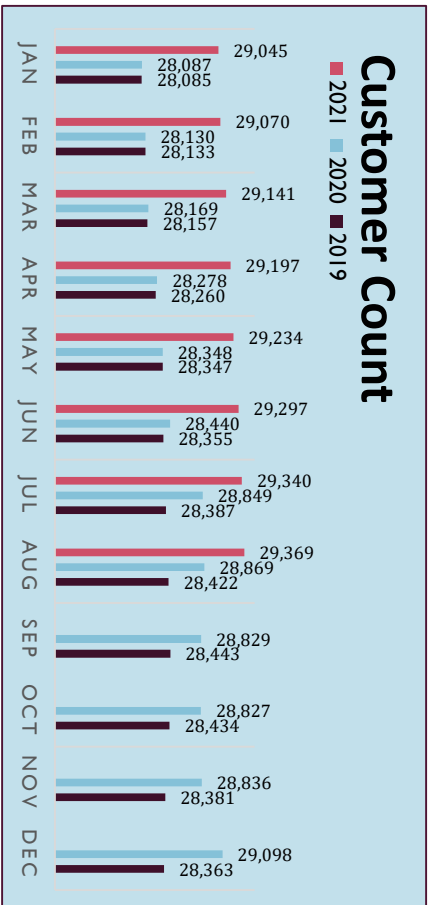
	Water Fund 08/31/2021	Sewer Fund 08/31/2021	General Fund 08/31/2021	Consolidated Total 08/31/2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	1,292,390	12,287	0	1,287,890
Payments to Suppliers	(683,144)	(4,196)	(6,959)	(806,219)
Payments to Employees	(315,236)	0	0	(315,236)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>294,010</b>	<b>8,091</b>	<b>(6,959)</b>	<b>166,435</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets	(874,493)	(858)	0	(875,351)
Contributions in Aid of Construction	60,052	0	0	60,052
Sale of Capital Assets	(7,750)	0	0	(7,750)
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>806,691</b>	<b>858</b>	<b>0</b>	<b>807,549</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Sale (Purchase) of Investments	(14,680)	0	0	(14,680)
Other Income	6,788	0	28,711	35,499
Investment Income	18,216	52	191	18,469
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>10,324</b>	<b>52</b>	<b>28,902</b>	<b>39,288</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>324,995</b>	<b>8,581</b>	<b>(133,990)</b>	<b>199,446</b>
<b>CASH AND CASH EQUIVALENTS, Beginning</b>	<b>9,412,649</b>	<b>654,770</b>	<b>2,464,711</b>	<b>12,520,730</b>
<b>CASH AND CASH EQUIVALENTS, End</b>	<b>9,737,644</b>	<b>663,351</b>	<b>2,330,721</b>	<b>12,720,177</b>
<b>RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating Income	352,474	(24,355)	28,711	356,830
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	246,542	24,450	0	270,992
(Increase) Decrease in Accounts Receivable	(93,472)	(3,053)	0	(113,312)
(Increase) Decrease in Prepaid Expenses	13,391	0	0	13,391
Increase (Decrease) in Accounts Payable	(78,791)	(5,027)	0	(83,818)
Increase (Decrease) in Unearned Revenue	0	0	(6,872)	(6,872)
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	(111,921)
Increase (Decrease) in Customer Deposits	0	0	(87)	(86)
Increase (Decrease) in Accrued Taxes Payable	6,862	830	0	7,692
Increase (Decrease) in Accrued Liabilities	(65,641)	0	0	(65,641)
Increase (Decrease) in Self-Insurance Payable	(27,914)	0	0	(27,914)
Adjustments to reconcile to net cash provided by operating activities:	492,107	31,700	6,959	659,473
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>139,633</b>	<b>56,055</b>	<b>(21,752)</b>	<b>302,643</b>

# Monthly Statistics



# Customer Service Report

2021



**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO:** 14

**INVOICE NO:** 14

**PERIOD:** 08/11/21 - 09/08/21

**PROJECT NO:** 20401

**CONTRACT DATE:** 1/2/2020

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR:** Hardin County Water District #2 Prime Contract

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum		\$8,000,000.00
2. Net change by change orders		\$(1,340,560.07)
3. Contract Sum to date (Line 1 ± 2)		\$6,659,439.93
4. Total completed and stored to date (Column G on detail sheet)		\$4,362,608.47
5. Retainage:		
a. 7.56% of completed work	\$324,303.97	
b. 10.00% of stored material	\$7,060.00	
Total retainage (Line 5a + 5b or total in column I of detail sheet)		\$331,363.97
6. Total earned less retainage (Line 4 less Line 5 Total)		\$4,031,244.50
7. Less previous certificates for payment (Line 6 from prior certificate)		\$3,358,093.90
8. Current payment due:		\$673,150.60
9. Balance to finish, including retainage (Line 3 less Line 6)		\$2,628,195.43

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$10,630.06	\$(1,265,746.75)
Total approved this month:	\$0.00	\$(85,443.38)
Totals:	\$10,630.06	\$(1,351,190.13)
Net change by change orders:	\$(1,340,560.07)	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: Jenkins-Essex Construction, Inc.

By: \_\_\_\_\_

Date: 09-07-2021

State of: KY

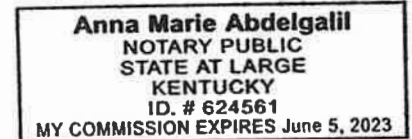
County of: Hardin

Subscribed and sworn to before

me this 7th day of Sept. 2021

Notary Public: A.M. Abdulgalil

My commission expires: June 5, 2023



**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$673,150.60

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

ARCHITECT/ENGINEER:

By: \_\_\_\_\_

Date: \_\_\_\_\_

This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.





# 1951 West Park Road

August 31, 2021

## BOND ANTICIPATION NOTE

Up to \$8,000,000.00 Available

\$3,632,955.07 Total Drawn

\$4,367,044.93 Remaining Available



**\$4,836,878.54**  
**TOTAL PROJECT EXPENSES**

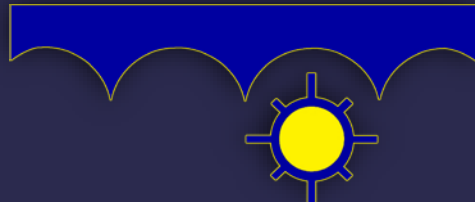
\$210,979.72  
Non-Contract Expenses

\$4,625,898.82  
Jenkins-Essex Construction

\$52,455.25  
Engineering

\$96,149.70  
Legal

\$62,374.77  
Other



# Hydration Campaign survey results are in!

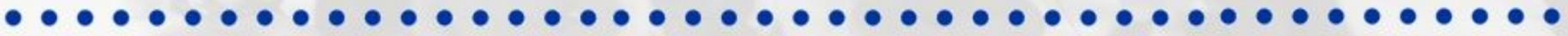
Attachment RH-10B Page 198 of 269

**80%** Of parents heard their child share water facts

**90%** of students said they enjoyed learning about water

**86%** Of staff responded that a deeper dive career aspect would go over well

**100%** of staff reported that the campaign was very beneficial and their students drank more water.



The school nurse reported a decrease in dehydration related visits.



# Tim John Cordell

## HAPPY BIRTHDAY





**BEST EMPLOYEES=BEST TASTING WATER!!**



# Hardin County Water District No. 2

360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702

Telephone (270) 737-1056 • Fax (270) 737-2301 •

Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger,  
Morris Miller, Tim Davis

## October 2021 Board Meeting Booklet





**COMMISSIONERS MEETING AGENDA**

**360 Ring Road Elizabethtown, KY 42701**

**October 19, 2021, 4:00 p.m.**

**AGENDA**

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
  
- IV. FINANCIAL REPORTS** **Mo/Amber**
  
- V. ENGINEERING REPORT**
  - A. Customer Service & Operations Facility** **Jarrod Benningfield**
  - B. Downtown Tank** **Vaughn Williams**
  
- VI. DEPARTMENTAL REPORTS**
  - A. Monthly Statistics** **Shaun**
  - B. Customer Service Department Report** **Amber**
  - C. In-house Projects Update** **Forrest**
  
- VII. OLD BUSINESS**
  - A. Jenkins Essex Pay App #15** **Shaun**
  - B. Bond Refunding** **Damon**
  
- VIII. NEW BUSINESS**
  - A. Authorization to Bid Pipe for Miracle Mile Project** **Forrest**
  - B. Authorization to Bid Ring Road Bore for Miracle Mile** **Forrest**
  - C. Authorization to Bid Fueling Center** **Shaun**
  - D. Demand vs Capacity Presentation** **Shaun**
  
- IX. EXECUTIVE SESSION**
  
- X. ADJOURN**

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **November 16, 2021 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.





**Hardin County Water District No 2**  
**Current Asset Report**  
**September 30, 2021**

	Year Ended 12/31/2020	Month Ending 08/31/2021	Month Ending 09/30/2021
<b>Assets - Cash Accounts</b>			
Revenue Clearing	1,228,277	1,938,048	2,134,708
Health Plan	81,399	181,883	201,907
Sinking Fund III	82,989	349,839	383,202
Sinking Fund IV	105,500	50,076	64,098
Petty Cash	1,402	1,402	1,401
Water Clearing	151,193	145,219	142,516
Water Operation & Maintenance	8,781,004	2,836,922	2,760,037
Water Revenue	547,339	588,744	954,344
Water Depreciation Fund	1,069,770	1,022,869	1,001,305
Sinking Fund	1,153,592	736,998	844,485
Water Escrow	51,930	63,977	61,983
Water Customer Deposit	458,712	392,107	392,139
Water Capital Projects	1,515,409	3,755,387	3,754,699
West Park Road	0	552	549
Sewer Revenue	28,543	28,461	26,081
Sewer Capital Projects	459,864	314,642	418,907
Sewer Operation & Maintenance	101,478	228,975	241,032
Sewer Escrow	2,430	2,432	2,432
Sewer Clearing	38,225	37,232	37,236
Sewer Depreciation	6,512	10,521	11,021
External Billing Revenue	47,509	29,548	29,990
<b>Total Cash Accounts</b>	<b>15,913,077</b>	<b>12,715,834</b>	<b>13,464,072</b>
<b>Change From Previous Period</b>	<b>(55,002)</b>	<b>195,086</b>	<b>748,238</b>
<b>Debt Service Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,394</b>
<b>Vanguard</b>	<b>3,790,359</b>	<b>3,777,782</b>	<b>3,770,397</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	5,294,517	12,490,913	12,420,844
Dupree Investments - Municipal	4,195,724	5,258,997	5,194,697
<b>Total Dupree</b>	<b>9,490,241</b>	<b>17,749,910</b>	<b>17,615,541</b>
<b>Current Asset Grand Total</b>	<b>30,401,070</b>	<b>35,450,920</b>	<b>36,057,404</b>
<b>Grand Total Change From Previous Period</b>	<b>550,739</b>	<b>146,107</b>	<b>606,483</b>
<b>Total Non-Restricted</b>			
<b>Non-Restricted Bank Accounts</b>	<b>10,877,460</b>	<b>5,805,003</b>	<b>6,297,355</b>
<b>Non-Restricted Investment Accounts</b>	<b>13,280,600</b>	<b>21,527,692</b>	<b>21,385,937</b>
<b>Total Non-Restricted</b>	<b>24,158,060</b>	<b>27,332,695</b>	<b>27,683,292</b>
<b>Total Restricted</b>			
<b>Restricted Bank Accounts</b>	<b>5,035,617</b>	<b>6,910,279</b>	<b>7,166,168</b>
<b>Restricted DSRF Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,394</b>
<b>Total Restricted</b>	<b>6,243,010</b>	<b>8,117,673</b>	<b>8,373,562</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>30,401,070</b>	<b>35,450,368</b>	<b>36,056,854</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

September 30, 2021

	Month To Date 09/30/2021		Last Year Current Month	Year To Date 09/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>Operating Revenues</b>						
Residential Sales	772,942.63	778,885.00	750,386.00	6,664,331.52	6,709,536.00	6,813,679.00
Commercial Sales	355,193.14	323,673.00	296,071.00	2,611,560.25	2,572,255.00	2,425,978.00
Industrial Sales	109,438.07	127,203.00	115,844.00	897,959.55	1,050,235.00	892,455.00
Wholesale Water	41,300.60	0.00	0.00	374,285.65	0.00	0.00
Bulk Water	267.00	208.00	198.00	3,222.30	2,307.00	2,574.00
Sewer Billing	19,066.19	18,563.00	18,782.00	170,621.88	167,067.00	166,966.00
Water Taps	32,389.00	31,655.00	52,751.00	332,934.81	224,018.00	309,174.00
Miscellaneous Service	27,554.32	22,504.00	13,684.00	265,748.06	156,874.00	95,918.00
Laboratory Income	1,572.60	1,250.00	1,302.00	13,770.55	11,250.00	11,304.00
10% Penalty	26,694.65	23,171.00	0.00	218,065.30	191,462.00	71,532.00
Gains from Disposal	0.00	0.00	0.00	989,084.71	15,000.00	49,777.00
Other Income	2,163.30	1,500.00	830.00	158,009.84	13,500.00	106,094.00
Relocation Fees	0.00	0.00	0.00	7,723.70	0.00	0.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	18,000.00	18,000.00	18,000.00
<b>Total Operating Revenues</b>	<b>1,390,581.50</b>	<b>1,330,612.00</b>	<b>1,251,848.00</b>	<b>12,725,318.12</b>	<b>11,131,504.00</b>	<b>10,963,451.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	85,898.05	76,439.00	24,687.00	920,134.06	828,816.00	300,555.00
White Mills WTP						
Salaries	42,515.17	46,305.00	39,430.00	395,535.17	429,793.00	374,232.00
Pensions & Benefits	25,637.54	25,517.00	17,446.00	234,904.48	236,237.00	166,640.00
Ins. Workers Comp.	781.80	853.00	665.00	7,518.61	7,677.00	6,706.00
Contractual Services	2,962.90	4,104.00	2,219.00	35,800.26	36,936.00	22,024.00
Chemicals	30,899.03	24,750.00	33,042.00	228,980.67	202,800.00	217,834.00
Transportation Expense - Fuel	294.71	150.00	148.00	2,308.13	2,700.00	1,315.00
Transportation Expense - Maintenance	66.83	50.00	50.00	872.77	450.00	297.00
Transportation Expense - Repairs	0.00	50.00	0.00	1,142.80	450.00	186.00
Insurance - Vehicle	86.00	86.00	122.00	774.00	774.00	1,098.00
Materials & Supplies	5,914.60	4,500.00	5,499.00	40,758.49	40,500.00	33,497.00
Purchased Power	27,779.97	29,341.00	28,410.00	239,729.98	224,376.00	236,111.00
Miscellaneous Expense	713.00	2,000.00	1,815.00	12,090.14	18,000.00	18,442.00
<b>Total White Mills WTP</b>	<b>137,651.55</b>	<b>137,706.00</b>	<b>128,846.00</b>	<b>1,200,415.50</b>	<b>1,200,693.00</b>	<b>1,078,382.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

September 30, 2021

	Month To Date 09/30/2021		Last Year Current Month	Year To Date 09/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>City Springs WTP</b>						
Salaries	28,332.71	29,284.00	26,547.00	263,433.98	272,793.00	265,270.00
Pensions & Benefits	18,618.10	16,411.00	12,902.00	159,483.96	152,223.00	123,983.00
Ins. Workers Comp	468.89	512.00	518.00	4,509.36	4,608.00	5,288.00
Contractual Services	1,550.64	1,216.00	663.00	11,852.43	10,944.00	5,770.00
Chemicals	4,047.55	4,320.00	6,919.00	61,688.53	40,400.00	33,818.00
Materials & Supplies	596.79	3,400.00	4,321.00	30,595.37	30,600.00	30,413.00
Purchased Power	10,494.17	10,304.00	10,896.00	97,707.46	90,162.00	93,018.00
Purchased Power - Sewer/Gas	10,292.64	15,750.00	15,595.00	148,306.43	141,750.00	141,788.00
Transportation Expense - Fuel	116.65	60.00	70.00	933.03	540.00	616.00
Transportation Expense - Maintenance	0.00	0.00	0.00	40.76	75.00	47.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	43.00	43.00	61.00	387.00	387.00	549.00
Miscellaneous Expense	564.60	1,500.00	2,579.00	6,954.52	13,500.00	13,910.00
<b>Total City Springs WTP</b>	<b>75,125.74</b>	<b>82,800.00</b>	<b>81,071.00</b>	<b>785,892.83</b>	<b>758,232.00</b>	<b>714,470.00</b>
<b>Water Quality</b>						
Salaries	8,304.52	12,605.00	11,680.00	93,677.14	118,998.00	98,876.00
Pensions & Benefits	6,607.45	7,537.00	4,556.00	62,959.21	69,727.64	43,558.00
Insurance - Workers' Comp	234.68	256.00	222.00	2,256.94	2,304.00	2,235.00
Contractual Services	2,057.50	2,750.00	3,191.00	18,926.62	24,750.00	26,575.00
Materials & Supplies	2,184.58	2,300.00	3,966.00	26,386.30	24,700.00	19,631.00
Transportation Expense - Fuel	834.99	500.00	460.00	6,531.13	4,050.00	4,061.00
Transportation Expense - Maintenance	737.07	100.00	110.00	1,136.56	900.00	260.00
Transportation Expense - Repairs	0.00	0.00	184.00	33.99	500.00	184.00
Insurance - Vehicle	86.00	86.00	122.00	774.00	774.00	1,098.00
Miscellaneous Expense	144.80	200.00	573.00	5,202.45	1,800.00	4,200.00
<b>Total Water Quality</b>	<b>21,191.59</b>	<b>26,334.00</b>	<b>25,064.00</b>	<b>217,884.34</b>	<b>248,503.64</b>	<b>200,678.00</b>
<b>TOTAL TREATMENT</b>	<b>319,866.93</b>	<b>323,279.00</b>	<b>259,668.00</b>	<b>3,124,326.73</b>	<b>3,036,244.64</b>	<b>2,294,085.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 September 30, 2021

	Month To Date 09/30/2021		Last Year Current Month	Year To Date 09/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>FIELD OPERATIONS</b>						
<b>Distribution</b>						
Salaries	69,193.09	70,797.00	73,339.00	672,395.63	667,638.00	663,724.00
Pensions & Benefits	46,231.81	42,164.00	30,939.00	411,573.04	393,630.02	296,312.00
Insurance - Workers' Comp	1,407.61	1,536.00	1,332.00	13,537.07	13,824.00	13,560.00
Contractual Services	28,993.59	15,656.00	27,109.00	138,182.75	128,904.00	108,852.00
Materials & Supplies	10,196.08	9,600.00	9,535.00	80,406.46	86,400.00	86,492.00
Purchased Power	19,237.87	17,960.00	16,030.00	156,398.74	166,529.00	134,453.00
Transportation Expense - Fuel	2,990.24	3,600.00	3,210.00	43,979.83	32,400.00	33,955.00
Transportation Expense - Maintenance	674.51	2,400.00	2,030.00	15,397.96	21,600.00	24,249.00
Transportation Expense - Repairs	2,944.19	300.00	25.00	21,121.08	10,700.00	10,624.00
Insurance - Vehicle	905.00	905.00	856.00	8,145.00	8,145.00	7,704.00
Miscellaneous Expense	5,929.14	5,000.00	6,047.00	44,279.87	45,000.00	50,272.00
<b>Total Distribution</b>	<b>188,703.13</b>	<b>169,918.00</b>	<b>170,452.00</b>	<b>1,605,417.43</b>	<b>1,574,770.02</b>	<b>1,430,197.00</b>
<b>Service</b>						
Salaries	28,441.05	29,946.00	29,174.00	271,027.30	291,972.00	265,989.00
Pensions & Benefits	21,554.42	20,886.00	15,003.00	191,610.83	192,677.00	135,573.00
Insurance - Workers' Comp	703.57	768.00	665.00	6,766.30	6,912.00	6,632.00
Contractual Services	1,605.94	1,971.00	432.00	15,868.86	17,739.00	5,415.00
Materials & Supplies	1,009.55	600.00	7.00	6,686.47	5,400.00	3,205.00
Purchased Power	70.29	56.00	67.00	578.75	523.00	544.00
Transportation Expense - Fuel	2,394.44	1,300.00	1,391.00	18,979.79	11,700.00	12,232.00
Transportation Expense - Maintenance	1,406.73	245.00	159.00	4,241.02	2,205.00	2,280.00
Transportation Expense - Repairs	0.00	0.00	3.00	85.92	1,125.00	23.00
Insurance - Vehicle	345.00	345.00	489.00	3,105.00	3,105.00	4,401.00
Miscellaneous Expense	389.40	1,600.00	1,117.00	11,912.27	14,400.00	19,216.00
<b>Total Service</b>	<b>57,920.39</b>	<b>57,717.00</b>	<b>48,507.00</b>	<b>530,862.51</b>	<b>547,758.00</b>	<b>455,510.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>246,623.52</b>	<b>227,635.00</b>	<b>218,959.00</b>	<b>2,136,279.94</b>	<b>2,122,528.02</b>	<b>1,885,707.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 September 30, 2021

	Month To Date 09/30/2021		Last Year Current Month	Year To Date 09/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>MAINTENANCE &amp; PROJECTS</b>						
Maintenance						
Salaries	33,989.52	32,984.00	28,120.00	291,939.89	310,778.00	280,832.00
Pensions & Benefits	18,753.58	19,689.00	12,963.00	167,881.96	182,809.00	123,631.00
Insurance - Workers' Comp	547.12	597.00	518.00	5,261.64	5,373.00	5,067.00
Contractual Services	2,331.22	1,893.00	558.00	13,442.99	17,037.00	5,494.00
Materials & Supplies	1,046.45	300.00	64.00	4,312.05	2,700.00	4,574.00
Purchased Power	288.44	232.00	274.00	2,374.86	2,149.00	2,224.00
Transportation Expense - Fuel	628.32	510.00	557.00	6,760.20	4,590.00	4,821.00
Transportation Expense - Maintenance	649.84	175.00	46.00	2,881.88	1,575.00	1,752.00
Transportation Expense - Repairs	0.00	125.00	1,405.00	2,006.63	1,125.00	2,480.00
Insurance - Vehicle	215.00	215.00	306.00	1,935.00	1,935.00	2,754.00
Miscellaneous Expense	894.68	800.00	883.00	11,957.00	7,200.00	10,931.00
<b>Total Maintenance</b>	<b>59,344.17</b>	<b>57,520.00</b>	<b>45,694.00</b>	<b>510,754.10</b>	<b>537,271.00</b>	<b>444,560.00</b>
Projects						
Salaries	28,576.70	28,638.00	24,850.00	249,112.68	270,356.00	226,289.00
Pensions & Benefits	18,675.49	15,911.00	10,586.00	145,237.25	148,433.00	94,174.00
Insurance - Workers' Comp	468.89	512.00	370.00	4,509.36	4,608.00	3,724.00
Contractual Services	2,182.73	2,373.00	327.00	20,963.31	21,357.00	3,294.00
Materials & Supplies	42.38	170.00	567.00	1,171.75	1,530.00	1,631.00
Purchased Power	79.18	64.00	75.00	651.90	589.00	610.00
Transportation Expense - Fuel	939.35	580.00	642.00	7,785.03	5,220.00	5,591.00
Transportation Expense - Maintenance	61.97	110.00	47.00	1,771.23	990.00	1,170.00
Transportation Expense - Repairs	0.00	170.00	0.00	374.71	1,530.00	1,980.00
Insurance - Vehicle	258.00	258.00	367.00	2,322.00	2,322.00	3,303.00
Miscellaneous Expense	274.06	800.00	507.00	11,454.44	7,200.00	9,838.00
<b>Total Projects</b>	<b>51,558.75</b>	<b>49,586.00</b>	<b>38,338.00</b>	<b>445,353.66</b>	<b>464,135.00</b>	<b>351,604.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>110,902.92</b>	<b>107,106.00</b>	<b>84,032.00</b>	<b>956,107.76</b>	<b>1,001,406.00</b>	<b>796,164.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

