



JASON E. MUMPOWER  
*Comptroller*

Agenda  
Utility Management Review Board  
March 11, 2021  
10:00 AM

- I. Call to Order
- II. Conflict of Interest Statement
- III. Approval of Minutes
- IV. Financial Distress Cases
  - a. Cold Springs Utility District
  - b. Crockett Mills Utility District
  - c. Jackson County Utility District
  - d. Mooresburg Utility District
  - e. Roan Mountain Utility District
  - f. Spring Creek Utility District of Hardeman County
  - g. Walden's Ridge Utility District
- V. Customer Complaint
  - a. Ladd Park v. Milcrofton Utility District
- VI. Board Discussion

# Approval of Minutes



JASON E. MUMPOWER  
*Comptroller*

**MINUTES  
of the  
UTILITY MANAGEMENT REVIEW BOARD MEETING  
Thursday, October 22, 2020  
10:00 am**

**Greeting:**

Chairman Knotts detected a quorum and called to order the meeting of the Utility Management Review Board (“UMRB”) in the Volunteer Conference Center on the 2nd Floor of the Cordell Hull Building in Nashville, TN at 10:00 a.m. (CDT).

**Board Members Present and Constituting A Quorum:**

Betsy Knotts, Chair, Comptroller Designee

Tom Moss, Vice-Chair, Department of Environment and Conservation (TDEC) Commissioner Designee

Kevin Botts, Consumer Representative

Pat Riley, former Gibson County Utility District Manager

Phillip Combs, Alpha-Talbott Utility District Manager

Rebecca Hunter, Hixson Utility District Commissioner

Bruce Giles, First Utility District of Knox County Manager

**Board Members Absent:**

Jason West, Utility District Commissioner

Dan Coley, Mallory Valley Utility District Commissioner

**Staff Present:**

John Greer, Comptroller’s Office

Ross Colona, Comptroller’s Office

**Counsel Present:**

Rachel Buckley, Comptroller’s Office

**Electronic Meeting Resolution**

Chairman Knotts advised that Executive Order #60 signed by Governor Lee provides that a governing body may conduct essential business by electronic means without a quorum of members present in the same location, if the governing body determines that meeting electronically is necessary to protect the health, safety, and welfare of Tennesseans in light of the COVID-19 outbreak. Mr. Combs made a motion that the Board approve proceeding electronically without a

quorum present at the same location. Ms. Hunter seconded the motion which passed with the following roll call vote:

Mr. Botts- Yes  
Mr. Combs- Yes  
Mr. Giles- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

**Conflict of Interest Statement:**

Counsel Rachel Buckley read the following statement: “The Board was created to act for the public welfare and in furtherance of the legislature’s intent that utility systems be operated as self-sufficient enterprises. Board members are not authorized to participate in the discussion of or to vote on matters involving entities in which the Board member has a financial interest, with which the Board member has a conflict of interest, with which the Board member has a contract of employment, or if there is any appearance of impropriety.”

**Approval of Minutes:**

Chairman Knotts presented the approval of the July 23, 2020 minutes. Mr. Riley moved to approve the minutes as written. Mr. Giles seconded the motion, which passed unanimously with the following roll call vote:

Mr. Botts- Yes  
Mr. Combs- Yes  
Mr. Giles- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

**Financial:**

**Bon De Croft Utility District**

Mr. Greer explained the staff recommendations.

Ms. Hunter noted that the staff recommendation should say Tennessee Utility Assistance, LLC instead of Tennessee Association of Utility Districts.

Mr. Botts moved to accept staff recommendations. Mr. Combs seconded the motion which passed with the following roll call vote:



Mr. Botts- Yes  
Mr. Combs- Yes  
Mr. Giles- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

### **Fall River Utility District**

Mr. Greer explained the staff recommendations.

Mr. Giles moved to accept staff recommendations. Mr. Combs seconded the motion which passed with the following roll call vote:

Mr. Botts- Yes  
Mr. Combs- Yes  
Mr. Giles- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

### **Griffith Creek Utility District**

Mr. Greer explained the staff recommendations.

Mr. Giles inquired about the status of the merger with Big Creek Utility District and Griffith Creek Utility District. Ms. Buckley explained that the law gives the Board the ability to force consolidations but not mergers, and a consolidation is not currently in Big Creek's best interest. The two utilities and the county mayors could still agree to merging without Board involvement, but the Marion County Mayor has expressed that he will not approve a merger between the utility districts.

Chairman Knotts moved to accept staff recommendations. Ms. Hunter seconded the motion which passed with the following roll call vote:

Mr. Botts- Yes  
Mr. Combs- Yes  
Mr. Giles- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

### **Milcrofton Utility District**

Mr. Greer explained the staff recommendations.

Mr. Botts moved to accept staff recommendations. Ms. Hunter seconded the motion which passed with the following roll call vote:

Mr. Botts- Yes  
Mr. Combs- Yes  
Mr. Giles- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

### **Roan Mountain Utility District**

Mr. Greer explained the staff recommendations.

Mr. Riley moved to accept staff recommendations. Mr. Combs seconded the motion which passed with the following roll call vote:

Mr. Botts- Yes  
Mr. Combs- Yes  
Mr. Giles- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

### **Webb Creek Utility District**

Mr. Greer explained the staff recommendations.

Mr. Giles moved to accept staff recommendations. Mr. Botts seconded the motion which passed with the following roll call vote:

Mr. Botts- Yes  
Mr. Combs- Yes  
Mr. Giles- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

### **Woodlawn Utility District**

Mr. Greer explained the staff recommendations.

Mr. Giles moved to accept staff recommendations. Ms. Hunter seconded the motion which passed with the following roll call vote:

Mr. Botts- Yes  
Mr. Combs- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

## **Complaints**

### **Mesana Investments, LLC v. First Utility District of Knox County**

Due to his position as manager of First Utility District of Knox County (“FUD”), Mr. Giles recused himself from participating in the informal hearing of this matter.

Attorney Lewis Howard addressed the Board on behalf of Mesana Investments, LLC (“Mesana”), arguing that FUD has not consistently assessed its capacity reservation fee and thus it is unreasonable under Tenn. Code Ann. § 7-82-702(a)(9).

Mark McKinney, FUD’s capital engineering supervisor, and attorney John Valliant addressed the Board on behalf of FUD. The two contended that FUD had consistently applies the capacity reservation fee to all developments and projects approved after March 2017. Although some projects were inadvertently unbilled, when FUD became aware of the error, FUD proceeded to bill those projects as well. Mr. Valliant also argued that the Board did not have jurisdiction to hear Mesana’s complaint because it was not timely filed under the appropriate statute.

Chairman Knotts moved that the Board find it had jurisdiction to hear the complaint based on Mesana’s original complaint being timely filed and that the Board approve the following findings of fact and conclusions of law:

1. On March 29, 2017, FUD passed the Resolution which allowed for the assessment of the capacity reservation fee, and provides, in pertinent part that “[t]he fee will become immediately effective for new development approved after March 2017, and the fee shall be applicable to any residential or commercial project. The reservation fee shall not be applicable for new services inside the development area approved prior to March 2017.”
2. FUD has not assessed the fee against any project in a development that was approved prior to March 2017 because such customers were not aware of the fee. FUD has assessed the fee against any development or residential property that was approved after March 2017.
3. When FUD inadvertently failed to assess the fee against four properties that were subject to the fee, FUD corrected the error and has since billed those properties.

4. FUD's application of the Resolution is reasonable and has been consistently applied. The Board therefore finds that FUD's assessment of the fee against Mesana is just and reasonable.
5. The Board denies Mesana the requested relief.

Mr. Combs seconded the motion, which passed with the following roll call vote:

Mr. Botts- Yes  
Mr. Combs- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

### **Witt Utility District**

Due to a conflict of interest, Mr. Combs recused himself from this item.

Mr. Greer explained that the Board received a letter from the Mayors of Hamblen County, Jefferson County, White Pine, and Morristown requesting an investigation into the capacity of Witt Utility District to serve a large manufacturing development in Morristown, Tennessee.

Mayor Bill Brittain of Hamblen County addressed the Board. The Mayor conveyed that he was presented information regarding Witt's inability to serve this growing area of Morristown.

Dewey Branstetter, attorney for Witt Utility District argued that the District believes the letter from the local officials to the Comptroller's office was inappropriate and unnecessary. Mr. Branstetter offered indicated that the letter contains factual inaccuracies.

Vice Chairman Moss provided that TDEC has found no indication that the District is unfit to serve. Vice Chairman Moss expressed concern that this could set a precedent of local officials calling for investigations into local utilities. Mr. Giles commented that this matter should be handled at a local level through the appointment of local board commissioners.

