

Attachment PH-10C
2022 Board Meeting Booklets



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 2022

Board Meeting Booklet





COMMISSIONERS MEETING AGENDA

360 Ring Road Elizabethtown, KY 42701

January 18, 2022, 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 #18** **Shaun**
 - B. Report on 2022A Bond Sale** **Damon**
 - C. 2022 Truck Purchase** **Forrest**
 - D. HomeServe Plumbing Protection Program** **Amber/Shawn**

- VIII. NEW BUSINESS**
 - A. WTP Chemical Bid Authorization** **Shaun**
 - B. Annual Mowing Bid Authorization** **Shaun**
 - C. Annual Clean-up Contract** **Shaun**
 - D. Cecilia PS Valve Purchase** **Shaun**
 - E. Surplus Auction** **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 **February 15, 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
December 31, 2021

	Year Ended 12/31/2020	Month Ending 11/30/2021	Month Ending 12/31/2021
Assets - Cash Accounts			
Revenue Clearing	1,228,277	1,862,223	1,810,846
Health Plan	81,399	241,274	173,236
Sinking Fund III	82,989	49,905	83,244
Sinking Fund IV	105,500	92,142	2,232
Petty Cash	1,402	1,401	1,401
Water Clearing	151,193	152,818	151,986
Water Operation & Maintenance	8,781,004	2,941,840	2,590,982
Water Revenue	547,339	623,944	533,626
Water Depreciation Fund	1,069,770	1,005,756	1,024,172
Sinking Fund	1,153,592	1,061,912	1,170,781
Water Escrow	51,930	59,994	63,000
Water Customer Deposit	458,712	403,260	406,334
Water Capital Projects	1,515,409	4,482,868	4,836,811
West Park Road	0	526	586
Sewer Revenue	28,543	25,453	25,111
Sewer Capital Projects	459,864	397,776	393,216
Sewer Operation & Maintenance	101,478	275,521	292,819
Sewer Escrow	2,430	2,433	2,433
Sewer Clearing	38,225	36,567	36,570
Sewer Depreciation	6,512	12,023	12,524
External Billing Revenue	47,509	30,200	30,211
Total Cash Accounts	15,913,077	13,759,836	13,642,121
Change From Previous Period	(55,002)	389,400	(117,715)
Debt Service Accounts	1,207,393	1,207,393	1,207,394
Vanguard	3,790,359	3,762,604	3,751,534
Dupree			
Dupree Investments - Tax Free	5,294,517	12,467,716	12,521,519
Dupree Investments - Municipal	4,195,724	5,284,819	5,221,315
Total Dupree	9,490,241	17,752,535	17,742,834
Current Asset Grand Total	30,401,070	36,482,368	36,343,883
Grand Total Change From Previous Period	550,739	489,275	(138,485)
Total Non-Restricted			
Non-Restricted Bank Accounts	10,877,460	5,919,767	5,443,340
Non-Restricted Investment Accounts	13,280,600	21,515,138	21,494,368
Total Non-Restricted	24,158,060	27,434,905	26,937,708
Total Restricted			
Restricted Bank Accounts	5,035,617	7,839,543	8,198,195
Restricted DSRF Accounts	1,207,393	1,207,394	1,207,394
Total Restricted	6,243,010	9,046,937	9,405,589
Total Non-Restricted & Restricted Cash	30,401,070	36,481,842	36,343,297



Water Fund

Hardin County Water District No 2

Income Statement - Water

December 31, 2021

	Month To Date 12/31/2021		Last Year Current Month	Year To Date 12/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
Operating Revenues						
Residential Sales	684,839.85	763,142.00	706,371.00	8,775,622.31	9,001,428.00	8,991,933.00
Commercial Sales	259,479.30	266,723.00	241,972.00	3,479,584.08	3,440,574.00	3,240,331.00
Industrial Sales	97,570.79	130,306.00	101,185.00	1,206,693.78	1,432,812.00	1,197,030.00
Wholesale Water	31,908.80	0.00	0.00	462,972.05	0.00	26,539.00
Bulk Water	348.50	207.00	219.00	4,162.55	3,118.00	3,052.00
Sewer Billing	18,958.94	18,563.00	18,774.00	227,504.42	222,756.00	223,346.00
Water Taps	16,954.66	9,740.00	25,837.00	409,668.74	284,892.00	434,661.00
Miscellaneous Service	22,095.62	23,186.00	10,741.00	336,336.70	225,746.00	126,829.00
Laboratory Income	1,564.40	1,250.00	1,248.00	18,448.75	15,000.00	15,302.00
10% Penalty	25,296.74	20,562.00	15,013.00	285,220.90	255,478.00	86,545.00
Gains from Disposal	0.00	0.00	425.00	989,084.71	15,000.00	72,203.00
Other Income	4,570.55	1,500.00	5,188.00	135,917.58	18,000.00	139,975.00
Relocation Fees	0.00	0.00	0.00	178,471.01	0.00	34,176.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	24,000.00	24,000.00	24,000.00
Total Operating Revenues	1,165,588.15	1,237,179.00	1,128,973.00	16,533,687.58	14,938,804.00	14,615,922.00
Operating Expenses						
TREATMENT						
Purchased water	81,080.38	78,987.00	29,778.00	1,146,024.35	1,063,229.00	388,682.00
White Mills WTP						
Salaries	58,782.95	63,205.00	60,020.00	548,426.97	595,953.00	529,329.00
Pensions & Benefits	31,283.31	29,075.00	23,989.00	320,858.98	319,904.00	231,033.00
Ins. Workers Comp.	0.00	0.00	0.00	9,119.76	10,236.00	9,252.00
Contractual Services	6,232.74	4,104.00	501.00	47,979.15	49,248.00	26,330.00
Chemicals	25,397.62	19,500.00	18,959.00	310,047.36	266,250.00	293,527.00
Transportation Expense - Fuel	243.31	150.00	147.00	3,189.30	3,150.00	1,753.00
Transportation Expense - Maintenance	0.00	50.00	252.00	1,002.45	600.00	660.00
Transportation Expense - Repairs	0.00	50.00	52.00	1,142.80	600.00	238.00
Insurance - Vehicle	86.00	86.00	122.00	1,032.00	1,032.00	1,464.00
Materials & Supplies	1,995.98	4,500.00	5,938.00	45,743.57	54,000.00	50,387.00
Purchased Power	26,210.80	27,680.00	28,631.00	325,186.53	309,469.00	320,537.00
Miscellaneous Expense	1,711.93	2,000.00	1,427.00	15,061.73	24,000.00	23,489.00
Total White Mills WTP	151,944.64	150,400.00	140,038.00	1,628,790.60	1,634,442.00	1,487,999.00



Water Fund

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

	Month To Date 12/31/2021		Last Year Current Month	Year To Date 12/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
City Springs WTP						
Salaries	47,324.59	40,812.00	39,370.00	374,543.42	378,202.00	363,791.00
Pensions & Benefits	24,421.66	18,633.00	16,629.00	224,169.69	205,900.00	168,542.00
Ins. Workers Comp	0.00	0.00	0.00	5,469.67	6,144.00	6,434.00
Contractual Services	1,016.65	1,216.00	525.00	16,115.98	14,592.00	7,356.00
Chemicals	7,248.12	4,240.00	8,508.00	82,300.58	53,440.00	48,392.00
Materials & Supplies	3,398.54	3,400.00	3,290.00	41,418.44	40,800.00	38,439.00
Purchased Power	10,941.48	11,408.00	10,609.00	130,837.85	124,018.00	124,735.00
Purchased Power - Sewer/Gas	14,646.60	15,750.00	20,769.00	189,262.50	189,000.00	196,659.00
Transportation Expense - Fuel	96.31	60.00	70.00	1,303.17	720.00	824.00
Transportation Expense - Maintenance	0.00	0.00	0.00	102.73	75.00	140.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	2,021.00
Insurance - Vehicle	43.00	43.00	61.00	516.00	516.00	732.00
Miscellaneous Expense	344.22	1,500.00	594.00	8,914.56	18,000.00	15,687.00
Total City Springs WTP	109,481.17	97,062.00	100,425.00	1,074,954.59	1,031,657.00	973,752.00
Water Quality						
Salaries	19,216.58	16,956.00	15,963.00	131,795.21	164,315.00	140,988.00
Pensions & Benefits	10,164.33	8,482.00	5,160.00	87,138.31	94,228.64	57,009.00
Insurance - Workers' Comp	0.00	0.00	0.00	2,737.58	3,072.00	2,928.00
Contractual Services	1,082.52	2,750.00	370.00	23,771.91	33,000.00	33,830.00
Materials & Supplies	3,650.89	2,300.00	2,433.00	34,617.77	31,600.00	26,957.00
Transportation Expense - Fuel	689.38	500.00	458.00	9,180.45	5,550.00	5,424.00
Transportation Expense - Maintenance	0.00	100.00	0.00	1,136.56	1,200.00	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	1,032.00	1,032.00	1,464.00
Miscellaneous Expense	1,651.89	1,500.00	1,914.00	7,735.09	3,700.00	6,714.00
Total Water Quality	36,541.59	32,674.00	26,420.00	299,178.87	338,197.64	275,891.00
TOTAL TREATMENT	379,047.78	359,123.00	296,661.00	4,148,948.41	4,067,525.64	3,126,324.00



Water Fund

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

	Month To Date 12/31/2021		Last Year Current Month	Year To Date 12/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
FIELD OPERATIONS						
Distribution						
Salaries	94,578.15	94,896.00	99,955.00	918,160.45	921,827.00	923,306.00
Pensions & Benefits	53,002.13	47,511.00	33,453.00	561,273.74	530,816.02	393,024.00
Insurance - Workers' Comp	0.00	0.00	0.00	16,419.93	18,432.00	17,714.00
Contractual Services	7,721.38	9,656.00	3,218.00	203,062.09	169,872.00	141,917.00
Materials & Supplies	10,751.03	9,600.00	11,641.00	116,429.77	115,200.00	116,169.00
Purchased Power	17,601.41	16,082.00	14,382.00	211,403.67	216,711.00	179,871.00
Transportation Expense - Fuel	4,469.05	3,600.00	4,471.00	62,734.66	43,200.00	44,413.00
Transportation Expense - Maintenance	1,818.49	2,400.00	5,459.00	21,161.60	28,800.00	30,446.00
Transportation Expense - Repairs	175.96	1,300.00	548.00	25,143.42	14,600.00	13,731.00
Insurance - Vehicle	905.00	905.00	856.00	10,860.00	10,860.00	10,272.00
Miscellaneous Expense	4,208.17	5,000.00	5,149.00	58,379.41	60,000.00	69,712.00
Total Distribution	195,230.77	190,950.00	179,132.00	2,205,028.74	2,130,318.02	1,940,575.00
Service						
Salaries	39,141.86	41,032.00	38,380.00	376,393.87	400,382.00	370,478.00
Pensions & Benefits	25,136.01	23,287.00	14,451.00	263,412.37	260,137.00	181,464.00
Insurance - Workers' Comp	0.00	0.00	0.00	8,207.25	9,216.00	8,708.00
Contractual Services	1,569.51	1,971.00	457.00	20,434.01	23,652.00	6,948.00
Materials & Supplies	476.62	600.00	361.00	8,130.88	7,200.00	3,586.00
Purchased Power	76.76	51.00	66.00	797.16	682.00	731.00
Transportation Expense - Fuel	1,976.92	1,300.00	1,383.00	26,577.15	15,600.00	16,348.00
Transportation Expense - Maintenance	197.65	245.00	633.00	5,283.80	2,940.00	3,257.00
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	1,500.00	23.00
Insurance - Vehicle	345.00	345.00	489.00	4,140.00	4,140.00	5,868.00
Miscellaneous Expense	730.23	1,600.00	5,850.00	14,715.45	19,200.00	28,112.00
Total Service	69,650.56	70,431.00	62,070.00	728,091.94	744,649.00	625,523.00
TOTAL FIELD OPERATIONS	264,881.33	261,381.00	241,202.00	2,933,120.68	2,874,967.02	2,566,098.00



Water Fund

Hardin County Water District No 2

Income Statement - Water

December 31, 2021

	Month To Date 12/31/2021		Last Year Current Month	Year To Date 12/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
MAINTENANCE & PROJECTS						
Maintenance						
Salaries	44,558.01	44,430.00	40,122.00	408,422.18	429,422.00	385,954.00
Pensions & Benefits	24,267.88	22,104.00	16,081.00	232,750.85	246,706.00	167,139.00
Insurance - Workers' Comp	0.00	0.00	0.00	6,382.16	7,164.00	6,682.00
Contractual Services	1,332.74	1,893.00	624.00	19,421.40	22,716.00	7,312.00
Materials & Supplies	610.14	300.00	313.00	6,243.92	3,600.00	5,888.00
Purchased Power	314.93	208.00	274.00	3,271.01	2,797.00	2,996.00
Transportation Expense - Fuel	728.82	510.00	598.00	9,501.37	6,120.00	6,468.00
Transportation Expense - Maintenance	146.18	175.00	897.00	3,028.06	2,100.00	4,189.00
Transportation Expense - Repairs	0.00	125.00	21.00	2,136.63	1,500.00	2,501.00
Insurance - Vehicle	215.00	215.00	306.00	2,580.00	2,580.00	3,672.00
Miscellaneous Expense	1,613.30	800.00	2,082.00	15,124.88	9,600.00	15,660.00
Total Maintenance	73,787.00	70,760.00	61,318.00	708,862.46	734,305.00	608,461.00
Projects						
Salaries	33,330.42	38,198.00	32,406.00	348,210.08	372,990.00	314,653.00
Pensions & Benefits	18,035.84	18,008.00	12,931.00	202,674.80	200,360.00	127,046.00
Insurance - Workers' Comp	0.00	0.00	0.00	5,469.67	6,144.00	5,346.00
Contractual Services	2,141.14	2,373.00	380.00	27,237.78	28,476.00	4,661.00
Materials & Supplies	38.95	170.00	66.00	1,591.39	2,040.00	3,790.00
Purchased Power	86.44	57.00	75.00	897.88	767.00	822.00
Transportation Expense - Fuel	775.56	580.00	639.00	10,821.44	6,960.00	7,492.00
Transportation Expense - Maintenance	0.00	110.00	0.00	1,966.74	1,320.00	1,236.00
Transportation Expense - Repairs	0.00	170.00	16.00	349.00	2,040.00	2,126.00
Insurance - Vehicle	258.00	258.00	367.00	3,096.00	3,096.00	4,404.00
Miscellaneous Expense	1,030.39	800.00	1,927.00	14,955.32	9,600.00	15,583.00
Total Projects	55,696.74	60,724.00	48,807.00	617,270.10	633,793.00	487,159.00
TOTAL MAINTENANCE & PROJECTS	129,483.74	131,484.00	110,125.00	1,326,132.56	1,368,098.00	1,095,620.00



Water Fund

Hardin County Water District No 2

Income Statement - Water

December 31, 2021

	Month To Date 12/31/2021		Last Year Current Month	Year To Date 12/31/2021		Year To Date Last Year YTD
	Actual	Budget	Actual	YTD Actual	YTD Budget	Actual
ADMINISTRATION						
Accounting						
Salaries	16,067.87	17,592.00	19,356.00	150,569.32	182,953.00	175,019.00
Pensions & Benefits	10,717.80	10,477.00	8,382.00	111,985.10	117,179.00	78,221.00
Insurance Workers' Comp	0.00	0.00	0.00	186.88	204.00	194.00
Contractual Services	2,112.34	1,918.00	297.00	75,881.40	73,016.00	52,253.00
Purchased Power	64.08	42.00	56.00	665.50	568.00	610.00
Miscellaneous Expense	101.76	600.00	5,130.00	5,241.58	7,200.00	54,988.00
Total Accounting	29,063.85	30,629.00	33,221.00	344,529.78	381,120.00	361,285.00
Customer Accounts						
Salaries	56,888.45	48,613.00	49,234.00	510,397.08	501,941.00	489,996.00
Pensions & Benefits	32,042.54	34,301.00	24,567.00	347,578.94	360,752.08	243,595.00
Ins. Workers Comp	0.00	0.00	0.00	560.71	624.00	627.00
Contractual Services	6,710.59	5,894.00	5,047.00	93,118.50	70,728.00	39,171.00
Materials & Supplies	230.85	890.00	898.00	14,052.25	10,680.00	10,523.00
Purchased Power	319.25	253.00	277.00	3,315.70	3,036.00	3,037.00
Bad Debt Expense	6,986.29	7,000.00	7,006.00	87,321.49	84,000.00	75,187.00
Miscellaneous Expense	2,568.44	5,550.00	9,319.00	23,378.31	66,600.00	84,143.00
Miscellaneous Expense - Billing	13,380.75	14,000.00	29,940.00	154,293.70	168,000.00	182,838.00
Total Customer Accounts	119,127.16	116,501.00	126,288.00	1,234,016.68	1,266,361.08	1,129,117.00
General Administration						
Salaries	37,142.05	32,701.00	33,502.00	339,991.45	347,638.00	323,259.00
Pensions & Benefits	17,682.57	16,017.00	13,160.00	175,314.28	180,329.00	133,027.00
Insurance - Workers' Comp	0.00	0.00	0.00	186.88	204.00	224.00
Contractual Services	5,169.82	3,628.00	3,138.00	70,793.46	43,536.00	35,497.00
Materials & Supplies	0.00	250.00	229.00	2,538.20	3,000.00	3,656.00
Purchased Power	334.34	220.00	290.00	3,499.95	2,967.00	3,180.00
Transportation Expense - Fuel	172.22	100.00	83.00	2,119.12	1,200.00	1,016.00
Transportation Expense - Repairs	0.00	0.00	0.00	20.00	250.00	0.00
Insurance - General Liability	6,090.00	6,090.00	5,657.00	73,080.00	73,080.00	67,890.00
Insurance - Vehicle	86.00	86.00	61.00	1,032.00	1,032.00	732.00
Miscellaneous Expense	2,858.43	4,775.00	1,377.00	29,617.99	33,800.00	26,600.00
Depreciation	246,338.08	262,556.00	254,237.00	3,009,282.45	3,150,672.00	3,046,866.00
Total General Administration	315,873.51	326,608.00	311,734.00	3,709,318.74	3,839,928.00	3,644,728.00



Water Fund

Hardin County Water District No 2

Income Statement - Water

December 31, 2021

	Month To Date 12/31/2021		Last Year Current Month	Year To Date 12/31/2021		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	30,199.92	30,204.00	30,204.00
Pensions & Benefits	6,901.13	6,452.00	3,773.00	81,344.23	78,915.00	44,734.00
Insurance - Workers' Comp	0.00	0.00	0.00	230.88	264.00	243.00
Contractual Services	35.70	0.00	211.00	268.05	0.00	2,204.00
Miscellaneous Expense	347.18	425.00	669.00	8,207.14	5,100.00	6,823.00
Total Commissioners	<u>9,800.67</u>	<u>9,394.00</u>	<u>7,170.00</u>	<u>120,250.22</u>	<u>114,483.00</u>	<u>84,208.00</u>
TOTAL ADMINISTRATION	<u>473,865.19</u>	<u>483,132.00</u>	<u>478,413.00</u>	<u>5,408,115.42</u>	<u>5,601,892.08</u>	<u>5,219,338.00</u>
Total Operating Expenses	<u>1,247,278.04</u>	<u>1,235,120.00</u>	<u>1,126,401.00</u>	<u>13,816,317.07</u>	<u>13,912,482.74</u>	<u>12,007,380.00</u>
Total Net Operating Income	<u>(81,689.89)</u>	<u>2,059.00</u>	<u>2,572.00</u>	<u>2,717,370.51</u>	<u>1,026,321.26</u>	<u>2,608,542.00</u>
Non-Operating Gains (Losses)						
Interest Income	2,029.51	4,000.00	3,008.00	30,078.07	48,000.00	79,601.00
Dividend Income	85,022.32	38,000.00	49,147.00	412,372.92	456,000.00	368,578.00
Unrealized Gain/Loss	(106,457.84)	50,000.00	(25,706.00)	(195,779.72)	600,000.00	211,400.00
Realized Gains	665.57	0.00	25,492.00	665.57	0.00	25,492.00
Leased Land/Tank Space Income	0.00	0.00	0.00	94,134.98	82,405.00	94,135.00
Interest Expenses	64,431.56	0.00	0.00	662,877.26	595,617.00	629,494.00
Amortized Debt Disc Expense	56.12	56.00	10,176.00	673.44	672.00	15,071.00
Net Income	<u>(164,918.01)</u>	<u>94,003.00</u>	<u>44,337.00</u>	<u>2,395,291.63</u>	<u>1,616,437.26</u>	<u>2,743,183.00</u>



Hardin County Water District No 2

Income Statement

Sewer Fund

December 31, 2021

	Month To Date 12/31/2021		Year To Date 12/31/2021	
	Actual	Budget	YTD Actual	Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	882.10	0.00	10,799.40	0.00
Commercial Sewer Sales	19,146.96	0.00	200,110.59	0.00
Miscellaneous Service	0.00	0.00	30.00	0.00
10% Penalty	25.21	0.00	2,624.43	0.00
Total Operating Revenues	20,054.27	0.00	213,564.42	0.00
Operating Expenses				
Wholesale Treatment	5,480.16	5,100.00	57,280.19	61,200.00
Contractual Services	2,000.00	2,000.00	25,070.00	24,000.00
Materials & Supplies	0.00	100.00	296.30	1,200.00
Purchased Power	825.06	875.00	9,810.55	10,500.00
Depreciation	24,450.12	25,350.00	293,401.44	304,200.00
Total Operating Expenses	32,755.34	33,425.00	385,858.48	401,100.00
Total Net Operating Income Sewer	(12,701.07)	(33,425.00)	(172,294.06)	(401,100.00)
Non-Operating Gains (Losses)				
Interest Income	63.86	0.00	879.69	0.00
Total Non-Operating Gains (Losses)	63.86	0.00	879.69	0.00
Net Income	(12,637.21)	(33,425.00)	(171,414.37)	(401,100.00)



Hardin County Water District No 2 Balance Sheet

December 31, 2021

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>General Fund</u>	<u>12/31/2021</u> YTD Total	<u>12/31/2020</u> Last YTD Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	3,277,097	354,499	1,811,744	5,443,340	10,877,460
Investments	21,494,368	0	0	21,494,368	13,280,600
Accounts Receivable, net	1,378,238	2,693	0	1,523,476	1,977,760
Prepaid Expenses	307,408	0	0	307,408	121,978
Grants Receivable	0	14,380	0	14,380	2,196
Materials and supplies	865,341	0	0	865,342	553,895
TOTAL CURRENT ASSETS	27,322,452	371,572	1,811,744	29,648,314	26,813,889
NONCURRENT ASSETS					
Restricted cash and cash equivalents	7,353,941	408,173	405,870	8,198,195	5,035,617
Restricted Investments	1,207,393	0	0	1,207,394	1,207,393
Regulatory asset on CERS pension	9,976,446	0	0	9,976,445	9,976,446
Non-Depreciable capital assets	3,553,934	830,829	0	4,384,763	4,179,403
Depreciable capital assets, net of depreciation	61,655,992	15,033,910	0	76,689,902	82,315,774
TOTAL NONCURRENT ASSETS	83,747,706	16,272,912	405,870	100,456,699	102,714,633
TOTAL ASSETS	111,070,158	16,644,484	2,217,614	130,105,013	129,528,522
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on debt refundings	89,617	0	0	89,617	109,854
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	1,802,576
Utility acquisition adjustments	136,225	0	0	136,225	136,225
Deferred Inflows of Resources	0	0	0	0	191,195
TOTAL DEFERRED OUTFLOWS OF RE-SOURCES	2,028,418	0	0	2,028,418	2,239,850
LIABILITIES					
CURRENT LIABILITIES					
Accounts Payable	764,820	6,056	0	770,876	289,241
Accrued Taxes	(7,566)	22,067	0	14,501	54,076
Accrued Liabilities	167,244	0	0	167,244	217,431
Accrued Vacation	185,274	0	0	185,274	185,274
Customer Deposit	0	0	39,541	39,541	45,005
Customer Advances for Construction	61,000	0	0	61,000	50,000
Self-Insurance Payable	(6,770)	0	0	(6,770)	24,412
TOTAL CURRENT LIABILITIES	1,164,002	28,123	39,541	1,231,666	865,440
NONCURRENT LIABILITIES					
Customer Deposit	0	0	355,870	355,870	405,048
Net Pension Liability - CERS	11,567,079	0	0	11,567,079	11,567,079
Bonds Payable	13,207,194	0	0	13,207,194	14,254,257
Notes Payable	4,208,607	0	0	4,208,607	4,448,902
Total NONCURRENT LIABILITIES	28,982,880	0	355,870	29,338,750	30,675,287
TOTAL LIABILITIES	30,146,882	28,123	395,411	30,570,416	31,540,727
NET POSITION					
Net investment in capital assets	47,029,305	15,858,683	0	62,887,988	67,502,778
Restricted for debt service	2,463,650	0	0	2,463,650	2,549,474
Unrestricted	34,621,851	349,504	3,633,946	38,466,301	32,005,091
TOTAL NET POSITION	\$ 84,114,806	\$ 16,208,187	\$ 3,633,946	\$ 103,817,939	\$ 102,057,343



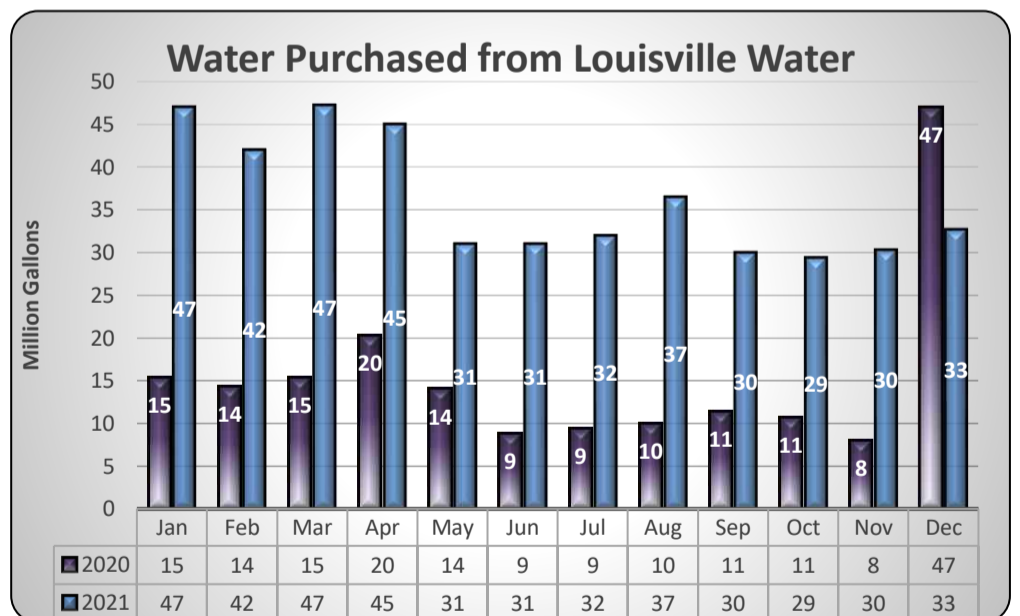
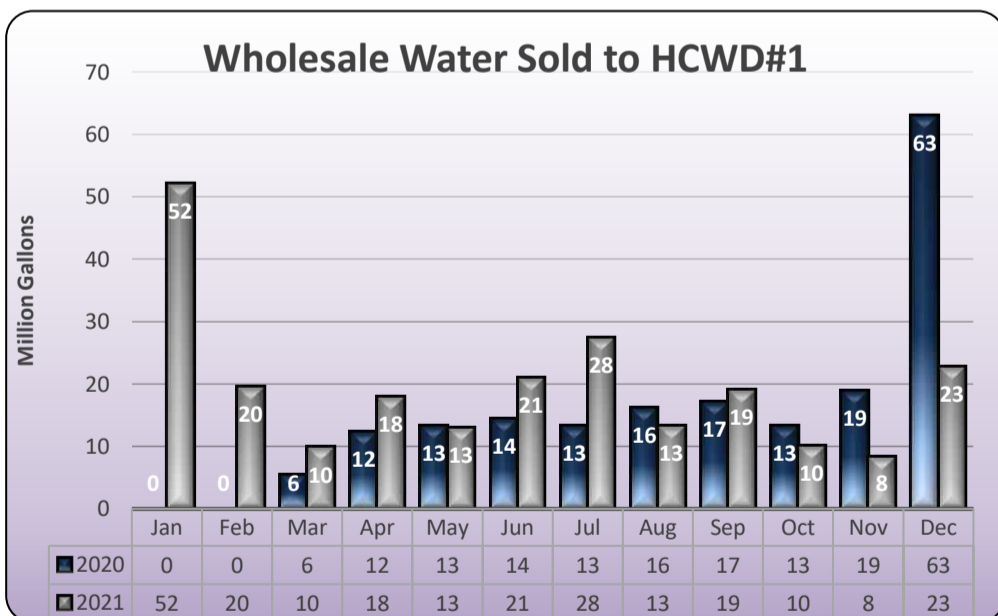
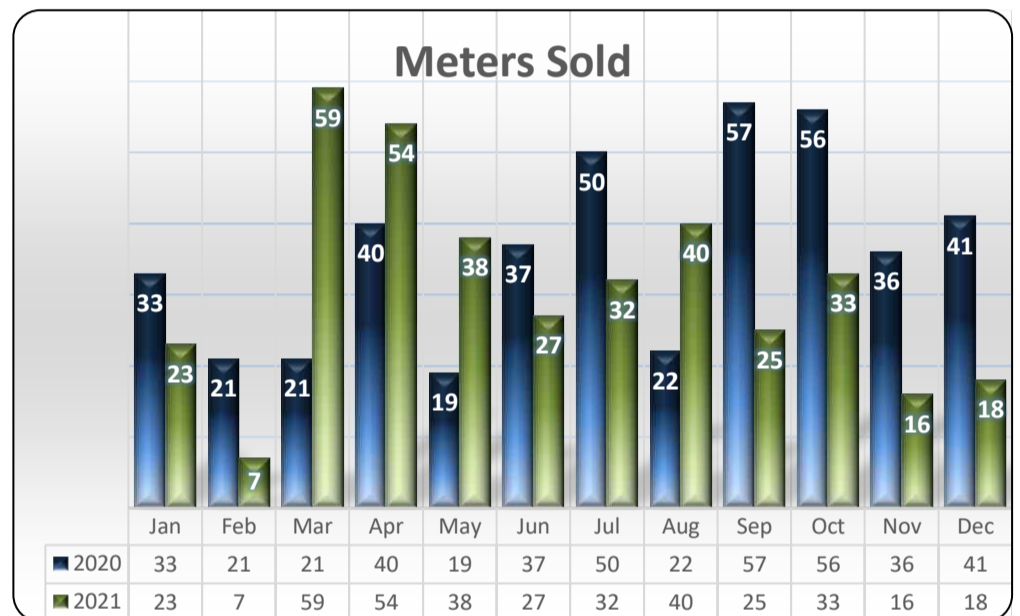
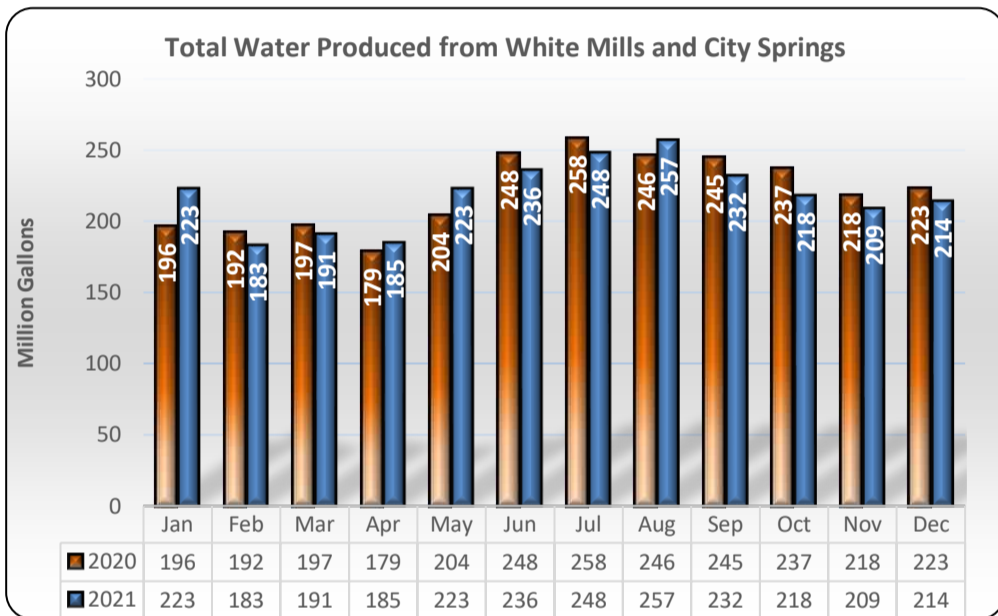
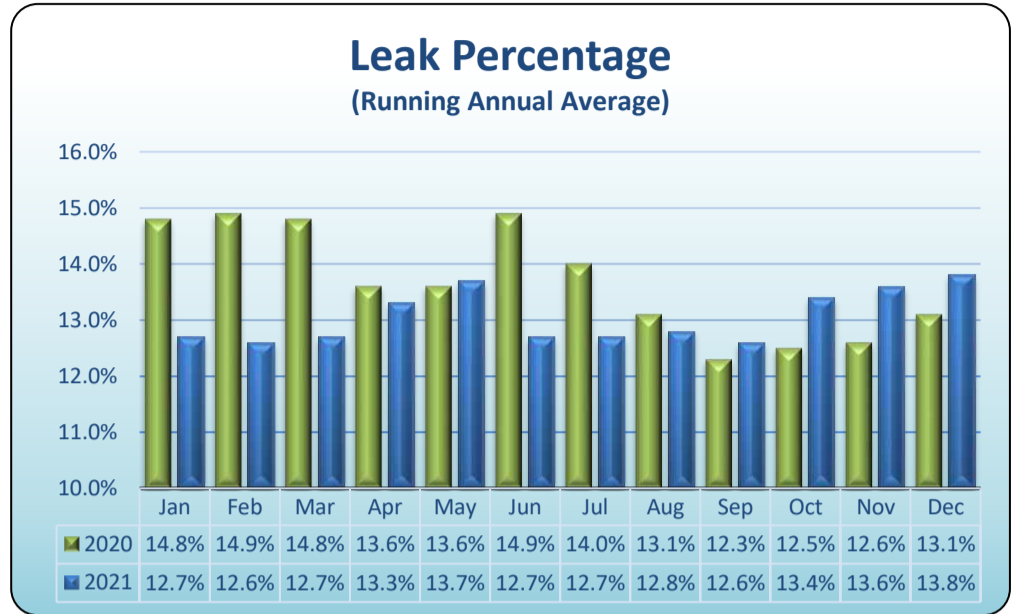
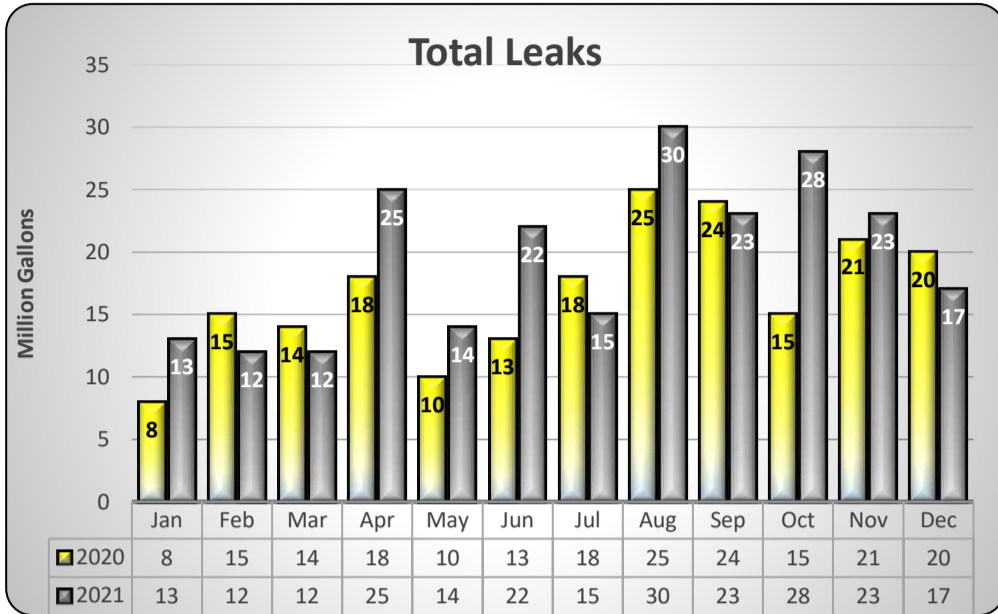
Hardin County Water District No 2

Cash Flow Statement

December 31, 2021

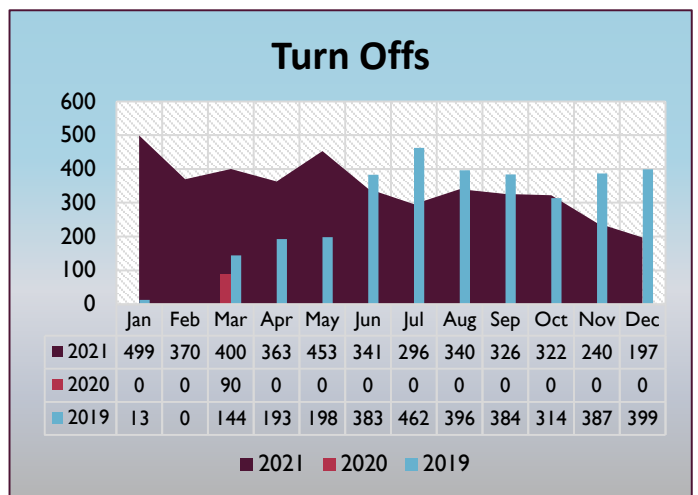
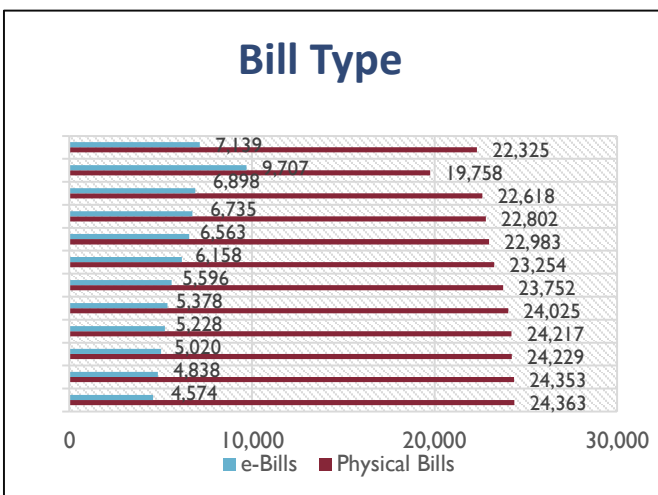
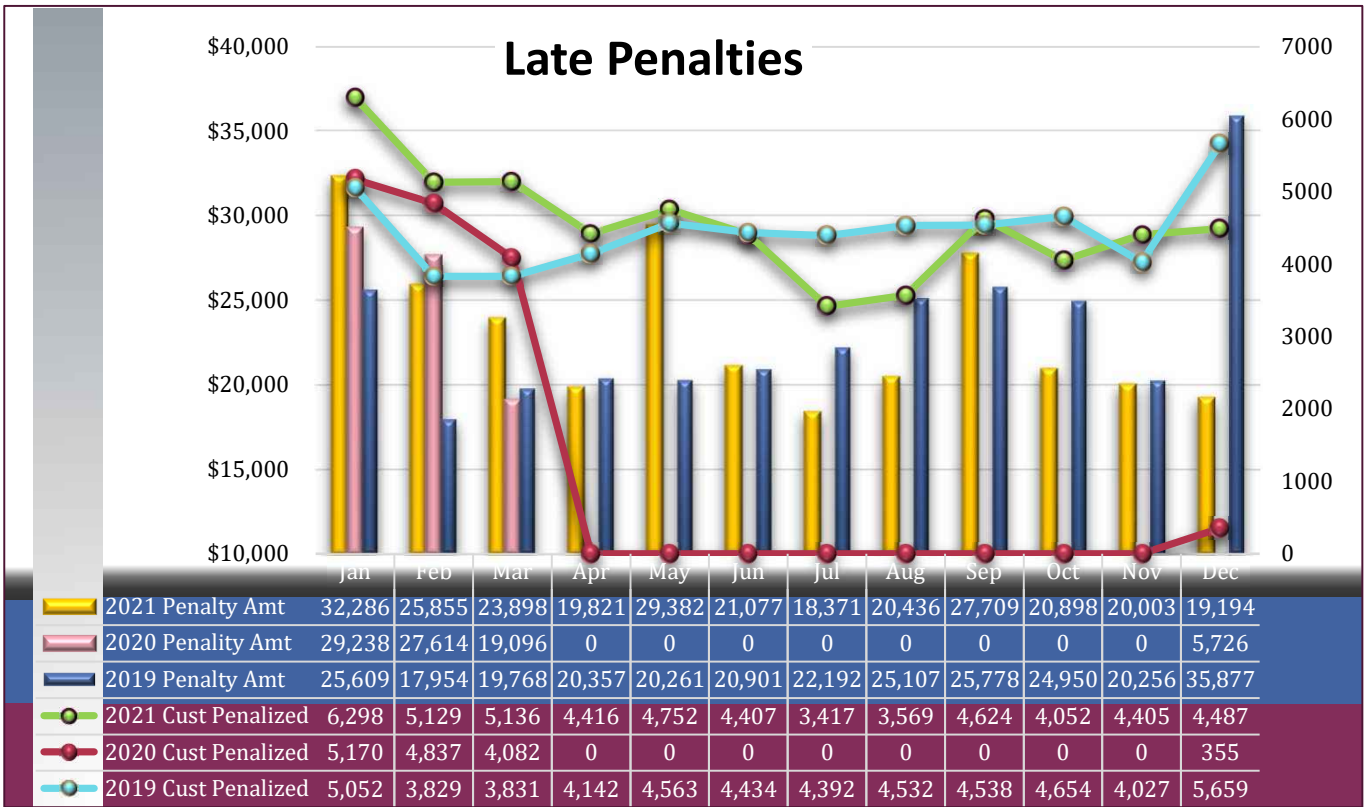
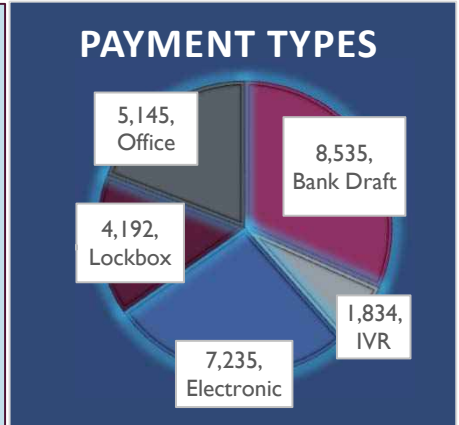
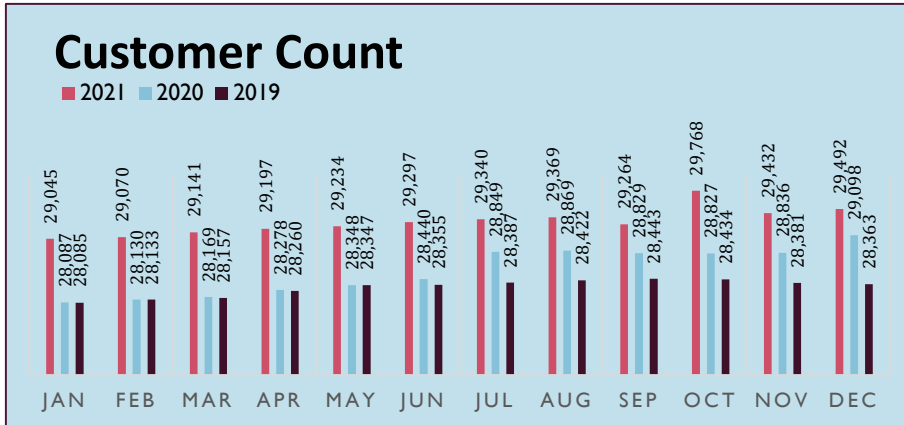
	Water Fund 12/31/2021	Sewer Fund 12/31/2021	General Fund 12/31/2021	Consolidated Total 12/31/2021
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	1,171,759	17,916	0	1,208,795
Payments to Suppliers	(240,063)	2,671	15,538	(264,693)
Payments to Employees	(449,548)	0	0	(449,548)
NET CASH PROVIDED BY OPERATING ACTIVITIES	482,149	20,587	15,538	494,554
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal Payments on Bonds	(39,500)	0	0	(39,500)
Acquisition of Capital Assets	(543,636)	(576)	0	(544,212)
Contributions in Aid of Construction	19,955	0	0	19,955
Interest on Long-Term Debt	(64,432)	0	0	(64,432)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	627,613	576	0	628,189
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale (Purchase) of Investments	(85,688)	0	0	(85,688)
Proceeds from Investments	666	0	0	666
Other Income	4,570	0	0	4,570
Investment Income	87,052	64	58	87,172
NET CASH PROVIDED BY INVESTING ACTIVITIES	6,600	64	58	6,720
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(82,288)	12,900	(48,338)	(117,715)
CASH AND CASH EQUIVALENTS, Beginning	10,713,912	749,772	2,265,952	13,759,836
CASH AND CASH EQUIVALENTS, End	10,631,624	762,673	2,217,614	13,642,121
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	(81,690)	(24,425)	0	(106,115)
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	246,338	24,450	0	270,788
(Increase) Decrease in Accounts Receivable	27,696	(2,139)	0	44,678
(Increase) Decrease in Prepaid Expenses	14,351	0	0	14,351
Increase (Decrease) in Accounts Payable	287,313	1,562	0	288,875
Increase (Decrease) in Unearned Revenue	0	0	14,393	14,393
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	(42,840)
Increase (Decrease) in Customer Deposits	0	0	1,145	1,145
Increase (Decrease) in Accrued Taxes Payable	(7,844)	1,109	0	(6,735)
Increase (Decrease) in Accrued Liabilities	39,245	0	0	39,245
Increase (Decrease) in Self-Insurance Payable	(21,735)	0	0	(21,735)
Adjustments to reconcile to net cash provided by operating activities:	(92,688)	23,918	(15,538)	(60,589)
NET CASH PROVIDED BY OPERATING ACTIVITIES	(10,998)	48,343	(15,538)	45,526

Monthly Statistics



Customer Service Report

2021



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



CITCO Water
 740 ENTERPRISE DRIVE
 LEXINGTON, KY 40510
 Phone 859-255-0852
 Fax 859-259-1171

Quotation

EXPIRATION DATE	QUOTE NUMBER
12/12/2021	S100166234
CITCO Water 740 ENTERPRISE DRIVE LEXINGTON, KY 40510 Phone 859-255-0852 Fax 859-259-1171	PAGE NO.
	1 of 1

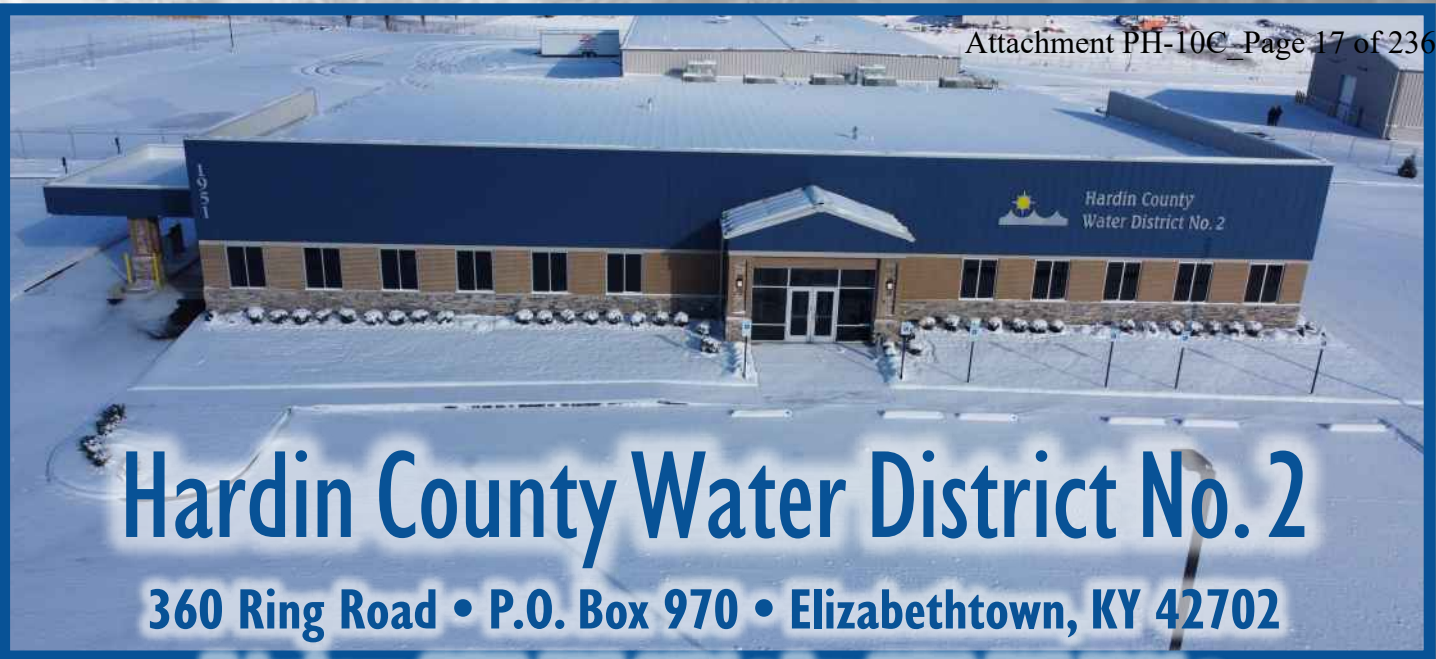
QUOTE TO:

SHIP TO:

HARDIN COUNTY WATER DIST #2
 360 RING ROAD
 P O BOX 970
 ELIZABETHTOWN, KY 42702

HARDIN COUNTY WATER DIST #2
 360 RING ROAD
 E TOWN, KY 42701

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON	
3732	CONTROL VALVES		Tony Omohundro	
WRITER	SHIP VIA	TERMS	SHIP DATE	FREIGHT ALLOWED
Todd Bennett	BLUEGRASS	NET 30 DAYS	11/10/2021	No
ORDER QTY	DESCRIPTION		UNIT PRICE	EXT PRICE
3ea	^10" BERMAD 740EN BOOSTER PUMP CONTROL VALVE, Y-PATTERN, FLANGED, WW-10-740EN-P2-03-Y-C-A5-EB-5AC-NN-NS 4-6 WEEKS ESTIMATED LEAD TIME PLUS FREIGHT FROM FACTORY		8997.000/ft	26991.00
IMPORTANT NOTICE: DUE TO UNPRECEDENTED SUPPLY CHAIN DISRUPTIONS WE ARE UNABLE TO PROVIDE FIRM PRICING FOR ANY LENGTH OF TIME. ALL PRICES ARE SUBJECT TO CHANGE BASED ON AVAILABILITY AND MARKET PRICING AT TIME OF SHIPMENT. THIS NOTICE SUPERCEDES ALL PREVIOUS TERMS.			Subtotal	26991.00
			S&H Charges	0.00
			Amount Due	26991.00



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



February 2022
Board Meeting Booklet



COMMISSIONERS MEETING AGENDA

360 Ring Road Elizabethtown, KY 42701

February 15, 2022, 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. Report on 2022A Bond Sale** **Damon**
 - B. WTP Chemical Bid Tab** **Shaun**
 - C. Annual Mowing Bid Tab** **Shaun**

- VIII. NEW BUSINESS**
 - A. Red Flag Policy** **Amber**
 - B. Meter Test Bench Bid Authorization** **Forrest**
 - C. White Mills Valve Actuator Bid Authorization** **Shaun**
 - D. Hydro Excavator Purchase Request** **Shaun**
 - E. Trench Box Purchase** **Shaun**
 - F. Sewer Jetter Purchase** **Forrest**
 - G. Janitorial Services Selection** **Shaun**
 - H. Surplus Auction Date** **Cordell**

- 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 15, 2022 @ 4:00pm** in the board room at the Customer Service Center, 1951 W Park Road, Elizabethtown.



Hardin County Water District No 2
Current Asset Report
January 31, 2022

	Year Ended 12/31/2020	Month Ending 12/31/2021	Month Ending 01/31/2022
Assets - Cash Accounts			
Revenue Clearing	1,228,277	1,811,031	1,768,387
Health Plan	81,399	173,237	219,550
Sinking Fund III	82,989	83,243	116,584
Sinking Fund IV	105,500	2,232	16,297
Petty Cash	1,402	2,411	2,410
Water Clearing	151,193	151,986	150,091
Water Operation & Maintenance	8,781,004	2,590,982	1,673,013
Water Revenue	547,339	533,625	527,204
Water Depreciation Fund	1,069,770	1,024,173	1,003,313
Sinking Fund	1,153,592	1,170,780	1,948,811
Water Escrow	51,930	63,001	66,006
Water Customer Deposit	458,712	406,334	407,786
Water Capital Projects	1,515,409	4,836,811	5,229,864
West Park Road	0	586	559
Sewer Revenue	28,543	25,110	28,638
Sewer Capital Projects	459,864	393,216	401,172
Sewer Operation & Maintenance	101,478	292,819	304,950
Sewer Escrow	2,430	2,434	2,433
Sewer Clearing	38,225	36,569	36,573
Sewer Depreciation	6,512	12,525	13,025
External Billing Revenue	47,509	30,211	30,110
Total Cash Accounts	15,913,077	13,643,316	13,946,776
Change From Previous Period	(55,002)	(116,520)	303,460
Debt Service Accounts	1,207,393	1,207,393	1,207,394
Vanguard	3,790,359	3,751,535	3,708,727
Dupree			
Dupree Investments - Tax Free	5,294,517	12,522,184	12,231,248
Dupree Investments - Municipal	4,195,724	5,220,650	5,084,840
Total Dupree	9,490,241	17,742,834	17,316,088
Current Asset Grand Total	30,401,070	36,345,078	36,178,985
Grand Total Change From Previous Period	550,739	(137,290)	(166,093)
Total Non-Restricted			
Non-Restricted Bank Accounts	10,877,460	5,444,535	4,491,266
Non-Restricted Investment Accounts	13,280,600	21,494,368	21,024,815
Total Non-Restricted	24,158,060	26,938,903	25,516,081
Total Restricted			
Restricted Bank Accounts	5,035,617	8,198,195	9,454,951
Restricted DSRF Accounts	1,207,393	1,207,394	1,207,394
Total Restricted	6,243,010	9,405,589	10,662,345
Total Non-Restricted & Restricted Cash	30,401,070	36,344,492	36,178,426



Water Fund

Hardin County Water District No 2

Income Statement - Water

January 31, 2022

	Month To Date 01/31/2022		Last Year Current Month	Year To Date 01/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Operating Revenues						
Residential Sales	721,936.24	712,800.00	731,581.80	721,936.24	712,800.00	731,581.80
Commercial Sales	270,861.81	258,400.00	257,407.50	270,861.81	258,400.00	257,407.50
Industrial Sales	91,060.78	107,100.00	100,931.87	91,060.78	107,100.00	100,931.87
Wholesale Water	75,598.60	0.00	101,796.20	75,598.60	0.00	101,796.20
Bulk Water	141.75	150.00	0.00	141.75	150.00	0.00
Sewer Billing	18,958.94	18,500.00	18,828.81	18,958.94	18,500.00	18,828.81
Water Taps	16,001.05	36,777.00	36,020.36	16,001.05	36,777.00	36,020.36
Miscellaneous Service	21,428.14	12,200.00	34,080.50	21,428.14	12,200.00	34,080.50
Laboratory Income	1,286.75	1,250.00	1,503.25	1,286.75	1,250.00	1,503.25
10% Penalty	20,616.08	26,500.00	31,323.28	20,616.08	26,500.00	31,323.28
Other Income	4,914.98	1,500.00	(21,496.38)	4,914.98	1,500.00	(21,496.38)
Relocation Fees	11,626.92	0.00	0.00	11,626.92	0.00	0.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Total Operating Revenues	1,256,432.04	1,177,177.00	1,293,977.19	1,256,432.04	1,177,177.00	1,293,977.19
Operating Expenses						
TREATMENT						
Purchased water	0.00	0.00	133,322.80	0.00	0.00	133,322.80
White Mills WTP						
Salaries	37,929.66	42,638.00	43,483.35	37,929.66	42,638.00	43,483.35
Pensions & Benefits	25,432.30	25,661.00	27,085.11	25,432.30	25,661.00	27,085.11
Ins. Workers Comp.	332.91	594.00	1,262.38	332.91	594.00	1,262.38
Contractual Services	1,589.99	4,132.00	1,668.89	1,589.99	4,132.00	1,668.89
Chemicals	53,148.21	37,800.00	20,947.81	53,148.21	37,800.00	20,947.81
Transportation Expense - Fuel	159.86	250.00	169.98	159.86	250.00	169.98
Transportation Expense - Maintenance	31.96	85.00	41.95	31.96	85.00	41.95
Transportation Expense - Repairs	0.00	75.00	24.95	0.00	75.00	24.95
Insurance - Vehicle	123.76	124.00	89.42	123.76	124.00	89.42
Materials & Supplies	4,143.96	5,229.00	4,999.24	4,143.96	5,229.00	4,999.24
Purchased Power	25,745.82	25,760.00	26,501.77	25,745.82	25,760.00	26,501.77
Miscellaneous Expense	3,751.63	2,500.00	2,029.25	3,751.63	2,500.00	2,029.25
Total White Mills WTP	152,390.06	144,848.00	128,304.10	152,390.06	144,848.00	128,304.10



Water Fund

Hardin County Water District No 2
Income Statement - Water
 January 31, 2022

	Month To Date 01/31/2022		Last Year Current Month	Year To Date 01/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
City Springs WTP						
Salaries	30,576.42	31,991.00	27,735.47	30,576.42	31,991.00	27,735.47
Pensions & Benefits	21,330.70	19,553.00	15,725.90	21,330.70	19,553.00	15,725.90
Ins. Workers Comp	259.18	462.00	757.12	259.18	462.00	757.12
Contractual Services	725.09	1,000.00	864.33	725.09	1,000.00	864.33
Chemicals	5,296.64	7,410.00	847.35	5,296.64	7,410.00	847.35
Materials & Supplies	6,374.73	5,000.00	5,500.04	6,374.73	5,000.00	5,500.04
Purchased Power	10,952.54	12,154.00	10,300.53	10,952.54	12,154.00	10,300.53
Purchased Power - Sewer/Gas	16,598.69	15,348.00	20,747.09	16,598.69	15,348.00	20,747.09
Transportation Expense - Fuel	63.28	100.00	80.60	63.28	100.00	80.60
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	61.88	62.00	44.60	61.88	62.00	44.60
Miscellaneous Expense	755.25	1,450.00	1,302.40	755.25	1,450.00	1,302.40
Total City Springs WTP	92,994.40	94,855.00	83,905.43	92,994.40	94,855.00	83,905.43
Water Quality						
Salaries	13,477.09	13,611.00	11,417.13	13,477.09	13,611.00	11,417.13
Pensions & Benefits	9,322.97	8,346.00	6,744.44	9,322.97	8,346.00	6,744.44
Insurance - Workers' Comp	111.08	198.00	378.94	111.08	198.00	378.94
Contractual Services	578.34	3,000.00	3,446.97	578.34	3,000.00	3,446.97
Materials & Supplies	3,579.97	3,604.00	3,052.36	3,579.97	3,604.00	3,052.36
Transportation Expense - Fuel	452.97	750.00	528.75	452.97	750.00	528.75
Transportation Expense - Maintenance	822.99	100.00	102.40	822.99	100.00	102.40
Insurance - Vehicle	123.76	124.00	89.42	123.76	124.00	89.42
Miscellaneous Expense	321.47	484.00	1,228.46	321.47	484.00	1,228.46
Total Water Quality	28,790.64	30,217.00	26,988.87	28,790.64	30,217.00	26,988.87
TOTAL TREATMENT	274,175.10	269,920.00	372,521.20	274,175.10	269,920.00	372,521.20



Water Fund

Hardin County Water District No 2
Income Statement - Water
 January 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	01/31/2022		Current Month	01/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
FIELD OPERATIONS						
Distribution						
Salaries	65,143.25	68,723.00	74,999.83	65,143.25	68,723.00	74,999.83
Pensions & Benefits	47,258.39	44,383.00	43,869.53	47,258.39	44,383.00	43,869.53
Insurance - Workers' Comp	628.81	1,121.00	2,272.88	628.81	1,121.00	2,272.88
Contractual Services	4,155.32	9,700.00	6,436.91	4,155.32	9,700.00	6,436.91
Materials & Supplies	10,640.45	8,758.00	8,757.74	10,640.45	8,758.00	8,757.74
Purchased Power	17,372.20	17,130.00	14,486.05	17,372.20	17,130.00	14,486.05
Transportation Expense - Fuel	6,262.37	4,950.00	5,069.58	6,262.37	4,950.00	5,069.58
Transportation Expense - Maintenance	440.60	1,101.00	1,190.85	440.60	1,101.00	1,190.85
Transportation Expense - Repairs	4,128.58	2,500.00	1,171.34	4,128.58	2,500.00	1,171.34
Insurance - Vehicle	866.34	866.00	940.67	866.34	866.00	940.67
Miscellaneous Expense	3,754.76	5,225.00	4,042.36	3,754.76	5,225.00	4,042.36
Total Distribution	160,651.07	164,457.00	163,237.74	160,651.07	164,457.00	163,237.74
Service						
Salaries	27,800.92	29,807.00	28,021.08	27,800.92	29,807.00	28,021.08
Pensions & Benefits	23,022.72	21,171.00	21,026.50	23,022.72	21,171.00	21,026.50
Insurance - Workers' Comp	332.92	594.00	1,136.06	332.92	594.00	1,136.06
Contractual Services	1,527.52	1,772.00	1,436.62	1,527.52	1,772.00	1,436.62
Materials & Supplies	0.00	746.00	5.81	0.00	746.00	5.81
Purchased Power	62.29	172.00	49.48	62.29	172.00	49.48
Transportation Expense - Fuel	1,298.95	2,200.00	1,598.35	1,298.95	2,200.00	1,598.35
Transportation Expense - Maintenance	706.47	425.00	0.00	706.47	425.00	0.00
Transportation Expense - Repairs	0.00	375.00	0.00	0.00	375.00	0.00
Insurance - Vehicle	495.05	495.00	358.72	495.05	495.00	358.72
Miscellaneous Expense	1,726.20	1,506.00	2,015.61	1,726.20	1,506.00	2,015.61
Total Service	56,973.04	59,263.00	55,648.23	56,973.04	59,263.00	55,648.23
TOTAL FIELD OPERATIONS	217,624.11	223,720.00	218,885.97	217,624.11	223,720.00	218,885.97



Water Fund

Hardin County Water District No 2

Income Statement - Water

January 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	01/31/2022		Current Month	01/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
MAINTENANCE & PROJECTS						
Maintenance						
Salaries	27,054.13	32,132.00	29,206.79	27,054.13	32,132.00	29,206.79
Pensions & Benefits	22,515.78	20,814.00	18,910.90	22,515.78	20,814.00	18,910.90
Insurance - Workers' Comp	296.21	528.00	883.43	296.21	528.00	883.43
Contractual Services	1,359.53	1,440.00	1,270.58	1,359.53	1,440.00	1,270.58
Materials & Supplies	555.77	475.00	23.85	555.77	475.00	23.85
Purchased Power	255.61	175.00	203.03	255.61	175.00	203.03
Transportation Expense - Fuel	782.03	775.00	747.03	782.03	775.00	747.03
Transportation Expense - Maintenance	48.09	280.00	0.00	48.09	280.00	0.00
Transportation Expense - Repairs	0.00	170.00	0.00	0.00	170.00	0.00
Insurance - Vehicle	309.41	309.00	223.44	309.41	309.00	223.44
Miscellaneous Expense	724.18	1,400.00	1,934.68	724.18	1,400.00	1,934.68
Total Maintenance	53,900.74	58,498.00	53,403.73	53,900.74	58,498.00	53,403.73
Projects						
Salaries	31,554.87	28,896.00	24,958.08	31,554.87	28,896.00	24,958.08
Pensions & Benefits	18,554.85	18,483.00	14,401.53	18,554.85	18,483.00	14,401.53
Insurance - Workers' Comp	259.19	462.00	757.12	259.19	462.00	757.12
Contractual Services	1,611.28	2,330.00	1,944.99	1,611.28	2,330.00	1,944.99
Materials & Supplies	47.36	125.00	565.90	47.36	125.00	565.90
Purchased Power	70.16	145.00	55.73	70.16	145.00	55.73
Transportation Expense - Fuel	509.59	900.00	737.99	509.59	900.00	737.99
Transportation Expense - Maintenance	108.54	175.00	168.09	108.54	175.00	168.09
Transportation Expense - Repairs	138.00	80.00	0.00	138.00	80.00	0.00
Insurance - Vehicle	371.29	371.00	268.25	371.29	371.00	268.25
Miscellaneous Expense	2,283.64	1,300.00	756.81	2,283.64	1,300.00	756.81
Total Projects	55,508.77	53,267.00	44,614.49	55,508.77	53,267.00	44,614.49
TOTAL MAINTENANCE & PROJECTS	109,409.51	111,765.00	98,018.22	109,409.51	111,765.00	98,018.22



Water Fund

Hardin County Water District No 2

Income Statement - Water

January 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	01/31/2022		Current Month	01/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
ADMINISTRATION						
Accounting						
Salaries	11,230.96	11,573.00	13,661.46	11,230.96	11,573.00	13,661.46
Pensions & Benefits	8,873.90	7,640.00	9,764.19	8,873.90	7,640.00	9,764.19
Insurance Workers' Comp	111.08	8.00	25.87	111.08	8.00	25.87
Contractual Services	1,243.73	2,000.00	1,806.64	1,243.73	2,000.00	1,806.64
Purchased Power	52.00	82.00	41.31	52.00	82.00	41.31
Miscellaneous Expense	205.30	350.00	616.81	205.30	350.00	616.81
Total Accounting	21,716.97	21,653.00	25,916.28	21,716.97	21,653.00	25,916.28
Customer Accounts						
Salaries	40,647.14	43,990.00	38,089.41	40,647.14	43,990.00	38,089.41
Pensions & Benefits	30,634.54	32,503.00	28,647.17	30,634.54	32,503.00	28,647.17
Ins. Workers Comp	555.07	42.00	77.61	555.07	42.00	77.61
Contractual Services	6,698.82	8,875.00	7,857.89	6,698.82	8,875.00	7,857.89
Materials & Supplies	240.75	1,510.00	955.72	240.75	1,510.00	955.72
Purchased Power	259.11	292.00	205.80	259.11	292.00	205.80
Bad Debt Expense	6,905.14	7,400.00	7,006.21	6,905.14	7,400.00	7,006.21
Miscellaneous Expense	1,223.05	1,715.00	1,816.08	1,223.05	1,715.00	1,816.08
Miscellaneous Expense - Billing	9,451.59	12,900.00	0.00	9,451.59	12,900.00	0.00
Total Customer Accounts	96,615.21	109,227.00	84,655.89	96,615.21	109,227.00	84,655.89
General Administration						
Salaries	26,355.39	26,483.00	25,103.12	26,355.39	26,483.00	25,103.12
Pensions & Benefits	15,404.01	14,011.00	13,946.57	15,404.01	14,011.00	13,946.57
Insurance - Workers' Comp	148.11	11.00	25.87	148.11	11.00	25.87
Contractual Services	10,641.59	4,500.00	18,231.20	10,641.59	4,500.00	18,231.20
Materials & Supplies	123.95	250.00	296.63	123.95	250.00	296.63
Purchased Power	271.38	254.00	215.53	271.38	254.00	215.53
Transportation Expense - Fuel	83.27	100.00	119.83	83.27	100.00	119.83
Insurance - General Liability	6,904.25	6,904.00	5,985.33	6,904.25	6,904.00	5,985.33
Insurance - Vehicle	123.76	124.00	89.42	123.76	124.00	89.42
Miscellaneous Expense	1,987.72	1,750.00	1,098.62	1,987.72	1,750.00	1,098.62
Depreciation	247,061.46	275,725.00	256,490.17	247,061.46	275,725.00	256,490.17
Total General Administration	309,542.89	330,312.00	321,792.35	309,542.89	330,312.00	321,792.35
Commissioners						



Water Fund

Hardin County Water District No 2
Income Statement - Water
 January 31, 2022

	Month To Date 01/31/2022		Last Year Current Month	Year To Date 01/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Salaries	2,516.66	2,517.00	2,516.66	2,516.66	2,517.00	2,516.66
Pensions & Benefits	8,058.26	6,800.00	6,969.90	8,058.26	6,800.00	6,969.90
Insurance - Workers' Comp	185.13	14.00	31.96	185.13	14.00	31.96
Miscellaneous Expense	791.67	600.00	357.11	791.67	600.00	357.11
Total Commissioners	11,551.72	9,931.00	9,875.63	11,551.72	9,931.00	9,875.63
TOTAL ADMINISTRATION	439,426.79	471,123.00	442,240.15	439,426.79	471,123.00	442,240.15
Total Operating Expenses	1,040,635.51	1,076,528.00	1,131,665.54	1,040,635.51	1,076,528.00	1,131,665.54
Total Net Operating Income	215,796.53	100,649.00	162,311.65	215,796.53	100,649.00	162,311.65
Non-Operating Gains (Losses)						
Interest Income	2,863.35	3,000.00	4,344.21	2,863.35	3,000.00	4,344.21
Dividend Income	15,938.77	15,000.00	12,741.68	15,938.77	15,000.00	12,741.68
Unrealized Gain/Loss	(485,492.02)	0.00	(18,124.15)	(485,492.02)	0.00	(18,124.15)
Leased Land/Tank Space Income	6,210.00	11,730.00	0.00	6,210.00	11,730.00	0.00
Interest Expenses	11,456.74	226,994.00	242,096.00	11,456.74	226,994.00	242,096.00
Amortized Debt Disc Expense	(357.57)	(358.00)	56.12	(357.57)	(358.00)	56.12
Net Income	(255,782.54)	(96,257.00)	(80,878.73)	(255,782.54)	(96,257.00)	(80,878.73)



Hardin County Water District No 2

Income Statement

Sewer Fund

January 31, 2022

	Month To Date		Year To Date	
	01/31/2022		01/31/2022	
	Actual	2022 Budget	YTD Actual	2022 Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	921.30	0.00	921.30	0.00
Commercial Sewer Sales	16,729.29	0.00	16,729.29	0.00
Miscellaneous Service	100.00	0.00	100.00	0.00
10% Penalty	240.20	0.00	240.20	0.00
Total Operating Revenues	<u>17,990.79</u>	<u>0.00</u>	<u>17,990.79</u>	<u>0.00</u>
Operating Expenses				
Wholesale Treatment	5,829.66	5,043.00	5,829.66	5,043.00
Contractual Services	2,000.00	2,000.00	2,000.00	2,000.00
Materials & Supplies	0.00	150.00	0.00	150.00
Purchased Power	894.71	775.00	894.71	775.00
Depreciation	24,450.12	25,190.00	24,450.12	25,190.00
Total Operating Expenses	<u>33,174.49</u>	<u>33,158.00</u>	<u>33,174.49</u>	<u>33,158.00</u>
Total Net Operating Income Sewer	<u>(15,183.70)</u>	<u>(33,158.00)</u>	<u>(15,183.70)</u>	<u>(33,158.00)</u>
Non-Operating Gains (Losses)				
Interest Income	66.27	0.00	66.27	0.00
Total Non-Operating Gains (Losses)	<u>66.27</u>	<u>0.00</u>	<u>66.27</u>	<u>0.00</u>
Net Income	<u>(15,117.43)</u>	<u>(33,158.00)</u>	<u>(15,117.43)</u>	<u>(33,158.00)</u>



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

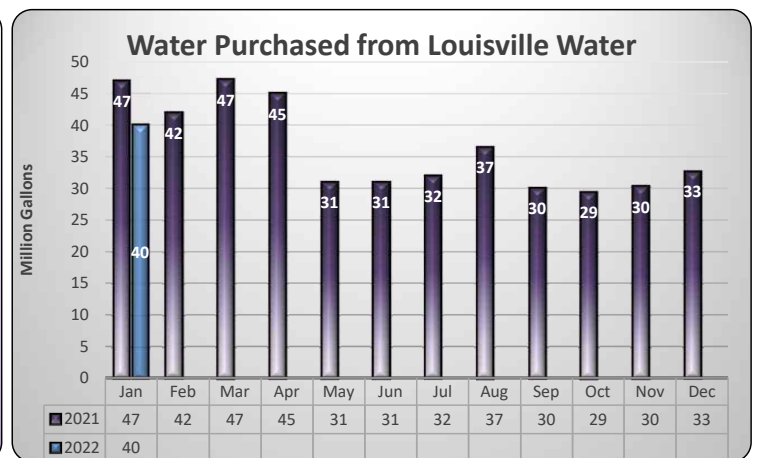
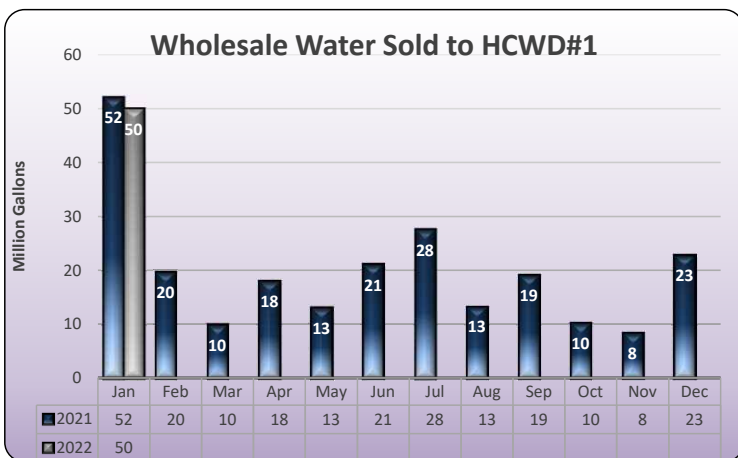
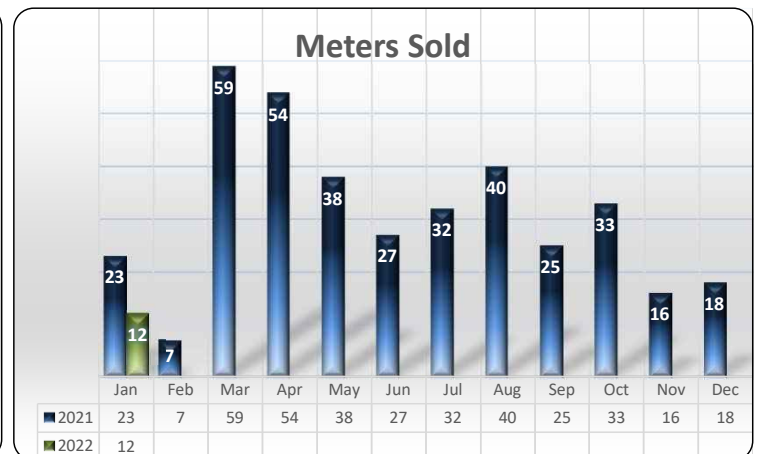
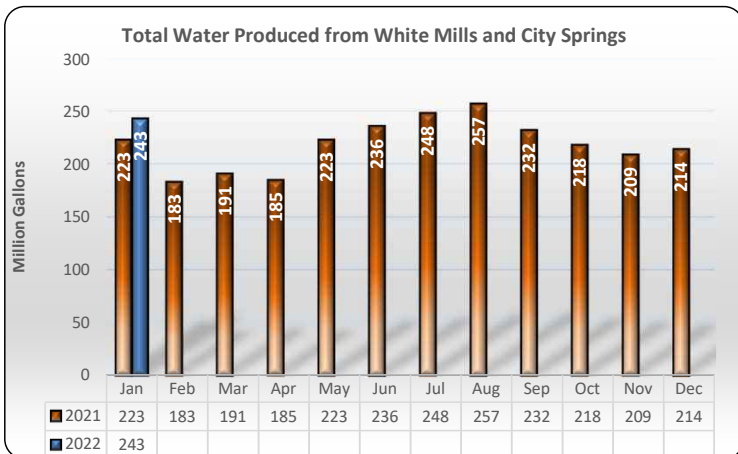
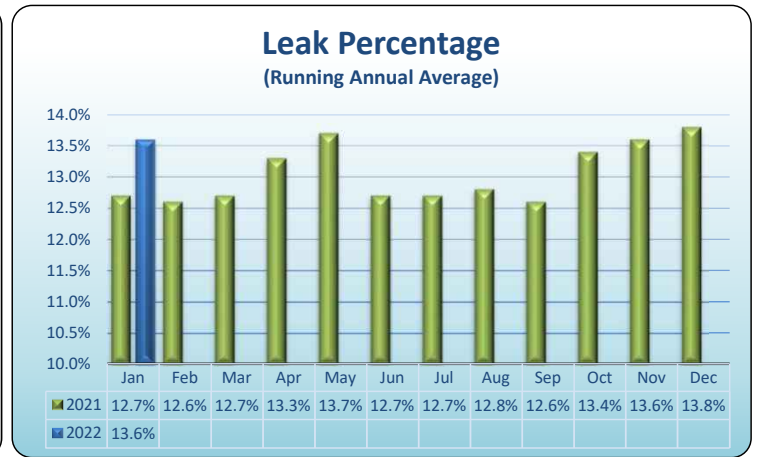
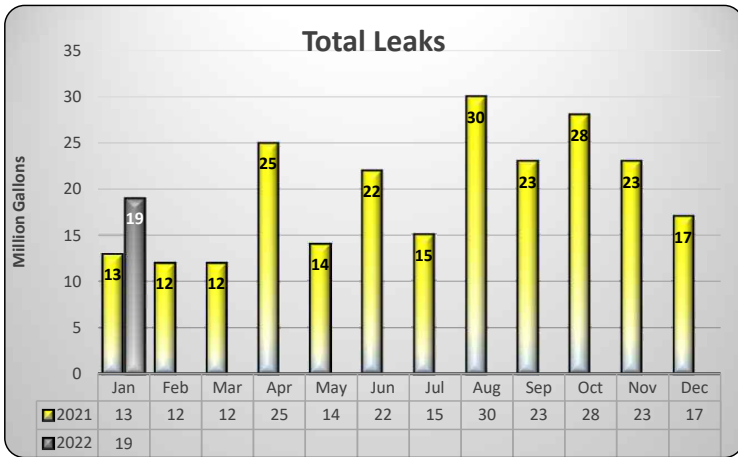
January 31, 2022

