

EXHIBIT A



WHITE HOUSE UTILITY DISTRICT

P. O. BOX 608, 3303 HIGHWAY 31-W — WHITE HOUSE, TENNESSEE 37188
TELEPHONE (615) 672-4110 — FAX (615) 672-8098

August 23, 2022

Jacob Cuarta, General Manager
Simpson County Water District
523 US Hwy 31-W Bypass
PO Box 10180
Bowling Green, KY 42102

Dear Jacob:

This letter is to serve as advance written notice of a proposed rate adjustment per the terms of the 2009 Agreement. This written notice is accompanied by the proposed rate and copies of the calculations supporting the proposed rate.

The attached Exhibit B shows actual expenses by separate operating functions. These functional expenses are shown separately so they can be verified to the enclosed Budget vs Actual – By Dept. report.

Key items in the attached Exhibit B are as follows –

1. Transmission loss cap of 3% is used.
2. O&M Expenses for the following functions are shown in Exhibit B but are excluded from the rate calculation: sewer operations, meter reading and meter maintenance, fire hydrants and hydrant flushing, and customer service and billing. Additionally, expenses for service lines and connections are recorded in separate general ledger accounts and have been excluded. Salaries and benefits for work on service lines has been excluded.
3. O&M Administration costs have been allocated among all functions, including the excluded functions listed in number 2 above.
4. Expenses for leak detection, cross connection, water line maintenance, and storage tanks and pump stations are shown separately and allocated between Transmission and Distribution on a proportionate inch-feet basis.
5. Engineering departmental costs have been allocated between distribution, transmission, and plant.
6. Maintenance employee's salaries and benefits have been removed from the engineering department and allocated to sewer, water tanks and pump stations, water plant, and office.

7. The O&M costs allocable to all customers increased from 2019 to 2021, however, the percentage allocated to Simpson County decreased based on flow volumes. Capital costs decreased from 2019 to 2021 and the percentage allocated to Simpson County also decreased due to the flow percentages. The decreased flows for Simpson County in 2020 was due to Covid-19 business shutdowns. These costs and flow factors result in a decrease in the current wholesale rate of \$2.827 to \$2.712 per 1000 gallons.

As required by Exhibit C, I have enclosed the data required to be supplied with this notice of rate adjustment including-

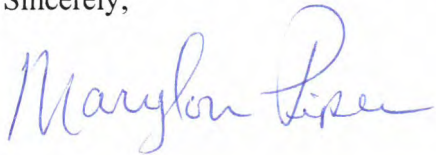
1. Volumes billed by month
2. Final approved financial audit
3. O&M Expenses by account – “Budget vs Actual By Dept” financial report
4. Bond spend out – Exhibit B - Debt Service worksheet
5. Annual debt service requirements
6. Distribution pipe size by diameter and material – Exhibit B – Pipe Infrastructure
7. Flows for 2021, 2020, and 2019

Additional enclosures include:

1. Allocation of maintenance salaries and benefits
2. Salaries and benefits for service lines

Please let me know if you have any questions or need additional information.

Sincerely,



Marylou Piper
CFO

Enclosures

EXHIBIT B

Purchase Water Adjustment

Simpson County Water District

Effective January 1, 2023

	Gallons <u>Purchased</u>		Gallons <u>Sold</u>
Dec 2021	421,938,487		345,094,104
Sept 2021	- <u>321,978,800</u>	-	<u>265,734,544</u>
	99,959,687		79,359,560
Sept 2022	+ <u>317,619,881</u>	+	<u>268,311,095</u>
	417,579,568		347,670,655
New Wholesale Rate		\$	2.7120
Old Wholesale Rate		- \$	<u>2.8270</u>
Wholesale Rate Decrease		\$	(0.1150)
Total Purchases (1,000 gal)		x	<u>417,580</u>
Decreased Water Cost		\$	(48,021.65)
Total Sales (1,000 gal)		/	<u>347,671</u>
Calculated Retail PWA / 1,000 gal		\$	(0.1381)
Rounded Retail PWA / 1,000 gal		\$	(0.1300)