Mr. Botts moved to take no action. Mr. Moss seconded the motion which passed with the following roll call vote:

Mr. Botts- Yes  
Mr. Giles- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

### **Annual Information Statement**

Mr. Greer explained that in 2020, the General Assembly passed a law requiring utilities to submit an annual information report containing information that will help Board staff carry out their duties. The law requires the Board to approve the report. Mr. Greer submitted Staff's proposed report for the Board's approval.

Chairman Knotts moved to approve the annual information report as presented. Mr. Giles seconded the motion which passed with the following roll call vote:

Mr. Botts- Yes  
Mr. Combs- Yes  
Mr. Giles- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

## **2021 Meeting Dates**

Mr. Greer proposed the following dates for 2021 UMRB Meetings, with all meetings to begin at 10 a.m. central time:

March 11  
July 29  
October 28

Mr. Giles moved to approve the dates as presented. Chairman Knotts seconded the motion which passed with the following roll call vote:

Mr. Botts- Yes  
Mr. Combs- Yes  
Mr. Giles- Yes  
Ms. Hunter- Yes  
Mr. Riley- Yes  
Vice-Chair Moss- Yes  
Chairman Knotts- Yes

## **Board Discussion:**

Chairman Knotts adjourned the meeting at 11:45 am.

Respectfully submitted,

Betsy Knotts  
Chairman

# Cold Springs Utility District



JASON E. MUMPOWER  
*Comptroller*

Entity Referred: **Cold Springs Utility District**

Referral Reason: **Negative Change in Net Position**

Utility Type Referred: **Water**

**Staff Summary:**

The District timely returned the financial questionnaire to Board staff in November 2020. The District indicated that it raised water rates by 5% in April of 2020. Board staff is unable to determine whether this increase is sufficient to remedy the District's financial distress.

The District indicated in the questionnaire that it does not intend to remedy its water loss due to "customer water rights to the spring." Staff needs more information regarding this issue and how it relates to water loss improvement.

**Staff Recommendation:**

Order the following:

1. The District shall have the Tennessee Association of Utility Districts, or another qualified expert as approved by Board staff, perform a rate study that includes the following:
  - a. a review of the debt management policy;
  - b. a review of the capitalization policy;
  - c. a review of customer water rights to the spring and any related impact to water loss improvement;
  - d. a review of the leak adjustment policy; and
  - e. a review of connection, reconnection, and tap fees.
2. By April 15, 2021, the District shall send Board staff a copy of the contract between the District and the qualified expert who is to perform the tasks in paragraph 1.
3. By June 30, 2021, the District shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.
4. Board staff is given the authority to grant one extension of up to six months of the foregoing deadlines upon a showing of good cause by the District.



## Section B: Water Utility Information

1. Does your utility offer water?
  - a. If yes, please complete the following section. If no, please proceed to Section C: Wastewater Utility Information.
2. Have you had any rate changes in the previous five years?  
Yes or No (Circle your answer)
  - a. Please provide a copy of your current rate ordinance/structure and the justification for why the rates are set this way- including any recent rate studies performed for the utility.
  - b. Please provide a copy of previous rate ordinances/structures from the previous five years if you answered yes to Question #2.
  - c. If you have differing rate classes (inside/outside city limits, residential/commercial/industrial, new developments, etc.), please provide justification as to why these rates are set the way they are.
3. Do you have any current plans for a rate change?  
Yes or No (Circle your answer)
  - a. If yes, please provide a written answer to the following questions:
    - i. Are you planning for a rate increase or decrease?
    - ii. Are you planning this change across all customer classes or only on a certain customer class?
    - iii. Has your Board voted on this rate change yet?
    - iv. If your Board has discussed a rate change at recent meetings, please attach a copy of the relevant minutes at which this meeting took place.
4. Have you had any utility fee changes in the previous five years?  
Yes or No (Circle your answer)
  - a. Please provide a copy of your current utility fee schedule.
  - b. Please provide a copy of previous utility fee schedules if you answered yes to Question #3.
  - c. Please provide a written rationale for the charges for tap fees, reconnect fees, etc.
5. Has your debt management policy been reviewed in the last 5 years?  
Yes or No (Circle your answer)
  - a. Please provide a copy of your debt management policy. If you do not have a debt management policy, please provide a written rationale for why a debt management policy has not been adopted.
6. Has your capitalization policy been reviewed in the last 5 years?  
Yes or No (Circle your answer)
  - a. Please provide a copy of your capitalization policy. If you do not have a capitalization policy, please provide a written rationale for why a capitalization policy has not been adopted.

7. Please provide the most recent 3 months of balance sheets and income statements for your water fund.
  - a. If you are a water and wastewater utility and are having difficulty breaking out the accounts, please use percentages or estimate for accounts for the most accurate depiction of the financial status of the utility.
8. Do you have a plan to remedy your financially distressed position for your water fund?  
Yes or No (Circle your answer)
  - a. If yes, please provide a detailed copy.
  - b. If no, please provide a justification for why not.
9. How often does your board have regularly scheduled meetings?

Answer:

- 
- a. Please provide a list containing the following information for the individuals serving on your board:
    - i. Name
    - ii. Title
    - iii. Mailing Address
    - iv. Phone Number
    - v. Date of Initial Election or Appointment
    - vi. Have they fulfilled their initial 12 hour training requirement within the first year of service, if applicable? Yes or No
    - vii. If so, please provide proof that this training requirement has been satisfied.
    - viii. If applicable, have they fulfilled their 12 hour training requirement every 3 years after the requirement satisfied in their initial year? Yes or No
    - ix. If so, please provide proof that this training requirement has been satisfied.
  10. How many total customers do you currently have?

Answer:

- 
- a. Please provide a numerical break-down of the totals for each type of customer:
    - i. Billed
    - ii. Unbilled
    - iii. Metered
    - iv. Unmetered
    - v. Breakdown by Rate Class (inside, outside, inside residential, inside commercial, outside residential, outside commercial, etc.)
  11. What percentage of your sales do your largest 10 customers account for annually?  
(Largest 10 Customer Sales Total / Total Annual Water Sales)

Answer:

- 
12. What percentage of your volume do your largest 10 customers account for annually?  
(Gallons of Water sold to Largest 10 Customers / Total Gallons of Water Sold)

Answer:

- 
13. Do you have a leak adjustment policy?



Yes or No (Circle your answer)

- a. If yes, how many leak adjustments were performed based on your leak adjustment policy in the last 12 months? What is the cost associated with these leaks?

Answer: \_\_\_\_\_

- b. If yes, please attach a copy of your leak adjustment policy.
  - c. If no, please move on to the next question.
14. Have you incurred any new debt during the current fiscal year for your water utility, or do you plan on incurring any debt during the current fiscal year for your water utility?  
Yes or No (Circle your answer)
- a. If yes, please provide a detailed explanation regarding the debt.
  - b. If no, please move on to the next question.
15. Have you received any grants or capital contributions during the current fiscal year for your water utility, or do you plan on receiving any grants or capital contributions during the current fiscal year for your water utility?  
Yes or No (Circle your answer)
- a. If yes, please provide a detailed explanation regarding these grants or capital contributions.
  - b. If no, please move on to the following question.
16. Have you applied for any grants that will be received over the next two years?  
Yes or No (Circle your answer)
- a. If yes, please provide a detailed explanation regarding these potential grants.
  - b. If no, please move on to the following question.
17. Are your customers made aware of the rates and fees you have in place annually?  
Yes or No (Circle your answer)
- a. If yes, how is this accomplished?
  - b. If no, please provide a written justification as to why not.
18. Do you review your capital asset list?  
Yes or No (Circle your answer)
- a. If yes, how often is this list reviewed and by whom?
  - b. If no, please provide a written justification as to why not.
  - c. Please provide a copy of your capital asset plan, or a justification as to why you do not have one.
19. Do you keep a copy of your capital asset list on file?  
Yes or No (Circle your answer)
20. Do you produce your own water supply?  
Yes or No (Circle your answer)
- a. If yes, what is the cost per thousand gallons to produce?

Answer: \_\_\_\_\_

- b. If no, please move on to the next question.
21. Do you purchase your water supply?