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>General Fund</u>	<u>01/31/2022</u> YTD Total	<u>01/31/2021</u> Last YTD Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	1,894,070	370,160	2,227,035	4,491,266	11,357,351
Investments	21,024,815	0	0	21,024,815	13,275,218
Accounts Receivable, net	1,650,946	724	0	1,844,667	1,890,754
Prepaid Expenses	148,951	0	0	148,952	108,007
Grants Receivable	0	964	0	963	1
Materials and supplies	548,513	0	0	548,513	570,121
TOTAL CURRENT ASSETS	25,267,295	371,848	2,227,035	28,059,176	27,201,452
NONCURRENT ASSETS					
Restricted cash and cash equivalents	8,600,459	416,630	407,752	9,454,951	3,981,623
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	9,976,445
Non-Depreciable capital assets	3,553,736	835,105	0	4,388,840	4,476,916
Depreciable capital assets, net of depreciation	62,087,001	15,009,460	0	77,096,462	82,051,808
TOTAL NONCURRENT ASSETS	85,425,035	16,261,195	407,752	102,124,092	101,694,186
TOTAL ASSETS	110,692,330	16,633,043	2,634,787	130,183,268	128,895,638
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on debt refundings	88,185	0	0	88,185	108,168
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	1,802,576
Utility acquisition adjustments	126,495	0	0	126,495	136,225
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,017,256	0	0	2,017,256	2,046,969
LIABILITIES					
CURRENT LIABILITIES					
Accounts Payable	194,347	9,719	0	204,066	238,068
Accrued Taxes	49,493	1,963	0	51,456	50,590
Accrued Liabilities	135,275	0	0	135,275	185,188
Accrued Vacation	176,873	0	0	176,873	185,274
Customer Deposit	0	0	38,088	38,088	45,272
Customer Advances for Construction	64,000	0	0	64,000	50,000
Self-Insurance Payable	62,897	0	0	62,897	58,600
Sewer Capacity Fees	0	500	0	500	0
TOTAL CURRENT LIABILITIES	682,885	12,182	38,088	733,156	812,992
NONCURRENT LIABILITIES					
Customer Deposit	0	0	342,796	342,796	407,444
Net Pension Liability - CERS	11,567,079	0	0	11,567,079	11,567,079
Bonds Payable	13,205,405	0	0	13,205,405	13,264,627
Notes Payable	4,211,398	0	0	4,211,398	4,451,693
Total NONCURRENT LIABILITIES	28,983,882	0	342,797	29,326,678	29,690,843
TOTAL LIABILITIES	29,666,767	12,182	380,885	30,059,834	30,503,835
NET POSITION					
Net investment in capital assets	48,029,588	15,834,846	0	63,864,434	68,574,335
Restricted for debt service	3,289,085	0	0	3,289,085	1,476,860
Unrestricted	33,277,207	369,884	4,480,937	37,997,774	31,471,333
TOTAL NET POSITION	\$ 84,595,880	\$ 16,204,730	\$ 4,480,937	\$ 105,151,293	\$ 101,522,528



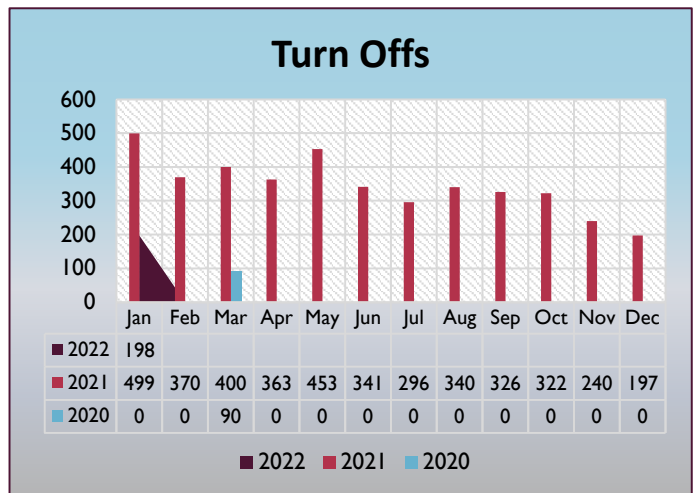
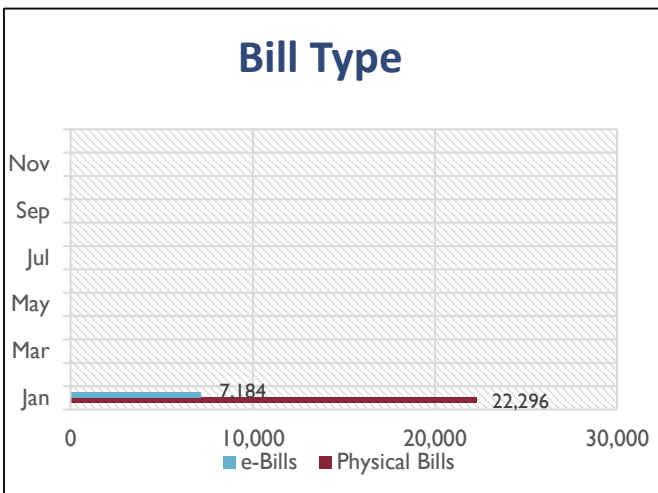
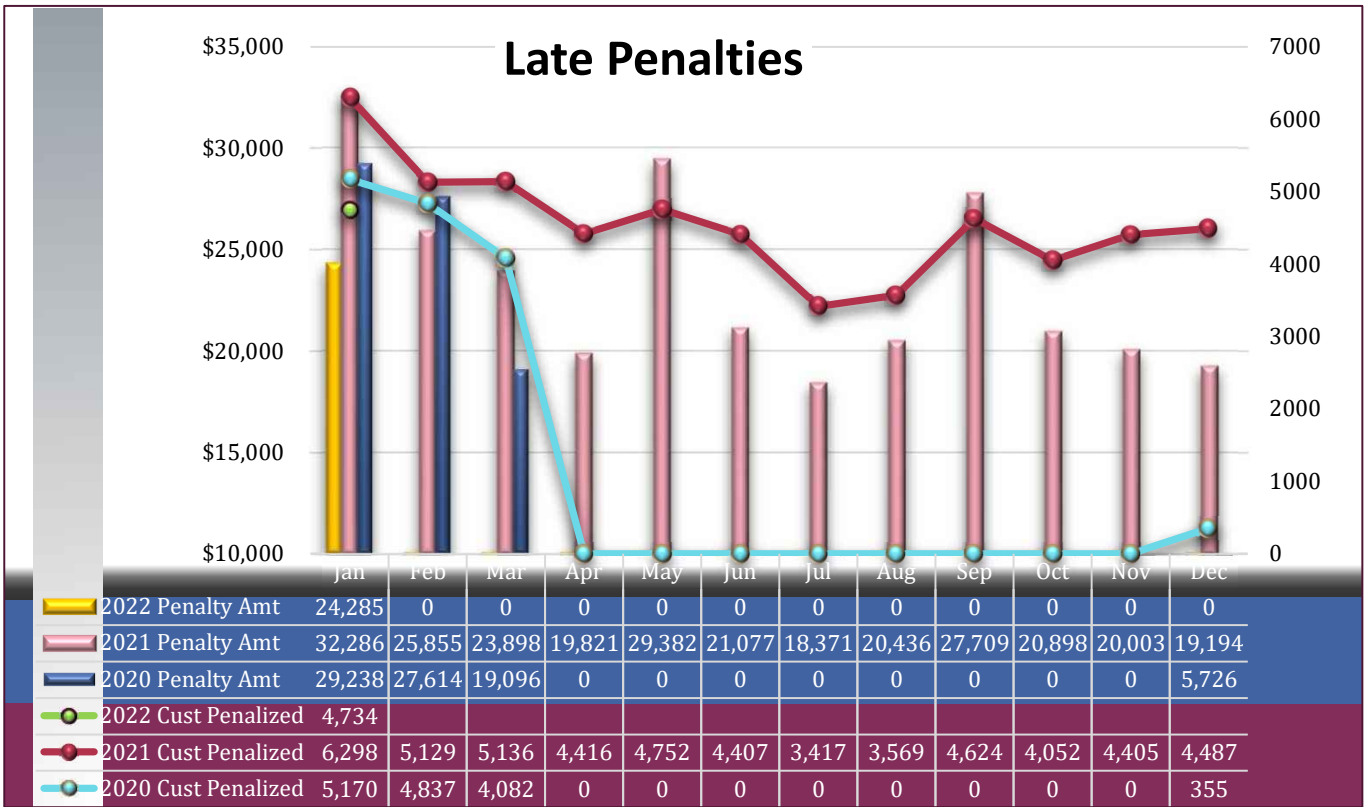
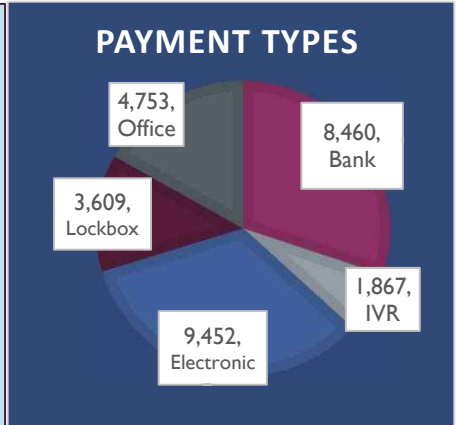
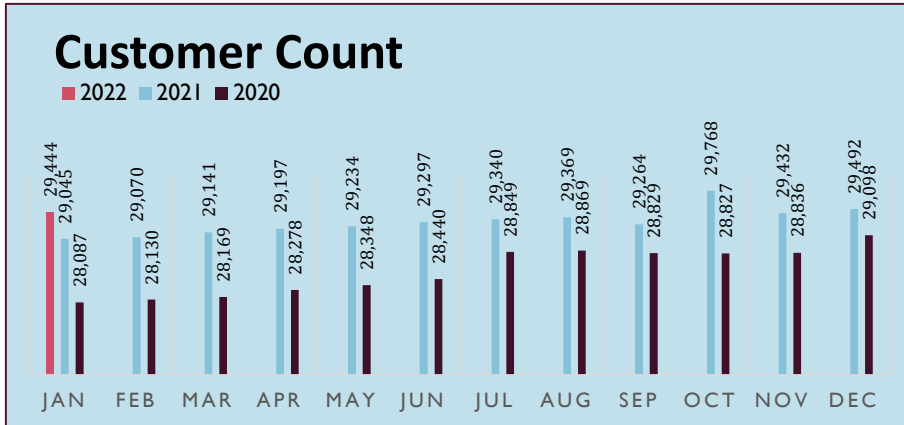
Hardin County Water District No 2
Cash Flow Statement
 January 31, 2022

	Water Fund 01/31/2022	Sewer Fund 01/31/2022	General Fund 01/31/2022	Consolidated Total 01/31/2022
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	1,142,354	19,934	0	1,152,890
Payments to Suppliers	(960,553)	4,231	(970)	(958,122)
Payments to Employees	(314,287)	0	0	(314,287)
NET CASH PROVIDED BY OPERATING ACTIVITIES	(132,486)	24,165	(970)	(119,519)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(194,202)	(3,889)	0	(198,092)
Contributions in Aid of Construction	30,628	14,380	0	45,008
Interest on Long-Term Debt	(11,457)	0	0	(11,456)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	175,031	(10,491)	0	164,540
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale (Purchase) of Investments	(15,939)	0	0	(15,939)
Other Income	11,125	0	0	11,125
Investment Income	18,802	66	91	18,958
NET CASH PROVIDED BY INVESTING ACTIVITIES	13,988	66	91	14,144
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(137,978)	24,118	417,422	303,460
CASH AND CASH EQUIVALENTS, Beginning	10,633,066	762,673	2,217,365	13,643,316
CASH AND CASH EQUIVALENTS, End	10,495,088	786,791	2,634,787	13,946,776
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	215,797	(24,225)	0	191,572
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	247,062	24,450	0	271,512
(Increase) Decrease in Accounts Receivable	(81,535)	1,944	0	(88,990)
(Increase) Decrease in Prepaid Expenses	6,101	0	0	6,100
Increase (Decrease) in Accounts Payable	(477,842)	3,275	0	(474,565)
Increase (Decrease) in Unearned Revenue	0	0	14,857	14,857
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	(830)
Increase (Decrease) in Customer Deposits	0	0	(15,827)	(15,827)
Increase (Decrease) in Accrued Taxes Payable	(4,183)	971	0	(3,213)
Increase (Decrease) in Accrued Liabilities	(43,195)	0	0	(43,194)
Increase (Decrease) in Self-Insurance Payable	37,853	0	0	37,852
Adjustments to reconcile to net cash provided by operating activities:	809,863	18,260	970	839,322
NET CASH PROVIDED BY OPERATING ACTIVITIES	594,066	42,485	970	647,750



Customer Service Report

2022



**2022 Water Treatment Plant Chemical Bid Tabulation
Hardin County Water District No. 2
Bid Number 2022-001**

bid opening date 2/10/2022

Item#	Item Description	Bidders										2021 Pricing
		US Alco	Shannon Chemical Corp.	Univar	Brenntag	Hawkins	Water Solutions Unilimited	JCI Jones	Chemical Resources	Chemtrade	Calbot Norit Americas Inc.	
1	Potassium Permanganate 330# drums	no bid	\$3.0700*	no bid	\$4.2750	\$4.1500	no bid	no bid	\$4.3000	no bid	no bid	\$3.0600
2	Potassium Permanganate 55# buckets	no bid	\$2.9700*	no bid	\$4.3950	\$4.3800	no bid	no bid	\$4.5500	no bid	no bid	\$3.0600
3	Hydrofluosilicic Acid -Bulk	no bid	\$0.6770	\$0.2400	\$0.2250	\$0.3700	no bid	no bid	no bid	no bid	no bid	\$0.2060
4	Chlorine	no bid	no bid	no bid	\$0.7695	\$0.6700	no bid	\$1.1250	no bid	no bid	no bid	\$0.2445
5	Powdered Activated Carbon - bulk bags	no bid	no bid	no bid	\$0.7150	\$1.2600	no bid	no bid	\$0.9100	no bid	\$1.3000	\$0.5250
6	Powdered Activated Carbon - 40-55lb bags	no bid	no bid	no bid	\$0.7450	\$1.2600	no bid	no bid	\$1.0900	no bid	no bid	\$0.5250
7	Polyaluminum Chloride	\$0.2700	no bid	no bid	no bid	no bid	no bid	no bid	no bid	\$0.2100	no bid	\$0.1545
8	Sodium Hydroxide - 25%	no bid	no bid	\$0.1341	\$0.1278	\$0.2000	\$0.3000	\$0.1127	\$0.1300	no bid	no bid	\$0.0644
9	Liquid Ammonium Sulfate (LAS) 40%	no bid	no bid	no bid	\$0.2500	\$0.2200	\$0.2700	no bid	no bid	\$0.3600	no bid	\$0.1825

*Product bid does not meet specifications; Yellow highlights indicate lowest bid
All prices are per pound basis.

Bid Tabulation for Mowing Services
Hardin County Water District No. 2
Bid Number 2022 - 002
 Bid Opening Date: 2/11/22

	Bidder	Total cost of all sites*	Cost / month**
1	Blades of glory	\$ 2,840.00	\$ 8,180.00
2	Crystal Ainsworth	\$ 1,690.00	\$ 4,880.00
3	Jockhan Pineiro	\$ 1,720.00	\$ 4,600.00
4	Dylan Mattingly	\$ 1,610.00	\$ 4,620.00

* Total for each bidder includes the cost to mow all 28 sites one time.

** Cost/ month determined by mowing 3 of the sites weekly and the remaining sites every other week.



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.hcwd2.org

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

February 15, 2022

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 2021, 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



Quotation

The Charles Machine Works
 1959 West Fir Avenue
 P.O.Box PO BOX 66
 Perry, OK 73077
 Phone No : 1-800-654-6481
 Fax No : 580 336 0617
 Email : global@ditchwitch.com

Information	
Quotation No.	20180824
Document Date	02/03/2022
Customer No.	513506
Dealership	DITCH WITCH MID-STATES SHEPHERDSVILLE
PO	_____
Created by	Jon McLarty

Sold-to Party Address

HARD2IN COUNTY WATER DIST. 2
 MEMBER #180414 Sourcewell Contract #
 360 RING RD.
 ELIZABETHTOWN KY 42701

Global Account Price Quote Quote Valid until : 04/06/2022

TAXES ARE AN ESTIMATE AT TIME OF QUOTATION-ACTUAL TAX WILL BE CALCULATED AT TIME OF INVOICING. IF TAXES ARE QUOTED AND THIS IS A TAX EXEMPT TRANSACTION, PLEASE PROVIDE TAX EXEMPT CERTIFICATE OR LEASING DETAILS WITH YOUR PURCHASE ORDER.

FOR MODEL SPECIFICATIONS OR OTHER INFORMATION, VISIT OUR WEBSITE AT WWW.DITCHWITCH.COM

Quotation Details				
Qty	Material Description	Unit Price	Discount	Amount
1EA	HX50A - HX50A With the following configuration: Debris Tank 800 Gallon Water Tank 400 Gallons Controls Right Hand Traffic Reverse Flow Yes Hose and Tooling 4 Inch Filter Cyclonic Separator HX Boom Jib Water Heater No Quiet Option Yes Hydraulic Oil Standard Color Standard Trailer Jack Hydraulic			74,927.31
1EA	HX50A-PREP - HX50A Vacuum Excavator Prep Ass embly			
1EA	025-1034 - VT24 800 GAL HEAVY TRAILER			19,324.47

Confidentiality Notice:

This quote may contain confidential information. The information is intended only for the individual or entity named. If you are not the intended recipient, please immediately notify us at 1-800-654-6481 to arrange for return of the document.



Quotation

The Charles Machine Works
 1959 West Fir Avenue
 P.O.Box PO BOX 66
 Perry, OK 73077
 Phone No : 1-800-654-6481
 Fax No : 580 336 0617
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PO	_____
Created by	Jon McLarty

Sold-to Party Address
 HARD2IN COUNTY WATER DIST. 2
 MEMBER #180414
 360 RING RD.
 ELIZABETHTOWN KY 42701

Global Account Price Quote
 Quote Valid until : 04/06/2022

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FOR MODEL SPECIFICATIONS OR OTHER INFORMATION, VISIT OUR WEBSITE AT WWW.DITCHWITCH.COM

Quotation Details				
Qty	Material Description	Unit Price	Discount	Amount
				94,251.78
				1,738.73
				80.00
				\$ 96,070.51

Confidentiality Notice:
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HX50 VACUUM EXCAVATOR



FEATURES & BENEFITS

UNBEATABLE POWER

Equipped with a 49-hp (37-kW) Kubota® diesel engine, the HX50 packs more power to do more jobs with a low-profile design.

THREE-STAGE FILTRATION SYSTEM

Standard, advanced filtration system cleans air before it reaches critical machine components.

EFFICIENT WATER SYSTEM

The HX50 features a 1,005-cfm (28.5-m³/min) blower and a water pressure capacity of 3,000 psi (207 bar) to maximize productivity.

IMPROVED PRODUCTIVITY

An auto-clutching feature disengages the water pump when water is not in use, allowing full system power to the blower.

OPTIMIZED AIR FLOW

A patent-pending make-or-break seal design optimizes air flow for increased efficiency and simplified plumbing.

POWER BOOM

A hydraulically powered boom, available on the 24K GVWR with 330-degree rotation and self-locking gear reduces manual labor for the operator.

HX50 VACUUM EXCAVATOR

DIMENSIONS

500 GAL SPOILS/200 GAL WATER - VT17

	U.S.	METRIC
Length - Vacuum	232.1 in	5.90 m
Width	96 in	2.44 m
Height	87.9 in	2.23 m
Weight, empty, w/ reverse flow	8,640 lb	3919 kg
Trailer GVWR (VT17)	17,000 lb	7711 kg

800 GAL SPOILS/200 GAL WATER - VT20

	U.S.	METRIC
Length	269.4 in	6.84 m
Width	96 in	2.44 m
Height	88.2 in	2.24 m
Weight, empty, w/ reserve flow	9,610 lb	4359 kg
Trailer GVWR (VT20)	20,000 lb	9072 kg

800 GAL SPOILS/400 GAL WATER - VT24

	U.S.	METRIC
Length	269.4 in	6.84 m
Width	96 in	2.44 m
Height, w/boom	110.2 in	2.8 m
Height, w/out boom	88.7 in	2.25 m
Weight, empty, w/ reverse flow	10,443 lb	4737 kg
Trailer GVWR (VT24)	24,000 lb	10886 kg

POWER

Engine	Kubota® D1803-CR-TE4B	
Fuel	Diesel	
Cooling medium	Liquid	
Aspiration	Direct	
Number of cylinders	3	
Manufacturer's gross power rating	49 hp	37 kW
Emissions compliance	EPA Tier 4	EU Stage IIIA
Rated speed	2,700 rpm	

FLUID CAPACITY

	U.S.	METRIC
Fuel tank capacity	30 gal	113.6 L
Engine oil	8 qt	7.6 L
Hydraulic reservoir	10 gal	37.9 L
Hydraulic system	12 gal	45.4 L
Cooling system	2.6 gal	9.8 L
Water pump oil	0.7 gal	0.7 L

VACUUM SYSTEM

Air flow	1,005 cfm	28.5 m ³ /min
Vacuum, max	16 in Hg	406 mm Hg
Vacuum tank capacity	500/800 gal	1893/3028 L
Tank outlet valve size	6 in	152 mm
Filter type	Washable polyester	
Filter area	73 ft ²	6.8 m ²
Suction hose	4 in	102 mm

WATER SYSTEM

Water pump flow	5.3 gpm	20.1 l/min
Water pump pressure, max	3,000 psi	207 bar

HYDRAULIC SYSTEM

Flow rate	5.5 gpm	21 l/min
Pressure	2,500 psi	172 bar

Specifications are general and subject to change without notice. If exact measurements are required, equipment should be weighed and measured. Due to selected options, delivered equipment may not necessarily match that shown.



Quote Estimate



Customer Address
 Trevor Mather
 [Redacted]
 Hardin County Water District
 [Redacted]
 [Redacted]
 United States

Shipping Address
 Hardin County Water District
 [Redacted]
 [Redacted]

Kundel Industries, Inc.
 1510 Ridge Road
 Vienna OH 44473
 USA
 p: 330.259.9009
 f: 330.259.9001
 Email: sales@kundel.com
 www.kundel.com

Quote No: 22000432 Date: 2/7/2022 Salesperson: Eric Kline Valid For: 7 Days
 Description: Quote for Trevor Mather (Hardin County Water District)

Qty	Part No.	Item Description	Unit	Unit Price	Total
1	T5L-10X16-K	Titan 5 Lite - 10 X 16 Knife Depth A Soil: 28 Depth B Soil: 17 Depth C Soil: 14 Spreader Type: C Primary Use: 0 Weight: 5980 Excavator Weight Rsnge: 2164 ∴ Features and Benefits: 18534212383	Side Wall Set	18,098.16	18,098.16
			- 20 % DISCOUNT @		14,478.53
1	C-2030	Set of 4 6XS Spreaders 30 Inches Long	Set	1,019.29	1,019.29
			- 20 % DISCOUNT @		815.43
1	C-ADJ	Set of 4 6XS Spreader Adjusters Weight: 290	Set	1,135.73	1,135.73
			- 20 % DISCOUNT @		908.58
6594	MATSUR21	Material Surcharge	Pound	0.45	2,967.30

List Sub Total \$23,220.48
 Total Discount ~~\$4050.64~~
 Grand Total **\$19,169.84**
 Currency USD
 No. Line Items 4

Please sign below to accept this Quote Estimate and to acknowledge that you have read and agree to Kundel's Terms & Conditions.
 Please return this signed document by email or fax. Thank you!

Signature _____ Date _____

Printed Name _____ Your PO # _____

Quote Estimate



Customer Address
 Trevor Mather
 [Redacted]
 Hardin County Water District
 [Redacted]
 [Redacted]
 United States

Shipping Address
 Hardin County Water District
 [Redacted]

Kundel Industries, Inc.
 1510 Ridge Road
 Vienna OH 44473
 USA
 p: 330.259.9009
 f: 330.259.9001
 Email: sales@kundel.com
 www.kundel.com

Quote No: 22000433 Date: 2/7/2022 Salesperson: Eric Kline Valid For: 7 Days
 Description: Quote for Trevor Mather (Hardin County Water District)

Qty	Part No.	Item Description	Unit	Unit Price	Total
2	SLL-6X7	Shorelite Lite 6' X 7' Modular System Depth A Soil: 33 Depth B Soil: 18 Depth C soil: 14 PSF: 840 Weight: 464	Side Wall Set	6,291.86	12,583.72
			- 20 % DISCOUNT @		10,066.98
2.5	A-2030	Set of 4 3STD Spreaders 30 Inches Long Weight: 72	Set	355.68	889.20
			- 20 % DISCOUNT @		711.36
5	SLL-SQC-NEW	ShoreLite Lite Square Connecters Weight: 80	Each	776.72	3,883.60
			- 20 % DISCOUNT @		3,106.88
8	SLL-36X24	Shorlite Lite Panel 36inX24in Weight: 67	Each	542.4	4,339.20
			- 20 % DISCOUNT @		3,471.36
2.5	A-ADJ-2	Set of 4 3STD Spreader Adjusters Weight: 92	Set	709.19	1,772.98
			- 20 % DISCOUNT @		1,418.38
1	SLL-LEG-K	ShoreLite Lite Leg Kit - Set of 4 Legs Only Weight: 56	Each	234.12	234.12
			- 20 % DISCOUNT @		187.30
1	QOS-EN-30-5-LTCHS	4 Leg 5' Polyester Sling 5200@30 7400@45 9000@6 Weight: 20	Set	356.39	356.39
			- 20 % DISCOUNT @		285.11
2350	MATSUR21	Material Surcharge	Pound	0.45	1,057.50
				List Sub Total	\$25,116.71
				Total Discount	\$4811.84
				Grand Total	\$20,304.87
				Currency	USD
				No. Line Items	8

Hardin County Water District No. 2

Sewer Jetter

Summary of Quotes

February 15, 2022

Company	Estimated Fee
502 Equipment	
JR. Pipehunter Skid - 220 gal.,3000 PSI @12GPM	\$ 35,164.00
Jetter Depot	
Brute Trailer Skid - 200 gal., 3000 PSI @12GPM	\$ 19,070.00
PIPHUNTER	
JR. Pipehunter Skid - 220 gal.,3000 PSI @12GPM	\$ 29,264.00



Hardin County Water District No. 2

Janitorial Services

2/15/2022

Janitorial Service Company

Coverall Cleaning Service	
Monthly charge for 5 x per week cleaning service	\$ 2,199.00
Guardian Cleaners, LLC	
Monthly charge for 5 x per week cleaning service	\$ 2,491.00



February 10, 2022

In reference to the surplus furniture, equipment, and other items needing to be liquidated when the Hardin County Water District #2 relocates to the new location, we propose the following:

- An in person live auction conducted on site at 360 Ring Road, Elizabethtown on March 19th, 2022 beginning at 10:00 AM Eastern and ending when the last item is sold.
- Items will be photographed prior to being moved.
- Items to be sold will be sorted and arranged for the auction by HCWD2, with advice and direction from Hodges Auction.
- Advertisements will run for 3 weeks in the Friday edition of the News Enterprise as well AuctionZip.com and hodgesauction.com. An auction sign will be placed on the property that indicates the date and time of the auction to passing traffic.
- Clerks, cashiers, and other auction staff will be provided by Hodges Auction. Our mobile office will be parked on site the day prior and will be used for registration, payment, and other related needs on auction day.
- In addition to collecting a 10% buyer's premium on items sold, Hodges Auction will collect a flat fee of \$5,000 from the auction proceeds upon disbursement of the escrow money.
- Payment in full for items will be collected on auction day, including a 10% buyer's premium and state sales tax if applicable. Payments accepted are cash, check, or credit card. An itemized list of items sold will be provided after the auction concludes. Once the proceeds have cleared and been deposited into our escrow account, a check for the bid price total less the \$5,000 auction fee will be disbursed to HCWD2. Hodges Auction will be responsible for disbursing the sales tax to the state of KY.

An auction agreement is attached for your review and signature, as well.

Thank you and do not hesitate to contact me with any additional questions.

Philip Tabb
Auctioneer/Broker



Auction Company, Inc.

"The Sellingest Team Around"

319 S. Mulberry St., Elizabethtown, KY 42701

270-765-4308

CORDELL TABB
Auctioneer/Broker

MARK HAYNES
Auctioneer/Broker

PHILIP TABB
Auctioneer/Broker

AUCTION CONTRACT & LEIN AGREEMENT

This Contract and Agreement made and entered into this 10 day of Feb, 2022 by and between Hardin County Water District #2 parties of the first part, and Hodges Auction Company, Inc., a Kentucky Corporation, part of the second part.

EXCLUSIVE RIGHT TO SELL: Surplus furniture, equipment, office supplies, and other miscellaneous items *Inventory Attached*
Date of Auction: March 19, 2022 Time: 10:00 AM Location of Auction: 360 Ring Road, Elizabethtown, KY 42701

ABSOLUTE AUCTION: YES NO Initial _____

(SELLER) This is an ABSOLUTE AUCTION with no minimum bid and no reserve selling price. Seller acknowledges that Kentucky law prohibits the Seller or anyone acting in Seller's behalf from bidding on real estate. This does not prohibit a leinholder or an individual party to divorce, partnership or corporate dissolution from bidding on real estate. Owner acknowledges that no guarantee as to the sale price to be obtained has been made by Auctioneer or any of Hodges Auction personnel. In the event that the auction is cancelled by seller or property is prohibited from being sold by seller, seller agrees to reimburse Hodges Auction Company, Inc for expenses incurred marketing and preparing for said auction.

In the event the bidding of any property mentioned herein does not bring the reserve price, to be determined by day of auction, seller agrees to pay all auction expenses, not to exceed NA, and is payable within 30 days of auction. It is further agreed that until the commission/buyers premium and/or expenses paid, the party of the first part, for good and valuable consideration, the receipt of which if hereby acknowledged, grants, bargains and conveys unto Hodges Auction Company Inc., its successors and assigns, a lein to secure commission due Hodges Auction Company Inc., its successors and assigns, and said lein is hereby placed on the following described real estate, more particularly described in Deed Book NA, page NA, in the Office of the Clerk of the NA County Court, and said description is incorporated herein by reference as though set out herein full.

Acres _____ Lot Size _____ Style _____ Exterior _____ Approximate SQ FT _____ Bedrooms _____ Bath _____ Half Bath _____
Living Room _____ Dining Room _____ Family Room _____ Kitchen _____ Basement _____ (% finished) Garage _____
Heat _____ A/C _____ Sewer _____ Water _____ Bams _____ Sheds _____ Fence _____
Deck _____ Fireplace _____ Kitchen Appliances: Dishwasher _____ Range _____ Refrigerator _____

All monies collected at this auction by Hodges Auction Company, Inc. shall be turned over to the parties of the first part after said buyers premium commissions of 10 % is deducted. Hodges Auction Company, Inc. agrees to furnish auction service.

Terms on Personal Property: Cash or Good check day of sale. Terms on Real Estate \$ _____, down & balance 30 days on or after auction date.

Taxes to be paid as follows: 1 - Prorate as of deed date ~~XXXXXX~~ ~~XXXXXX~~

Possession _____

REMARKS:

- #1. It is hereby agreed that Hodges Auction Company, Inc. will charge the buyer 10 % as a Buyer's Premium on any property sold at this auction.
- #2. Owner warrants that property to be sold is free and clear of all liens and encumbrances, except as duly recorded.
- #3. Owner agrees that nothing included in this auction is to be sold or otherwise disposed of before the auction date.
- #4. **SELLER AGREES TO PAY FOR SURVEY OF PROPERTY IF REQUIRED.**
- #5. It is expressly agreed and understood that Hodges Auction Company, Inc. is merely acting as an agent on behalf of the parties of the first part and does not make any representation nor warranty as to the condition of the above-described property.
- #6. Hodges Auction Company, Inc. does not guarantee any checks received from purchasers.
- #7. Seller/Sellers agree to pay Auctioneer said commission if a sales contract is executed by Seller/Sellers and successful bidder, and the Auctioneers are prevented in closing the sale because of existing liens, judgements or suits pending against said property, or if Auctioneers are prevented in closing the sale by the unwillingness of Seller/Sellers. In case of forfeiture by a successful bidder of any deposits, said deposit shall be divided equally between the parties hereto, in proportion one-half (1/2) to Seller and one-half (1/2) to the Auctioneer.
- #8. Seller agrees to keep the property insured from date of this agreement until the closing against casualty loss or liability from personal injury arising out of holding an auction sale on the property.
- #9. Should the Seller contract without the services of Auctioneer/Broker to make a direct sale, exchange or lease with option to purchase the property during the term of this Agreement, or within 60 days of a no-sale auction with a bidder who attended the auction, Seller agrees to pay Hodges Auction Company, Inc. a commission at the same rate of commission buyers premium as specified herein.
- #10. The seller agrees not to discuss the Reserve Price or Target Price with anyone outside Hodges Auction Company, Inc. and will refer all calls and inquires to Hodges Auction Company, Inc.

****\$5,000 will be deducted from the auction proceeds and retained by Hodges Auction as an auction fee. This will be addition to the 10% buyer's premium collected at the auction.****

HODGES AUCTION COMPANY, INC.

SELLER:

SELLER: Hardin County Water District #2

AUCTIONEER: Philip Tabb

Social Security Number/Estate Tax I.D. #

I/WE ACKNOWLEDGE RECEIPT OF THIS CONTRACT

qty	Item
21	Desk
4	Desk with hutch
3	U-shaped desk
2	L-shaped desk
57	Task chairs
51	guest chairs
7	wood file cabinet/hutch
13	metal filing cabinets
17	tables (various styles)
2	conference tables (one electric lift)
2	combination safes
1	French door refrigerator
1	refrigerator
2	microwaves
1	mini-refrigerator
3	standing coat racks
	miscellaneous table lamps
	miscellaneous wall décor
	box of office phones
	miscellaneous office supplies
1	Welder
1	Craftsman Drill Press
	Hydraulic Hose Fittings
	Miscellaneous Wheels and Tires
	Tall File Cabinet
6	Plat Cabinet
	Large Cabinet
	Truck Toolbox
	Air Compressor
	Server Stand x2
	HP Plotter
	Projector Screen 10 ft.
	Storage Crates
	Truck Toppers, Ford
	Craftsman Tiller
	Bolt Bins
	Craftsman Roll Toolchest
	Miscellaneous Fuses
	Miscellaneous Electric Motor Starters
	Air Hoses
	Antennas
	Miscellaneous Light Fixtures
	Squirrel Cage Fans



Hardin County Water District No. 2

1951 W Park 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

March 2022

Board Meeting Booklet





**HARDIN COUNTY WATER DISTRICT NO. 2
COMMISSIONERS MEETING AGENDA
1951 W Park Road Elizabethtown, KY 42701
March 15, 2022, 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** **Shaun**
 - B. Blue Oval Ford Glendale Project** **Vaughn Williams**
- VI. DEPARTMENTAL REPORTS**
 - A. Monthly Statistics** **Shaun**
 - B. Customer Service Department Report** **Amber**
- VII. OLD BUSINESS**
 - A. White Mills Valve Actuator Bid Tab** **Shaun**
 - B. Miracle Mile Ring Road Bore Bid Tab** **Forrest**
- VIII. NEW BUSINESS**
 - A. Chlorine Analyzers Purchase Request** **Shaun**
 - B. Louisville Water Annual Rate Adjustment** **Shaun**
 - C. Glendale Sewer Engineering Services** **Shaun**
 - D. Annual Fiscal Court 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 **April 19, 2022 @ 4:00pm** in the board room at the Customer Service Center, 1951 W Park Road, Elizabethtown.



Hardin County Water District No 2
Current Asset Report
February 28, 2022

	Year Ending 12/31/2021	Month Ending 01/31/2022	Month Ending 02/28/2022
Assets - Cash Accounts			
Revenue Clearing	1,811,031	1,769,184	1,812,704
Health Plan	173,237	219,550	156,012
Sinking Fund III	83,243	116,584	149,928
Sinking Fund IV	2,232	16,297	30,360
Petty Cash	2,411	2,410	4,011
Water Clearing	151,986	150,086	154,375
Water Operation & Maintenance	2,590,982	1,673,014	1,379,199
Water Revenue	533,625	527,203	563,492
Water Depreciation Fund	1,024,173	1,003,399	1,009,676
Sinking Fund	1,170,780	1,948,811	2,045,946
Water Escrow	63,001	66,006	66,011
Water Customer Deposit	406,334	407,786	391,990
Water Capital Projects	4,836,811	5,229,865	5,612,818
West Park Road	586	559	746
Sewer Revenue	25,110	28,637	29,513
Sewer Capital Projects	393,216	401,173	395,373
Sewer Operation & Maintenance	292,819	304,949	322,527
Sewer Escrow	2,434	2,433	2,434
Sewer Clearing	36,569	36,573	36,576
Sewer Depreciation	12,525	13,026	13,526
External Billing Revenue	30,211	30,109	28,622
Total Cash Accounts	13,643,316	13,947,654	14,205,839
Change From Previous Period	(2,269,761)	304,339	258,185
Debt Service Accounts	1,207,393	1,207,394	1,207,394
Vanguard	3,751,535	3,708,727	3,777,844
Dupree			
Dupree Investments - Tax Free	12,522,184	12,231,249	12,117,631
Dupree Investments - Municipal	5,220,650	5,084,839	5,045,064
Total Dupree	17,742,834	17,316,088	17,162,695
Current Asset Grand Total	36,345,078	36,179,863	36,353,772
Grand Total Change From Previous Period	5,944,008	(165,215)	173,909
Total Non-Restricted			
Non-Restricted Bank Accounts	5,444,535	4,492,058	4,302,396
Non-Restricted Investment Accounts	21,494,368	21,024,815	20,940,540
Total Non-Restricted	26,938,903	25,516,873	25,242,936
Total Restricted			
Restricted Bank Accounts	8,198,195	9,455,037	9,902,696
Restricted DSRF Accounts	1,207,394	1,207,394	1,207,393
Total Restricted	9,405,589	10,662,431	11,110,089
Total Non-Restricted & Restricted Cash	36,344,492	36,179,304	36,353,025



Water Fund

Hardin County Water District No 2
Income Statement - Water
 February 28, 2022

	Month To Date 02/28/2022		Last Year Current Month	Year To Date 02/28/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Operating Revenues						
Residential Sales	707,992.49	696,300.00	690,090.42	1,429,928.73	1,409,100.00	1,019,918.31
Commercial Sales	270,936.34	253,800.00	248,332.47	541,798.15	512,200.00	392,855.65
Industrial Sales	95,928.28	106,100.00	101,929.21	186,989.06	213,200.00	159,718.34
Wholesale Water	147,681.60	0.00	53,112.40	223,280.20	0.00	154,908.60
Bulk Water	93.50	150.00	264.50	235.25	300.00	264.50
Sewer Billing	19,013.28	18,500.00	18,803.07	37,972.22	37,000.00	37,631.88
Water Taps	24,094.46	10,840.00	10,653.88	40,095.51	47,617.00	46,674.24
Miscellaneous Service	21,672.15	12,400.00	24,343.94	43,100.29	24,600.00	58,424.44
Laboratory Income	1,488.15	1,250.00	1,682.00	2,774.90	2,500.00	3,185.25
10% Penalty	21,759.96	24,700.00	24,323.17	42,376.04	51,200.00	55,646.45
Other Income	7,141.75	1,500.00	29,065.36	12,056.73	3,000.00	7,568.98
Relocation Fees	0.00	0.00	0.00	11,626.92	0.00	0.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	4,000.00	4,000.00	4,000.00
Total Operating Revenues	1,319,801.96	1,127,540.00	1,204,600.42	2,576,234.00	2,304,717.00	1,940,796.64
Operating Expenses						
TREATMENT						
Purchased water	83,826.22	71,263.00	123,219.30	192,738.09	150,161.00	256,542.10
White Mills WTP						
Salaries	42,177.04	41,703.00	41,489.03	80,106.70	84,341.00	84,972.38
Pensions & Benefits	22,539.99	25,338.00	25,822.81	47,972.29	50,999.00	52,907.92
Ins. Workers Comp.	161.40	594.00	782.74	635.26	1,188.00	2,045.12
Contractual Services	4,570.14	4,132.00	7,863.31	6,160.13	8,264.00	9,635.14
Chemicals	24,584.21	30,450.00	25,785.18	77,732.42	68,250.00	46,732.99
Transportation Expense - Fuel	409.06	250.00	110.66	568.92	500.00	280.64
Transportation Expense - Maintenance	10.59	85.00	255.51	42.55	170.00	297.46
Transportation Expense - Repairs	0.00	75.00	805.66	0.00	150.00	830.61
Insurance - Vehicle	123.76	124.00	89.42	247.52	248.00	178.84
Materials & Supplies	7,404.54	5,229.00	3,775.43	11,548.50	10,458.00	8,774.67
Purchased Power	28,980.60	24,915.00	27,101.69	54,726.42	50,675.00	53,603.46
Miscellaneous Expense	1,297.37	1,500.00	812.81	5,049.00	4,000.00	2,842.06
Total White Mills WTP	132,258.70	134,395.00	134,694.25	284,789.71	279,243.00	263,101.29



Water Fund

Hardin County Water District No 2

Income Statement - Water

February 28, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	02/28/2022		Current Month	02/28/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
City Springs WTP						
Salaries	33,390.15	31,021.00	25,073.58	63,966.57	63,012.00	52,809.05
Pensions & Benefits	18,508.07	19,218.00	16,700.25	39,838.77	38,771.00	32,426.15
Ins. Workers Comp	125.55	462.00	469.45	494.11	924.00	1,226.57
Contractual Services	601.96	700.00	912.25	1,327.05	1,700.00	1,828.05
Chemicals	8,351.73	6,942.00	9,021.54	13,648.37	14,352.00	9,868.89
Materials & Supplies	7,888.95	3,300.00	3,409.67	14,263.68	8,300.00	8,909.71
Purchased Power	11,856.56	10,500.00	9,985.21	22,809.10	22,654.00	20,285.74
Purchased Power - Sewer/Gas	13,169.52	14,398.00	20,347.66	29,768.21	29,746.00	41,094.75
Transportation Expense - Fuel	161.95	100.00	52.48	225.23	200.00	133.08
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	61.88	62.00	44.60	123.76	124.00	89.20
Miscellaneous Expense	1,502.79	1,400.00	1,171.95	2,258.04	2,850.00	2,474.35
Total City Springs WTP	95,619.11	88,103.00	87,188.64	188,722.89	182,958.00	171,145.54
Water Quality						
Salaries	13,821.18	13,611.00	10,490.68	27,298.27	27,222.00	21,907.81
Pensions & Benefits	8,625.08	8,346.00	7,328.17	17,892.80	16,692.00	14,072.61
Insurance - Workers' Comp	53.83	198.00	234.96	211.78	396.00	613.90
Contractual Services	1,532.36	3,000.00	1,931.01	2,110.70	6,000.00	5,455.19
Materials & Supplies	468.33	3,604.00	2,882.59	4,233.20	7,208.00	5,934.95
Transportation Expense - Fuel	1,159.14	750.00	344.23	1,612.11	1,500.00	872.98
Transportation Expense - Maintenance	48.09	100.00	0.00	871.08	200.00	102.40
Insurance - Vehicle	123.76	124.00	89.42	247.52	248.00	178.84
Miscellaneous Expense	607.96	484.00	960.11	929.43	968.00	2,188.57
Total Water Quality	26,439.73	30,217.00	24,261.17	55,406.89	60,434.00	51,327.25
TOTAL TREATMENT	338,143.76	323,978.00	369,363.36	721,657.58	672,796.00	742,116.18



Water Fund

Hardin County Water District No 2

Income Statement - Water

February 28, 2022

	Month To Date		Last Year		Year To Date		Prior Year To Date
	02/28/2022		Current Month		02/28/2022		Last Year YTD
	Actual	2022 Budget	Actual	2022 Budget	YTD Actual	2022 Budget	Actual
FIELD OPERATIONS							
Distribution							
Salaries	68,292.53	68,663.00	74,455.75		133,435.78	137,386.00	149,455.58
Pensions & Benefits	43,634.05	44,363.00	45,075.39		90,892.44	88,746.00	88,944.92
Insurance - Workers' Comp	304.80	1,121.00	1,409.29		1,199.89	2,242.00	3,682.17
Contractual Services	3,579.24	9,700.00	8,965.04		7,734.56	19,400.00	15,582.10
Materials & Supplies	9,234.78	8,954.00	9,478.16		19,947.87	17,712.00	18,235.90
Purchased Power	22,130.02	14,590.00	19,380.01		39,502.22	31,720.00	33,866.06
Transportation Expense - Fuel	8,735.38	4,950.00	6,454.10		14,997.75	9,900.00	11,523.68
Transportation Expense - Maintenance	3,275.48	1,555.00	4,615.90		3,716.08	2,656.00	5,806.75
Transportation Expense - Repairs	423.84	2,500.00	1,677.70		4,552.42	5,000.00	2,849.04
Insurance - Vehicle	866.34	866.00	940.67		1,732.68	1,732.00	1,881.34
Miscellaneous Expense	6,287.39	4,776.00	5,225.49		10,142.14	10,001.00	9,267.85
Total Distribution	166,763.85	162,038.00	177,677.50		327,853.83	326,495.00	341,095.39
Service							
Salaries	27,490.15	29,807.00	28,546.24		55,291.07	59,614.00	56,567.32
Pensions & Benefits	22,119.38	21,222.00	20,240.32		45,142.10	42,393.00	41,266.82
Insurance - Workers' Comp	161.39	594.00	704.41		635.25	1,188.00	1,840.47
Contractual Services	1,480.00	1,772.00	1,616.27		3,007.52	3,544.00	3,233.04
Materials & Supplies	1,193.31	746.00	1,310.10		1,193.31	1,492.00	1,315.91
Purchased Power	96.65	146.00	79.50		158.94	318.00	128.98
Transportation Expense - Fuel	3,323.98	2,200.00	1,040.56		4,622.93	4,400.00	2,638.91
Transportation Expense - Maintenance	93.99	425.00	768.64		800.46	850.00	768.64
Transportation Expense - Repairs	0.00	0.00	0.00		0.00	375.00	0.00
Insurance - Vehicle	495.05	495.00	358.72		990.10	990.00	717.44
Miscellaneous Expense	1,114.68	1,506.00	2,220.80		2,840.88	3,012.00	4,236.41
Total Service	57,568.58	58,913.00	56,885.56		114,682.56	118,176.00	112,713.94
TOTAL FIELD OPERATIONS	224,332.43	220,951.00	234,563.06		442,536.39	444,671.00	453,809.33



Water Fund

Hardin County Water District No 2

Income Statement - Water

February 28, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	02/28/2022		Current Month	02/28/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
MAINTENANCE & PROJECTS						
Maintenance						
Salaries	31,291.47	32,132.00	26,397.12	58,345.60	64,264.00	55,603.91
Pensions & Benefits	21,507.32	20,814.00	17,408.38	44,023.10	41,628.00	36,319.28
Insurance - Workers' Comp	143.41	528.00	547.77	564.62	1,056.00	1,431.20
Contractual Services	1,071.69	1,440.00	1,413.09	2,431.22	2,880.00	2,812.35
Materials & Supplies	358.36	475.00	(24.55)	914.13	950.00	(0.70)
Purchased Power	396.61	149.00	326.25	652.22	324.00	529.28
Transportation Expense - Fuel	1,191.28	775.00	492.34	1,973.31	1,550.00	1,239.37
Transportation Expense - Maintenance	468.87	280.00	199.90	516.96	560.00	199.90
Transportation Expense - Repairs	0.00	170.00	0.00	0.00	340.00	0.00
Insurance - Vehicle	309.41	309.00	223.44	618.82	618.00	446.88
Miscellaneous Expense	1,371.86	1,400.00	1,616.57	2,096.04	2,800.00	3,551.25
Total Maintenance	58,110.28	58,472.00	48,600.31	112,136.02	116,970.00	102,132.72
Projects						
Salaries	30,060.80	28,896.00	24,074.49	61,615.67	57,792.00	49,032.57
Pensions & Benefits	17,755.52	18,483.00	15,128.78	36,310.37	36,966.00	29,530.31
Insurance - Workers' Comp	125.54	462.00	469.45	494.10	924.00	1,226.57
Contractual Services	1,527.56	2,330.00	2,123.19	3,138.84	4,660.00	4,222.59
Materials & Supplies	391.58	125.00	154.20	438.94	250.00	720.10
Purchased Power	108.87	123.00	89.55	179.03	268.00	145.28
Transportation Expense - Fuel	1,304.03	900.00	480.44	1,813.62	1,800.00	1,218.43
Transportation Expense - Maintenance	168.85	175.00	741.10	277.39	350.00	909.19
Transportation Expense - Repairs	0.00	80.00	246.03	138.00	160.00	246.03
Insurance - Vehicle	371.29	371.00	268.25	742.58	742.00	536.50
Miscellaneous Expense	1,758.99	1,300.00	1,282.11	4,042.63	2,600.00	2,038.92
Total Projects	53,573.03	53,245.00	45,057.59	109,191.17	106,512.00	89,826.49
TOTAL MAINTENANCE & PROJECTS	111,683.31	111,717.00	93,657.90	221,327.19	223,482.00	191,959.21



Water Fund

Hardin County Water District No 2
Income Statement - Water
 February 28, 2022

	Month To Date 02/28/2022		Last Year Current Month	Year To Date 02/28/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
ADMINISTRATION						
Accounting						
Salaries	10,708.46	11,573.00	13,562.64	21,939.42	23,146.00	27,224.10
Pensions & Benefits	8,178.32	7,640.00	9,696.13	17,052.22	15,280.00	19,460.32
Insurance Workers' Comp	2.30	8.00	16.04	9.03	16.00	41.91
Contractual Services	977.99	2,000.00	1,840.35	2,221.72	4,000.00	3,672.73
Purchased Power	80.68	69.00	66.38	132.68	151.00	107.69
Miscellaneous Expense	199.62	350.00	523.39	404.92	700.00	1,140.20
Total Accounting	20,147.37	21,640.00	25,704.93	41,759.99	43,293.00	51,646.95
Customer Accounts						
Salaries	40,812.81	43,990.00	36,519.47	81,459.95	87,980.00	74,608.88
Pensions & Benefits	31,198.42	32,065.00	28,133.61	61,812.42	64,568.00	56,780.78
Ins. Workers Comp	11.51	42.00	48.12	45.17	84.00	125.73
Contractual Services	7,973.84	8,875.00	8,655.68	14,672.66	17,750.00	17,162.90
Materials & Supplies	449.52	1,510.00	415.54	690.27	3,020.00	1,371.26
Purchased Power	402.02	249.00	330.71	661.13	541.00	536.51
Bad Debt Expense	7,087.10	7,400.00	6,978.93	13,992.24	14,800.00	13,985.14
Miscellaneous Expense	1,883.47	1,715.00	1,825.33	3,106.52	3,430.00	3,641.41
Miscellaneous Expense - Billing	17,798.96	12,900.00	14,324.72	27,250.55	25,800.00	14,324.72
Total Customer Accounts	107,617.65	108,746.00	97,232.11	203,690.91	217,973.00	182,537.33
General Administration						
Salaries	26,349.86	26,483.00	24,790.11	52,705.25	52,966.00	49,893.23
Pensions & Benefits	14,466.05	14,011.00	12,976.15	29,870.06	28,022.00	26,922.72
Insurance - Workers' Comp	3.07	11.00	16.04	12.05	22.00	41.91
Contractual Services	3,034.30	4,500.00	4,961.52	13,675.89	9,000.00	23,269.93
Materials & Supplies	260.00	250.00	397.51	383.95	500.00	694.14
Purchased Power	421.05	217.00	346.35	692.43	471.00	561.88
Transportation Expense - Fuel	213.08	100.00	62.54	296.35	200.00	182.37
Insurance - General Liability	7,184.00	6,904.00	5,985.33	14,088.25	13,808.00	11,970.66
Insurance - Vehicle	123.76	124.00	89.42	247.52	248.00	178.84
Miscellaneous Expense	1,797.54	1,750.00	1,677.96	3,822.26	3,500.00	2,776.58
Depreciation	248,985.12	275,871.00	256,635.08	496,046.58	551,596.00	513,125.25
Total General Administration	302,837.83	330,421.00	307,938.01	612,278.59	660,733.00	629,807.57
Commissioners						



Water Fund

Hardin County Water District No 2
Income Statement - Water
 February 28, 2022

	Month To Date 02/28/2022		Last Year Current Month	Year To Date 02/28/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Salaries	2,516.66	2,517.00	2,516.66	5,033.32	5,034.00	5,033.32
Pensions & Benefits	7,651.00	6,800.00	6,954.10	15,709.26	13,600.00	13,924.00
Insurance - Workers' Comp	3.62	14.00	19.82	14.85	28.00	51.78
Miscellaneous Expense	209.75	600.00	1,285.91	1,001.42	1,200.00	1,643.02
Total Commissioners	10,381.03	9,931.00	10,776.49	21,758.85	19,862.00	20,652.12
TOTAL ADMINISTRATION	440,983.88	470,738.00	441,651.54	879,488.34	941,861.00	884,643.97
Total Operating Expenses	1,115,143.38	1,127,384.00	1,139,235.86	2,265,009.50	2,282,810.00	2,272,528.69
Total Net Operating Income	204,658.58	156.00	65,364.56	311,224.50	21,907.00	(331,732.05)
Non-Operating Gains (Losses)						
Interest Income	713.29	3,000.00	2,781.13	3,662.93	6,000.00	7,125.34
Dividend Income	15,544.27	15,000.00	12,698.91	31,483.04	30,000.00	25,440.59
Unrealized Gain/Loss	(99,820.17)	0.00	(163,899.68)	(585,312.19)	0.00	(182,023.83)
Leased Land/Tank Space Income	0.00	0.00	6,210.00	6,210.00	11,730.00	6,210.00
Interest Expenses	0.00	0.00	0.00	75,888.30	226,994.00	242,096.00
Amortized Debt Disc Expense	(357.57)	(358.00)	56.12	(715.14)	(716.00)	112.24
Net Income	121,453.54	18,514.00	(76,901.20)	(307,904.88)	(156,641.00)	(717,188.19)



Hardin County Water District No 2

Income Statement

Sewer Fund

February 28, 2022

	Month To Date 02/28/2022		Year To Date 02/28/2022	
	Actual	2022 Budget	YTD Actual	2022 Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	945.30	0.00	1,866.60	0.00
Commercial Sewer Sales	15,770.43	0.00	32,499.72	0.00
Miscellaneous Service	0.00	0.00	100.00	0.00
10% Penalty	48.39	0.00	288.59	0.00
Total Operating Revenues	<u>16,764.12</u>	<u>0.00</u>	<u>34,754.91</u>	<u>0.00</u>
Operating Expenses				
Wholesale Treatment	5,633.94	5,043.00	11,463.60	10,086.00
Contractual Services	2,000.00	2,000.00	4,000.00	4,000.00
Materials & Supplies	94.37	0.00	94.37	150.00
Purchased Power	858.06	775.00	1,752.77	1,550.00
Depreciation	24,450.12	25,190.00	48,900.24	50,380.00
Total Operating Expenses	<u>33,036.49</u>	<u>33,008.00</u>	<u>66,210.98</u>	<u>66,166.00</u>
Total Net Operating Income Sewer	<u>(16,272.37)</u>	<u>(33,008.00)</u>	<u>(31,456.07)</u>	<u>(66,166.00)</u>
Non-Operating Gains (Losses)				
Interest Income	60.85	0.00	127.12	0.00
Total Non-Operating Gains (Losses)	<u>60.85</u>	<u>0.00</u>	<u>127.12</u>	<u>0.00</u>
Net Income	<u>(16,211.52)</u>	<u>(33,008.00)</u>	<u>(31,328.95)</u>	<u>(66,166.00)</u>



Hardin County Water District No 2 Balance Sheet

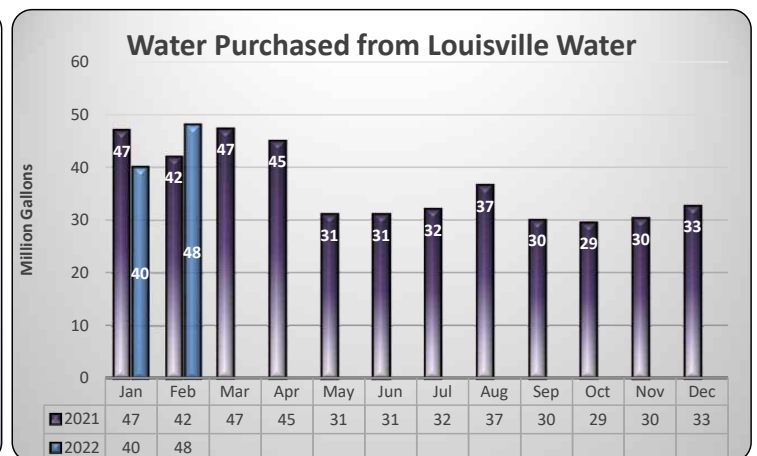
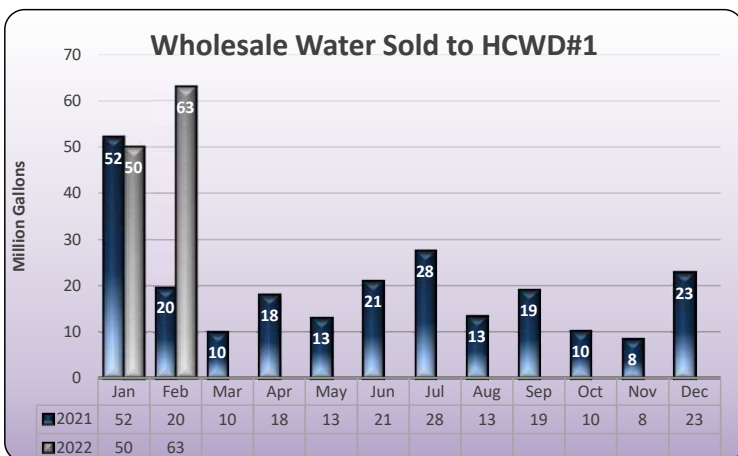
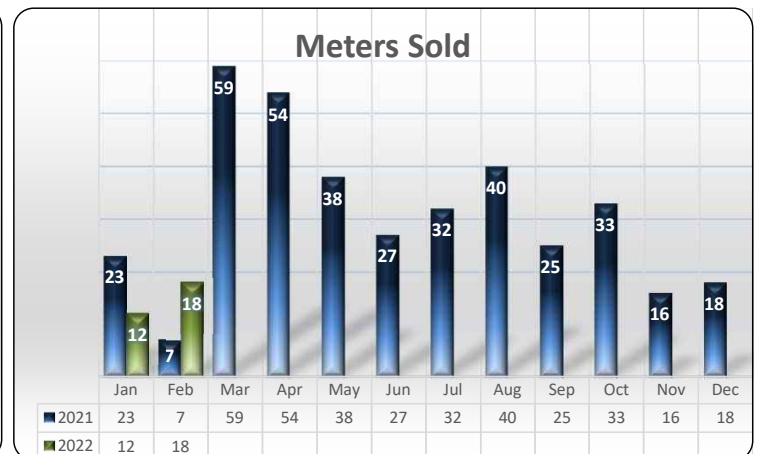
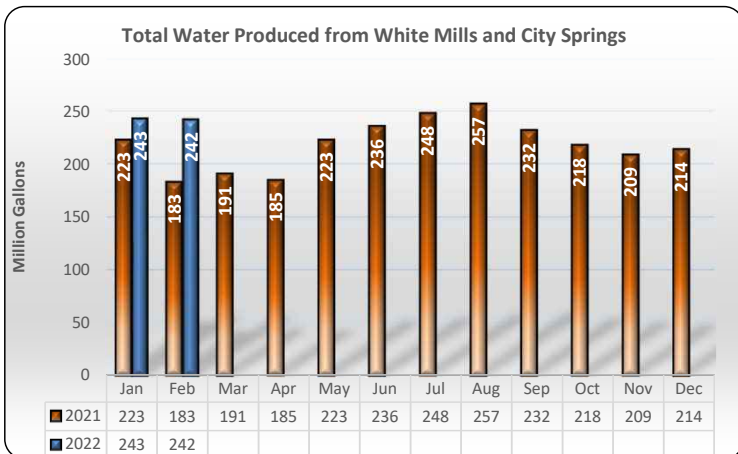
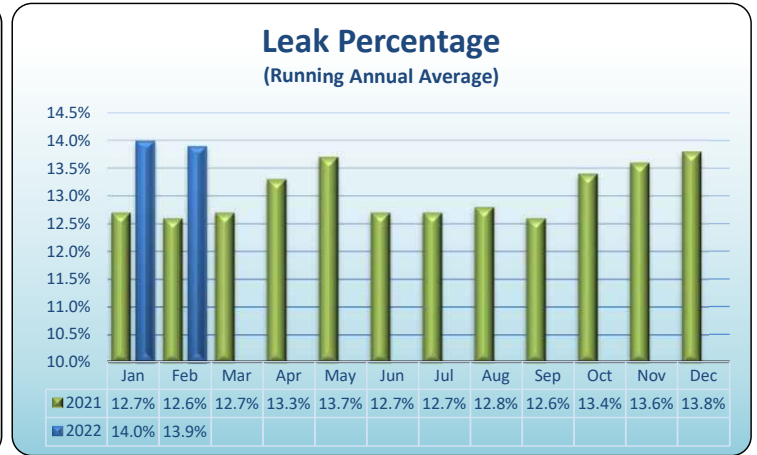
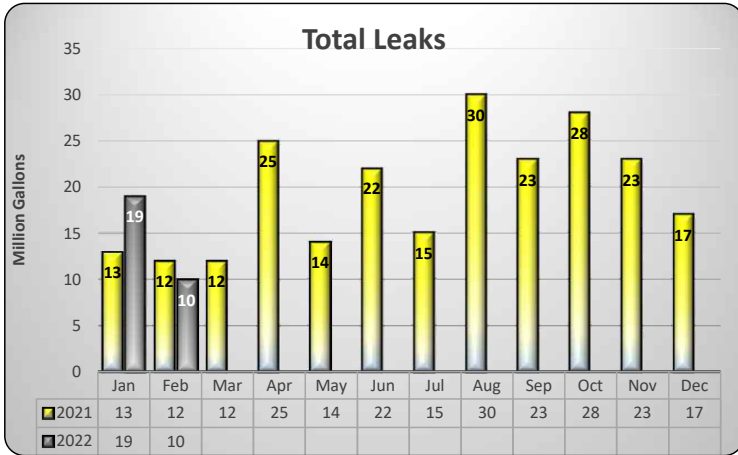
February 28, 2022

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>General Fund</u>	<u>02/28/2022</u> YTD Total	<u>02/28/2021</u> Last YTD Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	1,667,209	384,727	2,250,461	4,302,396	6,103,002
Investments	20,940,539	0	0	20,940,540	18,124,017
Accounts Receivable, net	1,739,637	623	0	1,947,317	1,223,800
Prepaid Expenses	121,738	0	0	121,739	90,845
Grants Receivable	0	964	0	963	1,429
Materials and supplies	855,713	0	0	855,713	609,883
TOTAL CURRENT ASSETS	25,324,836	386,314	2,250,461	28,168,668	26,152,976
NONCURRENT ASSETS					
Restricted cash and cash equivalents	9,070,817	411,332	391,924	9,902,696	4,272,444
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	9,976,445
Non-Depreciable capital assets	1,792,973	835,556	0	2,628,529	4,746,494
Depreciable capital assets, net of depreciation	63,524,179	14,985,010	0	78,509,189	81,801,029
TOTAL NONCURRENT ASSETS	85,571,808	16,231,898	391,924	102,224,253	102,003,806
TOTAL ASSETS	110,896,644	16,618,212	2,642,385	130,392,921	128,156,782
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on debt refundings	86,754	0	0	86,754	106,481
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	1,802,576
Utility acquisition adjustments	126,495	0	0	126,495	136,226
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,015,825	0	0	2,015,825	2,045,283
LIABILITIES					
CURRENT LIABILITIES					
Accounts Payable	462,538	7,639	0	470,178	292,889
Accrued Taxes	46,400	2,878	0	49,277	43,365
Accrued Liabilities	13,459	0	0	13,459	181,893
Accrued Vacation	176,873	0	0	176,873	185,274
Customer Deposit	0	0	37,864	37,864	45,199
Customer Advances for Construction	64,000	0	0	64,000	35,000
Self-Insurance Payable	97,625	0	0	97,625	97,922
Sewer Capacity Fees	0	500	0	500	0
TOTAL CURRENT LIABILITIES	860,895	11,017	37,864	909,776	881,542
NONCURRENT LIABILITIES					
Customer Deposit	0	0	340,778	340,778	406,791
Net Pension Liability - CERS	11,567,079	0	0	11,567,079	11,567,079
Bonds Payable	13,203,616	0	0	13,203,616	13,262,997
Notes Payable	4,214,189	0	0	4,214,189	4,454,483
Total NONCURRENT LIABILITIES	28,984,884	0	340,779	29,325,662	29,691,350
TOTAL LIABILITIES	29,845,779	11,017	378,643	30,235,438	30,572,892
NET POSITION					
Net investment in capital assets	47,436,809	15,812,927	0	63,249,736	68,537,154
Restricted for debt service	3,433,629	0	0	3,433,628	1,633,102
Unrestricted	33,902,066	383,436	4,514,203	38,667,773	30,701,821
TOTAL NET POSITION	\$ 84,772,504	\$ 16,196,363	\$ 4,514,203	\$ 105,351,137	\$ 100,872,077



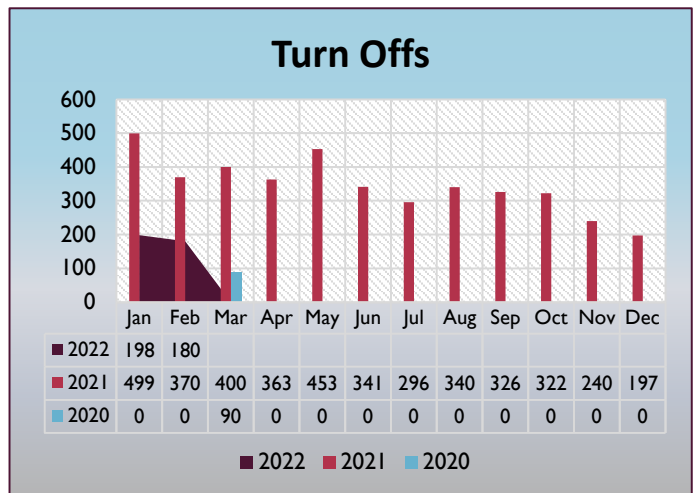
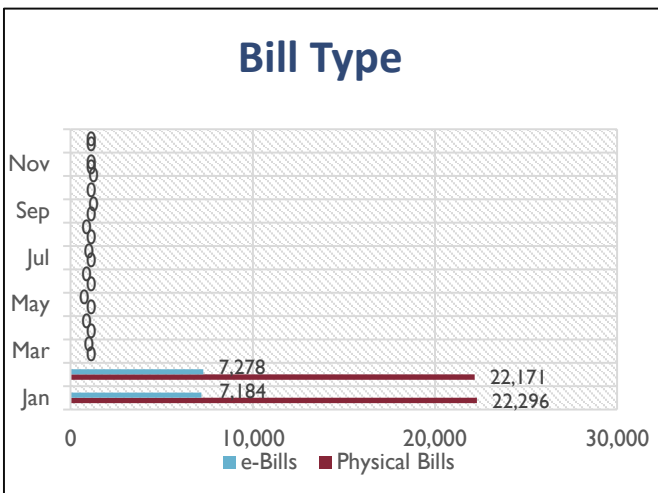
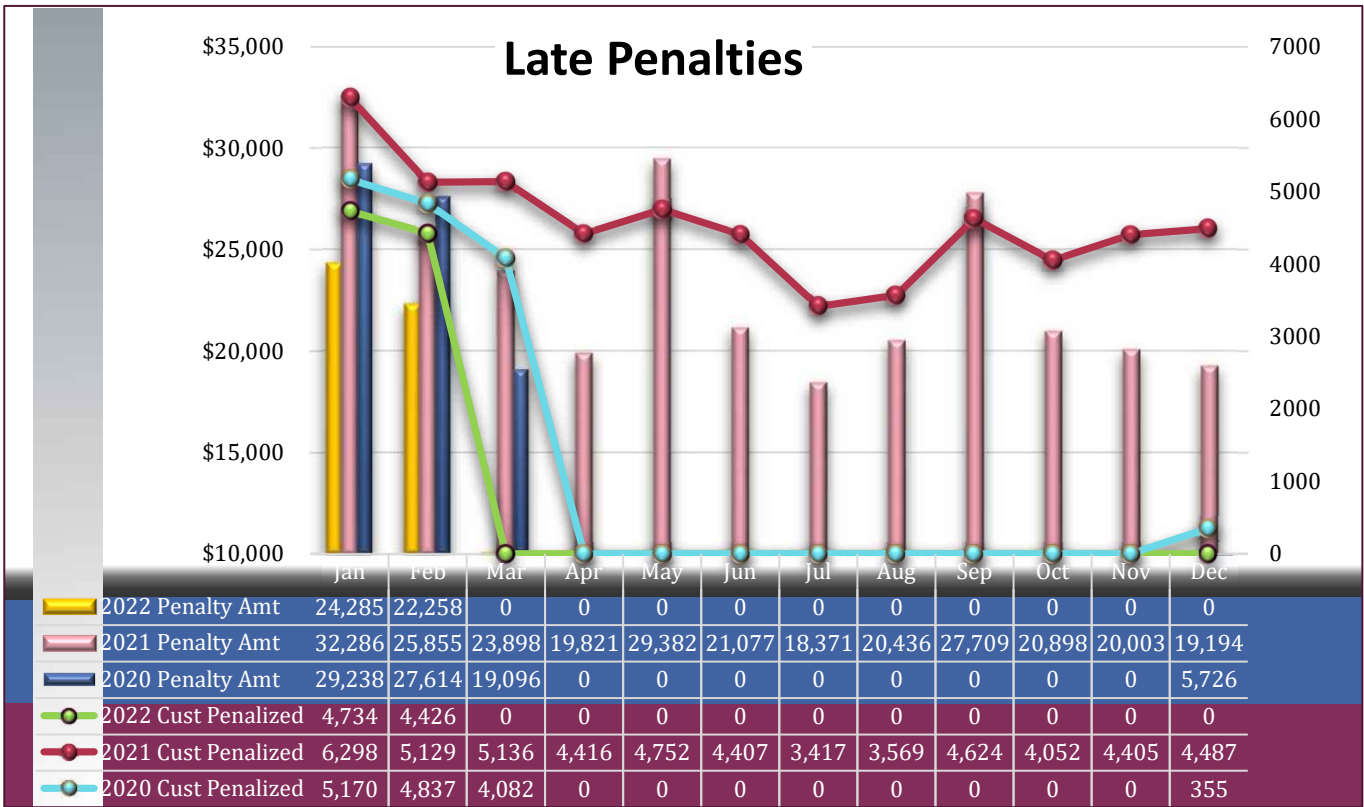
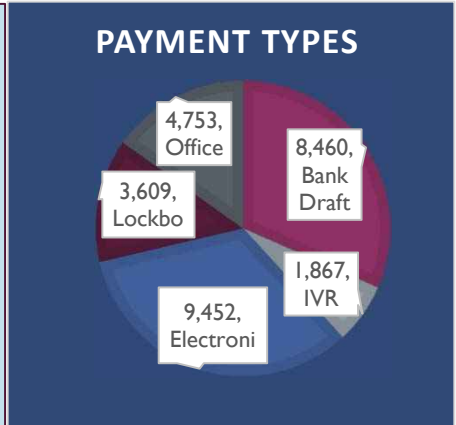
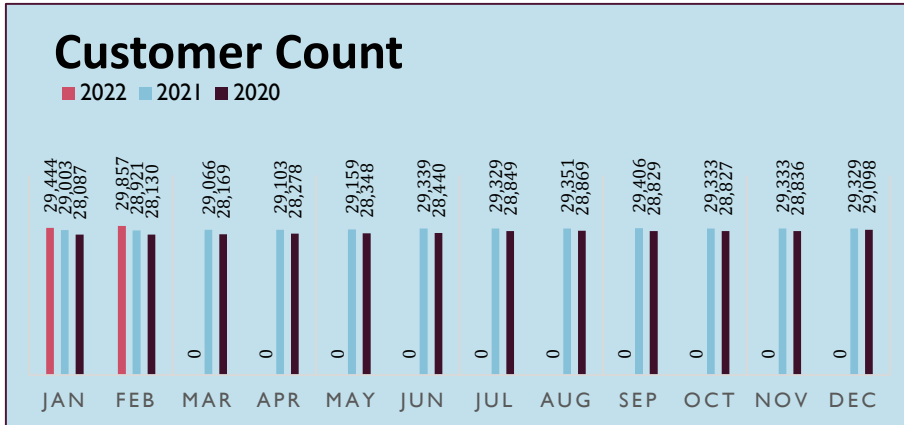
Hardin County Water District No 2
Cash Flow Statement
February 28, 2022

	Water Fund 02/28/2022	Sewer Fund 02/28/2022	General Fund 02/28/2022	Consolidated Total 02/28/2022
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	1,225,101	16,864	0	1,227,905
Payments to Suppliers	(433,270)	(2,214)	6,497	(414,949)
Payments to Employees	(326,911)	0	0	(326,911)
NET CASH PROVIDED BY OPERATING ACTIVITIES	464,920	14,650	6,497	486,045
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(456,730)	(451)	0	(457,181)
Contributions in Aid of Construction	24,095	0	0	24,095
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	432,635	451	0	433,086
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale (Purchase) of Investments	(15,544)	0	0	(15,544)
Other Income	7,141	0	0	7,141
Investment Income	16,258	61	39	16,360
NET CASH PROVIDED BY INVESTING ACTIVITIES	7,855	61	39	7,957
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	243,603	9,269	6,801	258,185
CASH AND CASH EQUIVALENTS, Beginning	10,495,169	786,791	2,635,584	13,947,654
CASH AND CASH EQUIVALENTS, End	10,738,772	796,060	2,642,385	14,205,839
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	204,659	(25,450)	0	179,208
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	248,986	24,450	0	273,435
(Increase) Decrease in Accounts Receivable	(63,465)	100	0	(77,424)
(Increase) Decrease in Prepaid Expenses	11,463	0	0	11,462
Increase (Decrease) in Accounts Payable	158,576	(2,080)	0	156,496
Increase (Decrease) in Unearned Revenue	0	0	8,739	8,739
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	14,038
Increase (Decrease) in Customer Deposits	0	0	(2,242)	(2,242)
Increase (Decrease) in Accrued Taxes Payable	(3,094)	914	0	(2,179)
Increase (Decrease) in Accrued Liabilities	(99,440)	0	0	(99,440)
Increase (Decrease) in Self-Insurance Payable	38,473	0	0	38,472
Adjustments to reconcile to net cash provided by operating activities:	206,473	25,516	(6,497)	225,513
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,814	50,966	(6,497)	46,305



Customer Service Report

2022



Valve Actuators
Hardin County Water District No. 2
Bid Number 2022 - 004
Bid Opening Date: 3/10/22

	Bidder	Cost
1	Herald Beck & Sons, Inc.	\$136,552.00
2	Valve Solutions, Inc.	\$ 92,929.00
3		
4		

10 March 2022

Hardin County Water District No. 2
Attn: Shaun Youravich
1951 West Park Road
Elizabethtown KY 42701

Re: Road Bores along N31W (North Dixie Highway) @
Ring Road and Walmart Drive

Shaun:

Bids for referenced project were opened on 10 March 2022 with only one bid being received. The existing bidding environment in the Elizabethtown area is not competitive due the large volume of construction work that is both ongoing and anticipated. The lone bidder on the project was Scott & Ritter, Inc. from Bowling Green. I contacted Luke Ritter and discussed the bid. He stated that the numerous existing utilities in the vicinity of the bores made this a high-risk project. In addition, he was concerned about sufficient room to operate in the proposed Ring Road boring pit shown on the construction drawing. His bid included moving the boring pit to the south beyond the location of the existing water line. This increased the length of the bore by approximately 50 LF. Based on the volatility of supply chain, especially with the increase in fuel cost, recommend award to the low bidder so that costs can be locked in at current quotes.

