

**VERIFICATION**

**COMMONWEALTH OF KENTUCKY )**

**) SS:**

**COUNTY OF KNOX )**

The undersigned, MICHELLE STEWART, being duly sworn, deposes and states she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and that the answers contained therein are true and correct to the best of her information, knowledge, and belief.



MICHELLE STEWART, OFFICE MANAGER

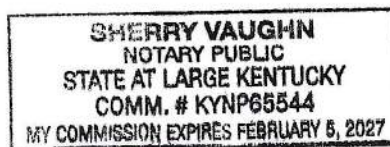
Subscribed and sworn to before me, a Notary Public in and before said County and State, this 3rd day of June 2024.

 (Seal)

Notary Public

My Commission Expires: 2-5-27

Notary ID: 65544



VERIFICATION

COMMONWEALTH OF KENTUCKY )

) SS:

COUNTY OF FRANKLIN )

The undersigned, KENNETH D. TAYLOR, P.E., being duly sworn, deposes and states he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and that the answers contained therein are true and correct to the best of his information, knowledge, and belief.



KENNETH D. TAYLOR, P.E.

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 3rd day of June 2024.

 (Seal)

Notary Public

My Commission Expires: 11-9-27

Notary ID: KYNP82393

**KNOX COUNTY UTILITY COMMISSION  
RESPONSE TO COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION  
CASE NO. 2023-00430**

**Q-1. Refer to the Application, Attachment 4, Schedule of Adjusted Operations (SAO), Amortization Expense. Also refer to Knox County Commission's Annual Report that was filed with the Public Service Commission for the Calendar Year Ended December 31, 2022 (2022 Annual Report), 20.**

QUESTION NO. 1

Responding Witness: Kenneth D. Taylor, PE

- a. Explain why the SAO reports \$162,388 for Amortization Expense, while the 2022 Annual Report reports zero for Amortization Expense.**

Response:

1.a. The Annual Debt Principal and Interest payments were erroneously reported under the Amortization Expense item on ARF Form 1 – Attachment SAO-W. The Annual Debt Principal and Interest payments should have been reflected on ARF Form-1 Attachment RRDC. Corrected ARF Form – 1 Attachments SAO-W and RRDC are attached hereto. Also included with this response as Exhibit 1 is an updated 2022 General Ledger Analysis - Attachment SAO-W Cross Reference Table.

- b. Explain why Account 587 Interest Expense Bonds is reconciled as part of Amortization expense instead of Interest Expense.**

Response:

1.b. As stated in Response 1.a the interest expense was erroneously reported as an Amortization Expense.

- c. Provide an explanation of what transactions Knox County Commission recorded as Amortization Expense.**

Response:

1.c. As stated above the loan principal and interest payments were erroneously reported as Amortization Expenses.

- d. Provide a breakdown of all components of the amortization expense calculation, including original cost, originating transaction date, projected amortization period, and amortization rate.**

Response:

1.d. As stated above the loan principal and interest payments were erroneously reported as Amortization Expenses.

**Q-2. Refer to Knox County Commission's response to Commission Staff's First Request for Information (Staff's First Request), Item 1d, Exhibit 3 2022 General Ledger - SOA Cross Reference.xlsx (Exhibit 3). Also refer to Item 1c, Exhibit 1\_Q1c\_2022\_Trial\_Balance\_Report.xls (Exhibit 1-2022 Trial Balance).**

QUESTION NO. 2

Responding Witness: Kenneth D. Taylor, PE

- a. Exhibit 3 contains six adjustments on Rows 31, 48, 58, 77, 80 and 84 for a total of \$1,205.<sup>2</sup> Explain what necessitated the adjustments.**

Response:

2.a. Once the end of year adjusting journal entries were posted these numbers reconciled without additional adjustments except for a \$7 adjustment to account 563 so it matches what the Auditor reported.

- b. Explain why account 118 Cash – Sinking Fund, listed in Exhibit 3, Row 83, is considered part of Amortization Expense.**

Response:

2.b. Account 118 Cash – Sinking Fund is the account from which Long Term Debt Principal and Interest payments are made and was erroneously reported as an Amortization Expense.

- c. In Exhibit 3 Account 118 Cash – Sinking Fund is reported as \$95,450 at Cell D84, while in the Exhibit 1-2022 Trial Balance it is recorded as \$117,562. Explain and reconcile the difference between the amounts.**

Response:

2.c. \$95,450 is the total long term debt principal and annual fee paid during 2022. \$177,562 was the balance in Account 118 Cash – Sinking Fund at the end of 2022. In 2022 \$180,605 was deposited into the Sinking Fund account and payments of totaling \$158,787 were made from it, resulting in an increase of \$21,818 in the account added to the beginning balance of \$155,745 with the end of the year balance being \$177,562.

- d. In Exhibit 3 at cell D13, Account 410 Sales – Residential Customers is reported as \$1,439,959, while in the Exhibit 1-2022 Trial Balance it is recorded as \$1,447,834. Explain and reconcile the difference between the amounts.**

Response:

2.d. Once the end of year adjusting journal entries were posted these numbers reconciled without additional adjustments at \$1,439,959.

- e. **In the Exhibit 3, refer to cell D36, Account 505 Salaries and Wages is reported as \$380,428, while in the Exhibit 1-2022 Trial Balance it is recorded as \$354,644. Explain and reconcile the difference between the amounts.**

Response:

2.e. In Exhibit 3 – General Ledger Total Salaries and Wages includes salaries and wages of \$25,784 for time spent on repairs and new service installations. In Exhibit 1-2022 Trial Balance the salaries and wages spent on repairs and new service installations are not reflected.

- f. **In Exhibit 3, refer to Cell D54, Account 580 Insurance – Workers Comp is reported as \$14,742, while in the Exhibit 1-2022 Trial Balance it is recorded as \$12,619. Explain and reconcile the difference between the amounts.**

Response:

2.f. Once the end of year adjusting journal entries were posted these numbers reconciled without additional adjustments at \$13,192.

- g. **In Exhibit 3, refer to Cell D61, Account 521 Distribution is reported as \$76,605, while in the Exhibit 1-2022 Trial Balance it is recorded as \$53,534. Explain and reconcile the difference between the amounts.**

Response:

2.g. Once the end of year adjusting journal entries were posted these numbers reconciled without additional adjustments.

- h. **In Exhibit 3, refer to cell D76, Account 599 Miscellaneous is reported as \$106, while in the Exhibit 1-2022 Trial Balance it is recorded as (\$924). Explain and reconcile the difference between the amounts.**

Response:

2.h. Once the end of year adjusting journal entries were posted these numbers reconciled without additional adjustments.

- i. **Refer to Exhibit 3, cell C69, Account 563. The Exhibit 1-2022 Trial Balance does not contain a reference to Account 563. Provide an explanation for how Account 560 is represented in Exhibit 3, and why it is included in Exhibit 3.**

Response:

2.i Account 563 – Bank Charges: Exhibit 1 – 2022 Trial Balance does contain a reference to Account 563 and reports it with an Activity of \$30. Account 560 – Utilities – Pump Stations is included under Purchased Power.

- j. **In Exhibit 3, refer to row 50, Account 527. Chemicals Expense in the Exhibit 1-2022 Trial Balance it is reported as \$68,700; in Exhibit 3 it is reported as \$67,097. Explain and reconcile the difference.**

Response:

2.j. Once the end of year adjusting journal entries were posted these numbers reconciled without additional adjustments at \$67,097.

**k. Refer to Exhibit 3 generally. Provide the location where Account 589, Interest on Water Deposits, is included.**

Response:

2.k. Account 589 – Interest on Water Deposits: Has been added to Miscellaneous Expenses.

**l. Refer to Exhibit 3, cells D51 and D73, Account 575 Legal & Accounting. Explain why \$16,000 of legal and accounting expenses were included in miscellaneous expense.**

Response:

2.l Account 575 Legal and Accounting: The \$16,000 was erroneously reported in Miscellaneous Expense prior to the end of year adjustments being made. This has been corrected in the accompanying documents.

**m. Explain how the 2022 Annual report can be relied upon to represent the financial status of Knox County Commission. What is Knox County Commission doing on a going forward basis to improve the accuracy of the annual report?**

Response:

2.m. The 2022 Annual Report was prepared by Knox County Utility Commission's auditor and reflects what we feel are the true operating revenues/expenses of the utility. Unfortunately, we are just now realizing the end of year 2022 audit adjustments were not initially given to the Office Manager to enter and post. This has now been corrected and updated General Ledgers and Trial Balance sheets are included as Exhibits 4 & 6.

**Q-3. Refer to Knox County Commission's response to Staff's First Request, 1a, page 361, Account 00599 Miscellaneous. Explain why Knox County Commission is including sales tax discount as part of Miscellaneous Expense.**

QUESTION NO. 3

Responding Witness: Kenneth D. Taylor, PE

Response:

3. The sales tax and 911 Fees discounts are basically handling fees that are retained from the sales tax and 911 fees that are collected and are recorded in account 599 as credits.