- a. If yes, please provide the following:
    - i. List of entities water is purchased from
    - ii. Rates at which water is purchased at
    - iii. Water purchase contract with these entities, if no contract exists please give an explanation as to why there is no contract.
  - b. If no, please move on to the following question.
22. Do you have any wholesale customers?  
Yes or No (Circle your answer)
- a. If yes, please provide the contract(s) with these customer(s) or a detailed explanation as to why a contract does not exist and the rate at which water is sold to this customer.
  - b. If no, please move on to the following question.
23. Do you have a plan to improve your non-revenue water percentage?  
Yes or No (Circle your answer)
- a. If yes, please provide a detailed explanation as to how this will be improved along with your current non-revenue water percentages by cost and by volume.
  - b. If no, please provide a detailed justification as to why the current non-revenue water percentage does not need to be improved along with your current non-revenue water percentages by cost and by volume.
24. Are there any environmental concerns currently or forthcoming that will put a financial burden on the system?  
Yes or No (Circle your answer)
- a. If yes, please provide a detailed explanation as to what the concern or issue is and the extent of the financial burden that will be incurred.
  - b. If no, please move on to the next question.

## Water Attachment List

The previous questions asked for several written explanations and attachments. Below you will find a list of the necessary attachments for questions depending on the answers provided. Please attach the following documents in the order listed with the Water Attachment Number at the top of the corresponding document. You may find that due to some of your answers you may not need to provide an attachment as listed; that is acceptable. **Please do not send in any stapled documents.**

<b>Water Attachment Number, Question Number Asking for Document</b>	<b>Requested Document</b>
Attachment Number: 1 Question Number: Section B, Question #2	Current Rate Ordinance/Structure and Justification
Attachment Number: 2 Question Number: Section B, Question #2	Previous Rate Structure/Ordinance
Attachment Number: 3 Question Number: Section B, Question #3	Rate Change Information
Attachment Number: 4 Question Number: Section B, Question #4	Current Utility Fee Schedule
Attachment Number: 5 Question Number: Section B, Question #4	Previous Utility Fee Schedules
Attachment Number: 6 Question Number: Section B, Question #4	Written Rationale for Utility Fee Justification
Attachment Number: 7 Question Number: Section B, Question #5	Debt Management Policy; or Justification for lack thereof
Attachment Number: 8 Question Number: Section B, Question #6	Capitalization Policy; or Justification for lack thereof
Attachment Number: 9 Question Number: Section B, Question #7	Financial Statements
Attachment Number: 10 Question Number: Section B, Question #8	Financial Distress Remedy Plan; or Justification for lack thereof
Attachment Number: 11 Question Number: Section B, Question #9	Board Training Information
Attachment Number: 12 Question Number: Section B, Question #10	Customer Count Breakdown



Attachment Number: 13 Question Number: Section B, Question #13	Leak Adjustment Policy
Attachment Number: 14 Question Number: Section B, Question #14	Debt Response
Attachment Number: 15 Question Number: Section B, Question #15	Grants/Contributions Response
Attachment Number: 16 Question Number: Section B, Question #16	Future Grants Response
Attachment Number: 17 Question Number: Section B, Question #17	Customer Rate Awareness Response
Attachment Number: 18 Question Number: Section B, Question #19	Capital Asset List Review Response
Attachment Number: 19 Question Number: Section B, Question #21	Water Purchase Information
Attachment Number: 20 Question Number: Section B, Question #22	Wholesale Customer Information
Attachment Number: 22 Question Number: Section B, Question #23	Non-Revenue Water Response
Attachment Number: 23 Question Number: Section B, Question #24	Environmental Concerns Response

## Cold Springs Utility District

1625 Cold Springs Road, Mountain City, TN 37683

423-727-8851

Email: [csud@embarqmail.com](mailto:csud@embarqmail.com)

August 27, 2020

John Greer / Ross Colona  
TN Comptroller of the Treasury  
Cordell Hull Building  
425 Fifth Avenue North  
Nashville, TN 37243

Dear John Greer and Ross Colona,

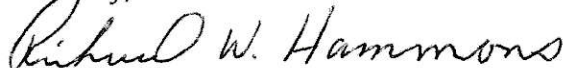
Please find enclosed the requested information concerning Cold Springs Utility District.

If additional information is required please contact our office 423-727-8851.

If I can personally be of service please call my cell 423-291-1181.

Cold Springs Utility District appreciates all assistance from the Comptroller Office.

Sincerely,



Richard W. Hammons

General Manager

Cold Springs Utility District

### Section A: Contact Information

Please provide contact information for the utility by responding to the fields below.

Utility Address Information	
Utility Contact Address Line 1:	1625 COLD SPRINGS ROAD
Utility Contact Address Line 2:	
Utility Contact Address City:	MOUNTAIN CITY
Utility Contact Address State:	TENNESSEE
Utility Contact Address Zip Code:	37683
Contact Person 1 Information	
Contact Person 1 Title:	GENERAL MANAGER
Contact Person 1 Name:	RICHARD HAMMONS
Contact Person 1 Email Address:	CSUD@EMBARQMAIL.COM
Contact Person 1 Phone Number:	423-291-1181
Contact Person 2 Information	
Contact Person 2 Title:	<sup>BOARD</sup> COMMISSIONER PRESIDENT
Contact Person 2 Name:	FRANK JOHNSON
Contact Person 2 Email Address:	CSUD@EMBARQMAIL.COM
Contact Person 2 Phone Number:	423-727-6992



# Cold Springs Utility District

1625 Cold Springs Road, Mountain City, TN 37683

423-727-8851

Email: [csud@embarqmail.com](mailto:csud@embarqmail.com)

## Section B Water Utility Information

1. Yes, since October 30, 1990
2. Yes
3. Yes. See Meeting Minutes April 18, 2020
4. Yes
5. Yes. See Bad Debt Write-Off Policy
6. Yes. See Capital Asset Policy
7. See Balance Sheets for May, June, July 2020
8. Yes. See Actions to Lower Costs for CSUD
9. Board of Commissioners meet every 3<sup>rd</sup> Saturday of the month at 9:00 AM  
Frank Johnson, President, 3074 Cold Springs Road, Mountain City, TN 37683  
423-727-6992. Elected 2000. Certificate of Training included.  
Bill Icenhour, Vice President, 3075 Cold Springs Road, Mountain City, TN 37683  
423-727-1211. Elected 2010. Certificate of Training included.  
Tommy Nelson, Secretary/Treasurer, 2611 Cold Springs Road, Mountain City, TN 37683  
423-727-7589. Elected 1998. Certificate of Training included.
10. 338 as of August 6, 2020: Billed & Metered 302, Unbilled 6, Unmetered 30
11. See 10 Highest Users List
12. 57% 351,977 Yearly Average / 19.927 MG Total Usage
13. Yes. See Water Loss Adjustment Policy. None.
14. No.
15. No.
16. Yes. CDBG Grant to upgrade system.
17. Yes. Notifications in windows and billboard in office.
18. Yes.
19. Yes.
20. Yes.
21. No.
22. No.
23. No. Customer water rights to the spring.
24. No.

Attachment #2  
Question # Section B.  
Question #2

# **COLD SPRINGS UTILITY DISTRICT**

**Office Hours 8:00 AM - 3:30 PM**

**Schedule of Rates & Charges**

**As of September 15, 2018**

<u>First 1,500 gallons and under</u>	\$31.52
Next 1,501 and Over	\$11.78 per 1,000 gallons
<u>Sewer 2,500 gallons and under</u>	\$16.00
Next 2,501 and Over	\$7.00.00 per 1,000 gallons

**Reconnection Fee \$25.00                      Return Check Fee \$30.00**

**Tap Fee \$1,000.00                      Tap Under Road Fee \$1,100.00**

Billings are on a monthly basis from actual reading of user. Bills not paid within the billing date include a 10% Penalty. Service will be disconnected for unpaid bills at the 22<sup>nd</sup> of the month. Above amounts are before tax.

**THERE WILL BE NO EXCEPTIONS FOR THE CUT OFF POLICY.**

If the 15<sup>th</sup> falls on a week-end payment is not late until the following Monday.

**Board Meeting 3<sup>rd</sup> Saturday 9:00 AM of each month  
at this office**

**In case of Emergency contact**

**Richard Hammons**

**Cell: 423-291-1181**

*Attachment Number 2  
Section B. Question # 2*

**COLD SPRINGS UTILITY DISTRICT**  
**Office Hours 8:00 AM – 3:30 PM**  
**Schedule of Rates & Charges**  
**As of September 15, 2019**

<u>First 1,500 gallons and under</u>	\$33.10
Next 1,501 and Over	\$12.37 per 1,000 gallons

<u>Sewer 2,500 gallons and under</u>	\$16.16
Next 2,501 and Over	\$7.07 per 1,000 gallons

**Reconnection Fee \$25.00**                      **Return Check Fee \$30.00**

**Tap Fee \$1,000.00**                      **Tap Under Road Fee \$1,100.00**

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**In case of Emergency contact**

**Richard Hammons**

**Cell: 423-291-1181**



Attachment #1  
Section B.  
Question #2

**COLD SPRINGS UTILITY DISTRICT**  
**Office Hours 8:00 AM – 3:30 PM**  
**Schedule of Rates & Charges**  
**As of July 15, 2020**

First 1,500 gallons and under      \$34.76  
Next 1,501 and Over      \$12.99 per 1,000 gallons

Sewer 2,500 gallons and under      \$16.16  
Next 2,501 and Over      \$7.07 per 1,000 gallons

**Reconnection Fee** \$25.00      **Return Check Fee** \$30.00

**Tap Fee** \$1,000.00      **Tap Under Road Fee** \$1,100.00

Billings are on a monthly basis from actual reading of user. Bills not paid within the billing date include a 10% Penalty. Service will be disconnected for unpaid bills at the 22<sup>nd</sup> of the month. Above amounts are before tax.