EXHIBIT C

EXHIBIT C
CURRENT MONTHLY RATES

A. MONTHLY RATES

1. General Service

5/8 x 3/4 Inch Meter

First	2,000 Gallons	\$18.10	Minimum Bill
Next	8,000 Gallons	6.58	per 1,000 Gallons
Next	190,000 Gallons	5.91	per 1,000 Gallons
Next	400,000 Gallons	5.54	per 1,000 Gallons
Over	600,000 Gallons	4.14	per 1,000 Gallons

3/4-Inch Meter

First	3,000 Gallons	\$25.24	Minimum Bill
Next	7,000 Gallons	6.58	per 1,000 Gallons
Next	190,000 Gallons	5.91	per 1,000 Gallons
Next	400,000 Gallons	5.54	per 1,000 Gallons
Over	600,000 Gallons	4.14	per 1,000 Gallons

1-Inch Meter

First	5,000 Gallons	\$38.94	Minimum Bill
Next	5,000 Gallons	6.58	per 1,000 Gallons
Next	190,000 Gallons	5.91	per 1,000 Gallons
Next	400,000 Gallons	5.54	per 1,000 Gallons
Over	600,000 Gallons	4.14	per 1,000 Gallons

1-1/2-Inch Meter

First	10,000 Gallons	\$78.42	Minimum Bill
Next	190,000 Gallons	5.91	per 1,000 Gallons
Next	400,000 Gallons	5.54	per 1,000 Gallons
Over	600,000 Gallons	4.14	per 1,000 Gallons

2-Inch Meter

First	16,000 Gallons	\$115.51	Minimum Bill
Next	184,000 Gallons	5.91	per 1,000 Gallons
Next	400,000 Gallons	5.54	per 1,000 Gallons
Over	600,000 Gallons	4.14	per 1,000 Gallons

3-Inch Meter

First	30,000 Gallons	\$227.89	Minimum Bill
Next	170,000 Gallons	5.91	per 1,000 Gallons
Next	400,000 Gallons	5.54	per 1,000 Gallons
Over	600,000 Gallons	4.14	per 1,000 Gallons

4-Inch Meter

First	50,000 Gallons	\$352.60	Minimum Bill
Next	150,000 Gallons	5.91	per 1,000 Gallons
Next	400,000 Gallons	5.54	per 1,000 Gallons
Over	600,000 Gallons	4.14	per 1,000 Gallons

6-Inch Meter

First	100,000 Gallons	\$663.31	Minimum Bill
Next	100,000 Gallons	5.91	per 1,000 Gallons
Next	400,000 Gallons	5.54	per 1,000 Gallons
Over	600,000 Gallons	4.14	per 1,000 Gallons

8-Inch Meter

First	160,000 Gallons	\$1,039.69	Minimum Bill
Next	40,000 Gallons	5.91	per 1,000 Gallons
Next	400,000 Gallons	5.54	per 1,000 Gallons
Over	600,000 Gallons	4.14	per 1,000 Gallons

10-Inch Meter

First	550,000 Gallons	\$3,230.30	Minimum Bill
Next	50,000 Gallons	5.54	per 1,000 Gallons
Over	600,000 Gallons	4.14	per 1,000 Gallons

PROPOSED MONTHLY RATES

A. MONTHLY RATES

1. General Service

5/8 x 3/4 Inch Meter

First	2,000 Gallons	\$17.84	Minimum Bill
Next	8,000 Gallons	6.45	per 1,000 Gallons
Next	190,000 Gallons	5.78	per 1,000 Gallons
Next	400,000 Gallons	5.41	per 1,000 Gallons
Over	600,000 Gallons	4.01	per 1,000 Gallons

3/4-Inch Meter

First	3,000 Gallons	\$24.85	Minimum Bill
Next	7,000 Gallons	6.45	per 1,000 Gallons
Next	190,000 Gallons	5.78	per 1,000 Gallons
Next	400,000 Gallons	5.41	per 1,000 Gallons
Over	600,000 Gallons	4.01	per 1,000 Gallons

1-Inch Meter

First	5,000 Gallons	\$38.29	Minimum Bill
Next	5,000 Gallons	6.45	per 1,000 Gallons
Next	190,000 Gallons	5.78	per 1,000 Gallons
Next	400,000 Gallons	5.41	per 1,000 Gallons
Over	600,000 Gallons	4.01	per 1,000 Gallons