September 30, 2021

	Month To Date 09/30/2021		Last Year Current Month	Year To Date 09/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>ADMINISTRATION</b>						
Accounting						
Salaries	10,462.92	14,073.00	12,140.00	114,884.72	133,696.00	130,028.00
Pensions & Benefits	8,550.46	9,361.00	5,469.00	82,481.27	86,864.00	57,692.00
Insurance Workers' Comp	16.02	17.00	14.00	154.07	153.00	141.00
Contractual Services	1,868.56	1,918.00	1,280.00	69,581.85	67,262.00	51,278.00
Purchased Power	58.68	47.00	56.00	483.17	437.00	453.00
Miscellaneous Expense	154.47	600.00	4,043.00	4,599.26	5,400.00	41,674.00
<b>Total Accounting</b>	<b>21,111.11</b>	<b>26,016.00</b>	<b>23,002.00</b>	<b>272,184.34</b>	<b>293,812.00</b>	<b>281,266.00</b>
Customer Accounts						
Salaries	38,604.65	38,890.00	35,333.00	362,038.40	365,825.00	358,226.00
Pensions & Benefits	28,054.85	27,440.00	17,344.00	258,485.17	264,710.08	179,630.00
Ins. Workers Comp	48.07	52.00	48.00	462.27	468.00	493.00
Contractual Services	7,475.86	5,894.00	1,642.00	75,067.54	53,046.00	22,861.00
Materials & Supplies	3,058.93	890.00	390.00	13,418.73	8,010.00	8,620.00
Purchased Power	292.37	253.00	278.00	2,407.30	2,277.00	2,256.00
Bad Debt Expense	7,043.60	7,000.00	6,985.00	66,223.66	63,000.00	54,453.00
Miscellaneous Expense	1,717.23	5,550.00	13,179.00	15,332.41	49,950.00	56,421.00
Miscellaneous Expense - Billing	13,602.35	14,000.00	14,406.00	113,781.18	126,000.00	127,207.00
<b>Total Customer Accounts</b>	<b>99,897.91</b>	<b>99,969.00</b>	<b>89,605.00</b>	<b>907,216.66</b>	<b>933,286.08</b>	<b>810,167.00</b>
General Administration						
Salaries	26,482.52	32,701.00	23,999.00	243,230.56	256,075.00	236,298.00
Pensions & Benefits	14,131.95	13,756.00	10,829.00	126,786.04	134,539.00	99,117.00
Insurance - Workers' Comp	16.02	17.00	17.00	154.07	153.00	183.00
Contractual Services	5,380.21	3,628.00	4,277.00	50,388.77	32,652.00	21,077.00
Materials & Supplies	0.00	250.00	1,106.00	1,705.89	2,250.00	2,209.00
Purchased Power	306.21	246.00	291.00	2,548.63	2,280.00	2,361.00
Transportation Expense - Fuel	153.48	100.00	84.00	1,497.10	900.00	770.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - General Liability	6,090.00	6,090.00	5,658.00	54,810.00	54,810.00	50,918.00
Insurance - Vehicle	86.00	86.00	61.00	774.00	774.00	549.00
Miscellaneous Expense	(4,094.18)	2,275.00	604.00	20,714.09	20,475.00	16,582.00
Depreciation	246,605.29	262,556.00	254,054.00	2,013,626.79	2,363,004.00	2,284,253.00
<b>Total General Administration</b>	<b>295,157.50</b>	<b>321,890.00</b>	<b>300,980.00</b>	<b>2,517,584.30</b>	<b>2,869,827.00</b>	<b>2,716,550.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

September 30, 2021

	Month To Date 09/30/2021		Last Year Current Month	Year To Date 09/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,517.00	22,649.94	22,653.00	22,653.00
Pensions & Benefits	6,822.89	6,368.00	3,670.00	60,975.97	59,475.00	33,435.00
Insurance - Workers' Comp	19.79	22.00	17.00	190.34	198.00	179.00
Contractual Services	0.00	0.00	31.00	232.35	0.00	1,537.00
Miscellaneous Expense	350.67	425.00	274.00	5,612.73	3,825.00	4,690.00
Total Commissioners	<u>9,710.01</u>	<u>9,332.00</u>	<u>6,509.00</u>	<u>89,661.33</u>	<u>86,151.00</u>	<u>62,494.00</u>
TOTAL ADMINISTRATION	<u>425,876.53</u>	<u>457,207.00</u>	<u>420,096.00</u>	<u>3,786,646.63</u>	<u>4,183,076.08</u>	<u>3,870,477.00</u>
Total Operating Expenses	<u>1,103,269.90</u>	<u>1,115,227.00</u>	<u>982,755.00</u>	<u>10,003,361.06</u>	<u>10,343,254.74</u>	<u>8,846,433.00</u>
<b>Total Net Operating Income</b>	<b><u>287,311.60</u></b>	<b><u>215,385.00</u></b>	<b><u>269,093.00</u></b>	<b><u>2,721,957.06</u></b>	<b><u>788,249.26</u></b>	<b><u>2,117,018.00</u></b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	2,180.41	4,000.00	4,254.00	25,223.36	36,000.00	66,644.00
Dividend Income	89,831.92	38,000.00	51,376.00	296,995.26	342,000.00	282,807.00
Unrealized Gain/Loss	(228,096.11)	50,000.00	(3,059.00)	(188,167.44)	450,000.00	175,830.00
Leased Land/Tank Space Income	0.00	0.00	0.00	94,134.98	94,135.00	94,135.00
Interest Expenses	0.00	0.00	0.00	472,230.70	469,402.00	495,965.00
Amortized Debt Disc Expense	56.12	56.00	445.00	505.08	504.00	4,005.00
<b>Net Income</b>	<b><u>151,171.70</u></b>	<b><u>307,329.00</u></b>	<b><u>321,219.00</u></b>	<b><u>2,477,407.44</u></b>	<b><u>1,240,478.26</u></b>	<b><u>2,236,464.00</u></b>



## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

September 30, 2021

	Month To Date 09/30/2021		Year To Date 09/30/2021	
	Actual	Budget	YTD Actual	Budget
<b>Net Operating Income</b>				
Operating Revenues				
Residential Sewer Sales	1,151.90	0.00	8,061.20	0.00
Commercial Sewer Sales	16,991.84	0.00	146,917.23	0.00
Miscellaneous Service	0.00	0.00	30.00	0.00
10% Penalty	396.02	0.00	2,561.30	0.00
Total Operating Revenues	18,539.76	0.00	157,569.73	0.00
Operating Expenses				
Wholesale Treatment	4,883.10	5,100.00	42,550.08	45,900.00
Contractual Services	2,270.00	2,000.00	18,395.00	18,000.00
Materials & Supplies	0.00	100.00	296.30	900.00
Purchased Power	790.59	875.00	7,431.81	7,875.00
Depreciation	24,450.12	25,350.00	195,600.96	228,150.00
Total Operating Expenses	32,393.81	33,425.00	264,274.15	300,825.00
<b>Total Net Operating Income Sewer</b>	<b>(13,854.05)</b>	<b>(33,425.00)</b>	<b>(106,704.42)</b>	<b>(300,825.00)</b>
<b>Non-Operating Gains (Losses)</b>				
Interest Income	59.67	0.00	691.77	0.00
<b>Total Non-Operating Gains (Losses)</b>	<b>59.67</b>	<b>0.00</b>	<b>691.77</b>	<b>0.00</b>
<b>Net Income</b>	<b>(13,794.38)</b>	<b>(33,425.00)</b>	<b>(106,012.65)</b>	<b>(300,825.00)</b>



## Hardin County Water District No 2

### Balance Sheet

September 30, 2021

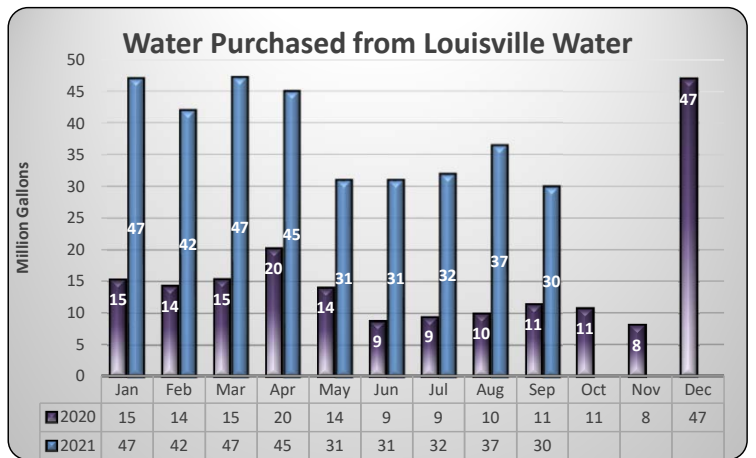
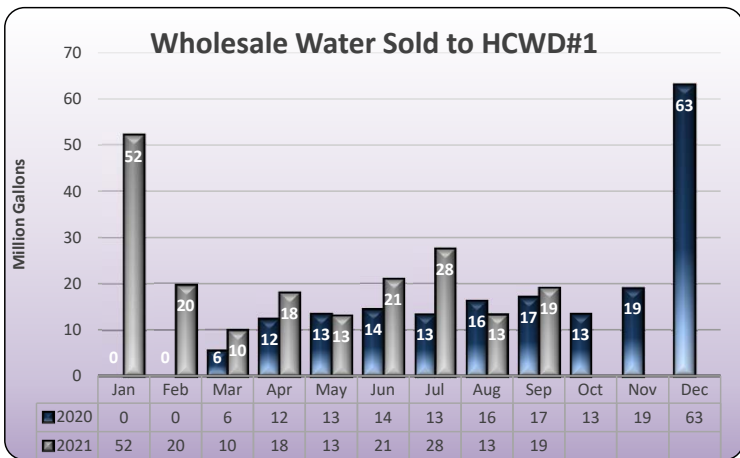
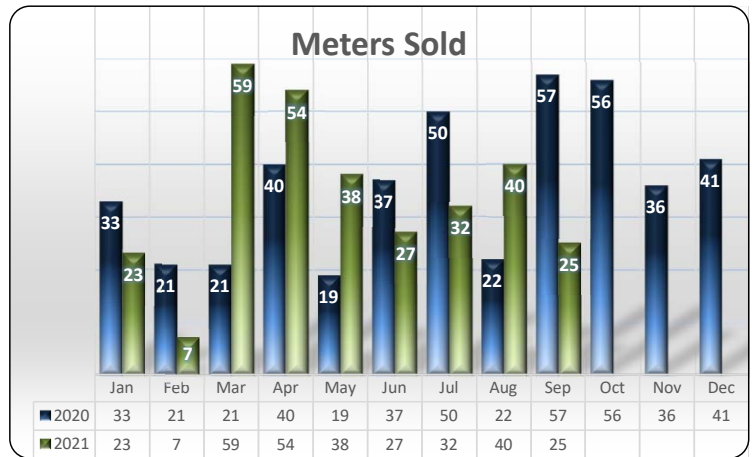
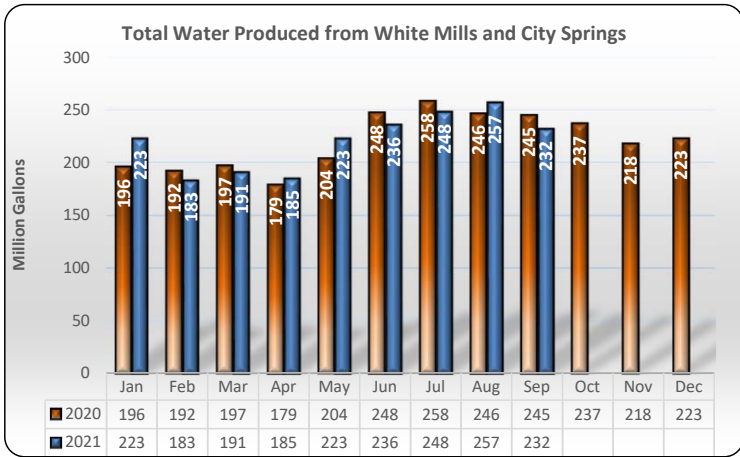
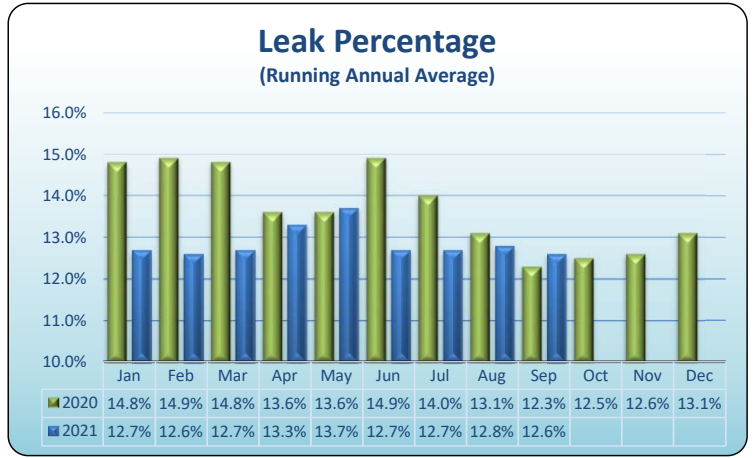
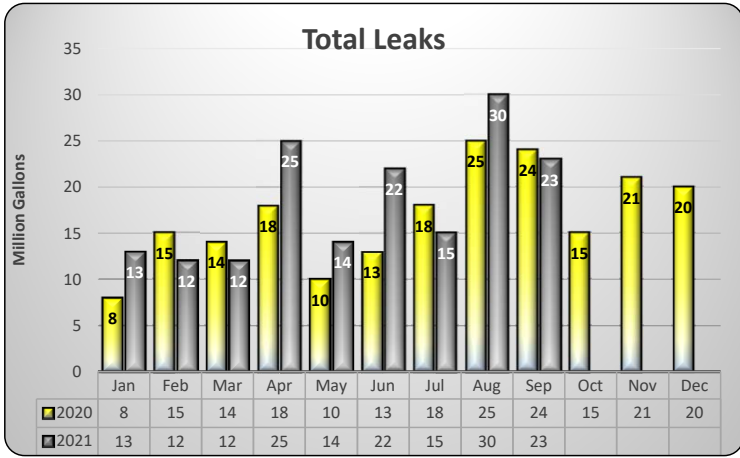
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>General Fund</u>	<u>09/30/2021</u> YTD Total	<u>09/30/2020</u> Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	3,856,901	304,848	2,135,606	6,297,355	10,487,822
Investments	21,385,937	0	0	21,385,937	13,133,767
Accounts Receivable, net	1,317,437	678	0	1,490,991	1,556,956
Prepaid Expenses	237,906	0	0	237,906	50,657
Grants Receivable	0	0	0	0	9,059
Materials and supplies	933,900	0	0	933,899	591,174
<b>TOTAL CURRENT ASSETS</b>	<b>27,732,081</b>	<b>305,526</b>	<b>2,135,606</b>	<b>30,346,088</b>	<b>25,829,435</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	6,312,041	473,449	391,775	7,166,168	6,894,550
Restricted Investments	1,207,394	0	0	1,207,394	1,207,394
Regulatory asset on CERS pension	9,976,445	0	0	9,976,445	8,511,755
Non-Depreciable capital assets	3,551,720	830,253	0	4,381,972	3,713,678
Depreciable capital assets, net of depreciation	62,627,803	15,131,711	0	77,759,514	82,209,683
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>83,675,403</b>	<b>16,435,413</b>	<b>391,775</b>	<b>100,491,493</b>	<b>104,537,060</b>
<b>TOTAL ASSETS</b>	<b>111,407,484</b>	<b>16,740,939</b>	<b>2,527,381</b>	<b>130,837,581</b>	<b>130,366,495</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	94,676	0	0	94,676	115,631
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	2,086,624
Utility acquisition adjustments	136,255	0	0	136,255	145,956
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,033,507</b>	<b>0</b>	<b>0</b>	<b>2,033,507</b>	<b>2,348,211</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	350,188	16,443	0	366,631	305,005
Accrued Taxes	17,216	19,166	0	36,382	51,574
Accrued Liabilities	104,276	0	0	104,276	86,829
Accrued Vacation	185,274	0	0	185,274	165,736
Customer Deposit	0	0	38,694	38,694	44,161
Customer Advances for Construction	60,318	0	0	60,318	75,767
Self-Insurance Payable	(41,902)	0	0	(41,902)	124,943
<b>TOTAL CURRENT LIABILITIES</b>	<b>675,370</b>	<b>35,609</b>	<b>38,694</b>	<b>749,673</b>	<b>854,014</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	348,246	348,246	397,446
Net Pension Liability - CERS	11,567,104	0	0	11,567,104	10,195,242
Bonds Payable	13,251,585	0	0	13,251,585	14,256,700
Notes Payable	4,474,019	0	0	4,474,019	6,707,000
<b>Total NONCURRENT LIABILITIES</b>	<b>29,292,708</b>	<b>0</b>	<b>348,246</b>	<b>29,640,954</b>	<b>31,556,388</b>
<b>TOTAL LIABILITIES</b>	<b>29,968,078</b>	<b>35,609</b>	<b>386,940</b>	<b>30,390,627</b>	<b>32,410,402</b>
<b>NET POSITION</b>					
Net investment in capital assets	48,103,730	15,945,520	0	64,049,250	64,654,656
Restricted for debt service	2,499,179	0	0	2,499,179	2,463,568
Unrestricted	33,671,689	286,361	4,276,046	38,019,909	31,424,364
<b>TOTAL NET POSITION</b>	<b>\$ 84,274,598</b>	<b>\$ 16,231,881</b>	<b>\$ 4,276,046</b>	<b>\$ 104,568,338</b>	<b>\$ 98,542,588</b>