**THERE WILL BE NO EXCEPTIONS FOR THE CUT OFF POLICY.**

If the 15<sup>th</sup> falls on a week-end payment is not late until the following Monday.

**Board Meeting 3<sup>rd</sup> Saturday 9:00 AM of each month  
at this office**

**In case of Emergency contact**

**Jeff Crowder**

**Cell: 423-707-8914**

*Attached # 1*  
*Question #*  
*Section B. Question # 2*

# COLD SPRINGS UTILITY DISTRICT

## Minutes of Meeting

### September 19, 2015

The Board of Commissioners of the Cold Springs Utility District of Johnson County, TN met in a regular session on the above date pursuant to a notice on the monthly bill of the district. Meeting was called to order at 9:00 a.m. by Mr. Frank Johnson. Present were Frank Johnson, Richard Hammons, Bill Icenhour, Tommy Nelson and Scotty Wallace.

Customers and/or visitors: No customers or visitors were present at today's meeting.

≈ Check Statement and Reconciliation reviewed by Tommy Nelson, Frank Johnson made a motion to accept, second by Bill Icenhour. Motion carried.

≈ Minutes from August 15, 2015 was reviewed and discussed by Frank Johnson. Tommy Nelson made a motion to accept as read, second by Bill Icenhour. Motion carried.


≈ Cold Springs Utility District Board of Commissioners reviewed the budget for the year 2015-2016 that was prepared by Mr. Mark Butler with the TN Association of Utility Districts. There will need to be a 3-5% rate increase this budget year. Frank Johnson made a motion to approve and adopt the budget as prepared and to raise water rates by 5%, Second by Bill Icenhour. All commissioners voted Aye.


≈ Friday, August 21, 2015, Mr. Brian Lewis with the TN OSHA came by the office to conduct an inspection of the office and spring house pump station. Mr. Lewis found one violation at the spring house: an extension cord powering a box fan was installed improperly. This violation was corrected the same day. General Manager/Safety Director Richard Hammons sent a letter to Mr. Tom Herrod September 18, 2015 stating the violation was corrected.

≈ Mr. Mark Allen with All, McGee & Associates will be at the CSUD office Tuesday, September 22, 2015 to start preparing for the annual audit.

≈ Richard Hammons and Scotty Wallace went to Blountville, TN on Wednesday, September 16, 2015 to see the amperage load test done on the portable generator and bringing the generator back to Cold Springs Utility. The electrician will start installing transfer switches on October 3, 2015.

With no further business, Frank Johnson made a motion to adjourn at 9:40 am, second by Tommy Nelson. Motion carried.

  
\_\_\_\_\_  
Frank Johnson, Commissioner / President

  
\_\_\_\_\_  
Bill Icenhour, Commissioner / Vice- President

  
\_\_\_\_\_  
Tommy Nelson, Commissioner / Sec. / Treasure

# COLD SPRINGS UTILITY DISTRICT

## Minutes of Meeting

May 18, 2019

The Board of Commissioners of the Cold Springs Utility District of Johnson County, TN met in a regular session on the above date pursuant to a notice on the monthly bill of the district. Meeting was called to order at 9:00 a.m. by Richard Hammons.

Present were Richard Hammons, Bill Icenhour, and Tommy Nelson. Only two commissioners at this meeting as Richard Hammons has stepped down as Commissioner President and resumed role of General Manager effective May 3, 2019.

Customers and/or visitors: No customers or visitors were present at today's meeting.

≈ Bank Statement and Reconciliation reviewed by Tommy Nelson.

Bill Icenhour made a motion to accept as reviewed. Second by Tommy Nelson. Motion carried.

≈ Minutes from April 20, 2019 were reviewed and discussed by Richard Hammons.

Tommy Nelson made a motion to accept as read. Second by Bill Icenhour. Motion carried.

≈ Tommy Nelson made a motion to approve the CSUD 2019-2020 Budget. By this approval the Board voted to a 5% Rate Increase on minimum bill per 1000 gallons and the dry taps in Laurelwood Estates II. By doing this CSUD should show a profit. Second by Bill Icenhour. All commissioners voted Aye.

≈ Bill Icenhour made a motion to approve The M G Group, C.P. to prepare the annual audit of CSUD at a cost of \$3,975.00. Second by Tommy Nelson. All commissioners voted Aye.

≈ Tommy Nelson made a motion to pay General Manager Richard Hammons \$625.00 per week including \$14.00 for insurance. Second by Bill Icenhour. All commissioners voted Aye.

With no further business, Bill Icenhour made a motion to adjourn at 9:30 AM. Second by Tommy Nelson. Motion Carried.



---

Richard Hammons, Commissioner / President

*Bill Icenhour*

---

Bill Icenhour, Commissioner / Vice President

*Tommy Nelson*

---

Tommy Nelson, Commissioner / Sec. / Treasure



Attachment # 3  
Question # :  
Section B, Question # 3

COLD SPRINGS UTILITY DISTRICT  
Minutes of Meeting

April 18, 2020

The Board of Commissioners of the Cold Springs Utility District of Johnson County, TN met in a regular session on the above date pursuant to a notice on the monthly bill of the district. Meeting was called to order at 9:00 a.m. by Frank Johnson.

Present were Frank Johnson, Bill Icenhour, Tommy Nelson, Jeff Crowder and Richard Hammons.

Customers and/or visitors: No customers or visitors were present at today's meeting.

≈ Bank Statement and Reconciliation reviewed by Tommy Nelson.

Bill Icenhour made a motion to accept as reviewed. Second by Frank Johnson. Motion carried.

≈ Minutes from March 21, 2020 were reviewed and discussed by Frank Johnson.

Tommy Nelson made a motion to accept as read. Second by Bill Icenhour. Motion carried.

≈ Frank Johnson made a motion to obtain an Exxon Mobil Fleet National Fuel card. This will save CSUD .06 per gallon of gas. Second by Tommy Nelson. All commissioners voted Aye.

≈ Frank Johnson made a motion to approve the 2020-2021 CSUD Budget. By this approval the Board of Commissioners voted for a 5% rate increase of minimum bill, per 1,000 gallons and the dry tap fee in Laurelwood Estates II. The increase will allow CSUD to show a profit for 2020 - 2021. The rate increase will go into effect for the July, 2020 billing. Second by Tommy Nelson. All commissioners voted Aye.

≈ Tommy Nelson made a motion to obtain the Nexbillpay LLP as CSUD's online bill payment provider. This will be a one-year trial period. Annual fee is \$349.99. Second by Bill Icenhour. All commissioners voted Aye.

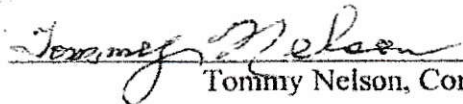
With no further business. Frank Johnson made a motion to adjourn at 9:40 AM.  
Second by Tommy Nelson. Motion Carried.



Frank Johnson, Commissioner / President



Bill Icenhour, Commissioner / Vice President



Tommy Nelson, Commissioner / Sec. / Treasure

Attachment # 4  
Question #:  
Section B,  
Question # 4

# Cold Springs Utility District

## Schedule of Rates and Charges

Billings not Paid	10% Penalty Fee
Connection Fee (non refundable)	\$50.00
Owners with Water Only	\$25.00
Owners with Water & Sewer	\$50.00
Deposits:	
Renters with Water Only	\$50.00
Renters with Water & Sewer	\$150.00
Fire Hydrant Water Source	\$150.00 Dep
Water to be calculated at \$9.00 per 1,000 gallons	
Meter Testing Deposit:	
Residential	\$50.00
Commercial/Industrial	\$100.00
Reconnect Fee	\$25.00
Return Check Fee	\$30.00
Sewer:	
1 <sup>st</sup> 2,500 gallons or Under	\$16.16
2501 and Over \$7.07 per 1,000 gallons	
Tap Fee	\$1,000.00
Under road	\$1,100.00
Water:	
1 <sup>st</sup> 1,500 gallons or Under	\$34.76
1,501 and Over \$12.37 per 1,000 gallons	

Attachment Number 7

Question # Section B

Question #5 Tennessee Association of Utility Districts  
Utility Policy Manual

## Bad Debt Write-Off

The Utility will actively pursue the collection of delinquent accounts, regularly review the status of delinquent accounts, and write-off amounts determined to be uncollectible. Utility accounts which have been delinquent for more than ninety (90) days shall be turned over for collection to a collection agency.