1-1/2-Inch Meter

First	10,000 Gallons	\$77.12	Minimum Bill
Next	190,000 Gallons	5.78	per 1,000 Gallons
Next	400,000 Gallons	5.41	per 1,000 Gallons
Over	600,000 Gallons	4.01	per 1,000 Gallons

2-Inch Meter

First	16,000	Gallons	\$113.43	Minimum Bill
Next	184,000	Gallons	5.78	per 1,000 Gallons
Next	400,000	Gallons	5.41	per 1,000 Gallons
Over	600,000	Gallons	4.01	per 1,000 Gallons

3-Inch Meter

First	30,000	Gallons	\$223.99	Minimum Bill
Next	170,000	Gallons	5.78	per 1,000 Gallons
Next	400,000	Gallons	5.41	per 1,000 Gallons
Over	600,000	Gallons	4.01	per 1,000 Gallons

4-Inch Meter

First	50,000	Gallons	\$346.10	Minimum Bill
Next	150,000	Gallons	5.78	per 1,000 Gallons
Next	400,000	Gallons	5.41	per 1,000 Gallons
Over	600,000	Gallons	4.01	per 1,000 Gallons

6-Inch Meter

First	100,000	Gallons	\$650.31	Minimum Bill
Next	100,000	Gallons	5.78	per 1,000 Gallons
Next	400,000	Gallons	5.41	per 1,000 Gallons
Over	600,000	Gallons	4.01	per 1,000 Gallons

8-Inch Meter

First	160,000	Gallons	\$1,018.89	Minimum Bill
Next	40,000	Gallons	5.78	per 1,000 Gallons
Next	400,000	Gallons	5.41	per 1,000 Gallons
Over	600,000	Gallons	4.01	per 1,000 Gallons

10-Inch Meter

First	550,000	Gallons	\$3,158.80	Minimum Bill
Next	50,000	Gallons	5.41	per 1,000 Gallons
Over	600,000	Gallons	4.01	per 1,000 Gallons

EXHIBIT D

**RESOLUTION 2022-10-03
OF THE
SIMPSON COUNTY WATER DISTRICT
BOARD OF COMMISSIONERS**

WHEREAS, the Simpson County Water District (SCWD) purchases water from White House Utility District (WHUD) in accordance with the Water Purchase Contract dated March 6, 1992 and amended and restated on August 27, 2009, and:

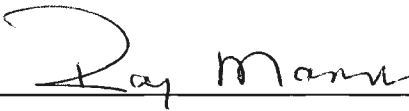
WHEREAS, the Agreement provides for bi-annual wholesale rate reviews by WHUD and SCWD, and;

WHEREAS, WHUD has notified SCWD in accordance with the terms of the contract that the wholesale rate shall decrease from \$2.827 per 1,000 gallons to \$2.712 per 1,000 gallons effective January 1, 2023, and;

NOW, THEREFORE BE IT RESOLVED by the SCWD Board of Commissioners that the attached Purchase Water Adjustment and associated retail rates calculated in accordance with the requirements of the Kentucky Public Service Commission and the Commonwealth of Kentucky, be approved and implemented as of January 1, 2023.

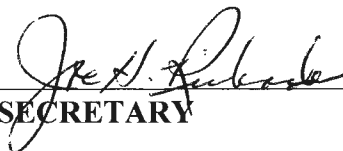
ADOPTED this 27th day of October, 2022.

SIMPSON COUNTY WATER DISTRICT



CHAIRMAN

ATTEST:



SECRETARY

Purchase Water Adjustment

Simpson County Water District

Effective January 1, 2023

	Gallons <u>Purchased</u>		Gallons <u>Sold</u>
Dec 2021	421,938,487		345,094,104
Sept 2021	- <u>321,978,800</u>	-	<u>265,734,544</u>
	99,959,687		79,359,560
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	417,579,568		347,670,655
New Wholesale Rate		\$	2.7120
Old Wholesale Rate		- \$	<u>2.8270</u>
Wholesale Rate Decrease		\$	(0.1150)
Total Purchases (1,000 gal)		x	<u>417,580</u>
Decreased Water Cost		\$	(48,021.65)
Total Sales (1,000 gal)		/	<u>347,671</u>
Calculated Retail PWA / 1,000 gal		\$	(0.1381)
Rounded Retail PWA / 1,000 gal		\$	(0.1300)