**Hardin County Water District No 2**  
**Cash Flow Statement**  
September 30, 2021

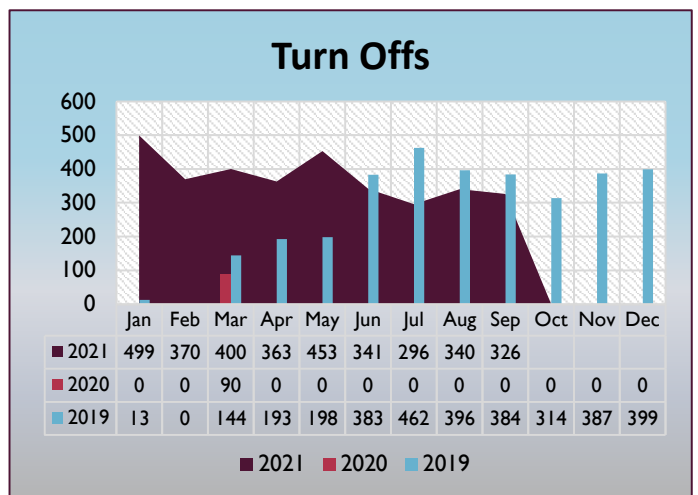
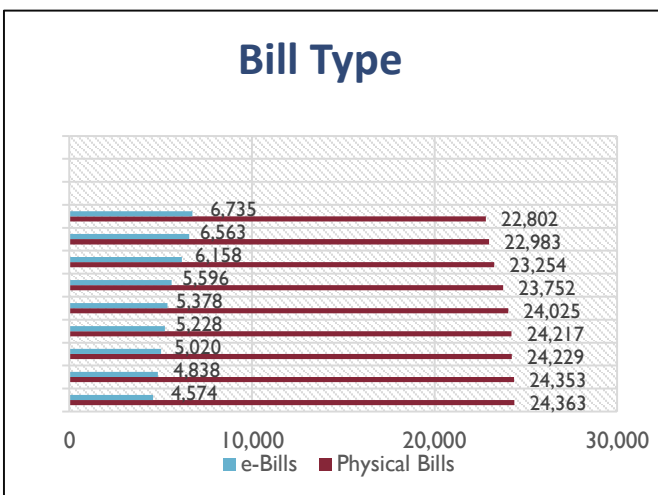
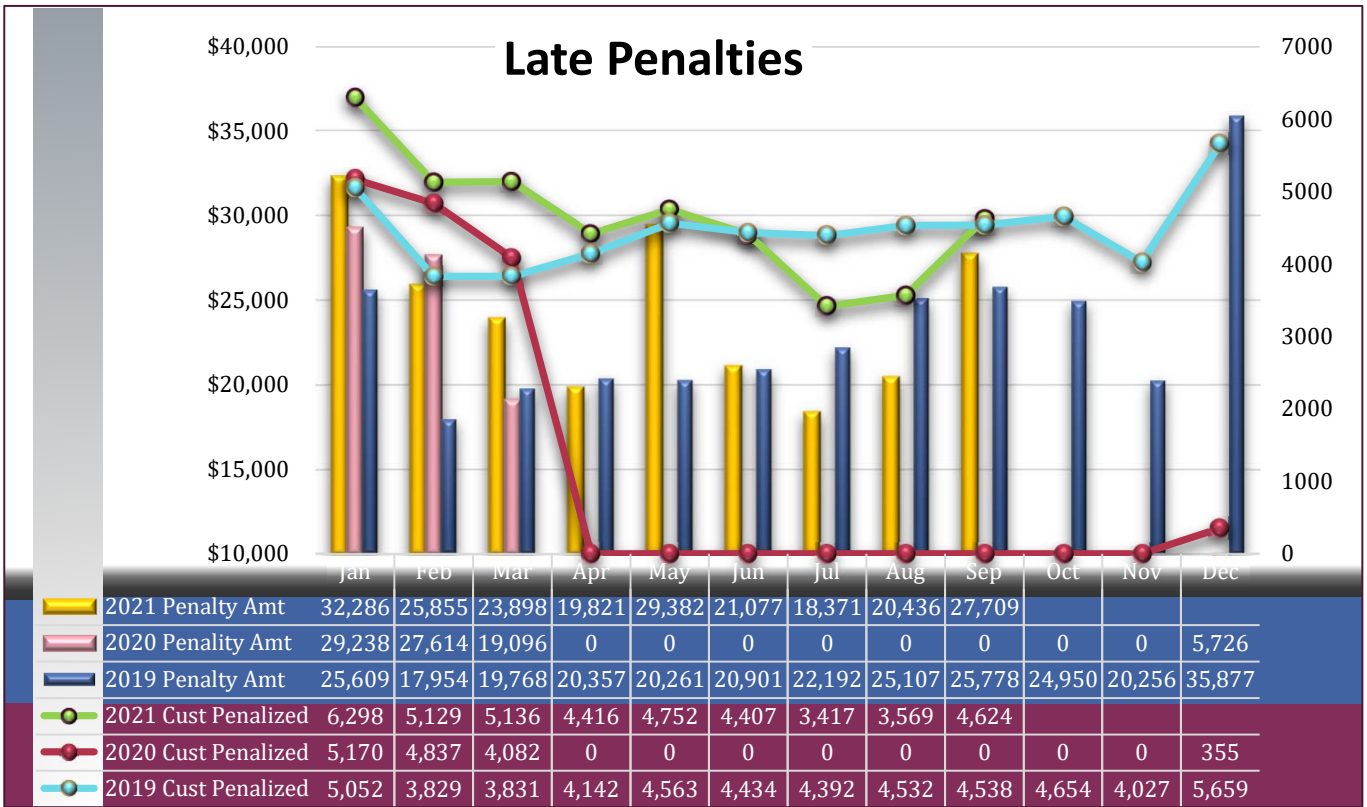
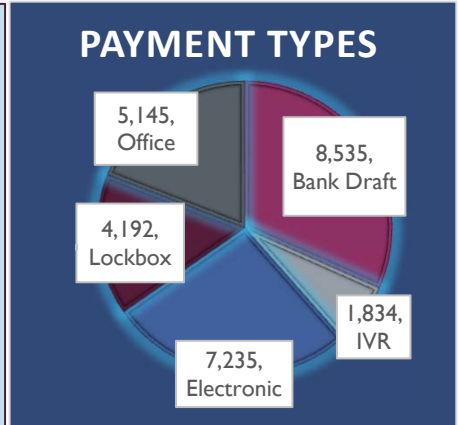
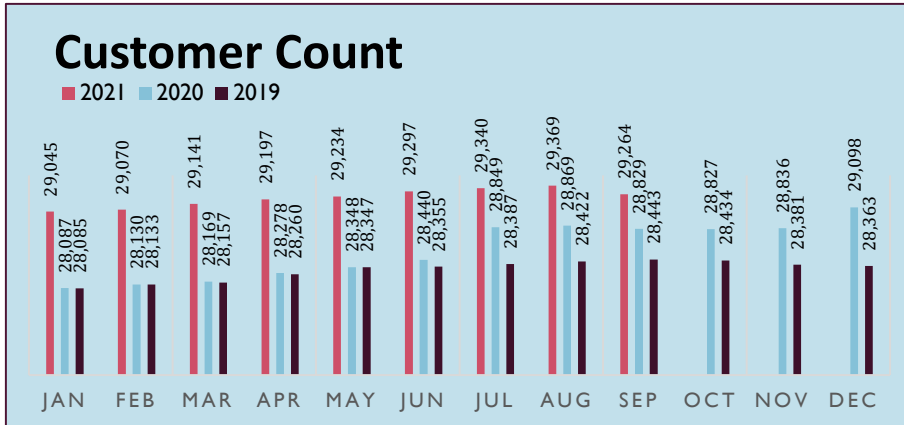
	Water Fund 09/30/2021	Sewer Fund 09/30/2021	General Fund 09/30/2021	Consolidated Total 09/30/2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	1,442,080	22,054	0	1,473,293
Payments to Suppliers	(519,043)	12,150	12,596	(422,772)
Payments to Employees	(317,419)	0	0	(317,420)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>605,618</b>	<b>34,204</b>	<b>12,596</b>	<b>733,102</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets	(887,786)	(11,560)	0	(899,346)
Contributions in Aid of Construction	30,561	109,565	0	140,125
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>857,225</b>	<b>(98,005)</b>	<b>0</b>	<b>759,221</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Sale (Purchase) of Investments	(86,342)	0	0	(86,342)
Other Income	2,164	0	0	2,164
Investment Income	92,012	60	190	92,256
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>7,834</b>	<b>60</b>	<b>190</b>	<b>8,078</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>436,191</b>	<b>114,946</b>	<b>196,660</b>	<b>748,238</b>
<b>CASH AND CASH EQUIVALENTS, Beginning</b>	<b>9,733,302</b>	<b>663,351</b>	<b>2,330,721</b>	<b>12,715,834</b>
<b>CASH AND CASH EQUIVALENTS, End</b>	<b>10,169,492</b>	<b>778,297</b>	<b>2,527,381</b>	<b>13,464,072</b>
<b>RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating Income	287,312	(24,084)	0	263,228
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	246,606	24,450	0	271,056
(Increase) Decrease in Accounts Receivable	86,052	3,514	0	98,724
(Increase) Decrease in Prepaid Expenses	14,350	0	0	14,351
Increase (Decrease) in Accounts Payable	32,576	11,238	0	43,814
Increase (Decrease) in Unearned Revenue	0	0	6,827	6,827
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	71,525
Increase (Decrease) in Customer Deposits	0	0	5,769	5,769
Increase (Decrease) in Accrued Taxes Payable	(4,792)	942	0	(3,850)
Increase (Decrease) in Accrued Liabilities	2,340	0	0	2,340
Increase (Decrease) in Self-Insurance Payable	(24,273)	0	0	(24,273)
Adjustments to reconcile to net cash provided by operating activities:	140,353	8,756	(12,596)	55,829
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(146,959)</b>	<b>32,840</b>	<b>(12,596)</b>	<b>(207,399)</b>





# Customer Service Report

2021



**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO:** 15

**INVOICE NO:** 15

**PERIOD:** 09/09/21 - 10/13/21

**PROJECT NO:** 20401

**CONTRACT DATE:** 1/2/2020

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR:** Hardin County Water District #2 Prime Contract

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum	\$8,000,000.00
2. Net change by change orders	\$(1,379,035.34)
3. Contract Sum to date (Line 1 ± 2)	\$6,620,964.66
4. Total completed and stored to date (Column G on detail sheet)	\$4,707,438.27
5. Retainage:	
a. 7.82% of completed work	\$362,634.50
b. 10.00% of stored material	\$7,060.00
Total retainage (Line 5a + 5b or total in column I of detail sheet)	\$369,694.50
6. Total earned less retainage (Line 4 less Line 5 Total)	\$4,337,743.77
7. Less previous certificates for payment (Line 6 from prior certificate)	\$4,031,244.50
8. Current payment due:	\$306,499.27
9. Balance to finish, including retainage (Line 3 less Line 6)	\$2,283,220.89

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$10,630.06	\$(1,351,190.13)
Total approved this month:	\$0.00	\$(38,475.27)
Totals:	\$10,630.06	\$(1,389,665.40)
Net change by change orders:	\$(1,379,035.34)	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: Jenkins-Essex Construction, Inc.

By: 

Date: 10-12-2021

State of: Kentucky  
County of: Hardin  
Subscribed and sworn to before

me this 12th day of October, 2021  
Notary Public: Anna Marie Abdulgaliil  
My commission expires: June 5, 2023

**Anna Marie Abdulgaliil**  
NOTARY PUBLIC  
STATE AT LARGE  
KENTUCKY  
ID. # 624561  
MY COMMISSION EXPIRES June 5, 2023

**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$306,499.27

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

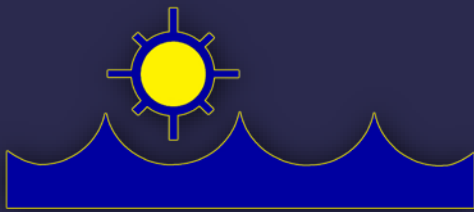
ARCHITECT/ENGINEER:

By: \_\_\_\_\_ Date: \_\_\_\_\_

This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.







# 1951 West Park Road

September 30, 2021

**\$5,610,190.78**  
**TOTAL PROJECT EXPENSES**

## **BOND ANTICIPATION NOTE**

Up to  
**\$8,000,000.00 Available**

**\$225,697.98**  
**Non-Contract Expenses**

**\$5,384,492.80**  
**Jenkins-Essex Construction**

**\$4,406,247.31 Total Drawn**

**\$52,455.25**  
**Engineering**

**\$96,149.70**  
**Legal**

**\$77,173.03**  
**Other**

**\$3,593,752.69**  
**Remaining Available**





## **Fee Proposals for Refunding of 2010A Bonds Through Direct Bank Placement**

Financial Advisor: Baird Public Finance	\$25,000
Bond Counsel: Dinsmore & Shohl	\$18,500, plus out-of-pocket expenses

*Legal Counsel.*

DINSMORE & SHOHL LLP  
101 S. Fifth St., Suite 2500  
Louisville, KY 40202  
www.dinsmore.com

Mark S. Franklin  
(502) 540-2584 (direct) · (502) 585-2207 (fax)  
Mark.Franklin@DINSMORE.COM



October 7, 2021

VIA ELECTRONIC MAIL

Michael L. Bell  
Chair  
Hardin County Water District No. 2  
360 Ring Road  
Elizabethtown, Kentucky 42702

Re: Supplemental Engagement Letter for Bond Counsel Services for Issuance of Water System Refunding Revenue Bonds, Series 2022A

Dear Chairman Bell:

We understand that the Hardin County Water District No. 2 is considering refinancing the District's outstanding Water System Refunding Revenue Bonds, Series 2010A. Our general bond counsel engagement letter with the District states that fees for individual financings will be established by mutual agreement between the District and Dinsmore. For purposes of the refinancing, we propose a flat fee of \$18,500 plus our out-of-pocket expenses. If the District is agreeable with this proposal, please sign and return a pdf copy of this letter to us at your earliest convenience.

We appreciate the opportunity to serve the District and look forward to working with everyone again. Please let me know if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Mark S. Franklin".

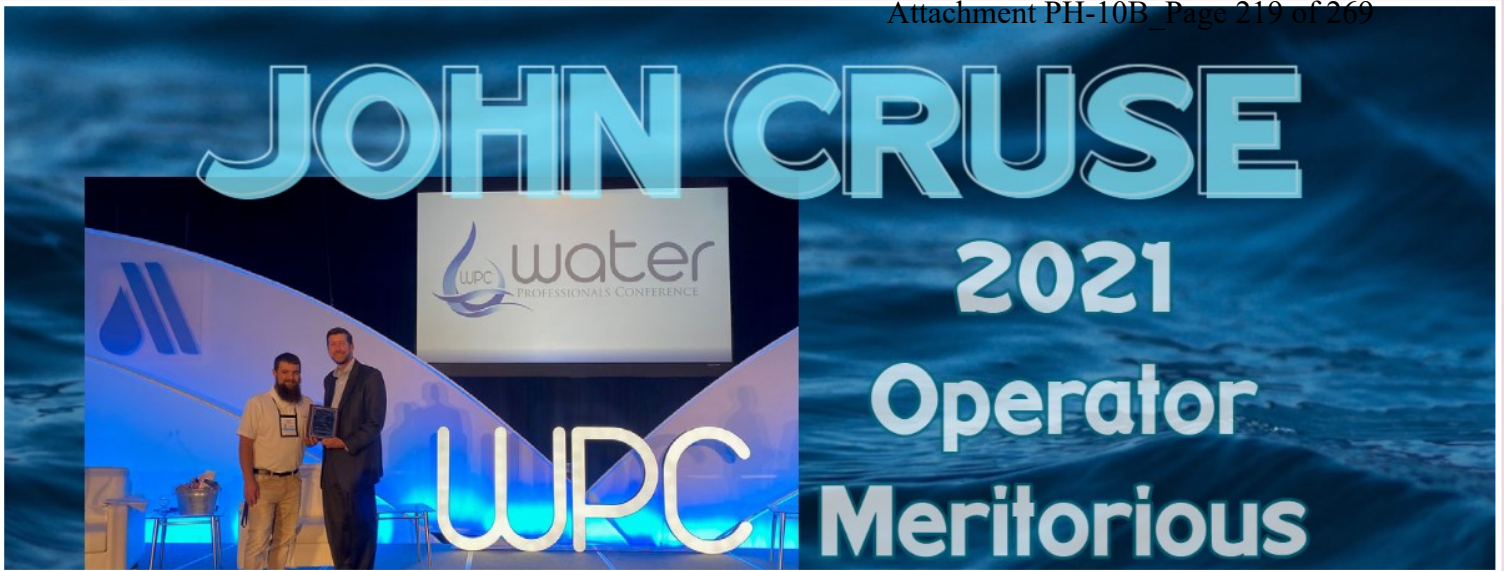
Mark S. Franklin

cc: Damon Talley (via electronic mail)

Accepted and agreed as of the date hereof.

HARDIN COUNTY WATER DISTRICT NO. 2

By: \_\_\_\_\_  
Michael L. Bell  
Chair



# Hardin County Water District No. 2

360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702

Telephone (270) 737-1056 • Fax (270) 737-2301 •

Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger,  
Morris Miller, Tim Davis

## November 2021 Board Meeting Booklet





**HARDIN COUNTY WATER DISTRICT NO. 2  
COMMISSIONERS MEETING AGENDA  
360 Ring Road Elizabethtown, KY 42701  
November 16, 2021, 4:00 p.m.**

**AGENDA**

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
- IV. FINANCIAL REPORTS** **Mo/Amber**
- V. ENGINEERING REPORT**
  - A. Customer Service & Operations Facility** **Jarrold Benningfield**
  - B. Downtown Tank** **Vaughn Williams**
- VI. DEPARTMENTAL REPORTS**
  - A. Monthly Statistics** **Shaun**
  - B. Customer Service Department Report** **Amber**
  - C. In-house Projects Update** **Forrest**
- VII. OLD BUSINESS**
  - A. Jenkins Essex Pay App #16** **Shaun**
  - B. Bid Tabulation for Miracle Mile Project** **Forrest**
  - C. Consideration of Bond Refunding Resolution** **Damon**
- VIII. NEW BUSINESS**
  - A. Request to Bid Warehouse Materials** **Forrest**
  - B. Property and Casualty Renewal** **Tim**
  - C. 2021 Health Plan** **Tim**
  - D. 2022 Budget Presentation** **Shaun/Amber**
- IX. EXECUTIVE SESSION**
- X. ADJOURN**

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **December 21, 2021 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.





**Hardin County Water District No 2**  
**Current Asset Report**  
**October 31, 2021**

	Year Ended 12/31/2020	Month Ending 09/30/2021	Month Ending 10/31/2021
<b>Assets - Cash Accounts</b>			
Revenue Clearing	1,228,277	2,134,708	2,110,428
Health Plan	81,399	201,907	202,572
Sinking Fund III	82,989	383,202	16,569
Sinking Fund IV	105,500	64,098	78,120
Petty Cash	1,402	1,401	1,401
Water Clearing	151,193	142,516	151,623
Water Operation & Maintenance	8,781,004	2,755,957	2,789,238
Water Revenue	547,339	954,344	841,376
Water Depreciation Fund	1,069,770	1,001,304	1,011,164
Sinking Fund	1,153,592	844,486	951,933
Water Escrow	51,930	61,983	73,988
Water Customer Deposit	458,712	392,138	397,855
Water Capital Projects	1,515,409	3,754,699	4,086,084
West Park Road	0	550	537
Sewer Revenue	28,543	26,081	28,579
Sewer Capital Projects	459,864	418,906	402,498
Sewer Operation & Maintenance	101,478	241,032	258,269
Sewer Escrow	2,430	2,433	2,432
Sewer Clearing	38,225	37,235	37,239
Sewer Depreciation	6,512	11,022	11,522
External Billing Revenue	47,509	29,990	30,044
<b>Total Cash Accounts</b>	<b>15,913,077</b>	<b>13,459,992</b>	<b>13,483,471</b>
<b>Change From Previous Period</b>	<b>(55,002)</b>	<b>744,158</b>	<b>23,479</b>
<b>Debt Service Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,393</b>
<b>Vanguard</b>	<b>3,790,359</b>	<b>3,770,396</b>	<b>3,759,504</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	5,294,517	12,420,845	12,413,277
Dupree Investments - Municipal	4,195,724	5,194,696	5,242,483
<b>Total Dupree</b>	<b>9,490,241</b>	<b>17,615,541</b>	<b>17,655,760</b>
<b>Current Asset Grand Total</b>	<b>30,401,070</b>	<b>36,053,323</b>	<b>36,106,128</b>
<b>Grand Total Change From Previous Period</b>	<b>550,739</b>	<b>602,403</b>	<b>52,805</b>
<b>Total Non-Restricted</b>			
<b>Non-Restricted Bank Accounts</b>	<b>10,877,460</b>	<b>6,293,275</b>	<b>6,218,153</b>
<b>Non-Restricted Investment Accounts</b>	<b>13,280,600</b>	<b>21,385,937</b>	<b>21,415,263</b>
<b>Total Non-Restricted</b>	<b>24,158,060</b>	<b>27,679,212</b>	<b>27,633,416</b>
<b>Total Restricted</b>			
<b>Restricted Bank Accounts</b>	<b>5,035,617</b>	<b>7,166,168</b>	<b>7,264,781</b>
<b>Restricted DSRF Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,394</b>
<b>Total Restricted</b>	<b>6,243,010</b>	<b>8,373,562</b>	<b>8,472,175</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>30,401,070</b>	<b>36,052,774</b>	<b>36,105,591</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

October 31, 2021

	Month To Date 10/31/2021		Last Year Current Month	Year To Date 10/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>Operating Revenues</b>						
Residential Sales	717,835.29	779,550.00	768,169.00	7,382,166.81	7,489,086.00	7,581,848.00
Commercial Sales	320,031.22	320,173.00	299,961.00	2,931,591.47	2,892,428.00	2,725,939.00
Industrial Sales	108,317.67	134,399.00	101,071.00	1,006,277.22	1,184,634.00	993,526.00
Wholesale Water	34,804.00	0.00	26,539.00	409,089.65	0.00	26,539.00
Bulk Water	374.50	375.00	94.00	3,596.80	2,682.00	2,668.00
Sewer Billing	18,947.50	18,563.00	18,836.00	189,569.38	185,630.00	185,802.00
Water Taps	34,859.68	32,872.00	54,580.00	367,794.49	256,890.00	363,754.00
Miscellaneous Service	27,529.89	22,729.00	7,952.00	293,277.95	179,603.00	103,870.00
Laboratory Income	1,366.25	1,250.00	1,533.00	15,136.80	12,500.00	12,837.00
10% Penalty	20,348.62	21,227.00	0.00	238,413.92	212,689.00	71,532.00
Gains from Disposal	0.00	0.00	0.00	989,084.71	15,000.00	49,777.00
Other Income	4,322.40	1,500.00	22,823.00	162,332.24	15,000.00	128,917.00
Relocation Fees	21,844.30	0.00	34,176.00	29,568.00	0.00	34,176.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	20,000.00	20,000.00	20,000.00
<b>Total Operating Revenues</b>	<b>1,312,581.32</b>	<b>1,334,638.00</b>	<b>1,337,734.00</b>	<b>14,037,899.44</b>	<b>12,466,142.00</b>	<b>12,301,185.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	85,241.20	78,987.00	29,775.00	1,005,375.26	907,803.00	330,330.00
White Mills WTP						
Salaries	51,235.97	56,650.00	51,416.00	446,771.14	486,443.00	425,648.00
Pensions & Benefits	28,430.56	29,075.00	21,127.00	263,335.04	265,312.00	187,767.00
Ins. Workers Comp.	0.00	853.00	0.00	7,518.61	8,530.00	6,706.00
Contractual Services	1,843.61	4,104.00	2,328.00	39,043.87	41,040.00	24,352.00
Chemicals	10,901.12	23,250.00	27,678.00	253,786.79	226,050.00	245,512.00
Transportation Expense - Fuel	227.06	150.00	150.00	2,535.19	2,850.00	1,465.00
Transportation Expense - Maintenance	0.00	50.00	0.00	872.77	500.00	297.00
Transportation Expense - Repairs	0.00	50.00	0.00	1,142.80	500.00	186.00
Insurance - Vehicle	86.00	86.00	122.00	860.00	860.00	1,220.00
Materials & Supplies	492.33	4,500.00	2,237.00	41,981.09	45,000.00	35,734.00
Purchased Power	29,105.06	29,733.00	28,191.00	268,835.04	254,109.00	264,302.00
Miscellaneous Expense	955.42	2,000.00	2,311.00	11,781.05	20,000.00	20,753.00
<b>Total White Mills WTP</b>	<b>123,277.13</b>	<b>150,501.00</b>	<b>135,560.00</b>	<b>1,338,463.39</b>	<b>1,351,194.00</b>	<b>1,213,942.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 October 31, 2021