The low bidder, Scott & Ritter, Inc., provided proper bid bond and list of successfully completed road boring projects. Therefore, recommend award of referenced project to Scott & Ritter, Inc. in the amount of \$229,600.

Further recommend retaining the bid bond of successful bidder until execution of the Contract and approval of the Payment and Performance Bonds.

Let me know if you have any questions or concerns.

Respectfully,

Warren L. Clifford
KY PE# 10627



Hardin County Water District No. 2

Chlorine Analyzer Purchase Request

3/15/2022

USA Bluebook			
<i>Qty</i>	<i>Description</i>	<i>Each</i>	<i>Total</i>
4	CL17sc Chlorine Analyzer	\$ 2,682.87	\$ 10,731.48

On-line chlorine analyzers for City Springs WTP

2022 Joint Board Luncheon

Attachment PH-10C_Page 62 of 236

Save the Date



Tuesday August 23

Hardin County Water District No. 2

1951 W Park 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

April 2022 Board Meeting Booklet



**First sewer bore
from our team!**



COMMISSIONERS MEETING AGENDA

1951 W Park Road Elizabethtown, KY 42701

April 19, 2022, 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** **Shaun**
 - B. Blue Oval Ford Glendale Project** **Vaughn Williams**

- VI. DEPARTMENTAL REPORTS**
 - A. Monthly Statistics** **Shaun**
 - B. Customer Service Department Report** **Amber**

- VII. OLD BUSINESS**
 - A. Jenkins Essex Pay App #18** **Shaun**

- VIII. NEW BUSINESS**
 - A. Glendale Tank Property Acquisition** **Shaun/Vaughn**
 - B. Glendale Sewer Alternate -East Railroad Ave** **Shaun**
 - C. Computer Network Vulnerability Assessment** **Shaun**
 - D. Bid Authorization for St. John Rd Relocation – Materials** **Shaun**
 - E. Burton Langley Scholarship Update** **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 **May 17, 2022 @ 4:00pm** in the board room at the Customer Service Center, 1951 W Park Road, Elizabethtown.



Hardin County Water District No 2
Current Asset Report
March 31, 2022

	Year Ending 12/31/2021	Month Ending 02/28/2022	Month Ending 03/31/2022
Assets - Cash Accounts			
Revenue Clearing	1,811,031	1,809,569	2,051,985
Health Plan	173,237	156,012	175,019
Sinking Fund III	83,243	149,928	183,275
Sinking Fund IV	2,232	30,361	44,425
Petty Cash	2,411	4,011	4,011
Water Clearing	151,986	154,375	135,600
Water Operation & Maintenance	2,590,982	1,378,833	938,679
Water Revenue	533,625	563,492	519,470
Water Depreciation Fund	1,024,173	1,009,676	1,002,732
Sinking Fund	1,170,780	2,045,946	2,147,600
Water Escrow	63,001	66,011	68,017
Water Customer Deposit	406,334	391,990	389,781
Water Capital Projects	4,836,811	5,612,817	5,953,172
West Park Road	586	747	3,576
Sewer Revenue	25,110	29,513	26,858
Sewer Capital Projects	393,216	395,373	389,127
Sewer Operation & Maintenance	292,819	322,527	339,131
Sewer Escrow	2,434	2,433	2,434
Sewer Clearing	36,569	36,576	36,480
Sewer Depreciation	12,525	13,527	14,028
External Billing Revenue	30,211	28,622	30,777
Total Cash Accounts	13,643,316	14,202,339	14,456,177
Change From Previous Period	(2,269,761)	254,684	253,839
Debt Service Accounts	1,207,393	1,207,393	1,207,394
Vanguard	3,751,535	3,777,844	3,592,263
Dupree			
Dupree Investments - Tax Free	12,522,184	12,117,631	11,837,113
Dupree Investments - Municipal	5,220,650	5,045,065	4,801,254
Total Dupree	17,742,834	17,162,696	16,638,367
Current Asset Grand Total	36,345,078	36,350,272	35,894,201
Grand Total Change From Previous Period	5,944,008	170,408	(456,070)
Total Non-Restricted			
Non-Restricted Bank Accounts	5,444,535	4,298,896	4,052,214
Non-Restricted Investment Accounts	21,494,368	20,940,539	20,230,630
Total Non-Restricted	26,938,903	25,239,435	24,282,844
Total Restricted			
Restricted Bank Accounts	8,198,195	9,902,696	10,400,387
Restricted DSRF Accounts	1,207,394	1,207,394	1,207,394
Total Restricted	9,405,589	11,110,090	11,607,781
Total Non-Restricted & Restricted Cash	36,344,492	36,349,525	35,890,625



Water Fund

Hardin County Water District No 2

Income Statement - Water

March 31, 2022

	Month To Date 03/31/2022		Last Year Current Month	Year To Date 03/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Operating Revenues						
Residential Sales	668,194.54	682,400.00	687,229.64	2,098,123.27	2,091,500.00	1,707,147.95
Commercial Sales	270,493.72	263,000.00	264,135.20	812,291.87	775,200.00	656,990.85
Industrial Sales	104,579.20	112,800.00	99,714.02	291,568.26	326,000.00	259,432.36
Wholesale Water	103,312.00	0.00	12,278.64	326,592.20	0.00	167,187.24
Bulk Water	449.25	150.00	134.00	684.50	450.00	398.50
Sewer Billing	19,091.93	18,500.00	18,924.62	57,064.15	55,500.00	56,556.50
Water Taps	42,174.87	59,532.00	58,307.08	82,270.38	107,149.00	104,981.32
Miscellaneous Service	19,496.86	20,500.00	28,379.03	62,597.15	45,100.00	86,803.47
Laboratory Income	1,308.00	1,250.00	1,697.75	4,082.90	3,750.00	4,883.00
10% Penalty	21,999.77	22,400.00	23,897.82	64,375.81	73,600.00	79,544.27
Gains from Disposal	0.00	0.00	(276,120.11)	0.00	0.00	(276,120.11)
Other Income	14,759.62	1,500.00	3,682.60	35,055.29	4,500.00	11,251.58
Relocation Fees	0.00	0.00	0.00	11,626.92	0.00	0.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	6,000.00	6,000.00	6,000.00
Total Operating Revenues	1,267,859.76	1,184,032.00	924,260.29	3,852,332.70	3,488,749.00	2,865,056.93
Operating Expenses						
TREATMENT						
Purchased water	106,140.92	78,898.00	109,133.70	298,879.01	229,059.00	365,675.80
White Mills WTP						
Salaries	38,977.16	52,129.00	41,728.78	119,083.86	136,470.00	126,701.16
Pensions & Benefits	24,352.13	28,945.00	25,644.13	71,969.59	79,944.00	78,552.05
Ins. Workers Comp.	473.93	594.00	782.74	1,109.19	1,782.00	2,827.86
Contractual Services	2,276.50	4,132.00	10,418.20	8,466.63	12,396.00	20,053.34
Chemicals	46,340.89	26,250.00	21,056.30	124,073.31	94,500.00	67,789.29
Transportation Expense - Fuel	253.68	250.00	238.93	822.60	750.00	519.57
Transportation Expense - Maintenance	1,036.95	85.00	0.00	1,079.50	255.00	297.46
Transportation Expense - Repairs	2,144.45	75.00	60.88	2,144.45	225.00	891.49
Insurance - Vehicle	123.76	124.00	89.42	371.28	372.00	268.26
Materials & Supplies	425.90	5,229.00	8,662.65	11,974.40	15,687.00	17,437.32
Purchased Power	29,561.96	25,740.00	28,450.94	84,288.38	76,415.00	82,054.40
Miscellaneous Expense	1,753.18	1,500.00	1,059.76	6,802.18	5,500.00	3,901.82
Total White Mills WTP	147,720.49	145,053.00	138,192.73	432,185.37	424,296.00	401,294.02



Water Fund

Hardin County Water District No 2
Income Statement - Water
 March 31, 2022

	Month To Date 03/31/2022		Last Year Current Month	Year To Date 03/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
City Springs WTP						
Salaries	33,999.13	38,776.00	26,148.26	97,965.70	101,788.00	78,957.31
Pensions & Benefits	22,283.01	21,901.00	16,662.06	61,683.25	60,672.00	49,088.21
Ins. Workers Comp	368.65	462.00	469.45	862.76	1,386.00	1,696.02
Contractual Services	1,056.97	900.00	1,552.64	2,384.02	2,600.00	3,380.69
Chemicals	11,314.90	7,670.00	184.51	24,963.27	22,022.00	10,053.40
Materials & Supplies	7,045.12	3,300.00	3,539.30	21,308.80	11,600.00	12,449.01
Purchased Power	12,159.97	11,130.00	12,317.57	34,969.07	33,784.00	32,603.31
Purchased Power - Sewer/Gas	14,038.03	15,876.00	23,889.06	43,806.24	45,622.00	64,983.81
Transportation Expense - Fuel	100.47	100.00	113.30	325.70	300.00	246.38
Transportation Expense - Maintenance	0.00	0.00	40.76	0.00	75.00	40.76
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	61.88	62.00	44.60	185.64	186.00	133.80
Miscellaneous Expense	1,241.19	500.00	550.27	3,499.23	3,350.00	3,024.62
Total City Springs WTP	103,669.32	100,677.00	85,511.78	291,953.68	283,635.00	256,657.32
Water Quality						
Salaries	13,409.61	17,013.00	8,416.89	40,707.88	44,235.00	30,324.70
Pensions & Benefits	9,272.00	9,523.00	6,601.58	27,699.65	26,215.00	20,674.19
Insurance - Workers' Comp	158.09	198.00	234.96	369.87	594.00	848.86
Contractual Services	2,416.73	3,000.00	2,037.37	4,527.43	9,000.00	7,492.56
Materials & Supplies	4,762.55	3,604.00	2,759.56	8,995.75	10,812.00	8,694.51
Transportation Expense - Fuel	718.93	750.00	743.20	2,331.04	2,250.00	1,616.18
Transportation Expense - Maintenance	187.91	100.00	23.48	1,058.99	300.00	125.88
Insurance - Vehicle	123.76	124.00	89.42	371.28	372.00	268.26
Miscellaneous Expense	392.41	484.00	199.20	1,321.84	1,452.00	2,387.77
Total Water Quality	31,441.99	34,796.00	21,105.66	87,383.73	95,230.00	72,432.91
TOTAL TREATMENT	388,972.72	359,424.00	353,943.87	1,110,401.79	1,032,220.00	1,096,060.05



Water Fund

Hardin County Water District No 2

Income Statement - Water

March 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	03/31/2022		Current Month	03/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
FIELD OPERATIONS						
Distribution						
Salaries	67,630.26	85,829.00	72,685.40	201,066.04	223,215.00	222,140.98
Pensions & Benefits	46,062.20	50,302.00	45,446.60	138,110.85	139,048.00	134,391.52
Insurance - Workers' Comp	895.07	1,121.00	1,409.29	2,094.96	3,363.00	5,091.46
Contractual Services	16,395.15	16,500.00	6,698.47	24,180.52	35,900.00	22,280.57
Materials & Supplies	17,510.19	8,648.00	8,633.99	38,249.39	26,360.00	26,869.89
Purchased Power	32,456.95	14,145.00	20,218.03	71,959.17	45,865.00	54,084.09
Transportation Expense - Fuel	4,532.98	4,950.00	4,776.27	19,530.73	14,850.00	16,299.95
Transportation Expense - Maintenance	1,513.13	2,433.00	2,812.87	5,229.21	5,089.00	8,619.62
Transportation Expense - Repairs	1,506.48	2,500.00	0.00	6,058.90	7,500.00	2,849.04
Insurance - Vehicle	866.34	866.00	940.67	2,599.02	2,598.00	2,822.01
Miscellaneous Expense	5,325.78	3,468.00	3,498.90	15,897.82	13,469.00	12,766.75
Total Distribution	194,694.53	190,762.00	167,120.49	524,976.61	517,257.00	508,215.88
Service						
Salaries	27,013.27	29,807.00	28,209.61	82,304.34	89,421.00	84,776.93
Pensions & Benefits	23,313.04	21,222.00	20,834.24	69,239.47	63,615.00	62,101.06
Insurance - Workers' Comp	473.94	594.00	704.41	1,109.19	1,782.00	2,544.88
Contractual Services	4,415.59	1,772.00	3,597.27	7,423.11	5,316.00	6,830.31
Materials & Supplies	538.51	746.00	1,234.51	1,731.82	2,238.00	2,550.42
Purchased Power	495.28	142.00	82.67	654.22	460.00	211.65
Transportation Expense - Fuel	2,061.61	2,200.00	2,246.60	6,684.54	6,600.00	4,885.51
Transportation Expense - Maintenance	268.53	425.00	95.77	1,068.99	1,275.00	864.41
Transportation Expense - Repairs	120.52	0.00	0.00	120.52	375.00	0.00
Insurance - Vehicle	495.05	495.00	358.72	1,485.15	1,485.00	1,076.16
Miscellaneous Expense	1,623.56	1,506.00	1,084.33	4,464.44	4,518.00	5,320.74
Total Service	60,818.90	58,909.00	58,448.13	176,285.79	177,085.00	171,162.07
TOTAL FIELD OPERATIONS	255,513.43	249,671.00	225,568.62	701,262.40	694,342.00	679,377.95



Water Fund

Hardin County Water District No 2
Income Statement - Water
 March 31, 2022

	Month To Date 03/31/2022		Last Year Current Month	Year To Date 03/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
MAINTENANCE & PROJECTS						
Maintenance						
Salaries	27,998.54	40,166.00	29,110.94	86,344.14	104,430.00	84,714.85
Pensions & Benefits	23,289.15	23,594.00	18,486.13	68,274.37	65,222.00	54,805.41
Insurance - Workers' Comp	421.14	528.00	547.77	985.76	1,584.00	1,978.97
Contractual Services	1,241.81	1,440.00	1,408.82	3,673.03	4,320.00	4,221.17
Materials & Supplies	1,567.22	475.00	597.47	2,481.35	1,425.00	596.77
Purchased Power	818.22	145.00	339.19	1,470.44	469.00	868.47
Transportation Expense - Fuel	679.06	775.00	873.33	2,652.37	2,325.00	2,112.70
Transportation Expense - Maintenance	470.47	280.00	123.88	1,037.93	840.00	323.78
Transportation Expense - Repairs	0.00	170.00	0.00	0.00	510.00	0.00
Insurance - Vehicle	309.41	309.00	223.44	928.23	927.00	670.32
Miscellaneous Expense	1,036.56	1,400.00	595.33	3,132.60	4,200.00	4,146.58
Total Maintenance	57,831.58	69,282.00	52,306.30	170,980.22	186,252.00	154,439.02
Projects						
Salaries	34,512.43	36,120.00	23,988.11	96,128.10	93,912.00	73,020.68
Pensions & Benefits	19,175.83	20,982.00	14,862.54	56,004.59	57,948.00	44,392.85
Insurance - Workers' Comp	368.65	462.00	469.45	862.75	1,386.00	1,696.02
Contractual Services	1,830.72	2,330.00	2,112.77	4,969.56	6,990.00	6,335.36
Materials & Supplies	510.95	125.00	24.20	949.89	375.00	744.30
Purchased Power	446.43	120.00	93.11	625.46	388.00	238.39
Transportation Expense - Fuel	964.70	900.00	1,037.31	2,778.32	2,700.00	2,255.74
Transportation Expense - Maintenance	83.17	175.00	709.35	360.56	525.00	1,618.54
Transportation Expense - Repairs	0.00	80.00	0.00	138.00	240.00	246.03
Insurance - Vehicle	371.29	371.00	268.25	1,113.87	1,113.00	804.75
Miscellaneous Expense	2,378.51	1,300.00	1,631.35	6,421.14	3,900.00	3,670.27
Total Projects	60,642.68	62,965.00	45,196.44	170,352.24	169,477.00	135,022.93
TOTAL MAINTENANCE & PROJECTS	118,474.26	132,247.00	97,502.74	341,332.46	355,729.00	289,461.95



Water Fund

Hardin County Water District No 2

Income Statement - Water

March 31, 2022

	Month To Date		Last Year		Year To Date		Prior Year To Date
	03/31/2022		Current Month		03/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	2022 Budget	YTD Actual	2022 Budget	Actual
ADMINISTRATION							
Accounting							
Salaries	10,949.90	14,466.00	13,099.06		32,889.32	37,612.00	40,323.16
Pensions & Benefits	8,504.56	8,642.00	9,439.80		25,408.00	23,922.00	28,900.12
Insurance Workers' Comp	6.76	8.00	16.04		15.79	24.00	57.95
Contractual Services	1,184.50	2,000.00	1,848.18		3,406.22	6,000.00	5,520.91
Purchased Power	271.46	67.00	69.01		404.14	218.00	176.70
Miscellaneous Expense	210.77	350.00	340.49		615.69	1,050.00	1,480.69
Total Accounting	21,127.95	25,533.00	24,812.58		62,739.16	68,826.00	76,459.53
Customer Accounts							
Salaries	43,249.86	54,283.00	36,808.13		124,709.81	142,263.00	111,417.01
Pensions & Benefits	31,007.73	30,925.00	28,334.77		91,953.15	95,493.00	85,115.55
Ins. Workers Comp	33.81	42.00	48.12		78.98	126.00	173.85
Contractual Services	8,771.35	8,875.00	8,767.31		23,530.37	26,625.00	25,930.21
Materials & Supplies	1,950.89	1,510.00	710.35		2,641.16	4,530.00	2,081.61
Purchased Power	1,090.77	241.00	343.83		1,751.90	782.00	880.34
Bad Debt Expense	7,400.00	7,400.00	6,983.85		21,392.24	22,200.00	20,968.99
Miscellaneous Expense	4,119.91	1,715.00	819.44		7,226.43	5,145.00	4,460.85
Miscellaneous Expense - Billing	13,491.75	12,900.00	14,122.34		40,742.30	38,700.00	28,447.06
Total Customer Accounts	111,116.07	117,891.00	96,938.14		314,026.34	335,864.00	279,475.47
General Administration							
Salaries	26,209.28	33,103.00	25,085.92		78,914.53	86,069.00	74,979.15
Pensions & Benefits	15,341.29	16,302.00	13,376.18		45,647.78	44,324.00	40,298.90
Insurance - Workers' Comp	9.02	11.00	16.04		21.07	33.00	57.95
Contractual Services	11,265.68	4,500.00	7,244.94		24,941.57	13,500.00	30,514.87
Materials & Supplies	308.66	250.00	101.78		692.61	750.00	795.92
Purchased Power	1,024.69	210.00	360.09		1,717.12	681.00	921.97
Transportation Expense - Fuel	176.76	100.00	134.99		473.11	300.00	317.36
Transportation Expense - Repairs	0.00	0.00	20.00		0.00	0.00	20.00
Insurance - General Liability	7,404.25	6,904.00	5,985.33		21,492.50	20,712.00	17,955.99
Insurance - Vehicle	123.76	124.00	89.42		371.28	372.00	268.26
Miscellaneous Expense	1,754.64	1,750.00	2,458.05		5,576.90	5,250.00	5,234.63
Depreciation	248,985.12	276,065.00	256,826.99		745,031.70	827,661.00	769,952.24
Total General Administration	312,822.15	339,519.00	311,699.73		925,537.17	1,000,252.00	941,507.30



Water Fund

Hardin County Water District No 2
Income Statement - Water
 March 31, 2022

	Month To Date 03/31/2022		Last Year Current Month	Year To Date 03/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,516.66	7,549.98	7,551.00	7,549.98
Pensions & Benefits	10,057.52	6,800.00	6,903.94	25,769.94	20,400.00	20,827.94
Insurance - Workers' Comp	10.63	14.00	19.82	25.48	42.00	71.60
Miscellaneous Expense	1,048.00	600.00	445.32	2,049.42	1,800.00	2,088.34
Total Commissioners	13,632.81	9,931.00	9,885.74	35,394.82	29,793.00	30,537.86
TOTAL ADMINISTRATION	458,698.98	492,874.00	443,336.19	1,337,697.49	1,434,735.00	1,327,980.16
Total Operating Expenses	1,221,659.39	1,234,216.00	1,120,351.42	3,490,694.14	3,517,026.00	3,392,880.11
Total Net Operating Income	46,200.37	(50,184.00)	(196,091.13)	361,638.56	(28,277.00)	(527,823.18)
Non-Operating Gains (Losses)						
Interest Income	3,034.07	3,000.00	4,118.55	6,697.00	9,000.00	11,243.89
Dividend Income	86,432.41	75,000.00	55,161.39	117,915.45	105,000.00	80,601.98
Unrealized Gain/Loss	(796,341.60)	0.00	(60,341.40)	(1,381,653.79)	0.00	(242,365.23)
Leased Land/Tank Space Income	0.00	0.00	5,520.00	6,210.00	11,730.00	11,730.00
Interest Expenses	0.00	0.00	0.00	75,888.30	226,994.00	242,096.00
Amortized Debt Disc Expense	(357.57)	(358.00)	56.12	(1,072.71)	(1,074.00)	168.36
Net Income	(660,317.18)	28,174.00	(191,688.71)	(964,008.37)	(128,467.00)	(908,876.90)



Hardin County Water District No 2

Income Statement

Sewer Fund

March 31, 2022

	Month To Date 03/31/2022		Year To Date 03/31/2022	
	Actual	2022 Budget	YTD Actual	2022 Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	867.80	0.00	2,734.40	0.00
Commercial Sewer Sales	15,663.53	0.00	48,163.25	0.00
Miscellaneous Service	100.00	0.00	200.00	0.00
10% Penalty	26.86	0.00	315.45	0.00
Total Operating Revenues	<u>16,658.19</u>	<u>0.00</u>	<u>51,413.10</u>	<u>0.00</u>
Operating Expenses				
Wholesale Treatment	6,626.52	5,043.00	18,090.12	15,129.00
Contractual Services	2,000.00	2,000.00	6,000.00	6,000.00
Materials & Supplies	0.00	0.00	94.37	150.00
Purchased Power	1,110.87	775.00	2,863.64	2,325.00
Depreciation	24,450.12	25,190.00	73,350.36	75,570.00
Total Operating Expenses	<u>34,187.51</u>	<u>33,008.00</u>	<u>100,398.49</u>	<u>99,174.00</u>
Total Net Operating Income Sewer	<u>(17,529.32)</u>	<u>(33,008.00)</u>	<u>(48,985.39)</u>	<u>(99,174.00)</u>
Non-Operating Gains (Losses)				
Interest Income	68.41	0.00	195.53	0.00
Total Non-Operating Gains (Losses)	<u>68.41</u>	<u>0.00</u>	<u>195.53</u>	<u>0.00</u>
Net Income	<u>(17,460.91)</u>	<u>(33,008.00)</u>	<u>(48,789.86)</u>	<u>(99,174.00)</u>



Hardin County Water District No 2 Balance Sheet

March 31, 2022

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>General Fund</u>	<u>03/31/2022</u> YTD Total	<u>03/31/2021</u> Last YTD Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	1,622,539	398,580	2,031,095	4,052,214	6,889,718
Investments	20,230,630	0	0	20,230,630	18,118,837
Accounts Receivable, net	1,593,702	740	0	1,764,581	942,135
Prepaid Expenses	152,799	0	0	152,799	117,880
Materials and supplies	1,059,144	0	0	1,059,144	625,403
TOTAL CURRENT ASSETS	24,658,814	399,320	2,031,095	27,259,368	26,693,973
NONCURRENT ASSETS					
Restricted cash and cash equivalents	9,574,339	405,588	389,682	10,400,387	5,218,380
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	9,976,446
Non-Depreciable capital assets	1,796,186	838,272	0	2,634,458	4,188,011
Depreciable capital assets, net of depreciation	63,279,905	14,960,560	0	78,240,466	80,535,298
TOTAL NONCURRENT ASSETS	85,834,269	16,204,420	389,682	102,459,150	101,125,528
TOTAL ASSETS	110,493,083	16,603,740	2,420,777	129,718,518	127,819,501
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on debt refundings	85,323	0	0	85,323	104,795
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	1,802,576
Utility acquisition adjustments	126,495	0	0	126,495	136,225
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,014,394	0	0	2,014,394	2,043,596
LIABILITIES					
CURRENT LIABILITIES					
Accounts Payable	418,599	10,343	0	428,942	263,640
Accrued Taxes	41,389	3,784	0	45,174	36,992
Accrued Liabilities	115,019	0	0	115,018	182,116
Accrued Vacation	176,873	0	0	176,873	185,274
Customer Deposit	0	0	36,508	36,508	44,887
Customer Advances for Construction	68,000	0	0	68,000	37,000
Self-Insurance Payable	103,314	0	0	103,314	125,332
TOTAL CURRENT LIABILITIES	923,194	14,127	36,508	973,829	875,241
NONCURRENT LIABILITIES					
Customer Deposit	0	0	328,570	328,570	403,982
Net Pension Liability - CERS	11,567,079	0	0	11,567,079	11,567,079
Bonds Payable	13,201,827	0	0	13,201,827	13,261,367
Notes Payable	4,216,980	0	0	4,216,980	4,457,274
Total NONCURRENT LIABILITIES	28,985,886	0	328,569	29,314,455	29,689,703
TOTAL LIABILITIES	29,909,080	14,127	365,077	30,288,284	30,564,944
NET POSITION					
Net investment in capital assets	47,238,685	15,788,489	0	63,027,175	66,741,029
Restricted for debt service	3,582,695	0	0	3,582,694	1,790,569
Unrestricted	34,048,821	395,536	4,086,794	38,358,214	31,338,828
TOTAL NET POSITION	\$ 84,870,201	\$ 16,184,025	\$ 4,086,794	\$ 104,968,083	\$ 99,870,426

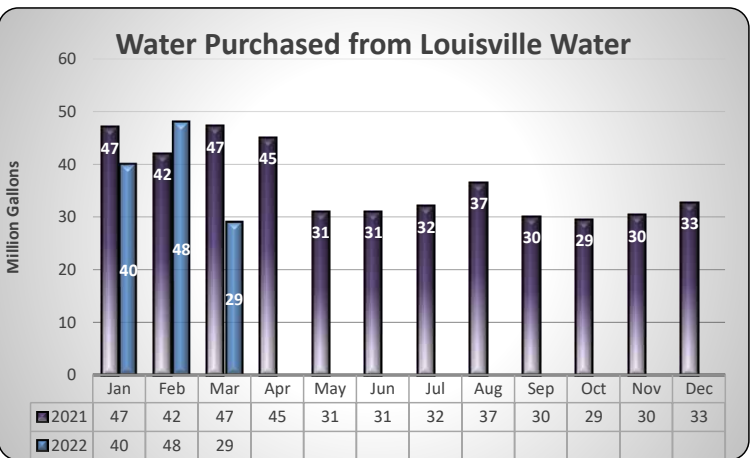
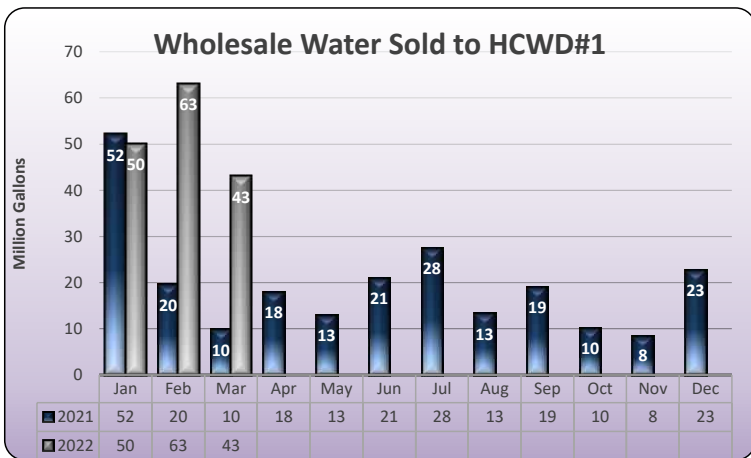
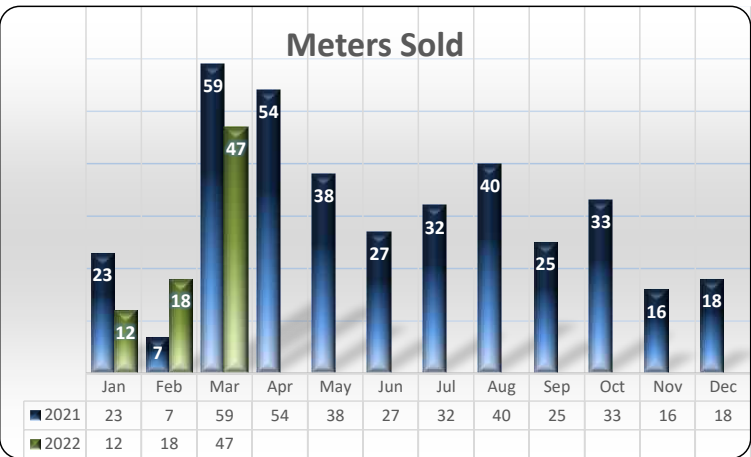
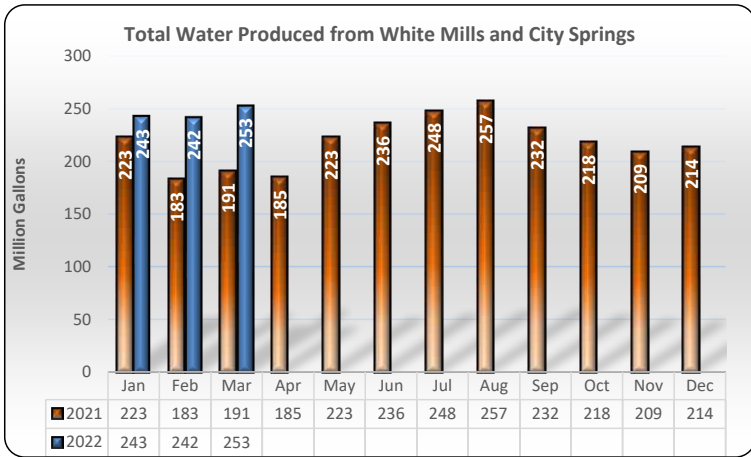
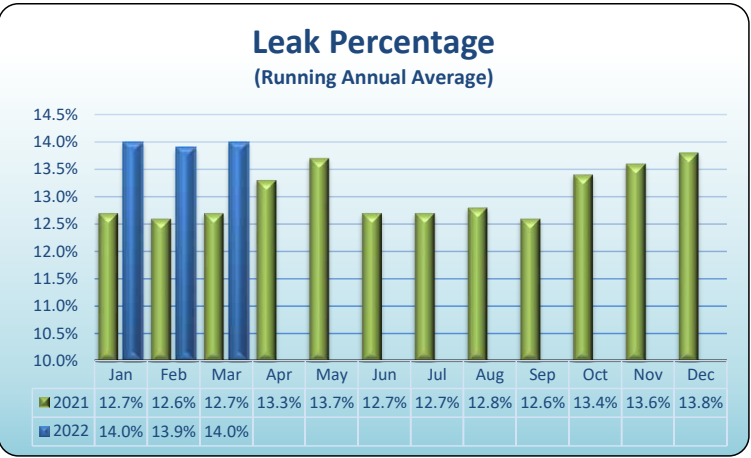
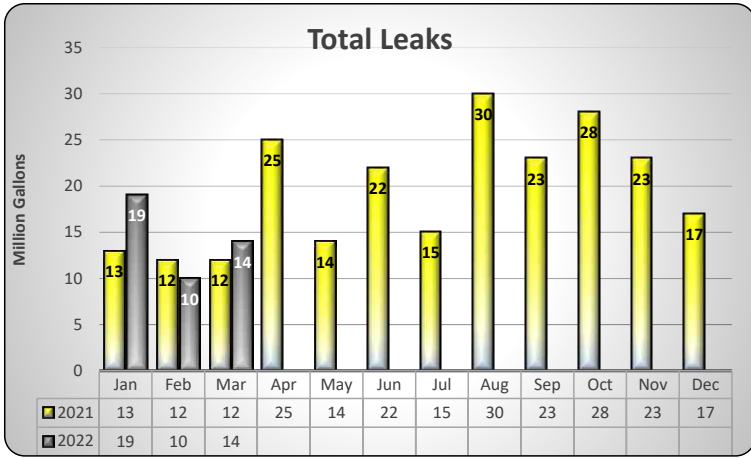


Hardin County Water District No 2

Cash Flow Statement

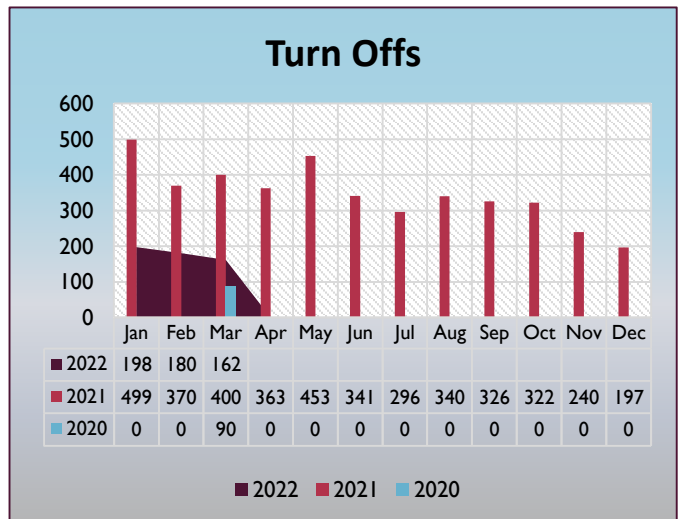
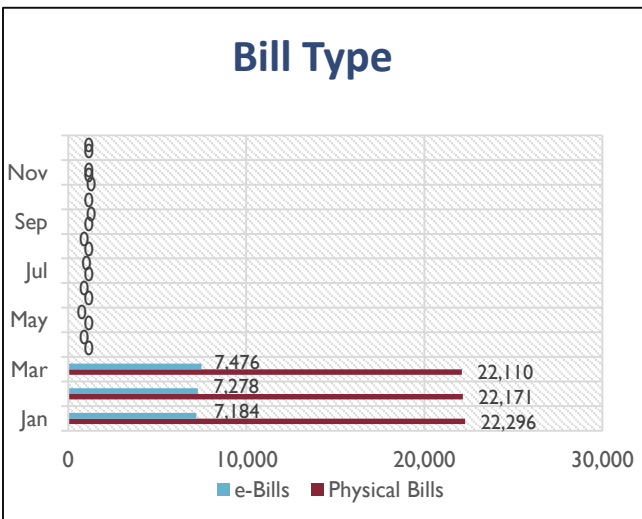
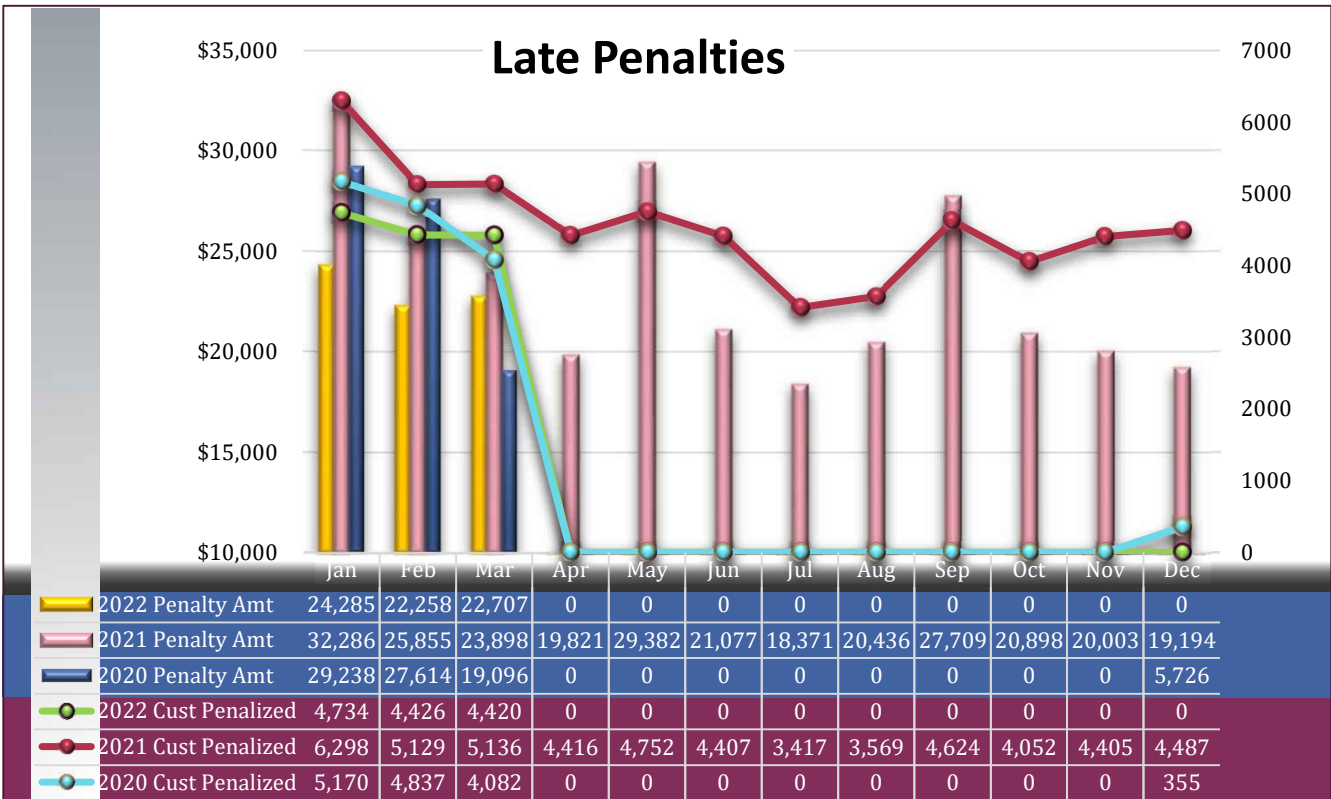
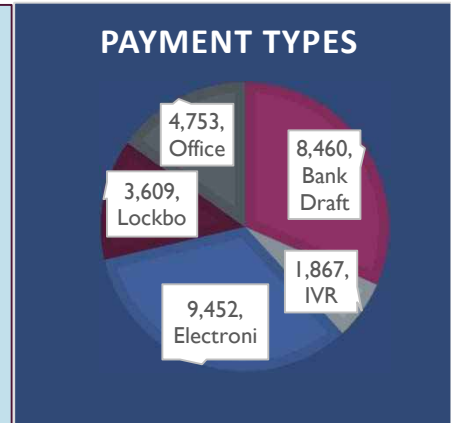
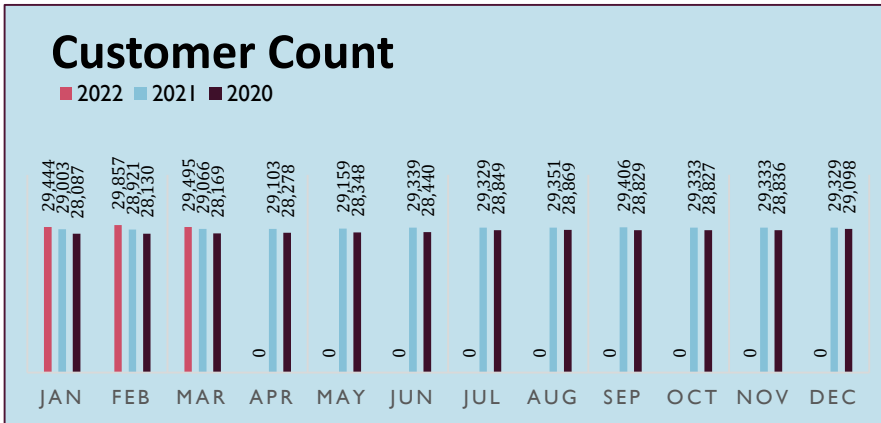
March 31, 2022

	Water Fund 03/31/2022	Sewer Fund 03/31/2022	General Fund 03/31/2022	Consolidated Total 03/31/2022
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	1,366,181	16,542	0	1,419,641
Payments to Suppliers	(634,465)	3,596	(7,980)	(634,762)
Payments to Employees	(326,466)	0	0	(326,466)
NET CASH PROVIDED BY OPERATING ACTIVITIES	405,250	20,138	(7,980)	458,413
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(293,002)	(2,717)	0	(295,719)
Contributions in Aid of Construction	46,175	964	0	47,138
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	246,827	1,753	0	248,581
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale (Purchase) of Investments	(86,432)	0	0	(86,432)
Other Income	14,759	0	0	14,759
Investment Income	89,467	68	(6)	89,527
NET CASH PROVIDED BY INVESTING ACTIVITIES	17,794	68	(6)	17,854
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,401	8,108	240,174	253,839
CASH AND CASH EQUIVALENTS, Beginning	11,197,054	796,060	2,180,603	14,202,339
CASH AND CASH EQUIVALENTS, End	11,200,454	804,168	2,420,777	14,456,177
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	46,200	(24,438)	0	21,762
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	248,985	24,450	0	273,435
(Increase) Decrease in Accounts Receivable	155,256	(116)	0	192,058
(Increase) Decrease in Prepaid Expenses	(31,061)	0	0	(31,061)
Increase (Decrease) in Accounts Payable	(57,214)	2,703	0	(54,511)
Increase (Decrease) in Unearned Revenue	0	0	5,586	5,586
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	4,087
Increase (Decrease) in Customer Deposits	0	0	(13,566)	(13,566)
Increase (Decrease) in Accrued Taxes Payable	(5,011)	907	0	(4,103)
Increase (Decrease) in Accrued Liabilities	99,340	0	0	99,339
Increase (Decrease) in Self-Insurance Payable	5,689	0	0	5,689
Adjustments to reconcile to net cash provided by operating activities:	81,986	20,956	7,980	69,917
NET CASH PROVIDED BY OPERATING ACTIVITIES	35,786	45,394	7,980	48,155



Customer Service Report

2022

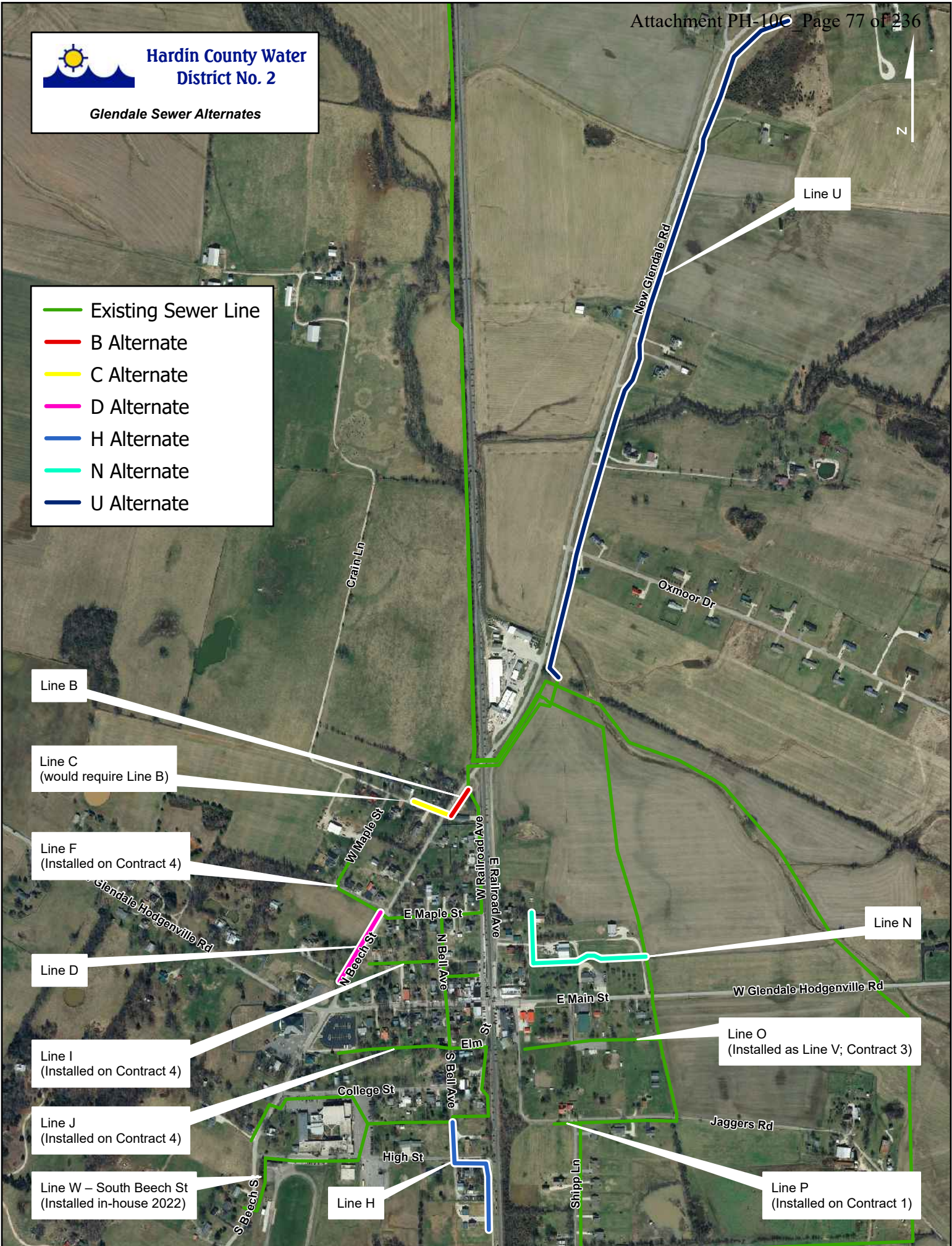




Hardin County Water District No. 2

Glendale Sewer Alternates

- Existing Sewer Line
- B Alternate
- C Alternate
- D Alternate
- H Alternate
- N Alternate
- U Alternate



Line B

Line C
(would require Line B)

Line F
(Installed on Contract 4)

Line D

Line I
(Installed on Contract 4)

Line J
(Installed on Contract 4)

Line W – South Beech St
(Installed in-house 2022)

Line H

Line U

Line N

Line O
(Installed as Line V; Contract 3)

Line P
(Installed on Contract 1)



Hardin County Water District No. 2

Nolin River Watershed Wastewater Project Alternative Sewer Lines

Alternate Line	Linear Footage	Maximum Depth	Potential Customers	Vacant Lots	Current Annual Water Meter Usage (gal)	Low Bid Numbers (2017)	District Install Cost (2022)	Notes
B	200.00 ft.	12.00 ft.	3	0	145,700	\$ 140,586.95	\$ 51,197.80	New Glendale Road from W Railroad Ave to W Maple St. Must be installed for Line C.
C	240.00 ft.	13.00 ft.	7	0	249,000	\$ 188,620.39	\$ 74,307.80	W Maple St. Requires Line B to be installed.
D	490.00 ft.	17.00 ft.	1	0	144,700	\$ 272,025.84	\$ 79,188.40	N Beech St
H	795.00 ft.	13.00 ft.	4	0	174,100	\$ 231,881.42	\$ 126,827.40	High St
N	960.00 ft.	12.00 ft.	6	0	196,600	\$ 393,129.36	\$ 138,145.60	West Point Bank, Bennie's Barn and others.
U	4,250.00 ft.	22.00 ft.	25	13	397,500	\$ 1,556,464.92	\$ 825,095.00	New Glendale Road from Rose Run Pump Station to Gaither Station Road intersection.

Hardin County Water District No. 2

1951 W Park 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

May 2022 Board Meeting Booklet



Senior
Career Fair



Lakewood
Elementary
Hydration
Campaign





COMMISSIONERS MEETING AGENDA

1951 W Park Road Elizabethtown, KY 42701

May 17, 2022, 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. Blue Oval Ford Glendale Project** **Vaughn Williams**
 - C. Hwy 434 Pump Station** **Vaughn Williams**
- VI. DEPARTMENTAL REPORTS**
 - A. Monthly Statistics** **Shaun**
 - B. Customer Service Department Report** **Amber**
 - C. Public Outreach** **Shaun**
 - D. In-House Projects** **Forrest**
- VII. OLD BUSINESS**
 - A. Jenkins Essex Pay App #20 & #21** **Shaun**
 - B. Bid Tab for St. John Rd Relocation Materials** **Forrest**
- VIII. NEW BUSINESS**
 - A. E-Bill and Auto Draft Incentive** **Amber**
 - B. Purchase Water Adjustment for LWC Increase** **Shaun/Damon**
 - C. KY/TN AWWA Water Professionals Conference** **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 **June 21, 2022 @ 4:00pm** in the board room at the Customer Service Center, 1951 W Park Road, Elizabethtown.



Hardin County Water District No 2
Current Asset Report
April 30, 2022

	Year Ending 12/31/2021	Month Ending 03/31/2022	Month Ending 04/30/2022
Assets - Cash Accounts			
Revenue Clearing	1,811,031	2,065,019	1,772,867
Health Plan	174,348	179,104	170,630
Sinking Fund III	83,243	183,275	216,625
Sinking Fund IV	2,232	44,425	58,490
Petty Cash	2,410	4,011	4,010
Water Clearing	151,987	135,600	49,666
Water Operation & Maintenance	2,590,981	940,601	648,254
Water Revenue	533,626	519,470	572,470
Water Depreciation Fund	1,024,172	1,002,732	1,018,391
Sinking Fund	1,170,781	2,147,600	2,244,825
Water Escrow	63,000	68,017	61,022
Water Customer Deposit	406,334	389,781	389,205
Water Capital Projects	4,836,811	5,953,172	6,314,350
West Park Road	586	3,563	770
Sewer Revenue	25,111	26,857	29,308
Sewer Capital Projects	393,216	389,127	379,816
Sewer Operation & Maintenance	292,819	339,132	350,226
Sewer Escrow	2,433	2,433	2,434
Sewer Clearing	36,570	36,481	36,484
Sewer Depreciation	12,524	14,027	14,528
External Billing Revenue	30,211	30,778	30,778
Total Cash Accounts	13,644,426	14,475,205	14,365,149
Change From Previous Period	(2,268,650)	268,781	(110,056)
Debt Service Accounts	1,207,394	1,207,394	1,207,394
Vanguard	3,751,534	3,592,263	3,472,209
Dupree			
Dupree Investments - Tax Free	12,522,185	11,837,112	11,512,606
Dupree Investments - Municipal	5,220,649	4,801,255	4,458,080
Total Dupree	17,742,834	16,638,367	15,970,686
Current Asset Grand Total	36,346,188	35,913,229	35,015,438
Grand Total Change From Previous Period	5,945,118	(441,129)	(897,791)
Total Non-Restricted			
Non-Restricted Bank Accounts	5,444,535	4,067,169	3,463,286
Non-Restricted Investment Accounts	21,494,368	20,230,630	19,442,895
Total Non-Restricted	26,938,903	24,297,799	22,906,181
Total Restricted			
Restricted Bank Accounts	8,199,305	10,404,473	10,901,093
Restricted DSRF Accounts	1,207,394	1,207,394	1,207,394
Total Restricted	9,406,699	11,611,867	12,108,487
Total Non-Restricted & Restricted Cash	36,345,602	35,909,666	35,014,668



Water Fund

Hardin County Water District No 2

Income Statement - Water

April 30, 2022

	Month To Date		Last Year		Year To Date		Prior Year To Date
	04/30/2022		Current Month		04/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	2022 Budget	YTD Actual	2022 Budget	Actual
Operating Revenues							
Residential Sales	681,354.66	688,400.00	700,405.05		2,779,477.93	2,779,900.00	2,407,553.00
Commercial Sales	271,782.04	265,600.00	262,203.41		1,084,073.91	1,040,800.00	919,194.26
Industrial Sales	89,501.62	110,600.00	105,763.20		381,069.88	436,600.00	365,195.56
Wholesale Water	108,455.60	0.00	13,642.20		435,047.80	0.00	180,829.44
Bulk Water	205.30	200.00	128.75		889.80	650.00	527.25
Sewer Billing	19,004.70	18,500.00	19,033.30		76,068.85	74,000.00	75,589.80
Water Taps	23,533.40	41,291.00	40,442.09		106,062.42	148,440.00	145,423.41
Miscellaneous Service	21,360.05	24,500.00	29,563.87		83,957.20	69,600.00	116,367.34
Laboratory Income	1,209.15	1,250.00	1,401.25		5,292.05	5,000.00	6,284.25
10% Penalty	15,416.50	19,800.00	19,386.93		79,792.31	93,400.00	98,931.20
Gains from Disposal	0.00	0.00	0.00		0.00	0.00	(276,120.11)
Other Income	1,767.50	1,500.00	20,929.36		36,822.79	6,000.00	32,180.94
Relocation Fees	0.00	0.00	0.00		11,626.92	0.00	0.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00		8,000.00	8,000.00	8,000.00
Total Operating Revenues	1,235,590.52	1,173,641.00	1,214,899.41		5,088,181.86	4,662,390.00	4,079,956.34
Operating Expenses							
TREATMENT							
Purchased water	59,076.20	76,353.00	114,691.55		357,955.21	305,412.00	480,367.35
White Mills WTP							
Salaries	53,841.61	41,703.00	52,399.63		172,925.47	178,173.00	179,100.79
Pensions & Benefits	27,848.72	25,338.00	28,766.45		99,838.10	105,282.00	107,318.50
Ins. Workers Comp.	473.37	594.00	781.79		1,582.56	2,376.00	3,609.65
Contractual Services	2,699.93	4,132.00	3,124.46		11,166.56	16,528.00	23,177.80
Chemicals	59,167.62	26,040.00	26,491.45		183,126.08	120,540.00	94,280.74
Transportation Expense - Fuel	354.89	250.00	241.09		1,177.49	1,000.00	760.66
Transportation Expense - Maintenance	162.86	85.00	0.00		1,242.36	340.00	297.46
Transportation Expense - Repairs	2,871.34	75.00	0.00		5,015.79	300.00	891.49
Insurance - Vehicle	123.76	124.00	89.42		495.04	496.00	357.68
Materials & Supplies	4,068.23	5,229.00	2,347.63		16,832.89	20,916.00	19,784.95
Purchased Power	35,111.57	28,800.00	28,416.11		119,399.95	105,215.00	110,470.51
Miscellaneous Expense	1,004.22	1,500.00	785.28		7,806.40	7,000.00	4,687.10
Total White Mills WTP	187,728.12	133,870.00	143,443.31		620,608.69	558,166.00	544,737.33



Water Fund

Hardin County Water District No 2

Income Statement - Water

April 30, 2022

	Month To Date 04/30/2022		Last Year Current Month	Year To Date 04/30/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
City Springs WTP						
Salaries	38,899.33	31,021.00	32,237.83	136,865.03	132,809.00	111,195.14
Pensions & Benefits	25,245.18	19,218.00	18,359.44	87,586.69	79,890.00	67,447.65
Ins. Workers Comp	368.21	462.00	468.89	1,230.97	1,848.00	2,164.91
Contractual Services	1,751.58	1,500.00	1,695.00	4,135.60	4,100.00	5,075.69
Chemicals	6,354.59	7,540.00	12,883.44	31,317.86	29,562.00	22,936.84
Materials & Supplies	2,423.86	4,350.00	4,364.70	23,732.66	15,950.00	16,813.71
Purchased Power	11,589.49	10,488.00	11,162.52	46,558.56	44,272.00	43,765.83
Purchased Power - Sewer/Gas	12,155.32	15,462.00	20,090.70	55,961.56	61,084.00	85,074.51
Transportation Expense - Fuel	140.47	100.00	95.42	466.17	400.00	341.80
Transportation Expense - Maintenance	75.17	0.00	0.00	75.17	75.00	40.76
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	61.88	62.00	44.60	247.52	248.00	178.40
Miscellaneous Expense	618.46	850.00	925.05	4,117.69	4,200.00	3,949.67
Total City Springs WTP	99,683.54	91,053.00	102,327.59	392,295.48	374,688.00	358,984.91
Water Quality						
Salaries	16,735.37	13,611.00	11,722.82	57,443.25	57,846.00	42,047.52
Pensions & Benefits	10,049.65	8,346.00	7,437.06	37,545.91	34,561.00	28,111.25
Insurance - Workers' Comp	157.90	198.00	234.68	527.77	792.00	1,083.54
Contractual Services	2,637.72	3,000.00	3,485.01	10,070.00	12,000.00	10,977.57
Materials & Supplies	2,483.64	3,604.00	2,053.53	11,479.39	14,416.00	10,748.04
Transportation Expense - Fuel	1,005.48	750.00	683.02	3,336.52	3,000.00	2,299.20
Transportation Expense - Maintenance	0.00	100.00	0.00	1,058.99	400.00	125.88
Insurance - Vehicle	123.76	124.00	89.42	495.04	496.00	357.68
Miscellaneous Expense	172.94	484.00	51.35	1,494.78	1,936.00	2,439.12
Total Water Quality	33,366.46	30,217.00	25,756.89	123,451.65	125,447.00	98,189.80
TOTAL TREATMENT	379,854.32	331,493.00	386,219.34	1,494,311.03	1,363,713.00	1,482,279.39



Water Fund

Hardin County Water District No 2

Income Statement - Water

April 30, 2022

	Month To Date 04/30/2022		Last Year Current Month	Year To Date 04/30/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
FIELD OPERATIONS						
Distribution						
Salaries	86,168.65	68,663.00	87,851.42	287,234.69	291,878.00	309,992.40
Pensions & Benefits	52,988.86	44,363.00	50,621.78	191,673.47	183,411.00	185,013.30
Insurance - Workers' Comp	894.00	1,121.00	1,407.60	2,988.96	4,484.00	6,499.06
Contractual Services	29,142.81	16,500.00	14,217.48	53,323.33	52,400.00	36,498.05
Materials & Supplies	19,484.01	7,687.00	6,587.63	57,733.40	34,047.00	33,457.52
Purchased Power	24,819.84	13,911.00	17,107.19	96,779.01	59,776.00	71,191.28
Transportation Expense - Fuel	8,105.03	4,950.00	4,032.21	27,635.76	19,800.00	20,332.16
Transportation Expense - Maintenance	2,105.27	2,758.00	1,271.48	7,334.48	7,847.00	9,891.10
Transportation Expense - Repairs	8,604.38	2,500.00	391.44	14,663.28	10,000.00	3,240.48
Insurance - Vehicle	866.34	866.00	940.67	3,465.36	3,464.00	3,762.68
Miscellaneous Expense	6,384.85	4,638.00	8,303.65	22,282.67	18,107.00	21,070.40
Total Distribution	239,564.04	167,957.00	192,732.55	765,114.41	685,214.00	700,948.43
Service						
Salaries	36,857.88	37,259.00	35,026.60	119,162.22	126,680.00	119,803.53
Pensions & Benefits	25,813.83	23,800.00	22,159.97	95,126.33	87,415.00	84,261.03
Insurance - Workers' Comp	473.37	594.00	703.57	1,582.56	2,376.00	3,248.45
Contractual Services	2,017.83	1,772.00	1,787.26	9,440.94	7,088.00	8,617.57
Materials & Supplies	1,139.69	746.00	11.26	2,871.51	2,984.00	2,561.68
Purchased Power	312.22	139.00	61.86	966.44	599.00	273.51
Transportation Expense - Fuel	2,883.36	2,200.00	1,958.66	9,567.90	8,800.00	6,844.17
Transportation Expense - Maintenance	205.86	425.00	753.52	1,274.85	1,700.00	1,617.93
Transportation Expense - Repairs	25.00	375.00	0.00	145.52	750.00	0.00
Insurance - Vehicle	495.05	495.00	358.72	1,980.20	1,980.00	1,434.88
Miscellaneous Expense	695.53	1,506.00	464.84	5,159.97	6,024.00	5,785.58
Total Service	70,919.62	69,311.00	63,286.26	247,278.44	246,396.00	234,448.33
TOTAL FIELD OPERATIONS	310,483.66	237,268.00	256,018.81	1,012,392.85	931,610.00	935,396.76



Water Fund

Hardin County Water District No 2
Income Statement - Water
 April 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	04/30/2022		Current Month	04/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
MAINTENANCE & PROJECTS						
Maintenance						
Salaries	41,659.10	32,132.00	36,399.58	128,003.24	136,562.00	121,114.43
Pensions & Benefits	25,915.28	20,814.00	20,577.22	94,073.97	86,036.00	75,382.63
Insurance - Workers' Comp	420.63	528.00	547.11	1,406.39	2,112.00	2,526.08
Contractual Services	1,338.95	1,440.00	1,555.98	5,011.98	5,760.00	5,777.15
Materials & Supplies	1,554.52	475.00	257.75	4,035.87	1,900.00	854.52
Purchased Power	528.93	142.00	253.85	1,999.37	611.00	1,122.32
Transportation Expense - Fuel	1,092.49	775.00	658.61	3,744.86	3,100.00	2,771.31
Transportation Expense - Maintenance	304.55	280.00	468.26	1,342.48	1,120.00	792.04
Transportation Expense - Repairs	0.00	170.00	0.00	0.00	680.00	0.00
Insurance - Vehicle	309.41	309.00	223.44	1,237.64	1,236.00	893.76
Miscellaneous Expense	619.88	1,400.00	376.36	3,752.48	5,600.00	4,522.94
Total Maintenance	73,743.74	58,465.00	61,318.16	244,608.28	244,717.00	215,757.18
Projects						
Salaries	36,831.56	28,896.00	30,967.08	132,959.66	122,808.00	103,987.76
Pensions & Benefits	20,177.43	18,483.00	16,679.11	75,832.32	76,431.00	61,071.96
Insurance - Workers' Comp	368.21	462.00	468.89	1,230.96	1,848.00	2,164.91
Contractual Services	2,148.21	2,330.00	2,382.99	7,117.77	9,320.00	8,718.35
Materials & Supplies	179.94	125.00	60.23	1,129.83	500.00	804.53
Purchased Power	282.63	118.00	69.69	908.09	506.00	308.08
Transportation Expense - Fuel	1,131.16	900.00	768.39	3,909.48	3,600.00	3,024.13
Transportation Expense - Maintenance	95.77	175.00	53.88	456.33	700.00	1,672.42
Transportation Expense - Repairs	0.00	80.00	0.00	138.00	320.00	246.03
Insurance - Vehicle	371.29	371.00	268.25	1,485.16	1,484.00	1,073.00
Miscellaneous Expense	1,317.21	1,300.00	690.92	7,738.35	5,200.00	4,361.19
Total Projects	62,903.41	53,240.00	52,409.43	232,905.95	222,717.00	187,432.36
TOTAL MAINTENANCE & PROJECTS	136,647.15	111,705.00	113,727.59	477,514.23	467,434.00	403,189.54



Water Fund

Hardin County Water District No 2

Income Statement - Water

April 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	04/30/2022		Current Month	04/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
ADMINISTRATION						
Accounting						
Salaries	12,326.50	11,573.00	16,732.87	45,215.82	49,185.00	57,056.03
Pensions & Benefits	8,663.46	7,640.00	10,484.38	33,818.18	31,562.00	39,384.50
Insurance Workers' Comp	6.75	8.00	16.02	22.54	32.00	73.97
Contractual Services	1,405.08	24,000.00	24,072.07	4,811.30	30,000.00	29,592.98
Purchased Power	172.68	66.00	51.65	576.82	284.00	228.35
Miscellaneous Expense	109.70	350.00	180.40	725.39	1,400.00	1,661.09
Total Accounting	22,684.17	43,637.00	51,537.39	85,170.05	112,463.00	127,996.92
Customer Accounts						
Salaries	57,176.38	43,990.00	47,608.02	181,886.19	186,253.00	159,025.03
Pensions & Benefits	34,949.46	34,200.00	31,390.29	127,129.17	129,693.00	116,505.84
Ins. Workers Comp	33.77	42.00	48.07	112.75	168.00	221.92
Contractual Services	9,146.69	8,875.00	11,082.14	32,801.58	35,500.00	37,012.35
Materials & Supplies	5,209.96	1,510.00	3,686.21	7,851.12	6,040.00	5,767.82
Purchased Power	698.12	237.00	257.33	2,450.02	1,019.00	1,137.67
Bad Debt Expense	7,400.00	7,400.00	7,007.73	28,792.24	29,600.00	27,976.72
Miscellaneous Expense	1,481.91	1,715.00	1,284.62	8,708.34	6,860.00	5,745.47
Miscellaneous Expense - Billing	12,981.53	12,900.00	16,770.56	53,723.83	51,600.00	45,217.62
Total Customer Accounts	129,077.82	110,869.00	119,134.97	443,455.24	446,733.00	398,610.44
General Administration						
Salaries	31,886.21	26,483.00	32,217.05	110,800.74	112,552.00	107,196.20
Pensions & Benefits	16,709.18	14,011.00	15,536.78	61,941.53	58,335.00	55,835.68
Insurance - Workers' Comp	9.00	11.00	16.02	30.07	44.00	73.97
Contractual Services	8,725.62	4,500.00	2,822.78	33,667.19	18,000.00	33,337.65
Materials & Supplies	1,030.06	250.00	49.04	1,722.67	1,000.00	844.96
Purchased Power	658.19	207.00	269.46	2,375.31	888.00	1,191.43
Transportation Expense - Fuel	240.34	100.00	205.55	713.45	400.00	522.91
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	0.00	20.00
Insurance - General Liability	6,904.25	6,904.00	5,985.33	28,396.75	27,616.00	23,941.32
Insurance - Vehicle	123.76	124.00	89.42	495.04	496.00	357.68
Miscellaneous Expense	2,029.37	1,750.00	1,859.50	7,621.27	7,000.00	7,094.13
Depreciation	248,985.12	272,724.00	253,518.55	994,016.82	1,100,385.00	1,023,470.79
Total General Administration	317,301.10	327,264.00	312,759.54	1,242,437.84	1,327,516.00	1,254,266.84



Water Fund

Hardin County Water District No 2
Income Statement - Water
 April 30, 2022

	Month To Date 04/30/2022		Last Year Current Month	Year To Date 04/30/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,516.66	10,066.64	10,068.00	10,066.64
Pensions & Benefits	8,073.40	6,800.00	7,039.93	31,707.53	27,200.00	27,867.87
Insurance - Workers' Comp	10.61	14.00	19.79	36.09	56.00	91.39
Miscellaneous Expense	859.58	600.00	498.33	2,909.00	2,400.00	2,586.67
Total Commissioners	11,460.25	9,931.00	10,074.71	44,719.26	39,724.00	40,612.57
TOTAL ADMINISTRATION	480,523.34	491,701.00	493,506.61	1,815,782.39	1,926,436.00	1,821,486.77
Total Operating Expenses	1,307,508.47	1,172,167.00	1,249,472.35	4,800,000.50	4,689,193.00	4,642,352.46
Total Net Operating Income	(71,917.95)	1,474.00	(34,572.94)	288,181.36	(26,803.00)	(562,396.12)
Non-Operating Gains (Losses)						
Interest Income	747.78	3,000.00	1,182.69	7,446.26	12,000.00	12,426.58
Dividend Income	17,208.50	15,000.00	10,999.07	135,123.95	120,000.00	91,601.05
Unrealized Gain/Loss	(804,943.70)	0.00	194,535.65	(2,186,597.49)	0.00	(47,829.58)
Leased Land/Tank Space Income	32,850.90	0.00	0.00	39,060.90	11,730.00	11,730.00
Interest Expenses	0.00	0.00	0.00	75,888.30	226,994.00	242,096.00
Amortized Debt Disc Expense	(357.57)	(358.00)	56.12	(1,430.28)	(1,432.00)	224.48
Net Income	(825,696.90)	19,832.00	172,088.35	(1,791,243.04)	(108,635.00)	(736,788.55)



Hardin County Water District No 2

Income Statement

Sewer Fund

April 30, 2022

	Month To Date 04/30/2022		Year To Date 04/30/2022	
	Actual	2022 Budget	YTD Actual	2022 Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	895.40	0.00	3,629.80	0.00
Commercial Sewer Sales	17,586.88	0.00	65,750.13	0.00
Miscellaneous Service	0.00	0.00	200.00	0.00
10% Penalty	21.86	0.00	337.31	0.00
Total Operating Revenues	18,504.14	0.00	69,917.24	0.00
Operating Expenses				
Wholesale Treatment	5,368.32	5,043.00	23,458.44	20,172.00
Contractual Services	2,000.00	2,000.00	8,000.00	8,000.00
Materials & Supplies	0.00	150.00	94.37	300.00
Purchased Power	933.41	775.00	3,797.05	3,100.00
Depreciation	24,450.12	25,190.00	97,800.48	100,760.00
Total Operating Expenses	32,751.85	33,158.00	133,150.34	132,332.00
Total Net Operating Income Sewer	(14,247.71)	(33,158.00)	(63,233.10)	(132,332.00)
Non-Operating Gains (Losses)				
Interest Income	66.67	0.00	262.20	0.00
Total Non-Operating Gains (Losses)	66.67	0.00	262.20	0.00
Net Income	(14,181.04)	(33,158.00)	(62,970.90)	(132,332.00)



Hardin County Water District No 2 Balance Sheet

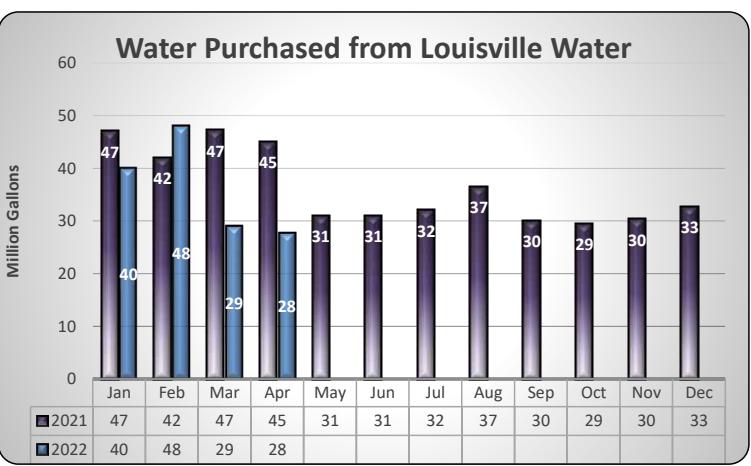
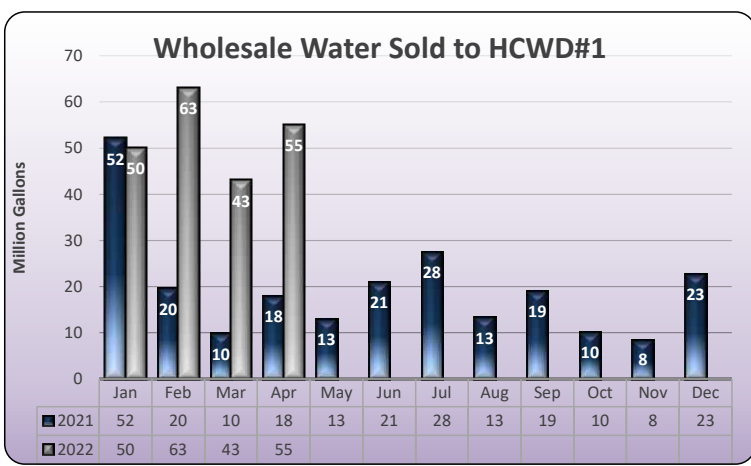
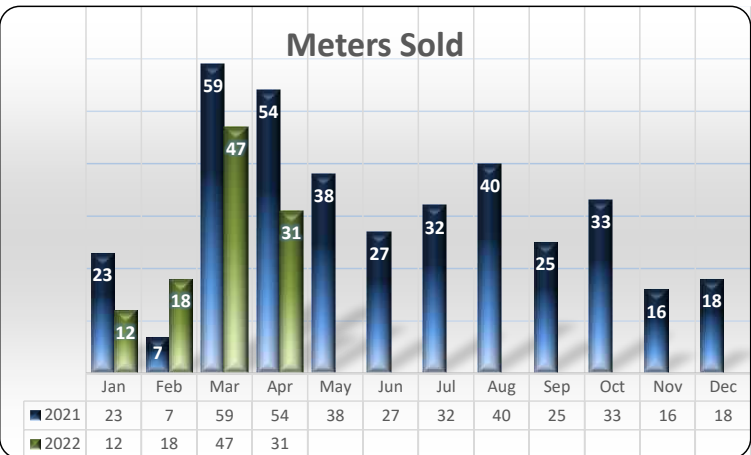
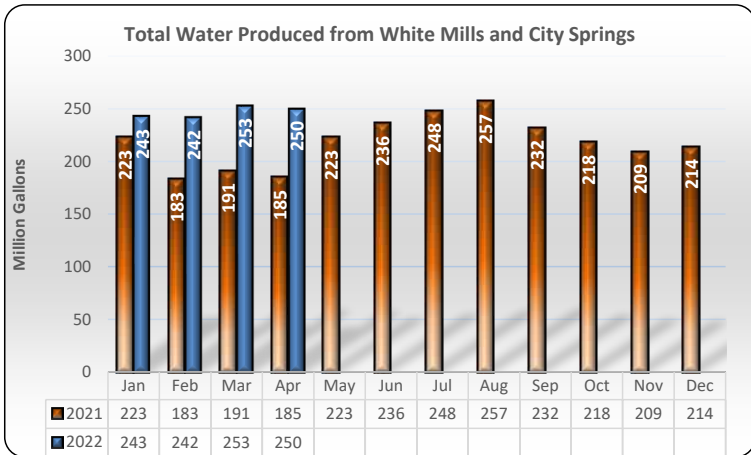
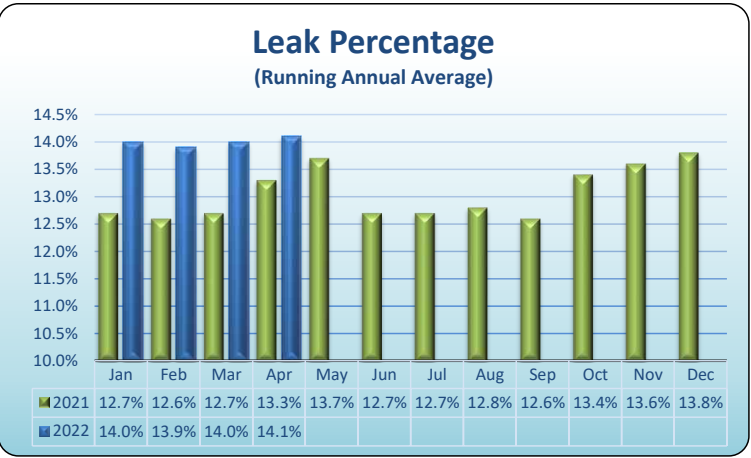
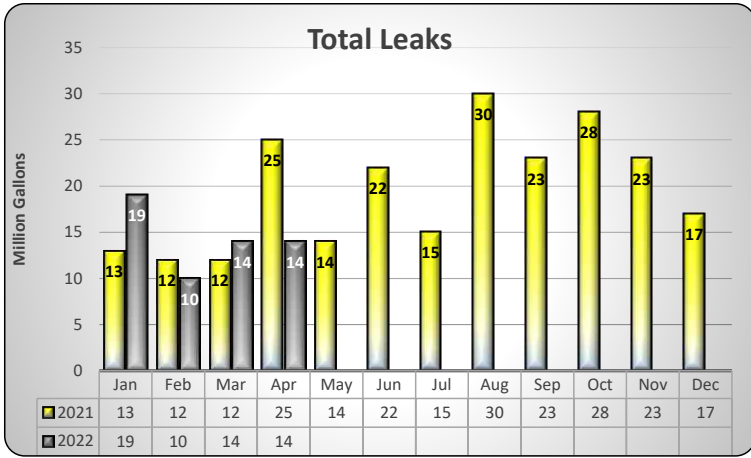
April 30, 2022