MONTHLY WATER RATE SCHEDULES
SIMPSON COUNTY WATER DISTRICT

A. GENERAL SERVICE RATES ¹

(Effective 1-1-2023)

<u>5/8 X 3/4 INCH METER</u>		
First	2,000 Gallons	\$17.84 Minimum Bill*
Next	8,000 Gallons	6.45 per 1,000 Gallons
Next	190,000 Gallons	5.78 per 1,000 Gallons
Next	400,000 Gallons	5.41 per 1,000 Gallons
Over	600,000 Gallons	4.01 per 1,000 Gallons

The above Minimum Bill applies to the 5/8 x 3/4 inch meters only. The Minimum Bills below will apply to all other meter sizes.

3/4"	\$ 24.85 Minimum Bill, includes first	3,000 Gallons
1"	38.29 Minimum Bill, includes first	5,000 Gallons
1-1/2"	77.12 Minimum Bill, includes first	10,000 Gallons
2"	113.43 Minimum Bill, includes first	16,000 Gallons
3"	223.99 Minimum Bill, includes first	30,000 Gallons
4"	346.10 Minimum Bill, includes first	50,000 Gallons
6"	650.31 Minimum Bill, includes first	100,000 Gallons
8"	1,018.89 Minimum Bill, includes first	160,000 Gallons
10"	3,158.80 Minimum Bill, includes first	550,000 Gallons

The rates to be charged after the minimum rate are the same regardless of meter size. All rates are subject to 10 percent penalty if paid after the due date.

B. SEPARATE PRIVATE FIRE SERVICE RATES ²

(Effective 1-1-2023)

<u>Service Size</u>	<u>Rate</u>
inches	\$/month
1	\$10.37
1-1/2	17.46
2	27.03
3	67.86
4	142.96
6	355.58
8	713.09
10	1,253.36

¹ It is permissible and the Water District recommends one service connection be used for both the normal water use and fire service. The general service rates would apply for all water usage.

² Private Fire Service charges shall apply to all connections which provide service only for private fire protection facilities whether supplied through a fully metered service or an unmetered service with a detector check valve and bypass meter. Customer charges are lump sum charges according to the applicable service size with zero water usage. In case of a fire, charges for water usage shall be in accordance with Simpson County Water District Tariff effective 1-1-2023. Charges for all other water usage shall be in accordance with prevailing Simpson County Water District rates for general service. Where a detector check valve with a bypass meter is used, the water usage shall be based on the combined volume of water used through both the detector check valve (estimated) and the bypass meter. All rates are subject to 10 percent penalty if paid after due date.

TAP-ON FEES

(Effective 06/25/13)

1. 5/8 x 3/4 inch meter \$ 450.00

If a road crossing is required for the District's service line to reach a proposed meter location and the distance from main to meter is 60 feet or less, the cost of the road crossing is included in the above price. If the total service line length is greater than 60 feet, the customer shall pay the cost of installing the additional footage.

2. Larger meters Actual Cost of Installation

The contribution for all water service installations larger than 5/8 x 3/4 inch shall be the actual cost of the water service connection (installation) including the cost of crossing the road and any equipment required to meet the customer's water supply needs. An estimate of the cost shall be made by the District and paid in advance by the customer prior to the installation. Any over-payment shall be refunded by the District and any under-payment shall be paid by the customer to the District.

EXHIBIT E

AFFP

Notice of Rate Decrease

Affidavit of Publication

STATE OF KY }
COUNTY OF SIMPSON }

SS nullnullnullnull

Keishia Hicks, being duly sworn, says:

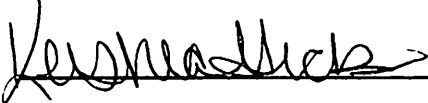
That she is Accounting Clerk of the Franklin Favorite, a newspaper of general circulation, printed and published in Franklin, Simpson County, KY; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

November 17, 2022

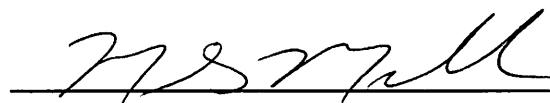
Publisher's Fee: \$ 106.88

That said newspaper was regularly issued and circulated on those dates.