	Month To Date 10/31/2021		Last Year Current Month	Year To Date 10/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>City Springs WTP</b>						
Salaries	34,688.47	35,313.00	32,144.00	298,122.45	308,106.00	297,414.00
Pensions & Benefits	20,874.04	18,633.00	14,841.00	180,358.00	170,856.00	138,824.00
Ins. Workers Comp	0.00	512.00	0.00	4,509.36	5,120.00	5,288.00
Contractual Services	946.12	1,216.00	770.00	13,798.55	12,160.00	6,540.00
Chemicals	0.00	4,480.00	1,267.00	61,688.53	44,880.00	35,085.00
Materials & Supplies	797.50	3,400.00	2,835.00	31,621.13	34,000.00	33,248.00
Purchased Power	11,086.93	11,040.00	10,910.00	108,794.39	101,202.00	103,928.00
Purchased Power - Sewer/Gas	12,371.71	15,750.00	17,051.00	160,678.14	157,500.00	158,839.00
Transportation Expense - Fuel	89.88	60.00	71.00	1,022.91	600.00	687.00
Transportation Expense - Maintenance	61.97	0.00	93.00	102.73	75.00	140.00
Transportation Expense - Repairs	0.00	0.00	90.00	0.00	250.00	90.00
Insurance - Vehicle	43.00	43.00	61.00	430.00	430.00	610.00
Miscellaneous Expense	523.32	1,500.00	597.00	7,735.34	15,000.00	14,507.00
<b>Total City Springs WTP</b>	<b>81,482.94</b>	<b>91,947.00</b>	<b>80,730.00</b>	<b>868,861.53</b>	<b>850,179.00</b>	<b>795,200.00</b>
<b>Water Quality</b>						
Salaries	10,327.28	15,756.00	14,572.00	104,004.42	134,754.00	113,448.00
Pensions & Benefits	7,146.94	8,482.00	4,897.00	70,106.15	78,209.64	48,455.00
Insurance - Workers' Comp	0.00	256.00	0.00	2,256.94	2,560.00	2,235.00
Contractual Services	2,713.70	2,750.00	5,613.00	21,640.32	27,500.00	32,188.00
Materials & Supplies	1,040.28	2,300.00	2,722.00	27,426.58	27,000.00	22,353.00
Transportation Expense - Fuel	643.31	500.00	467.00	7,174.44	4,550.00	4,528.00
Transportation Expense - Maintenance	0.00	100.00	102.00	1,136.56	1,000.00	362.00
Transportation Expense - Repairs	0.00	0.00	0.00	33.99	500.00	184.00
Insurance - Vehicle	86.00	86.00	122.00	860.00	860.00	1,220.00
Miscellaneous Expense	252.01	200.00	424.00	5,454.46	2,000.00	4,624.00
<b>Total Water Quality</b>	<b>22,209.52</b>	<b>30,430.00</b>	<b>28,919.00</b>	<b>240,093.86</b>	<b>278,933.64</b>	<b>229,597.00</b>
<b>TOTAL TREATMENT</b>	<b>312,210.79</b>	<b>351,865.00</b>	<b>274,984.00</b>	<b>3,452,794.04</b>	<b>3,388,109.64</b>	<b>2,569,069.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

October 31, 2021

	Month To Date 10/31/2021		Last Year Current Month	Year To Date 10/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>FIELD OPERATIONS</b>						
<b>Distribution</b>						
Salaries	82,464.89	88,496.00	90,532.00	754,860.52	756,134.00	754,256.00
Pensions & Benefits	50,667.77	47,511.00	34,194.00	462,240.81	441,141.02	330,506.00
Insurance - Workers' Comp	0.00	1,536.00	0.00	13,537.07	15,360.00	13,560.00
Contractual Services	18,731.83	15,656.00	15,731.00	161,730.08	144,560.00	124,583.00
Materials & Supplies	9,232.57	9,600.00	11,129.00	91,951.61	96,000.00	97,621.00
Purchased Power	18,883.57	17,684.00	16,235.00	175,282.31	184,213.00	150,688.00
Transportation Expense - Fuel	5,824.83	3,600.00	3,024.00	49,848.41	36,000.00	36,979.00
Transportation Expense - Maintenance	2,171.78	2,400.00	397.00	17,569.74	24,000.00	24,646.00
Transportation Expense - Repairs	733.97	1,300.00	199.00	23,246.69	12,000.00	10,823.00
Insurance - Vehicle	905.00	905.00	856.00	9,050.00	9,050.00	8,560.00
Miscellaneous Expense	2,636.62	5,000.00	8,025.00	47,225.28	50,000.00	58,297.00
<b>Total Distribution</b>	<b>192,252.83</b>	<b>193,688.00</b>	<b>180,322.00</b>	<b>1,806,542.52</b>	<b>1,768,458.02</b>	<b>1,610,519.00</b>
<b>Service</b>						
Salaries	36,128.45	37,432.00	36,783.00	307,155.75	329,404.00	302,772.00
Pensions & Benefits	24,322.70	23,287.00	17,098.00	215,933.53	215,964.00	152,671.00
Insurance - Workers' Comp	0.00	768.00	0.00	6,766.30	7,680.00	6,632.00
Contractual Services	1,484.40	1,971.00	653.00	17,385.96	19,710.00	6,068.00
Materials & Supplies	0.00	600.00	18.00	6,694.75	6,000.00	3,223.00
Purchased Power	72.13	56.00	67.00	650.88	579.00	611.00
Transportation Expense - Fuel	1,844.80	1,300.00	1,409.00	20,824.59	13,000.00	13,641.00
Transportation Expense - Maintenance	759.21	245.00	0.00	5,086.15	2,450.00	2,280.00
Transportation Expense - Repairs	0.00	375.00	0.00	0.00	1,500.00	23.00
Insurance - Vehicle	345.00	345.00	489.00	3,450.00	3,450.00	4,890.00
Miscellaneous Expense	295.25	1,600.00	1,905.00	12,207.52	16,000.00	21,121.00
<b>Total Service</b>	<b>65,251.94</b>	<b>67,979.00</b>	<b>58,422.00</b>	<b>596,155.43</b>	<b>615,737.00</b>	<b>513,932.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>257,504.77</b>	<b>261,667.00</b>	<b>238,744.00</b>	<b>2,402,697.95</b>	<b>2,384,195.02</b>	<b>2,124,451.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 October 31, 2021

	Month To Date 10/31/2021		Last Year Current Month	Year To Date 10/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>MAINTENANCE &amp; PROJECTS</b>						
Maintenance						
Salaries	40,875.86	41,230.00	35,950.00	332,815.75	352,008.00	316,782.00
Pensions & Benefits	20,461.74	22,104.00	15,087.00	188,343.70	204,913.00	138,718.00
Insurance - Workers' Comp	0.00	597.00	0.00	5,261.64	5,970.00	5,067.00
Contractual Services	1,305.55	1,893.00	687.00	15,880.86	18,930.00	6,181.00
Materials & Supplies	233.87	300.00	338.00	4,802.92	3,000.00	4,912.00
Purchased Power	295.96	228.00	273.00	2,670.82	2,377.00	2,497.00
Transportation Expense - Fuel	702.04	510.00	518.00	7,462.24	5,100.00	5,339.00
Transportation Expense - Maintenance	0.00	175.00	67.00	2,881.88	1,750.00	1,819.00
Transportation Expense - Repairs	130.00	125.00	0.00	2,136.63	1,250.00	2,480.00
Insurance - Vehicle	215.00	215.00	306.00	2,150.00	2,150.00	3,060.00
Miscellaneous Expense	325.43	800.00	1,939.00	12,282.43	8,000.00	12,870.00
<b>Total Maintenance</b>	<b>64,545.45</b>	<b>68,177.00</b>	<b>55,165.00</b>	<b>576,688.87</b>	<b>605,448.00</b>	<b>499,725.00</b>
Projects						
Salaries	37,346.04	35,798.00	31,362.00	286,458.72	306,154.00	257,651.00
Pensions & Benefits	22,127.64	18,008.00	12,658.00	167,364.89	166,441.00	106,832.00
Insurance - Workers' Comp	0.00	512.00	0.00	4,509.36	5,120.00	3,724.00
Contractual Services	2,058.33	2,373.00	670.00	23,058.48	23,730.00	3,964.00
Materials & Supplies	41.97	170.00	93.00	1,223.03	1,700.00	1,724.00
Purchased Power	81.24	63.00	75.00	733.14	652.00	685.00
Transportation Expense - Fuel	723.72	580.00	651.00	8,564.66	5,800.00	6,242.00
Transportation Expense - Maintenance	66.83	110.00	66.00	1,838.06	1,100.00	1,236.00
Transportation Expense - Repairs	0.00	170.00	130.00	374.71	1,700.00	2,110.00
Insurance - Vehicle	258.00	258.00	367.00	2,580.00	2,580.00	3,670.00
Miscellaneous Expense	902.20	800.00	2,702.00	11,517.56	8,000.00	12,540.00
<b>Total Projects</b>	<b>63,605.97</b>	<b>58,842.00</b>	<b>48,774.00</b>	<b>508,222.61</b>	<b>522,977.00</b>	<b>400,378.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>128,151.42</b>	<b>127,019.00</b>	<b>103,939.00</b>	<b>1,084,911.48</b>	<b>1,128,425.00</b>	<b>900,103.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 October 31, 2021

	Month To Date 10/31/2021		Last Year Current Month	Year To Date 10/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>ADMINISTRATION</b>						
Accounting						
Salaries	11,939.87	17,592.00	14,046.00	126,824.59	151,288.00	144,074.00
Pensions & Benefits	9,760.10	10,477.00	6,535.00	92,241.37	97,341.00	64,227.00
Insurance Workers' Comp	0.00	17.00	0.00	154.07	170.00	141.00
Contractual Services	2,021.91	1,918.00	374.00	71,631.06	69,180.00	51,652.00
Purchased Power	60.21	46.00	55.00	543.38	483.00	508.00
Miscellaneous Expense	197.69	600.00	4,185.00	4,812.84	6,000.00	45,859.00
<b>Total Accounting</b>	<b>23,979.78</b>	<b>30,650.00</b>	<b>25,195.00</b>	<b>296,207.31</b>	<b>324,462.00</b>	<b>306,461.00</b>
Customer Accounts						
Salaries	50,851.11	48,613.00	46,734.00	412,889.51	414,438.00	404,960.00
Pensions & Benefits	29,916.36	34,301.00	20,947.00	288,401.53	299,011.08	200,577.00
Ins. Workers Comp	0.00	52.00	0.00	462.27	520.00	493.00
Contractual Services	4,904.61	5,894.00	5,731.00	80,108.17	58,940.00	28,592.00
Materials & Supplies	118.91	890.00	461.00	13,821.40	8,900.00	9,081.00
Purchased Power	300.00	253.00	277.00	2,707.30	2,530.00	2,533.00
Bad Debt Expense	7,038.66	7,000.00	7,000.00	73,262.32	70,000.00	61,453.00
Miscellaneous Expense	1,201.58	5,550.00	8,870.00	16,810.54	55,500.00	65,291.00
Miscellaneous Expense - Billing	13,543.04	14,000.00	12,454.00	127,324.22	140,000.00	139,661.00
<b>Total Customer Accounts</b>	<b>107,874.27</b>	<b>116,553.00</b>	<b>102,474.00</b>	<b>1,015,787.26</b>	<b>1,049,839.08</b>	<b>912,641.00</b>
General Administration						
Salaries	33,103.15	26,161.00	27,316.00	276,333.71	282,236.00	263,614.00
Pensions & Benefits	16,351.86	16,017.00	11,985.00	143,137.90	150,556.00	111,102.00
Insurance - Workers' Comp	0.00	17.00	0.00	154.07	170.00	183.00
Contractual Services	7,168.55	3,628.00	2,348.00	57,699.76	36,280.00	23,425.00
Materials & Supplies	817.89	250.00	1,195.00	2,559.82	2,500.00	3,404.00
Purchased Power	314.17	242.00	290.00	2,862.80	2,522.00	2,651.00
Transportation Expense - Fuel	163.27	100.00	84.00	1,704.87	1,000.00	854.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - General Liability	6,090.00	6,090.00	5,657.00	60,900.00	60,900.00	56,575.00
Insurance - Vehicle	86.00	86.00	61.00	860.00	860.00	610.00
Miscellaneous Expense	2,787.30	2,275.00	2,493.00	25,407.11	22,750.00	19,075.00
Depreciation	246,605.29	262,556.00	254,182.00	2,260,232.08	2,625,560.00	2,538,435.00
<b>Total General Administration</b>	<b>313,656.48</b>	<b>317,607.00</b>	<b>305,853.00</b>	<b>2,833,369.48</b>	<b>3,187,434.00</b>	<b>3,022,403.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

October 31, 2021

	Month To Date 10/31/2021		Last Year Current Month	Year To Date 10/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,517.00	25,166.60	25,170.00	25,170.00
Pensions & Benefits	6,571.05	6,536.00	3,841.00	67,547.02	66,011.00	37,276.00
Insurance - Workers' Comp	0.00	22.00	0.00	190.34	220.00	179.00
Contractual Services	0.00	0.00	248.00	232.35	0.00	1,785.00
Miscellaneous Expense	444.38	425.00	755.00	6,158.44	4,250.00	5,445.00
Total Commissioners	9,532.09	9,500.00	7,361.00	99,294.75	95,651.00	69,855.00
TOTAL ADMINISTRATION	455,042.62	474,310.00	440,883.00	4,244,658.80	4,657,386.08	4,311,360.00
Total Operating Expenses	1,152,909.60	1,214,861.00	1,058,550.00	11,185,062.27	11,558,115.74	9,904,983.00
<b>Total Net Operating Income</b>	<b>159,671.72</b>	<b>119,777.00</b>	<b>279,184.00</b>	<b>2,852,837.17</b>	<b>908,026.26</b>	<b>2,396,202.00</b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	855.19	4,000.00	4,369.00	26,078.55	40,000.00	71,013.00
Dividend Income	15,550.08	38,000.00	17,990.00	312,545.34	380,000.00	300,797.00
Unrealized Gain/Loss	13,775.91	50,000.00	(67,443.00)	(174,391.53)	500,000.00	108,387.00
Leased Land/Tank Space Income	0.00	0.00	0.00	94,134.98	94,135.00	94,135.00
Interest Expenses	126,215.00	126,215.00	133,529.00	598,445.70	595,617.00	629,494.00
Amortized Debt Disc Expense	56.12	56.00	445.00	561.20	560.00	4,450.00
<b>Net Income</b>	<b>63,581.78</b>	<b>85,506.00</b>	<b>100,126.00</b>	<b>2,512,197.61</b>	<b>1,325,984.26</b>	<b>2,336,590.00</b>



## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

October 31, 2021

	Month To Date 10/31/2021		Year To Date 10/31/2021	
	Actual	Budget	YTD Actual	Budget
<b>Net Operating Income</b>				
Operating Revenues				
Residential Sewer Sales	957.20	0.00	9,018.40	0.00
Commercial Sewer Sales	15,819.91	0.00	162,737.14	0.00
Miscellaneous Service	0.00	0.00	30.00	0.00
10% Penalty	28.04	0.00	2,589.34	0.00
<b>Total Operating Revenues</b>	<b>16,805.15</b>	<b>0.00</b>	<b>174,374.88</b>	<b>0.00</b>
Operating Expenses				
Wholesale Treatment	4,755.53	5,100.00	47,305.61	51,000.00
Contractual Services	2,000.00	2,000.00	21,070.00	20,000.00
Materials & Supplies	0.00	100.00	296.30	1,000.00
Purchased Power	784.91	875.00	8,216.72	8,750.00
Depreciation	24,450.12	25,350.00	220,051.08	253,500.00
<b>Total Operating Expenses</b>	<b>31,990.56</b>	<b>33,425.00</b>	<b>296,939.71</b>	<b>334,250.00</b>
<b>Total Net Operating Income Sewer</b>	<b>(15,185.41)</b>	<b>(33,425.00)</b>	<b>(122,564.83)</b>	<b>(334,250.00)</b>
<b>Non-Operating Gains (Losses)</b>				
Interest Income	62.85	0.00	754.62	0.00
<b>Total Non-Operating Gains (Losses)</b>	<b>62.85</b>	<b>0.00</b>	<b>754.62</b>	<b>0.00</b>
<b>Net Income</b>	<b>(15,122.56)</b>	<b>(33,425.00)</b>	<b>(121,810.21)</b>	<b>(334,250.00)</b>



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

**October 31, 2021**

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>General Fund</u>	<u>10/31/2021</u> YTD Total	<u>10/31/2020</u> Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	3,782,241	324,586	2,111,326	6,218,153	10,201,335
Investments	21,415,263	0	0	21,415,263	13,084,315
Accounts Receivable, net	1,302,130	938	0	1,468,160	1,571,607
Prepaid Expenses	223,555	0	0	223,556	35,961
Grants Receivable	0	14,380	0	14,380	0
Materials and supplies	794,710	0	0	794,710	546,487
<b>TOTAL CURRENT ASSETS</b>	<b>27,517,899</b>	<b>339,904</b>	<b>2,111,326</b>	<b>30,134,222</b>	<b>25,439,705</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	6,420,826	457,542	397,458	7,264,781	6,975,042
Restricted Investments	1,207,394	0	0	1,207,393	1,207,394
Regulatory asset on CERS pension	9,976,445	0	0	9,976,445	8,511,755
Non-Depreciable capital assets	3,551,887	830,252	0	4,382,141	3,715,821
Depreciable capital assets, net of depreciation	62,381,198	15,107,261	0	77,488,458	81,979,257
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>83,537,750</b>	<b>16,395,055</b>	<b>397,458</b>	<b>100,319,218</b>	<b>104,389,269</b>
<b>TOTAL ASSETS</b>	<b>111,055,649</b>	<b>16,734,959</b>	<b>2,508,784</b>	<b>130,453,440</b>	<b>129,828,974</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	92,990	0	0	92,990	113,706
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	2,086,624
Utility acquisition adjustments	136,255	0	0	136,255	145,955
<b>TOTAL DEFERRED OUTFLOWS OF RE-SOURCES</b>	<b>2,031,821</b>	<b>0</b>	<b>0</b>	<b>2,031,821</b>	<b>2,346,285</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	270,352	5,431	0	275,782	195,865
Accrued Taxes	7,336	19,991	0	27,328	55,027
Accrued Liabilities	125,751	0	0	125,751	107,021
Accrued Vacation	185,275	0	0	185,274	165,737
Customer Deposit	0	0	39,240	39,240	44,460
Customer Advances for Construction	72,318	0	0	72,319	71,000
Self-Insurance Payable	(29,107)	0	0	(29,107)	125,135
<b>TOTAL CURRENT LIABILITIES</b>	<b>631,925</b>	<b>25,422</b>	<b>39,240</b>	<b>696,587</b>	<b>764,246</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	353,160	353,160	400,144
Net Pension Liability - CERS	11,567,104	0	0	11,567,104	10,195,242
Bonds Payable	13,249,955	0	0	13,249,954	14,255,219
Notes Payable	4,203,025	0	0	4,203,025	6,443,320
<b>Total NONCURRENT LIABILITIES</b>	<b>29,020,084</b>	<b>0</b>	<b>353,160</b>	<b>29,373,244</b>	<b>31,293,925</b>
<b>TOTAL LIABILITIES</b>	<b>29,652,009</b>	<b>25,422</b>	<b>392,400</b>	<b>30,069,831</b>	<b>32,058,171</b>
<b>NET POSITION</b>					
Net investment in capital assets	48,209,754	15,932,083	0	64,141,836	64,800,674
Restricted for debt service	2,254,016	0	0	2,254,016	2,219,671
Unrestricted	33,893,620	319,912	4,227,710	38,255,701	31,391,881
<b>TOTAL NET POSITION</b>	<b>\$ 84,357,390</b>	<b>\$ 16,251,995</b>	<b>\$ 4,227,710</b>	<b>\$ 104,651,553</b>	<b>\$ 98,412,226</b>



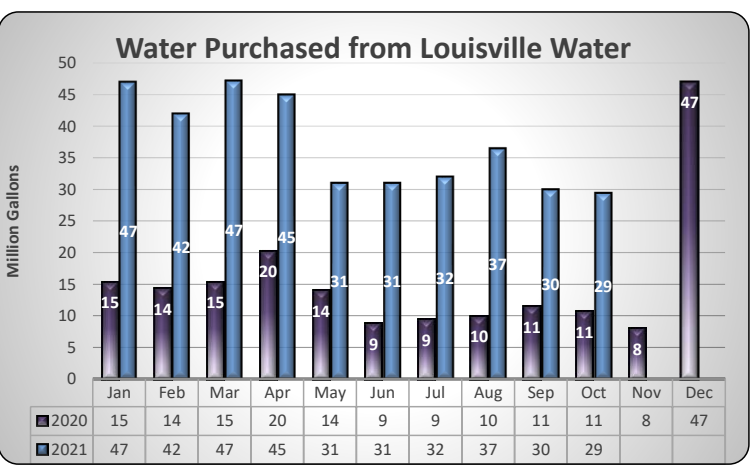
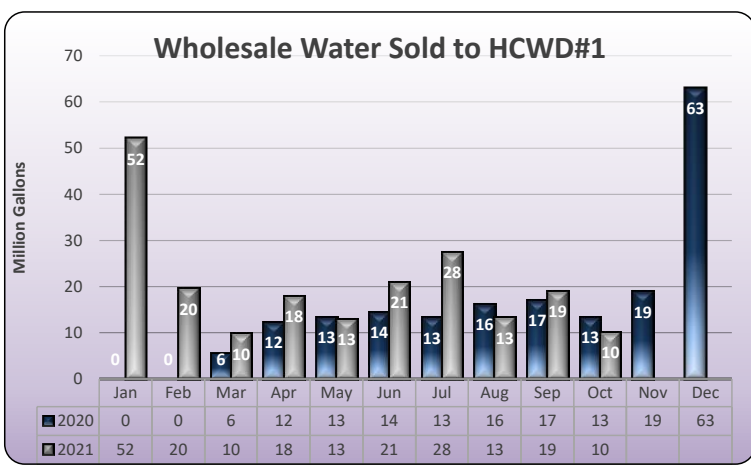
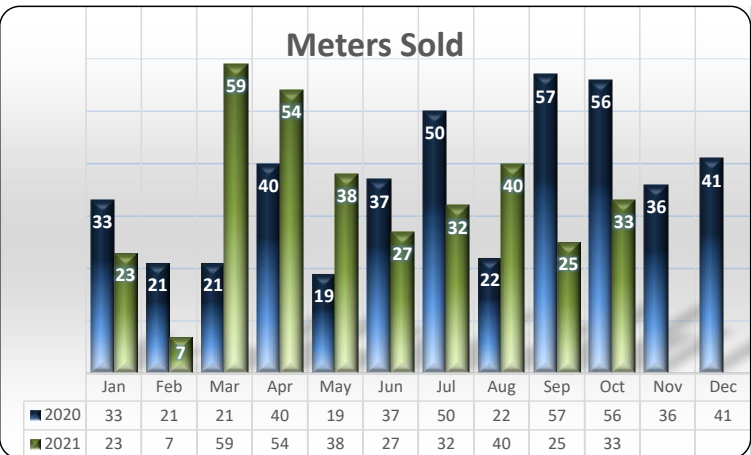
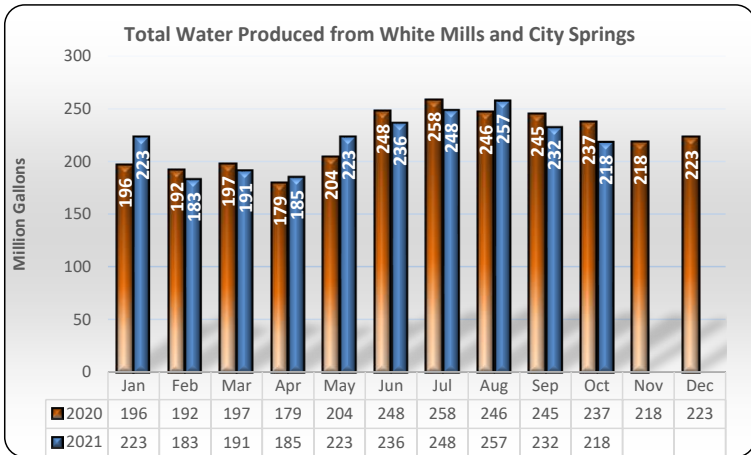
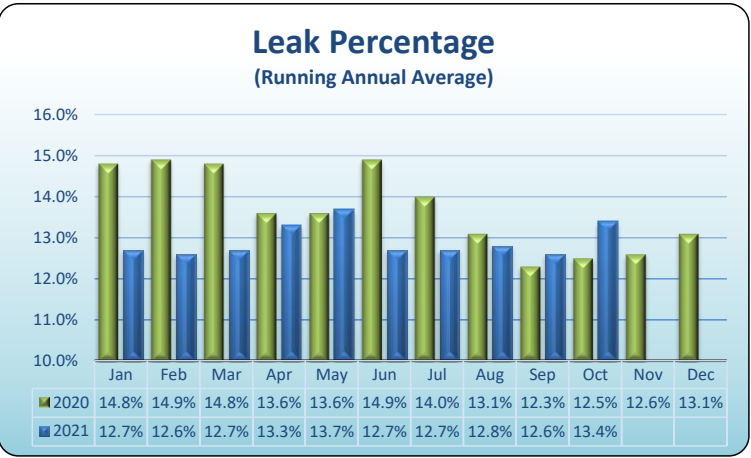
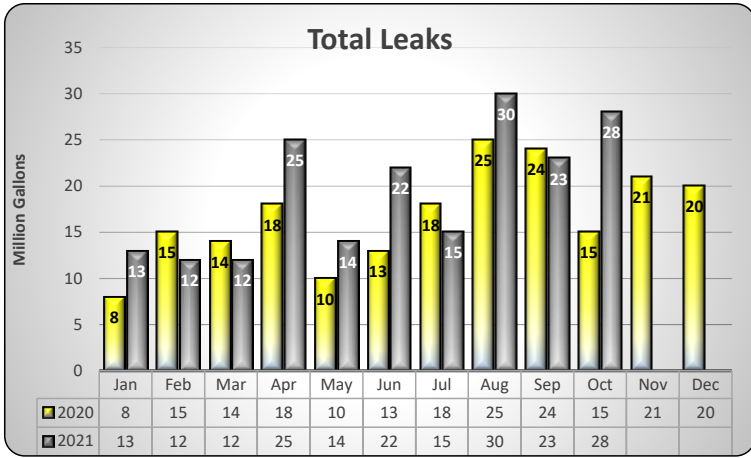
## Hardin County Water District No 2