Delinquent accounts should be written off during the fiscal year the account is determined to be uncollectible.

A delinquent account will be considered uncollectible after the appropriate collection procedures have been followed and if it meets one or more of the following criteria:

- The debt is disputed, and the Utility has insufficient documentation to pursue collection efforts;
- The cost of further collection efforts will exceed the estimated recovery amount;
- The amount is under \$20 and remains unpaid after one year;
- The account remains unpaid after the applicable period for commencement of a recovery action (statute of limitations);
- The delinquent account holder cannot be located or the debtor's assets cannot be located;
- The delinquent account holder has no assets or no assets can be found;
- The delinquent account holder has died and there is no known estate or guarantor;
- The delinquent account holder is a company which is no longer in business;
- The debt is discharged through legal action (bankruptcy or court judgment);

At least annually, the General Manager will prepare a list of the delinquent accounts which meet the criteria for designation as an uncollectible account for approval by the Board of Commissioners. The list must include name, account number, and account balance of the uncollectible accounts being written off. The Board of Commissioners shall approve the list of delinquent accounts as uncollectible, and the uncollectible accounts shall be written off.

If a delinquent account has been turned over for collection or has been written off as uncollectible, the delinquent account holder will not be allowed to sign up for new service by the Utility at any location until all delinquent accounts in the name of the account holder and all collection costs for the delinquent accounts have been paid.

### Policy

ADOPTION DATE: 8-19-17

EFFECTIVE DATE: 8-21-17

*Frank J. [Signature]*  
*Tommy Nelson*  
*Bill [Signature]*





*II 6  
Attachment # 8  
Question #  
Section B. Question # 6*

## Cold Springs Utility District Capital Asset Policy

### 1. Purpose

This policy is established to provide guidelines to ensure adequate stewardship over Cold Springs Utility District resources through control and accountability of capital assets, and to collect and maintain complete and accurate capital assets information required for preparation of financial statements in accordance with general accepted accounting principles.

### 2. Definitions

#### Fixed Assets

Fixed assets are tangible, non-consumable items including, but not limited to: Land, Building, machinery, equipment and vehicles owned by the District valued at \$5,000.00 or more with life expectancy of over one year. The value of the fixed assets includes the purchase price plus sales tax, as well as cost to acquire (Shipping and handling), to install (excluding site preparation costs), secure, and prepare an item for its intended use. Improvements to an existing asset that extends the life of the asset are capitalized and depreciated over the remaining useful life of the related asset.

#### Small and Attractive Assets

Assets valued at less than \$500.00 that are defined as high risk for theft. These assets are not normally consumed in within one year. These assets may include items in one or more of the following categories:

- A. Portable and marketable, either alone or a component unit.
- B. Assets that can utilized for personal gain.
- C. Assets repeatedly reported lost / or stolen within the District.

### 3. Requirements

That all capital assets be identified by (tagging or marking), and recorded immediately following the purchase of such items. Vehicles and equipment (Backhoe, Service truck, etc.) should have the districts name or seal clearly displayed. Asset record should be kept at the district office at 1625 Cold Springs Rd., and should include up to date purchase and disposal of surplus property information. An annual physical inventory should be performed by August 31 of each year, documented, and reconciled to property records. All capital assets acquired with grant and loan funds should be adequately identified to ensure that they are maintained, accounted for and disposed of in accordance with the terms of the grant or loan.

Established and maintained records on small moveable, high-risk, sensitive property, such as cameras, chainsaws, power tools, lawn mowers, weed eaters and small office equipment. A annual physical inventory should be performed and documented. All such items should be (tagged or marked) to identify them as Cold Springs Utility District property immediately after the purchase of such items.

### 4. Depreciation and Expected Useful Life of Assets

All assets are depreciated using the straight line method of depreciation. The estimated life of acquired assets are assigned in the following manner:

<u>Asset Account</u>	<u>Years</u>
Office furniture and Fixtures	5 -10 years
Office Building	10 – 50 years
Vehicles	10 years
Equipment and Tools (small)	10 years
Pumps and Treatment Equipment	10 – 20 years
Filter Plant Building	10 – 50 years
Water Distribution System	40 – 50 years

**5. Insurance on Capital Assets**

Cold Springs Utility District ensures that all capital assets are adequately insured. The district General Manager and Board of Commissioners analyze risk exposure of all assets to make sure that the districts ability to absorb losses, by keeping the insurance coverage updated every year and to keep extra money in General Fund for emergency purchases.

**6. Personal use of Utility Property**

Board of Commissioners of Cold Springs Utility District discourage the personal use of capital assets as Heavy Equipment, Service Truck, Cell Phones and other district property. The personal use is generally discouraged because of the additional cost and potential liability. However if the Commissioners allow personal use of some capital assets it is considered to be a taxable fringe benefit and should be included in the employees wages.

**7. Vehicle Government Tags**

All of Cold Springs Utility District vehicles are to have government tags, these tags are to be obtained at the County Clerk office at Johnson County Court House.

**8. System Maps**

The Board of Commissioners are to ensure that the District maintain and up-dated regularly a complete System Map, this needs to be done at least every 5 years to meet Tennessee Department of Environment and Conservation Division of Water Supply standards. System Map was up-dated June 3, 2013.

**9. Disposal of Surplus Property**

Board of Commissioners has adopted a Disposal of Surplus Property policy that was prepared by the Tennessee Association of Utility Districts, Adoption Date September 17, 2005. (See attached Policy)

Policy

Adoption Date: 2-15-14

Effective Date: 2-15-14

  
 \_\_\_\_\_  
 Signed by Board of Commissioners President

  
 \_\_\_\_\_  
 General Manager



Attachment # 9  
 9:10 AM Question #  
 07/30/20 Section B  
 Accrual Basis Question # 7

Cold Springs Utility District  
**Balance Sheet**  
 As of May 31, 2020

	May 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Credit Card Processing	-778.49
Depreciation Account	59,545.78
Farmers State Bank Sinking Fund	28,813.90
JCB Water/Sewer Deposit	4,100.00
Johnson County Bank - 12270	60,876.38
Petty Cash	50.00
Truck Fund	2,522.44
Total Checking/Savings	155,130.01
Accounts Receivable	
Accounts Receivable	-24,674.02
Allowance for Doubtful Accounts	-6,621.62
Total Accounts Receivable	-31,295.64
Other Current Assets	
Materials and Supplies Inventor	24,283.51
Prepaid Expenses	4,042.67
Total Other Current Assets	28,326.18
<b>Total Current Assets</b>	<b>152,160.55</b>
Fixed Assets	
Accumulated Depreciation	-518,686.45
Building	393,690.34
Land	3,748.70
Office Furniture & Equipment	5,117.77
Small Tools & Equipment	56,766.35
Vehicles	30,495.32
Water System	962,290.08
Total Fixed Assets	933,422.11
Other Assets	
Deferred Charges Net of Amort	6,916.00
Total Other Assets	6,916.00
<b>TOTAL ASSETS</b>	<b>1,092,498.66</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	4,341.93
Total Accounts Payable	4,341.93
Other Current Liabilities	
Customer Meter Deposits	3,000.00
Notes Payable - Current	13,394.00
Payroll Liabilities	2,269.42
Sales Tax Payable	1,743.42
Sewer Billing Income	-49,022.88
Sewer Collections Payable	-49,750.73
Total Other Current Liabilities	-78,366.77
<b>Total Current Liabilities</b>	<b>-74,024.84</b>

**Cold Springs Utility District**  
**Balance Sheet**  
As of May 31, 2020

---

	May 31, 20
Long Term Liabilities	
Bonds Payable	327,270.65
Total Long Term Liabilities	327,270.65
Total Liabilities	253,245.81
Equity	
Investment in Capital Assets	749,048.11
Restricted for Debt Service	27,948.00
Retained Earnings	54,350.15
Unrestricted Net Assets	-12,689.15
Net Income	20,595.74
Total Equity	839,252.85
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,092,498.66</b>

Monday, June 1, 2020

9:25:36AM

\*\*WATER\*\*

# SALES AND RECEIVABLES REPORT

Month	Water	Sewage	Sewer	Late C	Reconn	Adjust	Leak I	Line P	Sales	Water/	Total Sales	Total Past Due	Overpay Prepays	Total Receivables
05-20	19,940.46	2,661.67		283.16	25.00	125.00	630.20	125.00	1,496.27		25,286.76	4,844.40	(\$9,703.36)	20,427.80

### 1 Month Totals

### Monthly Averages

Total	Water	\$19,940.46	Average	Water	\$19,940.46
Total	Sewage	\$2,661.67	Average	Sewage	\$2,661.67
Total	Late C	\$283.16	Average	Late C	\$283.16
Total	Reconn	\$25.00	Average	Reconn	\$25.00
Total	Adjust	\$125.00	Average	Adjust	\$125.00
Total	Leak I	\$630.20	Average	Leak I	\$630.20
Total	Line P	\$125.00	Average	Line P	\$125.00
Total	Sales	\$1,496.27	Average	Sales	\$1,496.27
		<u>\$25,286.76</u>			<u>\$25,286.76</u>

Qualified By: System for 05-20 to 05-20

Cold Springs Utility Dist.