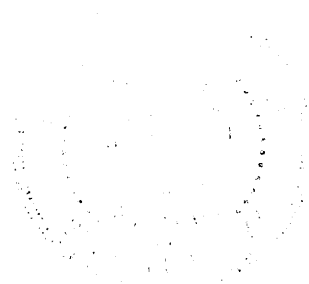
SIGNED:



Subscribed to and sworn to me this 17th day of November 2022.

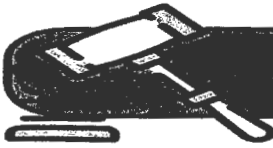


70037850 70521641



Jill Harmon
Warren, Simpson, & Butler County Water
District
PO Box 10180
Bowling Green, KY 42102

GARAGE SALES



LEGALS

LEGAL NOTICE PUBLIC NOTICE

The Franklin-Simpson Planning and zoning Board of Adjustments has scheduled a public hearing on November 28, 2022, T 5:30 pm in the City Hall Meeting Room, at 117 West Cedar Street, Franklin, KY. Ravinder & Neeraj Kumar are requesting a 16-foot variance be granted to the front setback for a parcel located on Trotters Lane. Anyone interested may attend this public hearing. Emily Flora, Administrative Assistant Franklin-Simpson Planning and Zoning

LEGAL NOTICE NOTICE OF SALE

Sale will be held on November 19th, 2022 at 9:30 A.M. Lighthouse Mini Storage 2580 Kenneth Wiley Drive Franklin, Ky 42134 270-566-0616
The contents of the following units will be sold:
16-Heather Crawford
18-Lori Alvarez
100-Halley Filppin
139-Kimberly Pearson
220-Timothy Gregory
221-Teresa Manning
254-Austin Fuqua
238-Katie young
329/330-Myreah Revuelta
371-Hannah Parker
429-Ashley Meyer
443-Michael Wynne
376-Larry Wilson
2139-Rosalind Conquist
E204-Brandon Lame
4371-Racheal Suttle
374- Wynona Hammonds
376-Sherri Shoulders
1474-Cassandra Allen

LEGAL NOTICE PUBLIC NOTICE

The Franklin-Simpson Planning and Zoning Board of Adjustments has scheduled a public hearing on November 28, 2022, at 5:30pm in the City Hall Meeting Room, at 117 West Cedar Street, Franklin, KY. Genesis Ready Mix, LLC is requesting a conditional use permit that will allow them to operate a concrete batch plant located on Bowling Green Road, near Cedar Bluff Road. Anyone interested may attend this public hearing. Emily Flora, Administrative Assistant Franklin-Simpson Planning and Zoning

LEGAL NOTICE

Simpson County Fiscal Court at a regular meeting on Tuesday, November 15, 2022, in the Courtroom of the Simpson County Historic Courthouse, 100 Courthouse Square, Franklin, Kentucky held a second reading and final passage of the following:

FY22-23 Budget Ordinance No. 220.244, Amendment No. 2 in the amount of \$73,979.75
A copy of the full text of Ordinance No. 220.244 may be viewed at www.simpsoncountyky.gov.

PAM ROHRS
FISCAL COURT CLERK

LEGAL NOTICE

Notice is hereby given that the following settlements have been filed in the office of the undersigned to-wit:

Sheriff Jere Dee Hopson, Administrator of the Estate of Michael Wayne Duhon, final settlement.

Notice is given that exceptions must be filed on the above Estate before the 29th day of November, 2022, 9:00 AM, at which time said final settlement will be confirmed if no exceptions are filed.

BETH ANNE FISS
SIMPSON CIRCUIT/DISTRICT COURT

LEGAL NOTICE Invitation to Bid

Simpson County Fiscal Court will receive bids until 10:00 AM CST, Friday, December 2, 2022, at the Office of County Judge Executive Mason Barnes at the Simpson County Historic Courthouse, PO Box 242, 100 Courthouse Square, Franklin, KY 42135-0242 for one new 2023 four-door, full size cab, 4WD, pick-up truck. Specifications may be picked up at the County Judge Executive's Office during normal business hours of 8:00 AM CST until 4:00 PM CST Monday thru Friday or viewed at www.simpsoncountyky.gov. Simpson County reserves the right to reject any or all bids. Simpson County does not discriminate based on race, color, national origin, age, religion, marital status, gender or disability.