**Q-4. Refer to Knox County Commission’s response to Staff’s First Request, Item 3, Exhibit\_4\_Q3\_Response\_Combined.xlsx (Exhibit 4), Cell I30. Also refer to the Application, SOA, Salaries and Wages – Employees. Reconcile the total wages of \$382,046<sup>3</sup> from Exhibit 4 to the \$362,592 reported in the Application’s SAO.**

QUESTION NO. 4

Responding Witness: Kenneth D. Taylor, PE

Response:

4. The wages reported in Exhibit 4 (now Exhibit 2) are total wages paid during 2022. The wages reported in the application, PSC annual report, Ledger and Trial Balance include adjustments for Payroll for New User Installations, Vacation Payable and Salaries Payable.

Exhibit 4 (2) Total Payroll	\$396,449
Less New User Payroll	6,602
Less Sewer Payroll	1,619
Less Commissioners	14,400
Plus Vacation Payable	4,869
Plus Salaries Payable	<u>3,079</u>
Adjusted Payroll	\$381,776

SAO-W Wages and Salaries	\$362,592
Plus Account 00505 Credits	25,782
Minus New Users Installation	<u>6,602</u>
Adjusted Wages – Salaries	\$381,772

**Q-5. Refer to Knox County Commission’s response to Staff’s First Request, Item 3, Exhibit\_4\_Q3\_Response\_Combined.xlsx.**

QUESTION NO. 5

Responding Witness: Michelle Stewart

**a. Explain test year normal hours in excess of 2,080 for Employee 4, Superintendent. Explain how many of the hours worked in excess of 2,080 were to cover the work needed for vacant positions.**

Response:

5.a. Employee 4 is a salary position. It is paid a flat 40 hours per week regardless of hours worked. None of the excess hours covered work needed for vacant positions.

**b. Provide a list including all the part time employee numbers and job positions during the 2022 test year.**

Response:

5.b. Employee 42 Office Clerk

**Q-6. Refer to Knox County Commission's response to Staff's First Request, Item 3, Exhibit\_4\_Q3\_Response\_Combined.xlsx.**

QUESTION NO. 6

Responding Witness: Michelle Stewart

**a. Explain how Employee 38's job tasks are being performed if the employee has not been replaced.**

Response:

6.a. Employee 39 replaced employee 38. Employee 39 worked from 1-25-21 to 8-27-21, then was rehired on 6-14-22 to replace 38.

**b. Explain how Employee 42's job tasks are being performed if the employee has not been replaced.**

Response:

6.b. Employee 42 was hired to fill in for employee 31 while on maternity leave. The position was temporary part time until 31 returned to work.

**Q-7. Refer to Knox County Commission's response to Staff's First Request, Item 3, Exhibit\_4\_Q3\_Response\_Combined.xlsx, row 76. For the two part time employees filling 31's vacant position, provide the employee numbers, current wage rates, and normalized annual hours worked for each.**

QUESTION NO. 7

Responding Witness: Michelle Stewart

Response:

7. Employee 43 filled the position left vacant by employee 31 when she quit on 6-21-23. Employee 43 quit on 4-26-24 and employee 31 came back to work part time to help out until we could fill the position full time. Employee 31 stayed at the same salary she had when she quit which was \$14.25/hour. Employee 31 could only work part time so employee 44 was hired part time also at \$10.00/hour. The pay difference reflects employee 31's prior 8 years' experience with the company. They each average 24 hours per week. We are actively searching for a full time employee to fill this position.

**Q-8. Refer to Knox County Commission's response to Staff's First Request, Item 3, Exhibit\_4\_Q3\_Response\_Combined.xlsx, rows E and G. The regular pay and overtime pay provided in the tables were hard entered amounts. Provide an Excel spreadsheet with all formulas, rows, and columns fully accessible and unprotected the math used to calculate the regular and overtime pay amounts.**



QUESTION NO. 8

Responding Witness: Michelle Stewart

Response:

8. See Exhibits 2 and 8 submitted with this response.

**Q-9. Refer to Knox County Commission's response to Staff's First Request for Information, Item 7(a).**

QUESTION NO. 9

Responding Witness: Michelle Stewart

- a. Confirm whether Sam Watts was reappointed after the expiration of his term on April 30, 2024. If yes, provide the fiscal court minutes for the current appointment.**

Response:

9.a. Sam Watts was re-appointed on April 24, 2024 per the following minutes.

**Q-10. Refer to Knox County's response to Staff's First Request for Information, Item 7(b).**

QUESTION NO.10

Responding Witness: Michelle Stewart

- a. Confirm whether Brian Nelson has attended water commissioner training for either 2022, 2023, or 2024. If yes, provide training records. If no, explain why not.**

Response:

10.a. Brian Nelson was first appointed on April 1, 2019. Ramiro Solis and Summer Powers were first appointed on February 21, 2017. Sam Watts was first appointed on June 26, 2015. Each commissioner attended training in the first year they were appointed. They have not attended any additional training. They have kept their salaries at the minimum so they would not be required to attend additional training.

- b. Confirm whether Ramiro Solis has attended water commissioner training for either 2022, 2023, or 2024. If yes, provide training records. If no, explain why not.**

Response:

10.b. See response 10.a above.

- c. Confirm whether Summer Powers has attended water commissioner training for either 2022, 2023, or 2024. If yes, provide training records. If no, explain why not.**

Response:

10.c. See response 10.a above.

- d. Confirm whether Sam Watts has attended water commissioner training for either 2022, 2023, or 2024. If yes, provide training records. If no, explain why not.**

Response:

10.d See response 10.a above.

**Q-11. Refer to Knox County Commission's response to Staff's First Request, Item 10a. Knox County did not provide a copy of the billing analysis for the test period with current rates in Excel format. Provide a copy of the billing analysis for the test period with current rates in Excel format with all cells unlocked and fully accessible.**

QUESTION NO. 11

Responding Witness: Kenneth D. Taylor, PE

Response:

11. See Exhibit 3 submitted with this response.

**Q-12. Refer to Knox County Commission's current tariff, 2<sup>nd</sup> revision sheet number 5 and response to Staff's First Request, Item 12b. Knox County Commission's current tap on fee for 5/8 inch x 3/4 inch meters is \$800, effective 4/24/2023. Knox County Commission's cost justification sheet for tap on fees as provided in Staff's First Request is approximately \$1,450.**

QUESTION NO. 12

Responding Witness: Michelle Stewart

- a. Provide a detailed explanation for why the expenses have nearly doubled for Knox County Commissions tap on fee since its last increase in April of 2023.**

Response:

12.a. The expenses have not nearly doubled. When the tap-on fee tariff revision request was submitted to the Commission for approval in 2023, the expenses were basically the same as they are today. The expenses then were listed as \$1,452 but Knox Co. Commission requested that the tap-on fee only be raised to \$800 and the Commission approved this request.

**b. Provide cost estimates and support for each of the expenses identified in Knox County Commission's cost justification for its proposed tap on fee.**

Response:

12.b Included below are the Tap Fee Calculations submitted in 2023 and recent invoices for materials. Other materials used are purchased in bulk and have not recently been purchased. Knox Co. Utility does not wish to increase the tap-on fee at this time.

**Q-13. Refer Knox County Commission's response to Staff's First Request, Item 23. Confirm whether the web address "knoxcountyutility.nexbillpayonline.com", with the Knox County Utility Commission title and "Notices and Alerts" tab is currently active. If yes, please respond to Commission Staff's First Request for Information, Item 23. If no, please state if Knox County Commission is aware of the current status of this website and who owns and operates the website.**

QUESTION NO.13

Responding Witness: Michelle Stewart

Response:

13. Knoxcountyutility.nexbillpayonline.com is owned and operated by Nexcheck, LLC. It is currently active and is used for online bill payment only.

**Q-14. Refer to Knox County Commission's response to Staff's First Request, Item 10c. The adjustment of \$100,098 to the test year metered water sales represents a difference of approximately 6.1 percent for the adjusted test year revenue. Explain and provide support for such a large adjustment to the adjusted test year revenues from water sales.**

QUESTION NO. 14

Responding Witness: Kenneth D. Taylor, PE

Response:

14. The adjustment is being made to reconcile the revenue reported in the Annual Report to the 2022 billing analysis (see attachments). Knox County Utility is actively trying to determine the reason for this discrepancy.

**Q-15. Refer to Knox County Commission's Application, SAO, Reference adjustment a. Also refer to SAO Operating Revenues. In the SAO pro forma sales revenue is reported as \$1,641,671 and adjustment to Meter Water Sales is \$100,098; however in the References adjustment a Metered Water Sales is stated as \$1,600,015 and the adjustment to Meter Water Sales is \$59,159. Reconcile and explain the difference between Meter Water Sales and the proposed adjustment.**

QUESTION NO. 15

Responding Witness: Kenneth D. Taylor, PE

Response:

15. Please see the attached revised SAO.

**Q-16. Explain how and when the audit adjustments are performed and recorded to the financial statements.**

QUESTION NO. 16

Responding Witness: Michelle Stewart

Response:

16. Audit adjustments are normally made yearly at the completion of the audit. The auditor prepares the adjustments and gives them to the Office Manager who enters and posts them into the system. Unfortunately, as stated above we are just now realizing that the end of year 2022 audit adjustments were never made to the general ledger nor trial balance sheet. Included with this response as exhibits are updated 2022 and 2023 General Ledgers Analyses and Trial Balance Reports. Also included as an attachment is a listing of the 2022 Adjusting Journal Entries.