	Water Fund	Sewer Fund	General Fund	04/30/2022 YTD Total	04/30/2021 Last YTD Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	1,300,097	412,129	1,751,060	3,463,286	6,984,870
Investments	19,442,894	0	0	19,442,895	18,324,371
Accounts Receivable, net	1,674,459	582	0	1,868,754	925,841
Prepaid Expenses	184,362	0	0	184,362	127,430
Materials and supplies	1,271,976	0	0	1,271,975	635,703
TOTAL CURRENT ASSETS	23,873,788	412,711	1,751,060	26,231,272	26,998,215
NONCURRENT ASSETS					
Restricted cash and cash equivalents	10,084,461	396,778	389,075	10,901,093	5,110,320
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	9,976,445
Non-Depreciable capital assets	1,796,577	838,272	0	2,634,848	4,340,685
Depreciable capital assets, net of depreciation	63,030,920	14,936,110	0	77,967,031	80,325,160
TOTAL NONCURRENT ASSETS	86,095,797	16,171,160	389,075	102,686,811	100,960,003
TOTAL ASSETS	109,969,585	16,583,871	2,140,135	128,918,083	127,958,218
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on debt refundings	83,891	0	0	83,891	103,108
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	1,802,576
Utility acquisition adjustments	126,495	0	0	126,495	136,226
TOTAL DEFERRED OUTFLOWS OF RE-SOURCES	2,012,962	0	0	2,012,962	2,041,910
LIABILITIES					
CURRENT LIABILITIES					
Accounts Payable	473,905	5,368	0	479,273	330,460
Accrued Taxes	29,738	4,809	0	34,547	31,311
Accrued Liabilities	143,350	0	0	143,351	204,990
Accrued Vacation	176,874	0	0	176,873	185,274
Customer Deposit	0	0	37,761	37,761	43,178
Customer Advances for Construction	59,000	0	0	59,000	41,000
Self-Insurance Payable	156,601	0	0	156,601	116,458
TOTAL CURRENT LIABILITIES	1,039,468	10,177	37,761	1,087,406	952,671
NONCURRENT LIABILITIES					
Customer Deposit	0	0	339,847	339,847	388,600
Net Pension Liability - CERS	11,567,079	0	0	11,567,079	11,567,079
Bonds Payable	13,200,038	0	0	13,200,038	13,259,737
Notes Payable	4,219,770	0	0	4,219,770	4,460,065
Total NONCURRENT LIABILITIES	28,986,888	0	339,847	29,326,735	29,675,480
TOTAL LIABILITIES	30,026,356	10,177	377,608	30,414,141	30,628,151
NET POSITION					
Net investment in capital assets	46,933,783	15,769,014	0	62,702,797	66,615,583
Restricted for debt service	3,727,332	0	0	3,727,332	1,944,149
Unrestricted	33,717,392	407,902	3,514,504	37,549,342	32,173,876
TOTAL NET POSITION	\$ 84,378,507	\$ 16,176,916	\$ 3,514,504	\$ 103,979,471	\$ 100,733,608



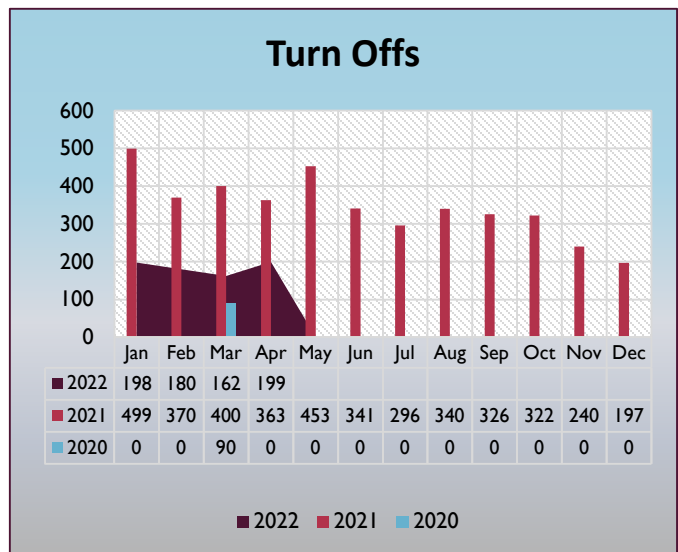
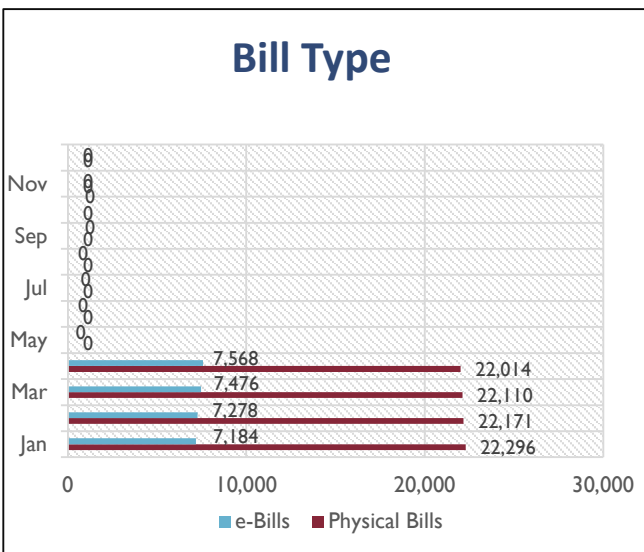
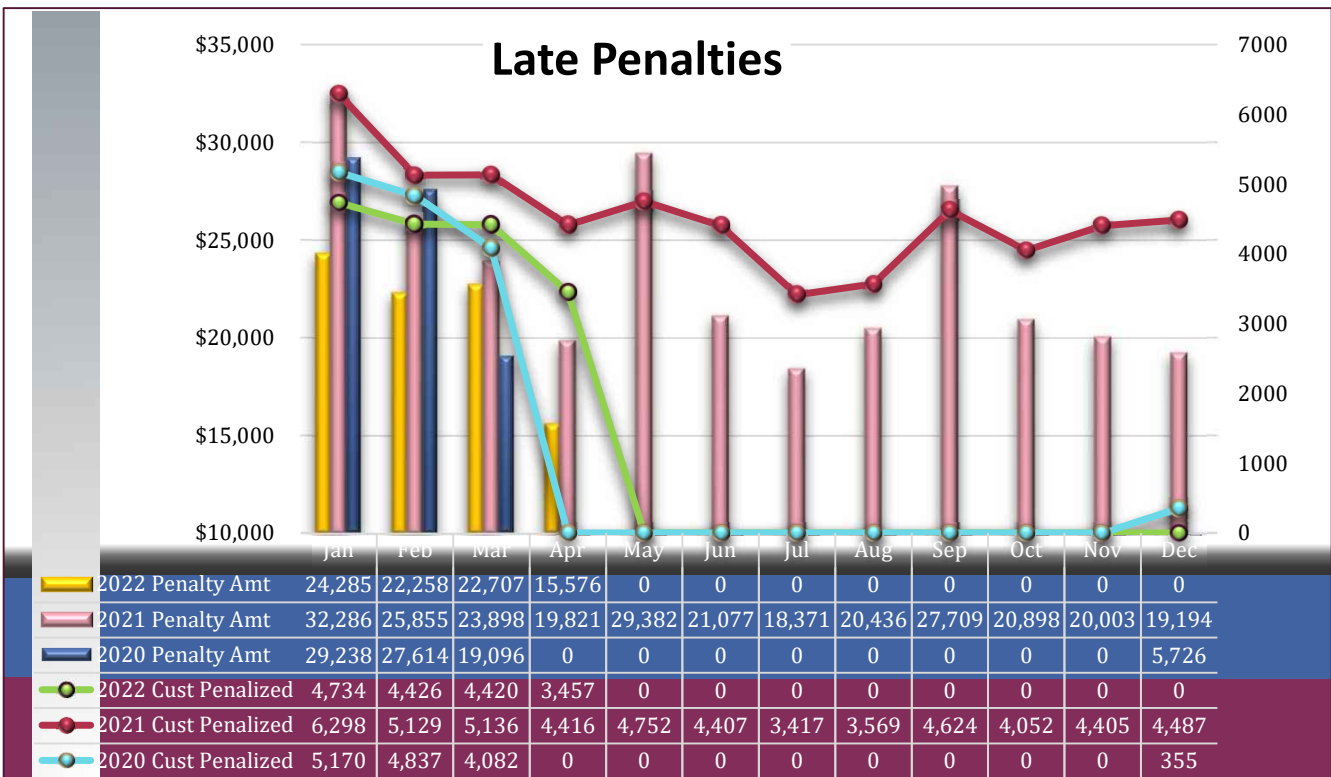
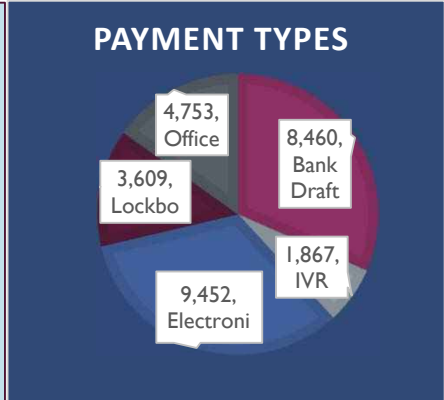
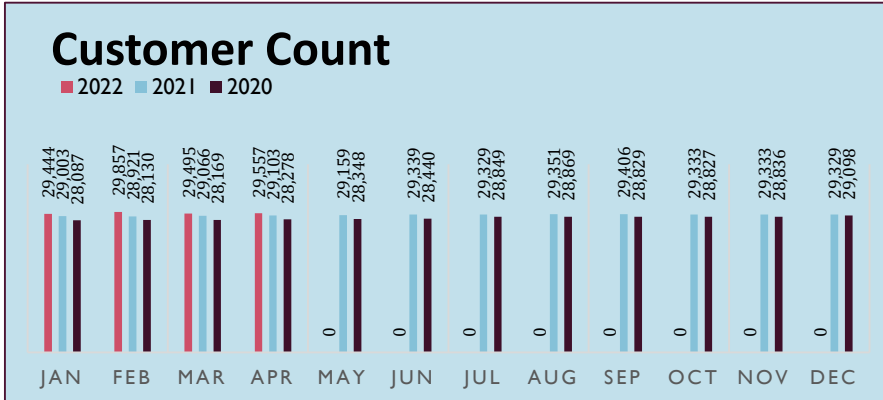
Hardin County Water District No 2
Cash Flow Statement
 April 30, 2022

	Water Fund 04/30/2022	Sewer Fund 04/30/2022	General Fund 04/30/2022	Consolidated Total 04/30/2022
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	1,129,791	18,662	0	1,124,879
Payments to Suppliers	(557,380)	(3,950)	2,534	(617,703)
Payments to Employees	(414,899)	0	0	(414,900)
NET CASH PROVIDED BY OPERATING ACTIVITIES	157,512	14,712	2,534	92,276
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(251,047)	0	0	(251,047)
Contributions in Aid of Construction	16,533	0	0	16,533
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	234,514	0	0	234,514
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale (Purchase) of Investments	(17,209)	0	0	(17,209)
Other Income	34,619	0	0	34,619
Investment Income	17,956	67	(6)	18,017
NET CASH PROVIDED BY INVESTING ACTIVITIES	35,366	67	(6)	35,427
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	178,880	4,739	(293,675)	(110,056)
CASH AND CASH EQUIVALENTS, Beginning	11,206,448	804,168	2,433,811	14,475,205
CASH AND CASH EQUIVALENTS, End	11,385,329	808,907	2,140,135	14,365,149
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	(71,918)	(24,428)	0	(96,346)
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	248,985	24,450	0	273,435
(Increase) Decrease in Accounts Receivable	(80,499)	158	0	(103,915)
(Increase) Decrease in Prepaid Expenses	(31,562)	0	0	(31,562)
Increase (Decrease) in Accounts Payable	51,674	(4,975)	0	46,699
Increase (Decrease) in Unearned Revenue	0	0	2,903	2,903
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	(58,908)
Increase (Decrease) in Customer Deposits	0	0	(369)	(369)
Increase (Decrease) in Accrued Taxes Payable	(11,651)	1,025	0	(10,626)
Increase (Decrease) in Accrued Liabilities	28,582	0	0	28,582
Increase (Decrease) in Self-Insurance Payable	49,202	0	0	49,202
Adjustments to reconcile to net cash provided by operating activities:	243,239	28,242	(2,534)	351,429
NET CASH PROVIDED BY OPERATING ACTIVITIES	315,157	52,670	(2,534)	447,775



Customer Service Report

2022



1

EC3 Engineering & Robotics Class toured our White Mills Treatment Plant for the first time!



2

Annual Consumer Confidence Report was ordered & look forward to spreading the word around our community!



3

We participated in the Senior Career Fair which included Etown High School, Central, John and North!

4

Lakewood Elementary successful completed their 2nd annual Hydration Campaign!



Hardin County Water District No. 2

Bid Tabulation

2022-005 Waterline Construction Material for
Saint John Road Waterline Relocation
Friday, May 13, 2022, 10:00 am

Item Description	Core & Main Total	Est. Delivery	Ferguson Total	Est. Delivery	Hayes Pipe Total	Est. Delivery	Fortiline Total	Est. Delivery
8" Ductile Iron Pipe Class 350 with Nitrile Gaskets	\$ 7,096.65	8 Mo.	\$ 6,912.00	20 Wks.	\$ 7,116.90	Stock - 4 Wks.	\$ 7,033.40	12-14 Wks.
8" PVC C900 DR18 Pipe	\$ 159,618.00	8-12 Wks.	\$ 167,462.00	8-12 Wks.	\$ 164,058.00	Stock - 10 Wks.	\$ 176,490.00	Unknown
6" PVC C900 DR18 Pipe	\$ 7,308.00	8-12 Wks.	\$ 7,714.00	8-12 Wks.	\$ 7,499.40	Stock	\$ 7,731.40	Unknown
8" High Density Polyethylene Pipe	\$ 3,412.80	16 Wks.	\$ 2,240.00	3-5 Wks.	\$ 3,251.20	2-3 Wks.	NO BID	NO BID
12" Bare Steel Casing with 0.250 Wall Thickness	\$ 18,700.00	2 Wks.	\$ 16,197.50	2-4 Wks.	\$ 16,791.50	7-10 Days	\$ 20,124.50	2-3 Wks.
1" Endopure Polyethylene Tubing 200 PSI Ultra High Density	\$ 793.00	4 Wks.	\$ 624.00	8-12 Wks.	\$ 780.00	Stock - 4 Wks.	\$ 741.00	2-3 Wks.
8" Tee Mechanical Joint, Ductile Iron Class 350	\$ 1,752.54	Stock - 8 Wks.	\$ 1,693.44	12-16 Wks.	\$ 1,734.06	2-4 Wks.	\$ 2,008.98	Stock - 7 Mo.
8" x 6" Tee Mechanical Joint, Ductile Iron Class 350	\$ 1,725.15	Stock - 8 Wks.	\$ 1,666.98	12-16 Wks.	\$ 1,707.02	2-4 Wks.	\$ 1,977.57	Stock - 7 Mo.
6" Tee Mechanical Joint, Ductile Iron Class 350	\$ 197.02	Stock - 8 Wks.	\$ 190.37	12-16 Wks.	\$ 194.94	2-4 Wks.	\$ 225.84	Stock - 7 Mo.
8" x 6" Reducer Mechanical Joint, Ductile Iron C350	\$ 261.66	Stock - 8 Wks.	\$ 252.84	12-16 Wks.	\$ 258.92	2-4 Wks.	\$ 299.96	Stock - 7 Mo.
8" 90° Bend Mechanical Joint, Ductile Iron C350	\$ 2,391.48	Stock - 8 Wks.	\$ 2,310.84	12-16 Wks.	\$ 2,366.28	2-4 Wks.	\$ 2,741.40	Stock - 7 Mo.
8" 45° Bend Mechanical Joint, Ductile Iron Class 350	\$ 953.88	Stock - 8 Wks.	\$ 921.72	12-16 Wks.	\$ 943.86	2-4 Wks.	\$ 1,093.44	Stock - 7 Mo.
8" 22½° Bend Mechanical Joint, Ductile Iron Class 350	\$ 467.82	Stock - 8 Wks.	\$ 452.04	12-16 Wks.	\$ 462.90	2-4 Wks.	\$ 536.28	Stock - 7 Mo.
8" Solid Sleeve Mechanical Joint, Ductile Iron Class 350	\$ 311.88	Stock - 8 Wks.	\$ 301.36	12-16 Wks.	\$ 308.60	2-4 Wks.	\$ 357.52	Stock - 7 Mo.
6" 90° Bend Mechanical Joint, Ductile Iron Class 350	\$ 821.52	Stock - 8 Wks.	\$ 793.80	12-16 Wks.	\$ 812.88	2-4 Wks.	\$ 941.70	Stock - 7 Mo.

Item Description	Core & Main Total	Est. Delivery	Ferguson Total	Est. Delivery	Hayes Pipe Total	Est. Delivery	Fortiline Total	Est. Delivery
8" Extended Range Coupling with Nitrile Gaskets	\$ 557.93	3-4 Wks.	\$ 159.92	6-8 Wks.	\$ 420.24	2-4 Wks.	\$ 257.41	6-8 Mo.
8" Mechanical Joint Gate Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 30,600.00	16 Wks.	\$ 32,127.75	12-16 Wks.	\$ 30,650.00	Stock - 20 Wks.	\$ 25,521.50	Stock - 3 Mo.
8" Tapping Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 1,594.00	16 Wks.	\$ 1,689.99	12-16 Wks.	\$ 1,585.00	Stock - 20 Wks.	\$ 1,328.67	Stock - 3 Mo.
6" Mechanical Joint Gate Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 7,690.00	16 Wks.	\$ 8,012.20	12-16 Wks.	\$ 7,710.00	Stock - 20 Wks.	\$ 6,409.40	Stock - 3 Mo.
8" Foster Adapter with Accessory Kit	\$ 3,135.60	4 Wks.	\$ 3,036.54	2-3 Wks.	\$ 3,447.08	2-4 Wks.	\$ 3,823.56	Stock - 3-5 Wks.
6" Foster Adapter with Accessory Kit	\$ 1,222.05	4 Wks.	\$ 1,183.50	2-3 Wks.	\$ 1,420.35	2-4 Wks.	\$ 1,521.00	Stock - 3-5 Wks.
8" Pipe Restraint for C900	\$ 9,512.80	12 Wks.	\$ 7,040.00	16-24 Wks.	\$ 9,064.00	2-4 Wks.	\$ 9,794.40	Stock - 22-24 Wks.
8" Pipe Restraint for Ductile Iron	\$ 442.62	12 Wks.	\$ 329.22	16-24 Wks.	\$ 428.64	2-4 Wks.	\$ 460.80	Stock - 22-24 Wks.
6" Pipe Restraint for C900	\$ 2,706.76	12 Wks.	\$ 2,284.87	16-24 Wks.	\$ 3,014.97	2-4 Wks.	\$ 3,500.07	Stock - 22-24 Wks.
6" Mechanical Joint Gland Pack	\$ 284.50	Stock - 8 Wks.	\$ 263.50	16-24 Wks.	\$ 263.50	2-4 Wks.	\$ 333.70	Stock - 2 Wks.
6" x 18" Swivel Hydrant Adapter	\$ 985.10	Stock - 8 Wks.	\$ 951.85	12-16 Wks.	\$ 974.70	2-4 Wks.	\$ 225.84	Stock - 7 Mo.
Fire Hydrant, 5' Bury	\$ 14,355.00	20 Wks.	\$ 14,073.70	16-20 Wks.	\$ 14,105.00	24-26 Wks.	\$ 10,791.30	Stock - 3 Mo.
Missouri Top Hat Valve Box Top with Lid	\$ 1,940.00	8 Wks.	\$ 1,800.00	10-12 Wks.	\$ 4,426.80	3-4 Wks.	\$ 1,355.60	Stock - 7 Mo.
3/4" Coppersetter with Ball Valve	\$ 4,825.50	3 Mo.	\$ 5,625.00	16-20 Wks.	\$ 5,790.00	Stock - 24 Wks.	\$ 6,026.70	Stock - 22-24 Wks.
3/4" Corporation Stop	\$ 1,181.70	20 Wks.	\$ 1,035.00	16-20 Wks.	\$ 1,113.00	Stock - 24 Wks.	\$ 1,278.60	Stock - 22-24 Wks.
8" x 3/4" Saddle, C900	\$ 2,824.80	3 Mo.	\$ 2,063.70	16-20 Wks.	\$ 2,197.50	Stock - 24 Wks.	\$ 2,515.80	Stock - 22-24 Wks.
Bid Totals	\$ 289,669.76		\$ 291,409.63		\$ 294,897.24		\$ 297,447.34	
Best Evaluated Bid Items Total	\$ 284,397.69							



KY/TN AWWA Water Professionals Conference

July 17-20, 2022, Lexington, KY

Attendees: Shaun Youravich
Kelli Lee
Forrest Pollock
Amber Pike

Estimated total cost: \$3,820.00

Hardin County Water District No. 2

1951 W Park 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



June 2022 Board Meeting Booklet





**HARDIN COUNTY WATER DISTRICT NO. 2
COMMISSIONERS MEETING AGENDA
1951 W Park Road Elizabethtown, KY 42701
June 21, 2022, 4:00 p.m.**

AGENDA

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
- IV. FINANCIAL REPORTS** **Mo/Mandy**
- V. ENGINEERING REPORT**
 - A. Hwy 434 Pump Station** **Vaughn Williams**
- VI. DEPARTMENTAL REPORTS**
 - A. Monthly Statistics** **Shaun**
 - B. Customer Service Department Report** **Shaun**
 - C. Public Outreach** **Shaun**
 - D. In-House Projects** **Forrest**
- VII. OLD BUSINESS**
 - A. Downtown Transmission Main Bid Tab** **Vaughn**
- VIII. NEW BUSINESS**
 - A. Kentucky Utilities Easement Request** **Shaun**
 - B. Grant Assistance Agreement and Resolution** **Damon**
 - 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 26, 2022 @ 4:00pm** in the board room at the Customer Service Center, 1951 W Park Road, Elizabethtown.



Hardin County Water District No 2
Current Asset Report
May 31, 2022

	Year Ending 12/31/2021	Month Ending 04/30/2022	Month Ending 05/31/2022
Assets - Cash Accounts			
Revenue Clearing	1,811,031	1,771,104	1,895,583
Health Plan	174,348	170,630	138,491
Sinking Fund III	83,243	216,625	249,978
Sinking Fund IV	2,232	58,489	72,553
Petty Cash	2,410	4,011	4,011
Water Clearing	151,987	49,781	84,582
Water Operation & Maintenance	2,590,981	648,254	19,276,734
Water Revenue	533,626	572,470	548,996
Water Depreciation Fund	1,024,172	1,018,391	1,022,908
Sinking Fund	1,170,781	2,244,825	2,346,614
Water Escrow	63,000	61,022	65,028
Water Customer Deposit	406,334	389,205	388,869
Water Capital Projects	4,836,811	6,314,349	6,698,646
West Park Road	586	771	20,297
Sewer Revenue	25,111	29,308	28,498
Sewer Capital Projects	393,216	379,816	374,059
Sewer Operation & Maintenance	292,819	350,226	367,335
Sewer Escrow	2,433	2,434	2,434
Sewer Clearing	36,570	36,483	36,486
Sewer Depreciation	12,524	14,529	15,030
External Billing Revenue	30,211	30,773	30,778
Total Cash Accounts	13,644,426	14,363,496	33,667,910
Change From Previous Period	(2,268,650)	(111,709)	19,304,414
Debt Service Accounts	1,207,394	1,207,394	1,207,394
Vanguard	3,751,534	3,472,209	0
Dupree			
Dupree Investments - Tax Free	12,522,185	11,512,606	0
Dupree Investments - Municipal	5,220,649	4,458,080	0
Total Dupree	17,742,834	15,970,686	0
Current Asset Grand Total	36,346,188	35,013,785	34,875,304
Grand Total Change From Previous Period	5,945,118	(899,444)	(138,481)
Total Non-Restricted			
Non-Restricted Bank Accounts	5,444,535	3,461,638	22,242,224
Non-Restricted Investment Accounts	21,494,368	19,442,895	0
Total Non-Restricted	26,938,903	22,904,533	22,242,224
Total Restricted			
Restricted Bank Accounts	8,199,305	10,901,088	11,405,390
Restricted DSRF Accounts	1,207,394	1,207,394	1,207,393
Total Restricted	9,406,699	12,108,482	12,612,783
Total Non-Restricted & Restricted Cash	36,345,602	35,013,015	34,855,007



Water Fund

Hardin County Water District No 2

Income Statement - Water

May 31, 2022

	Month To Date		Last Year		Year To Date		Prior Year To Date
	05/31/2022		Current Month		05/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	2022 Budget	YTD Actual	2022 Budget	Actual
Operating Revenues							
Residential Sales	732,109.21	718,800.00	708,139.85		3,511,587.14	3,498,700.00	3,115,692.85
Commercial Sales	290,212.90	262,500.00	267,757.23		1,374,286.81	1,303,300.00	1,186,951.49
Industrial Sales	94,079.33	112,100.00	96,405.60		475,149.21	548,700.00	461,601.16
Wholesale Water	97,127.80	0.00	23,460.80		532,175.60	0.00	204,290.24
Bulk Water	471.25	300.00	384.00		1,361.05	950.00	911.25
Sewer Billing	19,030.44	18,500.00	18,924.62		95,099.29	92,500.00	94,514.42
Water Taps	33,576.86	55,395.00	54,255.78		139,639.28	203,835.00	199,679.19
Miscellaneous Service	22,685.13	28,200.00	32,458.11		106,642.33	97,800.00	148,825.45
Laboratory Income	1,384.75	1,250.00	1,636.35		6,676.80	6,250.00	7,920.60
10% Penalty	25,879.83	24,700.00	28,775.10		105,672.14	118,100.00	127,706.30
Gains from Disposal	0.00	0.00	0.00		0.00	0.00	(276,120.11)
Other Income	104,889.16	1,500.00	18,290.43		141,648.70	7,500.00	50,471.37
Relocation Fees	1,688.49	0.00	0.00		13,315.41	0.00	0.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00		10,000.00	10,000.00	10,000.00
Total Operating Revenues	1,425,135.15	1,225,245.00	1,252,487.87		6,513,253.76	5,887,635.00	5,332,444.21
Operating Expenses							
TREATMENT							
Purchased water	64,902.47	78,898.00	107,759.15		422,857.68	384,310.00	588,126.50
White Mills WTP							
Salaries	41,047.85	41,703.00	41,489.19		213,973.32	219,876.00	220,589.98
Pensions & Benefits	24,386.53	25,338.00	25,249.86		124,224.63	130,620.00	132,568.36
Ins. Workers Comp.	473.37	594.00	781.79		2,055.93	2,970.00	4,391.44
Contractual Services	3,677.65	4,132.00	3,494.38		14,951.14	20,660.00	26,672.18
Chemicals	47,094.76	30,450.00	24,186.88		230,220.84	150,990.00	118,467.62
Transportation Expense - Fuel	414.80	250.00	300.24		1,592.29	1,250.00	1,060.90
Transportation Expense - Maintenance	0.00	85.00	0.00		1,242.36	425.00	297.46
Transportation Expense - Repairs	142.97	75.00	216.47		5,158.76	375.00	1,107.96
Insurance - Vehicle	123.76	124.00	89.42		618.80	620.00	447.10
Materials & Supplies	3,491.06	5,229.00	2,725.22		20,327.74	26,145.00	22,510.17
Purchased Power	35,548.07	23,200.00	27,695.98		154,948.02	128,415.00	138,166.49
Miscellaneous Expense	2,018.14	1,500.00	1,794.68		9,783.00	8,500.00	6,481.78
Total White Mills WTP	158,418.96	132,680.00	128,024.11		779,096.83	690,846.00	672,761.44



Water Fund

Hardin County Water District No 2

Income Statement - Water

May 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	05/31/2022		Current Month	05/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
City Springs WTP						
Salaries	33,362.59	31,021.00	27,049.15	170,227.62	163,830.00	138,244.29
Pensions & Benefits	22,054.05	19,218.00	17,131.74	109,640.74	99,108.00	84,579.39
Ins. Workers Comp	368.21	462.00	468.89	1,599.18	2,310.00	2,633.80
Contractual Services	2,349.23	1,200.00	1,270.32	6,484.83	5,300.00	6,346.01
Chemicals	9,492.00	7,670.00	7,732.28	40,809.86	37,232.00	30,669.12
Materials & Supplies	7,366.18	2,000.00	2,091.21	31,817.97	17,950.00	18,904.92
Purchased Power	12,063.08	9,826.00	11,514.07	58,621.64	54,098.00	55,279.90
Purchased Power - Sewer/Gas	10,299.84	15,651.00	14,507.23	66,261.40	76,735.00	99,581.74
Transportation Expense - Fuel	224.18	100.00	118.86	690.35	500.00	460.66
Transportation Expense - Maintenance	0.00	0.00	0.00	75.17	75.00	40.76
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	61.88	62.00	44.60	309.40	310.00	223.00
Miscellaneous Expense	1,685.92	600.00	534.99	5,803.61	4,800.00	4,484.66
Total City Springs WTP	99,327.16	87,810.00	82,463.34	492,341.77	462,498.00	441,448.25
Water Quality						
Salaries	13,409.61	13,611.00	9,850.84	70,852.86	71,457.00	51,898.36
Pensions & Benefits	8,594.72	8,346.00	6,918.37	46,140.63	42,907.00	35,029.62
Insurance - Workers' Comp	157.90	198.00	234.68	685.67	990.00	1,318.22
Contractual Services	1,146.78	3,000.00	1,124.41	11,216.78	15,000.00	12,101.98
Materials & Supplies	4,370.54	3,604.00	3,650.91	15,849.93	18,020.00	14,398.95
Transportation Expense - Fuel	1,175.20	750.00	850.73	4,511.72	3,750.00	3,149.93
Transportation Expense - Maintenance	0.00	100.00	0.00	1,348.39	500.00	125.88
Transportation Expense - Repairs	0.00	0.00	33.99	0.00	0.00	33.99
Insurance - Vehicle	123.76	124.00	89.42	618.80	620.00	447.10
Miscellaneous Expense	976.71	484.00	549.61	2,471.49	2,420.00	2,988.73
Total Water Quality	29,955.22	30,217.00	23,302.96	153,696.27	155,664.00	121,492.76
TOTAL TREATMENT	352,603.81	329,605.00	341,549.56	1,847,992.55	1,693,318.00	1,823,828.95



Water Fund

Hardin County Water District No 2

Income Statement - Water

May 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	05/31/2022		Current Month	05/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
FIELD OPERATIONS						
Distribution						
Salaries	70,056.21	68,663.00	72,878.62	357,290.90	360,541.00	382,871.02
Pensions & Benefits	45,115.33	44,363.00	46,831.50	236,788.80	227,774.00	231,844.80
Insurance - Workers' Comp	894.00	1,121.00	1,407.60	3,882.96	5,605.00	7,906.66
Contractual Services	25,168.83	16,500.00	26,113.22	78,622.00	68,900.00	62,611.27
Materials & Supplies	8,660.94	7,034.00	6,191.72	66,394.34	41,081.00	39,649.24
Purchased Power	20,581.13	15,272.00	16,260.49	117,360.14	75,048.00	87,451.77
Transportation Expense - Fuel	8,445.69	4,950.00	5,463.61	36,081.45	24,750.00	25,795.77
Transportation Expense - Maintenance	3,595.26	1,732.00	3,214.94	10,929.74	9,579.00	13,106.04
Transportation Expense - Repairs	415.51	2,500.00	5,385.55	15,078.79	12,500.00	8,626.03
Insurance - Vehicle	866.34	866.00	940.67	4,331.70	4,330.00	4,703.35
Miscellaneous Expense	6,937.55	8,345.00	3,939.18	29,220.22	26,452.00	25,009.58
Total Distribution	190,736.79	171,346.00	188,627.10	955,981.04	856,560.00	889,575.53
Service						
Salaries	30,334.72	29,807.00	28,495.19	149,496.94	156,487.00	148,298.72
Pensions & Benefits	23,459.13	21,222.00	22,032.59	118,585.46	108,637.00	106,293.62
Insurance - Workers' Comp	473.37	594.00	703.57	2,055.93	2,970.00	3,952.02
Contractual Services	2,679.64	1,772.00	1,722.41	12,119.28	8,860.00	10,339.98
Materials & Supplies	157.63	746.00	110.16	3,029.14	3,730.00	2,671.84
Purchased Power	211.88	153.00	55.86	1,178.32	752.00	329.37
Transportation Expense - Fuel	3,370.06	2,200.00	2,439.60	12,937.96	11,000.00	9,283.77
Transportation Expense - Maintenance	840.93	425.00	810.40	2,115.78	2,125.00	2,428.33
Transportation Expense - Repairs	0.00	0.00	0.00	145.52	750.00	0.00
Insurance - Vehicle	495.05	495.00	358.72	2,475.25	2,475.00	1,793.60
Miscellaneous Expense	2,737.25	1,506.00	2,287.79	7,897.22	7,530.00	8,073.37
Total Service	64,759.66	58,920.00	59,016.29	312,036.80	305,316.00	293,464.62
TOTAL FIELD OPERATIONS	255,496.45	230,266.00	247,643.39	1,268,017.84	1,161,876.00	1,183,040.15



Water Fund

Hardin County Water District No 2

Income Statement - Water

May 31, 2022

	Month To Date		Last Year		Year To Date		Prior Year To Date
	05/31/2022		Current Month		05/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	2022 Budget	YTD Actual	2022 Budget	Actual
MAINTENANCE & PROJECTS							
Maintenance							
Salaries	31,693.97	32,132.00	29,647.35		159,697.21	168,694.00	150,761.78
Pensions & Benefits	22,466.30	20,814.00	15,530.42		116,540.27	106,850.00	90,913.05
Insurance - Workers' Comp	420.63	528.00	547.11		1,827.02	2,640.00	3,073.19
Contractual Services	2,038.11	1,440.00	1,508.60		7,075.15	7,200.00	7,285.75
Materials & Supplies	1,073.75	475.00	586.58		5,109.62	2,375.00	1,441.10
Purchased Power	292.04	156.00	229.20		2,291.41	767.00	1,351.52
Transportation Expense - Fuel	1,316.13	775.00	834.79		5,060.99	3,875.00	3,606.10
Transportation Expense - Maintenance	0.00	280.00	50.42		1,342.48	1,400.00	842.46
Transportation Expense - Repairs	0.00	170.00	0.00		0.00	850.00	0.00
Insurance - Vehicle	309.41	309.00	223.44		1,547.05	1,545.00	1,117.20
Miscellaneous Expense	1,942.84	1,400.00	3,367.70		5,695.32	7,000.00	7,890.64
Total Maintenance	61,553.18	58,479.00	52,525.61		306,186.52	303,196.00	268,282.79
Projects							
Salaries	29,220.93	28,896.00	24,830.64		162,180.59	151,704.00	128,818.40
Pensions & Benefits	20,807.08	18,483.00	15,052.66		96,639.40	94,914.00	76,124.62
Insurance - Workers' Comp	368.21	462.00	468.89		1,599.17	2,310.00	2,633.80
Contractual Services	2,450.00	2,330.00	2,217.51		10,212.59	11,650.00	10,935.86
Materials & Supplies	78.34	125.00	107.35		1,208.17	625.00	911.88
Purchased Power	185.66	129.00	62.92		1,093.75	635.00	371.00
Transportation Expense - Fuel	1,377.27	900.00	957.08		5,286.75	4,500.00	3,981.21
Transportation Expense - Maintenance	141.14	175.00	50.42		597.47	875.00	1,722.84
Transportation Expense - Repairs	0.00	80.00	0.00		138.00	400.00	246.03
Insurance - Vehicle	371.29	371.00	268.25		1,856.45	1,855.00	1,341.25
Miscellaneous Expense	4,094.91	1,300.00	1,948.44		12,031.51	6,500.00	6,309.63
Total Projects	59,094.83	53,251.00	45,964.16		292,843.85	275,968.00	233,396.52
TOTAL MAINTENANCE & PROJECTS	120,648.01	111,730.00	98,489.77		599,030.37	579,164.00	501,679.31



Water Fund

Hardin County Water District No 2

Income Statement - Water

May 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	05/31/2022		Current Month	05/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
ADMINISTRATION						
Accounting						
Salaries	9,819.40	11,573.00	11,280.09	55,035.22	60,758.00	68,336.12
Pensions & Benefits	7,754.06	7,640.00	8,751.25	41,572.24	39,202.00	48,135.75
Insurance Workers' Comp	6.75	8.00	16.02	29.29	40.00	89.99
Contractual Services	1,543.74	2,000.00	1,950.15	6,357.51	32,000.00	31,543.13
Purchased Power	109.36	73.00	46.63	686.18	357.00	274.98
Miscellaneous Expense	211.78	350.00	1,910.71	937.17	1,750.00	3,571.80
Total Accounting	19,445.09	21,644.00	23,954.85	104,617.61	134,107.00	151,951.77
Customer Accounts						
Salaries	44,592.08	54,283.00	40,438.79	226,478.27	240,536.00	199,463.82
Pensions & Benefits	31,089.42	30,265.00	27,980.78	158,218.59	159,958.00	144,486.62
Ins. Workers Comp	33.77	42.00	48.07	146.52	210.00	269.99
Contractual Services	7,632.74	8,875.00	9,789.04	40,453.18	44,375.00	46,801.39
Materials & Supplies	681.98	1,510.00	761.87	8,533.10	7,550.00	6,529.69
Purchased Power	420.34	260.00	232.33	2,870.36	1,279.00	1,370.00
Bad Debt Expense	7,400.00	7,400.00	7,087.63	36,192.24	37,000.00	35,064.35
Miscellaneous Expense	1,056.64	1,715.00	1,360.14	9,764.98	8,575.00	7,105.61
Miscellaneous Expense - Billing	13,647.05	12,900.00	13,820.84	67,370.88	64,500.00	59,038.46
Total Customer Accounts	106,554.02	117,250.00	101,519.49	550,028.12	563,983.00	500,129.93
General Administration						
Salaries	24,346.99	26,483.00	25,154.72	135,147.73	139,035.00	132,350.92
Pensions & Benefits	13,768.66	14,011.00	13,097.75	75,710.19	72,346.00	68,933.43
Insurance - Workers' Comp	9.00	11.00	16.02	39.07	55.00	89.99
Contractual Services	8,424.80	4,500.00	4,644.58	42,114.70	22,500.00	37,982.23
Materials & Supplies	0.00	250.00	230.49	1,722.67	1,250.00	1,075.45
Purchased Power	384.25	227.00	243.32	2,759.56	1,115.00	1,434.75
Transportation Expense - Fuel	282.03	100.00	193.38	995.48	500.00	716.29
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	0.00	20.00
Insurance - General Liability	6,904.25	6,904.00	5,985.33	35,301.00	34,520.00	29,926.65
Insurance - Vehicle	123.76	124.00	89.42	618.80	620.00	447.10
Miscellaneous Expense	8,330.42	1,750.00	1,366.23	15,983.69	8,750.00	8,460.36
Depreciation	248,985.12	272,786.00	253,580.19	1,243,001.94	1,373,171.00	1,277,050.98
Total General Administration	311,922.28	327,346.00	304,601.43	1,554,414.83	1,654,862.00	1,558,868.27



Water Fund

Hardin County Water District No 2

Income Statement - Water

May 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	05/31/2022		Current Month	05/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,516.66	12,583.30	12,585.00	12,583.30
Pensions & Benefits	7,970.45	6,800.00	6,792.38	39,677.98	34,000.00	34,660.25
Insurance - Workers' Comp	10.61	14.00	19.79	46.70	70.00	111.18
Contractual Services	671.00	0.00	0.00	671.00	0.00	0.00
Miscellaneous Expense	4,957.83	600.00	1,080.11	7,866.83	3,000.00	3,666.78
Total Commissioners	16,126.55	9,931.00	10,408.94	60,845.81	49,655.00	51,021.51
TOTAL ADMINISTRATION	454,047.94	476,171.00	440,484.71	2,269,906.37	2,402,607.00	2,261,971.48
Total Operating Expenses	1,182,796.21	1,147,772.00	1,128,167.43	5,984,947.13	5,836,965.00	5,770,519.89
Total Net Operating Income	242,338.94	77,473.00	124,320.44	528,306.63	50,670.00	(438,075.68)
Non-Operating Gains (Losses)						
Interest Income	3,362.71	3,000.00	2,568.87	10,808.97	15,000.00	14,995.45
Dividend Income	50,285.89	15,000.00	11,707.73	185,409.84	135,000.00	103,308.78
Unrealized Gain/Loss	2,186,597.49	0.00	29,202.48	0.00	0.00	(18,627.10)
Realized Gains	(2,639,526.65)	0.00	0.00	(2,639,526.65)	0.00	0.00
Leased Land/Tank Space Income	28,566.00	32,850.00	32,850.90	67,626.90	44,580.00	44,580.90
Interest Expenses	0.00	0.00	0.00	75,888.30	226,994.00	242,096.00
Amortized Debt Disc Expense	(357.57)	(358.00)	56.12	(1,787.85)	(1,790.00)	280.60
Net Income	(128,018.05)	128,681.00	200,594.30	(1,921,474.76)	20,046.00	(536,194.25)



Hardin County Water District No 2

Income Statement

Sewer Fund

May 31, 2022

	Month To Date 05/31/2022		Year To Date 05/31/2022	
	Actual	2022 Budget	YTD Actual	2022 Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	935.20	0.00	4,565.00	0.00
Commercial Sewer Sales	15,273.25	0.00	81,023.38	0.00
Miscellaneous Service	10.00	0.00	210.00	0.00
10% Penalty	23.68	0.00	360.99	0.00
Total Operating Revenues	16,242.13	0.00	86,159.37	0.00
Operating Expenses				
Wholesale Treatment	4,856.04	5,043.00	28,314.48	25,215.00
Contractual Services	2,420.00	2,000.00	10,420.00	10,000.00
Materials & Supplies	0.00	0.00	94.37	300.00
Purchased Power	922.46	775.00	4,719.51	3,875.00
Depreciation	24,450.12	25,190.00	122,250.60	125,950.00
Total Operating Expenses	32,648.62	33,008.00	165,798.96	165,340.00
Total Net Operating Income Sewer	(16,406.49)	(33,008.00)	(79,639.59)	(165,340.00)
Non-Operating Gains (Losses)				
Interest Income	69.49	0.00	331.69	0.00
Total Non-Operating Gains (Losses)	69.49	0.00	331.69	0.00
Net Income	(16,337.00)	(33,008.00)	(79,307.90)	(165,340.00)



Hardin County Water District No 2
Balance Sheet

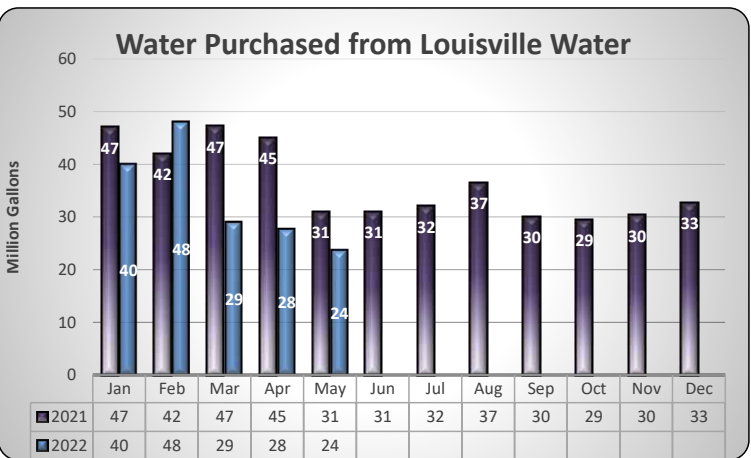
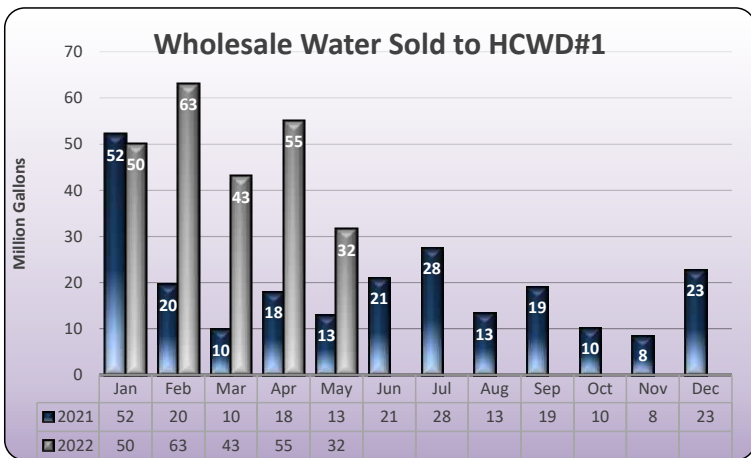
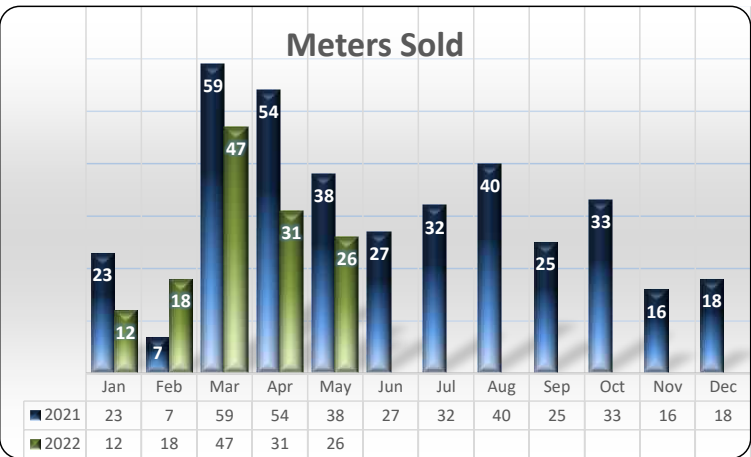
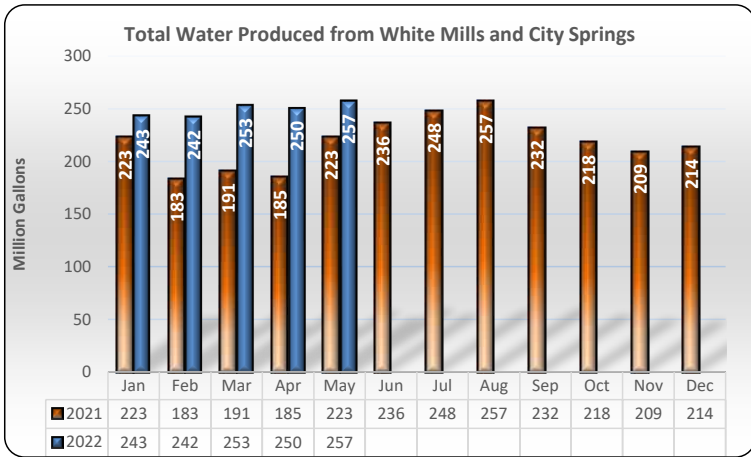
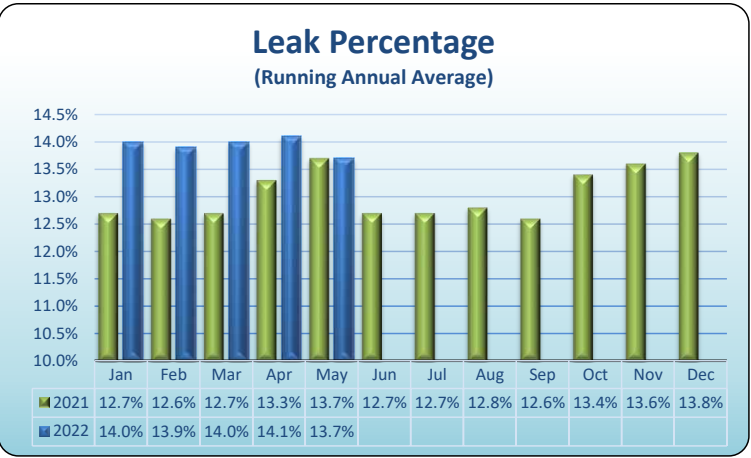
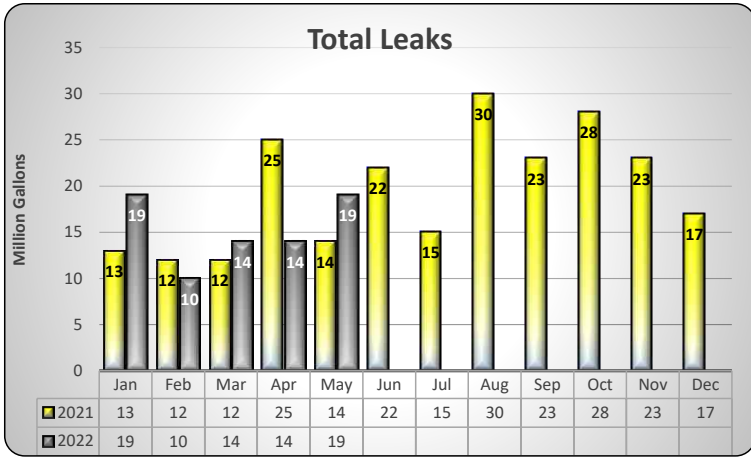
May 31, 2022

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>General Fund</u>	<u>05/31/2022</u> YTD Total	<u>05/31/2021</u> Last YTD Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	19,520,499	428,850	2,292,880	22,242,224	6,606,530
Investments	0	0	0	0	18,365,281
Accounts Receivable, net	1,721,809	1,058	0	1,921,824	978,852
Prepaid Expenses	174,982	0	0	174,981	112,423
Grants Receivable	0	0	0	0	6,830
Materials and supplies	1,487,689	0	0	1,487,690	691,236
TOTAL CURRENT ASSETS	22,904,979	429,908	2,292,880	25,826,719	26,761,152
NONCURRENT ASSETS					
Restricted cash and cash equivalents	10,594,383	391,523	388,706	11,405,389	5,498,419
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	9,976,445
Non-Depreciable capital assets	1,797,036	838,272	0	2,635,308	4,472,167
Depreciable capital assets, net of depreciation	62,781,935	14,911,660	0	77,693,595	80,071,602
TOTAL NONCURRENT ASSETS	86,357,193	16,141,455	388,706	102,918,131	101,226,027
TOTAL ASSETS	109,262,172	16,571,363	2,681,586	128,744,850	127,987,179
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on debt refundings	82,460	0	0	82,460	101,422
Deferred amount on CERS Pension	1,802,576	0	0	1,802,576	1,802,576
Utility acquisition adjustments	126,495	0	0	126,495	136,225
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,011,531	0	0	2,011,531	2,040,223
LIABILITIES					
CURRENT LIABILITIES					
Accounts Payable	465,608	5,276	0	470,884	295,114
Accrued Taxes	26,461	5,697	0	32,158	29,440
Accrued Liabilities	140,381	0	0	140,381	184,371
Accrued Vacation	176,873	0	0	176,873	185,275
Customer Deposit	0	0	37,662	37,662	40,857
Customer Advances for Construction	62,854	0	0	62,854	36,000
Self-Insurance Payable	172,337	0	0	172,337	124,525
TOTAL CURRENT LIABILITIES	1,044,514	10,973	37,662	1,093,149	895,582
NONCURRENT LIABILITIES					
Customer Deposit	0	0	338,954	338,954	367,713
Net Pension Liability - CERS	11,567,079	0	0	11,567,079	11,567,079
Bonds Payable	13,198,249	0	0	13,198,249	13,258,106
Notes Payable	4,222,561	0	0	4,222,561	4,462,856
Total NONCURRENT LIABILITIES	28,987,890	0	338,953	29,326,843	29,655,754
TOTAL LIABILITIES	30,032,404	10,973	376,615	30,419,992	30,551,336
NET POSITION					
Net investment in capital assets	46,692,552	15,744,656	0	62,437,208	66,527,692
Restricted for debt service	3,876,539	0	0	3,876,539	2,101,742
Unrestricted	32,792,946	424,211	4,598,767	37,675,686	32,381,849
TOTAL NET POSITION	\$ 83,362,037	\$ 16,168,867	\$ 4,598,767	\$ 103,989,433	\$ 101,011,283



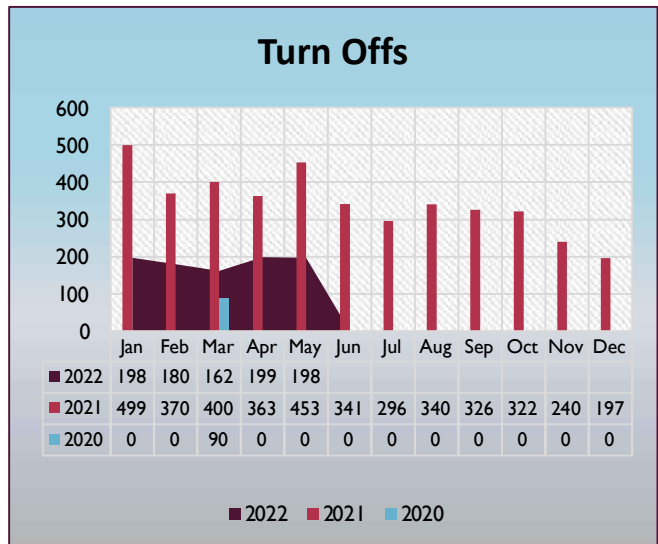
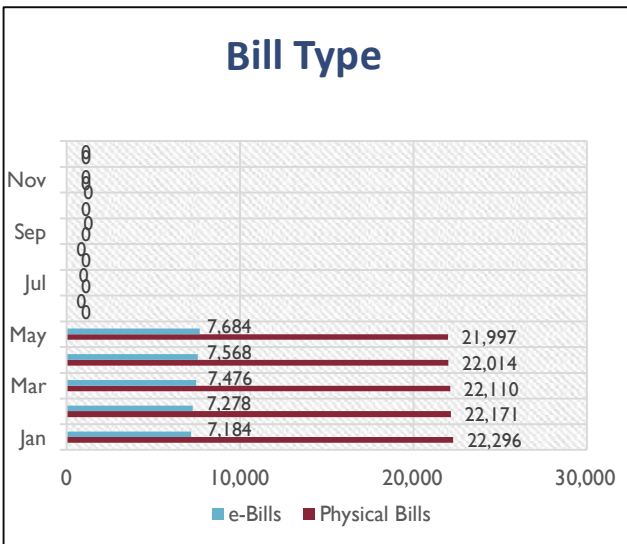
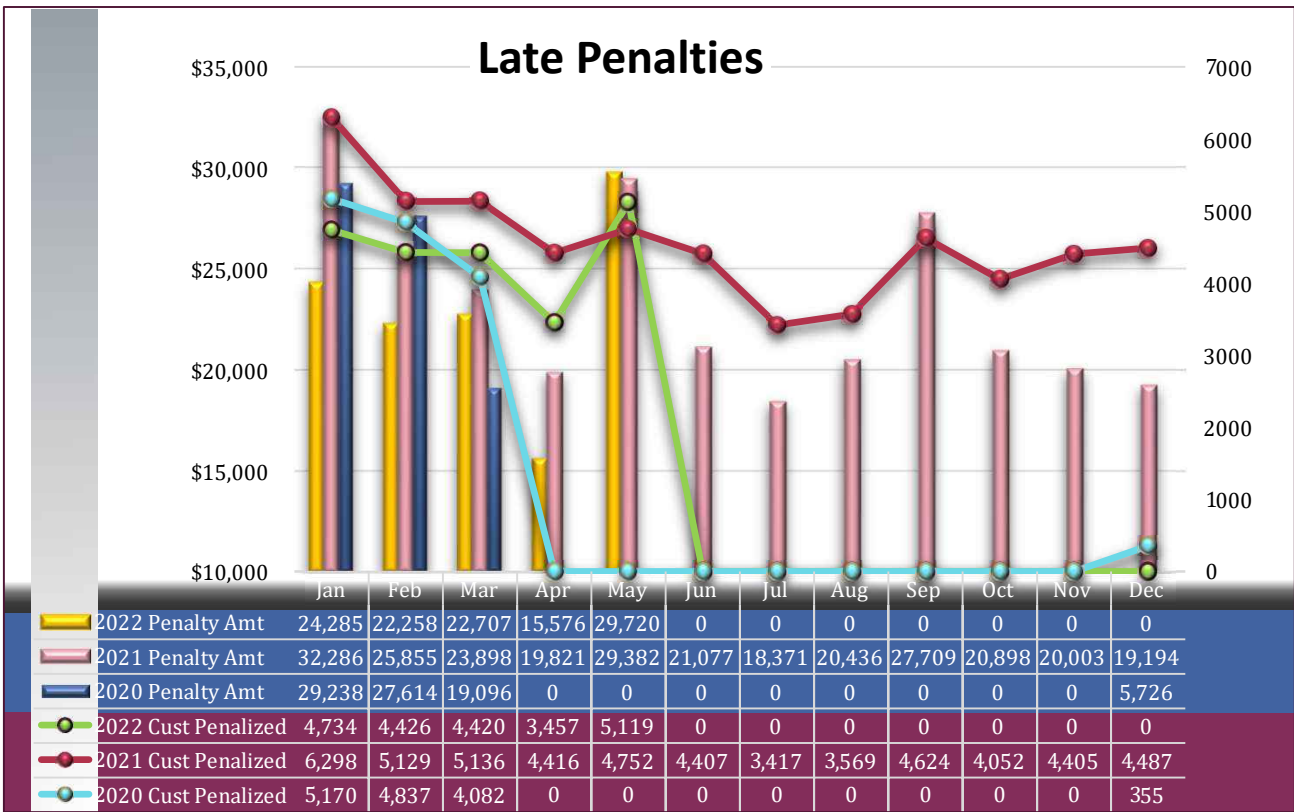
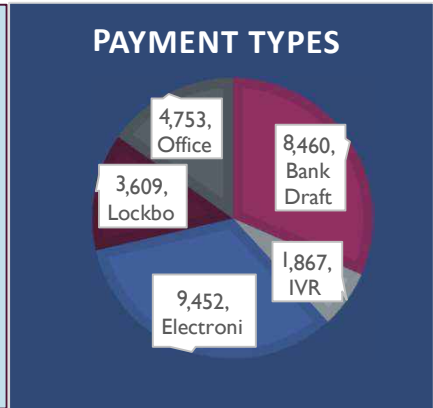
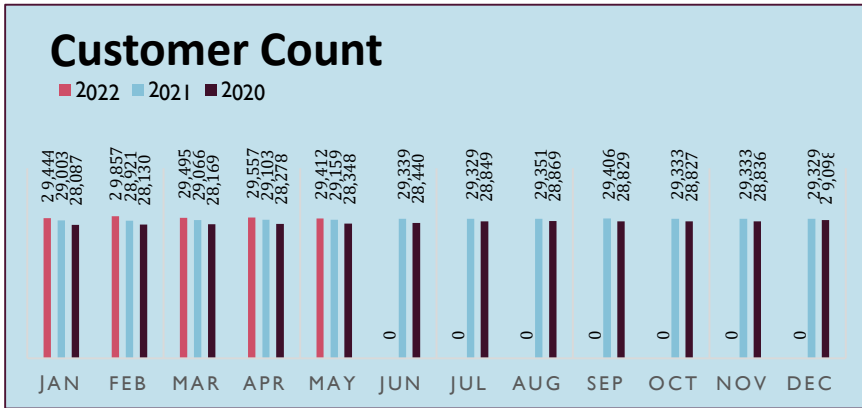
Hardin County Water District No 2
Cash Flow Statement
 May 31, 2022

	Water Fund 05/31/2022	Sewer Fund 05/31/2022	General Fund 05/31/2022	Consolidated Total 05/31/2022
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	1,237,056	15,766	0	1,247,579
Payments to Suppliers	(595,779)	796	(12,528)	(552,498)
Payments to Employees	(330,401)	0	0	(330,401)
NET CASH PROVIDED BY OPERATING ACTIVITIES	310,876	16,562	(12,528)	364,680
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(936,849)	0	0	(936,849)
Contributions in Aid of Construction	39,265	0	0	39,265
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	897,584	0	0	897,584
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale (Purchase) of Investments	19,442,895	0	0	19,442,895
Proceeds from Investments	(452,929)	0	0	(452,929)
Other Income	133,455	0	(18)	133,436
Investment Income	53,648	69	(5)	53,719
NET CASH PROVIDED BY INVESTING ACTIVITIES	19,177,069	69	(23)	19,177,121
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	18,749,798	11,466	543,151	19,304,414
CASH AND CASH EQUIVALENTS, Beginning	11,385,381	808,907	2,138,435	14,363,496
CASH AND CASH EQUIVALENTS, End	30,135,178	820,373	2,681,586	33,667,910
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	241,641	(24,426)	(18)	217,192
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	248,985	24,451	0	273,436
(Increase) Decrease in Accounts Receivable	(47,924)	(476)	0	(53,643)
(Increase) Decrease in Prepaid Expenses	9,379	0	0	9,379
Increase (Decrease) in Accounts Payable	(10,790)	(92)	0	(10,882)
Increase (Decrease) in Unearned Revenue	0	0	(11,536)	(11,536)
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	55,019
Increase (Decrease) in Customer Deposits	0	0	(993)	(993)
Increase (Decrease) in Accrued Taxes Payable	(3,278)	888	0	(2,390)
Increase (Decrease) in Accrued Liabilities	(2,719)	0	0	(2,719)
Increase (Decrease) in Self-Insurance Payable	15,736	0	0	15,736
Adjustments to reconcile to net cash provided by operating activities:	288,581	24,131	12,529	275,465
NET CASH PROVIDED BY OPERATING ACTIVITIES	46,940	48,557	12,547	58,273



Customer Service Report

2022



1 Chris and Krisi participated in the Plant Fair!



2 Water Quality Department spent 2 days at Elizabethtown schools for interesting vehicle day!



3 Kelli Lee to Lincoln Trail Career Day- Timmy Link and crew to Creekside for Career day!



4 We hosted one day of the Healthy Minds, Healthy Bodies camp at our White Mills Treatment Facility! Included Creekside, Lakewood, and Cecilia Valley kids!

TIPS FOR COMMUNITY INTERACTION



By Kelli Lee, Hardin County Water No. 2

Let's face it, we are absolutely a big deal! Our employees work each day through the holidays and all hours of the night to keep everything flowing behind the scenes. Our amazing treatment operators, distribution crews, meter technicians, maintenance teams, and front office staff dedicate so much to serving every person who turns on their faucet or flushes the toilet. Our communities would not thrive – or even survive – without clean drinking water and sanitary services.

So, let's tear down the stage curtain and let our heroes be appreciated, praised, and known! What is the first step in doing this? Here are just a few options that may be a great place for your team to start!

Capture the employees in their natural habitat, doing what they do best!

Whether that's taking water samples, working on our awesome infrastructure, or fighting the unexpected KY/TN weather conditions that they rarely complain about. Those pictures can be saved for the next time a local newspaper calls in or, better yet, shared internally with employees. All departments work together down the line at some point. During a water main break, crews are dispatched and simultaneously calls are rolling into the front office. Keep the messengers informed on what's going on so they can convey the situation to the upset customers. Help them spread empathy for the people doing

everything possible to restore service safely and as soon as possible. While it takes every individual working together to keep the water flowing, it isn't always easy to understand how the work of one department affects another. Sharing photos and stories of projects, successes, or just "day in the life" tasks can help provide knowledge and education to help employees understand how their own responsibilities affect others.

"Let's tear down the stage curtain and let our heroes be appreciated, praised, and known!"



Do you have a social media page?

Social media is an easy way to simply keep your community informed on what's going on. Form a small team that works together to brainstorm ideas to share on a regular basis. It is quick and simple to utilize the post scheduling tools on social platforms. Ask each department to provide a fun fact about their job or to define how their team serves the community. There are several aspects of our industry that we are used to seeing each day. For someone who is not in the water business, it could be a mind-blowing experience! Simply seeing the journey that water takes from source to tap could create a lifelong appreciative customer.



Have you ever attended a City Council, Fiscal Court, Chamber of Commerce, or local club association meeting?

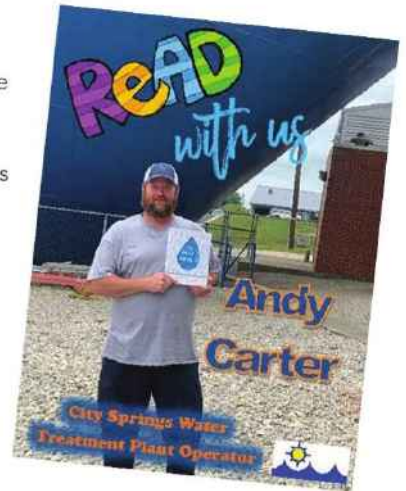
This is always a great place to start spreading the water word! Use those great employee photos and show off your team at these well-known events. The KY/TN AWWA Section will gladly share a template to help you get started. They even have a public affairs committee who can provide feedback if you plan to attend an upcoming public event.

Do your employees have school-aged children?


Offer to visit a career day or volunteer to speak at an after-school program. Fun topics of conversation may include: the importance of hydration, water's journey from source to tap, water industry careers, or visible infrastructure. Kids are the best water industry fans! They have eager ears ready to soak up new information like a sponge. Who doesn't love the idea of an elevated swimming pool of clean water, or a Caterpillar backhoe digging in the dirt? Students pass our tanks every day, but it's up to us to help them understand how important that tank is to our community. It is so important to cultivate these relationships and continue to give them real information that is



relevant to everyday life. This is the generation that will be our upcoming customers, workforce candidates, local business owners, elected officials, and members of our community. It is essential that they understand that their water needs are in fantastic hands. Kids are constantly bombarded with information, whether it's from TV, magazine ads, or just everyday conversations. Let's provide them with information that will benefit them for a lifetime: cherishing the one resource they must have to survive.




These are just a few ways to start the conversation throughout your community. Small steps taken to educate the people we serve will absolutely pay off in the long run. Whenever people are stuck in traffic behind a crew tearing up the road, they may have more patience by understanding a small part of what we do. I am so proud to work with such talented, dedicated, hardworking professionals. Your work does not go unnoticed. Keep up the great work! ●



*Representing Teledyne ISCO
in Western Kentucky for*
45 YEARS

Now serving
Northern & Eastern Kentucky



SALES & SERVICE
Automatic Wastewater Samplers
Open Channel Flow Meters
Storm Water Monitoring Systems

GrippInc.com **317.896.3700**

BID TABULATION

Sheet 1 of 3

Owner: Hardin County Water District No. 2

Project: Contract 2A - 12" Downtown Transmission Main

Bid Date: June 16, 2022

				CONTRACT 2A Engineer's Estimate				Dirt Works Unlimited, LLC 4065 Brandenburg Road Brandenburg, KY 40108		Norris Brothers Excavating 22 Northside Lane Crossville, TN 38571	
Item No.	Item	Unit	Quantity	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost
1	12" DI CL 350 Pipe	LF	1,755	\$75.00	\$131,625.00			\$249.00	\$436,995.00	\$320.00	\$561,600.00
3	8" DI CL 350 Pipe	LF	15	50.00	750.00			210.00	3,150.00	290.00	4,350.00
5	4" DI CL 350 Pipe	LF	40	35.00	1,400.00			180.00	7,200.00	180.00	7,200.00
6	12" x 12" Tapping Sleeve and Valve	EA	1	5,000.00	5,000.00			11,025.00	11,025.00	9,000.00	9,000.00
7	8" x 8" Tapping Sleeve and Valve	EA	2	4,000.00	8,000.00			8,700.00	17,400.00	8,000.00	16,000.00
8	6" x 6" Tapping Sleeve and Valve	EA	1	3,000.00	3,000.00			8,000.00	8,000.00	7,000.00	7,000.00
9	4" x 4" Tapping Sleeve and Valve	EA	2	2,500.00	5,000.00			6,800.00	13,600.00	6,000.00	12,000.00
10	Bored Steel Encasement for 12" Pipe	LF	10	300.00	3,000.00			800.00	8,000.00	410.00	4,100.00
12	Cut & Cap for 8" Pipe	EA	1	1,500.00	1,500.00			2,500.00	2,500.00	6,000.00	6,000.00
13	Cut & Cap for 6" Pipe	EA	1	1,000.00	1,000.00			2,300.00	2,300.00	5,800.00	5,800.00
14	Cut & Cap for 4" Pipe	EA	3	500.00	1,500.00			2,000.00	6,000.00	5,500.00	16,500.00
18	8" Insertion Valve	EA	1	8,000.00	8,000.00			8,500.00	8,500.00	9,000.00	9,000.00
21	12" Gate Valve	EA	7	3,500.00	24,500.00			6,000.00	42,000.00	6,000.00	42,000.00
23	4" Gate Valve	EA	1	1,500.00	1,500.00			3,500.00	3,500.00	5,000.00	5,000.00
24	Fire Hydrant Setting	EA	4	5,000.00	20,000.00			10,130.00	40,520.00	6,500.00	26,000.00
26	3/4" Service Tubing	LF	660	7.00	4,620.00			125.00	82,500.00	80.00	52,800.00
27	Service Reconnect	EA	23	750.00	17,250.00			2,000.00	46,000.00	1,200.00	27,600.00
30	Valve Abandonment	EA	7	1,500.00	10,500.00			500.00	3,500.00	600.00	4,200.00
31	Remove Existing Fire Hydrant	EA	3	1,000.00	3,000.00			1,000.00	3,000.00	600.00	1,800.00
32	Pavement Replac., State HWY R/W	LF	575	75.00	43,125.00			190.00	109,250.00	130.00	74,750.00
33	Heavy Duty Bit. Pavement Replacemen	LF	1,180	60.00	70,800.00			140.00	165,200.00	130.00	153,400.00
36	Traffic Control	LS	1	30,000.00	30,000.00			10,000.00	10,000.00	660,000.00	660,000.00
37	Ductile Iron Pipe Surcharge Allowance	LS	1	10,000.00	10,000.00			10,000.00	10,000.00	10,000.00	10,000.00
38	Asphalt Price Escalation Allowance	LS	1	12,000.00	12,000.00			12,000.00	12,000.00	12,000.00	12,000.00
CONTRACT 2A: Total of All Unit Price Bid Items					\$417,070.00		\$0.00		\$1,052,140.00	(1)	\$1,728,100.00

BID TABULATION

Sheet 2 of 3

Owner: Hardin County Water District No. 2

Project: Contract 2B - 12" Downtown Transmission Main

Bid Date: June 16, 2022

				CONTRACT 2B Engineer's Estimate		Schroeder Construction Co. 589 Franklin Lane Elizabethtown, KY 42701		Dirt Works Unlimited, LLC 4065 Brandenburg Road Brandenburg, KY 40108		Norris Brothers Excavating 22 Northside Lane Crossville, TN 38571	
Item No.	Item	Unit	Quantity	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost
1	12" DI CL 350 Pipe	LF	2,390	\$75.00	\$179,250.00	\$248.00	\$592,720.00	\$301.00	\$719,390.00	\$290.00	\$693,100.00
2	12" DI CL 350 Pipe w/ Nitrile Gaskets	LF	1,665	80.00	133,200.00	256.00	426,240.00	320.00	532,800.00	320.00	532,800.00
3	8" DI CL 350 Pipe	LF	100	50.00	5,000.00	180.00	18,000.00	185.00	18,500.00	290.00	29,000.00
4	6" DI CL 350 Pipe	LF	25	45.00	1,125.00	180.00	4,500.00	175.00	4,375.00	220.00	5,500.00
5	4" DI CL 350 Pipe	LF	70	35.00	2,450.00	180.00	12,600.00	80.00	5,600.00	180.00	12,600.00
7	8" x 8" Tapping Sleeve and Valve	EA	4	4,000.00	16,000.00	7,500.00	30,000.00	8,700.00	34,800.00	8,000.00	32,000.00
8	6" x 6" Tapping Sleeve and Valve	EA	1	3,000.00	3,000.00	6,500.00	6,500.00	8,000.00	8,000.00	7,000.00	7,000.00
9	4" x 4" Tapping Sleeve and Valve	EA	4	2,500.00	10,000.00	6,200.00	24,800.00	6,800.00	27,200.00	6,000.00	24,000.00
10	Bored Steel Encasement for 12" Pipe	LF	35	300.00	10,500.00	400.00	14,000.00	1,420.00	49,700.00	410.00	14,350.00
11	Concrete Encasement for 12" Pipe	LF	605	45.00	27,225.00	70.00	42,350.00	70.00	42,350.00	80.00	48,400.00
12	Cut & Cap for 8" Pipe	EA	2	1,500.00	3,000.00	2,000.00	4,000.00	1,200.00	2,400.00	6,000.00	12,000.00
13	Cut & Cap for 6" Pipe	EA	2	1,000.00	2,000.00	2,000.00	4,000.00	1,000.00	2,000.00	5,800.00	11,600.00
14	Cut & Cap for 4" Pipe	EA	5	500.00	2,500.00	2,000.00	10,000.00	800.00	4,000.00	5,500.00	27,500.00
20	4" Insertion Valve	EA	1	4,000.00	4,000.00	15,000.00	15,000.00	9,200.00	9,200.00	8,000.00	8,000.00
21	12" Gate Valve	EA	5	3,500.00	17,500.00	8,000.00	40,000.00	5,500.00	27,500.00	6,000.00	30,000.00
24	Fire Hydrant Setting	EA	4	5,000.00	20,000.00	8,000.00	32,000.00	10,130.00	40,520.00	6,500.00	26,000.00
25	1" Service Tubing	LF	115	10.00	1,150.00	30.00	3,450.00	105.00	12,075.00	80.00	9,200.00
26	3/4" Service Tubing	LF	975	7.00	6,825.00	30.00	29,250.00	100.00	97,500.00	60.00	58,500.00
27	Service Reconnect	EA	43	750.00	32,250.00	1,500.00	64,500.00	2,000.00	86,000.00	1,200.00	51,600.00
29	Meter Relocation	EA	1	2,000.00	2,000.00	2,000.00	2,000.00	3,500.00	3,500.00	1,200.00	1,200.00
30	Valve Abandonment	EA	17	1,500.00	25,500.00	4,200.00	71,400.00	500.00	8,500.00	600.00	10,200.00
31	Remove Existing Fire Hydrant	EA	1	1,000.00	1,000.00	1,500.00	1,500.00	1,000.00	1,000.00	600.00	600.00
32	Pavement Replacement on State HWY	LF	1,000	75.00	75,000.00	140.00	140,000.00	178.00	178,000.00	130.00	130,000.00
33	Heavy Duty Bituminous Pavement Repl	LF	290	60.00	17,400.00	140.00	40,600.00	150.00	43,500.00	130.00	37,700.00
34	Concrete Pavement Replacement	LF	200	50.00	10,000.00	100.00	20,000.00	160.00	32,000.00	120.00	24,000.00
35	Sidewalk Replacement	LF	2,190	50.00	109,500.00	62.00	135,780.00	100.00	219,000.00	89.00	194,910.00
36	Traffic Control	LS	1	30,000.00	30,000.00	75,000.00	75,000.00	15,000.00	15,000.00	660,000.00	660,000.00
37	Ductile Iron Pipe Surcharge Allowance	LS	1	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
38	Asphalt Price Escalation Allowance	LS	1	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
CONTRACT 2B: Total of All Unit Price Bid Items				\$777,375.00		\$1,890,190.00		\$2,254,410.00		\$2,721,760.00	

BID TABULATION

Sheet 3 of 3

Owner: Hardin County Water District No. 2

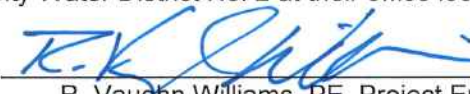
Project: Contract 2C - 12" Downtown Transmission Main

Bid Date: June 16, 2022

				CONTRACT 2C Engineer's Estimate		Schroeder Construction Co. 589 Franklin Lane Elizabethtown, KY 42701		Dirt Works Unlimited, LLC 4065 Brandenburg Road Brandenburg, KY 40108		Norris Brothers Excavating 22 Northside Lane Crossville, TN 38571	
Item No.	Item	Unit	Quantity	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost
1	12" DI CL 350 Pipe	LF	3,780	\$75.00	\$283,500.00	\$135.00	\$510,300.00	\$179.00	\$676,620.00	\$290.00	\$1,096,200.00
2	12" DI CL 350 Pipe w/ Nitrile Gaskets	LF	375	80.00	30,000.00	150.00	56,250.00	184.00	69,000.00	320.00	120,000.00
3	8" DI CL 350 Pipe	LF	35	50.00	1,750.00	100.00	3,500.00	105.00	3,675.00	290.00	10,150.00
4	6" DI CL 350 Pipe	LF	10	45.00	450.00	100.00	1,000.00	100.00	1,000.00	220.00	2,200.00
7	8" x 8" Tapping Sleeve and Valve	EA	4	4,000.00	16,000.00	7,500.00	30,000.00	8,700.00	34,800.00	8,000.00	32,000.00
8	6" x 6" Tapping Sleeve and Valve	EA	1	3,000.00	3,000.00	6,500.00	6,500.00	8,000.00	8,000.00	7,000.00	7,000.00
12	Cut & Cap for 8" Pipe	EA	2	1,500.00	3,000.00	2,000.00	4,000.00	1,400.00	2,800.00	6,000.00	12,000.00
15	8" Line Stop	EA	1	5,000.00	5,000.00	10,000.00	10,000.00	10,500.00	10,500.00	9,000.00	9,000.00
16	4" Line Stop	EA	1	2,500.00	2,500.00	9,500.00	9,500.00	9,200.00	9,200.00	8,000.00	8,000.00
17	12" Insertion Valve	EA	1	4,000.00	4,000.00	30,000.00	30,000.00	20,000.00	20,000.00	12,000.00	12,000.00
19	6" Insertion Valve	EA	2	4,000.00	8,000.00	15,000.00	30,000.00	14,000.00	28,000.00	9,000.00	18,000.00
21	12" Gate Valve	EA	7	3,500.00	24,500.00	8,000.00	56,000.00	6,000.00	42,000.00	6,000.00	42,000.00
22	8" Gate Valve	EA	2	3,500.00	7,000.00	6,000.00	12,000.00	4,500.00	9,000.00	3,000.00	6,000.00
24	Fire Hydrant Setting	EA	5	5,000.00	25,000.00	8,000.00	40,000.00	10,130.00	50,650.00	6,500.00	32,500.00
25	1" Service Tubing	LF	185	10.00	1,850.00	20.00	3,700.00	105.00	19,425.00	80.00	14,800.00
26	3/4" Service Tubing	LF	80	7.00	560.00	20.00	1,600.00	100.00	8,000.00	60.00	4,800.00
27	Service Reconnect	EA	24	750.00	18,000.00	1,250.00	30,000.00	2,000.00	48,000.00	1,200.00	28,800.00
30	Valve Abandonment	EA	12	1,500.00	18,000.00	4,000.00	48,000.00	500.00	6,000.00	600.00	7,200.00
31	Remove Existing Fire Hydrant	EA	5	1,000.00	5,000.00	1,250.00	6,250.00	1,000.00	5,000.00	600.00	3,000.00
33	Heavy Duty Bituminous Pavement Repl	LF	690	60.00	41,400.00	150.00	103,500.00	150.00	103,500.00	130.00	89,700.00
35	Sidewalk Replacement	LF	105	50.00	5,250.00	65.00	6,825.00	100.00	10,500.00	90.00	9,450.00
36	Traffic Control	LS	1	30,000.00	30,000.00	22,500.00	22,500.00	15,000.00	15,000.00	675,000.00	675,000.00
37	Ductile Iron Pipe Surcharge Allowance	LS	1	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
38	Asphalt Price Escalation Allowance	LS	1	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
CONTRACT 2C: Total of All Unit Price Bid Items					\$558,760.00		\$1,046,425.00		\$1,205,670.00		\$2,264,800.00

The above is a true and complete tabulation of the Bids received by Hardin County Water District No. 2 at their office located at 1951 West Park Road, Elizabethtown, KY 42701 on June 16, 2022 at 10:30 am EST.