Pam Rohrs
Fiscal Court Clerk

PUBLIC NOTICE

The Simpson County Fiscal Court at a regular meeting on Tuesday, November 1, 2022, approved first reading of Ordinance No. 920.121. This ordinance relates to a zoning map amendment pertaining to 9.406 acres of land located on Witt Road, Franklin, Simpson County, Kentucky, along the Tennessee state line, which is to be rezoned from AG (Agricultural) to I-2 (Heavy Industrial) with the zoning map to be amended accordingly, as requested by L&W Properties, pursuant to the recommendation of the Franklin-Simpson Planning and Zoning Commission after a public hearing on October 4, 2022.

Simpson County Fiscal Court will call for a second reading and then consider the same for final passage at a regular meeting at 8:30 AM, Tuesday, December 5, 2022. The full text of this ordinance is available for public view at www.simpsoncountyky.gov.

Pam Rohrs
Fiscal Court Clerk

NOTICE

Notice is hereby given that Simpson County Water District, 108 Morgantown Road, Franklin, KY 42134, has received notice from White House Utility District of a wholesale rate decrease. Therefore, Simpson County Water District plans to file an application with the Public Service Commission, 211 Sower Boulevard, Frankfort, KY 40601, to adjust its water rates effective January 1, 2023, as follows:

Monthly Rates	Prior Rate	New Rate	Decrease	% Decrease
First 2,000 gallons (Minimum Bill)	\$18.10	\$17.84	\$0.26	1.4
Next 8,000 gallons (per 1,000 gallons)	6.56	6.45	0.13	2.0
Next 190,000 gallons (per 1,000 gallons)	5.91	5.78	0.13	2.2
Next 400,000 gallons (per 1,000 gallons)	5.54	5.41	0.13	2.3
Over 600,000 gallons (per 1,000 gallons)	4.14	4.01	0.13	3.1

The above Minimum Bill applies to the 5/8 x 3/4 inch meters only. The Minimum Bills below will apply to all other meter sizes.

Monthly Rates	Prior Rate	New Rate	Decrease	% Decrease
3/4" First 3,000 Gallons	\$25.24	\$24.85	\$0.39	1.5
1" First 5,000 Gallons	38.94	38.29	0.65	1.7
1-1/2" First 10,000 Gallons	78.42	77.12	1.30	1.7
2" First 16,000 Gallons	115.51	113.43	2.08	1.8
3" First 30,000 Gallons	227.89	223.99	3.90	1.7
4" First 50,000 Gallons	352.60	346.10	6.50	1.8
6" First 100,000 Gallons	663.31	650.31	13.00	2.0
8" First 160,000 Gallons	1,039.69	1,018.89	20.80	2.0
10" First 550,000 Gallons	3,230.30	3,158.80	71.50	2.2

These rates apply to all customer classifications and are subject to 10 percent penalty if paid after the due date.

The monthly bill for an average residential customer using 4,600 gallons of water each month will decrease \$0.60 (or 1.7%) from \$35.21 to \$34.61. The monthly bill for an average commercial customer using 36,000 gallons of water each month will decrease \$4.68 (or 2.1%) from \$224.40 to \$219.72. A person may examine this application at the District's Office located at 108 Morgantown Road, Franklin, KY. A person may also examine this application at the PSC located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m. or on the PSC website at <http://psc.ky.gov>; telephone (502) 564-3940.

NOTICE OF HEARING SIMPSON COUNTY BOARD OF EDUCATION

The Simpson County Board of Education will hold a public hearing at the Simpson County Board of Education Office, located at 430 South College Street, Franklin, Kentucky on Thursday, December 1, 2022, at 6:00 PM to hear public comments regarding a proposed general fund tax levy of 59.0 cents on real property and 59.1 cents on personal property.