## **ATTACHMENTS**

1. Updated ARF Form -1 Attachment RR-DC
2. Updated ARF Form – 1 Attachment SAO-W
3. 2022 Billing Analyses by Customer Class
4. 2022 Billing Register (Last Sheet)
5. Sam Watt's reappointment documentation
6. Tap-on Fee Calculation and Supporting Invoices
7. 2022 Adjusting Journal Entries

## **EXHIBITS (submitted separately)**

1. 2022 General Ledger Analysis – SAO-W Cross Reference Table
2. 2022 Employee Payroll Information – Updated June 3, 2024
3. 2022 Billing Analyses – Current and Proposed Rates
4. Updated 2022 General Ledger Analysis
5. Updated 2023 General Ledger Analysis
6. Updated 2022 Trial Balance Report
7. Updated 2023 Trial Balance Report
8. 2023 Employee Payroll Information – Updated June 3, 2024

# ATTACHMENT 1

## **REVENUE REQUIREMENT CALCULATION - DEBT COVERAGE METHOD**

(This method is used commonly by non-profits that have long-term debts outstanding.)

Pro forma Operating Expenses	\$1,620,480.00
Plus: Average Annual Debt Principal and Interest Payments*	186,078.00
Debt Coverage Requirement**	3,000.00
Total Revenue Requirement	1,809,558.00
Less: Other Operating Revenue	-63,819.00
Non-operating Revenue	0.00
Interest Income	-2,658.00
Revenue Required from Rates	1,743,081.00
Less: Revenue from Sales at Present Rates	-1,640,954.00
Required Revenue Increase	\$102,127.00

Required Revenue Increase stated as a Percentage of Revenue at Present Rates 6.22%

\* This should be a 3 year average calculated using the debt principal and interest payments for the three years following the test year.

\*\* This amount is calculated by multiplying the average annual debt principal and interest payments by the debt service requirement of the utility's lending agency.

## ATTACHMENT 2

**SCHEDULE OF ADJUSTED OPERATIONS - WATER UTILITY**TYE 12/31/20<sup>22</sup>

	Test Year	Adjustment	Ref.	Pro Forma
<b><u>Operating Revenues</u></b>				
<b>Sales of Water</b>				
Unmetered Water Sales				0.00
Metered Water Sales	1,540,856.00	100,098.00	a.	1,640,954.00
Bulk Loading Stations				0.00
Fire Protection Revenue				0.00
Sales for Resale				0.00
<b>Total Sales of Water</b>	<b>1,540,856.00</b>	<b>100,098.00</b>		<b>1,640,954.00</b>
<b>Other Water Revenues</b>				
Forfeited Discounts				0.00
Miscellaneous Service Revenues	15,930.00			15,930.00
Rents from Water Property				0.00
Other Water Revenues	47,889.00			47,889.00
<b>Total Other Water Revenues</b>	<b>63,819.00</b>	<b>0.00</b>		<b>63,819.00</b>
<b>Total Operating Revenues</b>	<b>1,604,675.00</b>	<b>100,098.00</b>		<b>1,704,773.00</b>
<b><u>Operating Expenses</u></b>				
<b>Operation and Maintenance Expenses</b>				
Salaries and Wages - Employees	362,592.00	45,000.00	b.	407,592.00
Salaries and Wages - Officers	14,400.00			14,400.00
Employee Pensions and Benefits	243,813.00			243,813.00
Purchased Water	250,847.00	9,691.00	c.	260,538.00
Purchased Power	67,605.00			67,605.00
Fuel for Power Production				0.00
Chemicals	67,097.00			67,097.00
Materials and Supplies				0.00
Contractual Services	16,000.00			16,000.00
Water Testing	10,074.00			10,074.00
Rents				0.00
Transportation Expenses	35,363.00			35,363.00
Insurance	41,429.00			41,429.00
Regulatory Commission Expenses				0.00
Bad Debt Expense	23,690.00			23,690.00

Miscellaneous Expenses	162,658.00			162,658.00
Total Operation and Maintenance Expenses	1,295,568.00	54,691.00		1,350,259.00
Depreciation Expense	239,386.00			239,386.00
Amortization Expense	0.00	0.00		0.00
Taxes Other Than Income	30,835.00			30,835.00
Income Tax Expense				0.00
<b>Total Operating Expenses</b>	<b>1,565,789.00</b>	<b>54,691.00</b>		<b>1,620,480.00</b>
<b>Utility Operating Income</b>	<b>38,886.00</b>	<b>45,407.00</b>		<b>84,293.00</b>



References

- a. The Current Billing Analysis results in a proforma sales revenue of \$1,640,954. This indicates an adjustment to Metered Water Sales of \$100,098.
- b. Employee raises the past two years and change in personnel raise the Salary and Wages - Employees by approximately \$45,000.
- c. PSC approved increase in the wholesale rate for water purchased from the City of Pineville increases the Purchased Water cost by \$9,691.00.

## Attachment 3 2022 Billing Analyses by Rate Code

### Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 02 1 Inch Meter  
**New Rate Code** 02 1 Inch Meter  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 02 1 Inch Meter		Usage Table - Usage By Rate Increment			Total Usage
Level	Bills	First 5,000	Over 5,000		
5,000	16	44,000			44,000
Over 5,000	33	165,000	284,400		449,400
<b>Total</b>	<b>49</b>	<b>209,000</b>	<b>284,400</b>		<b>493,400</b>

WA WATER 02 1 Inch Meter		Revenue Table - Revenue By Rate Increment			Revenue
Level	Bills	Total Usage	Rate / 1000		
5,000	49	209,000	\$54.36	Minimum	\$2,663.64
Over 5,000		284,400	8.32		\$2,366.21
<b>Total Revenue</b>					<b>\$5,029.85</b>

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WA WATER 02 1 Inch Meter		Usage Table - Usage By Rate Increment			Total Usage
Level	Bills	First 5,000	Over 5,000		
5,000	16	44,000			44,000
Over 5,000	33	165,000	284,400		449,400
<b>Total</b>	<b>49</b>	<b>209,000</b>	<b>284,400</b>		<b>493,400</b>

WA WATER 02 1 Inch Meter		Revenue Table - Revenue By Rate Increment			Revenue
Level	Bills	Total Usage	Rate / 1000		
5,000	49	209,000	\$54.36	Minimum	\$2,663.64
Over 5,000		284,400	8.32		\$2,366.21
<b>Total Revenue</b>					<b>\$5,029.85</b>

Revenue Difference \$0.00

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## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 21 1" Meter-Commercial  
**New Rate Code** 21 1" Meter-Commercial  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 21 1" Meter-Commercial Usage Table - Usage By Rate Increment

Level	Bills	First 5,000	Over 5,000	Total Usage
5,000	12	11,900		11,900
Over 5,000	0	0	0	0
<b>Total</b>	<b>12</b>	<b>11,900</b>	<b>0</b>	<b>11,900</b>

WA WATER 21 1" Meter-Commercial Revenue Table - Revenue By Rate Increment

Level	Bills	Total Usage	Rate / 1000	Revenue
5,000	12	11,900	\$54.36 Minimum	\$652.32
Over 5,000		0	8.32	\$0.00
<b>Total Revenue</b>				<b>\$652.32</b>

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WA WATER 21 1" Meter-Commercial Usage Table - Usage By Rate Increment

Level	Bills	First 5,000	Over 5,000	Total Usage
5,000	12	11,900		11,900
Over 5,000	0	0	0	0
<b>Total</b>	<b>12</b>	<b>11,900</b>	<b>0</b>	<b>11,900</b>

WA WATER 21 1" Meter-Commercial Revenue Table - Revenue By Rate Increment

Level	Bills	Total Usage	Rate / 1000	Revenue
5,000	12	11,900	\$54.36 Minimum	\$652.32
Over 5,000		0	8.32	\$0.00
<b>Total Revenue</b>				<b>\$652.32</b>

Revenue Difference \$0.00

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## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 31 1" Meter-Tax Exempt  
**New Rate Code** 31 1" Meter-Tax Exempt  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 31 1" Meter-Tax Exempt			Usage Table - Usage By Rate Increment		
Level	Bills	First 5,000	Over 5,000	Total Usage	
5,000	13	16,900		16,900	
Over 5,000	13	65,000	3,939,000	4,004,000	
<b>Total</b>	<b>26</b>	<b>81,900</b>	<b>3,939,000</b>	<b>4,020,900</b>	

WA WATER 31 1" Meter-Tax Exempt			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue	
5,000	26	81,900	\$54.36 Minimum	\$1,413.36	
Over 5,000		3,939,000	8.32	\$32,772.48	
<b>Total Revenue</b>				<b>\$34,185.84</b>	