### Cash Flow Statement

October 31, 2021

	Water Fund 10/31/2021	Sewer Fund 10/31/2021	General Fund 10/31/2021	Consolidated Total 10/31/2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	1,266,862	16,546	0	1,291,190
Payments to Suppliers	(580,851)	(10,863)	(4,178)	(633,576)
Payments to Employees	(391,478)	0	0	(391,478)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>294,534</b>	<b>5,683</b>	<b>(4,178)</b>	<b>266,136</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal Payments on Notes	(273,785)	0	0	(273,785)
Acquisition of Capital Assets	(388,175)	0	0	(388,175)
Contributions in Aid of Construction	68,704	0	0	68,704
Interest on Long-Term Debt	(126,215)	0	0	(126,215)
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>719,471</b>	<b>0</b>	<b>0</b>	<b>719,471</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Sale (Purchase) of Investments	(15,550)	0	0	(15,550)
Other Income	4,322	0	0	4,322
Investment Income	16,406	63	(4)	16,462
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>5,178</b>	<b>63</b>	<b>(4)</b>	<b>5,234</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>38,192</b>	<b>3,831</b>	<b>(18,597)</b>	<b>23,479</b>
<b>CASH AND CASH EQUIVALENTS, Beginning</b>	<b>10,165,412</b>	<b>778,297</b>	<b>2,527,381</b>	<b>13,459,992</b>
<b>CASH AND CASH EQUIVALENTS, End</b>	<b>10,203,604</b>	<b>782,128</b>	<b>2,508,784</b>	<b>13,483,471</b>
<b>RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating Income	159,672	(24,422)	0	135,250
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	246,606	24,450	0	271,056
(Increase) Decrease in Accounts Receivable	15,308	(260)	0	22,831
(Increase) Decrease in Prepaid Expenses	14,351	0	0	14,350
Increase (Decrease) in Accounts Payable	(104,768)	(11,687)	0	(116,455)
Increase (Decrease) in Unearned Revenue	0	0	(9,638)	(9,637)
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	(37,685)
Increase (Decrease) in Customer Deposits	0	0	5,460	5,459
Increase (Decrease) in Accrued Taxes Payable	(9,879)	825	0	(9,054)
Increase (Decrease) in Accrued Liabilities	21,475	0	0	21,476
Increase (Decrease) in Self-Insurance Payable	12,796	0	0	12,796
Adjustments to reconcile to net cash provided by operating activities:	297,323	35,572	4,178	366,975
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>137,651</b>	<b>59,994</b>	<b>4,178</b>	<b>231,725</b>

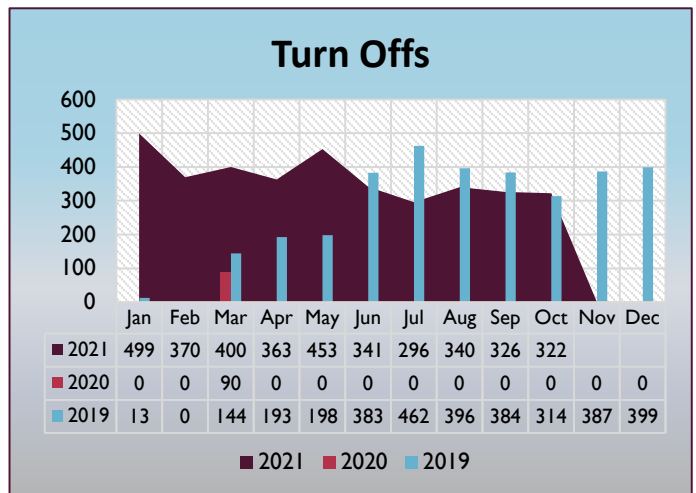
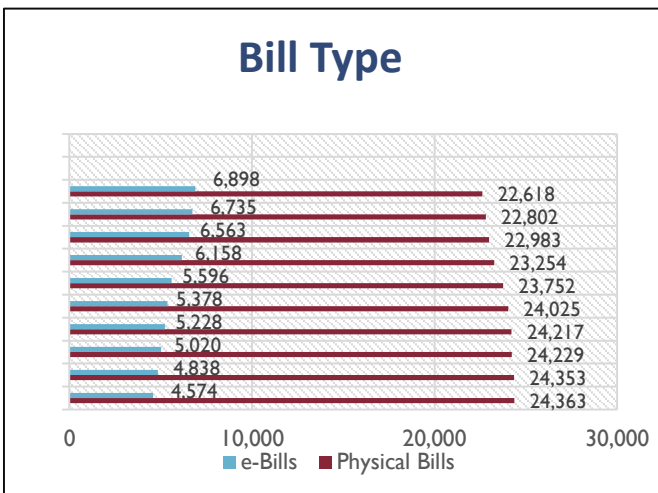
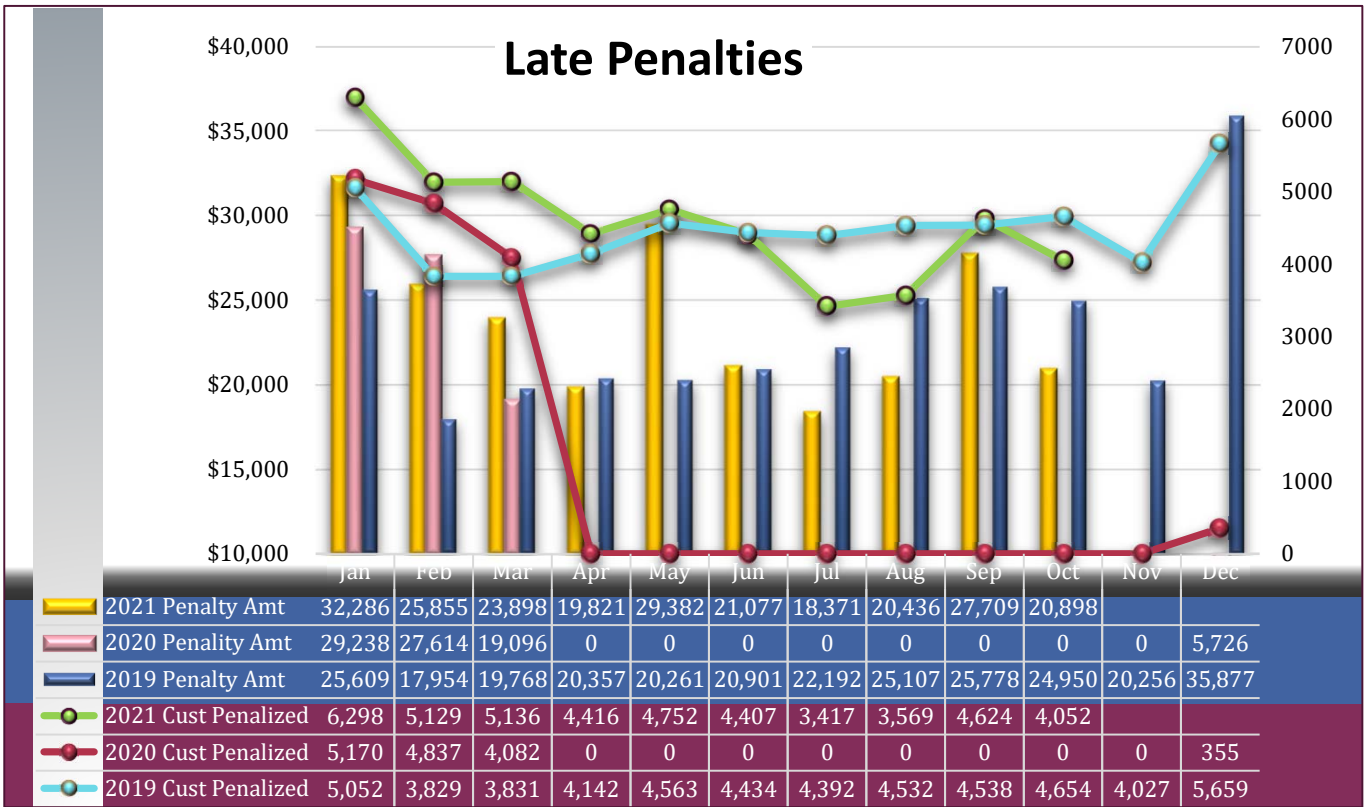
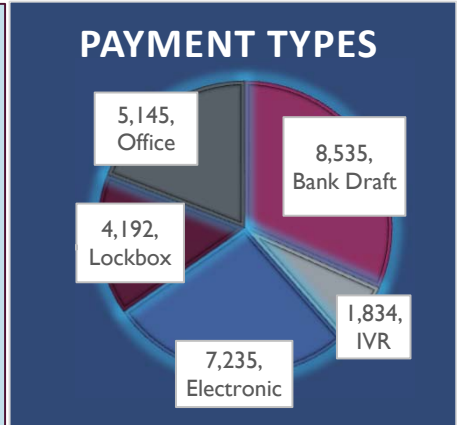
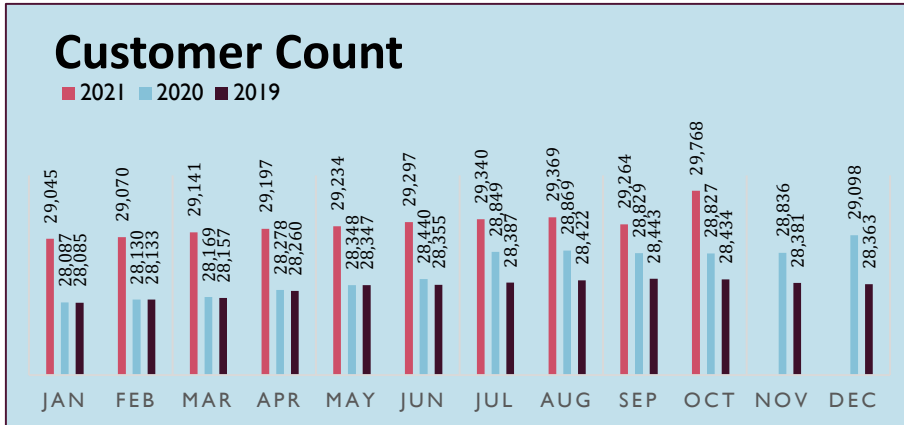
# Monthly Statistics





# Customer Service Report

2021



**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO:** 16

**INVOICE NO:** 16

**PERIOD:** 10/14/21 - 11/10/21

**PROJECT NO:** 20401

**CONTRACT DATE:** 1/2/2020

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR:** Hardin County Water District #2 Prime Contract

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum		\$8,000,000.00
2. Net change by change orders		\$(1,427,849.90)
3. Contract Sum to date (Line 1 ± 2)		\$6,572,150.10
4. Total completed and stored to date (Column G on detail sheet)		\$5,218,172.87
5. Retainage:		
a. 8.13% of completed work	\$418,589.42	
b. 10.00% of stored material	\$7,060.00	
Total retainage (Line 5a + 5b or total in column I of detail sheet)		\$425,649.42
6. Total earned less retainage (Line 4 less Line 5 Total)		\$4,792,523.45
7. Less previous certificates for payment (Line 6 from prior certificate)		\$4,337,743.77
8. Current payment due:		\$454,779.68
9. Balance to finish, including retainage (Line 3 less Line 6)		\$1,779,626.65

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$10,630.06	\$(1,389,665.40)
Total approved this month:	\$0.00	\$(48,814.56)
Totals:	\$10,630.06	\$(1,438,479.96)
Net change by change orders:	\$(1,427,849.90)	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: Jenkins-Essex Construction, Inc.

By: \_\_\_\_\_

Date: 11-09-21

State of: Kentucky  
County of: Hardin

Subscribed and sworn to before

me this 9th day of November, 2021

Notary Public: Anna Marie Abdelgail

My commission expires:

June 5, 2023



**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$454,779.68

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

ARCHITECT/ENGINEER:

By: \_\_\_\_\_

Date: \_\_\_\_\_

This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.

HCWD#2

Direct Pay Summary  
Pay Application #16

Payee	Invoice #	Date	Resp. Party	Amount
Modern Welding	74283	10/26/21	Jenkins-Essex	\$11,132.00
<b>Modern Welding Subtotal</b>				<b>\$11,132.00</b>
Brite	437123	10/08/21	Gene Ray Electric	\$708.03
<b>Brite Subtotal</b>				<b>\$708.03</b>
Masters Supply	5048614	09/08/21	Climate Control	\$246.95
Masters Supply	5073600	10/15/21	Climate Control	\$503.93
Masters Supply	5073631	10/15/21	Climate Control	\$19,735.56
Masters Supply	5075336	10/19/21	Climate Control	\$423.99
Masters Supply	5063095	09/29/21	Climate Control	-\$732.90
<b>Masters Subtotal</b>				<b>\$20,177.53</b>
Willis-Klein	748398	10/27/21	Jenkins-Essex	\$9,354.00
Willis-Klein	748394	10/27/21	Jenkins-Essex	\$7,193.00
Willis-Klein	748558	11/03/21	Jenkins-Essex	\$250.00
<b>Willis-Klein Subtotal</b>				<b>\$16,797.00</b>
<b>Total Purchases for Current Pay Application</b>				<b>\$48,814.56</b>

# 1951 West Park Road

October 29, 2021

## BOND ANTICIPATION NOTE

Up to \$8,000,000.00 Available

\$4,751,221.85  
Total Drawn

\$3,248,778.15  
Remaining Available



**\$5,955,165.32**  
**TOTAL PROJECT EXPENSES**

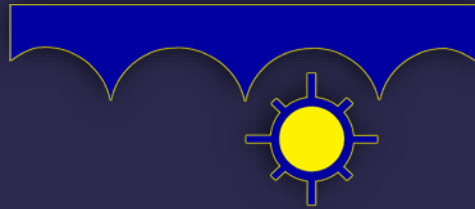
\$225,697.98  
Non-Contract Expenses

\$5,729,467.34  
Jenkins-Essex Construction

\$52,455.25  
Engineering

\$96,149.70  
Legal

\$77,173.03  
Other



# Hardin County Water District No. 2

## ***Bid Tabulation***

8" Class 350 Ductile Iron Pipe

Miracle Mile Main Replacement – 31W Water Line Improvements

Wednesday, November 10 2021, 10:00 am

<b>Bidder</b>	<b>Bid Amount</b>	<b>Total Bid Amount</b>	<b>Delivery</b>
American Ductile Iron Pipe	\$ 25.83/ft.	\$ 194,758.20	8 – 10 weeks
Fortiline Waterworks	\$ 28.46/ft.	\$ 214,588.40	26 weeks
Ferguson Waterworks	<b>\$ 24.63/ft.</b>	<b>\$ 185,710.20</b>	<b>6 – 8 weeks</b>
Hayes Pipe Supply	\$ 28.29/ft.	\$ 213,306.60	24 weeks
Core & Main	\$ 24.97/ft.	\$ 188,273.80	28 weeks



SERIES 2022A BOND RESOLUTION

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF HARDIN COUNTY WATER DISTRICT NO. 2 PROVIDING FOR THE REFUNDING OF THE DISTRICT'S OUTSTANDING WATER SYSTEM REFUNDING REVENUE BONDS, SERIES 2010A; AUTHORIZING THE ISSUANCE OF THE DISTRICT'S WATER SYSTEM REFUNDING REVENUE BONDS, SERIES 2022A FOR SUCH PURPOSE, THE SERIES 2022A BONDS TO BE ISSUED ON A PARITY WITH CERTAIN BONDS OUTSTANDING AND TO BE ISSUED AND OUTSTANDING; CONFIRMING PROVISIONS FOR THE COLLECTION, SEGREGATION, AND DISBURSEMENT OF THE INCOME AND REVENUES OF THE DISTRICT'S WATER SYSTEM AND PROVIDING FOR THE PAYMENT OF THE SERIES 2022A BONDS; CONFIRMING CONDITIONS AND RESTRICTIONS UNDER WHICH ADDITIONAL BONDS MAY BE ISSUED IN THE FUTURE, PAYABLE FROM SUCH INCOME AND REVENUES AND RANKING ON A PARITY WITH THE SERIES 2022A BONDS; AND PROVIDING FOR AN ADVERTISED, PUBLIC, COMPETITIVE SALE OF THE SERIES 2022A BONDS.

Adopted November 16, 2021



# Hardin County Water District No. 2

360 Ring Road • P.O. Box 970 • Elizabethtown, KY 42702

Telephone (270) 737-1056 • Fax (270) 737-2301 •

Board of Commissioners: Mike Bell, Cordell Tabb, John Effinger,  
Morris Miller, Tim Davis

## December 2021 Board Meeting Booklet





**COMMISSIONERS MEETING AGENDA**

**360 Ring Road Elizabethtown, KY 42701**

**December 21, 2021, 4:00 p.m.**

**AGENDA**

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
  
- IV. FINANCIAL REPORTS** **Mo/Amber**
  
- V. ENGINEERING REPORT**
  - A. Customer Service & Operations Facility** **Jarrod Benningfield**
  - B. Downtown Tank** **Vaughn Williams**
  
- VI. DEPARTMENTAL REPORTS**
  - A. Monthly Statistics** **Shaun**
  - B. Customer Service Department Report** **Amber**
  
- VII. OLD BUSINESS**
  - A. Jenkins Essex Pay App #17** **Shaun**
  - B. Report on 2022A Bond Sale** **Damon**
  - C. Warehouse Materials Bid Tab** **Shaun**
  
- VIII. NEW BUSINESS**
  - A. Kentucky Utilities Easement Request** **Shaun**
  - B. 2022 Truck Purchase** **Shaun**
  - C. HomeServe Plumbing Protection Program** **Amber/Shawn**
  - D. 2021 Amended Budget** **Amber**
  - E. Election of Officers** **Mike**
  
- IX. EXECUTIVE SESSION**
  
- X. ADJOURN**

The date of the next meeting of the Hardin County Water District No.2 Board of Commissioners will be held on **January 18, 2022 @ 4:00pm** in the board room at the Customer Service Center, 360 Ring Road, Elizabethtown.