**Cold Springs Utility District**  
**Balance Sheet**  
As of June 30, 2020

	Jun 30, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Credit Card Processing	-778.49
Depreciation Account	60,145.78
Farmers State Bank Sinking Fund	28,819.82
JCB Water/Sewer Deposit	4,050.00
Johnson County Bank - 12270	61,086.93
Petty Cash	50.00
Truck Fund	2,722.44
<b>Total Checking/Savings</b>	156,096.48
Accounts Receivable	
Accounts Receivable	-22,152.02
Allowance for Doubtful Accounts	-6,621.62
<b>Total Accounts Receivable</b>	-28,773.64
Other Current Assets	
Materials and Supplies Inventor	24,283.51
Prepaid Expenses	4,042.67
<b>Total Other Current Assets</b>	28,326.18
<b>Total Current Assets</b>	155,649.02
<b>Fixed Assets</b>	
Accumulated Depreciation	-518,686.45
Building	393,690.34
Land	3,748.70
Office Furniture & Equipment	5,117.77
Small Tools & Equipment	56,766.35
Vehicles	30,495.32
Water System	962,290.08
<b>Total Fixed Assets</b>	933,422.11
<b>Other Assets</b>	
Deferred Charges Net of Amort	6,916.00
<b>Total Other Assets</b>	6,916.00
<b>TOTAL ASSETS</b>	<b>1,095,987.13</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	5,291.61
<b>Total Accounts Payable</b>	5,291.61
Other Current Liabilities	
Customer Meter Deposits	3,000.00
Notes Payable - Current	13,394.00
Payroll Liabilities	2,278.74
Sales Tax Payable	1,863.01
Sewer Billing Income	-49,022.88
Sewer Collections Payable	-51,477.02
<b>Total Other Current Liabilities</b>	-79,964.15
<b>Total Current Liabilities</b>	-74,672.54

**Cold Springs Utility District**  
**Balance Sheet**  
As of June 30, 2020

---

	Jun 30, 20
Long Term Liabilities	
Bonds Payable	327,270.65
Total Long Term Liabilities	327,270.65
Total Liabilities	252,598.11
Equity	
Investment in Capital Assets	749,048.11
Restricted for Debt Service	27,948.00
Retained Earnings	54,350.15
Unrestricted Net Assets	-12,689.15
Net Income	24,731.91
Total Equity	843,389.02
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,095,987.13</u></b>

Tuesday, June 30, 2020

2:19:21PM

\*\*WATER\*\*

# SALES AND RECEIVABLES REPORT

Month	Water	Sewage	Sewer	Late C	Reconn	Adjust	Leak I	Line P	Sales	Water/	Total Sales	Total Past Due	Overpay Prepays	Total Receivables
06-20	19,759.42	2,952.38		526.79		1,159.26	630.20	125.00	1,463.59		26,616.64	6,274.32	\$10,003.21)	22,887.75

### 1 Month Totals

### Monthly Averages

Total Water	\$19,759.42	Average Water	\$19,759.42
Total Sewage	\$2,952.38	Average Sewage	\$2,952.38
Total Late C	\$526.79	Average Late C	\$526.79
Total Adjust	\$1,159.26	Average Adjust	\$1,159.26
Total Leak I	\$630.20	Average Leak I	\$630.20
Total Line P	\$125.00	Average Line P	\$125.00
Total Sales	\$1,463.59	Average Sales	\$1,463.59
	<u>\$26,616.64</u>		<u>\$26,616.64</u>

Qualified By: System for 06-20 to 06-20

Cold Springs Utility Dist.

12:49 PM

08/24/20

Accrual Basis

**Cold Springs Utility District**  
**Balance Sheet**  
As of July 31, 2020

Jul 31, 20

ASSETS		
Current Assets		
Checking/Savings		
Credit Card Processing		-108.68
Depreciation Account		60,745.78
Farmers State Bank Sinking Fund		28,819.82
JCB Water/Sewer Deposit		4,050.00
Johnson County Bank - 12270		65,285.72
Petty Cash		46.01
Truck Fund		2,922.44
Total Checking/Savings		161,761.09
Accounts Receivable		
Accounts Receivable		-26,257.04
Allowance for Doubtful Accounts		-6,718.89
Total Accounts Receivable		-32,975.93
Other Current Assets		
Materials and Supplies Inventor		24,283.51
Prepaid Expenses		4,042.67
Total Other Current Assets		28,326.18
Total Current Assets		157,111.34
Fixed Assets		
Accumulated Depreciation		-518,686.45
Building		393,690.34
Land		3,748.70
Office Furniture & Equipment		5,117.77
Small Tools & Equipment		56,766.35
Vehicles		30,495.32
Water System		962,290.08
Total Fixed Assets		933,422.11
Other Assets		
Deferred Charges Net of Amort		6,916.00
Total Other Assets		6,916.00
<b>TOTAL ASSETS</b>		<b><u>1,097,449.45</u></b>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable		4,341.93
Total Accounts Payable		4,341.93
Other Current Liabilities		
Customer Meter Deposits		3,000.00
Notes Payable - Current		13,394.00
Payroll Liabilities		2,640.50
Sales Tax Payable		1,680.55
Sewer Billing Income		-49,022.88
Sewer Collections Payable		-54,442.30
Total Other Current Liabilities		-82,750.13
Total Current Liabilities		-78,408.20

**Cold Springs Utility District**  
**Balance Sheet**  
As of July 31, 2020

---

	Jul 31, 20
Long Term Liabilities	
Bonds Payable	327,270.65
Total Long Term Liabilities	327,270.65
Total Liabilities	248,862.45
Equity	
Investment in Capital Assets	749,048.11
Restricted for Debt Service	27,948.00
Retained Earnings	54,350.15
Unrestricted Net Assets	-12,689.15
Net Income	29,929.89
Total Equity	848,587.00
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,097,449.45</u></b>



Friday, July 31, 2020

3:15:09PM

\*\*WATER\*\*

# SALES AND RECEIVABLES REPORT

Month	Water	Sewage	Sewer	Late C	Reconn	Adjust	Leak I	Line P	Sales	Water/	Total Sales	Total Past Due	Overpay Prepays	Total Receivables
07-20	17,797.79	2,672.05		555.81	25.00	150.00	634.80	125.00	1,313.54		23,273.99	7,023.79	\$10,627.35)	19,670.43

### 1 Month Totals

### Monthly Averages

Total Water	\$17,797.79
Total Sewage	\$2,672.05
Total Late C	\$555.81
Total Reconn	\$25.00
Total Adjust	\$150.00
Total Leak I	\$634.80
Total Line P	\$125.00
Total Sales	\$1,313.54
	<hr/>
	\$23,273.99

Average Water	\$17,797.79
Average Sewage	\$2,672.05
Average Late C	\$555.81
Average Reconn	\$25.00
Average Adjust	\$150.00
Average Leak I	\$634.80
Average Line P	\$125.00
Average Sales	\$1,313.54
	<hr/>
	\$23,273.99

Qualified By: System for 07-20 to 07-20

Cold Springs Utility Dist.