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WA WATER 31 1" Meter-Tax Exempt			Usage Table - Usage By Rate Increment		
Level	Bills	First 5,000	Over 5,000	Total Usage	
5,000	13	16,900		16,900	
Over 5,000	13	65,000	3,939,000	4,004,000	
<b>Total</b>	<b>26</b>	<b>81,900</b>	<b>3,939,000</b>	<b>4,020,900</b>	

WA WATER 31 1" Meter-Tax Exempt			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue	
5,000	26	81,900	\$54.36 Minimum	\$1,413.36	
Over 5,000		3,939,000	8.32	\$32,772.48	
<b>Total Revenue</b>				<b>\$34,185.84</b>	

Revenue Difference \$0.00

Friday, May 31, 2024 11:21 AM Pa 2 Of 2 Michelle

## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 22 2" Meter-Commercial  
**New Rate Code** 22 2" Meter-Commercial  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 22 2" Meter-Commercial Usage Table - Usage By Rate Increment

Level	Bills	First 20,000	Over 20,000	Total Usage
20,000	25	64,900		64,900
Over 20,000	0	0	0	0
<b>Total</b>	<b>25</b>	<b>64,900</b>	<b>0</b>	<b>64,900</b>

WA WATER 22 2" Meter-Commercial Revenue Table - Revenue By Rate Increment

Level	Bills	Total Usage	Rate / 1000	Revenue
20,000	25	64,900	\$179.19 Minimum	\$4,479.75
Over 20,000	0	0	8.32	\$0.00
<b>Total Revenue</b>				<b>\$4,479.75</b>

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WA WATER 22 2" Meter-Commercial Usage Table - Usage By Rate Increment

Level	Bills	First 20,000	Over 20,000	Total Usage
20,000	25	64,900		64,900
Over 20,000	0	0	0	0
<b>Total</b>	<b>25</b>	<b>64,900</b>	<b>0</b>	<b>64,900</b>

WA WATER 22 2" Meter-Commercial Revenue Table - Revenue By Rate Increment

Level	Bills	Total Usage	Rate / 1000	Revenue
20,000	25	64,900	\$179.19 Minimum	\$4,479.75
Over 20,000	0	0	8.32	\$0.00
<b>Total Revenue</b>				<b>\$4,479.75</b>

Revenue Difference \$0.00

Friday, May 31, 2024 11:23 AM Page 2 Of 2 Michelle

## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 32 2" Meter-Tax Exempt  
**New Rate Code** 32 2" Meter-Tax Exempt  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 32 2" Meter-Tax Exempt			Usage Table - Usage By Rate Increment		
Level	Bills	First 20,000	Over 20,000	Total Usage	
20,000	19	217,100		217,100	
Over 20,000	18	360,000	249,200	609,200	
<b>Total</b>	<b>37</b>	<b>577,100</b>	<b>249,200</b>	<b>826,300</b>	

WA WATER 32 2" Meter-Tax Exempt			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue	
20,000	37	577,100	\$179.19 Minimum	\$6,630.03	
Over 20,000		249,200	8.32	\$2,073.34	
<b>Total Revenue</b>				<b>\$8,703.37</b>	

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WA WATER 32 2" Meter-Tax Exempt			Usage Table - Usage By Rate Increment		
Level	Bills	First 20,000	Over 20,000	Total Usage	
20,000	19	217,100		217,100	
Over 20,000	18	360,000	249,200	609,200	
<b>Total</b>	<b>37</b>	<b>577,100</b>	<b>249,200</b>	<b>826,300</b>	

WA WATER 32 2" Meter-Tax Exempt			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue	
20,000	37	577,100	\$179.19 Minimum	\$6,630.03	
Over 20,000		249,200	8.32	\$2,073.34	
<b>Total Revenue</b>				<b>\$8,703.37</b>	

Revenue Difference \$0.00

Friday, May 31, 2024 11:24 AM Page 2 Of 2 Michelle

## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 25 3/4"-2 on Meter-Comm  
**New Rate Code** 25 3/4"-2 on Meter-Comm  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 25 3/4"-2 on Meter-Comm		Usage Table - Usage By Rate Increment		
Level	Bills	First 2,000	Over 2,000	Total Usage
2,000	9	13,400		13,400
Over 2,000	17	34,000	27,900	61,900
<b>Total</b>	<b>26</b>	<b>47,400</b>	<b>27,900</b>	<b>75,300</b>

WA WATER 25 3/4"-2 on Meter-Comm		Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue
2,000	26	47,400	\$42.14 Minimum	\$1,095.64
Over 2,000		27,900	8.32	\$232.13
<b>Total Revenue</b>				<b>\$1,327.77</b>

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WA WATER 25 3/4"-2 on Meter-Comm		Usage Table - Usage By Rate Increment		
Level	Bills	First 2,000	Over 2,000	Total Usage
2,000	9	13,400		13,400
Over 2,000	17	34,000	27,900	61,900
<b>Total</b>	<b>26</b>	<b>47,400</b>	<b>27,900</b>	<b>75,300</b>

WA WATER 25 3/4"-2 on Meter-Comm		Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue
2,000	26	47,400	\$42.14 Minimum	\$1,095.64
Over 2,000		27,900	8.32	\$232.13
<b>Total Revenue</b>				<b>\$1,327.77</b>

Revenue Difference \$0.00

Friday, May 31, 2024 11:25 AM Page 2 Of 2 Michelle

## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 20 3/4" Meter-Comm.  
**New Rate Code** 20 3/4" Meter-Comm.  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 20 3/4" Meter-Comm.			Usage Table - Usage By Rate Increment		
Level	Bills	First 1,000	Over 1,000	Total Usage	
1,000	400	90,700		90,700	
Over 1,000	182	182,000	1,844,400	2,026,400	
<b>Total</b>	<b>582</b>	<b>272,700</b>	<b>1,844,400</b>	<b>2,117,100</b>	

WA WATER 20 3/4" Meter-Comm.			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue	
1,000	582	272,700	\$21.07 Minimum	\$12,262.74	
Over 1,000		1,844,400	8.32	\$15,345.41	
<b>Total Revenue</b>				<b>\$27,608.15</b>	

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WA WATER 20 3/4" Meter-Comm.			Usage Table - Usage By Rate Increment		
Level	Bills	First 1,000	Over 1,000	Total Usage	
1,000	400	90,700		90,700	
Over 1,000	182	182,000	1,844,400	2,026,400	
<b>Total</b>	<b>582</b>	<b>272,700</b>	<b>1,844,400</b>	<b>2,117,100</b>	

WA WATER 20 3/4" Meter-Comm.			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue	
1,000	582	272,700	\$21.07 Minimum	\$12,262.74	
Over 1,000		1,844,400	8.32	\$15,345.41	
<b>Total Revenue</b>				<b>\$27,608.15</b>	

Revenue Difference \$0.00

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## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 09 3/4" - 2 On Meter  
**New Rate Code** 09 3/4" - 2 On Meter  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 09 3/4" - 2 On Meter		Usage Table - Usage By Rate Increment		
Level	Bills	First 2,000	Over 2,000	Total Usage
2,000	105	90,700		90,700
Over 2,000	618	1,236,000	3,528,300	4,764,300
<b>Total</b>	<b>723</b>	<b>1,326,700</b>	<b>3,528,300</b>	<b>4,855,000</b>

WA WATER 09 3/4" - 2 On Meter		Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue
2,000	723	1,326,700	\$42.14 Minimum	\$30,467.22
Over 2,000		3,528,300	8.32	\$29,355.46
<b>Total Revenue</b>				<b>\$59,822.68</b>

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WA WATER 09 3/4" - 2 On Meter		Usage Table - Usage By Rate Increment		
Level	Bills	First 2,000	Over 2,000	Total Usage
2,000	105	90,700		90,700
Over 2,000	618	1,236,000	3,528,300	4,764,300
<b>Total</b>	<b>723</b>	<b>1,326,700</b>	<b>3,528,300</b>	<b>4,855,000</b>

WA WATER 09 3/4" - 2 On Meter		Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue
2,000	723	1,326,700	\$42.14 Minimum	\$30,467.22
Over 2,000		3,528,300	8.32	\$29,355.46
<b>Total Revenue</b>				<b>\$59,822.68</b>

Revenue Difference \$0.00

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## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 10 3/4" - 3 On Meter  
**New Rate Code** 10 3/4" - 3 On Meter  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 10 3/4" - 3 On Meter			Usage Table - Usage By Rate Increment		
Level	Bills	First 3,000	Over 3,000	Total Usage	
3,000	11	24,700		24,700	
Over 3,000	138	414,000	1,275,500	1,689,500	
<b>Total</b>	<b>149</b>	<b>438,700</b>	<b>1,275,500</b>	<b>1,714,200</b>	

WA WATER 10 3/4" - 3 On Meter			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000		Revenue
3,000	149	438,700	\$63.21	Minimum	\$9,418.29
Over 3,000		1,275,500	8.32		\$10,612.16
<b>Total Revenue</b>					<b>\$20,030.45</b>