**Hardin County Water District No 2**  
**Current Asset Report**  
**November 30, 2021**

	Year Ended 12/31/2020	Month Ending 10/31/2021	Month Ending 11/30/2021
<b>Assets - Cash Accounts</b>			
Revenue Clearing	1,228,277	1,995,067	2,000,657
Health Plan	81,399	200,785	231,658
Sinking Fund III	82,989	16,569	49,905
Sinking Fund IV	105,500	78,120	92,142
Petty Cash	1,402	1,401	1,402
Water Clearing	151,193	151,623	152,817
Water Operation & Maintenance	8,781,004	2,789,238	2,941,840
Water Revenue	547,339	841,376	623,944
Water Depreciation Fund	1,069,770	1,011,163	1,005,757
Sinking Fund	1,153,592	951,934	1,061,911
Water Escrow	51,930	73,988	59,994
Water Customer Deposit	458,712	397,855	403,261
Water Capital Projects	1,515,409	4,086,084	4,482,867
West Park Road	0	537	527
Sewer Revenue	28,543	28,579	25,452
Sewer Capital Projects	459,864	402,498	397,776
Sewer Operation & Maintenance	101,478	258,269	275,521
Sewer Escrow	2,430	2,432	2,433
Sewer Clearing	38,225	37,239	36,567
Sewer Depreciation	6,512	11,522	12,023
External Billing Revenue	47,509	30,044	30,200
<b>Total Cash Accounts</b>	<b>15,913,077</b>	<b>13,366,323</b>	<b>13,888,654</b>
<b>Change From Previous Period</b>	<b>(55,002)</b>	<b>(96,460)</b>	<b>522,331</b>
<b>Debt Service Accounts</b>	<b>1,207,393</b>	<b>1,207,393</b>	<b>1,207,394</b>
<b>Vanguard</b>	<b>3,790,359</b>	<b>3,759,504</b>	<b>3,762,603</b>
<b>Dupree</b>			
Dupree Investments - Tax Free	5,294,517	12,413,277	12,467,716
Dupree Investments - Municipal	4,195,724	5,242,483	5,284,819
<b>Total Dupree</b>	<b>9,490,241</b>	<b>17,655,760</b>	<b>17,752,535</b>
<b>Current Asset Grand Total</b>	<b>30,401,070</b>	<b>35,988,980</b>	<b>36,611,186</b>
<b>Grand Total Change From Previous Period</b>	<b>550,739</b>	<b>(67,134)</b>	<b>622,206</b>
<b>Total Non-Restricted</b>			
<b>Non-Restricted Bank Accounts</b>	<b>10,877,460</b>	<b>6,102,792</b>	<b>6,058,201</b>
<b>Non-Restricted Investment Accounts</b>	<b>13,280,600</b>	<b>21,415,263</b>	<b>21,515,138</b>
<b>Total Non-Restricted</b>	<b>24,158,060</b>	<b>27,518,055</b>	<b>27,573,339</b>
<b>Total Restricted</b>			
<b>Restricted Bank Accounts</b>	<b>5,035,617</b>	<b>7,262,994</b>	<b>7,829,927</b>
<b>Restricted DSRF Accounts</b>	<b>1,207,393</b>	<b>1,207,394</b>	<b>1,207,394</b>
<b>Total Restricted</b>	<b>6,243,010</b>	<b>8,470,388</b>	<b>9,037,321</b>
<b>Total Non-Restricted &amp; Restricted Cash</b>	<b>30,401,070</b>	<b>35,988,443</b>	<b>36,610,660</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

November 30, 2021

	Month To Date 11/30/2021		Last Year Current Month	Year To Date 11/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>Operating Revenues</b>						
Residential Sales	708,615.65	749,200.00	703,714.00	8,090,782.46	8,238,286.00	8,285,562.00
Commercial Sales	288,513.31	281,423.00	272,420.00	3,220,104.78	3,173,851.00	2,998,359.00
Industrial Sales	102,845.77	117,872.00	102,319.00	1,109,122.99	1,302,506.00	1,095,845.00
Wholesale Water	21,973.60	0.00	0.00	431,063.25	0.00	26,539.00
Bulk Water	217.25	229.00	165.00	3,814.05	2,911.00	2,833.00
Sewer Billing	18,976.10	18,563.00	18,770.00	208,545.48	204,193.00	204,572.00
Water Taps	24,857.59	18,262.00	45,070.00	392,689.08	275,152.00	408,824.00
Miscellaneous Service	20,963.13	22,957.00	12,218.00	314,241.08	202,560.00	116,088.00
Laboratory Income	1,747.55	1,250.00	1,217.00	16,884.35	13,750.00	14,054.00
10% Penalty	21,510.24	22,227.00	0.00	259,924.16	234,916.00	71,532.00
Gains from Disposal	0.00	0.00	22,001.00	989,084.71	15,000.00	71,778.00
Other Income	6,008.97	1,500.00	5,870.00	172,112.46	16,500.00	134,787.00
Relocation Fees	148,903.01	0.00	0.00	178,471.01	0.00	34,176.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	22,000.00	22,000.00	22,000.00
<b>Total Operating Revenues</b>	<b>1,367,132.17</b>	<b>1,235,483.00</b>	<b>1,185,764.00</b>	<b>15,408,839.86</b>	<b>13,701,625.00</b>	<b>13,486,949.00</b>
<b>Operating Expenses</b>						
<b>TREATMENT</b>						
Purchased water	59,568.71	76,439.00	28,574.00	1,064,943.97	984,242.00	358,904.00
White Mills WTP						
Salaries	42,872.88	46,305.00	43,661.00	489,644.02	532,748.00	469,309.00
Pensions & Benefits	25,608.32	25,517.00	19,277.00	288,943.36	290,829.00	207,044.00
Ins. Workers Comp.	1,601.15	1,706.00	2,546.00	9,119.76	10,236.00	9,252.00
Contractual Services	2,183.37	4,104.00	1,477.00	41,227.24	45,144.00	25,829.00
Chemicals	30,862.95	20,700.00	29,056.00	284,649.74	246,750.00	274,568.00
Transportation Expense - Fuel	267.00	150.00	141.00	2,999.87	3,000.00	1,606.00
Transportation Expense - Maintenance	75.80	50.00	111.00	948.57	550.00	408.00
Transportation Expense - Repairs	0.00	50.00	0.00	1,142.80	550.00	186.00
Insurance - Vehicle	86.00	86.00	122.00	946.00	946.00	1,342.00
Materials & Supplies	4,795.42	4,500.00	8,715.00	46,776.51	49,500.00	44,449.00
Purchased Power	30,140.69	27,680.00	27,604.00	298,975.73	281,789.00	291,906.00
Miscellaneous Expense	1,568.75	2,000.00	1,309.00	13,349.80	22,000.00	22,062.00
<b>Total White Mills WTP</b>	<b>140,062.33</b>	<b>132,848.00</b>	<b>134,019.00</b>	<b>1,478,723.40</b>	<b>1,484,042.00</b>	<b>1,347,961.00</b>





Water Fund

## Hardin County Water District No 2

### Income Statement - Water

November 30, 2021

	Month To Date 11/30/2021		Last Year Current Month	Year To Date 11/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>City Springs WTP</b>						
Salaries	29,096.38	29,284.00	27,007.00	327,218.83	337,390.00	324,421.00
Pensions & Benefits	18,919.05	16,411.00	13,089.00	199,277.05	187,267.00	151,913.00
Ins. Workers Comp	960.31	1,024.00	1,146.00	5,469.67	6,144.00	6,434.00
Contractual Services	1,041.20	1,216.00	291.00	14,839.75	13,376.00	6,831.00
Chemicals	13,363.93	4,320.00	4,799.00	75,052.46	49,200.00	39,884.00
Materials & Supplies	6,398.77	3,400.00	1,901.00	38,019.90	37,400.00	35,149.00
Purchased Power	11,101.98	11,408.00	10,198.00	119,896.37	112,610.00	114,126.00
Purchased Power - Sewer/Gas	13,937.76	15,750.00	17,051.00	174,615.90	173,250.00	175,890.00
Transportation Expense - Fuel	105.70	60.00	67.00	1,206.86	660.00	754.00
Transportation Expense - Maintenance	0.00	0.00	0.00	102.73	75.00	140.00
Transportation Expense - Repairs	0.00	0.00	1,931.00	0.00	250.00	2,021.00
Insurance - Vehicle	43.00	43.00	61.00	473.00	473.00	671.00
Miscellaneous Expense	835.00	1,500.00	586.00	8,570.34	16,500.00	15,093.00
<b>Total City Springs WTP</b>	<b>95,803.08</b>	<b>84,416.00</b>	<b>78,127.00</b>	<b>964,742.86</b>	<b>934,595.00</b>	<b>873,327.00</b>
<b>Water Quality</b>						
Salaries	8,574.21	12,605.00	11,577.00	112,578.63	147,359.00	125,025.00
Pensions & Benefits	6,629.52	7,537.00	3,394.00	76,735.67	85,746.64	51,849.00
Insurance - Workers' Comp	480.64	512.00	693.00	2,737.58	3,072.00	2,928.00
Contractual Services	789.49	2,750.00	1,272.00	22,429.81	30,250.00	33,460.00
Materials & Supplies	3,540.30	2,300.00	2,171.00	30,966.88	29,300.00	24,524.00
Transportation Expense - Fuel	756.54	500.00	438.00	8,491.07	5,050.00	4,966.00
Transportation Expense - Maintenance	0.00	100.00	31.00	1,136.56	1,100.00	393.00
Transportation Expense - Repairs	0.00	0.00	0.00	33.99	500.00	184.00
Insurance - Vehicle	86.00	86.00	122.00	946.00	946.00	1,342.00
Miscellaneous Expense	628.74	200.00	176.00	6,083.20	2,200.00	4,800.00
<b>Total Water Quality</b>	<b>21,485.44</b>	<b>26,590.00</b>	<b>19,874.00</b>	<b>262,139.39</b>	<b>305,523.64</b>	<b>249,471.00</b>
<b>TOTAL TREATMENT</b>	<b>316,919.56</b>	<b>320,293.00</b>	<b>260,594.00</b>	<b>3,770,549.62</b>	<b>3,708,402.64</b>	<b>2,829,663.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

November 30, 2021

	Month To Date 11/30/2021		Last Year Current Month	Year To Date 11/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>FIELD OPERATIONS</b>						
Distribution						
Salaries	68,721.78	70,797.00	69,095.00	823,582.30	826,931.00	823,351.00
Pensions & Benefits	45,407.46	42,164.00	29,065.00	507,648.27	483,305.02	359,571.00
Insurance - Workers' Comp	2,882.86	3,072.00	4,154.00	16,419.93	18,432.00	17,714.00
Contractual Services	32,831.88	15,656.00	14,116.00	194,561.96	160,216.00	138,699.00
Materials & Supplies	14,983.91	9,600.00	6,907.00	104,874.12	105,600.00	104,528.00
Purchased Power	18,519.95	16,416.00	14,801.00	193,802.26	200,629.00	165,489.00
Transportation Expense - Fuel	5,171.21	3,600.00	2,963.00	58,285.61	39,600.00	39,942.00
Transportation Expense - Maintenance	1,773.37	2,400.00	341.00	19,343.11	26,400.00	24,987.00
Transportation Expense - Repairs	1,083.03	1,300.00	2,360.00	24,329.72	13,300.00	13,183.00
Insurance - Vehicle	905.00	905.00	856.00	9,955.00	9,955.00	9,416.00
Miscellaneous Expense	7,692.92	5,000.00	6,266.00	54,918.20	55,000.00	64,563.00
<b>Total Distribution</b>	<b>199,973.37</b>	<b>170,910.00</b>	<b>150,924.00</b>	<b>2,007,720.48</b>	<b>1,939,368.02</b>	<b>1,761,443.00</b>
Service						
Salaries	30,096.26	29,946.00	29,326.00	337,252.01	359,350.00	332,098.00
Pensions & Benefits	21,935.64	20,886.00	14,342.00	237,869.17	236,850.00	167,013.00
Insurance - Workers' Comp	1,440.95	1,536.00	2,076.00	8,207.25	9,216.00	8,708.00
Contractual Services	1,478.54	1,971.00	423.00	18,864.50	21,681.00	6,491.00
Materials & Supplies	959.51	600.00	2.00	7,654.26	6,600.00	3,225.00
Purchased Power	69.52	52.00	54.00	720.40	631.00	665.00
Transportation Expense - Fuel	2,169.49	1,300.00	1,324.00	24,600.23	14,300.00	14,965.00
Transportation Expense - Maintenance	0.00	245.00	344.00	5,086.15	2,695.00	2,624.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	1,500.00	23.00
Insurance - Vehicle	345.00	345.00	489.00	3,795.00	3,795.00	5,379.00
Miscellaneous Expense	1,777.70	1,600.00	1,141.00	13,985.22	17,600.00	22,262.00
<b>Total Service</b>	<b>60,272.61</b>	<b>58,481.00</b>	<b>49,521.00</b>	<b>658,034.19</b>	<b>674,218.00</b>	<b>563,453.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>260,245.98</b>	<b>229,391.00</b>	<b>200,445.00</b>	<b>2,665,754.67</b>	<b>2,613,586.02</b>	<b>2,324,896.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 November 30, 2021

	Month To Date 11/30/2021		Last Year Current Month	Year To Date 11/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>MAINTENANCE &amp; PROJECTS</b>						
Maintenance						
Salaries	31,048.42	32,984.00	29,050.00	363,864.17	384,992.00	345,832.00
Pensions & Benefits	19,616.53	19,689.00	12,340.00	207,960.23	224,602.00	151,058.00
Insurance - Workers' Comp	1,120.52	1,194.00	1,615.00	6,382.16	7,164.00	6,682.00
Contractual Services	1,948.22	1,893.00	507.00	17,829.08	20,823.00	6,688.00
Materials & Supplies	830.86	300.00	663.00	5,633.78	3,300.00	5,575.00
Purchased Power	285.26	212.00	225.00	2,956.08	2,589.00	2,722.00
Transportation Expense - Fuel	778.64	510.00	531.00	8,772.55	5,610.00	5,870.00
Transportation Expense - Maintenance	0.00	175.00	1,473.00	2,881.88	1,925.00	3,292.00
Transportation Expense - Repairs	0.00	125.00	0.00	2,136.63	1,375.00	2,480.00
Insurance - Vehicle	215.00	215.00	306.00	2,365.00	2,365.00	3,366.00
Miscellaneous Expense	1,229.15	800.00	708.00	13,511.58	8,800.00	13,578.00
<b>Total Maintenance</b>	<b>57,072.60</b>	<b>58,097.00</b>	<b>47,418.00</b>	<b>634,293.14</b>	<b>663,545.00</b>	<b>547,143.00</b>
Projects						
Salaries	28,420.94	28,638.00	24,596.00	314,879.66	334,792.00	282,247.00
Pensions & Benefits	16,894.97	15,911.00	7,283.00	184,259.86	182,352.00	114,115.00
Insurance - Workers' Comp	960.31	1,024.00	1,622.00	5,469.67	6,144.00	5,346.00
Contractual Services	1,518.99	2,373.00	317.00	24,577.47	26,103.00	4,281.00
Materials & Supplies	329.41	170.00	2,000.00	1,552.44	1,870.00	3,724.00
Purchased Power	78.30	58.00	62.00	811.44	710.00	747.00
Transportation Expense - Fuel	851.11	580.00	611.00	10,045.88	6,380.00	6,853.00
Transportation Expense - Maintenance	0.00	110.00	0.00	1,838.06	1,210.00	1,236.00
Transportation Expense - Repairs	102.97	170.00	0.00	477.68	1,870.00	2,110.00
Insurance - Vehicle	258.00	258.00	367.00	2,838.00	2,838.00	4,037.00
Miscellaneous Expense	2,407.37	800.00	1,116.00	13,924.93	8,800.00	13,656.00
<b>Total Projects</b>	<b>51,822.37</b>	<b>50,092.00</b>	<b>37,974.00</b>	<b>560,675.09</b>	<b>573,069.00</b>	<b>438,352.00</b>
<b>TOTAL MAINTENANCE &amp; PROJECTS</b>	<b>108,894.97</b>	<b>108,189.00</b>	<b>85,392.00</b>	<b>1,194,968.23</b>	<b>1,236,614.00</b>	<b>985,495.00</b>



Water Fund

## Hardin County Water District No 2

### Income Statement - Water

November 30, 2021

	Month To Date 11/30/2021		Last Year Current Month	Year To Date 11/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
<b>ADMINISTRATION</b>						
Accounting						
Salaries	7,676.86	14,073.00	11,589.00	134,501.45	165,361.00	155,663.00
Pensions & Benefits	8,942.32	9,361.00	5,612.00	101,183.69	106,702.00	69,839.00
Insurance Workers' Comp	32.81	34.00	53.00	186.88	204.00	194.00
Contractual Services	1,099.67	1,918.00	304.00	72,730.73	71,098.00	51,956.00
Purchased Power	58.04	43.00	46.00	601.42	526.00	554.00
Miscellaneous Expense	326.98	600.00	3,999.00	5,139.82	6,600.00	49,858.00
<b>Total Accounting</b>	<b>18,136.68</b>	<b>26,029.00</b>	<b>21,603.00</b>	<b>314,343.99</b>	<b>350,491.00</b>	<b>328,064.00</b>
Customer Accounts						
Salaries	40,619.12	38,890.00	35,802.00	453,508.63	453,328.00	440,762.00
Pensions & Benefits	26,418.90	27,440.00	18,451.00	314,820.43	326,451.08	219,028.00
Ins. Workers Comp	98.44	104.00	134.00	560.71	624.00	627.00
Contractual Services	6,055.49	5,894.00	5,532.00	86,325.81	64,834.00	34,124.00
Materials & Supplies	0.00	890.00	544.00	13,821.40	9,790.00	9,625.00
Purchased Power	289.15	253.00	227.00	2,996.45	2,783.00	2,760.00
Bad Debt Expense	7,072.88	7,000.00	6,728.00	80,335.20	77,000.00	68,181.00
Miscellaneous Expense	3,999.33	5,550.00	9,533.00	20,809.87	61,050.00	74,824.00
Miscellaneous Expense - Billing	13,588.73	14,000.00	13,237.00	140,912.95	154,000.00	152,898.00
<b>Total Customer Accounts</b>	<b>98,142.04</b>	<b>100,021.00</b>	<b>90,188.00</b>	<b>1,114,091.45</b>	<b>1,149,860.08</b>	<b>1,002,829.00</b>
General Administration						
Salaries	26,515.69	32,701.00	26,143.00	302,849.40	314,937.00	289,757.00
Pensions & Benefits	14,143.83	13,756.00	8,765.00	157,281.73	164,312.00	119,867.00
Insurance - Workers' Comp	32.81	34.00	41.00	186.88	204.00	224.00
Contractual Services	7,404.71	3,628.00	8,934.00	65,104.47	39,908.00	32,359.00
Materials & Supplies	0.00	250.00	23.00	2,559.82	2,750.00	3,427.00
Purchased Power	302.81	225.00	239.00	3,165.61	2,747.00	2,890.00
Transportation Expense - Fuel	139.07	100.00	79.00	1,946.90	1,100.00	933.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - General Liability	6,090.00	6,090.00	5,658.00	66,990.00	66,990.00	62,233.00
Insurance - Vehicle	86.00	86.00	61.00	946.00	946.00	671.00
Miscellaneous Expense	1,330.83	6,275.00	6,148.00	26,737.94	29,025.00	25,223.00
Depreciation	246,644.52	262,556.00	254,194.00	2,506,876.60	2,888,116.00	2,792,629.00
<b>Total General Administration</b>	<b>302,690.27</b>	<b>325,886.00</b>	<b>310,591.00</b>	<b>3,136,162.71</b>	<b>3,513,320.00</b>	<b>3,332,994.00</b>



Water Fund

**Hardin County Water District No 2**  
**Income Statement - Water**  
 November 30, 2021

	Month To Date 11/30/2021		Last Year Current Month	Year To Date 11/30/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,517.00	27,683.26	27,687.00	27,687.00
Pensions & Benefits	6,818.76	6,452.00	3,685.00	74,365.78	72,463.00	40,961.00
Insurance - Workers' Comp	40.54	44.00	64.00	230.88	264.00	243.00
Contractual Services	0.00	0.00	208.00	232.35	0.00	1,993.00
Miscellaneous Expense	1,701.52	425.00	709.00	7,859.96	4,675.00	6,154.00
Total Commissioners	11,077.48	9,438.00	7,183.00	110,372.23	105,089.00	77,038.00
TOTAL ADMINISTRATION	430,046.47	461,374.00	429,565.00	4,674,970.38	5,118,760.08	4,740,925.00
Total Operating Expenses	1,116,106.98	1,119,247.00	975,996.00	12,306,242.90	12,677,362.74	10,880,979.00
<b>Total Net Operating Income</b>	<b>251,025.19</b>	<b>116,236.00</b>	<b>209,768.00</b>	<b>3,102,596.96</b>	<b>1,024,262.26</b>	<b>2,605,970.00</b>
<b>Non-Operating Gains (Losses)</b>						
Interest Income	1,970.01	4,000.00	5,580.00	28,048.56	44,000.00	76,593.00
Dividend Income	14,805.26	38,000.00	18,634.00	327,350.60	418,000.00	319,431.00
Unrealized Gain/Loss	85,069.65	50,000.00	128,719.00	(89,321.88)	550,000.00	237,106.00
Leased Land/Tank Space Income	0.00	0.00	0.00	94,134.98	94,135.00	94,135.00
Interest Expenses	0.00	0.00	0.00	598,445.70	595,617.00	629,494.00
Amortized Debt Disc Expense	56.12	56.00	445.00	617.32	616.00	4,895.00
<b>Net Income</b>	<b>352,813.99</b>	<b>208,180.00</b>	<b>362,256.00</b>	<b>2,863,746.20</b>	<b>1,534,164.26</b>	<b>2,698,846.00</b>





## Hardin County Water District No 2

### Income Statement

#### Sewer Fund

November 30, 2021

	Month To Date 11/30/2021		Year To Date 11/30/2021	
	Actual	Budget	YTD Actual	Budget
<b>Net Operating Income</b>				
Operating Revenues				
Residential Sewer Sales	898.90	0.00	9,917.30	0.00
Commercial Sewer Sales	18,226.49	0.00	180,963.63	0.00
Miscellaneous Service	0.00	0.00	30.00	0.00
10% Penalty	9.88	0.00	2,599.22	0.00
Total Operating Revenues	19,135.27	0.00	193,510.15	0.00
Operating Expenses				
Wholesale Treatment	4,494.42	5,100.00	51,800.03	56,100.00
Contractual Services	2,000.00	2,000.00	23,070.00	22,000.00
Materials & Supplies	0.00	100.00	296.30	1,100.00
Purchased Power	768.77	875.00	8,985.49	9,625.00
Depreciation	24,450.12	25,350.00	244,501.20	278,850.00
Total Operating Expenses	31,713.31	33,425.00	328,653.02	367,675.00
<b>Total Net Operating Income Sewer</b>	<b>(12,578.04)</b>	<b>(33,425.00)</b>	<b>(135,142.87)</b>	<b>(367,675.00)</b>
<b>Non-Operating Gains (Losses)</b>				
Interest Income	61.21	0.00	815.83	0.00
<b>Total Non-Operating Gains (Losses)</b>	<b>61.21</b>	<b>0.00</b>	<b>815.83</b>	<b>0.00</b>
<b>Net Income</b>	<b>(12,516.83)</b>	<b>(33,425.00)</b>	<b>(134,327.04)</b>	<b>(367,675.00)</b>