## Cold Springs Utility District

1625 Cold Springs Road, Mountain City, TN 37683

423-727-8851

Email: [csud@embarqmail.com](mailto:csud@embarqmail.com)

### Actions to Lower Costs at CSUD

1. Rate increase of 5% effective July 15, 2020.  
\*Voted on and approved at Board of Commissioners meeting April 18, 2020.
2. General Manager responsible for mowing and weed eating at Office and Spring House saving CSUD \$1, 118.00 per year.  
\*Voted on and approved at Board of Commissioners meeting March 21, 2020.
3. Cut pay of Board of Commissioners from \$130.00 to \$100.00 saving CSUD \$1,080.00 per year.
4. Cut pay of Plant Operator from \$500.00 per month to \$450.00 per month saving CSUD \$600.00 per year.
5. Install LED lighting in Office and Filter Room as well as adding a programmable thermostat saving CSUD \$3,600.00.  
\*See Energy Audit prepared by TAUD. Voted on and approved at Board of Commissioners July 18, 2020.
6. Conduct more leak detection on CSUD system to keep water loss down, save on electricity and on chemicals. Water loss July 2019 was 31.56% - July 2020 15.14%.
7. Cut back on Contract Labor, Supplies and Materials.

Question # 8

Cold Springs Utility District  
Schedule of Unaccounted For Water  
July, 2020

(All amounts in gallons)

<b>A Water Treated and Purchased</b>		
B Water Pumped (potable)	1,281,000	
C Water Purchased	<u>0</u>	
<b>D Total Water Treated and Purchased</b>		<u>1,281,000</u>
(Sum Lines B and C)		
<b>E Accounted for Water:</b>		
F Water Sold	1,025,000	
G Metered for Consumption (in house usage)	<u>22,000</u>	
H Fire Department(s) Usage	<u>0</u>	
I Flushing	<u>40,000</u>	
J Tank Cleaning/Filling	<u>0</u>	
K Street Cleaning	<u>0</u>	
L Bulk Sales	<u>0</u>	
M Water Bill Adjustments (+/-)	<u>0</u>	
<b>N Total Accounted for Water</b>		<u>1,087,000</u>
(Sum Lines F thru M)		
<b>O Unaccounted for Water</b>		<u>194,000</u>
(Line D minus Line N)		
<b>P Percent Unaccounted for Water</b>		<u>15.144%</u>
(Line O divided by Line D times 100)		

**Additional info to assist with completing the AWWA wateraudit software:**

Gallons sold to other utilities	<u>0</u>
Total Revenue from metered water sales	<u></u>
Total Revenue from sewer if cost is based on water usage	<u>0.00</u>
Total electrical cost for water plant and booster stations	<u>639.99</u>
Total chemical cost for the water plant	<u>375.08</u>



Question # 8

Cold Springs Utility District  
Schedule of Unaccounted For Water  
July, 2019

(All amounts in gallons)

<b>A Water Treated and Purchased</b>		
B Water Pumped (potable)	1,723,000	
C Water Purchased	<u>0</u>	
<b>D Total Water Treated and Purchased</b>		<u>1,723,000</u>
(Sum Lines B and C)		
<b>E Accounted for Water:</b>		
F Water Sold	1,110,300	
G Metered for Consumption (in house usage)	<u>22,900</u>	
H Fire Department(s) Usage	<u>0</u>	
I Flushing	<u>46,000</u>	
J Tank Cleaning/Filling	<u>0</u>	
K Street Cleaning	<u>0</u>	
L Bulk Sales	<u>0</u>	
M Water Bill Adjustments (+/-)	<u>0</u>	
<b>N Total Accounted for Water</b>		<u>1,179,200</u>
(Sum Lines F thru M)		
<b>O Unaccounted for Water</b>		<u>543,800</u>
(Line D minus Line N)		
<b>P Percent Unaccounted for Water</b>		<u>31.561%</u>
(Line O divided by Line D times 100)		

**Additional info to assist with completing the AWWA wateraudit software:**

Gallons sold to other utilities	<u>0</u>
Total Revenue from metered water sales	<u>17,827.19</u>
Total Revenue from sewer if cost is based on water usage	<u>0.00</u>
Total electrical cost for water plant and booster stations	<u>752.86</u>
Total chemical cost for the water plant	<u>508.30</u>





## Energy Audit

### Cold Springs Utility District

December, 2019

#### Energy Efficiency Program Overview:

The Tennessee Association of Utility Districts has implemented a program to assist water and wastewater utility systems to evaluate and lower their energy consumption and costs. This energy efficiency assessment considers current and past energy use, identifies the primary energy consuming components, and identifies methods to lower energy use and costs.

**Project Overview:** Cold Springs Utility District is located in Mountain City Tennessee. The Utility serves a customer base of around 325 customers. The 2010 population of Mountain City was 2,531 and the median household income is \$16,587.

**Energy Efficiency Observations/Opportunities:** Cold Springs Utility District has already installed VFD (variable frequency drives) on the pumps that they have in service. While those pumps still use the majority of electricity purchased by the utility there are a few opportunities to cut energy costs. The treatment facility and the office are housed in the same building so the electric bill represents the energy used by both places. The lighting in the building is currently fluorescent with 4 foot bulbs in the office and 8 foot bulbs used in the treatment plant. Changing these lights to a more efficient LED light with motion sensors on the 8 foot bulbs in the plant could possibly cut energy consumption by an estimated 20,000 kilowatts per year. Installing a programmable thermostat in both the office and waterplant could cut energy consumption by an additional 10,000 KW/year. This reduction in kilowatt usage could save the Utility District an estimated \$3,500 per year.

#### Energy Efficiency Recommendations:

**Recommendation 1:** Install LED lighting in the office. This change could save an estimated 5,275 kilowatts per year resulting in a savings of possibly \$600 annually on an investment of around \$100

**Recommendation 2:** Install LED lighting with motion sensors in the water treatment plant. This upgrade could possibly cut the energy consumption at the facility by over 15,000 kilowatts with savings of an estimated \$1,700 yearly with an investment of approximately \$300



**Recommendation 3:** The third recommendation is the installation of programmable thermostats in both the office and water treatment plant. Being able to set and control the temperature of the facility during business hours and when the office is closed could result in the utility saving an estimated 10,000 kilowatts per year. This could result in a possible savings of around \$1,200 per year. The price of the thermostats is around \$60.00 for each.

The following table of data suggests what savings are possible if the above recommended changes are implemented. This table reflects possible changes, meaning the changes could be greater or less than the chart shows. It is the hopes of this assessment that the cost savings are considerably higher.

Project Item	Energy Conservation Measure Description	Annual Energy Savings (kWh)	Annual Cost Savings (\$)	Estimated Cost of Improvement (\$)	Rebate Total (\$)	Payback (Years)
1	LED lighting in office	5,275	\$616.65	\$100.00	\$0.00	0.16
2	LED lighting in plant with motion sensors	15,115	\$1,766.94	\$288.25	\$0.00	0.16
3	Programmable thermostat	10,302	\$1,204.31	\$125.00	\$0.00	0.10
Total		30,692	\$3,587.90	\$513.25	\$0.00	

	Pre Assessment	Post Assessment	Savings
Total Energy Consumption (kWh)	113777	83,085	30692
Current energy rate (\$)	0.1169	0.1169	0
Total Energy Costs (\$)	\$13,300.53	\$9,712.64	\$3,587.89

**Sources of Funding:**

DSIRE, [www.dsireusa.org](http://www.dsireusa.org) is the most comprehensive source of information on incentives and policies that support renewables and energy efficiency in the United States. It is funded by the Department of Energy

USDA, Rural Development [www.rd.usda.gov](http://www.rd.usda.gov) provides financing for water, wastewater, solid waste and storm water facilities for a number of purposes, including but not limited to energy efficiency improvements.

National Rural Water Association (NRWA) had a Rural Water Revolving Loan fund specifically designed to meet the needs of water and wastewater systems. NRWA established a new emphasis on energy efficiency projects that improve water and or wastewater system sustainability through lower energy costs. There are no administrative or processing fees involved with this loan program.