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WA WATER 10 3/4" - 3 On Meter			Usage Table - Usage By Rate Increment		
Level	Bills	First 3,000	Over 3,000	Total Usage	
3,000	11	24,700		24,700	
Over 3,000	138	414,000	1,275,500	1,689,500	
<b>Total</b>	<b>149</b>	<b>438,700</b>	<b>1,275,500</b>	<b>1,714,200</b>	

WA WATER 10 3/4" - 3 On Meter			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000		Revenue
3,000	149	438,700	\$63.21	Minimum	\$9,418.29
Over 3,000		1,275,500	8.32		\$10,612.16
<b>Total Revenue</b>					<b>\$20,030.45</b>

Revenue Difference \$0.00

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## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 12 3/4" - 5 On Meter  
**New Rate Code** 12 3/4" - 5 On Meter  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 12 3/4" - 5 On Meter			Usage Table - Usage By Rate Increment		Total Usage
Level	Bills	First 5,000	Over 5,000		
5,000	0	0			0
Over 5,000	13	65,000	307,600		372,600
<b>Total</b>	<b>13</b>	<b>65,000</b>	<b>307,600</b>		<b>372,600</b>

WA WATER 12 3/4" - 5 On Meter			Revenue Table - Revenue By Rate Increment		Revenue
Level	Bills	Total Usage	Rate / 1000		
5,000	13	65,000	\$105.35	Minimum	\$1,369.55
Over 5,000		307,600	8.32		\$2,559.23
<b>Total Revenue</b>					<b>\$3,928.78</b>

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WA WATER 12 3/4" - 5 On Meter			Usage Table - Usage By Rate Increment		Total Usage
Level	Bills	First 5,000	Over 5,000		
5,000	0	0			0
Over 5,000	13	65,000	307,600		372,600
<b>Total</b>	<b>13</b>	<b>65,000</b>	<b>307,600</b>		<b>372,600</b>

WA WATER 12 3/4" - 5 On Meter			Revenue Table - Revenue By Rate Increment		Revenue
Level	Bills	Total Usage	Rate / 1000		
5,000	13	65,000	\$105.35	Minimum	\$1,369.55
Over 5,000		307,600	8.32		\$2,559.23
<b>Total Revenue</b>					<b>\$3,928.78</b>

Revenue Difference \$0.00

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## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 01 3/4 Inch Meter  
**New Rate Code** 01 3/4 Inch Meter  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 01 3/4 Inch Meter

		Usage Table - Usage By Rate Increment			
	Level	Bills	First 1,000	Over 1,000	Total Usage
	1,000	6,655	2,891,800		2,891,800
Over	1,000	27,187	27,187,000	87,389,600	114,576,600
<b>Total</b>		<b>33,842</b>	<b>30,078,800</b>	<b>87,389,600</b>	<b>117,468,400</b>

WA WATER 01 3/4 Inch Meter

		Revenue Table - Revenue By Rate Increment			
	Level	Bills	Total Usage	Rate / 1000	Revenue
	1,000	33,842	30,078,800	\$21.07 Minimum	\$713,050.94
Over	1,000		87,389,600	8.32	\$727,081.47
<b>Total Revenue</b>					<b>\$1,440,132.41</b>

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WA WATER 01 3/4 Inch Meter

		Usage Table - Usage By Rate Increment			
	Level	Bills	First 1,000	Over 1,000	Total Usage
	1,000	6,655	2,891,800		2,891,800
Over	1,000	27,187	27,187,000	87,389,600	114,576,600
<b>Total</b>		<b>33,842</b>	<b>30,078,800</b>	<b>87,389,600</b>	<b>117,468,400</b>

WA WATER 01 3/4 Inch Meter

		Revenue Table - Revenue By Rate Increment			
	Level	Bills	Total Usage	Rate / 1000	Revenue
	1,000	33,842	30,078,800	\$21.07 Minimum	\$713,050.94
Over	1,000		87,389,600	8.32	\$727,081.47
<b>Total Revenue</b>					<b>\$1,440,132.41</b>

Revenue Difference \$0.00

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## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 30 3/4" Meter-Tax Exemp  
**New Rate Code** 30 3/4" Meter-Tax Exemp  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 30 3/4" Meter-Tax Exemp			Usage Table - Usage By Rate Increment		
Level	Bills	First 1,000	Over 1,000		Total Usage
1,000	422	120,800			120,800
Over 1,000	191	191,000	808,400		999,400
<b>Total</b>	<b>613</b>	<b>311,800</b>	<b>808,400</b>		<b>1,120,200</b>

WA WATER 30 3/4" Meter-Tax Exemp			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000		Revenue
1,000	613	311,800	\$21.07	Minimum	\$12,915.91
Over 1,000		808,400	8.32		\$6,725.89
<b>Total Revenue</b>					<b>\$19,641.80</b>

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WA WATER 30 3/4" Meter-Tax Exemp			Usage Table - Usage By Rate Increment		
Level	Bills	First 1,000	Over 1,000		Total Usage
1,000	422	120,800			120,800
Over 1,000	191	191,000	808,400		999,400
<b>Total</b>	<b>613</b>	<b>311,800</b>	<b>808,400</b>		<b>1,120,200</b>

WA WATER 30 3/4" Meter-Tax Exemp			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000		Revenue
1,000	613	311,800	\$21.07	Minimum	\$12,915.91
Over 1,000		808,400	8.32		\$6,725.89
<b>Total Revenue</b>					<b>\$19,641.80</b>

Revenue Difference \$0.00

Friday, May 31, 2024 11:34 AM Page 2 Of 2 Michelle

## Knox County Utility Commission Rate Analysis

**Billing Cycle** All Cycles  
**Service Type** WA WATER  
**Old Rate Code** 34 4" Meter-Tax Exempt  
**New Rate Code** 34 4" Meter-Tax Exempt  
**Date Range** 01/01/2022 To 12/31/2022  
**Use Reading Factor** Yes

WA WATER 34 4" Meter-Tax Exempt			Usage Table - Usage By Rate Increment		
Level	Bills	First 50,000	Over 50,000	Total Usage	
50,000	12	351,000		351,000	
Over 50,000	13	650,000	542,000	1,192,000	
<b>Total</b>	<b>25</b>	<b>1,001,000</b>	<b>542,000</b>	<b>1,543,000</b>	

WA WATER 34 4" Meter-Tax Exempt			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue	
50,000	25	1,001,000	\$428.86 Minimum	\$10,721.50	
Over 50,000		542,000	8.32	\$4,509.44	
<b>Total Revenue</b>				<b>\$15,230.94</b>	

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WA WATER 34 4" Meter-Tax Exempt			Usage Table - Usage By Rate Increment		
Level	Bills	First 50,000	Over 50,000	Total Usage	
50,000	12	351,000		351,000	
Over 50,000	13	650,000	542,000	1,192,000	
<b>Total</b>	<b>25</b>	<b>1,001,000</b>	<b>542,000</b>	<b>1,543,000</b>	

WA WATER 34 4" Meter-Tax Exempt			Revenue Table - Revenue By Rate Increment		
Level	Bills	Total Usage	Rate / 1000	Revenue	
50,000	25	1,001,000	\$428.86 Minimum	\$10,721.50	
Over 50,000		542,000	8.32	\$4,509.44	
<b>Total Revenue</b>				<b>\$15,230.94</b>	

Revenue Difference \$0.00

Friday, May 31, 2024 11:36 AM Pa 2 Of 2 Michelle

**ATTACHMENT 4  
2022 BILLING REGISTER  
(LAST PAGE ONLY)**

Tran. Date	Service	Usage	Demand	Usage	RT	Service	Surcharge 1		Surcharge 2		Local Tax		State Tax		Penalty	Total Amount	
						Amount	RT	Amount	RT	Amount	RT	Amount	RT	Amount	RT		
Account						Type	R	Cycle	01	Billing Address							
02/28/2022	WATER	15,900		0	12	\$196.04	00	\$0.00	00	\$0.00	01	\$5.88	00	\$0.00	00	\$0.00	\$201.92
03/31/2022	WATER	21,500												\$0.00	00	\$0.00	\$249.91
04/30/2022	WATER	22,400												\$0.00	00	\$0.00	\$257.62
05/31/2022	WATER	20,000												\$0.00	00	\$0.00	\$237.05
06/30/2022	WATER	80,600												\$0.00	00	\$0.00	\$756.37
07/31/2022	WATER	44,000		0	12	\$429.83	00	\$0.00	00	\$0.00	01	\$12.89	00	\$0.00	00	\$0.00	\$442.72
08/31/2022	WATER	22,300		0	12	\$249.29	00	\$0.00	00	\$0.00	01	\$7.48	00	\$0.00	00	\$0.00	\$256.77
09/30/2022	WATER	27,000		0	12	\$288.39	00	\$0.00	00	\$0.00	01	\$8.65	00	\$0.00	00	\$0.00	\$297.04
											01	\$8.65					
10/31/2022	WATER	20,300		0	12	\$232.65	00	\$0.00	00	\$0.00	01	\$6.98	00	\$0.00	00	\$0.00	\$239.63
11/30/2022	WATER	23,600		0	12	\$260.10	00	\$0.00	00	\$0.00	01	\$7.80	00	\$0.00	00	\$0.00	\$267.90
12/13/2022	WATER	0		0	12	\$0.00	00	\$0.00	00	\$0.00	00	\$0.00	00	\$0.00	01	\$15.33	\$15.33
12/31/2022	WATER	25,700		0	12	\$277.57	00	\$0.00	00	\$0.00	01	\$8.33	00	\$0.00	00	\$0.00	\$285.90
											01	\$8.33					
Totals For Account 0012-08400-001		13 Transactions				\$3,764.36		\$0.00		\$0.00		\$112.92		\$0.00		\$15.33	\$3,892.61
<b>Totals For Route 0012</b>																	
	WATER	12,088,800		0		\$148,913.11		\$0.00		\$0.00	00	\$4,457.27		\$67.22		\$4,024.36	\$157,461.96
Route 0012 Grand Totals	313 Accounts Net	\$153,437.60				\$148,913.11		\$0.00		\$0.00		\$4,457.27		\$67.22		\$4,024.36	\$157,461.96
<b>Report Totals</b>																	
	WATER	130,024,600		0		\$1,586,869.78		\$0.00		\$0.00	00	\$47,293.56		\$1,913.99		\$39,236.56	\$1,675,313.89
Report Grand Totals	3,226 Accounts Net	\$1,636,077.33				\$1,586,869.78		\$0.00		\$0.00		\$47,293.56		\$1,913.99		\$39,236.56	\$1,675,313.89