## Hardin County Water District No 2 Balance Sheet

November 30, 2021

	Water Fund	Sewer Fund	General Fund	11/30/2021 YTD Total	11/30/2020 Last YTD Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	3,719,105	337,540	2,001,555	6,058,201	10,296,839
Investments	21,515,139	0	0	21,515,138	13,231,668
Accounts Receivable, net	1,411,271	554	0	1,575,242	1,495,765
Prepaid Expenses	325,912	0	0	325,913	21,977
Grants Receivable	0	14,380	0	14,380	0
Materials and supplies	765,393	0	0	765,392	622,285
<b>TOTAL CURRENT ASSETS</b>	<b>27,736,820</b>	<b>352,474</b>	<b>2,001,555</b>	<b>30,254,266</b>	<b>25,668,534</b>
<b>NONCURRENT ASSETS</b>					
Restricted cash and cash equivalents	6,984,665	453,321	402,831	7,829,927	6,886,444
Restricted Investments	1,207,393	0	0	1,207,394	1,207,394
Regulatory asset on CERS pension	9,976,445	0	0	9,976,445	8,511,755
Non-Depreciable capital assets	3,552,381	830,252	0	4,382,633	4,058,628
Depreciable capital assets, net of depreciation	62,153,718	15,082,811	0	77,236,529	81,706,578
Notes Receivable	0	0	0	0	2,000,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>83,874,602</b>	<b>16,366,384</b>	<b>402,831</b>	<b>100,632,928</b>	<b>104,370,799</b>
<b>TOTAL ASSETS</b>	<b>111,611,422</b>	<b>16,718,858</b>	<b>2,404,386</b>	<b>130,887,194</b>	<b>130,039,333</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount on debt refundings	91,303	0	0	91,303	111,780
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	2,086,624
Utility acquisition adjustments	136,256	0	0	136,256	145,956
<b>TOTAL DEFERRED OUTFLOWS OF RE-SOURCES</b>	<b>2,030,135</b>	<b>0</b>	<b>0</b>	<b>2,030,135</b>	<b>2,344,360</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	453,317	4,494	0	457,811	258,391
Accrued Taxes	308	20,958	0	21,267	48,713
Accrued Liabilities	123,499	0	0	123,498	90,113
Accrued Vacation	185,274	0	0	185,274	165,737
Customer Deposit	0	0	39,523	39,523	44,746
Customer Advances for Construction	58,000	0	0	58,000	63,000
Self-Insurance Payable	5,348	0	0	5,349	128,056
<b>TOTAL CURRENT LIABILITIES</b>	<b>825,746</b>	<b>25,452</b>	<b>39,523</b>	<b>890,721</b>	<b>798,756</b>
<b>NONCURRENT LIABILITIES</b>					
Customer Deposit	0	0	355,704	355,704	402,714
Net Pension Liability - CERS	11,567,104	0	0	11,567,104	10,195,242
Bonds Payable	13,248,325	0	0	13,248,324	14,253,738
Notes Payable	4,205,816	0	0	4,205,816	6,446,111
<b>Total NONCURRENT LIABILITIES</b>	<b>29,021,245</b>	<b>0</b>	<b>355,703</b>	<b>29,376,948</b>	<b>31,297,805</b>
<b>TOTAL LIABILITIES</b>	<b>29,846,991</b>	<b>25,452</b>	<b>395,226</b>	<b>30,267,669</b>	<b>32,096,561</b>
<b>NET POSITION</b>					
Net investment in capital assets	47,798,642	15,908,569	0	63,707,210	64,806,967
Restricted for debt service	2,411,351	0	0	2,411,352	2,377,033
Unrestricted	34,650,935	331,516	4,010,715	38,833,888	31,443,138
<b>TOTAL NET POSITION</b>	<b>\$ 84,860,928</b>	<b>\$ 16,240,085</b>	<b>\$ 4,010,715</b>	<b>\$ 104,952,450</b>	<b>\$ 98,627,138</b>



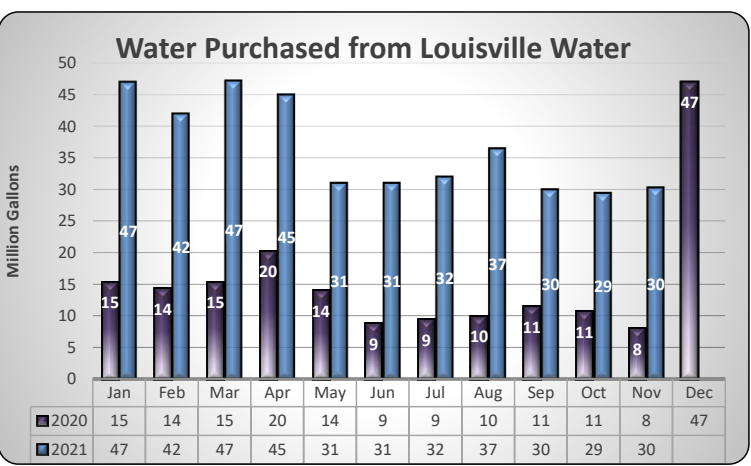
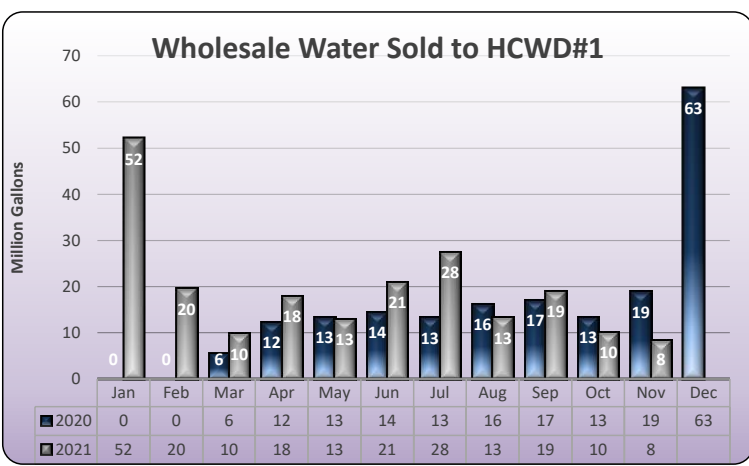
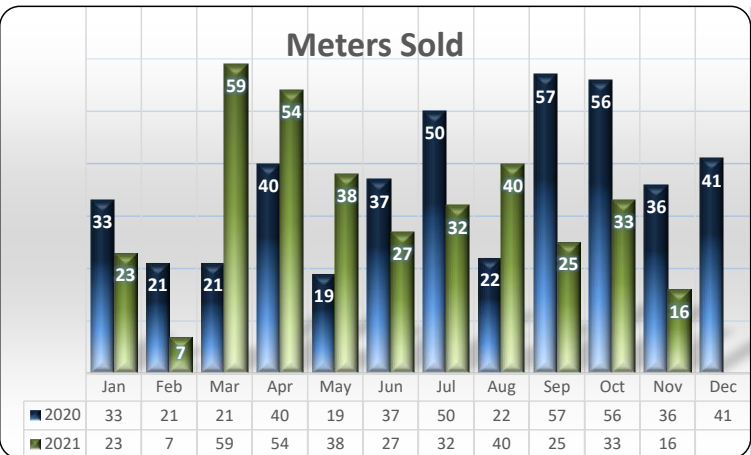
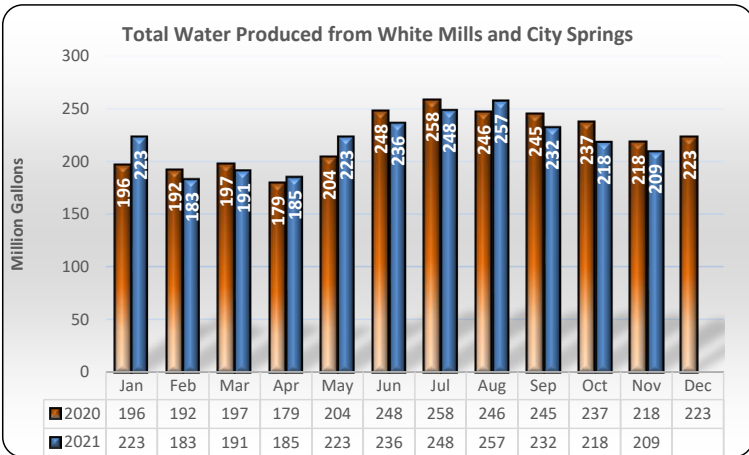
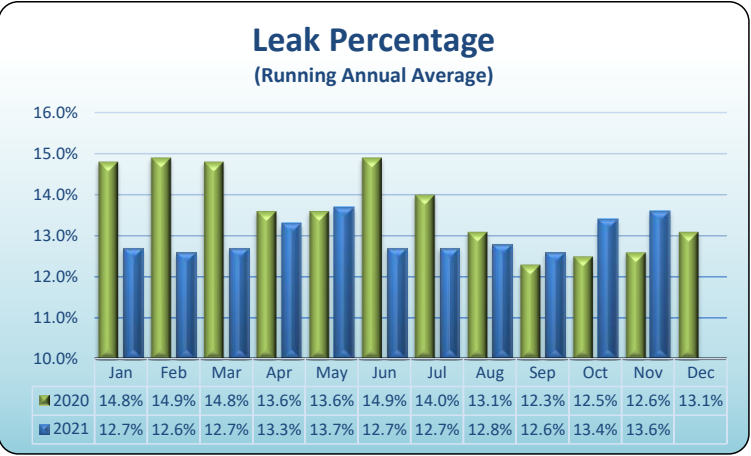
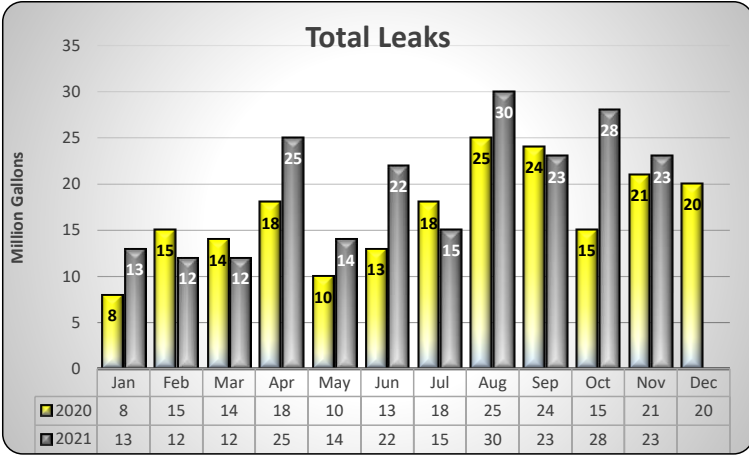
## Hardin County Water District No 2

### Cash Flow Statement

November 30, 2021

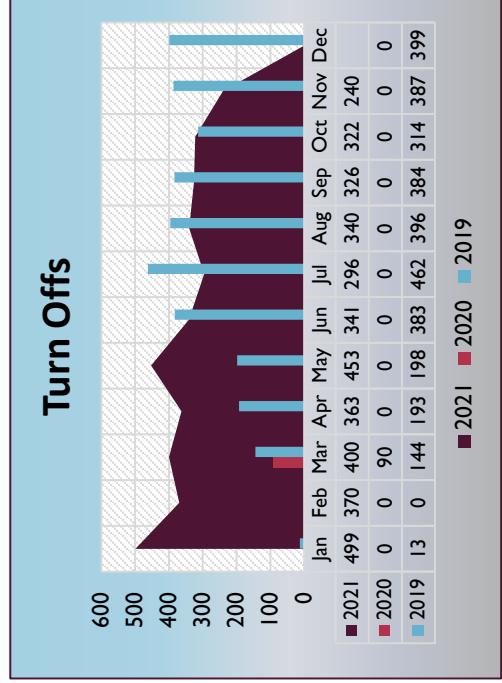
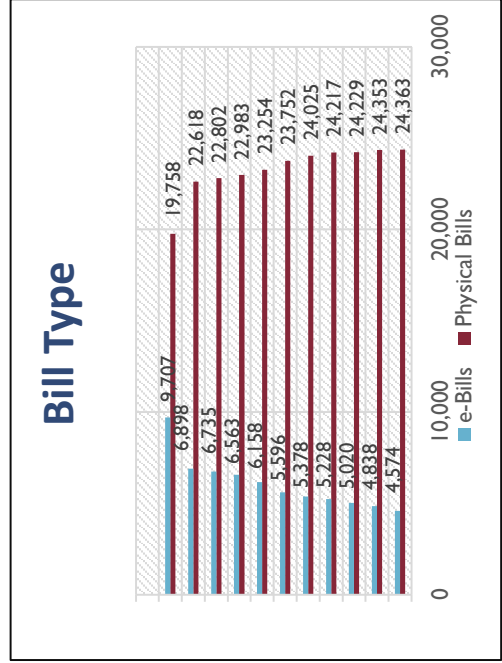
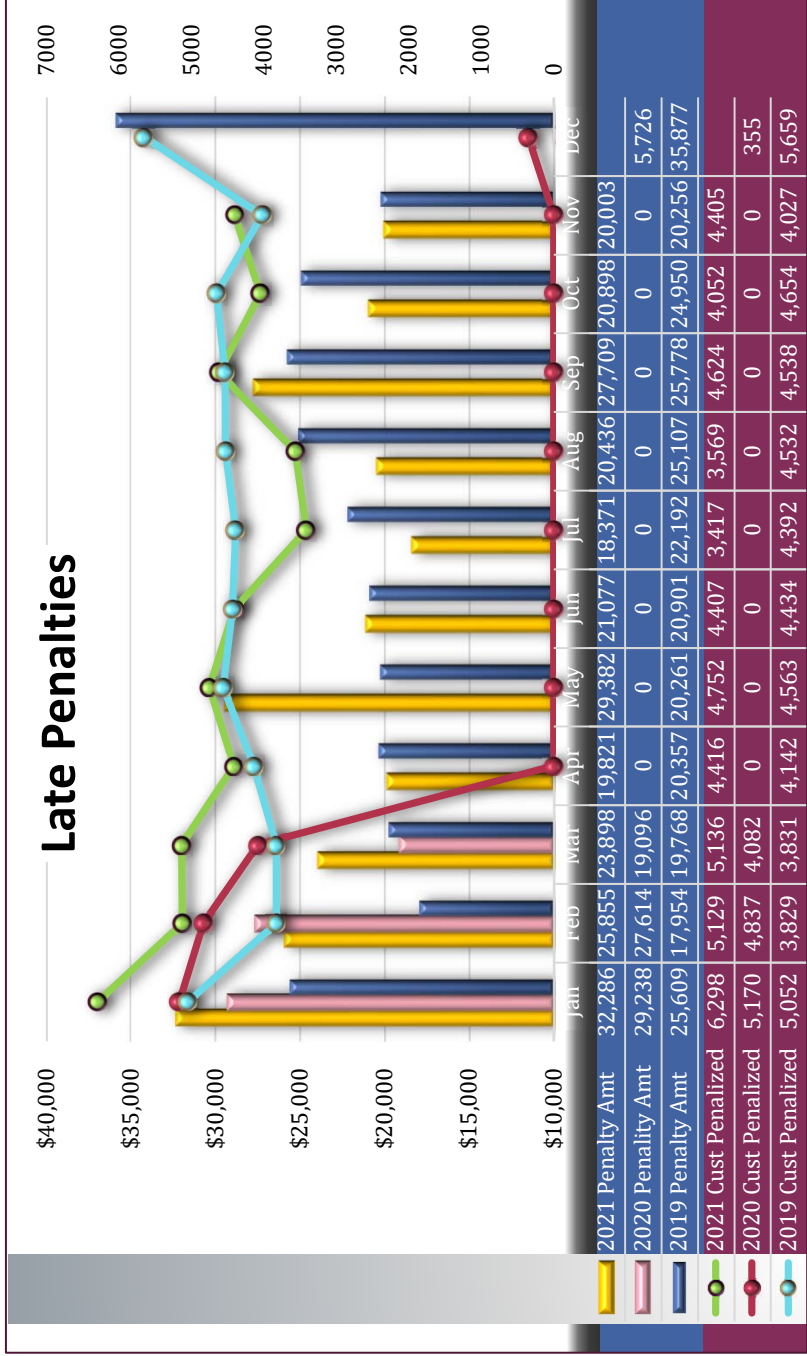
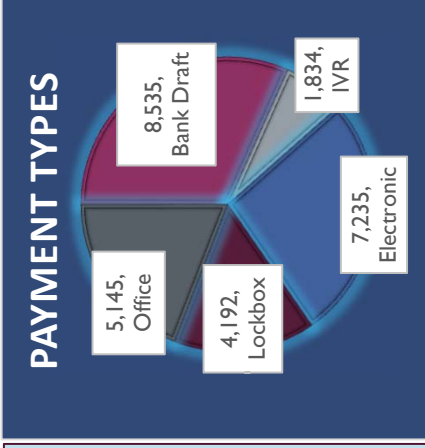
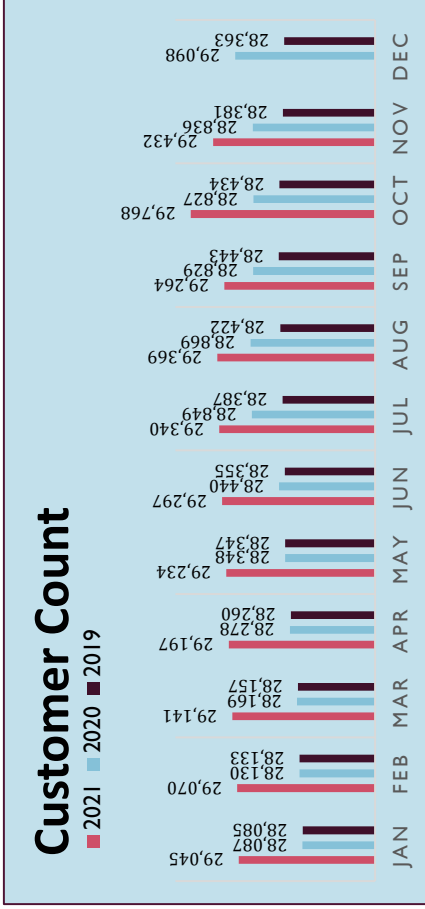
	Water Fund 11/30/2021	Sewer Fund 11/30/2021	General Fund 11/30/2021	Consolidated Total 11/30/2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	1,071,985	19,189	0	1,090,133
Payments to Suppliers	(479,246)	31	5,765	(502,907)
Payments to Employees	(316,159)	0	0	(316,160)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>276,580</b>	<b>19,220</b>	<b>5,765</b>	<b>271,066</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets	(529,803)	0	0	(529,803)
Contributions in Aid of Construction	159,760	0	0	159,760
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>370,043</b>	<b>0</b>	<b>0</b>	<b>370,043</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Sale (Purchase) of Investments	(14,805)	0	0	(14,805)
Other Income	6,009	0	0	6,009
Investment Income	16,775	61	(5)	16,833
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>7,979</b>	<b>61</b>	<b>(5)</b>	<b>8,037</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>501,979</b>	<b>9,233</b>	<b>10,962</b>	<b>522,331</b>
<b>CASH AND CASH EQUIVALENTS, Beginning</b>	<b>10,202,316</b>	<b>781,628</b>	<b>2,393,423</b>	<b>13,366,323</b>
<b>CASH AND CASH EQUIVALENTS, End</b>	<b>10,704,296</b>	<b>790,861</b>	<b>2,404,386</b>	<b>13,888,654</b>
<b>RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating Income	232,611	(24,440)	(42)	208,128
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	246,645	24,450	0	271,094
(Increase) Decrease in Accounts Receivable	(115,377)	54	0	(116,365)
(Increase) Decrease in Prepaid Expenses	(102,357)	0	0	(102,356)
Increase (Decrease) in Accounts Payable	174,422	(936)	0	173,486
Increase (Decrease) in Unearned Revenue	0	0	1,720	1,720
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	(29,457)
Increase (Decrease) in Customer Deposits	0	0	4,087	4,087
Increase (Decrease) in Accrued Taxes Payable	(7,028)	966	0	(6,061)
Increase (Decrease) in Accrued Liabilities	(2,253)	0	0	(2,253)
Increase (Decrease) in Self-Insurance Payable	29,687	0	0	29,686
Adjustments to reconcile to net cash provided by operating activities:	269,551	24,366	(5,807)	318,607
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>36,940</b>	<b>48,806</b>	<b>(5,765)</b>	<b>110,479</b>

# Monthly Statistics



# Customer Service Report

2021





**TO OWNER/CLIENT:**

Hardin County Water District #2  
360 Ring Road  
Elizabethtown, Kentucky 42701

**PROJECT:**

Hardin County Water District #2  
1951 West Park Road  
Elizabethtown, Kentucky 42701

**APPLICATION NO:** 17

**INVOICE NO:** 17

**PERIOD:** 11/11/21 - 12/07/21

**PROJECT NO:** 20401

**CONTRACT DATE:** 1/2/2020

**FROM CONTRACTOR:**

Jenkins-Essex Construction, Inc.  
136 Howell Drive  
Elizabethtown, Kentucky 42701

**VIA ARCHITECT/ENGINEER:**

**CONTRACT FOR:** Hardin County Water District #2 Prime Contract

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum	\$8,000,000.00
2. Net change by change orders	\$(1,432,259.90)
3. Contract Sum to date (Line 1 ± 2)	\$6,567,740.10
4. Total completed and stored to date (Column G on detail sheet)	\$5,596,853.76
5. Retainage:	
a. 8.27% of completed work	\$456,898.52
b. 10.00% of stored material	\$7,060.00
Total retainage (Line 5a + 5b or total in column I of detail sheet)	\$463,958.52
6. Total earned less retainage (Line 4 less Line 5 Total)	\$5,132,895.24
7. Less previous certificates for payment (Line 6 from prior certificate)	\$4,792,523.45
8. Current payment due:	\$340,371.79
9. Balance to finish, including retainage (Line 3 less Line 6)	\$1,434,844.86

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$10,630.06	\$(1,438,479.96)
Total approved this month:	\$0.00	\$(4,410.00)
Totals:	\$10,630.06	\$(1,442,889.96)
Net change by change orders:	\$(1,432,259.90)	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: Jenkins-Essex Construction, Inc.

By: 

Date: 12-07-21

State of: Kentucky  
County of: Hardin

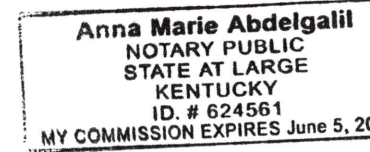
Subscribed and sworn to before

me this 7<sup>th</sup> day of December, 2021

Notary Public: Anna Marie Abdelgalil

My commission expires:

June 5, 2023



**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$340,371.79

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

ARCHITECT/ENGINEER:

By: \_\_\_\_\_ Date: \_\_\_\_\_

This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.



# 1951 West Park Road

November 23, 2021

## BOND ANTICIPATION NOTE

Up to \$8,000,000.00 Available

\$5,263,738.45  
Total Drawn

\$2,736,261.55  
Remaining Available



**\$6,467,761.92**  
**TOTAL PROJECT EXPENSES**

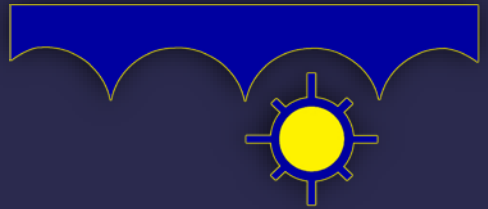
\$6,233,061.58  
Jenkins-Essex Construction

\$234,700.34  
Non-Contract Expenses

\$52,455.25  
Engineering

\$96,149.70  
Legal

\$86,095.39  
Other





# Hardin County Water District No. 2

## 2022 Annual Material Bid Pricing Comparison Summary

Item #	Description	2021 Low Bid Price	2022 Material Bid Pricing					Comp +/-%
			Core & Main	Hayes	Ferguson	C.I. Thornburg	Fortiline	
3	Sensus 520M SmartPoint® Module, Single Port	\$ 133.59	NO BID	NO BID	NO BID	\$ 144.28	NO BID	8.00%
41	3/4" Endopure Polyethylene Tubing, 200 PSI Ultra High Density	\$ 0.19	\$ 0.39	\$ 0.35	\$ 0.35	\$ 22.00	NO BID	84.21%
46	3/4" Coppersetter with Ball Valve	\$ 119.98	\$ 160.85	\$ 167.55	\$ 166.67	NO BID	\$ 160.78	34.01%
87	Jumbo Pentek or equivalent Plastic Meter Box	\$ 21.90	NO BID	\$ 94.29	NO BID	NO BID	NO BID	330.55%
209	6" Mechanical Joint Gate Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 482.91	NO BID	\$ 697.03	\$ 641.21	\$ 649.70	\$ 693.79	32.78%
222	8" Pipe Restraint for C900	\$ 38.25	NO BID	\$ 60.17	NO BID	\$ 64.04	NO BID	57.31%
263	Fire Hydrant, 4' Bury	\$ 1,747.62	NO BID	\$ 2,306.00	\$ 2,131.34	\$ 2,327.76	\$ 2,083.49	19.22%
268	DFW or equivalent 24x36x24 Box and Lid	\$ 313.28	NO BID	NO BID	NO BID	\$ 493.72	NO BID	57.60%
269	Cast Iron Valve Box, Short	\$ 36.88	NO BID	\$ 72.22	\$ 161.88	\$ 71.00	NO BID	92.52%

\*\*This is a summary of specific items that represent each category. There was a total of 274 items included in the 2022 Annual Material Bid.