The General Fund tax levied in fiscal year 2022 was 53.4 cents on real property and 53.4 cents on personal property and produced revenue of \$8,727,426.00. The proposed General Fund tax rate of 59.0 cents on real property and 59.1 cents on personal property is expected to produce \$10,374,461.76. Of this amount \$1,548,882.27 is from new and personal property. The compensating tax for 2023 is 51.3 cents on real property and 53.4 cents on personal property and is expected to produce \$9,067,127.43.

The general areas to which revenue of \$1,647,033.76 above 2022 revenue is to be allocated is to major renovation of existing school facilities, new construction, and debt service.

The District will not begin collecting the additional revenue from this levy until the 2023-24 fiscal year.

The General Assembly has required publication of this advertisement and information contained herein.



MIKE HARMON AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Mason Barnes, Simpson County Judge/Executive
The Honorable Jolene Thurman, Former Simpson County Clerk
The Honorable Beth Laster, Simpson County Clerk
Members of the Simpson County Fiscal Court
Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the former County Clerk of Simpson County, Kentucky, for the year ended December 31, 2021, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the former Simpson County Clerk for the year ended December 31, 2021, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the former Simpson County Clerk, for the year ended December 31, 2021, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Audit Program for County For Officials. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the former Simpson County Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the former Simpson County Clerk on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.



MIKE HARMON AUDITOR OF PUBLIC ACCOUNTS

ments, and Excess Fees - Regulatory Basis of the former County Clerk of Simpson County, Kentucky, for the year ended December 31, 2021, and in all material respects, the receipts, disbursements, and excess fees of the former Simpson County Clerk for the year ended December 31, 2021 are reported in Note 1.

NOTICE

Notice is hereby given that Simpson County Water District, 108 Morgantown Road, Franklin, KY 42134, has received notice from White House Utility District of a wholesale rate decrease. Therefore, Simpson County Water District plans to file an application with the Public Service Commission, 211 Sower Boulevard, Frankfort, KY 40601, to adjust its water rates effective January 1, 2023, as follows:

<u>Monthly Rates</u>	<u>Prior Rate</u>	<u>New Rate</u>	<u>Decrease</u>	<u>% Decrease</u>
First 2,000 gallons (Minimum Bill)	\$18.10	\$17.84	\$0.26	1.4
Next 8,000 gallons (per 1,000 gallons)	6.58	6.45	0.13	2.0
Next 190,000 gallons (per 1,000 gallons)	5.91	5.78	0.13	2.2
Next 400,000 gallons (per 1,000 gallons)	5.54	5.41	0.13	2.3
Over 600,000 gallons (per 1,000 gallons)	4.14	4.01	0.13	3.1

The above Minimum Bill applies to the 5/8 x 3/4 inch meters only. The Minimum Bills below will apply to all other meter sizes.

<u>Monthly Rates</u>	<u>Prior Rate</u>	<u>New Rate</u>	<u>Decrease</u>	<u>% Decrease</u>
3/4" First 3,000 Gallons	\$25.24	\$24.85	\$0.39	1.5
1" First 5,000 Gallons	38.94	38.29	0.65	1.7
1-1/2" First 10,000 Gallons	78.42	77.12	1.30	1.7
2" First 16,000 Gallons	115.51	113.43	2.08	1.8
3" First 30,000 Gallons	227.89	223.99	3.90	1.7
4" First 50,000 Gallons	352.60	346.10	6.50	1.8
6" First 100,000 Gallons	663.31	650.31	13.00	2.0
8" First 160,000 Gallons	1,039.69	1,018.89	20.80	2.0
10" First 550,000 Gallons	3,230.30	3,158.80	71.50	2.2

These rates apply to all customer classifications and are subject to 10 percent penalty if paid after the due date.

The monthly bill for an average residential customer using 4,600 gallons of water each month will decrease \$0.60 (or 1.7%) from \$35.21 to \$34.61. The monthly bill for an average commercial customer using 36,000 gallons of water each month will decrease \$4.68 (or 2.1%) from \$224.40 to \$219.72. A person may examine this application at the District's Office located at 108 Morgantown Road, Franklin, KY. A person may also examine this application at the PSC located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m. or on the PSC website at <http://psc.ky.gov>; telephone (502) 564-3940.