ATTACHMENT 5  
SAM WATTS REAPPOINTMENT DOCUMENTATION

**Knox County Fiscal Court**  
Regular Session Meeting  
**AGENDA**  
**April 24, 2024**  
**2:30 p.m.**

<b>ROLL CALL</b>	<b>Present</b>	<b>Absent</b>	<b>Late</b>	<b>Arrival</b>
Mr. Ketcham	X	<input type="checkbox"/>	<input type="checkbox"/>	_____
Mr. Golden	X	<input type="checkbox"/>	<input type="checkbox"/>	_____
Mr. Miller	<input type="checkbox"/>	X	<input type="checkbox"/>	_____
Judge Mitchell	X	<input type="checkbox"/>	<input type="checkbox"/>	_____
Mr. Mills	X	<input type="checkbox"/>	<input type="checkbox"/>	_____
Mr. Abner	X	<input type="checkbox"/>	<input type="checkbox"/>	_____

**Citizens**

**Comments:**

- 1. Tiffany Hochin, resident of Corbin, KY, gave small presentation about her taxes going to Corbin Library.**
- 2. Susie Marino, Lawyer for Knox County Public Library gave presentation on approval for Library's approval guidelines.**

**Fiscal Court Committee:**

**Finance: Abner, Mills;**

**Road Dept.: Golden, Ketcham;**

**Personnel: Miller, Golden;**

**Jail: Mills, Ketcham;**

**Parks: Golden, Abner;**



**Fiscal Court Order # 5**

**Motion to approve the appointment of Sam Watts as Commissioner, his term will expire as of April 30, 2024 and he will be reappointed back as Commissioner for a 4 year term**

	MOTION: KETCHAM		2 <sup>nd</sup> : ABNER	
	Yes	No	Abstain	Absent
Judge Mitchell	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Golden	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Ketcham	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Mills	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Abner	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Miller	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X

**Fiscal Court Order # 6**

**Motion to approve the Knox County Sheriff's 2021 Unmined Coal Property Tax Bill**

	MOTION: GOLDEN		2 <sup>nd</sup> : MILLS	
	Yes	No	Abstain	Absent
Mr. Ketcham	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Abner	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judge Mitchell	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Miller	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Mr. Golden	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Mills	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**REGULAR SESSION  
OF THE  
KNOX COUNTY FISCAL COURT  
APRIL 24, 2024  
2:30 P.M**

**ANNOUNCEMENT:**

**INVOCATION: REV. LEONARD LESTER**

**PLEDGE OF ALLEGIANCE:**

**CALL TO ORDER:**

**CITIZENS COMMENTS:**

**FISCAL COURT COMMITTEES:**

- 01. MOTION TO ADOPT AGENDA**
- 02. MOTION TO APP MIN REGULAR MEETING 3-27-24**
- 03. MOTION TO APP MIN SPECIAL MEETING 4-12-24**
- 04. MOTION TO APP CO ATTORNEY DEL TAX REPORT**
- 05. MOTION TO ACK SAM WATTS TERM EXP COMMISSIONER**
- 06. MOTION TO APP SHERIFF'S '21 UNMINED COAL  
PROPERTY TAX BILL**
- 07. MOTION TO APPROVE CLERK'S QUARTERLY REPORT**
- 08. MOTION TO APP TREASURER'S 3<sup>RD</sup> QRTLY REPORT**
- 09. MOTION TO APP 2<sup>ND</sup> READING ORD #20240412-01  
REAPPORTINEMT OF 5 MAGISTERIAL DISTRICTS**
- 10. MOTION TO APP NEW HIRES AT KNOX CO DET CNTR**
- 11. MOTION TO APP KNOX CO DET CNTR MISSION STMENT**
- 12. MOTION TO ACC PROPOSAL FROM SUMMIT ARCHITECTS**
- 13. MOTION TO APP TO SURPLUS ITEM AT KNOX CO RD DEP**
- 14. MOTION TO APPROVE BUDGET TRANSFERS**
- 15. MOTION TO APPROVE TREASURER'S REPORT**
- 16. MOTION TO APPROVE INTERFUND TRANSFERS**
- 17. MOTION TO APPROVE CLAIMS**
- 18. MOTION TO ADJOURN**

ATTACHMENT 6  
TAP FEE CALCULATION AND SUPPORTING INVOICES

**AVERAGE METER CONNECTION EXPENSE  
COST JUSTIFICATION**

Name of Utility \_\_\_\_\_

The following is an itemization of expenses for providing a metered service connection.

**A. Meter Size**

5/8-Inch     3/4-Inch     1-Inch     1 1/2 -Inch     2-Inch

Other (specify) \_\_\_\_\_

**B. Materials Expense**

		<u>Unit Quantity</u>	<u>Cost</u>	<u>Total Cost</u>
1.	Water Meter	_____	_____	_____
2.	Meter Yoke	_____	_____	_____
3.	Corporation Stop	_____	_____	_____
4.	Meter Box and Top	_____	_____	_____
5.	Miscellaneous Fittings	_____	_____	_____
6.	Other (Itemize)	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
TOTAL MATERIALS EXPENSE (add total cost)				\$ _____

**C. Service Pipe Expense**

Type of Service Pipe \_\_\_\_\_ Size of Service Pipe \_\_\_\_\_

	<u>Unit Quantity</u>	<u>Cost</u>	<u>Total Cost</u>
1. Short Side Service	_____	_____	_____
2. Long Side Service	_____	_____	_____
AVERAGE SERVICE PIPE EXPENSE (add total cost and divide by 2)			\$ _____

**D. Installation Labor Expense**

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Short Side Service	_____	_____	_____
2. Long Side Service	_____	_____	_____
AVERAGE INSTALLATION LABOR EXPENSE (add total cost and divide by 2)			\$ _____

**E. Installation Equipment Expense**

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Short Side Service	_____	_____	_____
2. Long Side Service	_____	_____	_____
AVERAGE INSTALLATION EQUIPMENT EXPENSE (add total cost and divide by 2)			\$ _____

**F. Installation Miscellaneous Expense**

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Inspection	_____	_____	_____
2. Site Clean-Up	_____	_____	_____
3. Other			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
AVERAGE INSTALLATION MISCELLANEOUS EXPENSE (add total cost)			\$_____

**G. Overhead Expense**

1. Installation expense (\$\_\_\_\_\_ ) times  
overhead rate (\_\_\_\_%) \$\_\_\_\_\_

**H. Administrative Expense**

1. Office expense for establishing a new account  
and billing record. \$\_\_\_\_\_

**I. Total Expenses**

Materials Expense \$\_\_\_\_\_

Service Pipe Expense \_\_\_\_\_

Installation Labor Expense \_\_\_\_\_

Installation Equipment Expense \_\_\_\_\_

Installation Miscellaneous Expense \_\_\_\_\_

Overhead Expense \_\_\_\_\_

Administrative Expense \_\_\_\_\_

**TOTAL CONNECTION EXPENSE \$\_\_\_\_\_**



# INVOICE

Invoice # U725878  
 Invoice Date 4/18/24  
 Account # 231530  
 Sales Rep MARK CERRIE  
 Phone # 859-253-3464  
 Branch # 114 Lexington, KY  
 Total Amount Due \$336.00

1830 Craig Park Court  
 St. Louis, MO 63146

**APPROVED**  
*m.c.*

Remit To:  
 CORE & MAIN LP  
 PO BOX 28330  
 ST. LOUIS, MO 63146

582 1 MB 0.571 E0135X I0213 D12723104792 S2 P10249810 0001:0001



KNOX COUNTY UTILITY COMMISSION  
 PO BOX 1630  
 BARBOURVILLE KY 40906-5630

Shipped to:  
 1905 KY 930  
 BARBOURVILLE, KY

**PAID**  
*Online 5-1-24*

## CUSTOMER JOB- TUBING

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice #
4/16/24	4/17/24	SEE BELOW	TUBING			CORE & MAIN LP	U725878

Product Code	Description	Quantity		B/O	Price	UM	Extended Price
		Ordered	Shipped				
CUSTOMER PO#- VERBAL-MARSHALL							
0907E250C3B	3/4X300 CTS DR9 PE TUBE BLUE 250 PSI NSF	300	300		.42000	FT	126.00
0907E250C5B	3/4X500 CTS DR9 PE TUBE BLUE 250 PSI NSF	500	500		.42000	FT	210.00

## Online ADVANTAGE™

- Manage billing online
- Reprint invoices
- Retrieve proof of deliveries

Be suspicious of emails requesting wire transfers or payments to Core & Main using updated remittance information. For tips about how to identify bad actors, visit [coreandmain.com/identifying-fraud](http://coreandmain.com/identifying-fraud).