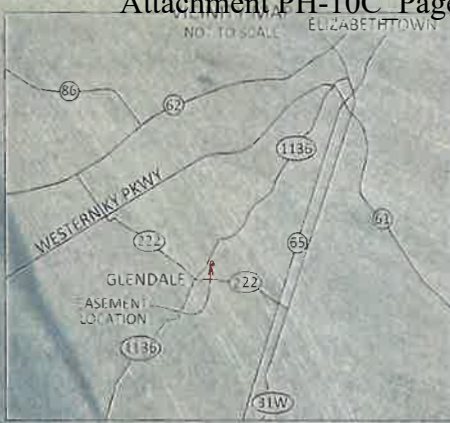
(1) - Bid corrected due to math error.



R. Vaughn Williams, PE, Project Engineer
Kenvirons, Inc., 770 Wilkinson Blvd, Frankfort, KY 40601



RONALD CARROLL BEAVERS
AND JENNIE MAE BEAVERS
TRUSTEES OF THE AJB LIVING TRUST
DATED SEPTEMBER 15, 2021
D.B. 1571, PG. 243
TAX ID: 189-00-00-018.05



NOTE: COORDINATES AND BEARINGS SHOWN HEREON ARE REFERENCED TO KENTUCKY STATE PLANE COORDINATE SYSTEM (SOUTH ZONE - NAD83)

PURPOSE OF PLAT
1) TO CREATE A PERMANENT ELECTRIC
TRANSMISSION EASEMENT AS SHOWN HEREON

SOURCE OF TITLE
HARDIN COUNTY WATER
DISTRICT NO. 2
D.B. 1385, PG. 1268
TAX ID: 190-30-00-013.02

PARENT TRACT
HARDIN COUNTY WATER
DISTRICT NO. 2
D.B. 1385, PG. 1268
BEING LOT 3 OF
PLAT CABINET 1, SHEET 5485
TAX ID: 190-30-00-013.02

FRANK D. BROWN
MARTHA V. BROWN
D.B. 1430, PG. 113
TAX ID: 207-00-10-020

JAMES DAVID SEGO
& IDELL D. SEGO
D.B. 522, PG. 35
BEING LOT 2 OF
PLAT CABINET 1, SHEET 5485
TAX ID: 190-30-00-013

- LEGEND -
- INTERSECTION OF CENTERLINE OF PROPOSED EASEMENT AND PROPERTY LINE
 - CORNER OF PROPOSED EASEMENT
 - △ FOUND MONUMENT (AS NOTED)
 - P/L PROPERTY LINE
 - CL OF PROPOSED EASEMENT
 - BOUNDARY LINES OF PROPOSED EASEMENT
 - EXISTING KENTUCKY UTILITIES TRANSMISSION LINE EASEMENT
 - PROPERTY BOUNDARY LINES
 - ▨ = PROPOSED ELECTRIC TRANSMISSION EASEMENT AREA (0.705 ACRES)

INFORMATION ONLY

EXHIBIT 'A'



P.O. BOX 204
165 FOSTER LANE
STANFORD, KY 40484
PHONE (606) 365-8362
FAX (606) 365-1097

EASEMENT DRAWING
HARDIN COUNTY WATER
DISTRICT NO. 2
KY HWY 1136
HARDIN CO., KENTUCKY

DATE: 05/19/2022
SCALE: 1" = 60'
DRAWN BY: DLA
APPROVED BY: KING
FILENAME: G-24W HCWD2

Line Name: Glendale 345kv Electric Transmission Lines Project - West Route

Line No.: **Easement No.:**

Parcel(s): 190-30-00-013.02

EASEMENT OPTION AGREEMENT PAYMENT SCHEDULE

THE UNDERSIGNED:

GRANTOR: HARDIN COUNTY WATER DISTRICT NO. 2

ADDRESS: P.O. Box 970, Elizabethtown, KY 42702

HEREBY OFFER to accept amount as determined in accordance with the schedule below in full payment of the Easement Option Agreement for a electrical transmission power lines, being, in, on, over, under, through and across the land of the Undersigned under an Easement Option Agreement dated _____, 2022 from the Undersigned to the Company, to wit:

PAYMENT SCHEDULE

Easement Option Agreement Cost Description:	Damages Paid	Easement Paid
Easement Option Agreement Consideration Paid - 10% of total Easement Purchase Price = 0.705 acres +/- @ \$20,000.00/ac = \$14,100.00 x 10% =		\$1,400.00
Sub-Totals		\$1,400.00
Total Consideration Paid		\$1,400.00

The amounts determined are full payment for the initial term of the Easement Option Agreement "the Option Price".

Accepted on _____, 2022

Signed on _____, 2022

Emerald Energy & Exploration Land Company, Agent for

KENTUCKY UTILITIES COMPANY

GRANTOR

By: _____
Field Agent: Greg Warf

By: _____
HARDIN COUNTY WATER DISTRICT NO. 2

Its: _____

Hardin County Water District No. 2

1951 W Park 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



July 2022
Board Meeting Booklet



Attachment PH-10C_Page 120 of 236

HARDIN COUNTY WATER DISTRICT NO. 2
COMMISSIONERS MEETING AGENDA
1951 W Park Road Elizabethtown, KY 42701
July 26, 2022, 4:00 p.m.

AGENDA

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**

- IV. FINANCIAL REPORTS** **Mo/Mandy**

- V. ENGINEERING REPORT** **Vaughn Williams**

- VI. DEPARTMENTAL REPORTS**
 - A. Monthly Statistics** **Shaun**
 - B. Customer Service Department Report** **Shaun**
 - C. Public Outreach** **Shaun**
 - D. In-House Projects** **Forrest**

- VII. OLD BUSINESS**
 - A. Downtown Transmission Main Material Bid Tab** **Forrest**

- VIII. NEW BUSINESS**
 - A. 2021 Audit** **Mandy**
 - B. Tap Fee Proposal** **Mandy/Shawn**
 - C. Payment Processing Services** **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 16, 2022 @ 4:00pm** in the board room at the Customer Service Center, 1951 W Park Road, Elizabethtown.



Hardin County Water District No 2
Current Asset Report
June 30, 2022

	Year Ending 12/31/2021	Month Ending 05/31/2022	Month Ending 06/30/2022
Assets - Cash Accounts			
Revenue Clearing	1,811,031	1,895,622	1,962,410
Health Plan	173,237	138,492	137,561
Sinking Fund III	83,243	249,977	283,335
Sinking Fund IV	2,232	72,554	86,618
Petty Cash	2,411	4,010	4,011
Water Clearing	151,986	84,583	84,587
Water Operation & Maintenance	2,590,982	19,276,733	19,504,542
Water Revenue	533,625	549,143	543,136
Water Depreciation Fund	1,024,173	1,022,908	979,014
Sinking Fund	1,170,780	2,346,614	2,443,762
Water Escrow	63,001	65,027	69,035
Water Customer Deposit	406,334	388,870	387,912
Water Capital Projects	4,836,811	6,698,646	6,648,390
West Park Road	586	25,371	20,264
Sewer Revenue	25,110	28,499	25,655
Sewer Capital Projects	393,216	374,059	368,818
Sewer Operation & Maintenance	292,819	367,334	383,518
Sewer Escrow	2,434	2,434	2,434
Sewer Clearing	36,569	36,487	36,490
Sewer Depreciation	12,525	15,030	15,531
External Billing Revenue	30,211	30,778	30,781
Total Cash Accounts	13,643,316	33,673,171	34,017,804
Change From Previous Period	(2,269,761)	19,304,578	344,634
Debt Service Accounts	1,207,393	1,207,393	1,207,394
Vanguard	3,751,535	0	0
Dupree			
Dupree Investments - Tax Free	12,522,184	0	0
Dupree Investments - Municipal	5,220,650	0	0
Total Dupree	17,742,834	0	0
Current Asset Grand Total	36,345,078	34,880,564	35,225,198
Grand Total Change From Previous Period	5,944,008	(138,316)	344,634
Total Non-Restricted			
Non-Restricted Bank Accounts	5,444,535	22,242,410	22,544,349
Non-Restricted Investment Accounts	21,494,368	0	0
Total Non-Restricted	26,938,903	22,242,410	22,544,349
Total Restricted			
Restricted Bank Accounts	8,198,195	11,405,390	11,453,191
Restricted DSRF Accounts	1,207,394	1,207,393	1,207,394
Total Restricted	9,405,589	12,612,783	12,660,585
Total Non-Restricted & Restricted Cash	36,344,492	34,855,193	35,204,934



Water Fund

Hardin County Water District No 2

Income Statement - Water

June 30, 2022

	Month To Date 06/30/2022		Last Year Current Month	Year To Date 06/30/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Operating Revenues						
Residential Sales	786,318.78	801,400.00	782,978.56	4,297,905.92	4,300,100.00	3,898,671.41
Commercial Sales	302,271.15	297,600.00	304,494.61	1,676,557.96	1,600,900.00	1,491,446.10
Industrial Sales	90,017.31	110,100.00	93,348.09	565,166.52	658,800.00	554,949.25
Wholesale Water	61,919.00	0.00	39,305.20	594,094.60	0.00	243,595.44
Bulk Water	676.95	500.00	952.50	2,038.00	1,450.00	1,863.75
Sewer Billing	19,129.11	18,500.00	19,027.58	114,228.40	111,000.00	113,542.00
Water Taps	52,369.69	34,054.00	33,378.48	192,008.97	237,889.00	233,057.67
Miscellaneous Service	17,925.82	30,500.00	28,622.54	124,568.15	128,300.00	177,447.99
Laboratory Income	1,717.85	1,250.00	1,535.90	8,394.65	7,500.00	9,456.50
10% Penalty	20,096.37	20,800.00	20,876.26	125,768.51	138,900.00	148,582.56
Gains from Disposal	0.00	0.00	1,257,454.82	0.00	0.00	981,334.71
Other Income	121,565.58	1,500.00	64,359.93	263,214.28	9,000.00	114,831.30
Relocation Fees	0.00	0.00	0.00	13,315.41	0.00	0.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	12,000.00	12,000.00	12,000.00
Total Operating Revenues	1,476,007.61	1,318,204.00	2,648,334.47	7,989,261.37	7,205,839.00	7,980,778.68
Operating Expenses						
TREATMENT						
Purchased water	56,274.73	76,353.00	77,659.10	479,132.41	460,663.00	665,785.60
White Mills WTP						
Salaries	45,903.66	53,064.00	39,862.56	259,876.98	272,940.00	260,452.54
Pensions & Benefits	25,387.11	29,269.00	25,535.23	149,803.54	159,889.00	158,103.59
Ins. Workers Comp.	473.37	594.00	781.79	2,529.30	3,564.00	5,173.23
Contractual Services	4,170.61	4,132.00	2,082.56	22,311.42	24,792.00	28,754.74
Chemicals	41,487.29	32,550.00	25,640.95	271,708.13	183,540.00	144,108.57
Transportation Expense - Fuel	470.42	250.00	299.49	2,062.71	1,500.00	1,360.39
Transportation Expense - Maintenance	0.00	85.00	0.00	1,242.36	510.00	297.46
Transportation Expense - Repairs	0.00	75.00	0.00	5,158.76	450.00	1,107.96
Insurance - Vehicle	123.76	124.00	89.42	742.56	744.00	536.52
Materials & Supplies	2,624.36	5,229.00	2,328.24	23,353.90	31,374.00	24,838.41
Purchased Power	33,719.29	20,538.00	24,700.34	188,667.31	148,953.00	162,866.83
Miscellaneous Expense	2,640.01	2,500.00	1,139.63	12,423.01	11,000.00	7,621.41
Total White Mills WTP	156,999.88	148,410.00	122,460.21	939,879.98	839,256.00	795,221.65



Water Fund

Hardin County Water District No 2

Income Statement - Water

June 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	06/30/2022		Current Month	06/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
City Springs WTP						
Salaries	30,946.20	39,746.00	29,227.59	201,173.82	203,576.00	167,471.88
Pensions & Benefits	22,019.43	22,237.00	17,226.18	131,740.38	121,345.00	101,805.57
Ins. Workers Comp	368.21	462.00	468.89	1,967.39	2,772.00	3,102.69
Contractual Services	1,723.43	1,200.00	1,297.12	9,953.33	6,500.00	7,643.13
Chemicals	7,078.37	7,930.00	6,914.16	47,888.23	45,162.00	37,583.28
Materials & Supplies	4,727.91	2,750.00	2,605.54	36,545.88	20,700.00	21,510.46
Purchased Power	11,226.14	10,856.00	11,215.02	69,847.78	64,954.00	66,494.92
Purchased Power - Sewer/Gas	10,430.96	16,104.00	13,825.78	76,692.41	92,839.00	113,407.52
Transportation Expense - Fuel	186.22	100.00	118.56	876.57	600.00	579.22
Transportation Expense - Maintenance	0.00	0.00	0.00	75.17	75.00	40.76
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	61.88	62.00	44.60	371.28	372.00	267.60
Miscellaneous Expense	2,345.39	2,300.00	807.70	8,149.00	7,100.00	5,292.36
Total City Springs WTP	91,114.14	103,747.00	83,751.14	585,281.24	566,245.00	525,199.39
Water Quality						
Salaries	13,458.01	17,013.00	11,484.69	84,310.87	88,470.00	63,383.05
Pensions & Benefits	9,026.47	9,523.00	7,463.77	55,586.20	52,430.00	42,493.39
Insurance - Workers' Comp	157.90	198.00	234.68	843.57	1,188.00	1,552.90
Contractual Services	824.93	3,000.00	1,130.46	13,655.97	18,000.00	13,232.44
Materials & Supplies	1,308.83	3,604.00	1,966.18	17,158.76	21,624.00	16,365.13
Transportation Expense - Fuel	1,332.93	750.00	848.59	5,844.65	4,500.00	3,998.52
Transportation Expense - Maintenance	230.96	100.00	273.61	1,579.35	600.00	399.49
Transportation Expense - Repairs	0.00	250.00	0.00	0.00	250.00	33.99
Insurance - Vehicle	123.76	124.00	89.42	742.56	744.00	536.52
Miscellaneous Expense	853.89	484.00	930.62	3,325.38	2,904.00	3,919.35
Total Water Quality	27,317.68	35,046.00	24,422.02	183,047.31	190,710.00	145,914.78
TOTAL TREATMENT	331,706.43	363,556.00	308,292.47	2,187,340.94	2,056,874.00	2,132,121.42



Water Fund

Hardin County Water District No 2

Income Statement - Water

June 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	06/30/2022		Current Month	06/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
FIELD OPERATIONS						
Distribution						
Salaries	72,022.26	85,889.00	69,896.34	429,313.16	446,430.00	452,767.36
Pensions & Benefits	47,756.25	50,323.00	45,179.17	284,974.88	278,097.00	277,023.97
Insurance - Workers' Comp	894.00	1,121.00	1,407.60	4,776.96	6,726.00	9,314.26
Contractual Services	17,191.93	34,500.00	17,499.78	100,961.08	103,400.00	80,111.05
Materials & Supplies	8,465.06	7,205.00	7,990.58	74,526.18	48,286.00	47,639.82
Purchased Power	21,134.56	15,825.00	17,913.97	138,494.70	90,873.00	105,365.74
Transportation Expense - Fuel	10,221.61	4,950.00	4,706.54	46,303.06	29,700.00	30,502.31
Transportation Expense - Maintenance	971.11	1,668.00	709.17	14,276.73	11,247.00	13,815.21
Transportation Expense - Repairs	446.29	2,500.00	5,412.02	15,450.02	15,000.00	14,038.05
Insurance - Vehicle	866.34	866.00	940.67	5,198.04	5,196.00	5,644.02
Miscellaneous Expense	5,557.73	5,245.00	4,817.54	35,176.63	31,697.00	29,827.12
Total Distribution	185,527.14	210,092.00	176,473.38	1,149,451.44	1,066,652.00	1,066,048.91
Service						
Salaries	29,571.53	29,807.00	27,882.12	179,068.47	186,294.00	176,180.84
Pensions & Benefits	23,039.36	21,222.00	20,646.13	141,624.82	129,859.00	126,939.75
Insurance - Workers' Comp	473.37	594.00	703.57	2,529.30	3,564.00	4,655.59
Contractual Services	2,089.43	1,772.00	1,693.50	14,795.07	10,632.00	12,033.48
Materials & Supplies	416.30	746.00	2,620.40	3,445.44	4,476.00	5,292.24
Purchased Power	170.08	159.00	(1,136.37)	1,348.40	911.00	(807.00)
Transportation Expense - Fuel	3,822.35	2,200.00	2,433.41	16,760.31	13,200.00	11,717.18
Transportation Expense - Maintenance	835.89	425.00	269.81	2,951.67	2,550.00	2,698.14
Transportation Expense - Repairs	6.66	0.00	0.00	152.18	750.00	0.00
Insurance - Vehicle	495.05	495.00	358.72	2,970.30	2,970.00	2,152.32
Miscellaneous Expense	2,136.13	1,506.00	620.88	10,033.35	9,036.00	8,694.25
Total Service	63,056.15	58,926.00	56,092.17	375,679.31	364,242.00	349,556.79
TOTAL FIELD OPERATIONS	248,583.29	269,018.00	232,565.55	1,525,130.75	1,430,894.00	1,415,605.70



Water Fund

Hardin County Water District No 2

Income Statement - Water

June 30, 2022

	Month To Date 06/30/2022		Last Year Current Month	Year To Date 06/30/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
MAINTENANCE & PROJECTS						
Maintenance						
Salaries	21,428.63	40,166.00	31,579.43	181,125.84	208,860.00	182,341.21
Pensions & Benefits	19,299.13	23,594.00	19,074.78	135,839.40	130,444.00	109,987.83
Insurance - Workers' Comp	420.63	528.00	547.11	2,247.65	3,168.00	3,620.30
Contractual Services	1,656.74	1,440.00	2,378.78	10,513.67	8,640.00	9,664.53
Materials & Supplies	761.14	475.00	1,096.27	5,870.76	2,850.00	2,537.37
Purchased Power	204.54	162.00	428.45	2,495.95	929.00	1,779.97
Transportation Expense - Fuel	1,388.76	775.00	822.77	6,449.75	4,650.00	4,428.87
Transportation Expense - Maintenance	71.12	280.00	757.15	1,413.60	1,680.00	1,599.61
Transportation Expense - Repairs	0.00	170.00	2,006.63	0.00	1,020.00	2,006.63
Insurance - Vehicle	309.41	309.00	223.44	1,856.46	1,854.00	1,340.64
Miscellaneous Expense	2,016.82	1,400.00	741.07	7,712.14	8,400.00	8,631.71
Total Maintenance	47,556.92	69,299.00	59,655.88	355,525.22	372,495.00	327,938.67
Projects						
Salaries	28,704.22	36,120.00	26,953.70	190,884.81	187,824.00	155,772.10
Pensions & Benefits	19,727.56	20,982.00	16,030.55	116,590.29	115,896.00	92,155.17
Insurance - Workers' Comp	368.21	462.00	468.89	1,967.38	2,772.00	3,102.69
Contractual Services	2,379.23	2,330.00	2,167.15	14,457.37	13,980.00	13,103.01
Materials & Supplies	17.45	125.00	51.96	1,225.62	750.00	963.84
Purchased Power	146.28	134.00	(110.01)	1,240.03	769.00	260.99
Transportation Expense - Fuel	1,499.54	900.00	954.64	6,786.29	5,400.00	4,935.85
Transportation Expense - Maintenance	99.25	175.00	53.13	696.72	1,050.00	1,775.97
Transportation Expense - Repairs	166.95	80.00	0.00	304.95	480.00	246.03
Insurance - Vehicle	371.29	371.00	268.25	2,227.74	2,226.00	1,609.50
Miscellaneous Expense	3,929.25	1,300.00	868.15	15,960.76	7,800.00	7,177.78
Total Projects	57,409.23	62,979.00	47,706.41	352,341.96	338,947.00	281,102.93
TOTAL MAINTENANCE & PROJECTS	104,966.15	132,278.00	107,362.29	707,867.18	711,442.00	609,041.60



Water Fund

Hardin County Water District No 2

Income Statement - Water

June 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	06/30/2022		Current Month	06/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
ADMINISTRATION						
Accounting						
Salaries	9,724.40	14,466.00	11,280.09	64,759.62	75,224.00	79,616.21
Pensions & Benefits	7,720.58	8,642.00	8,795.03	49,328.70	47,844.00	56,930.78
Insurance Workers' Comp	6.75	8.00	16.02	36.04	48.00	106.01
Contractual Services	46,558.97	30,000.00	30,245.15	57,174.89	62,000.00	61,788.28
Purchased Power	84.27	75.00	32.29	770.45	432.00	307.27
Miscellaneous Expense	578.84	350.00	122.97	1,516.01	2,100.00	3,694.77
Total Accounting	64,673.81	53,541.00	50,491.55	173,585.71	187,648.00	202,443.32
Customer Accounts						
Salaries	45,859.46	46,190.00	39,338.91	272,337.73	286,726.00	238,802.73
Pensions & Benefits	31,287.51	30,650.00	28,127.59	189,948.02	190,608.00	172,614.21
Ins. Workers Comp	33.77	42.00	48.07	180.29	252.00	318.06
Contractual Services	5,420.82	8,875.00	5,588.76	47,191.92	53,250.00	52,390.15
Materials & Supplies	1,959.27	1,510.00	3,244.35	10,492.37	9,060.00	9,774.04
Purchased Power	313.55	270.00	444.91	3,183.91	1,549.00	1,814.91
Bad Debt Expense	7,400.00	7,400.00	7,156.97	43,592.24	44,400.00	42,221.32
Miscellaneous Expense	1,595.89	1,715.00	1,988.17	11,360.87	10,290.00	9,093.78
Miscellaneous Expense - Billing	13,181.98	12,900.00	13,846.26	80,552.86	77,400.00	72,884.72
Total Customer Accounts	107,052.25	109,552.00	99,783.99	658,840.21	673,535.00	599,913.92
General Administration						
Salaries	22,242.03	33,103.00	25,177.94	157,389.76	172,138.00	157,528.86
Pensions & Benefits	11,966.97	16,302.00	13,247.50	88,170.12	88,648.00	82,180.93
Insurance - Workers' Comp	9.00	11.00	16.02	48.07	66.00	106.01
Contractual Services	9,275.07	4,500.00	8,912.25	53,004.03	27,000.00	46,894.48
Materials & Supplies	1,177.83	250.00	189.49	2,912.41	1,500.00	1,264.94
Purchased Power	280.55	235.00	285.55	3,040.11	1,350.00	1,720.30
Transportation Expense - Fuel	310.04	100.00	197.98	1,305.52	600.00	914.27
Transportation Expense - Repairs	0.00	250.00	0.00	0.00	250.00	20.00
Insurance - General Liability	6,904.25	6,904.00	5,985.33	42,205.25	41,424.00	35,911.98
Insurance - Vehicle	123.76	124.00	89.42	742.56	744.00	536.52
Miscellaneous Expense	4,334.35	5,750.00	3,716.99	20,348.04	14,500.00	12,177.35
Depreciation	248,985.12	272,232.00	253,032.16	1,491,987.06	1,645,403.00	1,530,083.14
Total General Administration	306,196.97	339,961.00	310,850.63	1,862,760.93	1,994,823.00	1,869,718.90



Water Fund

Hardin County Water District No 2

Income Statement - Water

June 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	06/30/2022		Current Month	06/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,516.66	15,099.96	15,102.00	15,099.96
Pensions & Benefits	8,060.96	6,800.00	7,120.50	47,738.94	40,800.00	41,780.75
Insurance - Workers' Comp	10.61	14.00	19.79	57.31	84.00	130.97
Contractual Services	0.00	0.00	0.00	671.00	0.00	0.00
Miscellaneous Expense	839.21	4,600.00	561.71	8,706.04	7,600.00	4,228.49
Total Commissioners	11,427.44	13,931.00	10,218.66	72,273.25	63,586.00	61,240.17
TOTAL ADMINISTRATION	489,350.47	516,985.00	471,344.83	2,767,460.10	2,919,592.00	2,733,316.31
Total Operating Expenses	1,174,606.34	1,281,837.00	1,119,565.14	7,187,798.97	7,118,802.00	6,890,085.03
Total Net Operating Income	301,401.27	36,367.00	1,528,769.33	801,462.40	87,037.00	1,090,693.65
Non-Operating Gains (Losses)						
Interest Income	2,646.96	3,000.00	3,642.16	13,465.57	18,000.00	18,637.61
Dividend Income	5,165.79	75,000.00	75,372.01	190,575.63	210,000.00	178,680.79
Unrealized Gain/Loss	0.00	0.00	(5,831.44)	0.00	0.00	(24,458.54)
Realized Gains	0.00	0.00	0.00	(2,639,526.65)	0.00	0.00
Leased Land/Tank Space Income	21,588.08	28,566.00	28,566.00	94,734.98	73,146.00	73,146.90
Interest Expenses	0.00	0.00	0.00	75,888.30	226,994.00	242,096.00
Amortized Debt Disc Expense	(357.57)	(358.00)	56.12	(2,145.42)	(2,148.00)	336.72
Net Income	331,159.67	143,291.00	1,630,461.94	(1,613,030.95)	163,337.00	1,094,267.69



Hardin County Water District No 2

Income Statement

Sewer Fund

June 30, 2022

	Month To Date 06/30/2022		Year To Date 06/30/2022	
	Actual	2022 Budget	YTD Actual	2022 Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	1,080.50	0.00	5,645.50	0.00
Commercial Sewer Sales	16,971.04	0.00	97,994.42	0.00
Miscellaneous Service	20.00	0.00	230.00	0.00
10% Penalty	13.87	0.00	374.86	0.00
Total Operating Revenues	<u>18,085.41</u>	<u>0.00</u>	<u>104,244.78</u>	<u>0.00</u>
Operating Expenses				
Wholesale Treatment	4,548.54	5,043.00	32,863.02	30,258.00
Contractual Services	2,724.50	2,000.00	13,144.50	12,000.00
Materials & Supplies	22.14	0.00	116.51	300.00
Purchased Power	850.86	775.00	5,570.37	4,650.00
Depreciation	24,450.12	25,190.00	146,700.72	151,140.00
Total Operating Expenses	<u>32,596.16</u>	<u>33,008.00</u>	<u>198,395.12</u>	<u>198,348.00</u>
Total Net Operating Income Sewer	<u>(14,510.75)</u>	<u>(33,008.00)</u>	<u>(94,150.34)</u>	<u>(198,348.00)</u>
Non-Operating Gains (Losses)				
Interest Income	77.07	0.00	408.76	0.00
Total Non-Operating Gains (Losses)	<u>77.07</u>	<u>0.00</u>	<u>408.76</u>	<u>0.00</u>
Net Income	<u>(14,433.68)</u>	<u>(33,008.00)</u>	<u>(93,741.58)</u>	<u>(198,348.00)</u>



Hardin County Water District No 2 Balance Sheet

June 30, 2022

	Water Fund	Sewer Fund	General Fund	06/30/2022 YTD Total	06/30/2021 Last YTD Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	19,742,453	442,194	2,359,708	22,544,349	9,310,393
Investments	0	0	0	0	18,434,822
Accounts Receivable, net	1,704,561	1,171	0	1,919,486	1,083,501
Prepaid Expenses	133,332	0	0	133,333	97,415
Grants Receivable	0	0	0	0	100,000
Materials and supplies	1,686,073	0	0	1,686,073	753,809
TOTAL CURRENT ASSETS	23,266,419	443,365	2,359,708	26,283,241	29,779,940
NONCURRENT ASSETS					
Restricted cash and cash equivalents	10,647,915	386,784	387,712	11,453,191	6,036,763
Restricted Investments	1,207,394	0	0	1,207,394	1,207,394
Regulatory asset on CERS pension	10,621,162	0	0	10,621,162	9,976,445
Non-Depreciable capital assets	1,798,212	838,272	0	2,636,484	4,301,488
Depreciable capital assets, net of depreciation	62,532,735	14,887,210	0	77,419,945	78,251,172
TOTAL NONCURRENT ASSETS	86,807,418	16,112,266	387,712	103,338,176	99,773,262
TOTAL ASSETS	110,073,837	16,555,631	2,747,420	129,621,417	129,553,202
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on debt refundings	81,028	0	0	81,028	99,735
Deferred amount on CERS Pension	1,086,695	0	0	1,086,695	1,802,576
Utility acquisition adjustments	126,496	0	0	126,496	136,226
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,294,219	0	0	1,294,219	2,038,537
LIABILITIES					
CURRENT LIABILITIES					
Accounts Payable	498,061	5,295	0	503,356	246,384
Accrued Taxes	81,641	6,686	0	88,327	32,662
Accrued Liabilities	138,698	0	0	138,698	130,990
Accrued Vacation	176,874	0	0	176,874	185,275
Customer Deposit	0	0	37,484	37,484	38,115
Customer Advances for Construction	67,000	0	0	67,000	37,000
Self-Insurance Payable	220,366	0	0	220,365	61,468
TOTAL CURRENT LIABILITIES	1,182,640	11,981	37,484	1,232,104	731,894
NONCURRENT LIABILITIES					
Customer Deposit	0	0	337,357	337,357	343,031
Net Pension Liability - CERS	9,906,949	0	0	9,906,949	11,567,079
Bonds Payable	13,196,460	0	0	13,196,461	13,256,476
Notes Payable	4,225,352	0	0	4,225,352	4,465,647
Total NONCURRENT LIABILITIES	27,328,761	0	337,357	27,666,119	29,632,233
TOTAL LIABILITIES	28,511,401	11,981	374,841	28,898,223	30,364,127
NET POSITION					
Net investment in capital assets	46,411,074	15,720,187	0	62,131,260	64,584,153
Restricted for debt service	4,021,109	0	0	4,021,110	2,259,295
Unrestricted	34,690,386	436,679	4,733,203	39,737,711	35,969,640
TOTAL NET POSITION	\$ 85,122,569	\$ 16,156,866	\$ 4,733,203	\$ 105,890,081	\$ 102,813,088

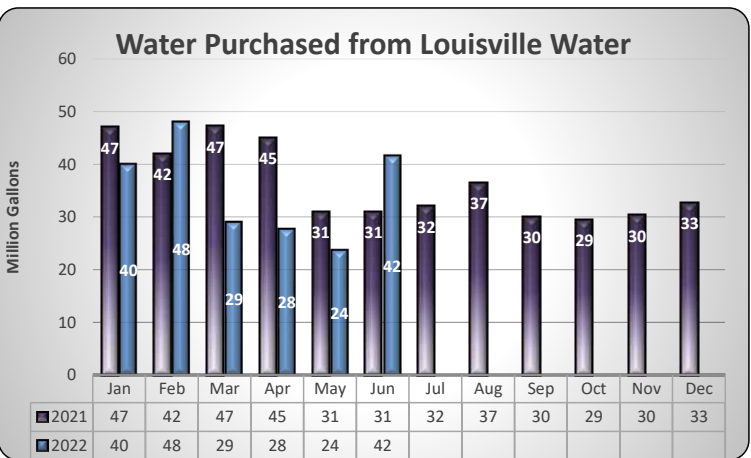
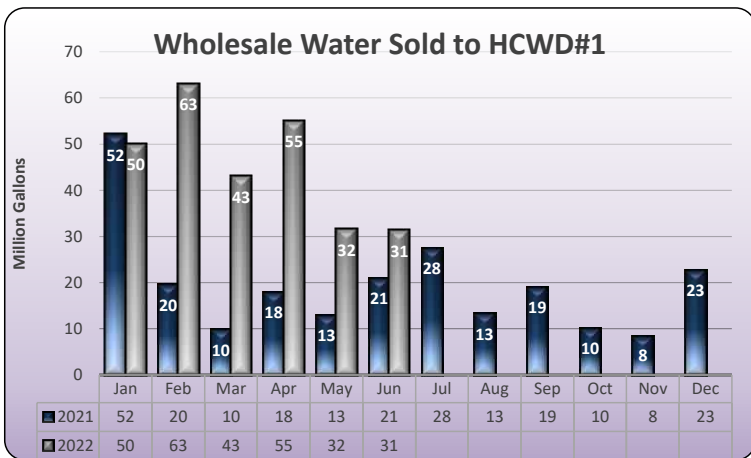
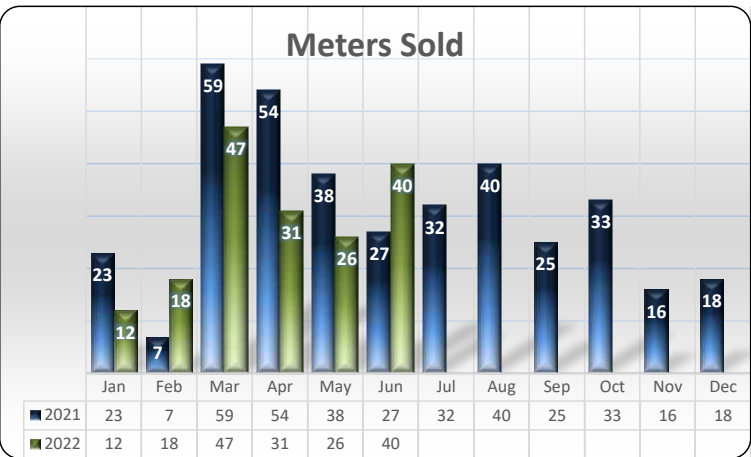
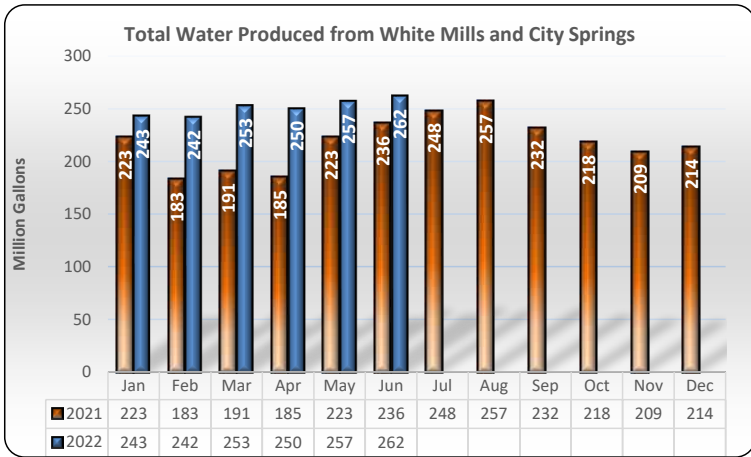
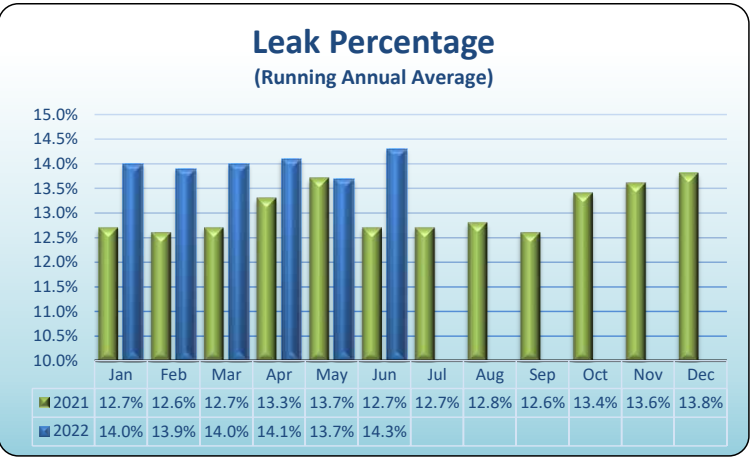
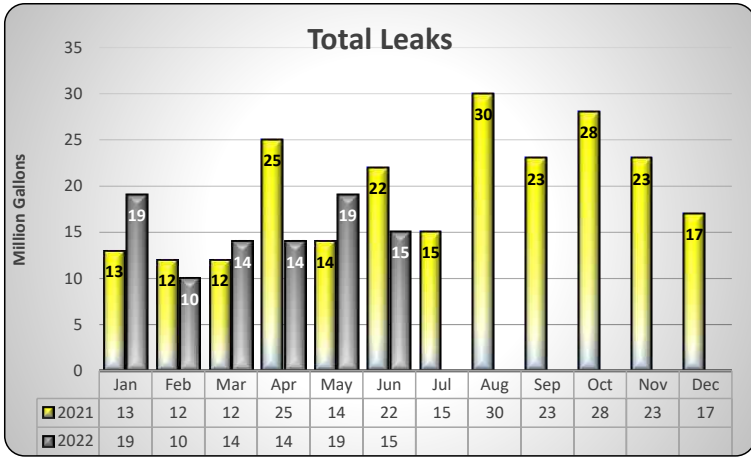


Hardin County Water District No 2

Cash Flow Statement

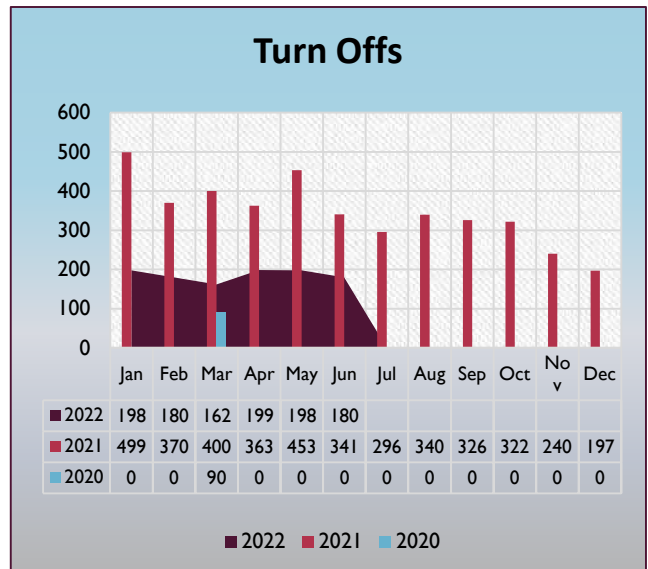
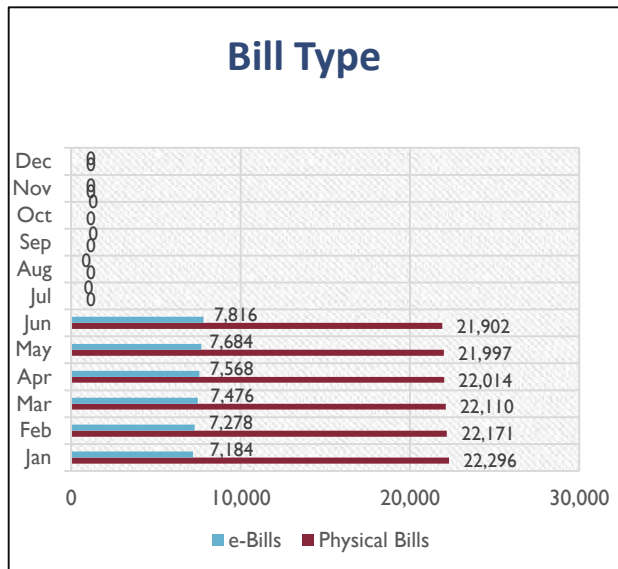
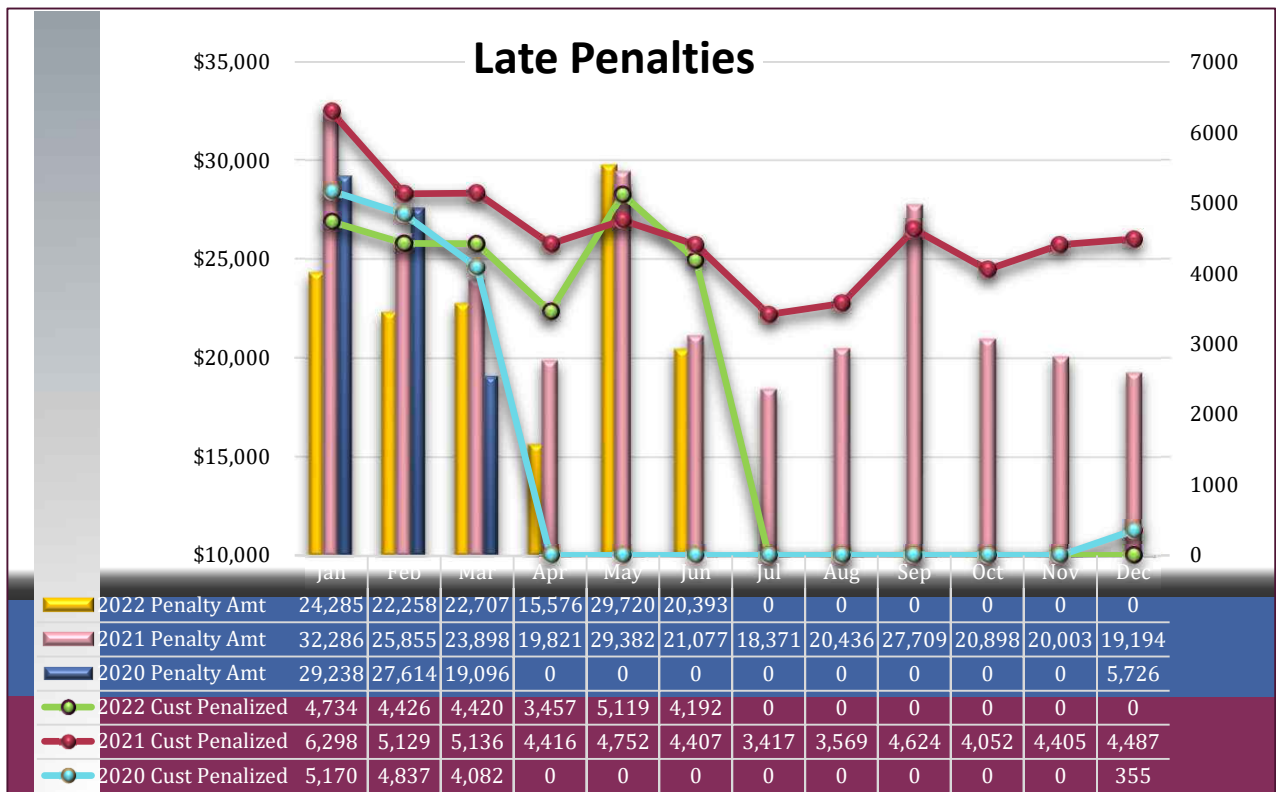
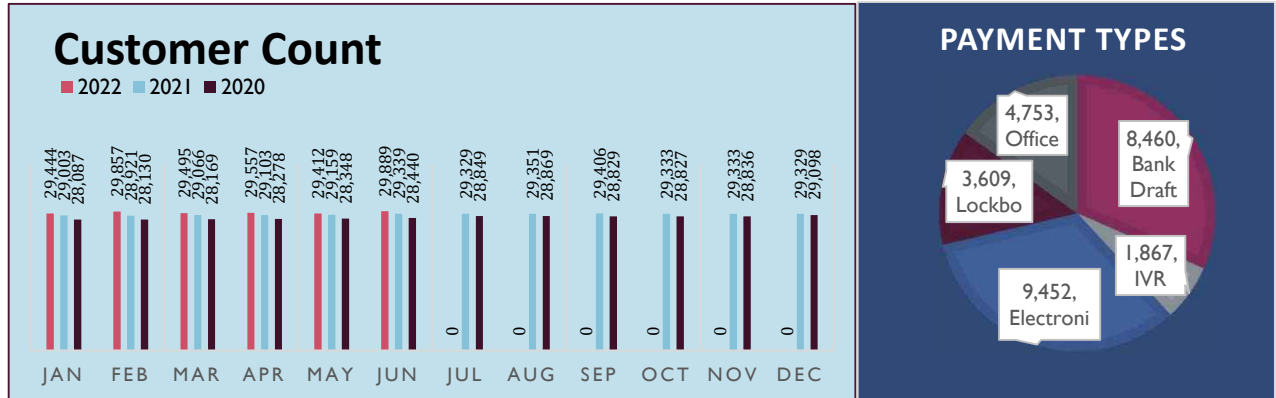
June 30, 2022

	Water Fund 06/30/2022	Sewer Fund 06/30/2022	General Fund 06/30/2022	Consolidated Total 06/30/2022
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	1,319,320	17,971	0	1,322,495
Payments to Suppliers	(471,904)	1,008	(7,256)	(481,036)
Payments to Employees	(322,377)	0	0	(322,377)
NET CASH PROVIDED BY OPERATING ACTIVITIES	525,039	18,979	(7,256)	519,082
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(224,454)	0	0	(224,454)
Contributions in Aid of Construction	56,369	0	0	56,369
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	168,085	0	0	168,085
CASH FLOWS FROM INVESTING ACTIVITIES				
Other Income	143,154	0	(829)	142,324
Investment Income	7,812	77	37	7,930
NET CASH PROVIDED BY INVESTING ACTIVITIES	150,966	77	(792)	150,254
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	270,232	8,604	65,795	344,634
CASH AND CASH EQUIVALENTS, Beginning	30,140,399	820,373	2,681,625	33,673,171
CASH AND CASH EQUIVALENTS, End	30,410,631	828,977	2,747,420	34,017,804
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	301,401	(24,436)	(829)	276,136
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	248,985	24,450	0	273,436
(Increase) Decrease in Accounts Receivable	17,248	(114)	0	2,338
(Increase) Decrease in Prepaid Expenses	18,844	0	0	18,843
Increase (Decrease) in Accounts Payable	13,285	19	0	13,305
Increase (Decrease) in Unearned Revenue	0	0	(5,483)	(5,483)
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	(2,883)
Increase (Decrease) in Customer Deposits	0	0	(1,774)	(1,774)
Increase (Decrease) in Accrued Taxes Payable	55,181	989	0	56,169
Increase (Decrease) in Accrued Liabilities	(3,998)	0	0	(3,998)
Increase (Decrease) in Self-Insurance Payable	48,028	0	0	48,029
Adjustments to reconcile to net cash provided by operating activities:	100,397	23,556	7,257	148,890
NET CASH PROVIDED BY OPERATING ACTIVITIES	(201,004)	47,992	8,086	(127,246)



Customer Service Report

2022



LIHWAP-Low Income Home Water Assistance Program



This was a Government funded program that began on December 1st, 2021, and came to an end on June 1st, 2022. Once approved, this program aided low-income families with their water and sewer bills.

Local stats for this program include:

- 252 Customers approved for payment vouchers (City Customers-150, County Customers-102).
- Average bill for these 252 Customers was \$75.00.
- Average Voucher amount received was \$211.32.
- Total amount received was \$53,252.48.

Active Customer Assistance Programs

- **Unite Way of Central Kentucky**
 - www.navigateresources.net/uwcky/
- **St. Vincent DePaul Outreach**
 - www.svdpbard.org/
- **Helping Hand of Hope**
 - www.helpinghandofhope.com/
- **The Salvation Army**
 - www.salvationarmyusa.org/usn/

1

John and Kelli educated students on clean water at a summer camp! John created a homemade filter and we discussed the differences of our treatment process!



2

Our crews were so excited to share this picture of a personalized clean up job! Made for a very happy family!

3

Enjoyed Back to School Festivals at both Central and John!



Hardin County Water District No. 2

Bid Tabulation

2022-007 Waterline Construction Material for
12" Downtown Transmission Main
Thursday, July 21, 2022, 10:00 am

Item Description	Core & Main Total	Est. Delivery	Ferguson Total	Est. Delivery	Hayes Pipe Total	Est. Delivery
12" Ductile Iron Pipe, Class 350	\$ 274,894.80	60 WKS	NO BID		\$ 291,404.00	68 WKS
12" Ductile Iron Pipe Class 350 with Nitrile Gaskets	\$ 19,685.71	60 WKS	NO BID		\$ 21,071.00	68 WKS
8" Ductile Iron Pipe, Class 350	\$ 2,914.20	45-60 WKS	\$ 2,382.30	1-2 WKS	\$ 3,087.90	68 WKS
6" Ductile Iron Pipe, Class 350	\$ 491.80	45-60 WKS	\$ 419.40	1-2 WKS	\$ 520.60	68 WKS
4" Ductile Iron Pipe, Class 350	\$ 1,443.60	45-60 WKS	\$ 1,376.80	12-20 WKS	\$ 1,482.40	68 WKS
1" Endopure Polyethylene Tubing 200 PSI Ultra High Density	\$ 114.00	UNDER 30 DAYS	\$ 100.00	1-2 WKS	\$ 134.00	-
¾" Endopure Polyethylene Tubing 200 PSI Ultra High Density	\$ 280.00	UNDER 30 DAYS	\$ 244.20	1-2 WKS	\$ 310.80	-
18" Bare Steel Casing with 0.250 Wall Thickness	\$ 770.50	UNDER 30 DAYS	\$ 658.80	6-8 WKS	\$ 557.60	STOCK
12" x 12" Tapping Sleeve for Cast Iron	\$ 1,838.09	UNDER 30 DAYS	\$ 1,447.60	2-3 WKS	\$ 1,244.46	2-3 WKS
8" x 8" Tapping Sleeve for Cast Iron	\$ 4,142.94	UNDER 30 DAYS	\$ 4,439.44	2-3 WKS	\$ 4,272.66	2-3 WKS
6" x 6" Tapping Sleeve for Cast Iron	\$ 1,090.28	UNDER 30 DAYS	\$ 1,119.98	2-3 WKS	\$ 993.94	2-3 WKS
4" x 4" Tapping Sleeve for Cast Iron	\$ 906.36	UNDER 30 DAYS	\$ 1,019.98	2-3 WKS	\$ 865.88	2-3 WKS
12" x 12" x 12" Tee, Mechanical Joint, Ductile Iron Class 350	\$ 865.04	STOCK TO 6 WKS	\$ 926.10	8-12 WKS	\$ 847.00	STOCK TO 4 WKS
12" x 12" x 8" Tee, Mechanical Joint, Ductile Iron Class 350	\$ 2,024.94	STOCK TO 6 WKS	\$ 2,167.98	8-12 WKS	\$ 1,982.76	STOCK TO 4 WKS
12" x 12" x 6" Tee, Mechanical Joint, Ductile Iron Class 350	\$ 2,934.90	STOCK TO 6 WKS	\$ 2,963.60	8-12 WKS	\$ 2,873.80	STOCK TO 4 WKS
12" x 12" x 4" Tee, Mechanical Joint, Ductile Iron Class 350	\$ 880.47	STOCK TO 6 WKS	\$ 956.73	8-12 WKS	\$ 862.14	STOCK TO 4 WKS

Item Description	Core & Main Total	Est. Delivery	Ferguson Total	Est. Delivery	Hayes Pipe Total	Est. Delivery
12" x 8" Reducer, Mechanical Joint, Ductile Iron Class 350	\$ 294.90	STOCK TO 6 WKS	\$ 318.92	8-12 WKS	\$ 288.76	STOCK TO 4 WKS
12" 90° Bend, Mechanical Joint, Ductile Iron Class 350	\$ 311.28	STOCK TO 6 WKS	\$ 314.33	8-12 WKS	\$ 304.79	STOCK TO 4 WKS
12" 45° Bend, Mechanical Joint, Ductile Iron Class 350	\$ 2,574.50	STOCK TO 6 WKS	\$ 2,756.30	8-12 WKS	\$ 2,520.80	STOCK TO 4 WKS
12" 22 1/2° Bend, Mechanical Joint, Ductile Iron Class 350	\$ 900.60	STOCK TO 6 WKS	\$ 909.44	8-12 WKS	\$ 881.84	STOCK TO 4 WKS
12" Cap, Mechanical Joint, Ductile Iron Class 350	\$ 125.92	STOCK TO 6 WKS	\$ 134.81	8-12 WKS	\$ 123.29	STOCK TO 4 WKS
8" Tee, Mechanical Joint, Ductile Iron Class 350	\$ 217.20	STOCK TO 6 WKS	\$ 219.32	8-12 WKS	\$ 212.67	STOCK TO 4 WKS
8" x 6" Reducer, Mechanical Joint, Ductile Iron Class 350	\$ 85.66	STOCK TO 6 WKS	\$ 86.50	8-12 WKS	\$ 83.88	STOCK TO 4 WKS
8" 90° Bend, Mechanical Joint, Ductile Iron Class 350	\$ 730.25	STOCK TO 6 WKS	\$ 781.80	8-12 WKS	\$ 715.00	STOCK TO 4 WKS
8" Solid Sleeve, Mechanical Joint, Ductile Iron Class 350	\$ 147.45	STOCK TO 6 WKS	\$ 157.86	8-12 WKS	\$ 144.38	STOCK TO 4 WKS
8" Cap, Mechanical Joint, Ductile Iron Class 350	\$ 134.82	STOCK TO 6 WKS	\$ 144.34	8-12 WKS	\$ 132.00	STOCK TO 4 WKS
6" 90° Bend, Mechanical Joint, Ductile Iron Class 350	\$ 101.11	STOCK TO 6 WKS	\$ 102.10	STOCK	\$ 99.00	STOCK TO 4 WKS
6" Cap, Mechanical Joint, Ductile Iron Class 350	\$ 41.20	STOCK TO 6 WKS	\$ 44.10	STOCK	\$ 40.33	STOCK TO 4 WKS
4" 90° Bend, Mechanical Joint, Ductile Iron Class 350	\$ 247.16	STOCK TO 6 WKS	\$ 249.60	STOCK	\$ 242.00	STOCK TO 4 WKS
4" Cap, Mechanical Joint, Ductile Iron Class 350	\$ 42.82	STOCK TO 6 WKS	\$ 47.28	STOCK	\$ 46.00	STOCK TO 4 WKS
12" EZ Valve	NO BID		\$ 10,368.65	6-8 WKS	NO BID	
12" Mechanical Joint Gate Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 32,861.78	24 WKS*	\$ 34,719.86	9 IN STOCK 5-20 WKS	\$ 34,185.62	6-7 MO
12" Tapping Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 3,731.19	24 WKS*	\$ 3,739.99	CURRENTLY IN STOCK	\$ 3,668.89	6-7 MO
8" EZ Valve	NO BID		\$ 5,049.99	6-8 WKS	NO BID	
8" Mechanical Joint Gate Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 2,393.98	24 WKS*	\$ 2,521.42	STOCK	\$ 2,475.54	6-7 MO
8" Tapping Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 9,804.24	24 WKS*	\$ 9,815.22	2 IN STOCK 4-20 WKS	\$ 9,605.58	6-7 MO
6" Mechanical Joint Gate Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 6,747.30	24 WKS*	\$ 7,178.85	STOCK	\$ 7,000.83	6-7 MO
6" Tapping Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 2,207.86	24 WKS*	\$ 2,239.98	CURRENTLY IN STOCK	\$ 2,169.46	6-7 MO
4" EZ Valve	NO BID		\$ 4,250.99	6-8 WKS	NO BID	

Item Description	Core & Main Total	Est. Delivery	Ferguson Total	Est. Delivery	Hayes Pipe Total	Est. Delivery
4" Mechanical Joint Gate Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 595.85	24 WKS*	\$ 629.99	STOCK	\$ 609.36	6-7 MO
4" Tapping Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 1,561.24	24 WKS*	\$ 1,574.98	STOCK	\$ 1,536.70	6-7 MO
12" Foster Adapter with Accessory Kit	\$ 2,791.80	UNDER 30 DAYS	\$ 3,150.00	1-2 WKS	\$ 3,667.65	STOCK TO 4 WKS
8" Foster Adapter with Accessory Kit	\$ 1,110.24	UNDER 30 DAYS	\$ 1,233.00	1-2 WKS	\$ 1,417.95	STOCK TO 4 WKS
6" Foster Adapter with Accessory Kit	\$ 1,020.72	UNDER 30 DAYS	\$ 1,116.00	1-2 WKS	\$ 1,303.68	STOCK TO 4 WKS
6" Foster Adapter with Accessory Kit with Nitrile Gaskets	\$ 117.14	4-6 WKS	\$ 122.99	1-2 WKS	\$ 166.25	STOCK TO 4 WKS
4" Foster Adapter with Accessory Kit	\$ 484.92	UNDER 30 DAYS	\$ 292.00	1-2 WKS	\$ 347.60	STOCK TO 4 WKS
4" Hymax Flanged Coupling Adapter	\$ 517.52	STOCK TO 30 DAYS	\$ 457.74	2-3 WKS	\$ 514.96	STOCK TO 4 WKS
12" Mechanical Joint Pipe Restraint for Ductile Iron	\$ 7,771.70	STOCK TO 8 WKS	\$ 8,898.86	STOCK	\$ 6,851.62	30 WKS
12" Mechanical Joint Pipe Restraint for Ductile Iron with Nitrile Gaskets	\$ 331.80	STOCK TO 8 WKS	\$ 327.98	STOCK	\$ 274.94	30 WKS
8" Mechanical Joint Pipe Restraint with accessories for Ductile Iron Pipe	\$ 2,230.06	STOCK TO 8 WKS	\$ 2,550.00	STOCK	\$ 1,966.56	30 WKS
6" Mechanical Joint Pipe Restraint with Accessories for Ductile Iron Pipe	\$ 818.21	STOCK TO 8 WKS	\$ 969.00	CURRENTLY IN STOCK	\$ 799.85	30 WKS
6" Mechanical Joint Pipe Restraint with Accessories for Ductile Iron Pipe with	\$ 256.68	STOCK TO 8 WKS	\$ 360.00	2-3 WKS	\$ 228.04	30 WKS
4" Mechanical Joint Pipe Restraint with Accessories for Ductile Iron Pipe	\$ 545.58	STOCK TO 8 WKS	\$ 672.00	STOCK	\$ 522.76	30 WKS
6" Mechanical Joint Gland Pack	\$ 176.04	STOCK TO 8 WKS	\$ 210.00	STOCK	\$ 181.86	30 WKS
6" Mechanical Joint Gland Pack with Nitrile Gaskets	\$ 181.52	STOCK TO 8 WKS	\$ 304.00	STOCK	\$ 213.16	30 WKS
Fire Hydrant, 4' Bury	\$ 17,274.32	36 WKS	\$ 18,899.93	20 WKS	\$ 19,056.52	6-7 MO
Fire Hydrant, 5' Bury	\$ 5,141.40	36 WKS	\$ 5,519.98	20 WKS	\$ 5,697.84	6-7 MO
6" x 18" Swivel Hydrant Adapter	\$ 726.48	STOCK TO 8 WKS	\$ 719.96	4-8 WKS	\$ 711.32	-
Missouri Top Hat Valve Box Top with Lid	\$ 1,420.82	STOCK TO 8 WKS	\$ 1,443.62	10 IN STOCK 4-8 WKS	\$ 1,329.62	STOCK TO 4 WKS
4" Double Check Detector Backflow Preveter, Flanged less Shut-off Valves	\$ 3,095.00	STOCK TO 6 WKS	\$ 2,199.99	3-5 WKS	\$ 3,005.56	2-3 WKS
DFW 24" X 36" X 24" Box and Lid	\$ 1,481.16	3-4 MO	\$ 1,530.00	4-6 WKS	NO BID	
3/4" Coppersetter with Ball Valve	\$ 5,790.60	36 WKS	\$ 6,839.64	2-4 WKS	\$ 6,826.32	30 WKS

Item Description	Core & Main Total	Est. Delivery	Ferguson Total	Est. Delivery	Hayes Pipe Total	Est. Delivery
1" Coppersetter with Ball Valve	\$ 898.14	36 WKS	\$ 989.97	26-30 WKS	\$ 979.08	30 WKS
1 1/2" Coppersetter with Ball Valve	\$ 1,176.15	36 WKS	\$ 1,149.99	8-12 WKS	\$ 1,158.96	30 WKS
2" Coppersetter with Ball Valve	\$ 1,449.60	36 WKS	\$ 1,199.99	12-16 WKS	\$ 1,221.40	30 WKS
3/4" Corporation Stop	\$ 1,706.60	36 WKS	\$ 1,687.74	4-8 WKS	\$ 1,684.06	30 WKS
3/4" Coupling, CTS x MIPT (male pigtail)	\$ 614.16	36 WKS	\$ 615.96	26 WKS	\$ 604.08	30 WKS
1" Corporation Stop	\$ 168.48	36 WKS	\$ 170.64	16-20 WKS	\$ 173.01	30 WKS
1" Coupling, CTS x MIPT (male pigtail)	\$ 61.53	36 WKS	\$ 62.25	16-20 WKS	\$ 62.13	30 WKS
2" Ball Valve MIPT x MIPT	\$ 1,332.20	36 WKS	\$ 1,087.08	2-4 WKS	\$ 1,127.12	30 WKS
12" x 3/4" Saddle, Ductile Iron	\$ 10,083.66	12 WKS	\$ 9,496.24	26 WKS	\$ 9,964.98	30 WKS
12" x 1" Saddle, Ductile Iron	\$ 809.82	12 WKS	\$ 619.32	26 WKS	\$ 649.89	30 WKS
12" x 2" Saddle, Ductile Iron	\$ 1,236.36	12 WKS	\$ 1,039.96	26 WKS	\$ 995.00	30 WKS
Bid Totals	\$ 453,956.35		\$ 184,515.36		\$ 473,301.43	

Best Evaluated Bid Price (per item) Total \$ 449,482.06



Heartland CPAs and Advisors PLLC

July 6, 2022

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 for the year ended December 31, 2021. 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 February 24, 2022. 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 Statements 89 and 93 during the year and the application of existing policies was not changed during the year ended December 31, 2021. We noted no transactions entered into by Hardin County Water District No. 2 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 clearly 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 each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 6, 2022.

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 Hardin County Water District No. 2'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 Hardin County Water District No. 2'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 accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

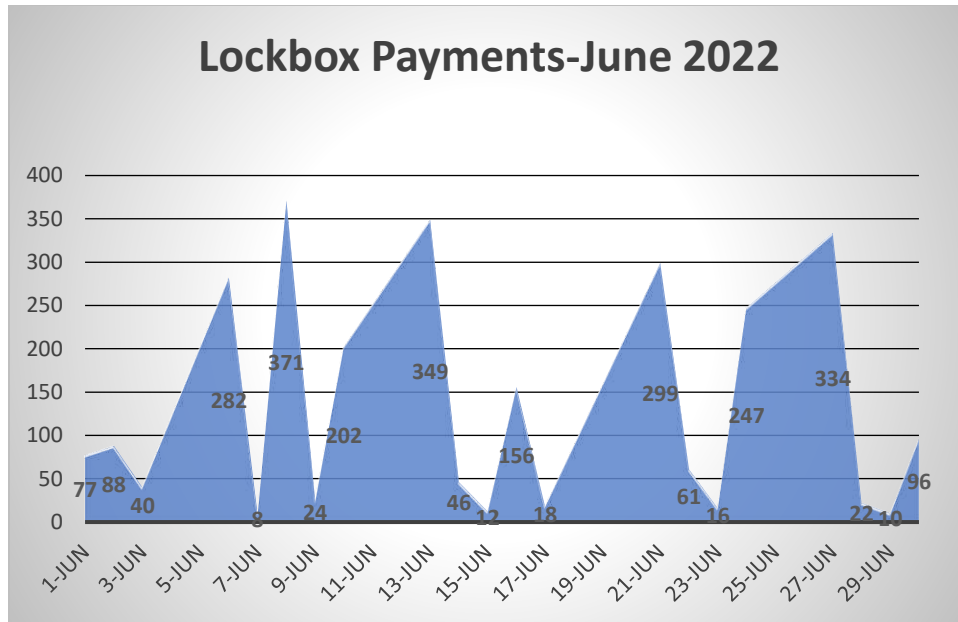
This information is intended solely for the information and use of the commissioners and management of Hardin County Water District No. 2 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Heartland CPAs and Advisors, PLLC

Customer Payment Processing Service



Benefits of canceling Lockbox services and bringing mailed payments back in-house.

1. This has been an ongoing request by many Customers. They do not want to mail their payment to Pittsburg, PA. They want to be able to mail their payment to our local office.
2. Decreased phone calls. We receive many calls from Customers checking to see if we have received their payment, as they have received a late notice. Customers mailing their payment local should see a quicker response time to the posting of their payment.
3. Savings of \$2500.00 per month. Lockbox services currently cost \$2500.00 per month.
4. Less Misapplied Payments. We find multiple misapplied payments from Lockbox. This causes unnecessary grief to our Customers, as well as unnecessary work for our Customer Account Specialists. It is often very time-consuming to research where the payment was posted in error or to find the correct account that it should be posted to.

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

DATE: Tuesday, July 26, 2022

TIME: 4:00 p.m. EDT

PLACE: Customer Service & Operations Facility Center
Hardin County Water District No. 2
1951 W Park Rd
Elizabethtown, Kentucky

AGENDA:

- I. Call To Order**
- II. Recognize Visitors**
- III. Read and Approve Minutes**
- IV. Financial Reports**
- V. Engineering Reports**
- VI. Departmental Reports**
 - A. Monthly Statistics**
 - B. Customer Service Department Report**
 - C. Public Outreach**
 - D. In-House Projects**
- VII. Old Business**
 - A. Downtown Transmission Main Material Bid Tab**
- VIII. New Business**
 - A. 2021 Audit**
 - B. Tap Fee Proposal**
 - C. Payment Processing Services**
- IX. Executive Session**
- X. Adjourn**

/s/ Michael L. Bell
Chairman

Hardin County Water District No. 2

1951 W Park 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



August 2022
Board Meeting Booklet



HARDIN COUNTY WATER DISTRICT NO. 2 PH-10C_Page 144 of 236
COMMISSIONERS MEETING AGENDA
1951 W Park Road Elizabethtown, KY 42701
August 16, 2022, 4:00 p.m.

AGENDA

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
- IV. FINANCIAL REPORTS** **Mo/Mandy**
- V. ENGINEERING REPORT** **Vaughn Williams**
- VI. DEPARTMENTAL REPORTS**
 - A. Monthly Statistics** **Shaun**
 - B. Customer Service Department Report** **Shaun**
 - C. Public Outreach** **Shaun**
 - D. In-House Projects** **Forrest**
- VII. OLD BUSINESS**
- VIII. NEW BUSINESS**
 - A. Surplus Vehicle** **Forrest**
 - B. Tabb Road Water Line Extension** **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 **September 20, 2022 @ 4:00pm** in the board room at the Customer Service Center, 1951 W Park Road, Elizabethtown.