## **ACCESS EASEMENT**

This Permanent Access Easement (this "Easement") is effective as of \_\_\_\_ day of \_\_\_\_\_, 2021 by and between **HARDIN COUNTY WATER DISTRICT NO. 2**, with a mailing address of P.O. Box 970, Elizabethtown, KY 42702, ("GRANTOR") and **KENTUCKY UTILITIES COMPANY**, a Kentucky corporation, with a business address at 220 West Main Street, Louisville, Kentucky 40202 ("GRANTEE").

### **WITNESSETH:**

**WHEREAS**, the Grantor owns a tract of land located on Gilead Church Road, being lot #2 of the Industrial Park of Glendale, section 1 in Glendale, KY Parcel ID#207-00-00-018.02 (the "Property").

**WHEREAS**, Grantee wishes to have permanent access across the property using a portion of an existing driveway for the sole purpose of accessing an access road leading to a Kentucky Utilities Company substation which is located on adjacent property owned by County of Hardin, Kentucky.

**WHEREAS**, the Grantee its agents, representatives, contractors, invitees and licensees are granted the right of ingress and egress over, along and upon said access easement and is further granted the right to trim and remove trees, shrubs, and branches for the proper clearance of said roadway. No buildings or structures shall be erected within such portion of the existing driveway.

**WHEREAS**, Grantee and the Grantor desire to memorialize the terms and conditions of such a right of access.

**NOW THEREFORE**, for good and valuable consideration, the receipt of which is hereby acknowledged, each of Grantee and the Grantor, on its behalf and on behalf of its agents, employees, representatives, independent contractors and subcontractors, agree as follows:



1. The Grantor hereby grants to Grantee and its agents, employees, representatives, independent contractors and subcontractors, a non-exclusive right to enter upon the Property at all reasonable times for the sole purposes set forth above.
2. Grantee agrees that they will restore any damage to the Property created by accessing the Property.

Property was acquired by the Grantor by Deed dated the 3rd day of April, 2014 and recorded in Deed Book 1393, Page 402 in the Office of the Clerk of the County Court of Hardin County, Kentucky.

**IN TESTIMONY THEREOF**, witness the signature of the Grantor on the above referenced date.

**GRANTOR**

**HARDIN COUNTY WATER DISTRICT NO. 2**

**BY:** \_\_\_\_\_

**TITLE:** \_\_\_\_\_

COMMONWEALTH OF KENTUCKY )

COUNTY OF HARDIN )

I, \_\_\_\_\_, a Notary Public in and for the State and County aforesaid, certify that the foregoing instrument was acknowledged before me by \_\_\_\_\_, personally known to me to be the \_\_\_\_\_ of **HARDIN COUNTY WATER DISTRICT NO.2** appeared before me this day in person in the State and County aforesaid and acknowledged the execution and delivery of the foregoing instrument to be the free act and deed of **HARDIN COUNTY WATER DISTRICT NO. 2** and their free act and deed as such manager thereof

Witness my hand this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

My Commission Expires: \_\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC

Notary ID# \_\_\_\_\_

This instrument prepared by:

\_\_\_\_\_  
Joe Mandlehr, Corporate Attorney  
LG&E and KU Services Company  
220 West Main Street  
Louisville, Kentucky 40202  
Phone: (502) 627-3227

# Hardin County Water District No. 2

## *Mid-size Truck Quotes*

Service Department

Dealer	Model Description	Quoted Price	
Bob Swope Ford	2022 Ford Ranger Ext. Cab 4x4	\$	28,125.00
Herb Jones Chevrolet	2022 Chevrolet Colorado Ext. Cab 4x4	\$	26,760.00
Swope Toyota	2022 Toyota Tacoma Ext. Cab 4x4	\$	29,323.00

# NLC Service Line Warranty Program



**\*\*\*Potential additional revenue stream**

Royalties paid for use of the District's name and logo on HomeServe marketing materials.

**\$.50 per product/per month - Paid annually**

**24/7/365 Call Center Availability**

Customers call 24/7/365 to receive prompt emergency repairs provided by local, licensed contractors. Plus...

**NO**

- Deductibles
- Trip charges
- Pre-inspection

**Award-Winning Contact Center**



HomeServe is the proud recipient of 33 Stevie® Awards, the "Oscars" of customer service.



HomeServe is a BBB Accredited Business with an A+ rating.

**Incomparable Local Contractors**

HomeServe currently manages and deploys over 1,400 independent firms, employing thousands of highly qualified technicians.

Fewer than 10% of all contractors researched and interviewed are selected for our network due to rigorous vetting.

- Partners with KRWA and NRWA
- Endorsed by National League of Cities
- Recently partnered with West Shelby Water District

NLC Service Line Protection Program	
Covers	Water lines owned Sewer lines owned by customers In-Home Plumbing
Claims	Completed by local licensed plumbers/contractors No service fees/deductibles to homeowners or the District

\*Approximately 3 mailings per year

\*Typical customer bills are less than \$6.00/month



# Water Overview



## Who We Are

HomeServe is a leading provider of home repair solutions serving over 4 million customers across North America. Since 2003, HomeServe has protected homeowners against the expense and inconvenience of gas line, electrical, water heater, HVAC and other home emergencies by providing affordable coverage and quality local service. Our customer focus and best-in-class repair plans drive positive brand attribution to our numerous municipal, utility and association partners.



### 24/7/365 Call Center Availability

Customers call 24/7/365 to receive prompt emergency repairs provided by local, licensed contractors. Plus...

#### NO

- Deductibles
- Trip charges
- Pre-inspection

### Award-Winning Contact Center



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### Incomparable Local Contractors

HomeServe currently manages and deploys over 1,400 independent firms, employing thousands of highly qualified technicians.

Fewer than 10% of all contractors researched and interviewed are selected for our network due to rigorous vetting.

*Our affordably priced plans address many home emergencies.*

## Water Products

### Exterior Water Service Line

*Locate, excavate and repair/replace a leaking exterior water service line. Covered repairs include, but are not limited to: leaks, breaks, corrosion, blockages, root intrusion and other types of damage (such as from freezing) that impair or limit the intended function of the system.*

- Restoration of ground surface features after excavation for service line repair, including filling, raking, reseeding, reinstalling existing soft landscaping and shrubbery, and patching paved surfaces.





## Water Products

### Exterior Sewer Service Line

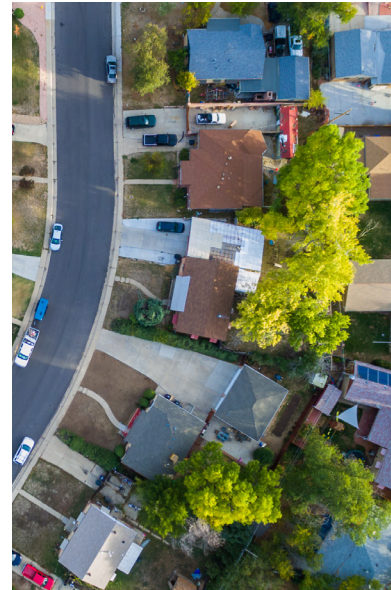
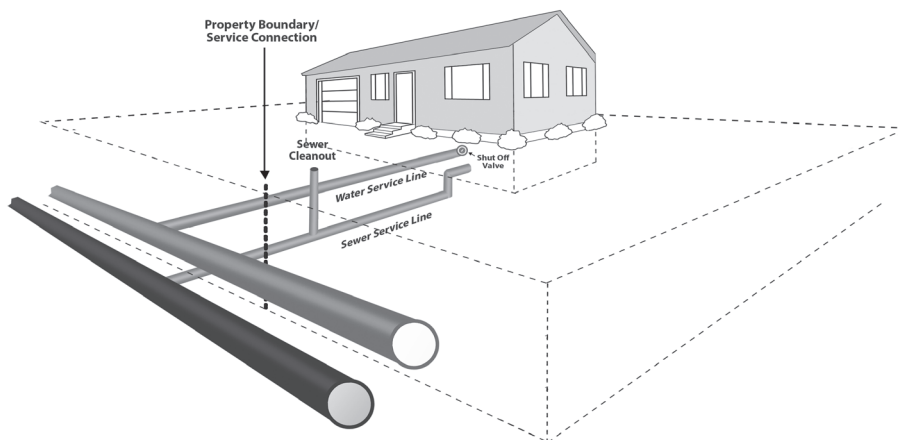
Locate, excavate and repair/replace a leaking exterior sewer service line. Covered repairs include, but are not limited to: leaks, breaks, corrosion, blockages, root intrusion, and other types of damage (such as from freezing) that impair or limit the intended function of the system.

- Restoration of ground surface features after excavation for service line repair, including filling, raking, reseeding, reinstalling existing soft landscaping and shrubbery, and patching paved surfaces.

### Interior Plumbing and Drainage

Coverage includes the emergency breakdown costs of repairing or replacing interior water service and drainage pipe materials, valves and other plumbing-related material, including unblocking, repair and replacement.

- Repair or replacement of floor drains, toilet flanges, supply or drain pipes, angle stops, P-traps and ball valves.



## MARKETING AGREEMENT

This MARKETING AGREEMENT (“**Agreement**”) is entered into by and between the Hardin County Water District #2 (“**District**”), and Columbia Service Partners, Inc. d/b/a Service Line Warranties of America, Inc. (“**Company**”), herein collectively referred to singularly as “**Party**” and collectively as the “**Parties**”. This Agreement shall be effective on the last signature date set forth below (“**Effective Date**”).

### RECITALS:

**WHEREAS**, sewer and water line laterals between the mainlines and the connection on residential private property are owned by individual residential property owners residing in the District (“**Property Owner**”); and

**WHEREAS**, District desires to offer Property Owners the opportunity, but not the obligation, to purchase a service plan and other similar products set forth in Exhibit A or as otherwise agreed in writing from time-to-time by the Parties (each, a “**Product**” and collectively, the “**Products**”); and

**WHEREAS**, Company, a subsidiary of HomeServe USA Corp., is the administrator of the National League of Cities Service Line Warranty Program and has agreed to make the Products available to Property Owners subject to the terms and conditions contained herein; and

**NOW, THEREFORE**, in consideration of the foregoing recitals, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and with the intent to be legally bound hereby, the Parties agree as follows:

1. **Purpose.** District hereby grants to Company the right to offer and market the Products to Property Owners subject to the terms and conditions herein.

2. **District Obligations.**

A. Grant of License. District hereby grants to Company a non-exclusive license (“**License**”) to use District's branding (“**Marks**”), on marketing materials in accordance with Exhibit A to be sent to Property Owners from time to time, and to be used in advertising (including on the Company's website), all at Company's sole cost and expense and subject to District's prior review and approval, which will not be unreasonably conditioned, delayed, or withheld. Company's use of the Marks in accordance with this Agreement will not infringe any other party's rights. In the event that District extends a similar license to a competitor of Company during the Term and any Renewal Term of this Agreement, the District shall provide thirty (30) days' notice prior to such grant of license and Company may immediately terminate this Agreement.

B. **Property Owner Data.** If District elects to do so, District may provide Company with Property Owner Data for use by Company in furtherance of the advertisement, marketing, and sale of the Products. Any name, service address, postal address, and any other appropriate or necessary data for Property Owners in District is defined as “**Property Owner Data**”. Property Owners Data shall be and remain District’s property. For any Property Owner Data provided by District to Company, District warrants that Property Owner Data has been and will be collected in compliance with all laws, statutes, treaties, rules, codes, ordinances, regulations, permits, official guidelines, judgments, orders and interpretations (“**Applicable Laws**”); and District is permitted by Applicable Laws and by any applicable privacy policy to provide Property Owner Data to Company and to permit Company to use Property Owner Data for the purposes of this Agreement. A Property Owner who has purchased a Product is a member (“**Member**”) and, following such purchase, all data in Company’s control or possession relating to Members is Company’s property.

3. **Term.** The term of this Agreement (“**Initial Term**”) shall be for three (3) years from the Effective Date. The Agreement will automatically renew for additional one (1) year terms (each a “**Renewal Term**”, and collectively with the Initial Term, the “**Term**”) unless one of the Parties gives the other written notice at least ninety (90) days prior to end of the Initial Term or of a Renewal Term that the Party does not intend to renew this Agreement. In the event that Company is in material breach of this Agreement, the District may terminate this Agreement thirty (30) days after giving written notice to Company of such breach, if said breach is not cured during said thirty (30) day period. Company will be permitted to complete any marketing initiative initiated prior to termination of this Agreement after which time, neither Party will have any further obligations to the other and this Agreement will terminate.

4. **Consideration.** As consideration for such license, Company will pay to District a License Fee of as set forth in Exhibit A (“**License Fee**”) during the Term of this Agreement. The first payment shall be due by January 30th of the year following the conclusion of the first year of the Term. Succeeding License Fee payments shall be made on an annual basis throughout the Term, due and payable on January 30th of the succeeding year. District agrees to provide a completed Form W-9 to Company in order to facilitate proper payment of the License Fee. District will have the right, at its sole expense, to conduct an audit, upon reasonable notice and during normal business hours, of Company's books and records pertaining to any fees due under this Agreement while this Agreement is in effect and for one (1) year after any termination of this Agreement.

5. **Confidentiality.** Each party will treat all non-public, confidential and trade secret information received from the other party as confidential, and such party shall not disclose or use such information in a manner contrary to the purposes of this Agreement. Notwithstanding the foregoing, the District shall not be liable for any disclosure of confidential information that is required to be disclosed under any applicable public records act or under court order. District shall provide notice to Company prior to any such disclosure.

6. **Code Change.** The Parties understand that the pricing of the Products and compensation provided for in this Agreement are based upon the currently applicable District, municipal or

similar codes. In the event Company discovers a code change, Company shall have the ability to reassess the pricing of this Agreement.

7. **Indemnification.** Each Party (the “**Indemnifying Party**”) hereby agrees to protect, indemnify, and hold the other Party, its officers, employees, contractors, subcontractors, and agents (collectively or individually, “**Indemnitee**”) harmless from and against any and all third party claims, damages, losses, expenses, suits, actions, decrees, judgments, awards, reasonable attorneys' fees and court costs (individually or collectively, “**Claim**”), which an Indemnitee may suffer or which may be sought against or are recovered or obtainable from an Indemnitee, as a result of or arising out of any breach of this Agreement by the Indemnifying Party, or any negligent or fraudulent act or omission of the Indemnifying Party or its officers, employees, contractors, subcontractors, or agents in the performance of this Agreement; provided that the applicable Indemnitee notifies the Indemnifying Party of any such Claim within a time that does not prejudice the ability of the Indemnifying Party to defend against such Claim. Any Indemnitee hereunder may participate in its, his, or her own defense, but will be responsible for all costs incurred, including reasonable attorneys' fees, in connection with such participation in such defense.

8. **Notice.** Any notice required to be given hereunder shall be deemed to have been given when notice is (i) received by the Party to whom it is directed by personal service, (ii) sent by electronic mail (provided confirmation of receipt is provided by the receiving Party), or (iii) deposited as registered or certified mail, return receipt requested, with the United States Postal Service, addressed as follows:

**To:** District:  
ATTN: Shaun Youravich  
Hardin County Water District #2  
PO Box 970  
Elizabethtown, KY 42702-0970  
Email: syouravich@hcwd2.org  
Phone: (270) 737-1056

**To:** Company:  
ATTN: Chief Sales Officer  
Columbia Service Partners, Inc.  
4000 Town Center Boulevard, Suite 400  
Canonsburg, PA 15317  
Phone: (866) 974-4801

9. **Modifications or Amendments/Entire Agreement.** Except for the list of available Products under the Agreement, which may be amended from time to time by the Parties in writing and without signature, any and all of the representations and obligations of the Parties are contained herein, and no modification, waiver or amendment of this Agreement or of any of its conditions or provisions shall be binding upon a Party unless in writing signed by that Party.

10. **Assignment.** Neither Party may assign its rights or delegate its duties under this Agreement without the prior written consent of the other Party unless such assignment or delegation is to an affiliate or to an acquirer of all or substantially all of the assets of the transferor.

11. **Counterparts/Electronic Delivery; No Third Party Beneficiary.** This Agreement may be executed in counterparts, all such counterparts will constitute the same contract and the signature of any Party to any counterpart will be deemed a signature to, and may be appended to, any other counterpart. Executed copies hereof may be delivered by email and upon receipt will be deemed originals and binding upon the Parties hereto, regardless of whether originals are delivered thereafter. Nothing expressed or implied in this Agreement is intended, or should be construed, to confer upon or give any person or entity not a party to this agreement any third- party beneficiary rights, interests, or remedies under or by reason of any term, provision, condition, undertaking, warranty, representation, or agreement contained in this Agreement.

12. **Choice of Law/Attorney Fees.** The Parties shall maintain compliance with all Applicable Laws with respect to its obligations under this Agreement. The governing law shall be the laws of the State of Kentucky, without regard to the choice of law principles of the forum state. THE PARTIES HERETO HEREBY KNOWINGLY, VOLUNTARILY, AND INTENTIONALLY WAIVE ANY RIGHT THAT MAY EXIST TO HAVE A TRIAL BY JURY IN RESPECT OF ANY LITIGATION BASED UPON OR ARISING OUT OF, UNDER, OR IN ANY WAY CONNECTED WITH, THIS AGREEMENT.

13. **Incorporation of Recitals and Exhibits.** The above Recitals and Exhibit A attached hereto are incorporated by this reference and expressly made part of this Agreement.

[Signature Page Follows]



**IN WITNESS WHEREOF**, the Parties hereto have executed this Agreement on the day and year first written below.

**HARDIN COUNTY WATER DISTRICT #2**

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Name:

Title:

Date:

**COLUMBIA SERVICE PARTNERS, INC.**

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Name: Michael Backus

Title: Chief Sales Officer

Date:

**Exhibit A**  
NLC Service Line Warranty Program  
Hardin County Water District #2  
Term Sheet  
November 3, 2021

- I. Initial Term. Three Years.
- II. License Fee. \$0.50 per Product for each month that a Product is in force for a Property Owner (and for which payment is received by Company), aggregated and paid annually, for:
  - A. Use of District logo and name on letterhead, advertising, signature line, and marketing materials.
- III. Products.
  - A. External water service line plan (initially, \$5.75 per month)
  - B. Interior plumbing and drainage plan (initially, \$9.99 per month)Pricing does not include taxes. Company may adjust the foregoing Product fees; provided, that any such monthly fee adjustment shall not exceed \$0.50 in any 12-month period. If such adjustment shall exceed \$0.50, both Parties must agree in writing.
- IV. Scope of Coverage.
  - A. External water service line plan:
    - i. Covers Property Owner responsibility: From the meter to the external wall of the home.
    - ii. Covers thawing of frozen external water lines.
    - iii. Covers well service lines if applicable.
  - B. Interior plumbing and drainage plan:
    - i. Covers water supply pipes and drainage pipes within the interior of the home.
- V. Marketing Campaigns. Company shall have the right to conduct up to three campaigns per year (each campaign consists of two mailings) and such other channels as may be mutually agreed. Initially, Company anticipates offering the interior plumbing and drainage plan Product via in-bound phone or web only.

<b>DLG BUDGET</b>	<b>2021 Budget</b>	<b>2021 Projected</b>	<b>Variance</b>	<b>2021 Amended</b>
<b>Utility Operating Income:</b>				
Operating Revenues	14,938,790	15,076,670	137,880	14,938,790
Operation & Maintenance Expenses	10,452,462	10,431,260	21,202	10,452,462
Depreciation Expense	3,454,872	3,319,660	135,212	3,454,872
Amortization Expense	672	672	-	672
<b>Net Utility Operating Expenses</b>	<b>13,908,006</b>	<b>13,751,592</b>	<b>156,414</b>	<b>13,908,006</b>
<b>UTILITY OPERATING INCOME (LOSS)</b>	<b>1,030,784</b>	<b>1,325,078</b>	<b>(18,534)</b>	<b>1,030,784</b>
<b>Other Income and Deductions:</b>				
Interest & Dividend Income	504,000	456,000	(48,000)	456,000
Income from Utility Plant Leased to Others	94,135	94,135	-	94,135
Gain/Losses from Disposition of Utility Property	15,000	989,085	974,085	989,085
<b>Other Income Subtotal</b>	<b>613,135</b>	<b>1,539,220</b>	<b>926,085</b>	<b>1,539,220</b>
Interest Expense	595,617	598,446	(2,829)	599,000
Capital Expenditures	14,775,186	8,316,630	6,458,556	8,400,000
Principal Loan Payments	1,419,500	1,388,000	31,500	1,419,500
<b>Other Deductions Subtotal</b>	<b>16,790,303</b>	<b>10,303,076</b>	<b>6,487,227</b>	<b>10,418,500</b>
<b>TOTAL OTHER INCOME (DEDUCTIONS)</b>	<b>(16,177,168)</b>	<b>(8,763,856)</b>	<b>(5,561,142)</b>	<b>(8,879,280)</b>
<b>Net Assets:</b>				
Income Before Contributions & Extraordinary Items	(15,146,384)	(7,438,778)	(5,579,676)	(7,848,496)
Carryover From Prior Fiscal Year	-	-	-	-
Proceeds From Capital Contributions	-	688,344	(688,344)	688,344
Add in Depreciation/Amortization	3,455,544	3,320,332	135,212	3,320,332
<b>CHANGE IN NET ASSETS (ENDING CASH BALANCE)</b>	<b>(11,690,840)</b>	<b>(4,118,446)</b>	<b>(5,444,464)</b>	<b>(4,528,164)</b>