Freight	Delivery	Handling	Restock	Misc.	<b>Subtotal:</b>	<b>336.00</b>
					Other:	0.00
					Tax:	0.00
					<b>Invoice Total:</b>	<b>\$336.00</b>

Terms: NET 30  
 Ordered By: MARSHALL

This transaction is governed by and subject to CORE & MAIN's standard terms and conditions, which are incorporated by reference and accepted. To review these terms and conditions, please visit: <http://tandc.coreandmain.com/>.





APPROVED

*m.r.*

**PAID**  
*3-5-24 Citco*



Invoice

INVOICE DATE	INVOICE NUMBER
02/08/2024	S100245350.001
REMIT TO: CITCO Water P.O. Box 632059 CINCINNATI, OH 45263	PAGE NO. 1 of 2

BILL TO:

SHIP TO:

KNOX COUNTY UTILITY COMMISSION  
P O BOX 1630  
BARBOURVILLE, KY 40906

KNOX COUNTY UTILITY COMMISSION  
1905 KY HWY 930  
BARBOURVILLE, KY 40906

CUSTOMER NUMBER		CUSTOMER PO NUMBER		JOB NAME / RELEASE NUMBER		SALESPERSON			
4695		MICHELLE				Jeff Lloyd			
WRITER		SHIP VIA		TERMS		SHIP DATE		ORDER DATE	
Reed Templeton		I75 SOUTH		NET 30 DAYS		02/08/2024		02/05/2024	
ORDER QTY	SHIP QTY	DESCRIPTION				UNIT PRICE	EXT PRICE		
1ea	1ea	RQ, UN1017, CHLORINE, 2.3, (5.1, 8), 150LB CYLINDER, POISON-INHALATION HAZARD HAZARD ZONE B (CHLORINE NSF)				247.000/ea	247.00		
1ea	1ea	RQ, UN1017, CHLORINE, 2.3,(5.1 8), DEPOSIT 150LB CYLINDER, POISON-INHALATION HAZARD HAZARD ZONE B (CHLORINE NSF)				100.000/ea	100.00		
2020lb	2020lb	UN1760, CORROSIVE LIQUIDS, N.O.S. 8, PG III, DELPAC 2020, TOTE (POLYALUMINUM HYDROXYCHLOROSULFATE) NSF/ ANSI 60 MAX. USE 250 MG/L WT. OF CONTAINER(S) FULL _____ WT. OF CONTAINER(S) RETURNED _____ LOT# _____ DATE: _____ REPACKAGE DATE: _____ SAFETY COLOR CODE: GREEN				0.540/lb	1090.80		
6ea	6ea	3" MIDCO 3019 IPS GRIP RING RESTRAINT W/ACC				55.733/ea	334.40		
24ea	24ea	3/4" AYM 74758Q CTS COMP X CTS COMP COUPLING NL				30.253/ea	726.07		
50ea	15ea	1" CTS PLASTIC INSERT BLUE				0.541/ea	8.12		
1ea	1ea	FUEL SURCHARGE				90.000/ea	90.00		
						Subtotal			
						S&H Charges			
						Tax			
						Payments			
						Amount Due			



APPROVED

m d,

**PAID**  
3-5-24 ~~02/09/24~~



Invoice

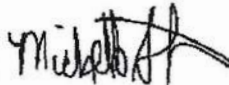
INVOICE DATE	INVOICE NUMBER
02/08/2024	S100245021.002
REMIT TO: CITCO Water P.O. Box 632059 CINCINNATI, OH 45263	PAGE NO. 1 of 1

BILL TO:

SHIP TO:

KNOX COUNTY UTILITY COMMISSION  
P O BOX 1630  
BARBOURVILLE, KY 40906

KNOX COUNTY UTILITY COMMISSION  
1905 KY HWY 930  
BARBOURVILLE, KY 40906

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON	
4695	MICHELLE		Jeff Lloyd	
WRITER	SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Reed Templeton	175 SOUTH	NET 30 DAYS	02/08/2024	01/31/2024
ORDER QTY	SHIP QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
3ea	3ea	3/4" AYM 76101 FIPT X FIPT BALL CURB STOP NL	89.675/ea	269.03
<p>02-08-2024 12:06:44 PM</p>  <p>Michelle Stewart</p>				

Invoice is due by 03/09/2024

Past Due invoices may be subject to 1.50% late charge.  
See Remit-to address change above.

Subtotal	269.03
S&H Charges	0.00
Tax	0.00
Payments	0.00
Amount Due	269.03





**APPROVED**



**Invoice**

INVOICE DATE	INVOICE NUMBER
02/01/2024	S100245021.001
REMIT TO: CITGO Water P.O. Box 632059 CINCINNATI, OH 45263	PAGE NO. 1 of 1

BILL TO:

**PALD**  
*2-6-24 OKH 00350*

SHIP TO:

KNOX COUNTY UTILITY COMMISSION  
P O BOX 1630  
BARBOURVILLE, KY 40906

KNOX COUNTY UTILITY COMMISSION  
1905 KY HWY 930  
BARBOURVILLE, KY 40906

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON	
4695	MICHELLE		Jeff Lloyd	
WRITER	SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Reed Templeton	I75 SOUTH	NET 30 DAYS	02/01/2024	01/31/2024
ORDER QTY	SHIP QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
20ea	20ea	1" CTS PLASTIC INSERT BLUE	0.485/ea	9.70
12ea	9ea	3/4" AYM 76101 FIPT X FIPT BALL CURB STOP NL	89.675/ea	807.08
12ea	12ea	3"X3/4"CC AYM 3891 HINGED BRASS SERVICE SADDLE FOR IPS PVC PIPE	43.453/ea	521.44
8ea	8ea	1" AYM 74753Q CTS COMP X MIPT ADAPTER NL	29.427/ea	235.42
02-01-2024 01:12:04 PM				
<i>SH</i>				
Shannon Hendrickson				

Invoice is due by 03/02/2024

Past Due invoices may be subject to 1.50% late charge.  
See Remit-to address change above.

Subtotal	1573.64
S&H Charges	0.00
Tax	0.00
Payments	0.00
Amount Due	1573.64



**APPROVED**  
M.B.



**Invoice**

INVOICE DATE	INVOICE NUMBER
12/07/2023	S100239053.001
REMIT TO: CITCO Water P.O. Box 632059 CINCINNATI, OH 45263	PAGE NO. 1 of 2

BILL TO:

**P.A.I.D**

SHIP TO:

12-5-23 CK # 00874

KNOX COUNTY UTILITY COMMISSION  
P O BOX 1630  
BARBOURVILLE, KY 40906

KNOX COUNTY UTILITY COMMISSION  
1905 KY HWY 930  
BARBOURVILLE, KY 40906

CUSTOMER NUMBER		CUSTOMER PO NUMBER		JOB NAME / RELEASE NUMBER		SALESPERSON			
4695		MICHELLE				Jeff Lloyd			
WRITER		SHIP VIA		TERMS		SHIP DATE		ORDER DATE	
Reed Templeton		I75 SOUTH		NET 30 DAYS		12/07/2023		12/04/2023	
ORDER QTY	SHIP QTY	DESCRIPTION				UNIT PRICE	EXT PRICE		
3128lb	3128lb	UN1760, CORROSIVE LIQUIDS, N.O.S. 8, PG III, DELPAC 2020, TOTE (POLYALUMINUM HYDROXYCHLOROSULFATE) NSF/ ANSI 60 MAX. USE 250 MG/L WT. OF CONTAINER(S) FULL _____ WT. OF CONTAINER(S) RETURNED _____ LOT# _____ DATE: _____ REPACKAGE DATE: _____ SAFETY COLOR CODE: GREEN				0.540/lb	1689.12		
6ea	6ea	3"X12" ROMAC CL1-3.70X12 REPAIR CLAMP (3.45-3.70)				161.147/ea	966.88		
12ea	12ea	3/4" AYM 74753-44 PJ PVC X MIPT ADAPTER NL				34.625/ea	415.50		
12ea	12ea	3/4" ISP04 IPS STAINLESS STEEL STIFFENER				1.536/ea	18.43		
24ea	15ea	5/8"X3/4"X7" AYM 720-207WDDD-33 SETTER BALL VALVE X DUAL CHECK 3/4" DP ENDS NL				257.955/ea	3869.33		
1ea	1ea	FUEL SURCHARGE				90.000/ea	90.00		
						Subtotal			
						S&H Charges			
						Tax			
						Payments			
						Amount Due			