Hardin County Water District No 2
Current Asset Report
July 31, 2022

	Year Ending 12/31/2021	Month Ending 06/30/2022	Month Ending 07/31/2022
Assets - Cash Accounts			
Revenue Clearing	1,811,031	3,773,442	2,619,963
Health Plan	173,237	137,560	63,608
Sinking Fund III	83,243	283,336	316,718
Sinking Fund IV	2,232	86,618	37,015
Petty Cash	2,411	4,010	4,011
Water Clearing	151,986	84,588	47,063
Water Operation & Maintenance	2,590,982	19,442,408	1,690,293
Water Revenue	533,625	543,135	512,001
Water Depreciation Fund	1,024,173	979,015	971,866
Sinking Fund	1,170,780	600,910	609,839
Water Escrow	63,001	69,034	70,046
Water Customer Deposit	406,334	794,247	792,539
Water Capital Projects	4,836,811	6,648,390	6,639,901
West Park Road	586	20,264	20,267
Sewer Revenue	25,110	25,654	29,120
Sewer Capital Projects	393,216	368,818	368,880
Sewer Operation & Maintenance	292,819	383,518	390,761
Sewer Escrow	2,434	2,435	2,435
Sewer Clearing	36,569	36,490	34,462
Sewer Depreciation	12,525	15,531	16,034
External Billing Revenue	30,211	60,992	41,867
Total Cash Accounts	13,643,316	34,360,395	15,278,689
Change From Previous Period	(2,269,761)	282,500	(19,081,706)
Debt Service Accounts	1,207,393	1,207,394	1,207,393
Vanguard	3,751,535	0	0
Dupree			
Dupree Investments - Tax Free	12,522,184	0	0
Dupree Investments - Municipal	5,220,650	0	0
Total Dupree	17,742,834	0	0
CD - Cecilian Bank	0	0	19,000,000
Current Asset Grand Total	36,345,078	35,567,789	35,486,082
Grand Total Change From Previous Period	5,944,008	282,500	(81,706)
Total Non-Restricted			
Non-Restricted Bank Accounts	5,444,535	24,293,246	5,327,674
Non-Restricted Investment Accounts	21,494,368	0	19,000,000
Total Non-Restricted	26,938,903	24,293,246	24,327,674
Total Restricted			
Restricted Bank Accounts	8,198,195	10,046,885	9,930,747
Restricted DSRF Accounts	1,207,394	1,207,394	1,207,393
Total Restricted	9,405,589	11,254,279	11,138,140
Total Non-Restricted & Restricted Cash	36,344,492	35,547,525	35,465,814



Water Fund

Hardin County Water District No 2

Income Statement - Water

July 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	07/31/2022		Current Month	07/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Operating Revenues						
Residential Sales	895,485.14	777,100.00	766,197.00	5,193,391.06	5,077,200.00	4,664,868.41
Commercial Sales	340,706.90	318,000.00	315,169.94	2,017,264.86	1,918,900.00	1,806,616.04
Industrial Sales	95,606.01	118,800.00	95,975.69	660,772.53	777,600.00	650,924.94
Wholesale Water	49,585.80	0.00	43,375.20	643,680.40	0.00	286,970.64
Bulk Water	729.05	400.00	405.55	2,767.05	1,850.00	2,269.30
Sewer Billing	19,089.07	18,500.00	19,061.90	133,317.47	129,500.00	132,603.90
Water Taps	70,058.97	30,084.00	29,465.62	262,067.94	267,973.00	262,523.29
Miscellaneous Service	18,238.37	30,200.00	26,347.60	142,806.52	158,500.00	203,795.59
Laboratory Income	1,736.35	1,250.00	(141.30)	10,106.00	8,750.00	9,315.20
10% Penalty	20,605.40	18,500.00	17,946.97	146,373.91	157,400.00	166,529.53
Gains from Disposal	0.00	0.00	0.00	0.00	0.00	981,334.71
Other Income	1,400.00	1,500.00	5,315.62	46,762.14	10,500.00	120,146.92
Relocation Fees	0.00	0.00	781.62	13,315.41	0.00	781.62
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	14,000.00	14,000.00	14,000.00
Total Operating Revenues	1,515,241.06	1,316,334.00	1,321,901.41	9,286,625.29	8,522,173.00	9,302,680.09
Operating Expenses						
TREATMENT						
Purchased water	116,210.67	80,894.00	84,401.29	595,343.08	541,557.00	750,186.89
White Mills WTP						
Salaries	49,168.92	45,171.00	51,353.24	309,045.90	318,111.00	311,805.78
Pensions & Benefits	27,971.27	27,870.00	31,630.43	177,774.81	187,759.00	189,734.02
Ins. Workers Comp.	473.37	594.00	781.79	3,002.67	4,158.00	5,955.02
Contractual Services	17,405.23	4,132.00	1,806.71	39,716.65	28,924.00	30,561.45
Chemicals	32,160.28	34,230.00	36,346.21	304,091.54	217,770.00	180,454.78
Transportation Expense - Fuel	364.30	250.00	290.13	2,427.01	1,750.00	1,650.52
Transportation Expense - Maintenance	97.22	85.00	0.00	1,339.58	595.00	297.46
Transportation Expense - Repairs	0.00	75.00	34.84	5,158.76	525.00	1,142.80
Insurance - Vehicle	123.76	124.00	89.42	866.32	868.00	625.94
Materials & Supplies	3,106.79	5,229.00	5,379.38	26,460.69	36,603.00	30,217.79
Purchased Power	33,290.56	20,373.00	23,681.74	221,957.87	169,326.00	186,548.57
Miscellaneous Expense	1,752.82	1,200.00	1,710.53	14,315.81	12,200.00	9,331.94
Total White Mills WTP	165,914.52	139,333.00	153,104.42	1,106,157.61	978,589.00	948,326.07



Water Fund

Hardin County Water District No 2

Income Statement - Water

July 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	07/31/2022		Current Month	07/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
City Springs WTP						
Salaries	41,550.44	33,887.00	37,983.36	242,724.26	237,463.00	205,455.24
Pensions & Benefits	24,725.40	21,209.00	21,025.79	156,465.78	142,554.00	122,831.36
Ins. Workers Comp	368.21	462.00	468.89	2,335.60	3,234.00	3,571.58
Contractual Services	2,162.31	1,000.00	1,196.75	12,115.64	7,500.00	8,839.88
Chemicals	10,858.00	8,060.00	12,102.99	58,746.23	53,222.00	49,686.27
Materials & Supplies	1,271.93	2,155.00	1,649.36	37,817.81	22,855.00	23,159.82
Purchased Power	10,899.93	10,672.00	10,372.27	80,747.71	75,626.00	76,867.19
Purchased Power - Sewer/Gas	11,204.92	16,368.00	11,647.56	87,897.33	109,207.00	125,055.08
Transportation Expense - Fuel	144.20	100.00	114.85	1,020.77	700.00	694.07
Transportation Expense - Maintenance	14.06	0.00	0.00	89.23	75.00	40.76
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	61.88	62.00	44.60	433.16	434.00	312.20
Miscellaneous Expense	1,375.29	500.00	572.27	9,566.28	7,600.00	5,864.63
Total City Springs WTP	104,636.57	94,475.00	97,178.69	689,959.80	660,720.00	622,378.08
Water Quality						
Salaries	17,593.20	14,291.00	13,743.16	101,904.07	102,761.00	77,126.21
Pensions & Benefits	10,372.37	9,003.00	8,495.97	65,958.57	61,433.00	50,989.36
Insurance - Workers' Comp	157.90	198.00	234.68	1,001.47	1,386.00	1,787.58
Contractual Services	3,131.33	3,000.00	2,705.65	16,787.30	21,000.00	15,938.09
Materials & Supplies	3,602.61	3,604.00	4,680.54	20,761.37	25,228.00	21,045.67
Transportation Expense - Fuel	1,032.15	750.00	822.06	6,876.80	5,250.00	4,820.58
Transportation Expense - Maintenance	0.00	100.00	0.00	1,579.35	700.00	399.49
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	33.99
Insurance - Vehicle	123.76	124.00	89.42	866.32	868.00	625.94
Miscellaneous Expense	363.87	484.00	393.18	3,689.25	3,388.00	4,312.53
Total Water Quality	36,377.19	31,554.00	31,164.66	219,424.50	222,264.00	177,079.44
TOTAL TREATMENT	423,138.95	346,256.00	365,849.06	2,610,884.99	2,403,130.00	2,497,970.48



Water Fund

Hardin County Water District No 2

Income Statement - Water

July 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	07/31/2022		Current Month	07/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
FIELD OPERATIONS						
Distribution						
Salaries	96,310.66	72,747.00	81,900.15	525,623.82	519,177.00	534,667.51
Pensions & Benefits	55,042.00	47,922.00	50,788.05	340,016.88	326,019.00	327,812.02
Insurance - Workers' Comp	894.00	1,121.00	1,407.60	5,670.96	7,847.00	10,721.86
Contractual Services	22,268.75	16,500.00	16,287.51	123,144.92	119,900.00	96,398.56
Materials & Supplies	21,757.55	13,406.00	12,894.30	96,283.73	61,692.00	60,534.12
Purchased Power	20,823.87	16,454.00	15,792.64	159,318.57	107,327.00	121,158.38
Transportation Expense - Fuel	9,454.04	4,950.00	4,658.45	55,757.10	34,650.00	35,160.76
Transportation Expense - Maintenance	4,699.89	1,355.00	618.83	18,976.62	12,602.00	14,434.04
Transportation Expense - Repairs	1,308.14	2,500.00	1,014.60	16,758.16	17,500.00	15,052.65
Insurance - Vehicle	866.34	866.00	940.67	6,064.38	6,062.00	6,584.69
Miscellaneous Expense	3,778.84	5,023.00	3,875.53	39,305.42	36,720.00	33,702.65
Total Distribution	237,204.08	182,844.00	190,178.33	1,386,920.56	1,249,496.00	1,256,227.24
Service						
Salaries	39,023.18	37,259.00	36,760.59	218,091.65	223,553.00	212,941.43
Pensions & Benefits	27,043.39	23,800.00	24,939.51	168,668.21	153,659.00	151,879.26
Insurance - Workers' Comp	473.37	594.00	703.57	3,002.67	4,158.00	5,359.16
Contractual Services	2,476.85	1,772.00	1,625.30	17,255.48	12,404.00	13,658.78
Materials & Supplies	326.60	746.00	648.90	3,772.04	5,222.00	5,941.14
Purchased Power	216.02	165.00	55.56	1,564.42	1,076.00	(751.44)
Transportation Expense - Fuel	2,959.84	2,200.00	2,357.39	19,720.15	15,400.00	14,074.57
Transportation Expense - Maintenance	205.52	425.00	0.00	3,157.19	2,975.00	2,698.14
Transportation Expense - Repairs	0.00	375.00	0.00	152.18	1,125.00	0.00
Insurance - Vehicle	495.05	495.00	358.72	3,465.35	3,465.00	2,511.04
Miscellaneous Expense	1,704.09	1,506.00	1,340.70	11,737.44	10,542.00	10,034.95
Total Service	74,923.91	69,337.00	68,790.24	450,586.78	433,579.00	418,347.03
TOTAL FIELD OPERATIONS	312,127.99	252,181.00	258,968.57	1,837,507.34	1,683,075.00	1,674,574.27



Water Fund

Hardin County Water District No 2

Income Statement - Water

July 31, 2022

	Month To Date		Last Year		Year To Date		Prior Year To Date
	07/31/2022		Current Month		07/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	2022 Budget	YTD Actual	2022 Budget	Actual
MAINTENANCE & PROJECTS							
Maintenance							
Salaries	29,847.41	33,739.00	41,798.02		210,973.25	242,599.00	224,139.23
Pensions & Benefits	21,642.28	22,366.00	23,421.58		157,481.68	152,810.00	133,409.41
Insurance - Workers' Comp	420.63	528.00	547.11		2,668.28	3,696.00	4,167.41
Contractual Services	1,687.79	1,440.00	1,394.71		12,184.68	10,080.00	11,059.24
Materials & Supplies	321.64	475.00	328.48		6,192.40	3,325.00	2,865.85
Purchased Power	256.18	169.00	227.97		2,752.13	1,098.00	2,007.94
Transportation Expense - Fuel	1,193.89	775.00	805.45		7,643.64	5,425.00	5,234.32
Transportation Expense - Maintenance	346.78	280.00	0.00		1,760.38	1,960.00	1,599.61
Transportation Expense - Repairs	73.99	170.00	0.00		73.99	1,190.00	2,006.63
Insurance - Vehicle	309.41	309.00	223.44		2,165.87	2,163.00	1,564.08
Miscellaneous Expense	708.25	1,400.00	762.91		8,560.37	9,800.00	9,394.62
Total Maintenance	56,808.25	61,651.00	69,509.67		412,456.67	434,146.00	397,448.34
Projects							
Salaries	39,321.02	30,341.00	36,283.63		230,205.83	218,165.00	192,055.73
Pensions & Benefits	23,042.95	19,878.00	19,814.52		139,633.24	135,774.00	111,969.69
Insurance - Workers' Comp	368.21	462.00	468.89		2,335.59	3,234.00	3,571.58
Contractual Services	3,237.25	2,330.00	3,935.11		17,680.75	16,310.00	17,038.12
Materials & Supplies	8.98	125.00	164.65		1,234.60	875.00	1,128.49
Purchased Power	185.48	139.00	62.57		1,425.51	908.00	323.56
Transportation Expense - Fuel	1,161.17	900.00	924.82		7,947.46	6,300.00	5,860.67
Transportation Expense - Maintenance	0.00	175.00	0.00		696.72	1,225.00	1,775.97
Transportation Expense - Repairs	0.00	80.00	0.00		304.95	560.00	246.03
Insurance - Vehicle	371.29	371.00	268.25		2,599.03	2,597.00	1,877.75
Miscellaneous Expense	2,322.16	1,300.00	2,169.40		18,352.91	9,100.00	9,347.18
Total Projects	70,018.51	56,101.00	64,091.84		422,416.59	395,048.00	345,194.77
TOTAL MAINTENANCE & PROJECTS	126,826.76	117,752.00	133,601.51		834,873.26	829,194.00	742,643.11



Water Fund

Hardin County Water District No 2
Income Statement - Water
 July 31, 2022

	Month To Date 07/31/2022		Last Year Current Month	Year To Date 07/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
ADMINISTRATION						
Accounting						
Salaries	13,411.40	12,267.00	14,263.95	78,171.02	87,491.00	93,880.16
Pensions & Benefits	8,947.11	8,243.00	10,085.80	58,275.81	56,087.00	67,016.58
Insurance Workers' Comp	6.75	8.00	16.02	42.79	56.00	122.03
Contractual Services	2,467.24	2,000.00	1,840.75	59,634.33	64,000.00	63,629.03
Purchased Power	106.62	78.00	46.38	877.07	510.00	353.65
Miscellaneous Expense	378.90	350.00	168.83	1,894.91	2,450.00	3,863.60
Total Accounting	25,318.02	22,946.00	26,421.73	198,895.93	210,594.00	228,865.05
Customer Accounts						
Salaries	60,852.79	46,190.00	48,795.21	333,190.52	332,916.00	287,597.94
Pensions & Benefits	36,638.88	35,225.00	32,421.21	226,586.90	225,833.00	205,035.42
Ins. Workers Comp	33.77	42.00	48.07	214.06	294.00	366.13
Contractual Services	9,417.06	8,875.00	10,243.45	56,581.06	62,125.00	62,633.60
Materials & Supplies	260.94	1,510.00	114.92	11,768.91	10,570.00	9,888.96
Purchased Power	395.36	280.00	231.09	3,579.27	1,829.00	2,046.00
Bad Debt Expense	7,400.00	7,400.00	9,906.89	50,992.24	51,800.00	52,128.21
Miscellaneous Expense	1,993.02	1,715.00	1,348.46	13,353.89	12,005.00	10,442.24
Miscellaneous Expense - Billing	13,593.38	12,900.00	13,749.03	94,146.24	90,300.00	86,633.75
Total Customer Accounts	130,585.20	114,137.00	116,858.33	790,413.09	787,672.00	716,772.25
General Administration						
Salaries	25,719.95	28,036.00	32,454.74	183,109.71	200,174.00	189,983.60
Pensions & Benefits	14,496.34	15,376.00	16,316.52	102,480.30	104,024.00	98,497.45
Insurance - Workers' Comp	9.00	11.00	16.02	57.07	77.00	122.03
Contractual Services	6,390.47	4,500.00	6,898.69	59,370.17	31,500.00	53,793.17
Materials & Supplies	1,036.52	250.00	347.31	3,948.93	1,750.00	1,612.25
Purchased Power	352.94	244.00	254.65	3,393.05	1,594.00	1,974.95
Transportation Expense - Fuel	267.98	100.00	187.12	1,573.50	700.00	1,101.39
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	20.00
Insurance - General Liability	6,904.25	6,904.00	5,985.33	49,109.50	48,328.00	41,897.31
Insurance - Vehicle	123.76	124.00	89.42	866.32	868.00	625.94
Miscellaneous Expense	3,877.63	2,750.00	965.51	24,225.67	17,250.00	13,142.86
Depreciation	248,984.88	265,598.00	246,463.33	1,740,971.94	1,911,001.00	1,776,546.47
Total General Administration	308,163.72	324,093.00	310,946.88	2,170,714.16	2,318,916.00	2,180,665.78



Water Fund

Hardin County Water District No 2

Income Statement - Water

July 31, 2022

	Month To Date 07/31/2022		Last Year Current Month	Year To Date 07/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,516.66	17,616.62	17,619.00	17,616.62
Pensions & Benefits	7,983.19	6,800.00	7,227.53	55,722.13	47,600.00	49,008.28
Insurance - Workers' Comp	10.61	14.00	19.79	67.92	98.00	150.76
Contractual Services	0.00	0.00	0.00	671.00	0.00	0.00
Miscellaneous Expense	2,329.02	600.00	375.60	11,035.06	8,200.00	4,604.09
Total Commissioners	12,839.48	9,931.00	10,139.58	85,112.73	73,517.00	71,379.75
TOTAL ADMINISTRATION	476,906.42	471,107.00	464,366.52	3,245,135.91	3,390,699.00	3,197,682.83
Total Operating Expenses	1,339,000.12	1,187,296.00	1,222,785.66	8,528,401.50	8,306,098.00	8,112,870.69
Total Net Operating Income	176,240.94	129,038.00	99,115.75	758,223.79	216,075.00	1,189,809.40
Non-Operating Gains (Losses)						
Interest Income	3,459.71	3,000.00	869.00	17,008.64	21,000.00	19,506.61
Dividend Income	0.00	15,000.00	13,802.94	190,575.63	225,000.00	192,483.73
Unrealized Gain/Loss	0.00	0.00	128,046.32	0.00	0.00	103,587.78
Realized Gains	0.00	0.00	0.00	(2,639,526.65)	0.00	0.00
Leased Land/Tank Space Income	150.00	20,988.00	20,988.08	94,884.98	94,134.00	94,134.98
Interest Expenses	173,717.36	212,469.00	230,134.70	432,440.89	439,463.00	472,230.70
Amortized Debt Disc Expense	(357.57)	(358.00)	56.12	(2,502.99)	(2,506.00)	392.84
Net Income	6,490.86	(44,085.00)	32,631.27	(2,008,771.51)	119,252.00	1,126,898.96



Hardin County Water District No 2

Income Statement

Sewer Fund

July 31, 2022

	Month To Date 07/31/2022		Year To Date 07/31/2022	
	Actual	2022 Budget	YTD Actual	2022 Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	1,493.50	0.00	7,139.00	0.00
Commercial Sewer Sales	18,396.89	0.00	116,391.31	0.00
Miscellaneous Service	10.00	0.00	240.00	0.00
10% Penalty	47.30	0.00	422.16	0.00
Total Operating Revenues	19,947.69	0.00	124,192.47	0.00
Operating Expenses				
Wholesale Treatment	4,022.10	5,043.00	36,885.12	35,301.00
Contractual Services	2,470.40	2,000.00	15,614.90	14,000.00
Materials & Supplies	0.00	150.00	116.51	450.00
Purchased Power	938.01	775.00	6,508.38	5,425.00
Depreciation	24,450.12	25,190.00	171,150.84	176,330.00
Total Operating Expenses	31,880.63	33,158.00	230,275.75	231,506.00
Total Net Operating Income Sewer	(11,932.94)	(33,158.00)	(106,083.28)	(231,506.00)
Non-Operating Gains (Losses)				
Interest Income	141.48	0.00	550.24	0.00
Total Non-Operating Gains (Losses)	141.48	0.00	550.24	0.00
Net Income	(11,791.46)	(33,158.00)	(105,533.04)	(231,506.00)



Hardin County Water District No 2
Balance Sheet

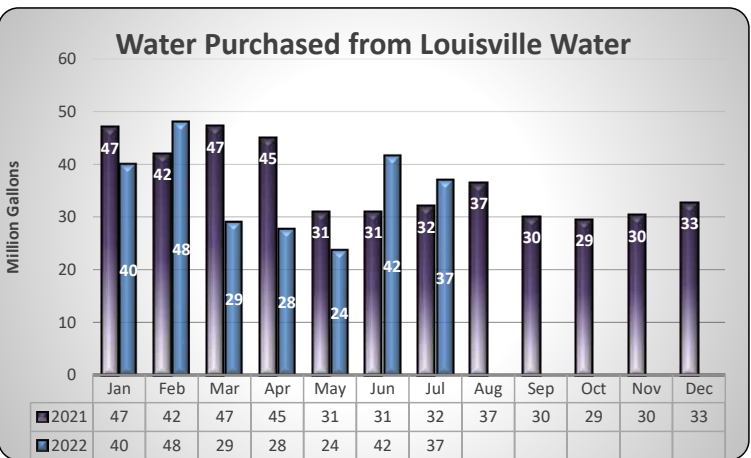
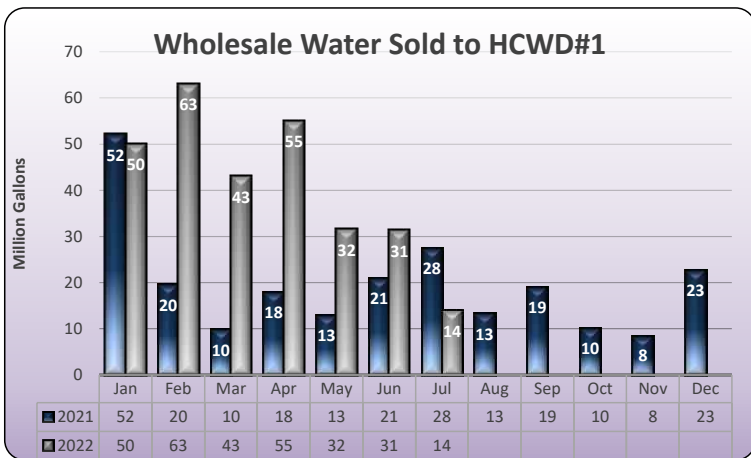
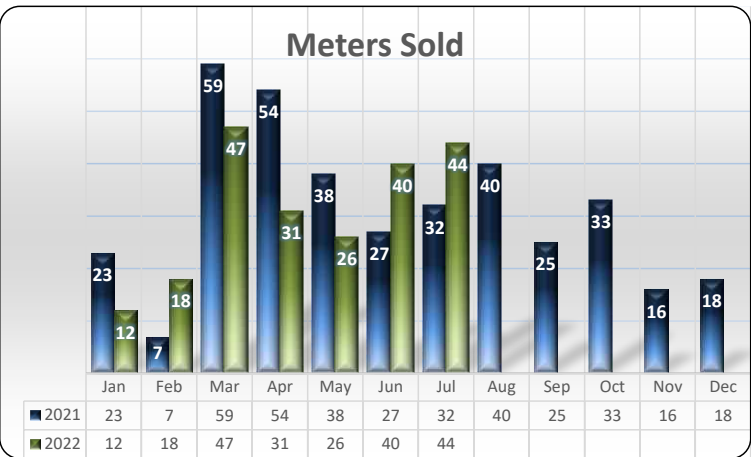
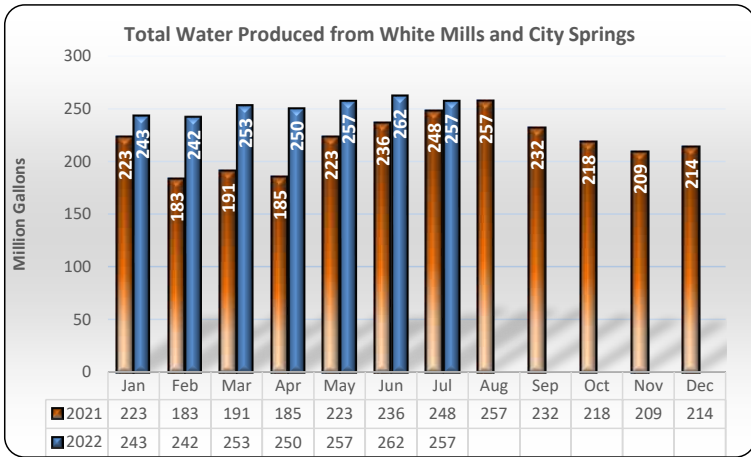
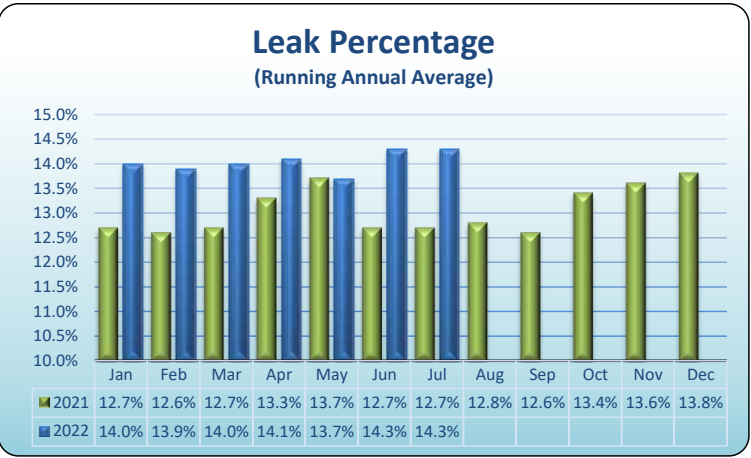
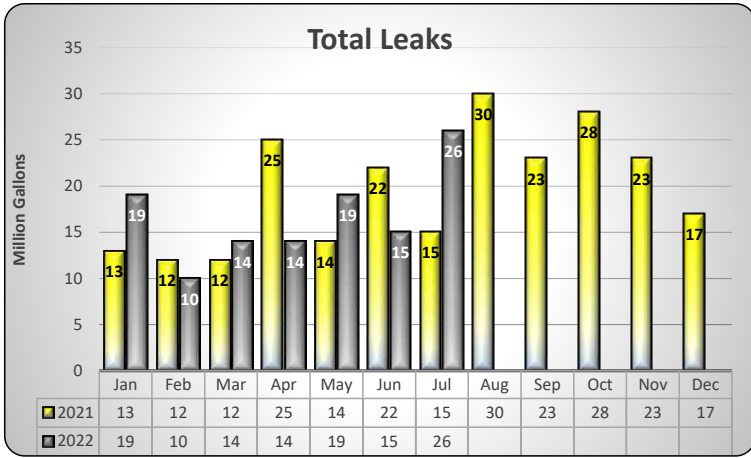
July 31, 2022

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>General Fund</u>	<u>07/31/2022</u> YTD Total	<u>07/31/2021</u> Last YTD Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	3,667,682	452,851	1,207,146	5,327,674	6,193,900
Investments	19,000,000	0	0	19,000,000	21,576,671
Accounts Receivable, net	1,948,980	912	0	2,179,332	947,644
Prepaid Expenses	116,824	0	0	116,824	82,409
Grants Receivable	0	7,056	0	7,057	100,000
Materials and supplies	1,577,412	0	0	1,577,412	799,495
TOTAL CURRENT ASSETS	26,310,898	460,819	1,207,146	28,208,299	29,700,119
NONCURRENT ASSETS					
Restricted cash and cash equivalents	9,145,803	387,350	385,938	9,930,747	6,317,699
Restricted Investments	1,207,394	0	0	1,207,393	1,207,394
Regulatory asset on CERS pension	10,621,162	0	0	10,621,163	9,976,445
Non-Depreciable capital assets	1,800,376	838,272	0	2,638,648	4,368,009
Depreciable capital assets, net of depreciation	62,283,751	14,862,759	0	77,146,510	77,996,011
TOTAL NONCURRENT ASSETS	85,058,486	16,088,381	385,938	101,544,461	99,865,558
TOTAL ASSETS	111,369,384	16,549,200	1,593,084	129,752,760	129,565,677
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on debt refundings	79,597	0	0	79,597	98,049
Deferred amount on CERS Pension	1,086,695	0	0	1,086,695	1,802,576
Utility acquisition adjustments	126,495	0	0	126,495	136,225
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,292,787	0	0	1,292,787	2,036,850
LIABILITIES					
CURRENT LIABILITIES					
Accounts Payable	331,090	4,825	0	335,915	322,855
Accrued Taxes	19,952	7,757	0	27,709	32,510
Accrued Liabilities	169,524	0	0	169,524	167,576
Accrued Vacation	176,873	0	0	176,873	185,275
Customer Deposit	0	0	37,186	37,186	38,126
Customer Advances for Construction	70,000	0	0	70,000	47,000
Self-Insurance Payable	247,644	0	0	247,644	28,751
TOTAL CURRENT LIABILITIES	1,015,083	12,582	37,186	1,064,851	822,093
NONCURRENT LIABILITIES					
Customer Deposit	0	0	334,672	334,672	343,132
Net Pension Liability - CERS	9,906,949	0	0	9,906,949	11,567,079
Bonds Payable	11,600,072	0	0	11,600,071	13,254,845
Notes Payable	4,228,143	0	0	4,228,143	4,468,438
Total NONCURRENT LIABILITIES	25,735,164	0	334,672	26,069,836	29,633,494
TOTAL LIABILITIES	26,750,247	12,582	371,858	27,134,687	30,455,587
NET POSITION					
Net investment in capital assets	47,924,822	15,696,207	0	63,621,029	64,317,882
Restricted for debt service	2,170,967	0	0	2,170,967	2,185,365
Unrestricted	37,555,129	453,062	2,428,372	40,242,733	36,534,975
TOTAL NET POSITION	\$ 87,650,918	\$ 16,149,269	\$ 2,428,372	\$ 106,034,729	\$ 103,038,222



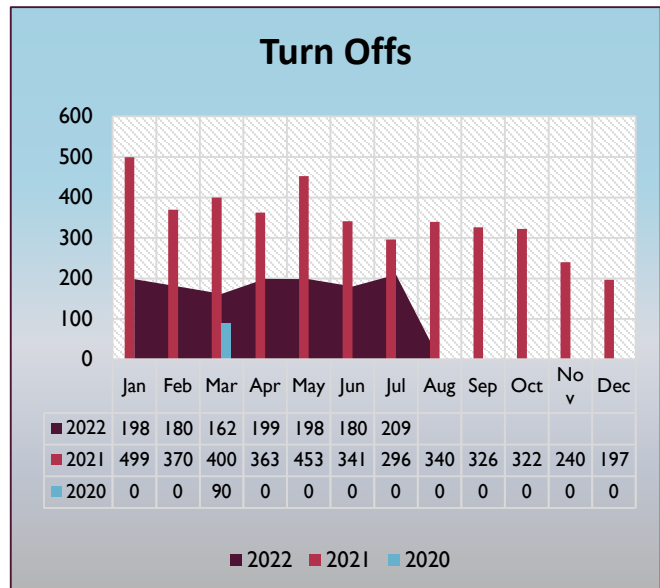
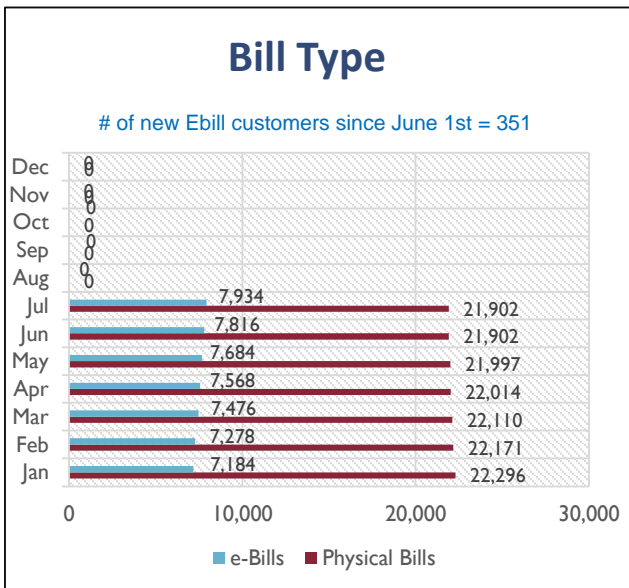
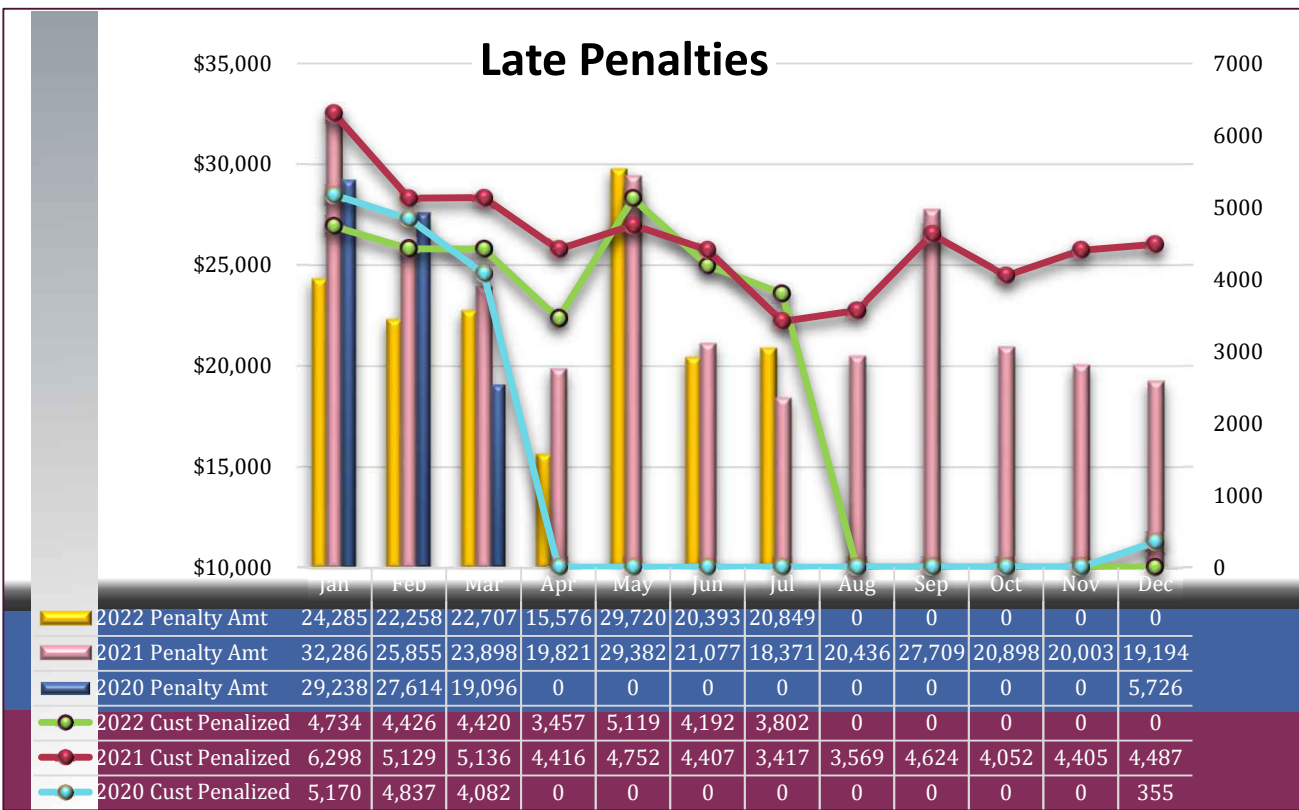
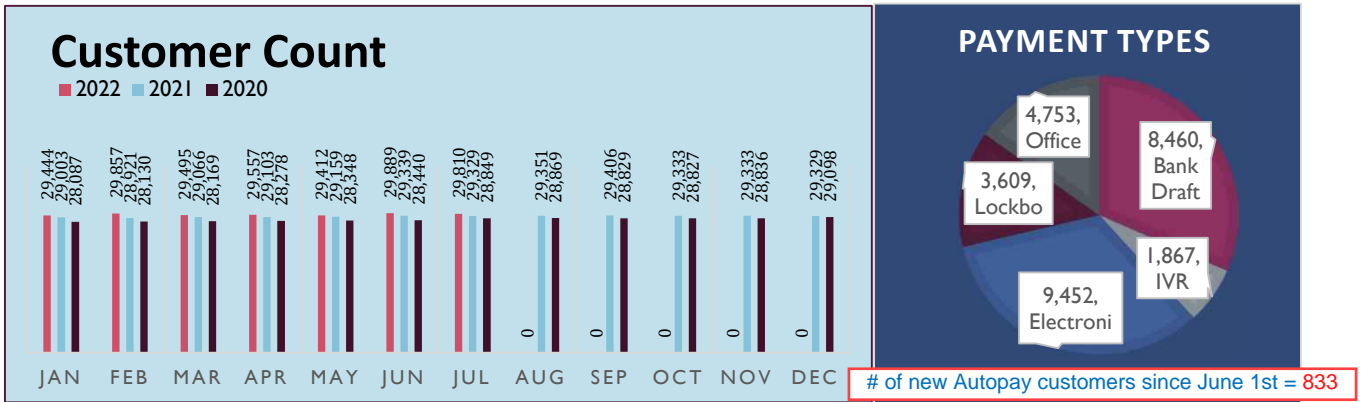
Hardin County Water District No 2
Cash Flow Statement
 July 31, 2022

	Water Fund 07/31/2022	Sewer Fund 07/31/2022	General Fund 07/31/2022	Consolidated Total 07/31/2022
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	1,379,502	20,207	0	1,384,022
Payments to Suppliers	(767,020)	602	(9,099)	(707,683)
Payments to Employees	(415,316)	0	0	(415,315)
NET CASH PROVIDED BY OPERATING ACTIVITIES	197,166	20,809	(9,099)	261,024
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(34,432)	0	0	(34,432)
Contributions in Aid of Construction	73,059	0	0	73,059
Interest on Long-Term Debt	(173,717)	0	0	(173,717)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	135,090	0	0	135,090
CASH FLOWS FROM INVESTING ACTIVITIES				
Other Income	1,550	0	77	1,627
Investment Income	3,460	141	(111)	3,489
NET CASH PROVIDED BY INVESTING ACTIVITIES	5,010	141	(34)	5,116
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(17,918,552)	11,223	(1,155,252)	(19,081,706)
CASH AND CASH EQUIVALENTS, Beginning	30,752,305	828,977	2,748,337	34,360,395
CASH AND CASH EQUIVALENTS, End	12,833,754	840,200	1,593,084	15,278,689
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	176,241	(24,403)	77	151,920
Adjustments to reconcile to net cash provided by operating activities:				
Depreciation	248,985	24,450	0	273,435
(Increase) Decrease in Accounts Receivable	(64,280)	260	0	(79,708)
(Increase) Decrease in Prepaid Expenses	16,508	0	0	16,508
Increase (Decrease) in Accounts Payable	(167,563)	(471)	0	(168,034)
Increase (Decrease) in Unearned Revenue	0	0	(5,517)	(5,516)
Increase (Decrease) in Elizabethtown Sewer Payable	0	0	0	67,831
Increase (Decrease) in Customer Deposits	0	0	(3,583)	(3,583)
Increase (Decrease) in Accrued Taxes Payable	444	1,072	0	1,515
Increase (Decrease) in Accrued Liabilities	31,012	0	0	31,012
Increase (Decrease) in Self-Insurance Payable	27,278	0	0	27,279
Adjustments to reconcile to net cash provided by operating activities:	405,586	23,589	9,100	386,131
NET CASH PROVIDED BY OPERATING ACTIVITIES	229,345	47,992	9,023	234,211



Customer Service Report

2022



1 Kelli visited Valley Creeks Summer Program to speak on the importance of our local water professionals!



2 Reaching out to master meter accounts to request a spot in their tenant newsletter!

3 Meeting with HCS to learn about the diverse population that we both service



Hardin County Water District No. 2

Request to Surplus Vehicle

Tuesday, August 16, 2022

The following vehicle 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 or an online auction process:

Vehicle to Surplus and Sale		
Description	VIN#	Mileage
Mid-size Truck 2015 Toyota Tacoma 4x4	5TFUU4EN1FX110024	148,700

EXHIBIT 1

Tabb Road Waterline Extension (270 l.f.)





Hardin County Water District No. 2

1951 West Park Road • P.O. Box 970 • Elizabethtown, KY 42701

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

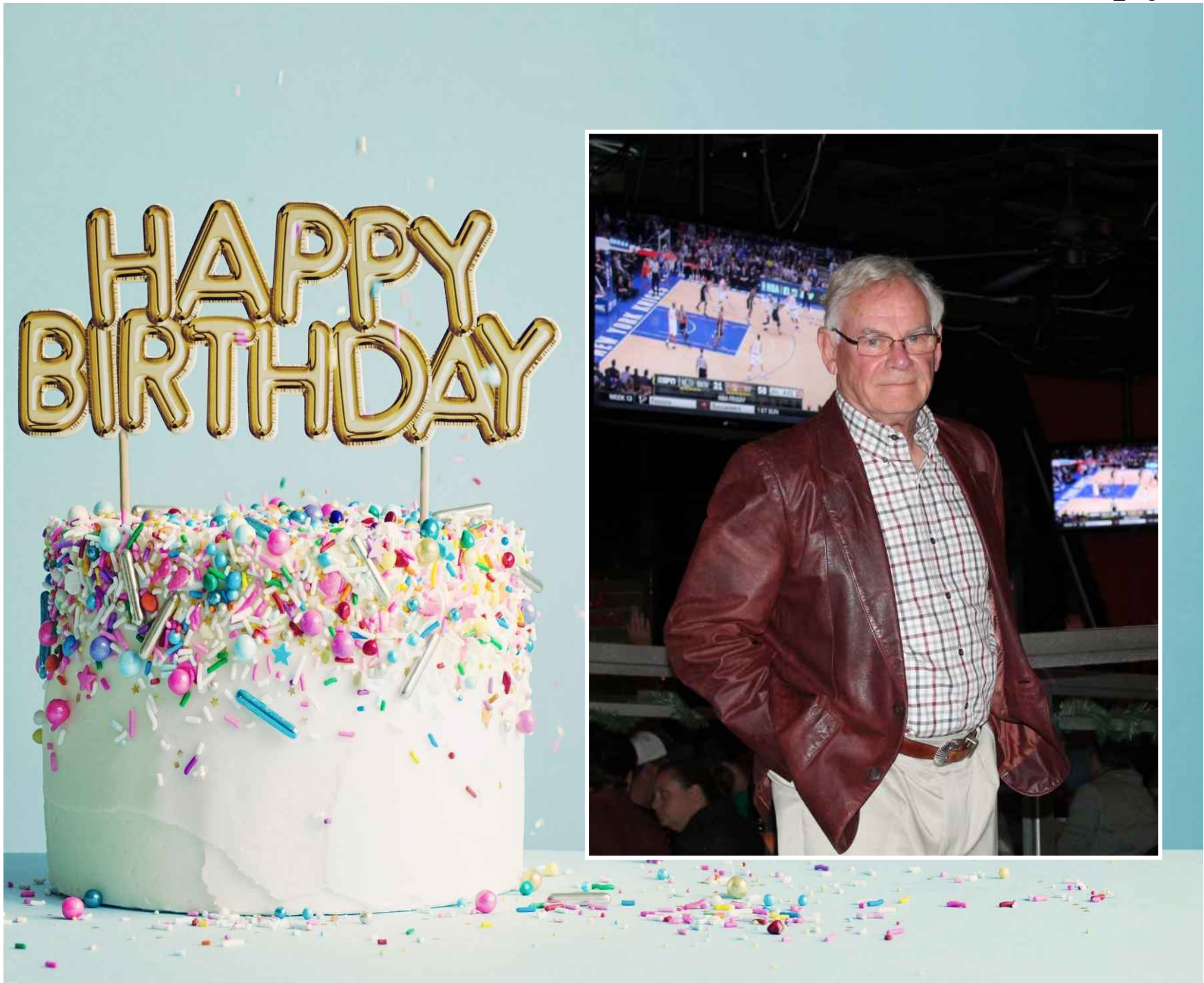
www.hcwd2.org

EXHIBIT 3 TABB ROAD INFORMATION WORKSHEET

LINE	DESCRIPTION	FORMULA	AMOUNT
1	Project Cost ¹		\$7,776.96
2	Project Distance (linear feet)		270
3	Cost Per Foot	Line 1 ÷ Line 2 \$7,776.96 ÷ 270	\$28.80
4	Cost of 50 Feet	Line 3 × 50 \$28.80 × 50	\$1,440.00
5	Number of Potential Customers		3
6	District's 50 Feet Contribution	Line 4 × Line 5 \$1,440.00 × 3	\$4,320.00
7	Balance of Project Cost (Shared by Customers)	Line 1 less Line 6 \$7,776.96 – \$4,320.00	\$3,456.96
8	Cost Per Customer ¹ (Applicant Contribution)	Line 7 ÷ Line 5 \$3,456.96 ÷ 3	\$1,152.32
9	Minimum Number of Required Initial Applicants		1
10	Contributions to be Collected from Initial Applicants	Line 8 × Line 9 \$1,152.32 × 1	\$1,152.32
11	Amount Advanced by the District	Line 7 less Line 10 \$3,456.96 – \$1,152.32	\$2,304.64
12	Total Contributions	Line 6 + Line 10 + Line 11 = Line 1 \$4,320.00 + \$1,152.32 + \$2,304.64	\$7,776.96

NOTES:

¹ Cost does not include cost of new meter installations, which is \$850.00 per meter.

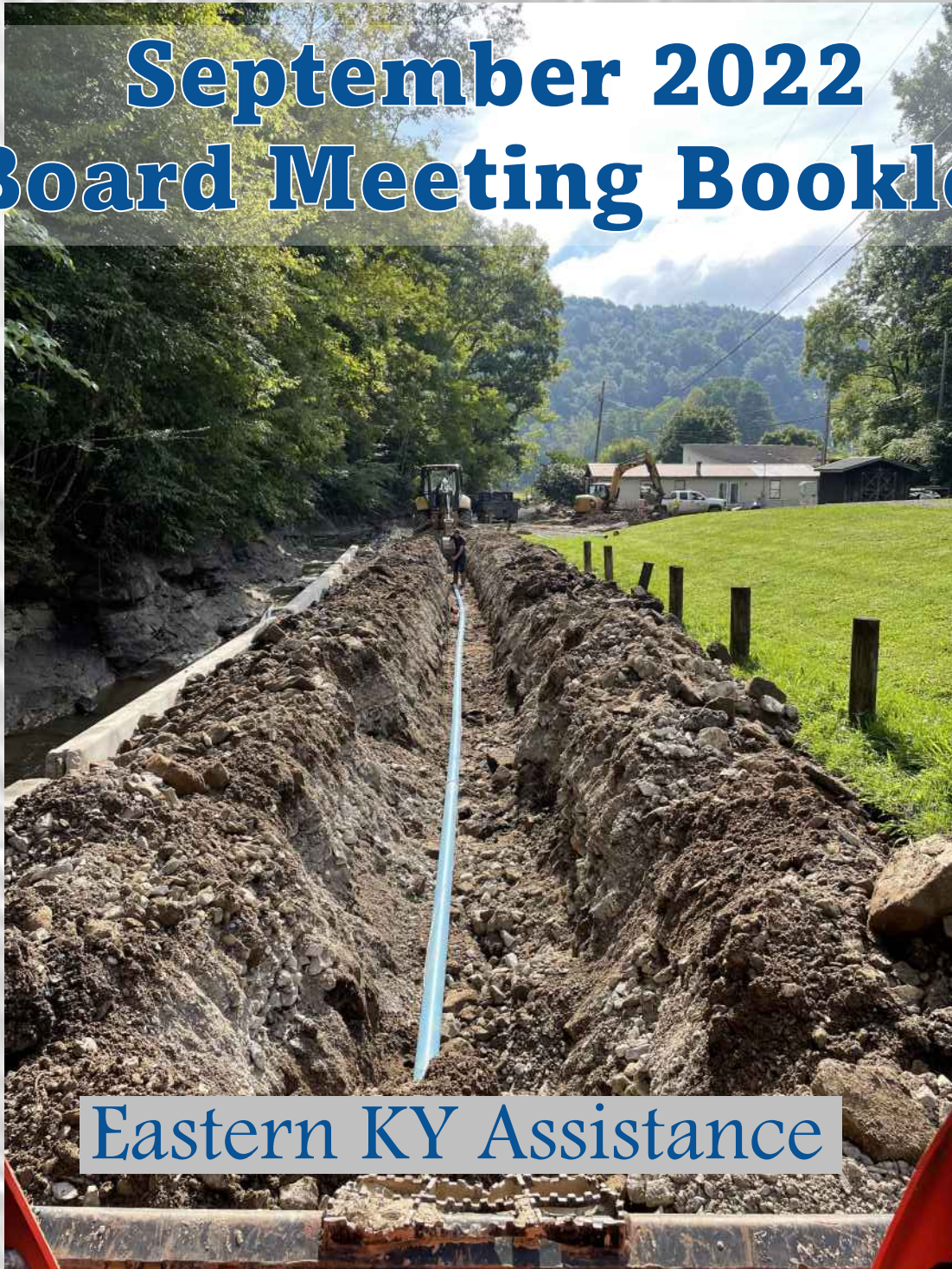


Hardin County Water District No. 2

1951 W Park 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 2022 Board Meeting Booklet



Eastern KY Assistance



HARDIN COUNTY WATER DISTRICT NO. 2 PH-10C_Page 163 of 236
COMMISSIONERS MEETING AGENDA
1951 W Park Road Elizabethtown, KY 42701
September 20, 2022, 4:00 p.m.

AGENDA

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**

- IV. FINANCIAL REPORTS** **Mo/Mandy**

- V. ENGINEERING REPORT** **Vaughn Williams**

- VI. DEPARTMENTAL REPORTS**
 - A. Monthly Statistics** **Shaun**
 - B. Customer Service Department Report** **Shaun**
 - C. Public Outreach** **Shaun**
 - D. In-House Projects** **Forrest**

- VII. OLD BUSINESS**
 - A. Resolution Approving LWC Agreement** **Damon**

- VIII. NEW BUSINESS**
 - A. Reimbursement Resolution** **Damon**
 - B. Scott & Ritter Pay App** **Forrest**
 - C. Sam Estes Pay App** **Shaun**
 - D. Kenvirons Pay 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 **October 18, 2022 @ 4:00pm** in the board room at the Customer Service Center, 1951 W Park Road, Elizabethtown.



Hardin County Water District No 2
Current Asset Report
August 31, 2022

	Year Ending 12/31/2021	Month Ending 07/31/2022	Month Ending 08/31/2022
Assets - Cash Accounts			
Revenue Clearing	1,811,031	2,620,680	1,404,463
Health Plan	173,237	63,608	84,713
Sinking Fund III	83,243	316,717	350,107
Sinking Fund IV	2,232	37,016	37,016
Petty Cash	2,411	4,011	4,011
Water Clearing	151,986	47,063	79,570
Water Operation & Maintenance	2,590,982	1,690,293	2,291,997
Water Revenue	533,625	512,001	536,271
Water Depreciation Fund	1,024,173	971,866	1,015,658
Sinking Fund	1,170,780	609,876	696,253
Water Escrow	63,001	70,046	89,060
Water Customer Deposit	406,334	792,538	768,625
Water Capital Projects	4,836,811	6,639,901	6,596,041
West Park Road	586	20,268	20,257
Sewer Revenue	25,110	29,120	26,109
Sewer Capital Projects	393,216	368,880	368,943
Sewer Operation & Maintenance	292,819	390,761	408,049
Sewer Escrow	2,434	2,435	2,435
Sewer Clearing	36,569	34,462	34,468
Sewer Depreciation	12,525	16,034	16,537
External Billing Revenue	30,211	41,866	42,409
Total Cash Accounts	13,643,316	15,279,442	14,872,992
Change From Previous Period	(2,269,761)	(19,080,979)	(406,450)
Debt Service Accounts	1,207,393	1,207,394	1,207,394
Vanguard	3,751,535	0	0
Dupree			
Dupree Investments - Tax Free	12,522,184	0	0
Dupree Investments - Municipal	5,220,650	0	0
Total Dupree	17,742,834	0	0
CD - Cecilian Bank	0	19,000,000	0
Current Asset Grand Total	36,345,078	35,486,836	35,080,386
Grand Total Change From Previous Period	5,944,008	(80,979)	(406,450)
Total Non-Restricted			
Non-Restricted Bank Accounts	5,444,535	5,328,390	4,784,938
Non-Restricted Investment Accounts	21,494,368	19,000,000	19,000,000
Total Non-Restricted	26,938,903	24,328,390	23,784,938
Total Restricted			
Restricted Bank Accounts	8,198,195	9,930,784	10,067,798
Restricted DSRF Accounts	1,207,394	1,207,394	1,207,393
Total Restricted	9,405,589	11,138,178	11,275,191
Total Non-Restricted & Restricted Cash	36,344,492	35,466,568	35,060,129



Water Fund

Hardin County Water District No 2

Income Statement - Water

August 31, 2022

	Month To Date 08/31/2022		Last Year Current Month	Year To Date 08/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Operating Revenues						
Residential Sales	796,812.53	793,600.00	824,766.57	5,990,203.59	5,870,800.00	5,489,634.98
Commercial Sales	338,999.99	330,400.00	336,866.75	2,356,264.85	2,249,300.00	2,143,482.79
Industrial Sales	101,785.33	114,400.00	94,453.80	762,557.86	892,000.00	745,378.74
Wholesale Water	26,048.00	0.00	46,014.41	669,728.40	0.00	332,985.05
Bulk Water	279.80	350.00	686.00	3,046.85	2,200.00	2,955.30
Sewer Billing	19,097.65	18,500.00	18,951.79	152,415.12	148,000.00	151,555.69
Water Taps	76,725.76	38,884.00	38,084.52	338,793.70	306,857.00	300,607.81
Miscellaneous Service	18,817.91	30,900.00	34,398.15	161,624.43	189,400.00	238,193.74
Laboratory Income	2,077.70	1,250.00	2,882.75	12,183.70	10,000.00	12,197.95
10% Penalty	20,025.99	25,300.00	24,841.12	166,399.90	182,700.00	191,370.65
Gains from Disposal	0.00	0.00	7,750.00	0.00	0.00	989,084.71
Other Income	16,633.06	1,500.00	9,837.71	52,580.01	12,000.00	127,000.49
Relocation Fees	0.00	0.00	6,942.08	13,315.41	0.00	7,723.70
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	16,000.00	16,000.00	16,000.00
Total Operating Revenues	1,419,303.72	1,357,084.00	1,448,475.65	10,695,113.82	9,879,257.00	10,748,171.60
Operating Expenses						
TREATMENT						
Purchased water	76,088.18	80,894.00	84,049.12	671,431.26	622,451.00	834,236.01
White Mills WTP						
Salaries	35,359.62	55,225.00	41,214.22	344,405.52	373,336.00	353,020.00
Pensions & Benefits	24,666.48	31,646.00	25,846.56	201,976.52	219,405.00	215,580.58
Ins. Workers Comp.	473.37	594.00	781.79	3,476.04	4,752.00	6,736.81
Contractual Services	10,745.99	4,132.00	5,897.91	49,790.13	33,056.00	36,459.36
Chemicals	65,310.38	38,220.00	24,607.17	369,401.92	255,990.00	205,061.95
Transportation Expense - Fuel	309.65	250.00	309.02	2,736.66	2,000.00	1,959.54
Transportation Expense - Maintenance	0.00	85.00	588.83	1,339.58	680.00	886.29
Transportation Expense - Repairs	0.00	75.00	0.00	5,158.76	600.00	1,142.80
Insurance - Vehicle	123.76	124.00	89.42	990.08	992.00	715.36
Materials & Supplies	12,153.53	5,229.00	4,626.10	38,614.22	41,832.00	34,843.89
Purchased Power	32,351.50	24,592.00	25,401.44	254,309.37	193,918.00	211,950.01
Miscellaneous Expense	1,906.61	1,200.00	3,794.20	16,222.42	13,400.00	13,126.14
Total White Mills WTP	183,400.89	161,372.00	133,156.66	1,288,421.22	1,139,961.00	1,081,482.73



Water Fund

Hardin County Water District No 2

Income Statement - Water

August 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	08/31/2022		Current Month	08/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
City Springs WTP						
Salaries	33,725.21	41,074.00	29,646.03	276,449.47	278,537.00	235,101.27
Pensions & Benefits	21,965.56	23,908.00	19,285.86	178,024.66	166,462.00	142,117.22
Ins. Workers Comp	368.21	462.00	468.89	2,703.81	3,696.00	4,040.47
Contractual Services	1,521.55	800.00	2,057.91	13,300.94	8,300.00	10,897.79
Chemicals	14,275.82	7,410.00	7,954.71	73,022.05	60,632.00	57,640.98
Materials & Supplies	3,074.57	6,858.00	6,838.76	40,892.38	29,713.00	29,998.58
Purchased Power	10,958.54	10,856.00	10,346.10	91,706.25	86,482.00	87,213.29
Purchased Power - Sewer/Gas	10,757.00	15,048.00	12,958.76	98,654.33	124,255.00	138,013.84
Transportation Expense - Fuel	122.56	100.00	122.31	1,143.33	800.00	816.38
Transportation Expense - Maintenance	0.00	0.00	0.00	89.23	75.00	40.76
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	61.88	62.00	44.60	495.04	496.00	356.80
Miscellaneous Expense	1,134.79	454.00	525.29	10,701.07	8,054.00	6,389.92
Total City Springs WTP	97,965.69	107,032.00	90,249.22	787,182.56	767,752.00	712,627.30
Water Quality						
Salaries	14,515.20	17,864.00	8,246.41	116,419.27	120,625.00	85,372.62
Pensions & Benefits	9,622.60	10,344.00	6,779.99	75,681.88	71,777.00	57,769.35
Insurance - Workers' Comp	157.90	198.00	234.68	1,159.37	1,584.00	2,022.26
Contractual Services	1,203.75	3,000.00	1,232.95	17,991.05	24,000.00	17,171.04
Materials & Supplies	6,529.87	3,604.00	3,156.05	27,291.24	28,832.00	24,201.72
Transportation Expense - Fuel	877.37	750.00	875.56	7,754.17	6,000.00	5,696.14
Transportation Expense - Maintenance	0.00	100.00	0.00	1,579.35	800.00	399.49
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	33.99
Insurance - Vehicle	123.76	124.00	89.42	990.08	992.00	715.36
Miscellaneous Expense	137.15	484.00	745.12	3,826.40	3,872.00	5,057.65
Total Water Quality	33,167.60	36,468.00	21,360.18	252,692.81	258,732.00	198,439.62
TOTAL TREATMENT	390,622.36	385,766.00	328,815.18	2,999,727.85	2,788,896.00	2,826,785.66



Water Fund

Hardin County Water District No 2

Income Statement - Water

August 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	08/31/2022		Current Month	08/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
FIELD OPERATIONS						
Distribution						
Salaries	89,653.56	90,858.00	68,535.03	615,277.38	610,035.00	603,202.54
Pensions & Benefits	50,506.17	54,723.00	46,083.01	389,869.45	380,742.00	373,895.03
Insurance - Workers' Comp	894.00	1,121.00	1,407.60	6,564.96	8,968.00	12,129.46
Contractual Services	20,700.37	16,500.00	17,238.18	145,529.65	136,400.00	113,636.74
Materials & Supplies	15,138.38	11,320.00	10,649.90	111,422.11	73,012.00	71,184.02
Purchased Power	25,869.02	17,243.00	17,257.76	185,187.59	124,570.00	138,416.14
Transportation Expense - Fuel	7,537.25	4,950.00	6,183.98	63,294.35	39,600.00	41,344.74
Transportation Expense - Maintenance	4,866.06	1,332.00	289.41	24,044.79	13,934.00	14,723.45
Transportation Expense - Repairs	2,262.18	2,500.00	3,224.19	22,152.06	20,000.00	18,276.84
Insurance - Vehicle	866.34	866.00	940.67	6,930.72	6,928.00	7,525.36
Miscellaneous Expense	5,873.15	5,045.00	3,901.12	45,178.57	41,765.00	37,603.77
Total Distribution	224,166.48	206,458.00	175,710.85	1,615,451.63	1,455,954.00	1,431,938.09
Service						
Salaries	29,870.83	31,297.00	29,644.82	247,962.48	254,850.00	242,586.25
Pensions & Benefits	23,315.40	22,661.00	22,429.93	188,439.88	176,320.00	174,309.19
Insurance - Workers' Comp	473.37	594.00	703.57	3,476.04	4,752.00	6,062.73
Contractual Services	2,398.28	1,772.00	2,061.69	19,605.79	14,176.00	15,720.47
Materials & Supplies	892.91	746.00	(249.63)	4,664.95	5,968.00	5,691.51
Purchased Power	269.53	173.00	64.08	1,833.95	1,249.00	(687.36)
Transportation Expense - Fuel	2,515.97	2,200.00	2,510.78	22,236.12	17,600.00	16,585.35
Transportation Expense - Maintenance	588.38	425.00	250.94	3,745.57	3,400.00	2,949.08
Transportation Expense - Repairs	632.37	0.00	0.00	784.55	1,125.00	0.00
Insurance - Vehicle	495.05	495.00	358.72	3,960.40	3,960.00	2,869.76
Miscellaneous Expense	933.23	1,506.00	1,487.92	12,670.67	12,048.00	11,522.87
Total Service	62,385.32	61,869.00	59,262.82	509,380.40	495,448.00	477,609.85
TOTAL FIELD OPERATIONS	286,551.80	268,327.00	234,973.67	2,124,832.03	1,951,402.00	1,909,547.94



Water Fund

Hardin County Water District No 2

Income Statement - Water

August 31, 2022

	Month To Date		Last Year		Year To Date		Prior Year To Date
	08/31/2022		Current Month		08/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	2022 Budget	YTD Actual	2022 Budget	Actual
MAINTENANCE & PROJECTS							
Maintenance							
Salaries	26,807.63	42,174.00	33,811.14		237,780.88	284,773.00	257,950.37
Pensions & Benefits	21,846.72	25,533.00	19,031.22		178,863.63	178,343.00	152,440.63
Insurance - Workers' Comp	420.63	528.00	547.11		3,088.91	4,224.00	4,714.52
Contractual Services	1,952.56	1,440.00	1,831.43		14,088.26	11,520.00	12,890.67
Materials & Supplies	813.85	475.00	700.95		7,006.25	3,800.00	3,566.80
Purchased Power	298.25	177.00	262.98		3,050.38	1,275.00	2,270.92
Transportation Expense - Fuel	1,021.36	775.00	897.56		8,665.00	6,200.00	6,131.88
Transportation Expense - Maintenance	0.00	280.00	632.43		2,169.70	2,240.00	2,232.04
Transportation Expense - Repairs	0.00	170.00	0.00		73.99	1,360.00	2,006.63
Insurance - Vehicle	309.41	309.00	223.44		2,475.28	2,472.00	1,787.52
Miscellaneous Expense	626.28	1,400.00	1,667.70		9,186.65	11,200.00	11,062.32
Total Maintenance	54,096.69	73,261.00	59,605.96		466,448.93	507,407.00	457,054.30
Projects							
Salaries	32,947.08	37,926.00	28,480.25		263,152.91	256,091.00	220,535.98
Pensions & Benefits	21,375.03	22,726.00	19,024.75		160,876.59	158,500.00	130,994.44
Insurance - Workers' Comp	368.21	462.00	468.89		2,703.80	3,696.00	4,040.47
Contractual Services	2,614.31	2,330.00	2,364.64		20,004.60	18,640.00	19,402.76
Materials & Supplies	39.85	125.00	17.30		1,274.45	1,000.00	1,145.79
Purchased Power	229.44	146.00	72.18		1,654.95	1,054.00	395.74
Transportation Expense - Fuel	1,096.66	900.00	985.01		8,888.23	7,200.00	6,845.68
Transportation Expense - Maintenance	348.90	175.00	61.97		1,201.51	1,400.00	1,837.94
Transportation Expense - Repairs	0.00	80.00	0.00		304.95	640.00	246.03
Insurance - Vehicle	371.29	371.00	268.25		2,970.32	2,968.00	2,146.00
Miscellaneous Expense	1,140.04	1,300.00	3,582.20		19,492.95	10,400.00	12,929.38
Total Projects	60,530.81	66,541.00	55,325.44		482,525.26	461,589.00	400,520.21
TOTAL MAINTENANCE & PROJECTS	114,627.50	139,802.00	114,931.40		948,974.19	968,996.00	857,574.51



Water Fund

Hardin County Water District No 2
Income Statement - Water
 August 31, 2022

	Month To Date 08/31/2022		Last Year Current Month	Year To Date 08/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
ADMINISTRATION						
Accounting						
Salaries	12,732.10	15,334.00	10,541.64	90,903.12	102,825.00	104,421.80
Pensions & Benefits	8,761.43	9,394.00	8,808.94	66,862.95	65,481.00	75,825.52
Insurance Workers' Comp	6.75	8.00	16.02	49.54	64.00	138.05
Contractual Services	2,214.74	2,000.00	3,040.95	61,826.32	66,000.00	66,669.98
Purchased Power	130.53	82.00	53.50	1,007.60	592.00	407.15
Miscellaneous Expense	532.34	350.00	1,241.19	2,427.25	2,800.00	5,104.79
Total Accounting	24,377.89	27,168.00	23,702.24	223,076.78	237,762.00	252,567.29
Customer Accounts						
Salaries	51,167.98	56,997.00	35,835.81	384,358.50	389,913.00	323,433.75
Pensions & Benefits	34,608.84	30,175.00	27,932.24	260,774.53	256,008.00	232,967.66
Ins. Workers Comp	33.77	42.00	48.07	247.83	336.00	414.20
Contractual Services	8,772.13	8,875.00	8,017.20	65,299.97	71,000.00	70,650.80
Materials & Supplies	627.01	1,510.00	531.53	12,395.92	12,080.00	10,420.49
Purchased Power	476.22	294.00	266.57	4,055.49	2,123.00	2,312.57
Bad Debt Expense	10,582.81	7,400.00	7,051.85	61,575.05	59,200.00	59,180.06
Miscellaneous Expense	1,329.16	1,715.00	3,172.94	14,683.05	13,720.00	13,615.18
Miscellaneous Expense - Billing	13,760.19	12,900.00	13,545.08	107,906.43	103,200.00	100,178.83
Total Customer Accounts	121,358.11	119,908.00	96,401.29	911,296.77	907,580.00	813,173.54
General Administration						
Salaries	21,483.53	35,045.00	26,764.44	204,593.24	235,219.00	216,748.04
Pensions & Benefits	13,529.45	18,008.00	14,467.49	117,687.59	122,032.00	112,964.94
Insurance - Workers' Comp	9.00	11.00	16.02	66.07	88.00	138.05
Contractual Services	4,104.82	4,500.00	3,772.77	62,451.34	36,000.00	57,565.94
Materials & Supplies	440.00	250.00	135.57	4,388.93	2,000.00	1,747.82
Purchased Power	420.44	256.00	279.19	3,813.49	1,850.00	2,254.14
Transportation Expense - Fuel	227.74	100.00	242.23	1,801.24	800.00	1,343.62
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	20.00
Insurance - General Liability	6,904.25	6,904.00	5,985.33	56,013.75	55,232.00	47,882.64
Insurance - Vehicle	123.76	124.00	89.42	990.08	992.00	715.36
Miscellaneous Expense	900.45	1,750.00	11,687.03	25,126.12	19,000.00	24,829.89
Depreciation	248,865.39	265,678.00	246,542.80	1,989,837.33	2,176,679.00	2,023,089.27
Total General Administration	299,057.83	332,826.00	309,982.29	2,470,771.18	2,651,742.00	2,490,648.07



Water Fund

Hardin County Water District No 2

Income Statement - Water

August 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	08/31/2022		Current Month	08/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,516.66	20,133.28	20,136.00	20,133.28
Pensions & Benefits	7,923.99	6,800.00	7,516.52	63,355.64	54,400.00	56,524.80
Insurance - Workers' Comp	10.61	14.00	19.79	78.53	112.00	170.55
Contractual Services	248.27	0.00	232.35	919.27	0.00	232.35
Miscellaneous Expense	(924.06)	600.00	657.97	10,111.00	8,800.00	5,262.06
Total Commissioners	9,775.47	9,931.00	10,943.29	94,597.72	83,448.00	82,323.04
TOTAL ADMINISTRATION	454,569.30	489,833.00	441,029.11	3,699,742.45	3,880,532.00	3,638,711.94
Total Operating Expenses	1,246,370.96	1,283,728.00	1,119,749.36	9,773,276.52	9,589,826.00	9,232,620.05
Total Net Operating Income	172,932.76	73,356.00	328,726.29	921,837.30	289,431.00	1,515,551.55
Non-Operating Gains (Losses)						
Interest Income	4,375.14	3,000.00	3,536.34	21,420.69	24,000.00	23,042.95
Dividend Income	4,688.85	15,000.00	14,679.61	195,264.48	240,000.00	207,163.34
Unrealized Gain/Loss	0.00	0.00	(63,659.11)	0.00	0.00	39,928.67
Realized Gains	0.00	0.00	0.00	(2,639,526.65)	0.00	0.00
Leased Land/Tank Space Income	150.00	0.00	0.00	95,034.98	94,134.00	94,134.98
Interest Expenses	14,237.83	0.00	0.00	446,678.72	439,463.00	472,230.70
Amortized Debt Disc Expense	(357.57)	(358.00)	56.12	(2,860.56)	(2,864.00)	448.96
Net Income	168,266.49	91,714.00	283,227.01	(1,849,787.36)	210,966.00	1,407,141.83



Hardin County Water District No 2

Income Statement

Sewer Fund

August 31, 2022

	Month To Date 08/31/2022		Year To Date 08/31/2022	
	Actual	2022 Budget	YTD Actual	2022 Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	1,391.00	0.00	8,530.00	0.00
Commercial Sewer Sales	16,087.31	0.00	132,478.62	0.00
Miscellaneous Service	0.00	0.00	240.00	0.00
10% Penalty	40.06	0.00	462.22	0.00
Total Operating Revenues	17,518.37	0.00	141,710.84	0.00
Operating Expenses				
Wholesale Treatment	4,066.38	5,043.00	40,951.50	40,344.00
Contractual Services	2,000.00	2,000.00	17,614.90	16,000.00
Materials & Supplies	0.00	0.00	116.51	450.00
Purchased Power	932.12	775.00	7,440.50	6,200.00
Depreciation	24,450.12	25,190.00	195,600.96	201,520.00
Total Operating Expenses	31,448.62	33,008.00	261,724.37	264,514.00
Total Net Operating Income Sewer	(13,930.25)	(33,008.00)	(120,013.53)	(264,514.00)
Non-Operating Gains (Losses)				
Interest Income	144.17	0.00	694.41	0.00
Total Non-Operating Gains (Losses)	144.17	0.00	694.41	0.00
Net Income	(13,786.08)	(33,008.00)	(119,319.12)	(264,514.00)



Hardin County Water District No 2

Balance Sheet

August 31, 2022

Water & Sewer Funds

	Water Fund	Sewer Fund	08/31/2022 YTD Total	08/31/2021 Last YTD Total
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	3,533,859	467,135	4,000,994	4,047,050
Investments	19,000,000	0	19,000,000	21,527,692
Accounts Receivable, net	1,824,039	565	1,824,604	849,900
Prepaid Expenses	100,316	0	100,316	68,361
Stop Loss Receivable	13,296	0	13,296	0
Grants Receivable	0	7,057	7,057	109,564
Materials and supplies	1,891,747	0	1,891,747	876,391
TOTAL CURRENT ASSETS	26,363,257	474,757	26,838,014	27,478,958
NONCURRENT ASSETS				
Restricted cash and cash equivalents	9,198,743	387,915	9,586,657	6,307,624
Restricted Investments	1,207,394	0	1,207,394	1,207,394
Regulatory asset on CERS pension	10,621,162	0	10,621,162	9,976,445
Regulatory asset on CERS OPEB	2,839,493	0	2,839,493	2,658,247
Non-Depreciable capital assets	10,858,416	857,342	11,715,758	9,414,877
Depreciable capital assets, net of depreciation	62,031,385	14,838,309	76,869,695	77,734,555
TOTAL NONCURRENT ASSETS	96,756,593	16,083,566	112,840,159	107,299,142
TOTAL ASSETS	123,119,850	16,558,323	139,678,173	134,778,100
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on debt refundings	78,166	0	78,166	96,362
Deferred amount on CERS Pension	1,086,695	0	1,086,695	1,802,576
Deferred amount on CERS OPEB	1,641,839	0	1,641,839	1,671,793
Utility acquisition adjustments	126,495	0	126,495	136,226
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,933,195	0	2,933,195	3,706,957
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	986,959	23,114	1,010,073	251,852
Unearned Revenue	114,264	0	114,264	0
Elizabethtown Sewer Payable	889,394	0	889,394	0
Accrued Taxes	17,453	5,681	23,134	40,202
Accrued Liabilities	367,452	0	367,453	103,936
Accrued Vacation	176,874	0	176,873	185,274
Customer Advances for Construction	89,000	0	89,000	62,000
Self-Insurance Payable	291,029	0	291,030	7,615
TOTAL CURRENT LIABILITIES	2,932,426	28,795	2,961,221	650,879
NONCURRENT LIABILITIES				
Net Pension Liability - CERS	9,906,949	0	9,906,949	11,567,079
Net OPEB Liability - CERS	2,974,060	0	2,974,060	3,640,565
Bonds Payable	11,598,282	0	11,598,282	13,253,215
Notes Payable	4,324,196	0	4,324,196	4,597,981
Bond Anticipation Note Payable	6,960,669	0	6,960,669	3,630,455
TOTAL NONCURRENT LIABILITIES	35,764,156	0	35,764,156	36,689,295
TOTAL LIABILITIES	38,696,582	28,795	38,725,377	37,340,174
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	1,800,908	0	1,800,908	211,942
Deferred Inflows of Resources - OPEB	1,507,272	0	1,507,272	689,475
TOTAL DEFERRED INFLOWS OF RESOURCES	3,308,180	0	3,308,180	901,417

**Hardin County Water District No 2****Balance Sheet****August 31, 2022**

Water & Sewer Funds

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>08/31/2022</u> YTD Total	<u>08/31/2021</u> Last YTD Total
NET POSITION				
Net Investment in Capital Assets	50,034,512	15,673,913	65,708,425	66,303,806
Restricted for Debt Service	2,290,770	0	2,290,770	2,344,307
Restricted for Capital Projects	7,721,016	387,915	8,108,931	5,170,380
Restricted for Customers	394,351	0	394,351	331
Unrestricted	23,321,481	467,700	23,789,180	26,429,024
TOTAL NET POSITION	\$ 83,762,130	\$ 16,529,528	\$ 100,291,657	\$ 100,247,848



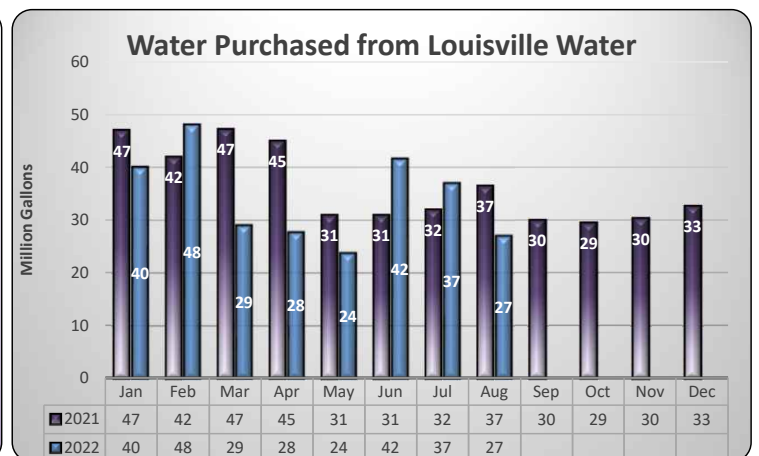
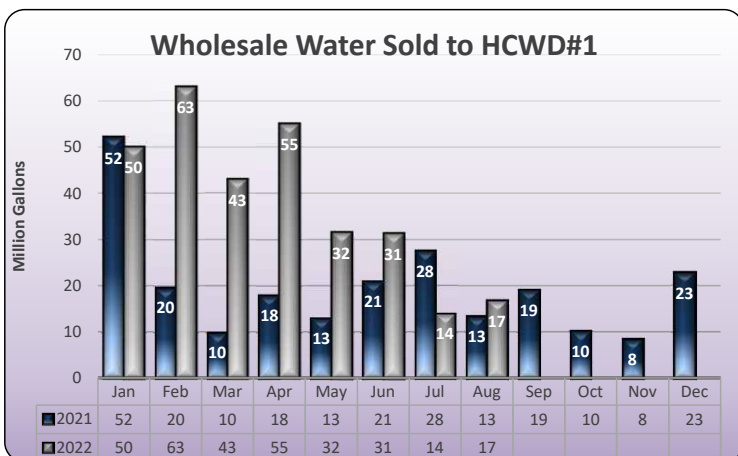
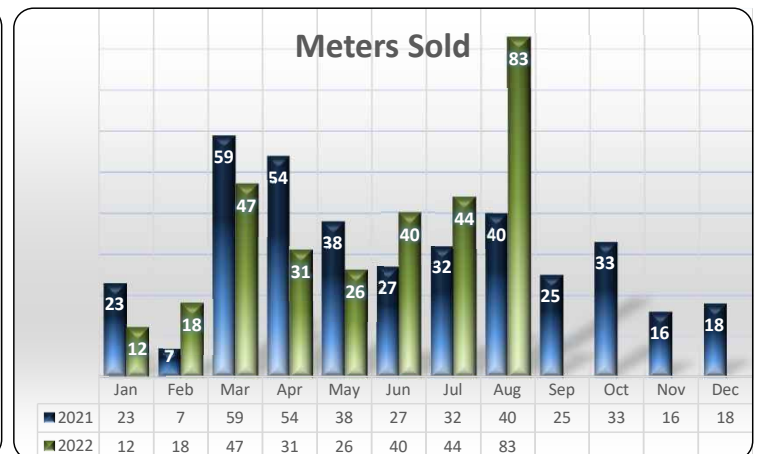
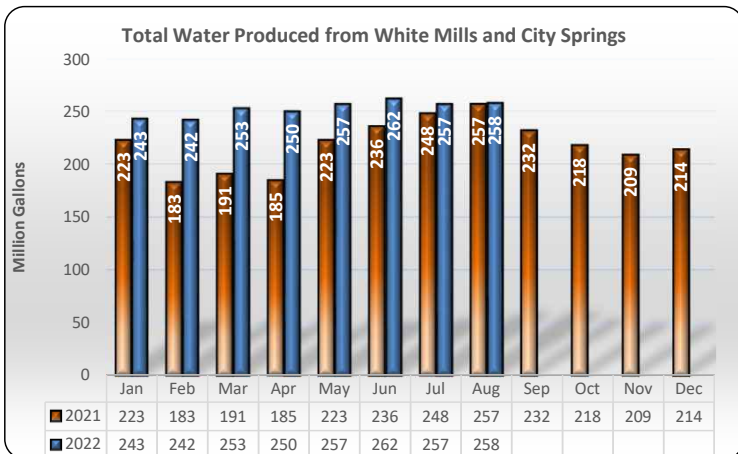
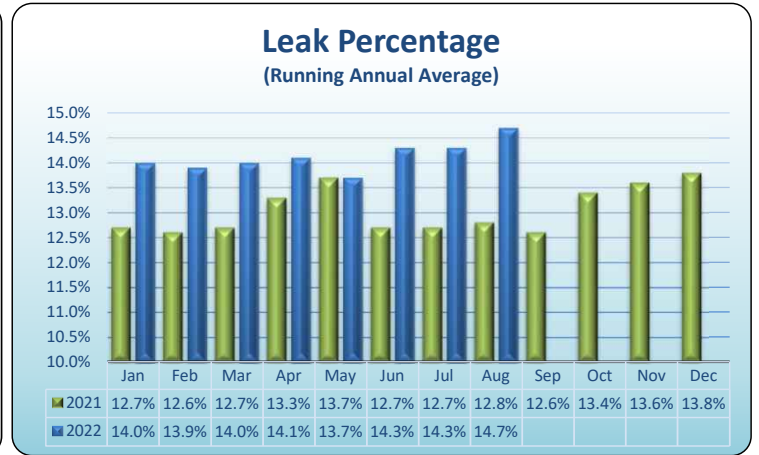
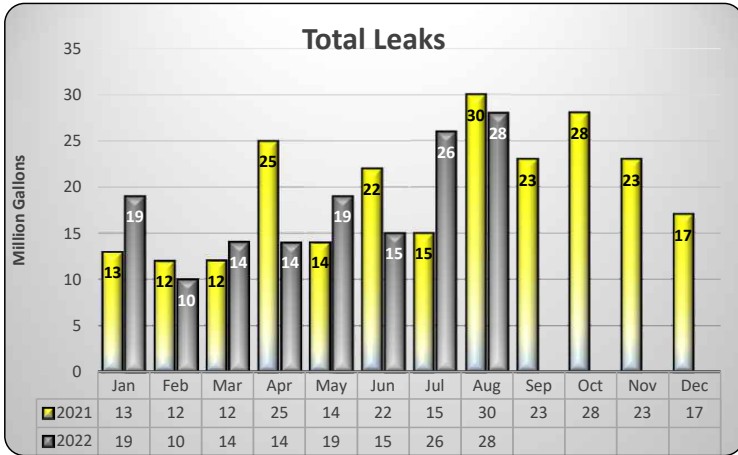
Water & Sewer Funds

Hardin County Water District No 2

Cash Flow Statement

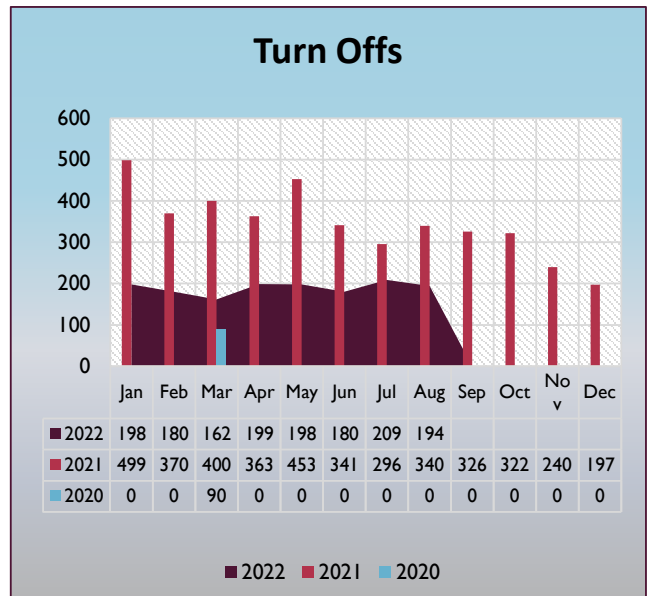
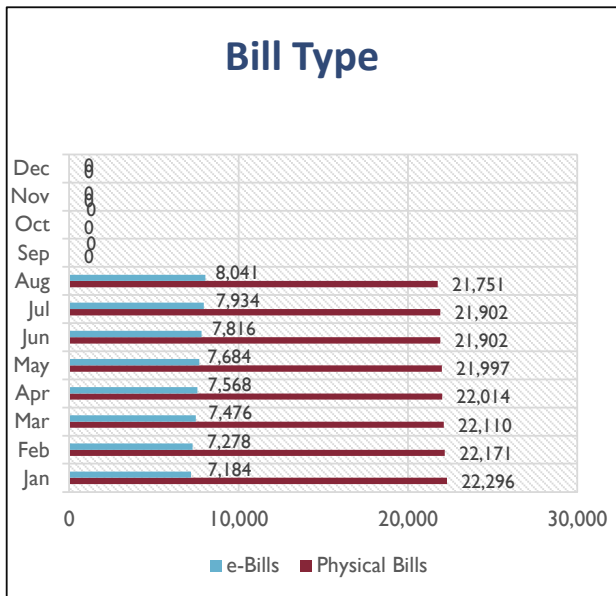
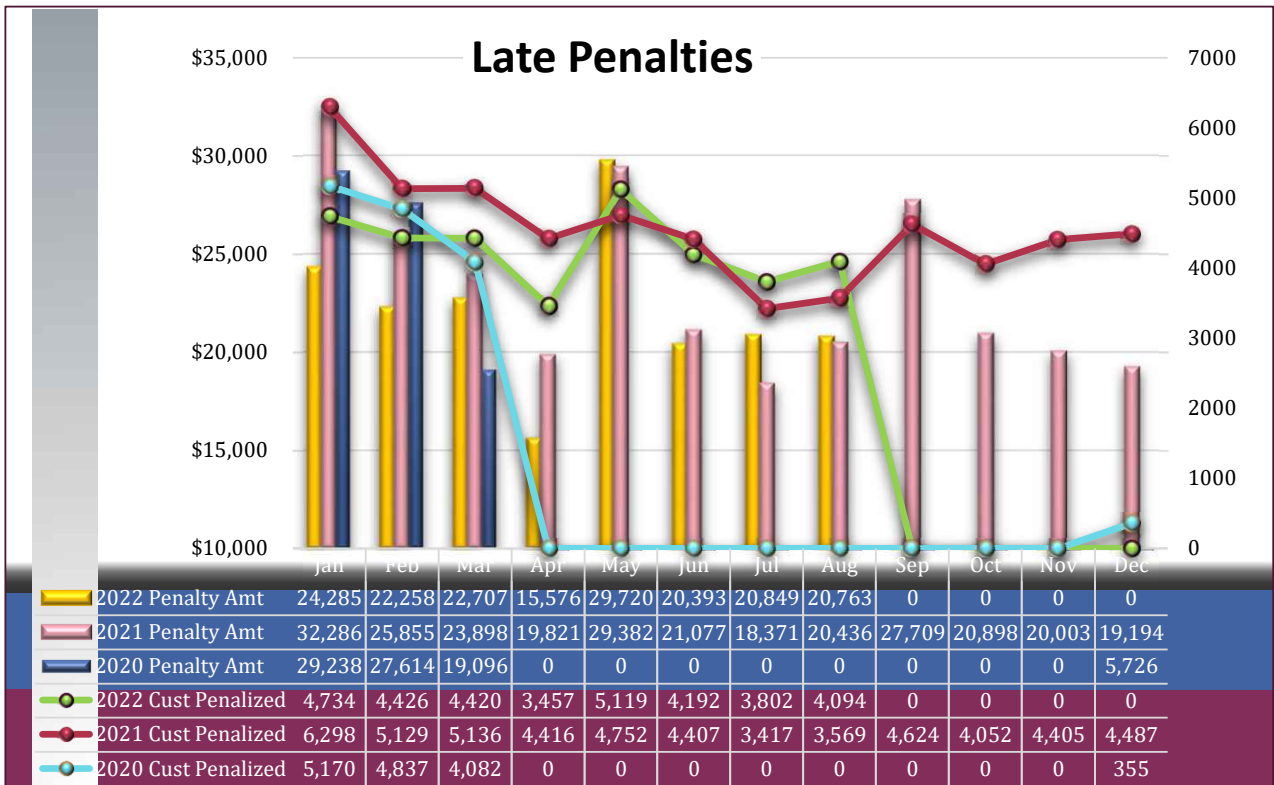
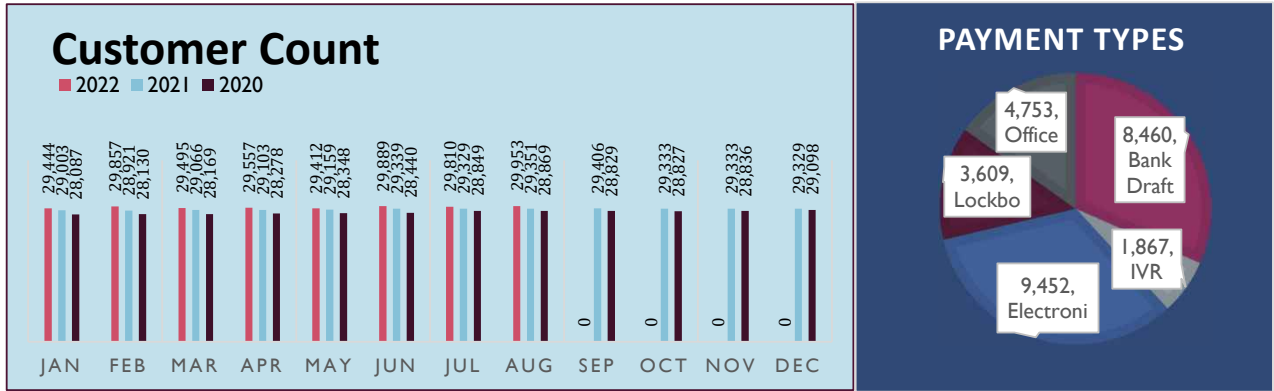
August 31, 2022

	Water Fund 08/31/2022	Sewer Fund 08/31/2022	Consolidated Total 08/31/2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	1,450,885	17,865	1,468,750
Payments to Suppliers	26,381	18,270	44,650
Payments to Employees	(350,780)	0	(350,779)
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,126,486	36,135	1,162,621
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets	(493,886)	(19,070)	(512,956)
Contributions in Aid of Construction	97,721	0	97,721
Interest on Long-Term Debt	(14,238)	0	(14,238)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	410,403	19,070	429,473
CASH FLOWS FROM INVESTING ACTIVITIES			
Other Income	30,096	0	30,096
Investment Income	9,064	144	9,209
NET CASH PROVIDED BY INVESTING ACTIVITIES	39,160	144	39,305
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(101,906)	14,850	(87,056)
CASH AND CASH EQUIVALENTS, Beginning	12,834,507	840,200	13,674,708
CASH AND CASH EQUIVALENTS, End	12,732,602	855,050	13,587,652
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income	172,933	(24,410)	148,523
Adjustments to reconcile to net cash provided by operating activities:			
Depreciation	248,866	24,450	273,316
(Increase) Decrease in Accounts Receivable	124,941	347	125,287
(Increase) Decrease in Prepaid Expenses	16,508	0	16,509
Increase (Decrease) in Accounts Payable	650,501	18,289	668,791
Increase (Decrease) in Unearned Revenue	11,313	0	11,312
Increase (Decrease) in Customer Deposits	(28,493)	0	(28,493)
Increase (Decrease) in Accrued Taxes Payable	(4,555)	(20)	(4,575)
Increase (Decrease) in Accrued Liabilities	(20,315)	0	(20,315)
Increase (Decrease) in Self-Insurance Payable	48,147	0	48,147
Adjustments to reconcile to net cash provided by operating activities:	(549,181)	5,834	(543,347)
NET CASH PROVIDED BY OPERATING ACTIVITIES	(722,114)	30,244	(691,870)



Customer Service Report

2022



1

We recently connected with the Head of Science at KCTCS. They look forward to working together in the future!