**APPROVED**

*M-h*



**Invoice**

INVOICE DATE	INVOICE NUMBER
11/16/2023	S100236539.001
REMIT TO: CITCO Water P.O. Box 632059 CINCINNATI, OH 45263	PAGE NO.
	1 of 1

BILL TO:

**PAID** SHIP TO:  
12-5-23 CR # 20248

KNOX COUNTY UTILITY COMMISSION  
P O BOX 1630  
BARBOURVILLE, KY 40906

KNOX COUNTY UTILITY COMMISSION  
1905 KY HWY 930  
BARBOURVILLE, KY 40906

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON	
4695	MICHELLE		Jeff Lloyd	
WRITER	SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Lyndsay Logan	I75 SOUTH	NET 30 DAYS	11/16/2023	11/07/2023
ORDER QTY	SHIP QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
12ea	12ea	10"X15"X18" RMB101518-FL-W RAVEN RECTANGLE HDPE FLARED METER BOX  11-16-2023 11:11:22 AM <i>sead</i> Shannon Hendrickson	102.833/ea	1234.00

Invoice is due by 12/16/2023

Past Due invoices may be subject to 1.50% late charge.  
See Remit-to address change above.

Subtotal	1234.00
S&H Charges	0.00
Tax	0.00
Payments	0.00
Amount Due	1234.00



ATTACHMENT 7  
**KNOX COUNTY UTILITY COMMISSION**  
**Adjusting Journal Entries**  
**12/31/2022**

Account	Description	Debit	Credit	Net Income Effect
<b>AJE 1</b>				
To adjust bond fees				
1000596	Amortization Expense	3,064.00	0.00	
1000198	Bond Fees - 2015 Issue	0.00	3,064.00	
1000599	Miscellaneous	450.00	0.00	
1000260	Bond Payable - KRWFC Series 2015B	0.00	450.00	
<b>Total</b>		<b>3,514.00</b>	<b>3,514.00</b>	<b>-3,514.00</b>
<b>AJE 10</b>				
To reclassify beg balance				
1000485	Misc Non-Operating Income	9,040.00	0.00	
1000350	Fund Balance/(Deficit)	0.00	9,040.00	
<b>Total</b>		<b>9,040.00</b>	<b>9,040.00</b>	<b>-9,040.00</b>
<b>AJE 11</b>				
To record GASB 68 adjustments				
1000002	Def O/F - Diff Expected & Actual Experience	0.00	8,293.00	
1000003	Def O/F - Diff Projected & Actual Earnings	155,494.00	0.00	
1000004	Def O/F - Changes of Assumptions	0.00	10,940.00	
1000005	Def O/F - Changes in Proportion	40,341.00	0.00	
1000007	Def O/F - Subsequent Contributions	0.00	4,626.00	
1000290	Def I/F - Diff Expected & Actual Experience	0.00	973.00	
1000291	Def I/F - Projected & Actual Earnings	0.00	21,272.00	
1000293	Def I/F - Changes in Proportion	27,837.00	0.00	
1000296	Net Pension Liability	0.00	185,389.00	
1000510	Retirement Expense	7,821.00	0.00	
1000291	Def I/F - Projected & Actual Earnings	110,177.00	0.00	
1000003	Def O/F - Diff Projected & Actual Earnings	0.00	110,177.00	
<b>Total</b>		<b>341,670.00</b>	<b>341,670.00</b>	<b>-7,821.00</b>
<b>AJE 12</b>				
To record GASB 75 adjustments				
100010	OPEB O/F - Diff Expected & Actual Experience	0.00	11,068.00	
100011	OPEB I/F - Diff - Projected & Actual Earnings	57,629.00	0.00	
100012	OPEB O/F - Changes of Assumptions	0.00	21,806.00	
100013	OPEB O/F - Changes in Proportion	9,171.00	0.00	
100015	OPEB O/F - Subsequent Contributions	0.00	896.00	
1000270	OPEB I/F - Diff Expected & Actual Experience	10,611.00	0.00	
1000271	OPEB I/F - Diff Projected & Actual Earnings	0.00	8,295.00	
1000272	OPEB I/F - Changes of Assumptions	0.00	35,262.00	
1000273	OPEB I/F - Changes in Proportion	5,227.00	0.00	
1000276	Net OPEB Liability	0.00	27,620.00	
1000510	Retirement Expense	22,309.00	0.00	
1000271	OPEB I/F - Diff Projected & Actual Earnings	39,657.00	0.00	
100011	OPEB I/F - Diff - Projected & Actual Earnings	0.00	39,657.00	
<b>Total</b>		<b>144,604.00</b>	<b>144,604.00</b>	<b>-22,309.00</b>
<b>AJE 13</b>				
To adjust CPLTD				
1000298	Current Portion of Long-term Debt contra	95,000.00	0.00	
1000299	Current Portion of Long-term Debt	0.00	95,000.00	
<b>Total</b>		<b>95,000.00</b>	<b>95,000.00</b>	<b>0.00</b>
<b>AJE 14</b>				
To adjust beginning balances				

**KNOX COUNTY UTILITY COMMISSION**  
**Adjusting Journal Entries**  
**12/31/2022**

Account	Description	Debit	Credit	Net Income Effect
2000100	Cash - Revenue Fund - Tri Co. - Sewer	0.00	14,829.64	
1000100	Cash - Rev Fund - Tri Co.	14,829.64	0.00	
2000120	Accounts Receivable - Customer	460.00	0.00	
1000120	Accounts Receivable - Customer	0.00	460.00	
1000350	Fund Balance/(Deficit)	0.00	13,846.71	
2000350	Sewer - Fund Balance/(Deficit)	13,846.71	0.00	
1000350	Fund Balance/(Deficit)	874.00	0.00	
1000192	BVL Utility Interconnection	0.00	874.00	
<b>Total</b>		<b>30,010.35</b>	<b>30,010.35</b>	<b>0.00</b>
<b>AJE 2</b>				
To adjust vacation payable				
1000505	Salaries & Wages	4,869.00	0.00	
1000222	Accrued Vacations	0.00	4,869.00	
<b>Total</b>		<b>4,869.00</b>	<b>4,869.00</b>	<b>-4,869.00</b>
<b>AJE 3</b>				
To adjust prepaid accounting fees to actual				
1000142	Prepaid Accounting Fees	16,000.02	0.00	
1000575	Legal & Accounting	0.00	16,000.02	
<b>Total</b>		<b>16,000.02</b>	<b>16,000.02</b>	<b>16,000.02</b>
<b>AJE 4</b>				
To adjust inventory				
1000130	Inventory - Distribution Materials	8,424.00	0.00	
1000131	Inventory - Chemicals	1,603.00	0.00	
1000521	Distribution	0.00	8,424.00	
1000527	Chemicals	0.00	1,603.00	
<b>Total</b>		<b>10,027.00</b>	<b>10,027.00</b>	<b>10,027.00</b>
<b>AJE 5</b>				
To adjust salaries payable				
1000505	Salaries & Wages	3,078.90	0.00	
1000219	Salaries & Wages - Payable	0.00	3,078.90	
<b>Total</b>		<b>3,078.90</b>	<b>3,078.90</b>	<b>-3,078.90</b>
<b>AJE 6</b>				
To adjust prepaid insurance				
1000141	Prepaid Insurance	0.00	573.56	
1000580	Insurance - Workers Comp	573.56	0.00	
<b>Total</b>		<b>573.56</b>	<b>573.56</b>	<b>-573.56</b>
<b>AJE 7</b>				
To adjust unbilled receivables				
1000410	Sales - Residential Customers	7,875.00	0.00	
1000122	Unbilled - Accounts Receivable	0.00	7,875.00	
<b>Total</b>		<b>7,875.00</b>	<b>7,875.00</b>	<b>-7,875.00</b>
<b>AJE 8</b>				
To adjust depreciation expense				
1000595	Depreciation Expense	1,186.35	0.00	
1000199	Less Accumulated Depreciation	0.00	1,186.35	
2000595	Depreciation Expense - Sewer	0.00	253.70	
1000199	Less Accumulated Depreciation	253.70	0.00	
<b>Total</b>		<b>1,440.05</b>	<b>1,440.05</b>	<b>-932.65</b>

**KNOX COUNTY UTILITY COMMISSION**  
**Adjusting Journal Entries**  
**12/31/2022**

Account	Description	Debit	Credit	Net Income Effect
<b>AJE 9</b>				
To reclass				
1000124	Accounts Receivable - Hwy Dept Bridge Reloc	2,223.68	0.00	
1000165	Structures & Improvements	0.00	2,223.68	
<b>Total</b>		<b>2,223.68</b>	<b>2,223.68</b>	<b>0.00</b>
<b>GRAND TOTAL</b>		<b>669,925.56</b>	<b>669,925.56</b>	<b>-33,986.09</b>