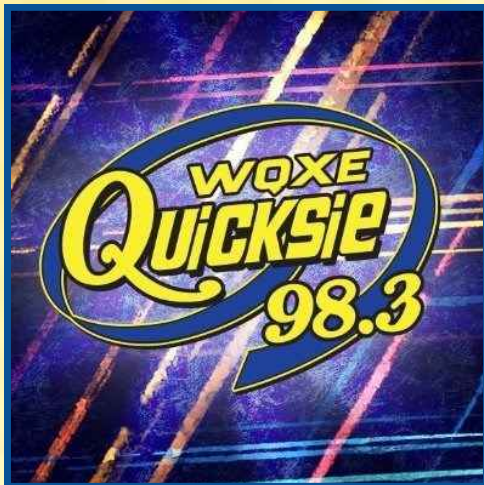


2

White Mills hosted our first home school tour for this school year!!



3



New reporter, Cody Kelly, at Quicksie was eager to tour our facilities and learn about our distribution system.

CONTINUATION SHEET

Application and Certification for Payment, containing Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 2

Application Date : 08/12/22

To: 08/12/22

Architect's Project No.:

Invoice # : 220117-RET

Contract : FM-22-0117 HCWD #2 WATERLINE BORES

A Item No.	B Description of Work	C Scheduled Value	D Work Completed		E This Period In Place	F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H % (G / C)	I Balance To Finish (C-G)	Retainage
			From Previous Application (D+E)							
1	16" ROAD BORES	229,600.00	229,600.00		0.00	0.00	229,600.00	100.00%	0.00	
2	CO 1: ADDED BORE	8,000.00	8,000.00		0.00	0.00	8,000.00	100.00%	0.00	
Grand Totals		237,600.00	237,600.00		0.00	0.00	237,600.00	100.00%	0.00	0.00

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE OF PAGES

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing
 Contractor's signed certification is attached.
 In tabulations below, amounts are stated to the nearest dollar.
 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: 1
 APPLICATION DATE: 8/15/22
 PERIOD TO: 8/15/22
 ARCHITECT'S PROJECT NO:

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)		
1	Tank painting 1 million gallon elevated tank Hardin County WD#2 KY	\$150,260.00		\$150,260.00		\$150,260.00	100.00%		
GRAND TOTALS		\$150,260.00	\$0.00	\$150,260.00	\$0.00	\$150,260.00	100.00%	\$0.00	

Users may obtain validation of this document by requesting of the license a completed AIA Document D401 - Certification of Document's Authenticity



Kenvirons, Inc.

770 Wilkinson Blvd. • Frankfort, KY 40601 • Phone: (502) 695-4357 • Fax: (502) 695-4363

Civil & Environmental Engineering and Laboratory Services

September 12, 2022

Mr. Shaun Youravich, Manager
 Hardin County Water District No. 2
 1951 West Park Road
 PO Box 970
 Elizabethtown, KY 42702

RE: Downtown Tank & Transmission Main
 Project No. 2017070 – Invoice No. 20220913

- INVOICE -

	<u>Construction Bids</u>	<u>Completed</u>	<u>% Completed</u>
Contract 1 – Tank (estimated)	\$4,340,000.00	\$0.00	0.0%
Contract 2A – Transmission Main	\$1,890,190.00	\$0.00	0.0%
Total Construction	\$6,230,190.00	\$0.00	0.0%

1. ENGINEERING

1.1 Design Fee per Preliminary Engineering Report: \$250,000.00			
Due at Contract Award: \$250,000.00 x 80%	\$	200,000.00	
1.2 Construction Phase: \$250,000.00 x 15% = \$37,500			
Total to Date: \$37,500 x 0.0%		0.00	
1.3 Record Drawings: \$250,000 x 5% = \$12,500.00			
Total to Date: \$12,500 x 0.0%		0.00	
1.4 Preliminary Engineering Report		12,000.00	
1.5 Geotechnical Investigations		6,458.00	

2. CONSTRUCTION OBSERVATION

2.1 Fee per Preliminary Engineering Report: \$136,000			
Total to Date: \$136,000 x 0.0%	\$	0.00	

TOTAL INVOICE \$ **218,458.00**

Less Previous Invoices **10,000.00**

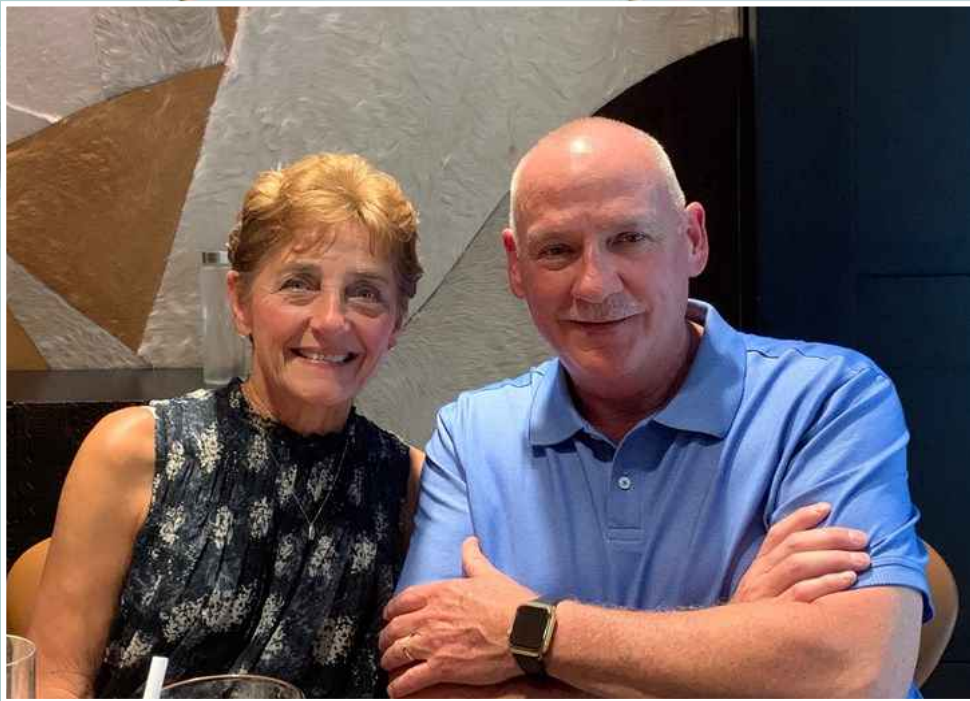
DUE THIS INVOICE \$ **208,458.00**

Respectfully Submitted,

KENVIRONS, INC.

R. Vaughn Williams, P.E.
 President

HAPPY BIRTHDAY



Hardin County Water District No. 2

1951 W Park 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 2022 Board Meeting Booklet



South Main in Etown



HARDIN COUNTY WATER DISTRICT NO. 2 PH-10C_Page 183 of 236
COMMISSIONERS MEETING AGENDA
1951 W Park Road Elizabethtown, KY 42701
October 18, 2022, 4:00 p.m.

AGENDA

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**
- IV. FINANCIAL REPORTS** **Mo/Mandy**
- V. ENGINEERING REPORT** **Vaughn Williams**
- VI. DEPARTMENTAL REPORTS**
 - A. Monthly Statistics** **Shaun**
 - B. Customer Service Department Report** **Shaun**
 - C. Public Outreach** **Shaun**
 - D. In-House Projects** **Forrest**
- VII. OLD BUSINESS**
- VIII. NEW BUSINESS**
 - A. 2023 Health Plan** **Tim**
 - B. Sewer PS Property Transfer** **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 15, 2022 @ 4:00pm** in the board room at the Customer Service Center, 1951 W Park Road, Elizabethtown.



Hardin County Water District No 2
Current Asset Report
September 30, 2022

	Year Ending 12/31/2021	Month Ending 08/31/2022	Month Ending 09/30/2022
Assets - Cash Accounts			
Revenue Clearing	1,811,031	1,404,463	1,486,395
Health Plan	173,237	84,713	91,050
Sinking Fund III	83,243	350,107	383,500
Sinking Fund IV	2,232	37,016	51,080
Petty Cash	2,411	4,011	4,010
Water Clearing	151,986	79,670	73,126
Water Operation & Maintenance	2,590,982	2,291,997	2,021,385
Water Revenue	533,625	536,271	516,440
Water Depreciation Fund	1,024,173	1,015,658	950,875
Sinking Fund	1,170,780	696,253	793,401
Water Escrow	63,001	89,060	91,075
Water Customer Deposit	406,334	768,625	764,543
Water Capital Projects	4,836,811	6,596,041	5,932,339
West Park Road	586	20,257	20,260
Sewer Revenue	25,110	26,109	25,469
Sewer Capital Projects	393,216	368,943	376,047
Sewer Operation & Maintenance	292,819	408,049	391,088
Sewer Escrow	2,434	2,436	2,436
Sewer Clearing	36,569	34,467	34,474
Sewer Depreciation	12,525	16,537	17,040
External Billing Revenue	30,211	42,409	42,428
Total Cash Accounts	13,643,316	14,873,092	14,068,461
Change From Previous Period	(2,269,761)	(406,350)	(804,632)
Debt Service Accounts	1,207,393	1,207,394	1,207,393
Vanguard	3,751,535	0	0
Dupree			
Dupree Investments - Tax Free	12,522,184	0	0
Dupree Investments - Municipal	5,220,650	0	0
Total Dupree	17,742,834	0	0
Current Asset Grand Total	36,345,078	35,080,486	34,275,854
Grand Total Change From Previous Period	5,944,008	(406,350)	(804,632)
Total Non-Restricted			
Non-Restricted Bank Accounts	5,444,535	4,785,038	4,552,389
Non-Restricted Investment Accounts	21,494,368	19,000,000	19,000,000
Total Non-Restricted	26,938,903	23,785,038	23,552,389
Total Restricted			
Restricted Bank Accounts	8,198,195	10,067,798	9,495,812
Restricted DSRF Accounts	1,207,394	1,207,393	1,207,393
Total Restricted	9,405,589	11,275,191	10,703,205
Total Non-Restricted & Restricted Cash	36,344,492	35,060,229	34,255,594



Water Fund

Hardin County Water District No 2

Income Statement - Water

September 30, 2022

	Month To Date 09/30/2022		Last Year Current Month	Year To Date 09/30/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Operating Revenues						
Residential Sales	770,207.77	774,500.00	772,942.63	6,760,411.36	6,645,300.00	6,262,577.61
Commercial Sales	330,708.61	325,900.00	355,193.14	2,686,973.46	2,575,200.00	2,498,675.93
Industrial Sales	103,310.69	119,000.00	109,438.07	865,868.55	1,011,000.00	854,816.81
Wholesale Water	59,120.60	0.00	41,300.60	728,849.00	0.00	374,285.65
Bulk Water	587.50	200.00	267.00	3,634.35	2,400.00	3,222.30
Sewer Billing	19,109.09	18,500.00	19,066.19	171,524.21	166,500.00	170,621.88
Water Taps	35,524.13	33,069.00	32,389.00	374,317.83	339,926.00	332,996.81
Miscellaneous Service	23,150.56	29,100.00	27,554.32	184,774.99	218,500.00	265,748.06
Laboratory Income	1,773.35	1,250.00	1,547.60	13,957.05	11,250.00	13,745.55
10% Penalty	21,289.22	24,600.00	26,694.65	187,689.12	207,300.00	218,065.30
Gains from Disposal	0.00	0.00	0.00	0.00	0.00	989,084.71
Other Income	8,190.15	1,500.00	5,934.55	85,615.52	13,500.00	136,259.18
Relocation Fees	43,142.34	0.00	0.00	56,457.75	0.00	7,723.70
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	18,000.00	18,000.00	18,000.00
Total Operating Revenues	1,418,114.01	1,329,619.00	1,394,327.75	12,138,073.19	11,208,876.00	12,145,823.49
Operating Expenses						
TREATMENT						
Purchased water	75,434.38	78,284.00	85,898.05	746,865.64	700,735.00	920,134.06
White Mills WTP						
Salaries	54,630.43	45,171.00	42,515.17	399,035.95	418,507.00	395,535.17
Pensions & Benefits	28,467.34	27,870.00	26,203.04	230,443.86	247,275.00	241,783.62
Ins. Workers Comp.	473.38	594.00	781.80	3,949.42	5,346.00	7,518.61
Contractual Services	3,240.96	4,132.00	3,786.90	56,778.59	37,188.00	40,246.26
Chemicals	62,904.33	32,760.00	37,823.72	416,420.88	288,750.00	242,885.67
Transportation Expense - Fuel	281.44	250.00	390.64	3,018.10	2,250.00	2,350.18
Transportation Expense - Maintenance	80.03	85.00	66.83	1,419.61	765.00	953.12
Transportation Expense - Repairs	0.00	75.00	0.00	5,158.76	675.00	1,142.80
Insurance - Vehicle	123.76	124.00	89.42	1,113.84	1,116.00	804.78
Materials & Supplies	7,227.01	5,229.00	3,615.95	45,841.23	47,061.00	38,459.84
Purchased Power	31,660.61	27,110.00	27,779.97	285,969.98	221,028.00	239,729.98
Miscellaneous Expense	1,360.32	1,200.00	(551.51)	17,582.74	14,600.00	12,574.63
Total White Mills WTP	190,449.61	144,600.00	142,501.93	1,466,732.96	1,284,561.00	1,223,984.66



Water Fund

Hardin County Water District No 2
Income Statement - Water
 September 30, 2022

	Month To Date 09/30/2022		Last Year Current Month	Year To Date 09/30/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
City Springs WTP						
Salaries	42,077.52	33,887.00	28,332.71	318,526.99	312,424.00	263,433.98
Pensions & Benefits	24,927.01	21,209.00	18,844.95	202,951.67	187,671.00	160,962.17
Ins. Workers Comp	368.21	462.00	468.89	3,072.02	4,158.00	4,509.36
Contractual Services	1,765.93	800.00	2,062.64	15,066.87	9,100.00	12,960.43
Chemicals	2,680.00	7,150.00	4,047.55	72,067.68	67,782.00	61,688.53
Materials & Supplies	3,760.73	2,344.00	825.05	45,218.82	32,057.00	30,823.63
Purchased Power	11,809.69	11,224.00	10,494.17	103,515.94	97,706.00	97,707.46
Purchased Power - Sewer/Gas	9,888.88	14,520.00	10,292.64	108,543.21	138,775.00	148,306.48
Transportation Expense - Fuel	111.40	100.00	154.63	1,254.73	900.00	971.01
Transportation Expense - Maintenance	0.00	0.00	0.00	89.23	75.00	40.76
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	61.88	62.00	44.60	556.92	558.00	401.40
Miscellaneous Expense	752.10	525.00	822.10	11,453.17	8,579.00	7,212.02
Total City Springs WTP	98,203.35	92,283.00	76,389.93	882,317.25	860,035.00	789,017.23
Water Quality						
Salaries	18,229.17	14,291.00	8,304.52	134,648.44	134,916.00	93,677.14
Pensions & Benefits	10,375.12	9,003.00	6,777.11	86,057.00	80,780.00	64,546.46
Insurance - Workers' Comp	157.90	198.00	234.68	1,317.27	1,782.00	2,256.94
Contractual Services	1,426.74	3,000.00	2,095.24	19,417.79	27,000.00	19,266.28
Materials & Supplies	3,770.28	3,604.00	2,184.58	31,331.52	32,436.00	26,386.30
Transportation Expense - Fuel	797.41	750.00	1,106.81	8,551.58	6,750.00	6,802.95
Transportation Expense - Maintenance	0.00	100.00	737.07	1,579.35	900.00	1,136.56
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	33.99
Insurance - Vehicle	123.76	124.00	89.42	1,113.84	1,116.00	804.78
Miscellaneous Expense	462.61	484.00	144.80	4,289.01	4,356.00	5,202.45
Total Water Quality	35,342.99	31,554.00	21,674.23	288,305.80	290,286.00	220,113.85
TOTAL TREATMENT	399,430.33	346,721.00	326,464.14	3,384,221.65	3,135,617.00	3,153,249.80



Water Fund

Hardin County Water District No 2

Income Statement - Water

September 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	09/30/2022		Current Month	09/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
FIELD OPERATIONS						
Distribution						
Salaries	97,855.90	72,747.00	69,193.09	713,133.28	682,782.00	672,395.63
Pensions & Benefits	53,600.34	47,922.00	46,717.32	443,469.79	428,664.00	420,612.35
Insurance - Workers' Comp	894.00	1,121.00	1,407.61	7,458.96	10,089.00	13,537.07
Contractual Services	15,019.49	16,500.00	31,875.58	160,549.14	152,900.00	145,512.32
Materials & Supplies	12,215.87	11,240.00	12,438.51	123,637.98	84,252.00	83,622.53
Purchased Power	22,642.64	15,544.00	19,237.87	207,830.23	140,114.00	157,654.01
Transportation Expense - Fuel	10,641.64	4,950.00	4,797.74	73,935.99	44,550.00	46,142.48
Transportation Expense - Maintenance	13,973.54	1,368.00	674.51	36,549.33	15,302.00	15,397.96
Transportation Expense - Repairs	573.56	2,500.00	4,873.62	22,725.62	22,500.00	23,150.46
Insurance - Vehicle	866.34	866.00	940.67	7,797.06	7,794.00	8,466.03
Miscellaneous Expense	6,855.12	4,861.00	6,237.93	52,033.69	46,626.00	43,841.70
Total Distribution	235,138.44	179,619.00	198,394.45	1,849,121.07	1,635,573.00	1,630,332.54
Service						
Salaries	37,409.36	39,121.00	28,441.05	285,371.84	293,971.00	271,027.30
Pensions & Benefits	25,285.89	25,599.00	21,883.03	213,725.77	201,919.00	196,192.22
Insurance - Workers' Comp	473.37	594.00	703.57	3,949.41	5,346.00	6,766.30
Contractual Services	2,106.39	1,772.00	1,802.44	21,712.18	15,948.00	17,522.91
Materials & Supplies	477.93	746.00	1,011.63	5,142.88	6,714.00	6,703.14
Purchased Power	272.73	156.00	70.29	2,106.68	1,405.00	(617.07)
Transportation Expense - Fuel	2,286.67	2,200.00	3,173.93	24,522.79	19,800.00	19,759.28
Transportation Expense - Maintenance	181.71	425.00	1,406.73	3,927.28	3,825.00	4,355.81
Transportation Expense - Repairs	(986.00)	0.00	0.00	291.55	1,125.00	0.00
Insurance - Vehicle	495.05	495.00	358.72	4,455.45	4,455.00	3,228.48
Miscellaneous Expense	1,964.89	1,506.00	389.40	14,635.56	13,554.00	11,912.27
Total Service	69,967.99	72,614.00	59,240.79	579,841.39	568,062.00	536,850.64
TOTAL FIELD OPERATIONS	305,106.43	252,233.00	257,635.24	2,428,962.46	2,203,635.00	2,167,183.18



Water Fund

Hardin County Water District No 2

Income Statement - Water

September 30, 2022

	Month To Date		Last Year		Year To Date		Prior Year To Date
	09/30/2022		Current Month		09/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	2022 Budget	YTD Actual	2022 Budget	Actual
MAINTENANCE & PROJECTS							
Maintenance							
Salaries	34,307.72	33,739.00	33,989.52		272,088.60	318,512.00	291,939.89
Pensions & Benefits	24,084.83	22,366.00	19,149.44		202,948.46	200,709.00	171,590.07
Insurance - Workers' Comp	420.63	528.00	547.12		3,509.54	4,752.00	5,261.64
Contractual Services	1,616.31	1,440.00	2,487.53		15,704.57	12,960.00	15,378.20
Materials & Supplies	1,000.01	475.00	1,278.03		8,006.26	4,275.00	4,844.83
Purchased Power	319.95	159.00	288.44		3,370.33	1,434.00	2,559.36
Transportation Expense - Fuel	1,091.25	775.00	887.51		9,756.25	6,975.00	7,019.39
Transportation Expense - Maintenance	135.54	280.00	649.84		2,305.24	2,520.00	2,881.88
Transportation Expense - Repairs	0.00	170.00	0.00		73.99	1,530.00	2,006.63
Insurance - Vehicle	309.41	309.00	223.44		2,784.69	2,781.00	2,010.96
Miscellaneous Expense	976.96	1,400.00	894.68		10,163.61	12,600.00	11,957.00
Total Maintenance	64,262.61	61,641.00	60,395.55		530,711.54	569,048.00	517,449.85
Projects							
Salaries	39,805.25	30,341.00	28,576.70		302,958.16	286,432.00	249,112.68
Pensions & Benefits	22,975.95	19,878.00	19,014.80		183,852.54	178,378.00	150,009.24
Insurance - Workers' Comp	368.21	462.00	468.89		3,072.01	4,158.00	4,509.36
Contractual Services	2,495.83	2,330.00	2,276.62		25,470.43	20,970.00	21,679.38
Materials & Supplies	41.00	125.00	44.72		1,315.45	1,125.00	1,190.51
Purchased Power	233.85	131.00	79.18		1,888.80	1,185.00	474.92
Transportation Expense - Fuel	970.89	900.00	1,301.06		9,859.12	8,100.00	8,146.74
Transportation Expense - Maintenance	75.17	175.00	61.97		1,276.68	1,575.00	1,899.91
Transportation Expense - Repairs	0.00	80.00	0.00		304.95	720.00	246.03
Insurance - Vehicle	371.29	371.00	268.25		3,341.61	3,339.00	2,414.25
Miscellaneous Expense	1,426.18	1,300.00	(565.02)		20,919.13	11,700.00	12,364.36
Total Projects	68,763.62	56,093.00	51,527.17		554,258.88	517,682.00	452,047.38
TOTAL MAINTENANCE & PROJECTS	133,026.23	117,734.00	111,922.72		1,084,970.42	1,086,730.00	969,497.23



Water Fund

Hardin County Water District No 2

Income Statement - Water

September 30, 2022

	Month To Date 09/30/2022		Last Year Current Month	Year To Date 09/30/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
ADMINISTRATION						
Accounting						
Salaries	16,307.00	12,267.00	10,462.92	107,210.12	115,092.00	114,884.72
Pensions & Benefits	9,808.68	8,243.00	8,776.67	76,671.63	73,724.00	84,602.19
Insurance Workers' Comp	6.75	8.00	16.02	56.29	72.00	154.07
Contractual Services	2,712.66	3,000.00	1,750.09	64,538.98	69,000.00	68,420.07
Purchased Power	134.21	74.00	58.68	1,141.81	666.00	465.83
Miscellaneous Expense	217.93	350.00	170.36	2,645.18	3,150.00	5,275.15
Total Accounting	29,187.23	23,942.00	21,234.74	252,264.01	261,704.00	273,802.03
Customer Accounts						
Salaries	63,042.60	46,190.00	38,604.65	447,401.10	436,103.00	362,038.40
Pensions & Benefits	38,333.87	31,169.00	28,734.42	299,108.40	287,177.00	261,702.08
Ins. Workers Comp	33.77	42.00	48.07	281.60	378.00	462.27
Contractual Services	10,831.75	8,875.00	7,878.41	76,335.25	79,875.00	78,529.21
Materials & Supplies	1,160.36	1,510.00	3,316.91	13,556.28	13,590.00	13,737.40
Purchased Power	496.37	265.00	292.37	4,551.86	2,388.00	2,604.94
Bad Debt Expense	7,350.20	7,400.00	7,043.60	68,925.25	66,600.00	66,223.66
Miscellaneous Expense	1,450.25	1,715.00	1,993.78	16,133.30	15,435.00	15,608.96
Miscellaneous Expense - Billing	13,825.79	12,900.00	13,602.35	121,732.22	116,100.00	113,781.18
Total Customer Accounts	136,524.96	110,066.00	101,514.56	1,048,025.26	1,017,646.00	914,688.10
General Administration						
Salaries	26,935.35	28,036.00	26,482.52	231,528.59	263,255.00	243,230.56
Pensions & Benefits	14,855.18	15,376.00	14,358.16	132,542.77	137,408.00	127,323.10
Insurance - Workers' Comp	9.00	11.00	16.02	75.07	99.00	154.07
Contractual Services	5,784.90	4,500.00	5,449.70	68,236.24	40,500.00	63,015.64
Materials & Supplies	682.63	250.00	9.03	5,071.56	2,250.00	1,756.85
Purchased Power	442.37	231.00	306.21	4,255.86	2,081.00	2,560.35
Transportation Expense - Fuel	203.58	100.00	247.95	2,004.82	900.00	1,591.57
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	20.00
Insurance - General Liability	6,904.25	6,904.00	5,985.33	62,918.00	62,136.00	53,867.97
Insurance - Vehicle	123.76	124.00	89.42	1,113.84	1,116.00	804.78
Miscellaneous Expense	4,058.08	1,750.00	(2,188.46)	29,184.20	20,750.00	22,641.43
Depreciation	264,033.38	265,741.00	246,605.29	2,253,870.71	2,442,420.00	2,269,694.56
Total General Administration	324,426.48	323,223.00	297,361.17	2,795,197.66	2,974,965.00	2,788,009.24



Water Fund

Hardin County Water District No 2

Income Statement - Water

September 30, 2022

	Month To Date 09/30/2022		Last Year Current Month	Year To Date 09/30/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,516.66	22,649.94	22,653.00	22,649.94
Pensions & Benefits	7,734.03	6,800.00	7,105.65	71,089.67	61,200.00	63,630.45
Insurance - Workers' Comp	10.61	14.00	19.79	89.14	126.00	190.34
Contractual Services	0.00	0.00	0.00	919.27	0.00	232.35
Miscellaneous Expense	1,376.90	600.00	452.00	11,387.80	9,400.00	5,714.06
Total Commissioners	11,638.20	9,931.00	10,094.10	106,135.82	93,379.00	92,417.14
TOTAL ADMINISTRATION	501,776.87	467,162.00	430,204.57	4,201,622.75	4,347,694.00	4,068,916.51
Total Operating Expenses	1,339,339.86	1,183,850.00	1,126,226.67	11,099,777.28	10,773,676.00	10,358,846.72
Total Net Operating Income	78,774.15	145,769.00	268,101.08	1,038,295.91	435,200.00	1,786,976.77
Non-Operating Gains (Losses)						
Interest Income	1,968.53	3,000.00	2,180.41	23,389.22	27,000.00	25,223.36
Dividend Income	0.00	75,000.00	89,831.92	195,264.48	315,000.00	296,995.26
Unrealized Gain/Loss	0.00	0.00	(228,096.11)	0.00	0.00	(188,167.44)
Realized Gains	0.00	0.00	0.00	(2,639,526.65)	0.00	0.00
Leased Land/Tank Space Income	150.00	0.00	0.00	95,184.98	94,134.00	94,134.98
Interest Expenses	0.00	0.00	0.00	446,678.72	439,463.00	472,230.70
Amortized Debt Disc Expense	(357.57)	(358.00)	56.12	(3,218.13)	(3,222.00)	505.08
Net Income	81,250.25	224,127.00	131,961.18	(1,730,852.65)	435,093.00	1,542,427.15



Hardin County Water District No 2

Income Statement

Sewer Fund

September 30, 2022

	Month To Date 09/30/2022		Year To Date 09/30/2022	
	Actual	2022 Budget	YTD Actual	2022 Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	1,368.30	0.00	9,898.30	0.00
Commercial Sewer Sales	17,496.30	0.00	149,974.92	0.00
Miscellaneous Service	0.00	0.00	240.00	0.00
10% Penalty	3.18	0.00	465.40	0.00
Total Operating Revenues	<u>18,867.78</u>	<u>0.00</u>	<u>160,578.62</u>	<u>0.00</u>
Operating Expenses				
Wholesale Treatment	3,931.08	5,043.00	44,882.58	45,387.00
Contractual Services	2,452.58	2,000.00	20,067.48	18,000.00
Materials & Supplies	101.74	0.00	218.25	450.00
Purchased Power	890.99	775.00	8,331.49	6,975.00
Depreciation	24,450.12	25,190.00	220,051.08	226,710.00
Total Operating Expenses	<u>31,826.51</u>	<u>33,008.00</u>	<u>293,550.88</u>	<u>297,522.00</u>
Total Net Operating Income Sewer	<u>(12,958.73)</u>	<u>(33,008.00)</u>	<u>(132,972.26)</u>	<u>(297,522.00)</u>
Non-Operating Gains (Losses)				
Interest Income	141.99	0.00	836.40	0.00
Total Non-Operating Gains (Losses)	<u>141.99</u>	<u>0.00</u>	<u>836.40</u>	<u>0.00</u>
Net Income	<u>(12,816.74)</u>	<u>(33,008.00)</u>	<u>(132,135.86)</u>	<u>(297,522.00)</u>



Hardin County Water District No 2 Balance Sheet

September 30, 2022

Water & Sewer Funds

	Water Fund	Sewer Fund	09/30/2022 YTD Total	09/30/2021 Last YTD Total
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	3,325,187	449,541	3,774,728	4,358,686
Investments	19,000,000	0	19,000,000	21,385,938
Accounts Receivable, net	1,832,726	717	1,833,443	760,309
Prepaid Expenses	83,647	0	83,648	53,354
Stop Loss Receivable	13,297	0	13,296	0
Grants Receivable	0	21,070	21,070	0
Materials and supplies	2,131,886	0	2,131,886	742,086
TOTAL CURRENT ASSETS	26,386,743	471,328	26,858,071	27,300,373
NONCURRENT ASSETS				
Restricted cash and cash equivalents	8,612,818	395,522	9,008,339	6,543,045
Restricted Investments	1,207,394	0	1,207,394	1,207,394
Regulatory asset on CERS pension	10,621,162	0	10,621,162	9,976,445
Regulatory asset on CERS OPEB	2,839,493	0	2,839,493	2,658,247
Non-Depreciable capital assets	11,259,082	866,615	12,125,698	10,202,736
Depreciable capital assets, net of depreciation	61,767,352	14,813,859	76,581,211	77,542,616
TOTAL NONCURRENT ASSETS	96,307,301	16,075,996	112,383,297	108,130,483
TOTAL ASSETS	122,694,044	16,547,324	139,241,368	135,430,856
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on debt refundings	76,734	0	76,734	94,676
Deferred amount on CERS Pension	1,086,695	0	1,086,695	1,802,576
Deferred amount on CERS OPEB	1,641,839	0	1,641,839	1,671,793
Utility acquisition adjustments	126,495	0	126,495	136,225
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,931,763	0	2,931,763	3,705,270
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	475,139	13,696	488,836	328,366
Unearned Revenue	106,065	0	106,064	0
Elizabethtown Sewer Payable	825,724	0	825,724	0
Accrued Taxes	14,847	6,684	21,531	36,352
Accrued Liabilities	283,094	0	283,094	105,449
Accrued Vacation	176,874	0	176,874	185,274
Customer Advances for Construction	95,000	0	95,000	60,000
Self-Insurance Payable	316,487	0	316,487	(11,906)
TOTAL CURRENT LIABILITIES	2,293,229	20,380	2,313,609	703,535
NONCURRENT LIABILITIES				
Net Pension Liability - CERS	9,906,949	0	9,906,949	11,567,079
Net OPEB Liability - CERS	2,974,060	0	2,974,060	3,640,565
Bonds Payable	11,596,494	0	11,596,494	13,251,585
Notes Payable	4,324,196	0	4,324,196	4,597,981
Bond Anticipation Note Payable	6,960,668	0	6,960,668	4,403,747
TOTAL NONCURRENT LIABILITIES	35,762,367	0	35,762,367	37,460,957
TOTAL LIABILITIES	38,055,596	20,380	38,075,976	38,164,492
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	1,800,908	0	1,800,908	211,942
Deferred Inflows of Resources - OPEB	1,507,272	0	1,507,272	689,475
TOTAL DEFERRED INFLOWS OF RESOURCES	3,308,180	0	3,308,180	901,417



Hardin County Water District No 2 Balance Sheet

September 30, 2022

Water & Sewer Funds

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>09/30/2022</u> YTD Total	<u>09/30/2021</u> Last YTD Total
NET POSITION				
Net Investment in Capital Assets	51,027,341	15,681,165	66,708,506	65,814,846
Restricted for Debt Service	2,435,375	0	2,435,375	2,499,180
Restricted for Capital Projects	6,994,549	395,521	7,390,070	5,250,895
Restricted for Customers	390,288	0	390,288	364
Unrestricted	23,094,931	450,258	23,545,189	26,512,851
TOTAL NET POSITION	\$ 83,942,484	\$ 16,526,944	\$ 100,469,428	\$ 100,078,136



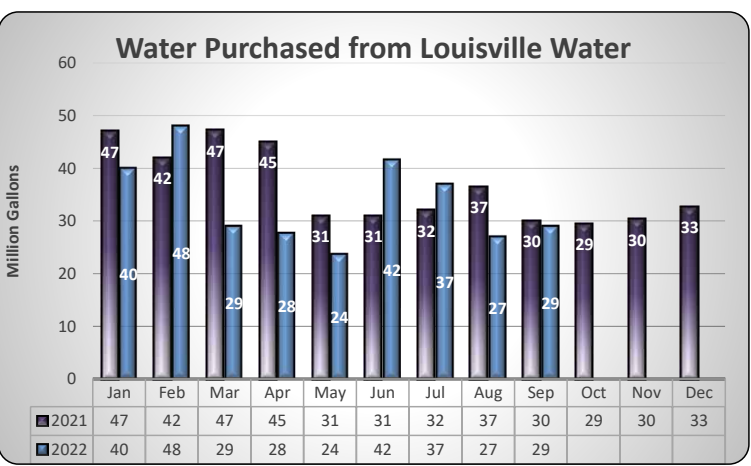
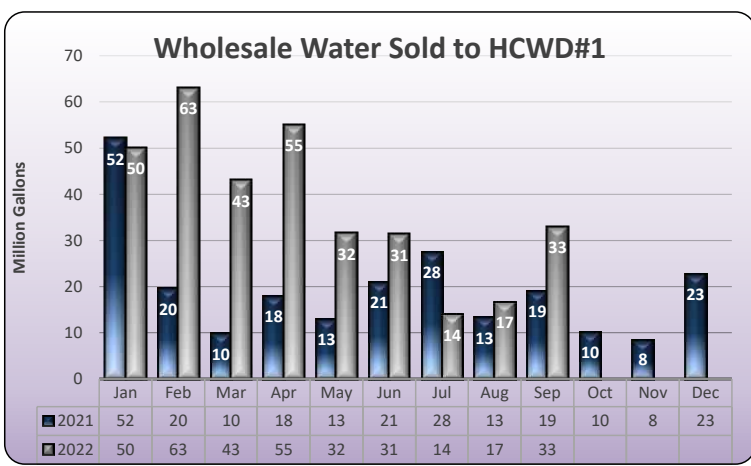
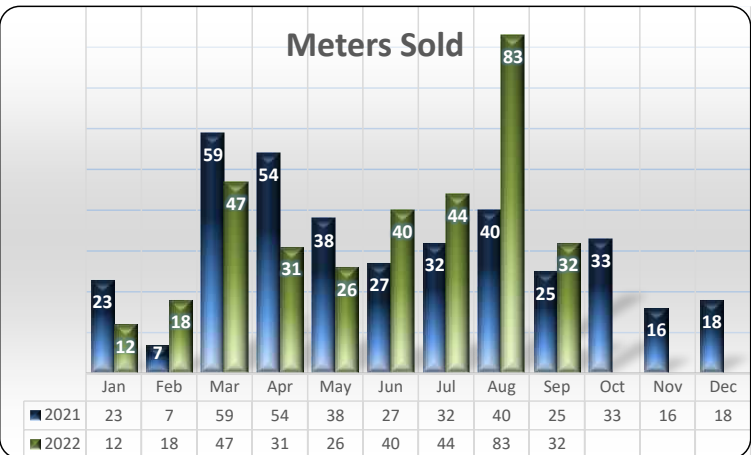
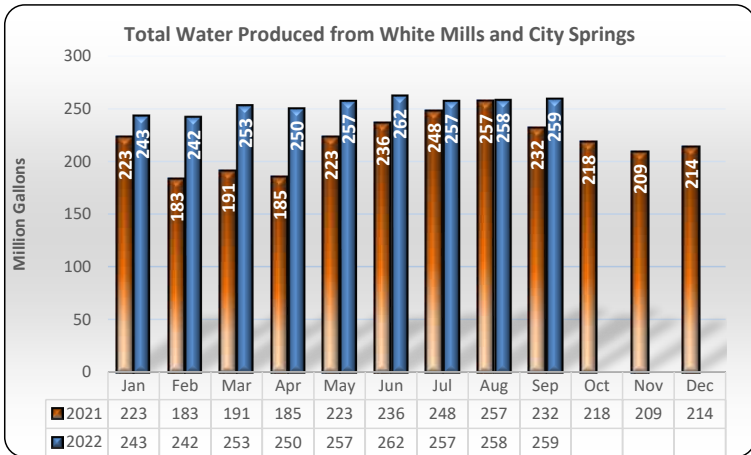
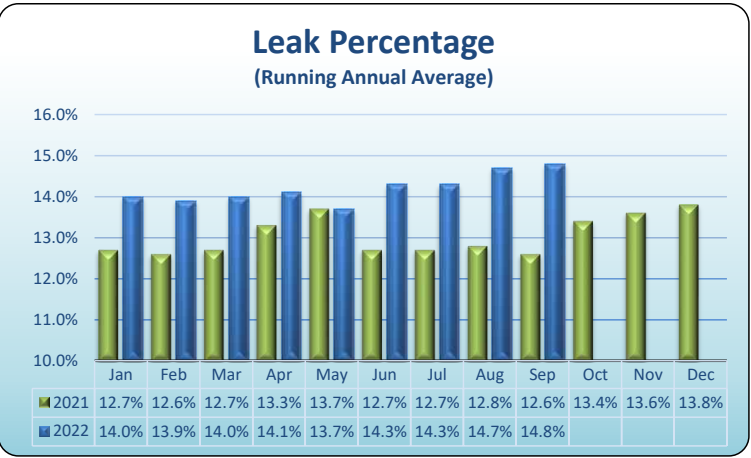
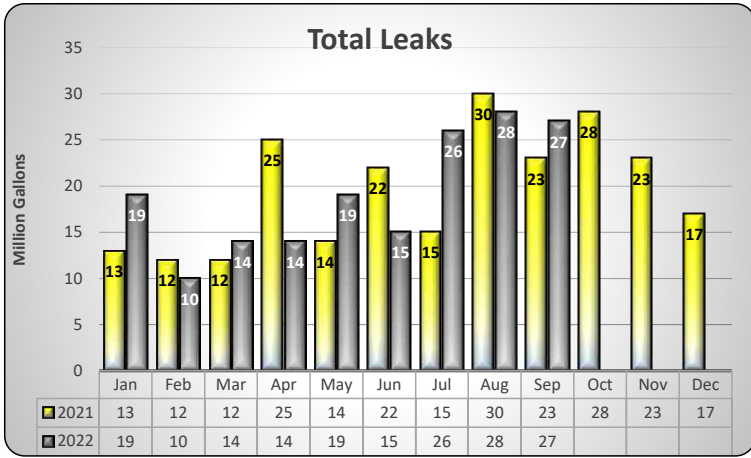
Water & Sewer Funds

Hardin County Water District No 2

Cash Flow Statement

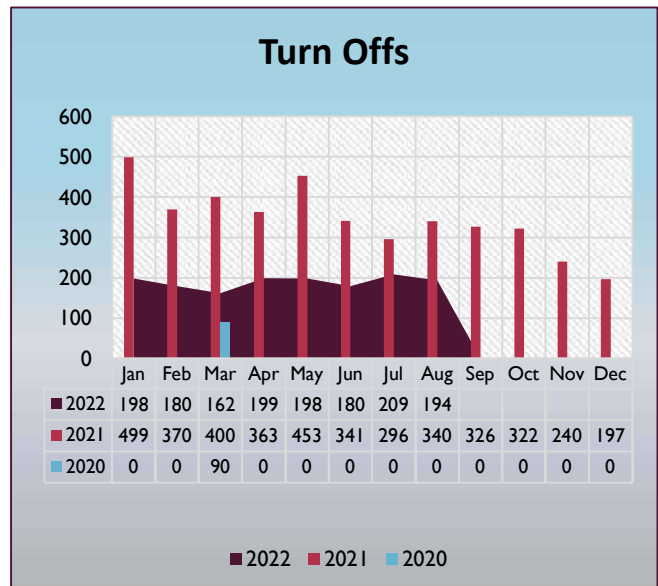
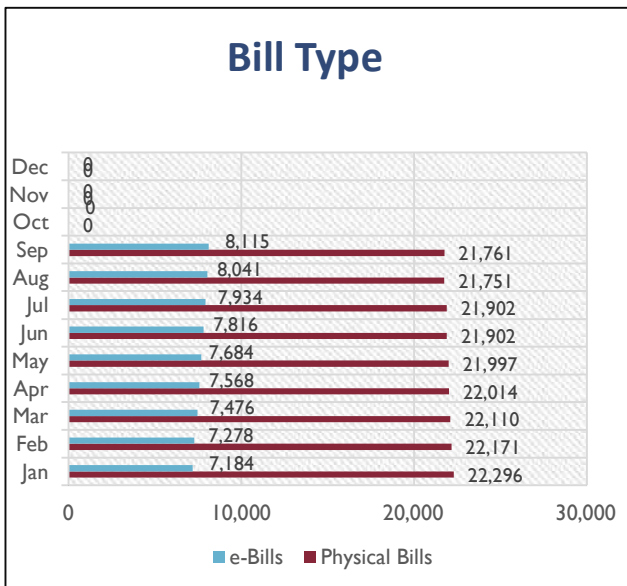
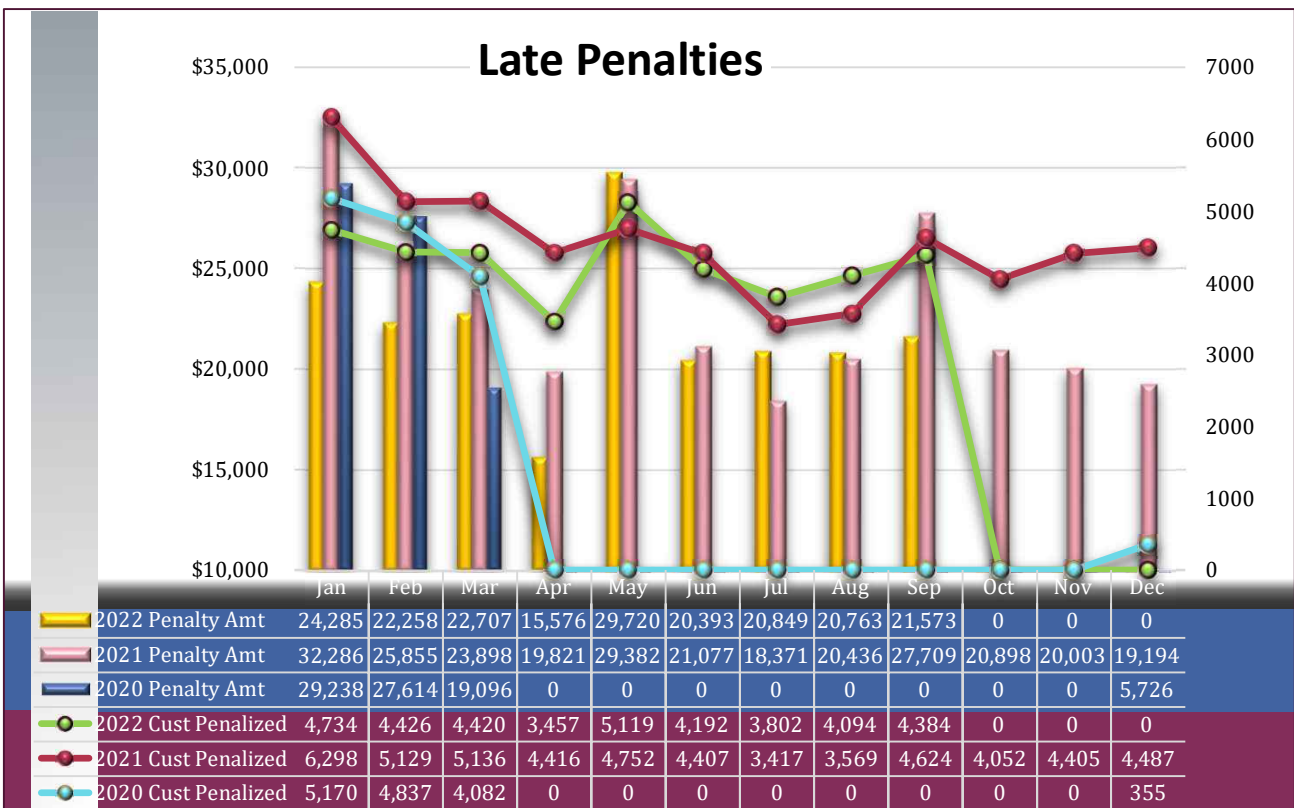
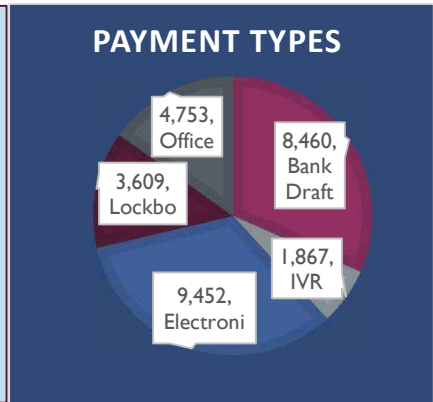
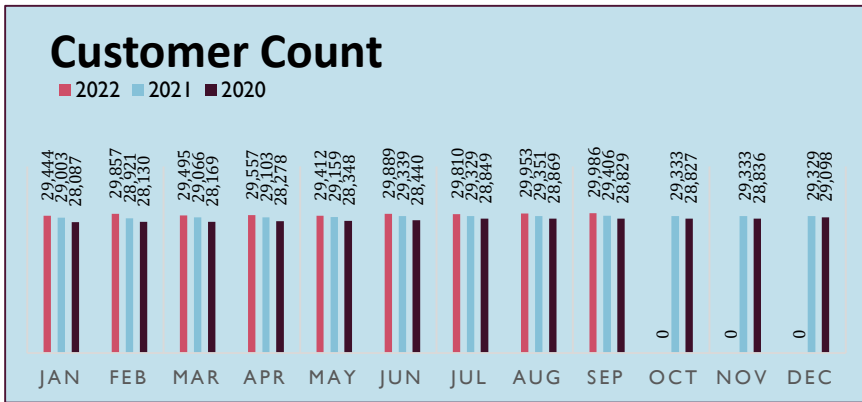
September 30, 2022

	Water Fund 09/30/2022	Sewer Fund 09/30/2022	Consolidated Total 09/30/2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	1,322,571	18,716	1,341,287
Payments to Suppliers	(1,194,591)	(8,431)	(1,203,022)
Payments to Employees	(433,117)	0	(433,117)
NET CASH PROVIDED BY OPERATING ACTIVITIES	(305,137)	10,285	(294,852)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets	(463,254)	(9,273)	(472,527)
Contributions in Aid of Construction	84,666	7,057	91,723
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	378,588	2,216	380,804
CASH FLOWS FROM INVESTING ACTIVITIES			
Other Income	8,340	0	8,340
Investment Income	1,969	142	2,111
NET CASH PROVIDED BY INVESTING ACTIVITIES	10,309	142	10,451
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(794,697)	(9,987)	(804,684)
CASH AND CASH EQUIVALENTS, Beginning	12,732,702	855,050	13,587,752
CASH AND CASH EQUIVALENTS, End	11,938,005	845,063	12,783,068
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income	78,774	(24,462)	54,312
Adjustments to reconcile to net cash provided by operating activities:			
Depreciation	264,033	24,450	288,483
(Increase) Decrease in Accounts Receivable	(8,686)	(152)	(8,838)
(Increase) Decrease in Prepaid Expenses	16,668	0	16,667
Increase (Decrease) in Accounts Payable	(497,584)	(9,418)	(507,001)
Increase (Decrease) in Unearned Revenue	(8,200)	0	(8,200)
Increase (Decrease) in Customer Deposits	(1,780)	0	(1,780)
Increase (Decrease) in Accrued Taxes Payable	(2,605)	1,003	(1,603)
Increase (Decrease) in Accrued Liabilities	(84,359)	0	(84,358)
Increase (Decrease) in Self-Insurance Payable	25,457	0	25,457
Adjustments to reconcile to net cash provided by operating activities:	825,122	33,017	858,139
NET CASH PROVIDED BY OPERATING ACTIVITIES	746,348	57,479	803,827



Customer Service Report

2022



1 Our awesome employees volunteered at Feeding America to celebrate Hunger Action Day!



2 We donated coloring pages and pencils to our local girl scout group. They were learning about all things water. We hope to schedule a tour soon!



3 Welcomed 3 home school tours to our White Mills Treatment Plant!



Attachment PH-10C Page 199 of 236

Hardin County Water District No. 2

1951 W Park 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 2022 Board Meeting Booklet



Rineyville Tank



COMMISSIONERS MEETING AGENDA
1951 W Park Road Elizabethtown, KY 42701
November 15, 2022, 4:00 p.m.

AGENDA

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**

- IV. FINANCIAL REPORTS** **Mo/Mandy**

- V. ENGINEERING REPORT** **Vaughn Williams**

- VI. DEPARTMENTAL REPORTS**
 - A. Monthly Statistics** **Shaun**
 - B. Customer Service Department Report** **Shaun**
 - C. Public Outreach** **Shaun**
 - D. In-House Projects** **Forrest**

- VII. OLD BUSINESS**

- VIII. NEW BUSINESS**
 - A. Glendale Water Line Materials Bid Authorization** **Shaun**
 - B. Annual Warehouse Material Bid Authorization** **Forrest**
 - C. Exercising Option to Purchase Glendale Tank Site** **Shaun**
 - D. 2023 Budget Presentation** **Mandy/Shawn**

- 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 20, 2022 @ 4:00pm** in the board room at the Customer Service Center, 1951 W Park Road, Elizabethtown.



Water & Sewer Funds

Hardin County Water District No 2

Current Asset Report

October 31, 2022

	Year Ending 12/31/2021	Month Ending 09/30/2022	Month Ending 10/31/2022
Assets - Cash Accounts			
Revenue Clearing	0	617,595	1,050,136
Health Plan	173,237	86,542	73,388
Sinking Fund III	83,243	383,500	17,014
Sinking Fund IV	2,232	51,080	51,080
Petty Cash	2,410	4,011	4,011
Water Clearing	151,987	73,125	63,560
Water Operation & Maintenance	2,590,982	2,021,386	1,565,745
Water Revenue	533,625	516,394	579,697
Water Depreciation Fund	1,024,172	950,875	960,704
Sinking Fund	1,170,781	793,401	894,052
Water Escrow	63,000	91,075	81,129
Water Customer Deposit	0	378,605	377,046
Water Capital Projects	4,836,811	5,932,339	5,882,865
West Park Road	586	20,260	20,257
Sewer Revenue	25,111	25,469	25,807
Sewer Capital Projects	393,216	376,047	397,325
Sewer Operation & Maintenance	292,819	391,088	384,086
Sewer Escrow	2,433	2,436	2,437
Sewer Clearing	36,570	34,474	33,062
Sewer Depreciation	12,524	17,040	17,550
External Billing Revenue	0	11,683	11,710
Total Cash Accounts	11,395,739	12,778,425	12,492,661
Change From Previous Period	(2,782,840)	(809,327)	(285,763)
Debt Service Accounts	1,207,394	1,207,393	1,207,394
Vanguard	3,751,534	0	0
Dupree			
Dupree Investments - Tax Free	12,522,185	0	0
Dupree Investments - Municipal	5,220,649	0	0
Total Dupree	17,742,834	0	0
Current Asset Grand Total	34,097,501	32,985,818	32,700,055
Grand Total Change From Previous Period	5,430,929	(809,327)	(285,763)
Total Non-Restricted			
Non-Restricted Bank Accounts	3,633,503	3,683,543	3,706,104
Non-Restricted Investment Accounts	21,494,368	19,000,000	19,000,000
Total Non-Restricted	25,127,871	22,683,543	22,706,104
Total Restricted			
Restricted Bank Accounts	7,761,650	9,074,622	8,766,300
Restricted DSRF Accounts	1,207,394	1,207,393	1,207,394
Total Restricted	8,969,044	10,282,015	9,973,694
Total Non-Restricted & Restricted Cash	34,096,915	32,965,558	32,679,798



Water Fund

Hardin County Water District No 2
Income Statement - Water
 October 31, 2022

	Month To Date 10/31/2022		Last Year Current Month	Year To Date 10/31/2022		Prior Year To Date Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Operating Revenues						
Residential Sales	777,514.21	765,700.00	717,835.29	7,537,925.57	7,411,000.00	6,980,412.90
Commercial Sales	322,997.41	310,400.00	320,031.22	3,009,970.87	2,885,600.00	2,818,707.15
Industrial Sales	110,649.59	127,600.00	108,317.67	976,518.14	1,138,600.00	963,134.48
Wholesale Water	85,716.40	0.00	34,804.00	814,565.40	0.00	409,089.65
Bulk Water	257.50	200.00	374.50	3,891.85	2,600.00	3,596.80
Sewer Billing	19,101.94	18,500.00	18,947.50	190,626.15	185,000.00	189,569.38
Water Taps	132,154.79	37,770.00	34,859.68	506,472.62	377,696.00	367,856.49
Miscellaneous Service	22,211.12	28,500.00	27,529.89	206,986.11	247,000.00	293,277.95
Laboratory Income	1,895.45	1,250.00	1,366.25	15,852.50	12,500.00	15,111.80
10% Penalty	21,054.02	24,300.00	20,348.62	208,743.14	231,600.00	238,413.92
Gains from Disposal	15,000.00	0.00	0.00	15,000.00	0.00	989,084.71
Other Income	2,027.36	1,500.00	4,322.40	87,556.98	15,000.00	140,581.58
Relocation Fees	37,025.83	0.00	21,844.30	93,483.58	0.00	29,568.00
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	20,000.00	20,000.00	20,000.00
Total Operating Revenues	1,549,605.62	1,317,720.00	1,312,581.32	13,687,592.91	12,526,596.00	13,458,404.81
Operating Expenses						
TREATMENT						
Purchased water	74,691.46	80,894.00	85,241.20	821,557.10	781,629.00	1,005,375.26
White Mills WTP						
Salaries	37,142.60	44,180.00	51,235.97	436,178.55	462,687.00	446,771.14
Pensions & Benefits	24,963.20	27,498.00	28,826.25	255,407.06	274,773.00	270,609.87
Ins. Workers Comp.	0.00	594.00	0.00	3,949.42	5,940.00	7,518.61
Contractual Services	3,883.43	4,132.00	1,867.61	62,032.87	41,320.00	42,113.87
Chemicals	59,193.39	30,240.00	10,901.12	478,294.27	318,990.00	253,786.79
Transportation Expense - Fuel	338.87	250.00	328.81	3,356.97	2,500.00	2,678.99
Transportation Expense - Maintenance	0.00	85.00	0.00	1,419.61	850.00	953.12
Transportation Expense - Repairs	125.67	75.00	0.00	5,284.43	750.00	1,142.80
Insurance - Vehicle	123.76	124.00	89.42	1,237.60	1,240.00	894.20
Materials & Supplies	4,920.35	5,229.00	492.33	50,761.58	52,290.00	38,952.17
Purchased Power	30,410.51	26,080.00	29,105.06	316,380.49	247,108.00	268,835.04
Miscellaneous Expense	1,798.54	1,200.00	955.42	19,381.28	15,800.00	13,530.05
Total White Mills WTP	162,900.32	139,687.00	123,801.99	1,633,684.13	1,424,248.00	1,347,786.65



Water Fund

Hardin County Water District No 2

Income Statement - Water

October 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	10/31/2022		Current Month	10/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
City Springs WTP						
Salaries	33,107.99	32,859.00	34,688.47	351,634.98	345,283.00	298,122.45
Pensions & Benefits	21,998.74	20,823.00	21,111.45	224,950.41	208,494.00	182,073.62
Ins. Workers Comp	0.00	462.00	0.00	3,072.02	4,620.00	4,509.36
Contractual Services	1,185.97	900.00	958.12	16,941.68	10,000.00	13,918.55
Chemicals	17,160.20	6,890.00	0.00	89,227.88	74,672.00	61,688.53
Materials & Supplies	3,630.56	2,100.00	797.50	48,849.38	34,157.00	31,621.13
Purchased Power	11,018.95	11,408.00	11,086.93	114,534.89	109,114.00	108,794.39
Purchased Power - Sewer/Gas	10,630.28	13,992.00	12,371.71	119,173.49	152,767.00	160,678.19
Transportation Expense - Fuel	134.14	100.00	130.15	1,388.87	1,000.00	1,101.16
Transportation Expense - Maintenance	0.00	0.00	61.97	89.23	75.00	102.73
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	61.88	62.00	44.60	618.80	620.00	446.00
Miscellaneous Expense	969.00	470.00	523.32	12,422.17	9,049.00	7,735.34
Total City Springs WTP	99,897.71	90,066.00	81,774.22	982,903.80	950,101.00	870,791.45
Water Quality						
Salaries	14,515.20	14,291.00	10,327.28	149,163.64	149,207.00	104,004.42
Pensions & Benefits	9,755.75	9,003.00	7,265.64	96,087.75	89,783.00	71,812.10
Insurance - Workers' Comp	0.00	198.00	0.00	1,317.27	1,980.00	2,256.94
Contractual Services	1,042.18	3,000.00	2,751.44	20,459.97	30,000.00	22,017.72
Materials & Supplies	6,587.79	3,604.00	1,040.28	37,919.31	36,040.00	27,426.58
Transportation Expense - Fuel	960.15	750.00	931.58	9,511.73	7,500.00	7,734.53
Transportation Expense - Maintenance	415.72	100.00	0.00	1,995.07	1,000.00	1,136.56
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	33.99
Insurance - Vehicle	123.76	124.00	89.42	1,237.60	1,240.00	894.20
Miscellaneous Expense	155.81	484.00	252.01	4,444.82	4,840.00	5,454.46
Total Water Quality	33,556.36	31,554.00	22,657.65	322,137.16	321,840.00	242,771.50
TOTAL TREATMENT	371,045.85	342,201.00	313,475.06	3,760,282.19	3,477,818.00	3,466,724.86



Water Fund

Hardin County Water District No 2
Income Statement - Water
 October 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	10/31/2022		Current Month	10/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
FIELD OPERATIONS						
Distribution						
Salaries	93,044.29	72,687.00	82,464.89	806,177.57	755,469.00	754,860.52
Pensions & Benefits	51,435.75	47,899.00	51,380.68	495,180.54	476,563.00	471,993.03
Insurance - Workers' Comp	0.00	1,121.00	0.00	7,458.96	11,210.00	13,537.07
Contractual Services	23,364.93	16,500.00	18,793.57	187,066.76	169,400.00	164,305.89
Materials & Supplies	13,055.27	9,104.00	9,601.34	139,087.87	93,356.00	93,223.87
Purchased Power	22,851.84	14,877.00	18,883.57	230,682.07	154,991.00	176,537.58
Transportation Expense - Fuel	8,054.83	4,950.00	7,327.07	81,990.82	49,500.00	53,469.55
Transportation Expense - Maintenance	2,919.11	1,365.00	2,171.78	39,468.44	16,667.00	17,569.74
Transportation Expense - Repairs	4,216.30	2,500.00	733.97	27,137.03	25,000.00	23,884.43
Insurance - Vehicle	866.34	866.00	940.67	8,663.40	8,660.00	9,406.70
Miscellaneous Expense	3,827.15	4,423.00	2,636.62	55,918.34	51,049.00	46,478.32
Total Distribution	223,635.81	176,292.00	194,934.16	2,078,831.80	1,811,865.00	1,825,266.70
Service						
Salaries	28,558.97	31,297.00	36,128.45	313,930.81	325,268.00	307,155.75
Pensions & Benefits	24,221.16	22,661.00	24,678.83	237,946.93	224,580.00	220,871.05
Insurance - Workers' Comp	0.00	594.00	0.00	3,949.41	5,940.00	6,766.30
Contractual Services	1,947.73	1,772.00	1,664.55	23,789.43	17,720.00	19,187.46
Materials & Supplies	147.79	746.00	17.46	5,290.67	7,460.00	6,720.60
Purchased Power	275.11	149.00	72.13	2,381.79	1,554.00	(544.94)
Transportation Expense - Fuel	2,753.36	2,200.00	2,671.46	27,276.15	22,000.00	22,430.74
Transportation Expense - Maintenance	325.53	425.00	759.21	4,285.18	4,250.00	5,115.02
Transportation Expense - Repairs	5,606.35	375.00	0.00	9,105.09	1,500.00	0.00
Insurance - Vehicle	495.05	495.00	358.72	4,950.50	4,950.00	3,587.20
Miscellaneous Expense	598.92	1,506.00	295.25	15,234.48	15,060.00	12,207.52
Total Service	64,929.97	62,220.00	66,646.06	648,140.44	630,282.00	603,496.70
TOTAL FIELD OPERATIONS	288,565.78	238,512.00	261,580.22	2,726,972.24	2,442,147.00	2,428,763.40



Water Fund

Hardin County Water District No 2

Income Statement - Water

October 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	10/31/2022		Current Month	10/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
MAINTENANCE & PROJECTS						
Maintenance						
Salaries	26,421.95	33,739.00	40,875.86	298,510.55	352,251.00	332,815.75
Pensions & Benefits	20,179.01	22,366.00	20,738.73	223,127.47	223,075.00	192,328.80
Insurance - Workers' Comp	0.00	528.00	0.00	3,509.54	5,280.00	5,261.64
Contractual Services	1,537.47	1,440.00	1,394.76	17,374.30	14,400.00	16,772.96
Materials & Supplies	1,582.10	475.00	305.54	9,588.36	4,750.00	5,150.37
Purchased Power	280.89	152.00	295.96	3,651.22	1,586.00	2,855.32
Transportation Expense - Fuel	1,079.31	775.00	974.52	10,835.56	7,750.00	7,993.91
Transportation Expense - Maintenance	0.00	280.00	0.00	2,305.24	2,800.00	2,881.88
Transportation Expense - Repairs	0.00	170.00	130.00	73.99	1,700.00	2,136.63
Insurance - Vehicle	309.41	309.00	223.44	3,094.10	3,090.00	2,234.40
Miscellaneous Expense	469.99	1,400.00	325.43	10,633.60	14,000.00	12,282.43
Total Maintenance	51,860.13	61,634.00	65,264.24	582,703.93	630,682.00	582,714.09
Projects						
Salaries	32,995.72	30,341.00	37,346.04	335,953.88	316,773.00	286,458.72
Pensions & Benefits	21,714.44	19,878.00	22,365.06	205,841.98	198,256.00	172,374.30
Insurance - Workers' Comp	0.00	462.00	0.00	3,072.01	4,620.00	4,509.36
Contractual Services	2,281.74	2,330.00	2,133.80	27,861.43	23,300.00	23,813.18
Materials & Supplies	641.07	125.00	61.64	1,956.52	1,250.00	1,252.15
Purchased Power	232.05	126.00	81.24	2,120.85	1,311.00	556.16
Transportation Expense - Fuel	1,206.26	900.00	1,048.03	11,065.38	9,000.00	9,194.77
Transportation Expense - Maintenance	201.98	175.00	66.83	1,478.66	1,750.00	1,966.74
Transportation Expense - Repairs	0.00	80.00	0.00	304.95	800.00	246.03
Insurance - Vehicle	371.29	371.00	268.25	3,712.90	3,710.00	2,682.50
Miscellaneous Expense	798.90	1,300.00	902.20	21,718.03	13,000.00	13,266.56
Total Projects	60,443.45	56,088.00	64,273.09	615,086.59	573,770.00	516,320.47
TOTAL MAINTENANCE & PROJECTS	112,303.58	117,722.00	129,537.33	1,197,790.52	1,204,452.00	1,099,034.56



Water Fund

Hardin County Water District No 2

Income Statement - Water

October 31, 2022

	Month To Date		Last Year		Year To Date		Prior Year To Date
	10/31/2022		Current Month		10/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	2022 Budget	YTD Actual	2022 Budget	Actual
ADMINISTRATION							
Accounting							
Salaries	12,608.60	12,267.00	11,939.87		119,818.72	127,359.00	126,824.59
Pensions & Benefits	8,767.68	8,243.00	9,918.38		85,439.31	81,967.00	94,520.57
Insurance Workers' Comp	0.00	8.00	0.00		56.29	80.00	154.07
Contractual Services	2,124.78	2,000.00	1,889.79		66,725.21	71,000.00	70,309.86
Purchased Power	130.48	71.00	60.21		1,272.29	737.00	526.04
Miscellaneous Expense	135.70	350.00	197.69		2,780.88	3,500.00	5,472.84
Total Accounting	23,767.24	22,939.00	24,005.94		276,092.70	284,643.00	297,807.97
Customer Accounts							
Salaries	53,744.67	46,190.00	50,851.11		501,145.77	482,293.00	412,889.51
Pensions & Benefits	36,570.33	33,976.00	30,391.86		335,953.73	321,153.00	292,093.94
Ins. Workers Comp	0.00	42.00	0.00		281.60	420.00	462.27
Contractual Services	10,396.62	8,875.00	5,401.30		86,951.90	88,750.00	83,930.51
Materials & Supplies	678.28	1,510.00	191.55		14,234.56	15,100.00	13,928.95
Purchased Power	467.29	253.00	300.00		5,019.15	2,641.00	2,904.94
Bad Debt Expense	7,350.20	7,400.00	7,038.66		76,275.45	74,000.00	73,262.32
Miscellaneous Expense	867.88	1,715.00	1,201.58		17,001.18	17,150.00	16,810.54
Miscellaneous Expense - Billing	13,601.45	12,900.00	13,543.04		135,333.67	129,000.00	127,324.22
Total Customer Accounts	123,676.72	112,861.00	108,919.10		1,172,197.01	1,130,507.00	1,023,607.20
General Administration							
Salaries	21,483.54	28,036.00	33,103.15		253,012.13	291,291.00	276,333.71
Pensions & Benefits	13,596.83	15,376.00	16,510.14		146,414.60	152,784.00	143,833.24
Insurance - Workers' Comp	0.00	11.00	0.00		75.07	110.00	154.07
Contractual Services	9,146.01	4,500.00	7,166.82		77,573.97	45,000.00	70,182.46
Materials & Supplies	0.00	250.00	894.00		5,071.56	2,500.00	2,650.85
Purchased Power	407.20	221.00	314.17		4,663.06	2,302.00	2,874.52
Transportation Expense - Fuel	229.49	100.00	216.26		2,234.31	1,000.00	1,807.83
Transportation Expense - Repairs	0.00	0.00	0.00		0.00	250.00	20.00
Insurance - General Liability	6,904.25	6,904.00	5,985.33		69,822.25	69,040.00	59,853.30
Insurance - Vehicle	123.76	124.00	89.42		1,237.60	1,240.00	894.20
Miscellaneous Expense	5,707.92	3,750.00	2,787.30		34,892.12	24,500.00	25,428.73
Depreciation	248,865.39	271,380.00	246,605.29		2,500,430.79	2,713,800.00	2,516,299.85
Total General Administration	306,464.39	330,852.00	314,166.48		3,099,823.46	3,305,817.00	3,102,175.72



Water Fund

Hardin County Water District No 2

Income Statement - Water

October 31, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	10/31/2022		Current Month	10/31/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,516.66	25,166.60	25,170.00	25,166.60
Pensions & Benefits	8,014.30	6,800.00	6,768.90	79,103.97	68,000.00	70,399.35
Insurance - Workers' Comp	0.00	14.00	0.00	89.14	140.00	190.34
Contractual Services	0.00	0.00	0.00	919.27	0.00	232.35
Miscellaneous Expense	358.21	600.00	444.38	11,746.01	10,000.00	6,158.44
Total Commissioners	10,889.17	9,931.00	9,729.94	117,024.99	103,310.00	102,147.08
TOTAL ADMINISTRATION	464,797.52	476,583.00	456,821.46	4,665,138.16	4,824,277.00	4,525,737.97
Total Operating Expenses	1,236,712.73	1,175,018.00	1,161,414.07	12,350,183.11	11,948,694.00	11,520,260.79
Total Net Operating Income	312,892.89	142,702.00	151,167.25	1,337,409.80	577,902.00	1,938,144.02
Non-Operating Gains (Losses)						
Interest Income	7,649.41	3,000.00	855.19	31,038.63	30,000.00	26,078.55
Dividend Income	0.00	15,000.00	15,550.08	195,264.48	330,000.00	312,545.34
Unrealized Gain/Loss	0.00	0.00	13,775.91	0.00	0.00	(174,391.53)
Realized Gains	0.00	0.00	0.00	(2,639,526.65)	0.00	0.00
Leased Land/Tank Space Income	150.00	0.00	0.00	95,334.98	94,134.00	94,134.98
Interest Expenses	0.00	118,699.00	126,215.00	446,678.72	558,162.00	598,445.70
Amortized Debt Disc Expense	(357.57)	(358.00)	56.12	(3,575.70)	(3,580.00)	561.20
Net Income	321,049.87	42,361.00	55,077.31	(1,423,581.78)	477,454.00	1,597,504.46



Hardin County Water District No 2

Income Statement

Sewer Fund

October 31, 2022

	Month To Date 10/31/2022		Year To Date 10/31/2022	
	Actual	2022 Budget	YTD Actual	2022 Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	1,238.00	0.00	11,136.30	0.00
Commercial Sewer Sales	17,732.92	0.00	167,707.84	0.00
Miscellaneous Service	10.00	0.00	250.00	0.00
10% Penalty	8.58	0.00	473.98	0.00
Total Operating Revenues	18,989.50	0.00	179,568.12	0.00
Operating Expenses				
Wholesale Treatment	4,004.88	5,043.00	48,887.46	50,430.00
Contractual Services	2,000.00	2,000.00	22,758.99	20,000.00
Materials & Supplies	836.32	150.00	1,054.57	600.00
Purchased Power	871.93	775.00	9,203.42	7,750.00
Depreciation	24,450.12	25,190.00	244,501.20	251,900.00
Total Operating Expenses	32,163.25	33,158.00	326,405.64	330,680.00
Total Net Operating Income Sewer	(13,173.75)	(33,158.00)	(146,837.52)	(330,680.00)
Non-Operating Gains (Losses)				
Interest Income	498.70	0.00	1,335.10	0.00
Total Non-Operating Gains (Losses)	498.70	0.00	1,335.10	0.00
Net Income	(12,675.05)	(33,158.00)	(145,502.42)	(330,680.00)



Hardin County Water District No 2

Balance Sheet

October 31, 2022
Water & Sewer Funds

	Water Fund	Sewer Fund	10/31/2022 YTD Total	10/31/2021 Last YTD Total
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	3,338,926	440,566	3,779,492	4,312,622
Investments	19,000,000	0	19,000,000	21,415,263
Accounts Receivable, net	1,809,371	254	1,809,625	738,696
Prepaid Expenses	67,139	0	67,139	38,347
Stop Loss Receivable	13,296	0	13,296	0
Grants Receivable	0	0	0	14,380
Materials and supplies	2,191,459	0	2,191,458	785,035
TOTAL CURRENT ASSETS	26,420,191	440,820	26,861,010	27,304,343
NONCURRENT ASSETS				
Restricted cash and cash equivalents	8,295,858	417,311	8,713,170	6,635,245
Restricted Investments	1,207,394	0	1,207,394	1,207,393
Regulatory asset on CERS pension	10,621,162	0	10,621,162	9,976,446
Regulatory asset on CERS OPEB	2,839,493	0	2,839,493	2,658,247
Non-Depreciable capital assets	11,304,861	868,058	12,172,919	10,551,868
Depreciable capital assets, net of depreciation	61,520,792	14,789,409	76,310,201	77,271,561
TOTAL NONCURRENT ASSETS	95,789,560	16,074,778	111,864,339	108,300,760
TOTAL ASSETS	122,209,751	16,515,598	138,725,349	135,605,103
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on debt refundings	75,303	0	75,303	92,990
Deferred amount on CERS Pension	1,086,695	0	1,086,695	1,802,576
Deferred amount on CERS OPEB	1,641,839	0	1,641,839	1,671,793
Utility acquisition adjustments	126,495	0	126,495	136,225
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,930,332	0	2,930,332	3,703,584
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	277,352	4,532	281,885	216,181
Unearned Revenue	105,096	0	105,095	0
Elizabethtown Sewer Payable	756,908	0	756,908	0
Accrued Taxes	19,331	7,720	27,051	27,297
Accrued Liabilities	152,209	0	152,209	126,925
Accrued Vacation	176,873	0	176,873	185,275
Customer Advances for Construction	85,000	0	85,000	72,000
Self-Insurance Payable	337,203	0	337,203	8,327
TOTAL CURRENT LIABILITIES	1,909,972	12,252	1,922,224	636,005
NONCURRENT LIABILITIES				
Net Pension Liability - CERS	9,906,949	0	9,906,949	11,567,079
Net OPEB Liability - CERS	2,974,060	0	2,974,060	3,640,565
Bonds Payable	11,594,704	0	11,594,705	13,249,955
Notes Payable	3,924,196	0	3,924,196	4,324,196
Bond Anticipation Note Payable	6,964,898	0	6,964,898	4,748,722
TOTAL NONCURRENT LIABILITIES	35,364,807	0	35,364,808	37,530,517
TOTAL LIABILITIES	37,274,779	12,252	37,287,032	38,166,522
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	1,800,908	0	1,800,908	211,942
Deferred Inflows of Resources - OPEB	1,507,272	0	1,507,272	689,475
TOTAL DEFERRED INFLOWS OF RESOURCES	3,308,180	0	3,308,180	901,417

**Hardin County Water District No 2****Balance Sheet****October 31, 2022**

Water & Sewer Funds

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>10/31/2022</u> YTD Total	<u>10/31/2021</u> Last YTD Total
NET POSITION				
Net Investment in Capital Assets	51,630,217	15,645,215	67,275,432	65,931,528
Restricted for Debt Service	2,169,540	0	2,169,540	2,254,016
Restricted for Capital Projects	6,944,955	417,311	7,362,267	5,588,226
Restricted for Customers	388,757	0	388,756	397
Unrestricted	22,976,974	441,320	23,418,294	26,475,321
TOTAL NET POSITION	<u>\$ 84,110,443</u>	<u>\$ 16,503,846</u>	<u>\$ 100,614,289</u>	<u>\$ 100,249,488</u>



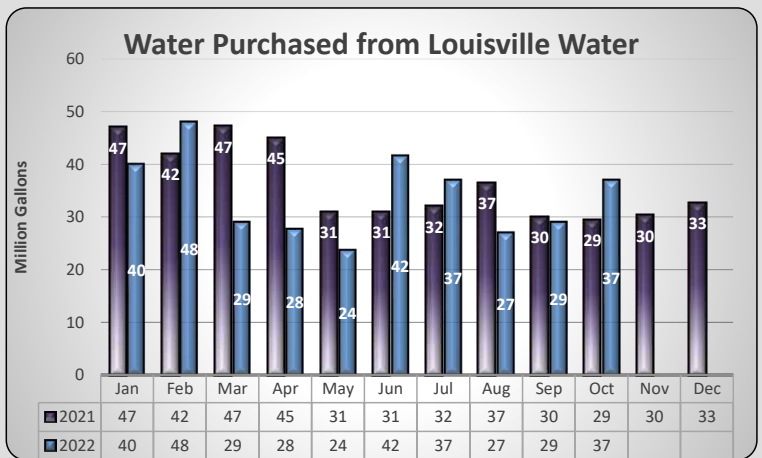
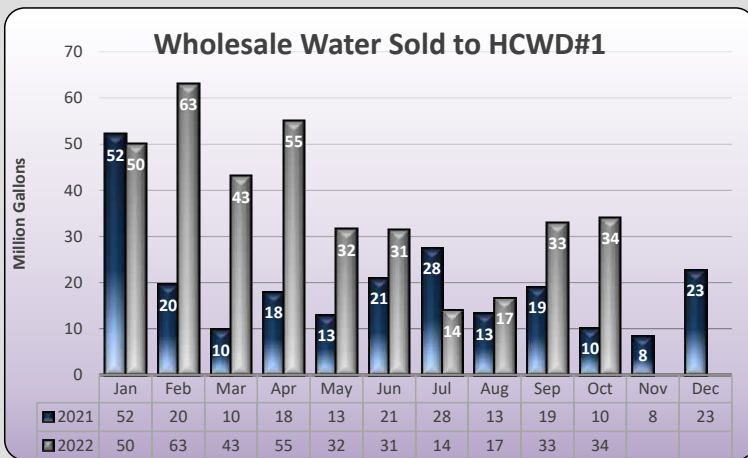
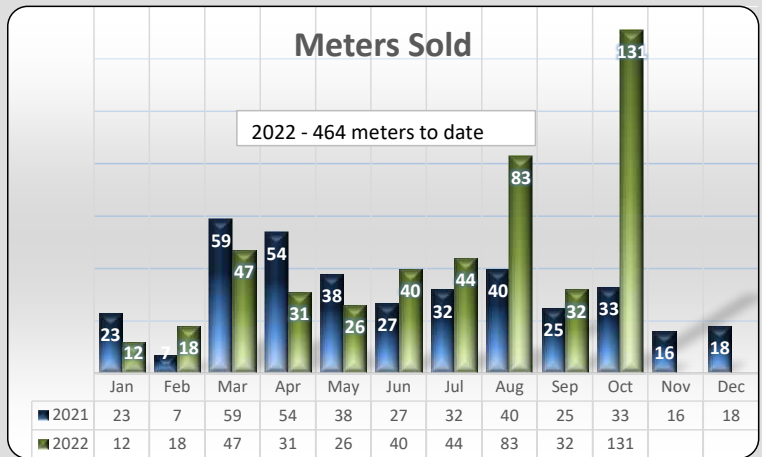
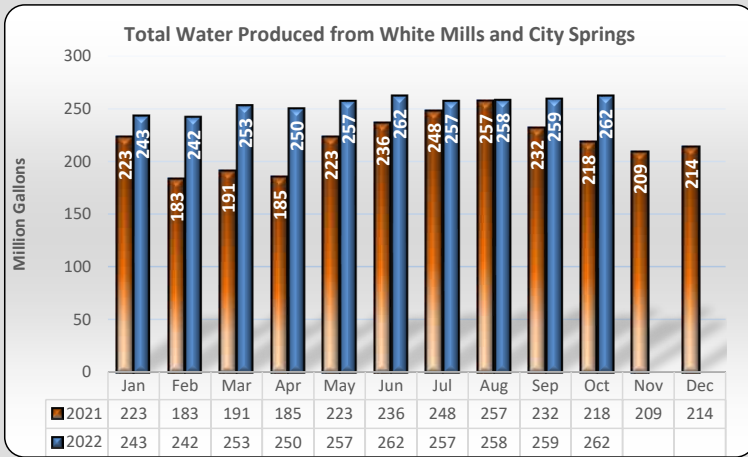
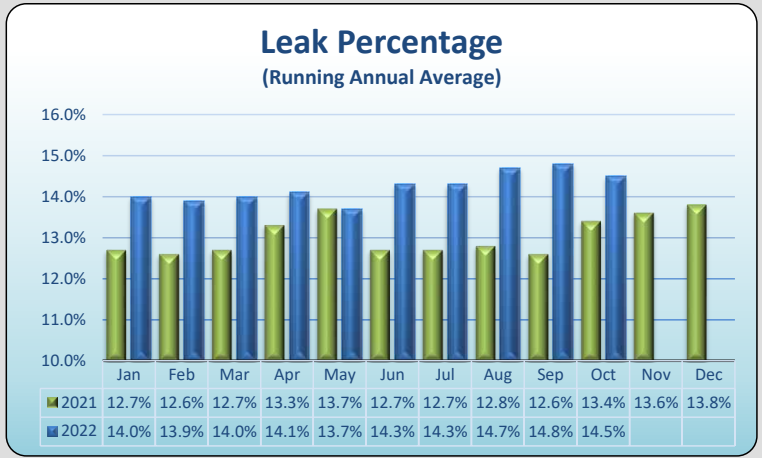
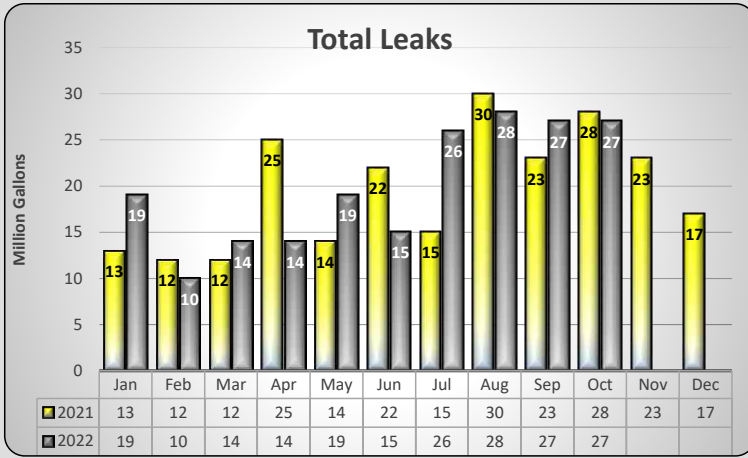
Water & Sewer Funds

Hardin County Water District No 2

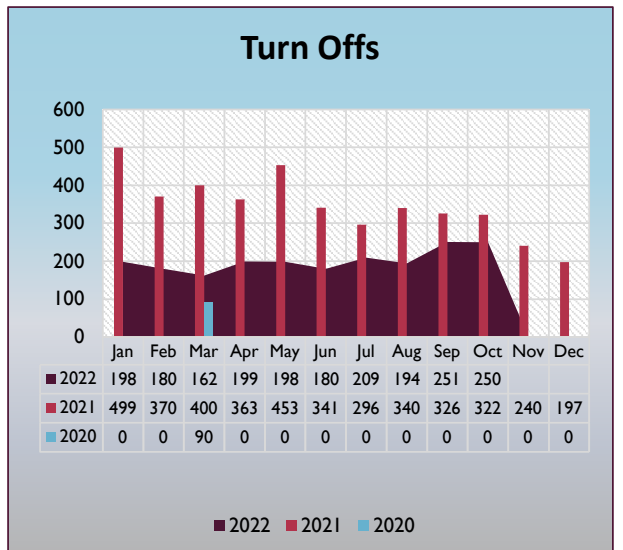
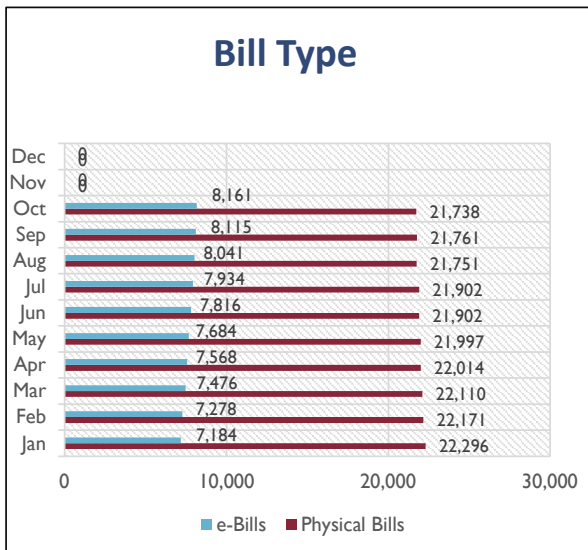
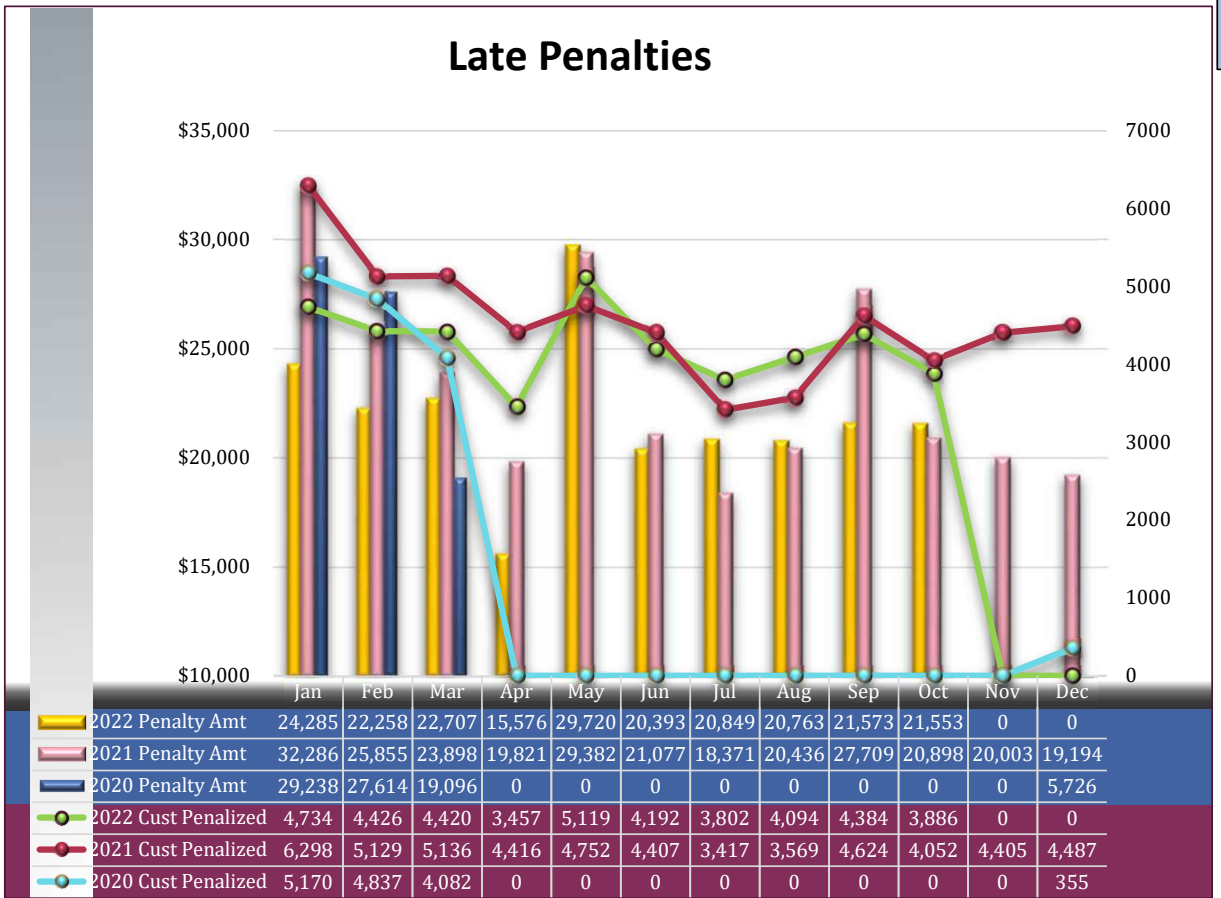
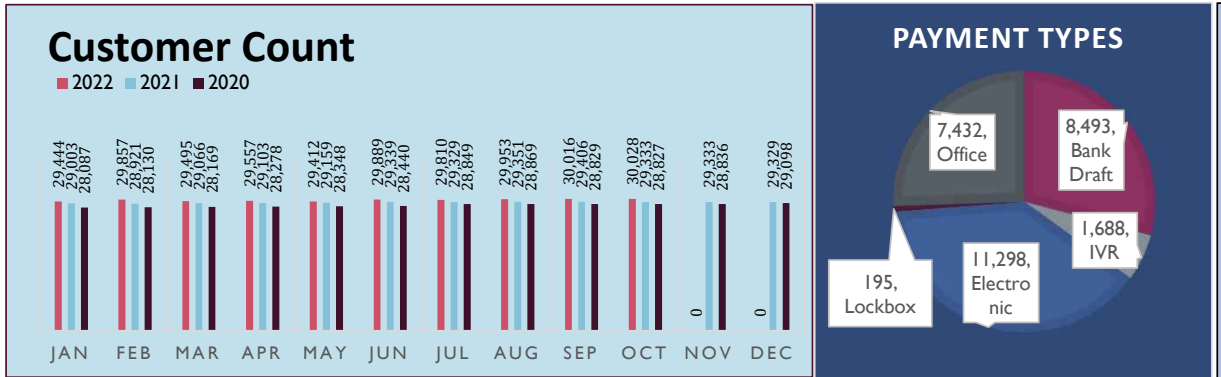
Cash Flow Statement

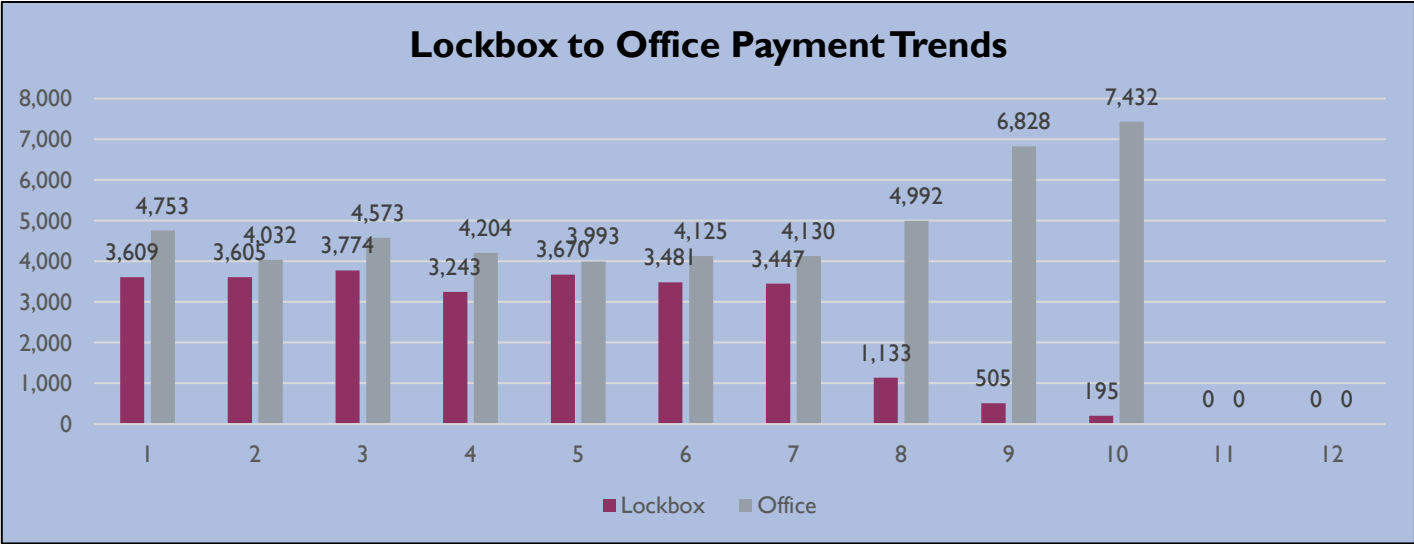
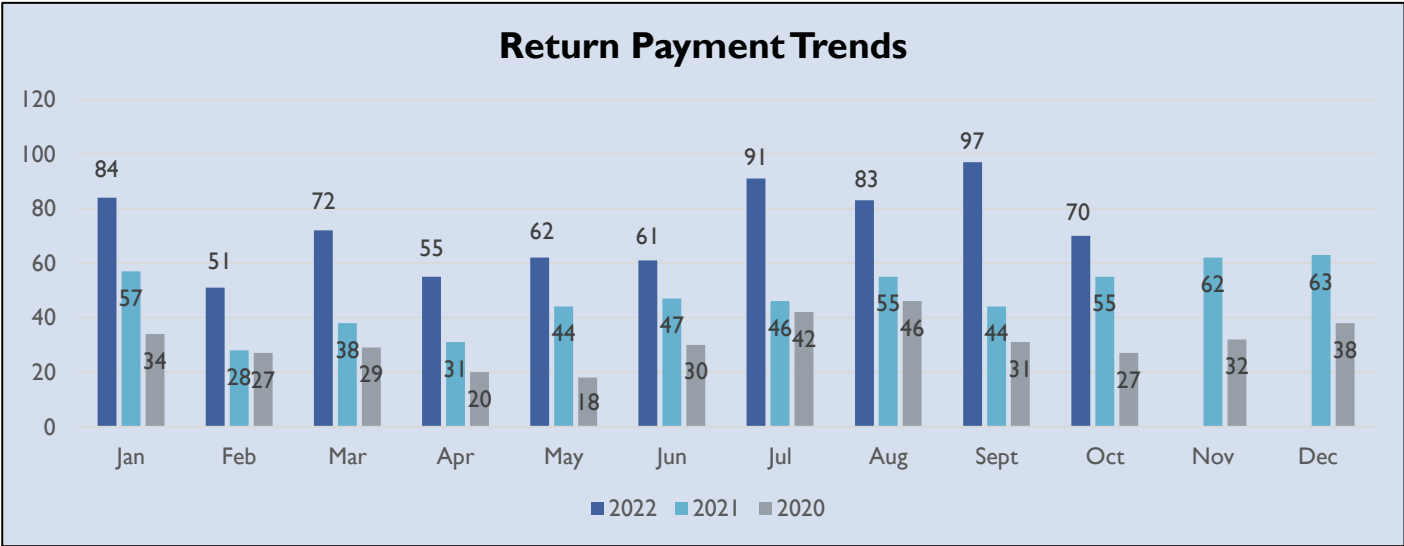
October 31, 2022

	Water Fund 10/31/2022	Sewer Fund 10/31/2022	Consolidated Total 10/31/2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	1,386,802	18,952	1,405,754
Payments to Suppliers	(932,222)	(9,383)	(941,605)
Payments to Employees	(356,140)	0	(356,141)
NET CASH PROVIDED BY OPERATING ACTIVITIES	98,440	9,569	108,008
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal Payments on Notes	(400,000)	0	(400,000)
Acquisition of Capital Assets	(97,061)	(1,443)	(98,504)
Contributions in Aid of Construction	159,180	21,070	180,250
Sale of Capital Assets	15,000	0	15,000
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(322,881)	19,627	(303,254)
CASH FLOWS FROM INVESTING ACTIVITIES			
Other Income	2,177	0	2,177
Investment Income	7,650	499	8,148
NET CASH PROVIDED BY INVESTING ACTIVITIES	9,827	499	10,325
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(298,578)	12,815	(285,763)
CASH AND CASH EQUIVALENTS, Beginning	11,933,362	845,063	12,778,425
CASH AND CASH EQUIVALENTS, End	11,634,784	857,877	12,492,661
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income	312,893	(25,006)	287,887
Adjustments to reconcile to net cash provided by operating activities:			
Depreciation	248,866	24,450	273,316
(Increase) Decrease in Accounts Receivable	23,405	(37)	23,368
(Increase) Decrease in Prepaid Expenses	16,508	0	16,508
Increase (Decrease) in Accounts Payable	(214,225)	(9,856)	(224,081)
Increase (Decrease) in Unearned Revenue	(969)	0	(969)
Increase (Decrease) in Customer Deposits	185	0	185
Increase (Decrease) in Accrued Taxes Payable	4,483	1,037	5,520
Increase (Decrease) in Accrued Liabilities	(130,885)	0	(130,885)
Increase (Decrease) in Self-Insurance Payable	24,388	0	24,388
Adjustments to reconcile to net cash provided by operating activities:	525,976	33,306	559,282
NET CASH PROVIDED BY OPERATING ACTIVITIES	213,083	58,312	271,395



2022





1

We visited Bluegrass Middle School to educate the 7th graders about our local water journey! (190 students)



2

Employees passed out candy and water at the Sportsplex Spooktacular event!



3



4

Employees also set up for Christmas in the Park!!



Several employees boxed food to support the ECTC Thanksgiving Family Drive!

Hardin County Water District No. 2

1951 W Park Road • P.O. Box 970 • Elizabethtown, KY 42702
Telephone (270) 737-1056 • Fax (270) 737-2301 •

**Board of Commissioners: Mike Bell, Cordell Tabb,
Morris Miller, Steve Smith, Tim Davis**



**December 2022
Board Meeting Booklet**



COMMISSIONERS MEETING AGENDA
1951 W Park Road Elizabethtown, KY 42701
December 20, 2022, 4:00 p.m.

AGENDA

- I. CALL TO ORDER**
- II. RECOGNIZE VISITORS**
- III. READ AND APPROVE MINUTES**

- IV. FINANCIAL REPORTS** **Mo/Mandy**

- V. ENGINEERING REPORT** **Vaughn Williams**

- VI. DEPARTMENTAL REPORTS**
 - A. Monthly Statistics** **Shaun**
 - B. Customer Service Department Report** **Shaun**
 - C. Public Outreach** **Shaun**
 - D. In-House Projects** **Forrest**

- VII. OLD BUSINESS**
 - A. Annual Warehouse Material Bid Tab** **Forrest**
 - B. Subaward Agreement** **Shaun**

- VIII. NEW BUSINESS**
 - A. Meter Procurement** **Forrest**
 - B. Employee Policy Updates** **Shaun**
 - C. First of Year Wage Adjustments** **Shaun**
 - D. 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 17, 2023 @ 4:00pm** in the board room at the Customer Service Center, 1951 W Park Road, Elizabethtown.



Hardin County Water District No 2
Current Asset Report
November 30, 2022

	Year Ending 12/31/2021	Month Ending 10/31/2022	Month Ending 11/30/2022
Assets - Cash Accounts			
Revenue Clearing	1,811,031	1,918,851	1,598,167
Health Plan	173,237	73,387	71,336
Sinking Fund III	83,243	17,015	50,380
Sinking Fund IV	2,232	51,080	51,080
Petty Cash	2,411	4,010	4,011
Water Clearing	151,986	63,561	63,383
Water Operation & Maintenance	2,590,982	1,565,745	2,137,870
Water Revenue	533,625	579,691	538,060
Water Depreciation Fund	1,024,173	960,705	993,514
Sinking Fund	1,170,780	894,052	994,717
Water Escrow	63,001	81,128	72,205
Water Customer Deposit	406,334	762,985	763,533
Water Capital Projects	4,836,811	5,882,865	5,886,632
West Park Road	586	20,257	566
Sewer Revenue	25,110	25,807	25,964
Sewer Capital Projects	393,216	397,325	397,707
Sewer Operation & Maintenance	292,819	384,086	388,648
Sewer Escrow	2,434	2,437	2,439
Sewer Clearing	36,569	33,062	33,026
Sewer Depreciation	12,525	17,550	18,066
External Billing Revenue	30,211	42,455	42,538
Total Cash Accounts	13,643,316	13,778,054	14,133,842
Change From Previous Period	(2,269,761)	(285,763)	355,788
Debt Service Accounts	1,207,393	1,207,394	1,207,394
Vanguard	3,751,535	0	0
Dupree			
Dupree Investments - Tax Free	12,522,184	0	0
Dupree Investments - Municipal	5,220,650	0	0
Total Dupree	17,742,834	0	0
Current Asset Grand Total	36,345,078	33,985,448	34,341,236
Grand Total Change From Previous Period	5,944,008	(285,763)	355,788
Total Non-Restricted			
Non-Restricted Bank Accounts	5,444,535	4,574,814	4,789,128
Non-Restricted Investment Accounts	21,494,368	19,000,000	19,000,000
Total Non-Restricted	26,938,903	23,574,814	23,789,128
Total Restricted			
Restricted Bank Accounts	8,198,195	9,182,983	9,344,149
Restricted DSRF Accounts	1,207,394	1,207,394	1,207,394
Total Restricted	9,405,589	10,390,377	10,551,543
Total Non-Restricted & Restricted Cash	36,344,492	33,965,191	34,340,671



Water Fund

Hardin County Water District No 2

Income Statement - Water

November 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	11/30/2022		Current Month	11/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Operating Revenues						
Residential Sales	722,591.67	749,700.00	708,615.65	8,260,517.24	8,160,700.00	7,689,028.55
Commercial Sales	301,339.71	283,300.00	288,513.31	3,311,310.58	3,168,900.00	3,107,220.46
Industrial Sales	106,300.11	118,200.00	102,845.77	1,082,818.25	1,256,800.00	1,065,980.25
Wholesale Water	61,512.00	0.00	21,973.60	876,077.40	0.00	431,063.25
Bulk Water	619.75	150.00	217.25	4,511.60	2,750.00	3,814.05
Sewer Billing	19,113.38	18,500.00	18,976.10	209,739.53	203,500.00	208,545.48
Water Taps	67,584.97	37,770.00	24,857.59	574,057.59	415,466.00	392,714.08
Miscellaneous Service	23,904.93	28,000.00	20,963.13	230,891.04	275,000.00	314,241.08
Laboratory Income	1,375.50	1,250.00	1,672.55	17,228.00	13,750.00	16,784.35
10% Penalty	18,303.01	21,800.00	21,510.24	227,046.15	253,400.00	259,924.16
Gains from Disposal	0.00	0.00	0.00	15,000.00	0.00	989,084.71
Other Income	8,655.95	1,500.00	7,836.47	96,212.93	16,500.00	148,418.05
Relocation Fees	44,400.99	0.00	177,830.74	136,538.57	0.00	207,398.74
Sewer Collection Fee	2,000.00	2,000.00	2,000.00	22,000.00	22,000.00	22,000.00
Total Operating Revenues	1,377,701.97	1,262,170.00	1,397,812.40	15,063,948.88	13,788,766.00	14,856,217.21
Operating Expenses						
TREATMENT						
Purchased water	97,685.68	78,284.00	59,568.71	919,242.78	859,913.00	1,064,943.97
White Mills WTP						
Salaries	40,673.67	57,207.00	42,872.88	476,852.22	519,894.00	489,644.02
Pensions & Benefits	26,074.26	32,390.00	26,168.37	281,481.32	307,163.00	296,778.24
Ins. Workers Comp.	1,313.75	594.00	1,601.15	5,263.17	6,534.00	9,119.76
Contractual Services	2,342.47	4,132.00	2,726.54	64,268.57	45,452.00	44,840.41
Chemicals	43,142.53	29,820.00	30,862.95	521,436.80	348,810.00	284,649.74
Transportation Expense - Fuel	356.30	250.00	267.00	3,713.27	2,750.00	2,945.99
Transportation Expense - Maintenance	0.00	85.00	75.80	1,419.61	935.00	1,028.92
Transportation Expense - Repairs	62.38	75.00	0.00	5,346.81	825.00	1,142.80
Insurance - Vehicle	123.76	124.00	89.42	1,361.36	1,364.00	983.62
Materials & Supplies	7,550.62	5,229.00	4,795.42	58,312.20	57,519.00	43,747.59
Purchased Power	36,586.16	29,120.00	30,140.69	352,966.65	276,228.00	298,975.73
Miscellaneous Expense	1,982.03	1,200.00	1,568.75	21,394.71	17,000.00	15,098.80
Total White Mills WTP	160,207.93	160,226.00	141,168.97	1,793,816.69	1,584,474.00	1,488,955.62



Water Fund

Hardin County Water District No 2

Income Statement - Water

November 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	11/30/2022		Current Month	11/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
City Springs WTP						
Salaries	38,357.82	43,130.00	29,096.38	389,992.80	388,413.00	327,218.83
Pensions & Benefits	22,770.92	24,680.00	19,255.08	247,721.33	233,174.00	201,328.70
Ins. Workers Comp	1,021.91	462.00	960.31	4,093.93	5,082.00	5,469.67
Contractual Services	1,111.38	900.00	1,312.78	18,053.06	10,900.00	15,231.33
Chemicals	2,273.27	6,500.00	13,363.93	91,511.15	81,172.00	75,052.46
Materials & Supplies	1,204.18	2,000.00	6,398.77	50,087.55	36,157.00	38,019.90
Purchased Power	12,645.54	10,488.00	11,101.98	127,180.43	119,602.00	119,896.37
Purchased Power - Sewer/Gas	11,513.80	13,350.00	13,937.76	130,687.29	166,117.00	174,615.95
Transportation Expense - Fuel	141.05	100.00	105.70	1,529.92	1,100.00	1,206.86
Transportation Expense - Maintenance	0.00	0.00	0.00	89.23	75.00	102.73
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	0.00
Insurance - Vehicle	61.88	62.00	44.60	680.68	682.00	490.60
Miscellaneous Expense	907.52	484.00	835.00	13,329.69	9,533.00	8,570.34
Total City Springs WTP	92,009.27	102,156.00	96,412.29	1,074,957.06	1,052,257.00	967,203.74
Water Quality						
Salaries	15,381.33	17,864.00	8,574.21	164,544.97	167,071.00	112,578.63
Pensions & Benefits	9,824.91	10,344.00	6,797.54	105,912.66	100,127.00	78,609.64
Insurance - Workers' Comp	438.22	198.00	480.64	1,755.49	2,178.00	2,737.58
Contractual Services	3,021.64	3,000.00	1,086.81	23,481.61	33,000.00	23,104.53
Materials & Supplies	1,987.07	3,604.00	3,540.30	39,906.38	39,644.00	30,966.88
Transportation Expense - Fuel	1,009.63	750.00	756.54	10,521.36	8,250.00	8,491.07
Transportation Expense - Maintenance	0.00	100.00	0.00	1,995.07	1,100.00	1,136.56
Transportation Expense - Repairs	1,340.15	0.00	0.00	1,340.15	250.00	33.99
Insurance - Vehicle	123.76	124.00	89.42	1,361.36	1,364.00	983.62
Miscellaneous Expense	687.48	484.00	628.74	5,132.30	5,324.00	6,083.20
Total Water Quality	33,814.19	36,468.00	21,954.20	355,951.35	358,308.00	264,725.70
TOTAL TREATMENT	383,717.07	377,134.00	319,104.17	4,143,967.88	3,854,952.00	3,785,829.03



Water Fund

Hardin County Water District No 2

Income Statement - Water

November 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	11/30/2022		Current Month	11/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
FIELD OPERATIONS						
Distribution						
Salaries	83,676.33	90,978.00	68,721.78	889,853.90	846,447.00	823,582.30
Pensions & Benefits	50,145.57	54,768.00	46,416.49	545,326.11	531,331.00	518,409.52
Insurance - Workers' Comp	2,481.14	1,121.00	2,882.86	9,940.10	12,331.00	16,419.93
Contractual Services	5,958.01	16,500.00	33,672.37	193,212.59	185,900.00	197,978.26
Materials & Supplies	11,551.57	9,116.00	13,887.55	150,700.43	102,472.00	107,111.42
Purchased Power	21,892.63	14,474.00	18,519.95	252,574.70	169,465.00	195,057.53
Transportation Expense - Fuel	10,558.87	4,950.00	5,171.21	92,549.69	54,450.00	58,640.76
Transportation Expense - Maintenance	3,631.50	1,711.00	1,773.37	43,099.94	18,378.00	19,343.11
Transportation Expense - Repairs	5,632.84	2,500.00	1,083.03	32,769.87	27,500.00	24,967.46
Insurance - Vehicle	866.34	866.00	940.67	9,529.74	9,526.00	10,347.37
Miscellaneous Expense	4,868.25	4,225.00	7,692.92	60,786.59	55,274.00	54,171.24
Total Distribution	201,263.05	201,209.00	200,762.20	2,280,343.66	2,013,074.00	2,026,028.90
Service						
Salaries	32,385.28	31,297.00	30,096.26	346,316.09	356,565.00	337,252.01
Pensions & Benefits	24,608.17	22,661.00	22,439.68	262,555.10	247,241.00	243,310.73
Insurance - Workers' Comp	1,313.75	594.00	1,440.95	5,263.16	6,534.00	8,207.25
Contractual Services	1,948.71	1,772.00	1,658.69	25,740.62	19,492.00	20,846.15
Materials & Supplies	607.10	0.00	968.22	5,897.77	7,460.00	7,688.82
Purchased Power	186.77	145.00	69.52	2,568.56	1,699.00	(475.42)
Transportation Expense - Fuel	2,895.25	2,200.00	2,169.49	30,171.40	24,200.00	24,600.23
Transportation Expense - Maintenance	22.21	425.00	0.00	4,307.39	4,675.00	5,115.02
Transportation Expense - Repairs	0.00	0.00	0.00	9,105.09	1,500.00	0.00
Insurance - Vehicle	495.05	495.00	358.72	5,445.55	5,445.00	3,945.92
Miscellaneous Expense	2,125.73	1,506.00	1,777.70	17,360.21	16,566.00	13,985.22
Total Service	66,588.02	61,095.00	60,979.23	714,730.94	691,377.00	664,475.93
TOTAL FIELD OPERATIONS	267,851.07	262,304.00	261,741.43	2,995,074.60	2,704,451.00	2,690,504.83



Water Fund

Hardin County Water District No 2

Income Statement - Water

November 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	11/30/2022		Current Month	11/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
MAINTENANCE & PROJECTS						
Maintenance						
Salaries	27,326.17	42,174.00	31,048.42	325,836.72	394,425.00	363,864.17
Pensions & Benefits	20,303.65	25,533.00	20,008.56	243,431.12	248,608.00	212,337.36
Insurance - Workers' Comp	1,167.38	528.00	1,120.52	4,676.92	5,808.00	6,382.16
Contractual Services	1,424.62	1,440.00	2,297.01	19,041.45	15,840.00	19,069.97
Materials & Supplies	1,294.20	475.00	866.56	11,294.54	5,225.00	6,016.93
Purchased Power	190.69	148.00	285.26	3,841.91	1,734.00	3,140.58
Transportation Expense - Fuel	1,214.56	775.00	778.64	12,050.12	8,525.00	8,772.55
Transportation Expense - Maintenance	0.00	280.00	0.00	2,305.24	3,080.00	2,881.88
Transportation Expense - Repairs	0.00	170.00	0.00	73.99	1,870.00	2,136.63
Insurance - Vehicle	309.41	309.00	223.44	3,403.51	3,399.00	2,457.84
Miscellaneous Expense	1,690.40	1,400.00	1,229.15	12,324.00	15,400.00	13,511.58
Total Maintenance	54,921.08	73,232.00	57,857.56	638,279.52	703,914.00	640,571.65
Projects						
Salaries	32,728.24	37,926.00	28,420.94	368,682.12	354,699.00	314,879.66
Pensions & Benefits	21,522.81	22,726.00	17,231.00	227,364.79	220,982.00	189,605.30
Insurance - Workers' Comp	1,021.91	462.00	960.31	4,093.92	5,082.00	5,469.67
Contractual Services	2,038.02	2,330.00	2,113.63	29,901.54	25,630.00	25,926.81
Materials & Supplies	146.48	125.00	339.21	2,103.00	1,375.00	1,591.36
Purchased Power	157.53	122.00	78.30	2,278.38	1,433.00	634.46
Transportation Expense - Fuel	1,285.60	900.00	851.11	12,350.98	9,900.00	10,045.88
Transportation Expense - Maintenance	138.98	175.00	0.00	1,617.64	1,925.00	1,966.74
Transportation Expense - Repairs	0.00	80.00	102.97	8,402.79	880.00	349.00
Insurance - Vehicle	371.29	371.00	268.25	4,084.19	4,081.00	2,950.75
Miscellaneous Expense	2,055.76	1,300.00	2,407.37	23,773.79	14,300.00	15,673.93
Total Projects	61,466.62	66,517.00	52,773.09	684,653.14	640,287.00	569,093.56
TOTAL MAINTENANCE & PROJECTS	116,387.70	139,749.00	110,630.65	1,322,932.66	1,344,201.00	1,209,665.21



Water Fund

Hardin County Water District No 2

Income Statement - Water

November 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	11/30/2022		Current Month	11/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
ADMINISTRATION						
Accounting						
Salaries	11,003.10	15,334.00	7,676.86	130,821.82	142,693.00	134,501.45
Pensions & Benefits	8,310.46	9,394.00	9,044.30	93,749.77	91,361.00	103,564.87
Insurance Workers' Comp	18.74	8.00	32.81	75.03	88.00	186.88
Contractual Services	1,235.00	2,000.00	2,005.88	67,961.39	73,000.00	72,315.74
Purchased Power	88.58	69.00	58.04	1,360.87	806.00	584.08
Miscellaneous Expense	309.07	350.00	326.98	3,058.55	3,850.00	5,799.82
Total Accounting	20,964.95	27,155.00	19,144.87	297,027.43	311,798.00	316,952.84
Customer Accounts						
Salaries	54,631.69	54,283.00	40,619.12	555,777.46	536,576.00	453,508.63
Pensions & Benefits	36,689.48	30,875.00	27,091.90	372,643.21	352,028.00	319,185.84
Ins. Workers Comp	93.71	42.00	98.44	375.31	462.00	560.71
Contractual Services	8,258.81	8,875.00	6,472.13	95,194.93	97,625.00	90,402.64
Materials & Supplies	444.96	1,510.00	36.19	18,549.82	16,610.00	13,965.14
Purchased Power	317.24	247.00	289.15	5,336.39	2,888.00	3,194.09
Bad Debt Expense	7,400.00	7,400.00	7,072.88	83,675.45	81,400.00	80,335.20
Miscellaneous Expense	1,824.09	1,715.00	3,999.33	18,825.27	18,865.00	20,809.87
Miscellaneous Expense - Billing	13,708.31	12,900.00	13,588.73	149,041.98	141,900.00	140,912.95
Total Customer Accounts	123,368.29	117,847.00	99,267.87	1,299,419.82	1,248,354.00	1,122,875.07
General Administration						
Salaries	21,467.66	35,045.00	26,515.69	274,479.79	326,336.00	302,849.40
Pensions & Benefits	13,391.82	18,008.00	14,367.86	159,806.42	170,792.00	158,201.10
Insurance - Workers' Comp	24.99	11.00	32.81	100.06	121.00	186.88
Contractual Services	4,187.22	4,500.00	7,922.15	81,764.86	49,500.00	78,104.61
Materials & Supplies	0.00	250.00	37.88	5,071.56	2,750.00	2,688.73
Purchased Power	276.43	215.00	302.81	4,939.49	2,517.00	3,177.33
Transportation Expense - Fuel	248.10	100.00	139.07	2,482.41	1,100.00	1,946.90
Transportation Expense - Repairs	0.00	0.00	0.00	0.00	250.00	20.00
Insurance - General Liability	6,904.25	6,904.00	5,985.33	76,726.50	75,944.00	65,838.63
Insurance - Vehicle	123.76	124.00	89.42	1,361.36	1,364.00	983.62
Miscellaneous Expense	2,673.42	5,750.00	1,330.83	41,868.54	30,250.00	26,759.56
Depreciation	250,957.03	271,380.00	246,644.52	2,762,925.01	2,985,180.00	2,762,944.37
Total General Administration	300,254.68	342,487.00	303,368.37	3,415,922.00	3,648,304.00	3,405,544.09



Water Fund

Hardin County Water District No 2
Income Statement - Water
 November 30, 2022

	Month To Date		Last Year	Year To Date		Prior Year To Date
	11/30/2022		Current Month	11/30/2022		Last Year YTD
	Actual	2022 Budget	Actual	YTD Actual	2022 Budget	Actual
Commissioners						
Salaries	2,516.66	2,517.00	2,516.66	27,683.26	27,687.00	27,683.26
Pensions & Benefits	8,095.34	6,800.00	7,098.79	87,199.31	74,800.00	77,498.14
Insurance - Workers' Comp	29.45	14.00	40.54	118.59	154.00	230.88
Contractual Services	0.00	0.00	0.00	919.27	0.00	232.35
Miscellaneous Expense	1,257.97	600.00	1,701.52	13,003.98	10,600.00	7,859.96
Total Commissioners	11,899.42	9,931.00	11,357.51	128,924.41	113,241.00	113,504.59
TOTAL ADMINISTRATION	456,487.34	497,420.00	433,138.62	5,141,293.66	5,321,697.00	4,958,876.59
Total Operating Expenses	1,224,443.18	1,276,607.00	1,124,614.87	13,603,268.80	13,225,301.00	12,644,875.66
Total Net Operating Income	153,258.79	(14,437.00)	273,197.53	1,460,680.08	563,465.00	2,211,341.55
Non-Operating Gains (Losses)						
Interest Income	12,873.70	3,000.00	1,970.01	43,912.33	33,000.00	28,048.56
Dividend Income	0.00	15,000.00	14,805.26	195,264.48	345,000.00	327,350.60
Unrealized Gain/Loss	0.00	0.00	85,069.65	0.00	0.00	(89,321.88)
Realized Gains	0.00	0.00	0.00	(2,639,526.65)	0.00	0.00
Leased Land/Tank Space Income	150.75	0.00	0.00	95,485.73	94,134.00	94,134.98
Interest Expenses	0.00	0.00	0.00	446,678.72	558,162.00	598,445.70
Amortized Debt Disc Expense	(357.57)	(358.00)	56.12	(3,933.27)	(3,938.00)	617.32
Net Income	166,640.81	3,921.00	374,986.33	(1,286,929.48)	481,375.00	1,972,490.79



Hardin County Water District No 2

Income Statement

Sewer Fund

November 30, 2022

	Month To Date 11/30/2022		Year To Date 11/30/2022	
	Actual	2022 Budget	YTD Actual	2022 Budget
Net Operating Income				
Operating Revenues				
Residential Sewer Sales	1,137.05	0.00	12,273.35	0.00
Commercial Sewer Sales	16,013.49	0.00	183,721.33	0.00
Miscellaneous Service	0.00	0.00	250.00	0.00
10% Penalty	14.20	0.00	488.18	0.00
Total Operating Revenues	17,164.74	0.00	196,732.86	0.00
Operating Expenses				
Wholesale Treatment	3,473.52	5,043.00	52,360.98	55,473.00
Contractual Services	2,000.00	2,000.00	24,758.99	22,000.00
Materials & Supplies	452.10	0.00	1,506.67	600.00
Purchased Power	1,037.98	775.00	10,241.40	8,525.00
Depreciation	24,450.12	25,190.00	268,951.32	277,090.00
Total Operating Expenses	31,413.72	33,008.00	357,819.36	363,688.00
Total Net Operating Income Sewer	(14,248.98)	(33,008.00)	(161,086.50)	(363,688.00)
Non-Operating Gains (Losses)				
Interest Income	830.29	0.00	2,165.39	0.00
Total Non-Operating Gains (Losses)	830.29	0.00	2,165.39	0.00
Net Income	(13,418.69)	(33,008.00)	(158,921.11)	(363,688.00)



Hardin County Water District No 2

Balance Sheet

November 30, 2022

Water & Sewer Funds

	Water Fund	Sewer Fund	11/30/2022 YTD Total	11/30/2021 Last YTD Total
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	3,547,181	444,573	3,991,754	4,298,817
Investments	19,000,000	0	19,000,000	21,515,139
Accounts Receivable, net	1,784,665	439	1,785,104	877,533
Prepaid Expenses	54,174	0	54,175	154,309
Stop Loss Receivable	13,296	0	13,296	0
Grants Receivable	0	0	0	14,380
Materials and supplies	2,311,276	0	2,311,276	766,548
TOTAL CURRENT ASSETS	26,710,592	445,012	27,155,605	27,626,726
NONCURRENT ASSETS				
Restricted cash and cash equivalents	8,438,483	418,213	8,856,695	7,165,764
Restricted Investments	1,207,394	0	1,207,394	1,207,394
Regulatory asset on CERS pension	10,621,162	0	10,621,162	9,976,445
Regulatory asset on CERS OPEB	2,839,493	0	2,839,493	2,658,247
Non-Depreciable capital assets	11,361,215	873,799	12,235,013	11,110,236
Depreciable capital assets, net of depreciation	61,474,220	14,764,959	76,239,180	77,019,631
TOTAL NONCURRENT ASSETS	95,941,967	16,056,971	111,998,937	109,137,717
TOTAL ASSETS	122,652,559	16,501,983	139,154,542	136,764,443
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on debt refundings	73,872	0	73,872	91,303
Deferred amount on CERS Pension	1,086,695	0	1,086,695	1,802,576
Deferred amount on CERS OPEB	1,641,839	0	1,641,839	1,671,793
Utility acquisition adjustments	126,495	0	126,495	136,226
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,928,901	0	2,928,901	3,701,898
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	335,731	12,798	348,530	397,866
Unearned Revenue	102,870	0	102,869	0
Elizabethtown Sewer Payable	744,599	0	744,599	0
Accrued Taxes	15,138	8,649	23,787	21,237
Accrued Liabilities	149,264	0	149,265	124,550
Accrued Vacation	176,874	0	176,873	185,274
Customer Advances for Construction	76,000	0	76,000	58,000
Self-Insurance Payable	354,224	0	354,224	48,224
TOTAL CURRENT LIABILITIES	1,954,699	21,447	1,976,147	835,151
NONCURRENT LIABILITIES				
Net Pension Liability - CERS	9,906,949	0	9,906,949	11,567,079
Net OPEB Liability - CERS	2,974,060	0	2,974,060	3,640,565
Bonds Payable	11,592,916	0	11,592,915	13,248,324
Notes Payable	3,924,196	0	3,924,196	4,324,196
Bond Anticipation Note Payable	6,971,953	0	6,971,953	5,261,239
TOTAL NONCURRENT LIABILITIES	35,370,074	0	35,370,073	38,041,403
TOTAL LIABILITIES	37,324,773	21,447	37,346,220	38,876,554
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	1,800,908	0	1,800,908	211,942
Deferred Inflows of Resources - OPEB	1,507,272	0	1,507,272	689,475
TOTAL DEFERRED INFLOWS OF RESOURCES	3,308,180	0	3,308,180	901,417



Hardin County Water District No 2 Balance Sheet

November 30, 2022

Water & Sewer Funds

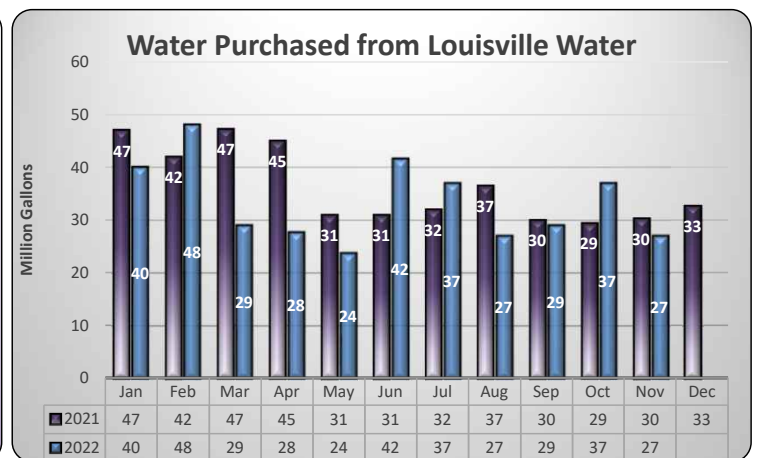
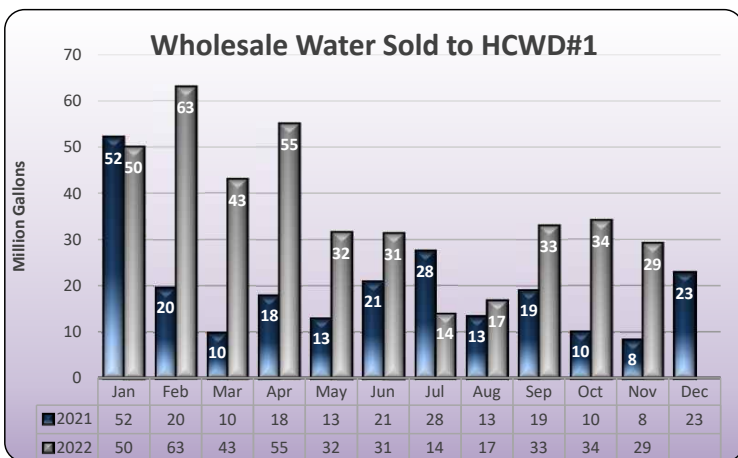
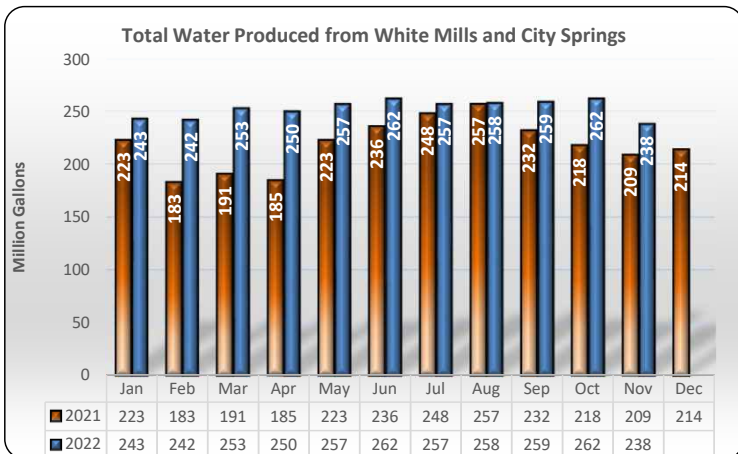
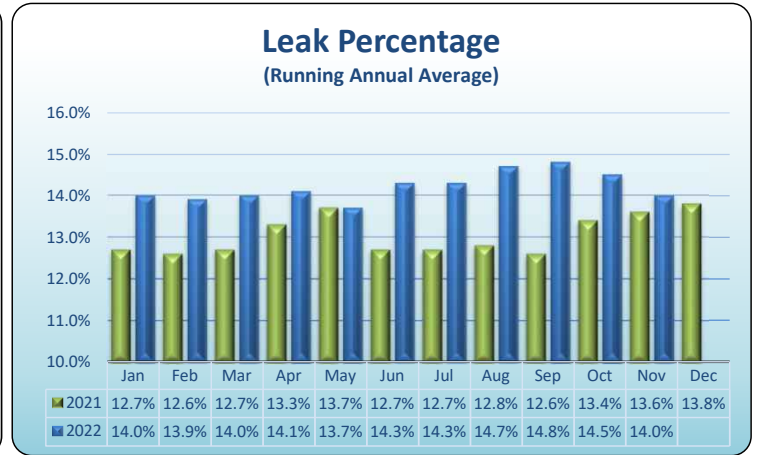
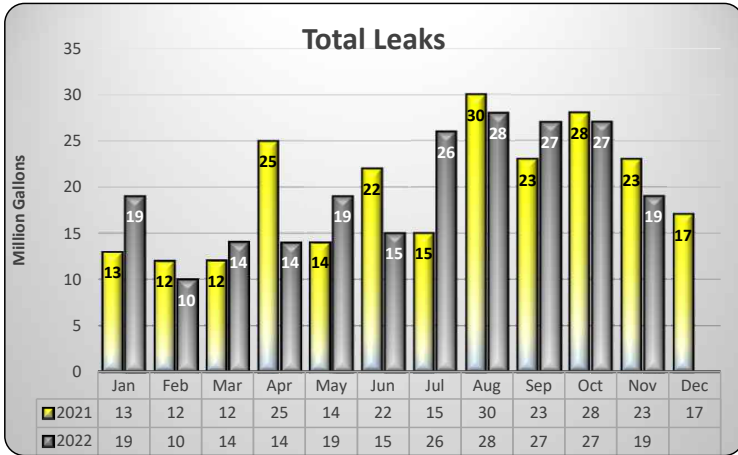
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>11/30/2022</u> YTD Total	<u>11/30/2021</u> Last YTD Total
NET POSITION				
Net Investment in Capital Assets	51,716,400	15,617,310	67,333,710	65,623,722
Restricted for Debt Service	2,303,572	0	2,303,572	2,411,352
Restricted for Capital Projects	6,952,917	418,213	7,371,130	5,961,377
Restricted for Customers	389,387	0	389,387	430
Unrestricted	23,115,068	445,512	23,560,580	26,700,759
TOTAL NET POSITION	\$ 84,477,344	\$ 16,481,035	\$ 100,958,379	\$ 100,697,640



Water & Sewer Funds

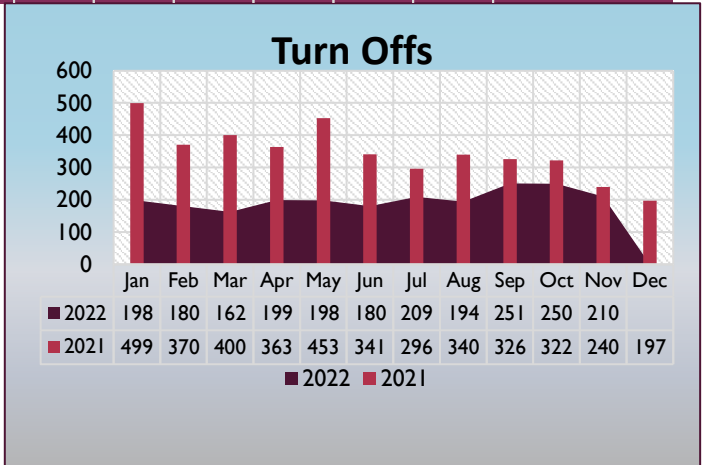
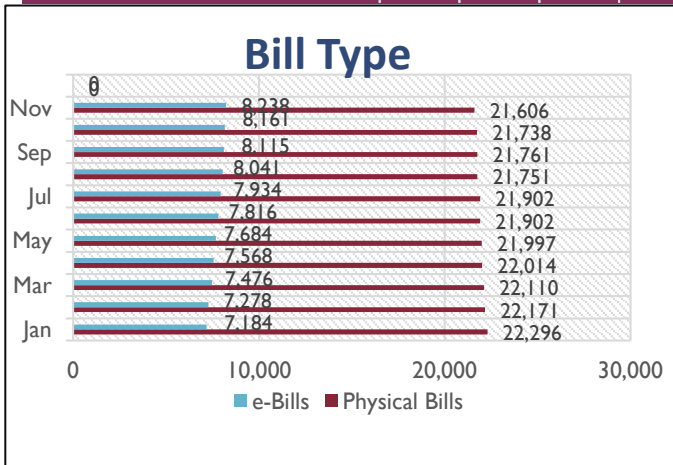
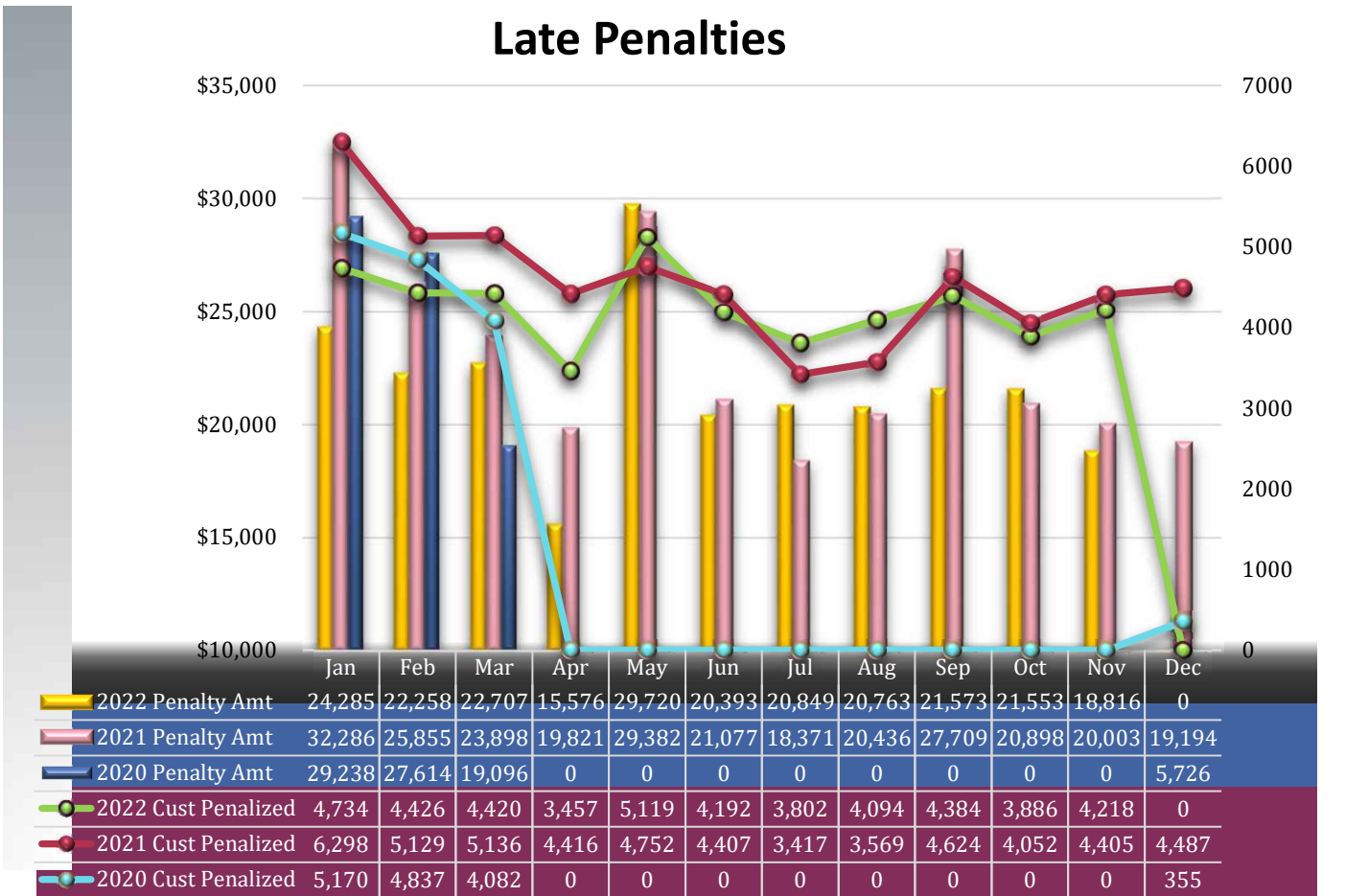
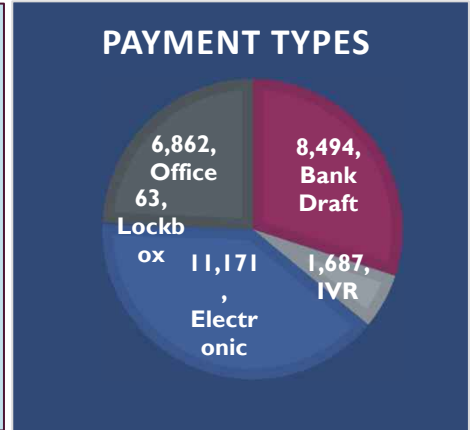
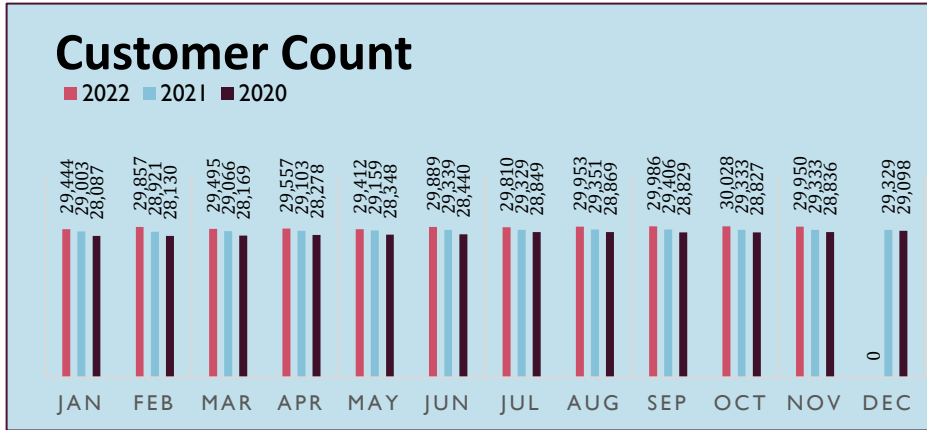
Hardin County Water District No 2
Cash Flow Statement
 November 30, 2022

	Water Fund 11/30/2022	Sewer Fund 11/30/2022	Consolidated Total 11/30/2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	1,280,421	16,979	1,297,400
Payments to Suppliers	(550,226)	9,195	(541,031)
Payments to Employees	(360,148)	0	(360,148)
NET CASH PROVIDED BY OPERATING ACTIVITIES	370,047	26,174	396,221
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets	(145,785)	(5,740)	(151,525)
Contributions in Aid of Construction	104,300	0	104,299
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(41,485)	(5,740)	(47,226)
CASH FLOWS FROM INVESTING ACTIVITIES			
Other Income	8,807	0	8,807
Investment Income	12,873	830	13,704
NET CASH PROVIDED BY INVESTING ACTIVITIES	21,680	830	22,511
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	350,880	4,908	355,788
CASH AND CASH EQUIVALENTS, Beginning	11,634,784	857,877	12,492,661
CASH AND CASH EQUIVALENTS, End	11,985,664	862,786	12,848,449
RECONCILIATION TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income	153,259	(24,436)	128,823
Adjustments to reconcile to net cash provided by operating activities:			
Depreciation	250,957	24,450	275,407
(Increase) Decrease in Accounts Receivable	23,361	(186)	23,175
(Increase) Decrease in Prepaid Expenses	12,964	0	12,965
Increase (Decrease) in Accounts Payable	43,196	8,266	51,462
Increase (Decrease) in Unearned Revenue	(2,225)	0	(2,226)
Increase (Decrease) in Customer Deposits	(706)	0	(706)
Increase (Decrease) in Accrued Taxes Payable	(4,194)	929	(3,264)
Increase (Decrease) in Accrued Liabilities	(2,944)	0	(2,945)
Increase (Decrease) in Self-Insurance Payable	17,021	0	17,021
Adjustments to reconcile to net cash provided by operating activities:	164,484	15,441	179,925
NET CASH PROVIDED BY OPERATING ACTIVITIES	11,225	39,877	51,102



Customer Service Report

2022



1



*Welcomed 2023 Hardin County
Leadership Class*

2

*Welcomed Hardin County Youth Leadership
This class is made up of students from all 5
high schools.*

3

*Participated in
Middle School
Demonstration
Career Fair*



4



*Hosted a Water For
People Bowling
Tournament for
AWWA*



Hardin County Water District No. 2

2023 Annual Material Bid Bid Pricing Comparison Summary

Item #	Description	2022 Low Bid Price	2023 Material Bid Pricing					Comp +/- %
			Core & Main	Hayes	Ferguson	FREW	AVT	
4	6" Foster Adapter w/ Accessory Kit	\$ 85.97	\$ 111.64	\$ 111.06	\$ 118.76	NO BID	NO BID	29.18%
135	5/8" x 3/4" Badger M25 Meter (good until 03/31/2023)	\$ 154.95	NO BID	NO BID	NO BID	\$ 136.90	NO BID	-11.65%
135	5/8" x 3/4" Badger M25 Meter (good until 06/30/2023)	\$ 154.95	NO BID	NO BID	NO BID	\$ 151.97	NO BID	-1.92%
135	5/8" x 3/4" Badger M25 Meter (good through 12/31/2023)	\$ 154.95	NO BID	NO BID	NO BID	\$ 167.02	NO BID	7.79%
143	Jumbo Pentek or equivalent Plastic Meter Box	\$ 94.29	NO BID	\$ 53.80	NO BID	NO BID	NO BID	-42.94%
145	DFW or equivalent 24x36x24 Box and Lid	\$ 493.72	\$ 460.43	NO BID	NO BID	NO BID	NO BID	-6.74%
135	1" Badger M55 Meter (good until 03/31/2023)	\$ -	NO BID	NO BID	NO BID	\$ 217.93	NO BID	0.00%
135	1" Badger M55 Meter (good until 06/30/2023)	\$ -	NO BID	NO BID	NO BID	\$ 241.95	NO BID	0.00%
135	1" Badger M55 Meter (good through 12/31/2023)	\$ -	NO BID	NO BID	NO BID	\$ 265.95	NO BID	0.00%
356	3/4" Endopure Polyethylene Tubing, 200 PSI Ultra High Density	\$ 0.35	\$ 0.41	\$ 0.39	\$ 0.35	NO BID	NO BID	0.00%
377	3/4" Coppersetter with Ball Valve	\$ 160.78	\$ 197.63	\$ 180.05	\$ 182.83	NO BID	NO BID	11.99%
395	6" Mechanical Joint Gate Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 832.82	\$ 933.56	\$ 1,049.00	\$ 928.25	NO BID	NO BID	11.46%
397	8" Mechanical Joint Gate Valve, Resilient Wedge, Epoxy Coated, Open Left	\$ 1,021.30	\$ 1,491.29	\$ 1,668.00	\$ 1,480.03	NO BID	NO BID	44.92%

**This is a summary of specific items that represent each category. There was a total of 411 items included in the 2023 Annual Material Bid.

POLICY 003.14 - BEREAVEMENT LEAVE

Any employee who wishes to take time off due to the death of ~~an immediate or extended~~ a family member must notify his or her supervisor as soon as possible. If an employee leaves work early on the day he or she is notified of the death, that day will not count as bereavement leave.

Employees may take up to ~~three (3) 2~~ three (3) days of paid bereavement leave upon the death of an immediate family member. For the purposes of this policy, immediate family shall ~~be defined by the Federal Government's FMLA policy.~~ Include: spouse, child, step-child, parent or step-parent.

~~Extended family shall have one (1) day not to count against sick leave and/or vacation.~~

~~Employees may take up to two (2) days of paid bereavement leave upon the death of extended family members. For the purpose of this policy, extended family shall include: brother; sister; grandparents; grandchildren; parents-in-law; sons-in-law; daughters-in-law; spouses of the employee's brothers or sisters; employee's spouse's brothers, sisters, parents and grandparents; step relations of the preceding, or any relative living with the employee (reference to grandparents and grandchildren includes great).~~

~~Employees may take up to one (1) day of paid bereavement leave upon the death of other family members. For the purpose of this policy, other family shall include: employee's aunts or uncles, employee's spouse's aunts or uncles, or first cousins (children of employee's aunts or uncles).~~

~~Management retains the right to approve additional non-paid bereavement leave for extenuating circumstances.~~

Management also retains the right to request supporting documentation from employees requesting bereavement leave.

POLICY 005.4 - DRESS CODE

Hardin County Water District No. 2 expects all employees to exercise appropriate judgment regarding personal appearance, dress and grooming to be most effective in the performance of their workplace duties. The company recognizes that personal appearance is an important element of self-expression and strives not to control or dictate appropriate employee appearance, specifically regarding jewelry or tattoos worn as a matter of personal choice.

In keeping with this approach, the District allows reasonable self-expression through personal appearance, unless a) it conflicts with an employee's ability to perform his or her position effectively or with his or her specific work environment, or b) it is regarded as offensive or harassing toward co-workers or others with whom the District conducts business and has contact with employees.

POLICY 005.41 - OFFICE PERSONNEL

Office personnel are not required to wear uniforms and is expected to dress in ~~professional~~ clean, neat, tasteful, and modest attire or approved District logo apparel.

Employees are not permitted to wear the following: shorts, Bermuda's, cut offs, sleeveless shirts, shirts exposing their midriff, sweat pants, sweat shirts, ~~jeans,~~ leggings as pants, exposed under garments, flip-flops, crocks, ripped or frayed clothing, and tennis shoes.

Visible tattoos and piercings must be deemed professional and not offensive and is subject to interpretation by their specific manager. The District does not allow facial piercings other than earrings or clear nose studs no larger than 1 mm or tattoos above the neck.

A manager may allow a casual dress day within their work area typically on Fridays and employees must follow discretion and good judgement in their work attire.

POLICY 005.42 -- FIELD AND PLANT PERSONNEL

Employees are required to wear approved uniform shirts, ~~pants,~~ and jackets. Pants may be uniform or employee provided pant approved by management.

Employees assigned to these departments shall dress in a clean, sanitary manner consistent with sound judgment as to the work to be performed, weather conditions and according to the safety rules and regulations.

Facial hair, for employees not required to wear respirators as part of their job duties, must be kept neatly trimmed. Employees required to wear respirators are limited to mustaches only and must not come lower than the corner of the mouth and be neatly trimmed.

Visible tattoos and piercings must be deemed professional and not offensive and is subject to interpretation by their specific manager. The District does not allow facial piercings other than earrings or clear nose studs no larger than 1 mm or tattoos above the neck.

POLICY 005.43 - IDENTIFICATION OF EMPLOYEES

Identification of all personnel should be accomplished as follows:

- Uniforms, provided by the District, shall be worn with District name and employee name on outer garment.
- All employees must wear the District identification badge.
- If a hat is worn, it shall be a hat issued by the District.

All District Supervisors shall be responsible for enforcing this policy fairly and uniformly.

POLICY 005.44 - UNIFORMS

The District shall provide uniforms for plant and field employees in order to help create a favorable identity of the District with consumers and the public, as well as to provide an important service to employees.

Uniforms are required for plant and field employees: An initial issue of eleven short sleeve shirts; eleven long sleeve shirts; eleven ~~trousers~~pants; and two jackets will be made to the employees. Uniform pants may be substituted with pants provided by employee that are approved by management and free of rips, stains, and frays.-Any lost or damaged uniforms-due to negligence ~~of uniforms~~-will be paid by the employee.

District emblem and nametag provided by the uniform supplier will be on all uniforms (shirts and outer garments). All requests for issuance of uniforms will be placed with the District and approved by a supervisor.

All District Supervisors shall be responsible for enforcing this policy.

POLICY 005.1 WORK SCHEDULE/HOURS

The normal working hours and work week for all non-exempt employees are as follows:

- **Office Employees** shall normally work between the hours of 8:00 a.m. to 5:00 p.m. with one hour unpaid for lunch breaks and two 15-minute paid breaks per state and local law, Monday through Friday. Management may change the schedule for certain situations.
- **Field Employees** shall normally work between the hours of 8:00 a.m. to 4:30 p.m. with a thirty (30) minute unpaid lunch break and two 15-minute paid breaks, Monday through Friday. Management may change the schedule for certain situations.
- **Water Treatment Plant Employees** will follow the schedule set forth by the plant manager. Employees ~~scheduled for second shift will be given a \$0.25/hour shift differential. Employees scheduled for third shift will be given a \$.50/hour shift differential. who work second or third shift will be given \$1.50/hour shift differential.~~ Treatment Plant Operators who obtain and maintain lab analyst certification will be given a \$.20/hour shift differential for their services in the laboratory.

The standard pay period is defined as beginning Monday morning to the following Monday morning. The standard work week normally consists of forty (40) hours worked. For all hours worked in excess of forty (40) in a work week, non-exempt employees shall be paid at that rate of one and one-half times their regular rate of pay. For this purpose, authorized sick, vacation, and holiday hours taken during the same work week shall be counted as hours worked.

Any employee that works a holiday that is observed by the District shall receive pay for 8 hours' holiday pay and time and one-half for hours worked, if they have worked a forty (40) hour work week. If a forty (40) hour work week has not been met, the employee will receive regular pay, until the forty (40) hours are met, whereas they will receive time and one-half thereafter.

All overtime, except on-call emergency situations, shall have prior approval.