Key points are low interest rate; \$100,000 maximum or 75% of the project cost, whichever is less; maximum 10 year term; and a quick turnaround, generally only a few days from application to funding

[www.nrwa.org/initiatives/revolving-loan-fund/](http://www.nrwa.org/initiatives/revolving-loan-fund/) for more information

Contact Tennessee Association of Utility Districts (TAUD) for more information on funding options available [www.taud.org](http://www.taud.org) or 615-896-902,

The Tennessee Association of Utility Districts would like to thank the staff of Cold Springs Utility District for the opportunity to make this report. Everyone was kind and extremely helpful it was a pleasure working with them all. If you have any questions please feel free to contact me at 865-660-6454 or email [michaelkeeton@taud.org](mailto:michaelkeeton@taud.org)

*Question #9*

## Cold Springs Utility District

1625 Cold Springs Road, Mountain City, TN 37683

423-727-8851

Email: [csud@embarqmail.com](mailto:csud@embarqmail.com)

### Cold Springs Utility District Commissioners

Frank Johnson President

3074 Cold Springs Road, Mountain City, TN 37683

423-727-6992

Date of Appointment - 2000

Bill Icenhour Vice President

3075 Cold Springs Road, Mountain City, TN 37683

423-727-1211

Date of Appointment - 2010

Tom Nelson Secretary/Treasurer

2611 Cold Springs Road, Mountain City, TN 37683

423-727-7589

Date of Appointment - 1998



*Frank Johnson*

*has attended and participated in the  
2019 Leadership Conference*

*An Approved Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: 11/13/2019*

*Location: Gatlinburg*

*Credit: 12 hours for Commissioner*

Tennessee Association  
of Utility Districts



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Bob Freudenthal, Executive Director

FJ7112

Attachment # 11  
Question # Section B Question # 9



**Bill Seabour**

*has attended and participated in the  
2019 Leadership Conference*

*An Approved Training Course Presented by the  
Tennessee Association of Utility Districts*

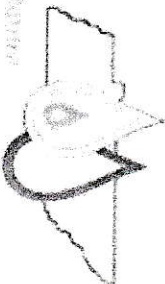
*Date: 11/13/2019*

*Location: Gatlinburg*

*Credit: 12 hours for Commissioner*

**Tennessee Association  
of Utility Districts**

Model for Commissioner's Honor



A handwritten signature in black ink, appearing to read "B. Freudenthal".

Bob Freudenthal, Executive Director

BI4651



*Tom Nelson*

*has attended and participated in the  
2019 Leadership Conference*

*An Approved Training Course Presented by the  
Tennessee Association of Utility Districts*

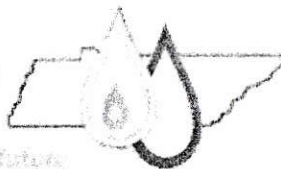
*Date: 11/13/2019*

*Location: Gatlinburg*

*Credit: 12 hours for Commissioner*

Tennessee Association  
of Utility Districts

*Vital for Tennessee's future.*



*Bob Freudenthal*

Bob Freudenthal, Executive Director

TN5949



*Tommy W. Nelson*

*has attended and participated in the*

*2016 Utility Leadership Conference*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: November 2-4, 2016*

*Location: Park Vista Hotel, Gatlinburg*

*Hours: 12*

**Tennessee Association  
of Utility Districts**

*Vital for Tennessee's future*



A handwritten signature in black ink, appearing to read 'B. Freudenthal'.

*Bob Freudenthal, Executive Director*

2016ULC



*Bill H. Icenhour*

*has attended and participated in the*

*2016 Utility Leadership Conference*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: November 2-4, 2016*

*Location: Park Vista Hotel, Gatlinburg*

*Hours: 12*

**Tennessee Association  
of Utility Districts**

*Vital for Tennessee's future*



A handwritten signature in black ink, appearing to read 'B. Freudenthal'.

---

*Bob Freudenthal, Executive Director*

2016ULC



*Frank Johnson*

*has attended and participated in the*

*2015 Utility Leadership Conference*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: November 4-6, 2015*

*Location: Park Vista Hotel, Gatlinburg, TN*

*Hours: 12*

**Tennessee Association  
of Utility Districts**

*Vital for Tennessee's future*



A handwritten signature in black ink, appearing to read 'B. Freudenthal'.

---

*Bob Freudenthal, Executive Director*

**2015ULC**



*Richard Hammons*

*has attended and participated in the*

*2015 Utility Leadership Conference*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: November 4-6, 2015*

*Location: Park Vista Hotel, Gatlinburg, TN*

*Hours: 12*

Tennessee Association  
of Utility Districts

Vital for Tennessee's future



A handwritten signature in black ink, appearing to read 'B. Freudenthal'.

---

*Bob Freudenthal, Executive Director*

2015ULC



## Cold Springs Utility District

1625 Cold Springs Road, Mountain City, TN 37683

423-727-8851

Email: [csud@embarqmail.com](mailto:csud@embarqmail.com)

### Highest Users

Acct	Monthly Average	Yearly Average
22	7292	10,418
35	8374	27,200
72	5808	7,175
122	47,573	55,942
230	6152	6925
259	137,297	116,425
414	4964	6350
518	7017	6767
519	6086	6842
543	136,863	107,933

351,977 Yearly Average / 19.927 MG Total Usage

Attachment #12

Question #: Section B  
Wednesday, August 26, 2020 Question #10

# RATE CODE REPORT TYPE 1

## COLD SPRINGS UTILITY

RATE CODE	# METERS/ BILLED	Water USAGE	Water CHARGES	RATE NAME	Sales Tax CHARGES	Sewage CHARGES	Sewer 2 CHARGES
1	15/ 15	26,200	640.91	RESIDENTIAL WATER ONLY	54.48		
2	3/ 0	0		TURN OFF			
3	4/ 4	114,100	1,560.14	INDUSTRIAL TAX/SEWER	23.40	816.89	
4	7/ 6	11,000	243.64	RESIDENTIAL WATER/SEWER	20.70	104.74	
5	4/ 4	2,700	139.04	NONTAXABLE WATER ONLY			
6	1/ 1	400	34.76	NON TAXABLE W/SEWER		16.16	
10	197/ 1	4,500	73.73	COLLECTION ACCOUNT	6.27	30.30	
11	6/ 0	20,200		CUSTOMERS WITH WATERRIG			
14	30/ 30	0	144.00	Dry Tap Fee	12.30		
15	204/ 203	570,300	10,976.79	Water\insurance	927.98		
16	22/ 22	48,400	1,029.72	Water w/Line Protection	87.50		
17	46/ 46	130,600	2,513.49	Water/Sewer Insurance	213.61	1,037.50	
18	3/ 3	3,700	104.28	Water/Sewer Line Protection	8.85	48.48	
21	1/ 1	57,200	743.03	INDUSTRIAL Compound Meter	11.15	404.40	
<b>Totals: 543/336</b>		<b>989,300</b>	<b>18,203.53</b>		<b>1,366.24</b>	<b>2,458.47</b>	<b>0.00</b>

Qualified By: Type I Report

Cold Springs Utility Dist.

# 13  
Attachment # 13  
Question #  
Section B Question #13

## Cold Springs Utility District Water Loss Adjustment Policy

WHEREAS, it appears to be in the best interest of the residential customers of the Cold Springs Utility District of Johnson County, Tennessee the option of purchasing water loss insurance to provide coverage in the event of a major water loss in the customer's water distribution system.

NOW, THEREFORE the board of commissioners for the Cold Springs Utility District has adopted the following policy(s):

1. That whenever an individual customer signs an agreement attesting to the fact his or her water bill, in whole or in part is the result of a major loss of water in their (the customers) water distribution system, may make a claim with the water loss insurance provider. The customer will be liable only for the amount of their **average bill** with the remainder to be paid by the insurance provider up to \$2,500. (*Average bill will be calculated, at current water and sewer rates, based upon a rolling 12 month average of the amount of water used by the customer.*)
  - a. **Customers who decline water loss insurance coverage shall be responsible for the full amount of the bill in the event of a major water loss in the customers system.**
  - b. No claims may be made for an amount of less than \$10.00.
  - c. As part of the customer agreement the customer needs to verify in writing or in a written statement from a plumber that the problem has been repaired. (a copy is to be kept with each claim)
  - d. However, no delinquent bill will qualify for an insurance claim.

2. The filling of an individual swimming pool entitles a customer to an adjustment of the sewer portion of the bill under the following conditions:
  - a. The customer must be a sewer customer.
  - b. The customer filling the pool informs Cold Springs Utility District that they will begin filling a pool and when filling is complete so that the meter may be read before and after filling. The difference in these two readings will equal the amount of gallons to be subtracted from the customer's sewer bill.
  - c. The customer must sign an agreement attesting to the fact that the water/sewer usage is above normal, and is the result of the filling their personal swimming pool.
  
3. A customer may make an insurance claim during the same month an adjustment of the sewer bill has been requested for the filling of a swimming pool. Claim qualification is subject to the same terms noted in section 1. Liability of payment will be determined and distributed as follows:
  - a. The customer will be liable for the amount of their average bill + the amount of water (not including sewer) determined to have been used for filling the swimming pool.
  - b. A bill adjustment by Cold Springs Utility District will remove an amount of sewer (in gallons) equal to the amount of water (in gallons) used in filling the swimming pool.
  - c. The insurance provider will be responsible for the amount remaining not including any amount used for the filling of a swimming pool.



4. In regards to customers with water-rights:
  - a. Customers with water-rights are not eligible for water loss insurance.
  - b. Customers with water-rights must make repairs to their water distribution system within 60 days of being notified of a water leak within their water distribution system.
  - c. Customers with water-rights who **do not** repair their water distribution system within the 60 day notice period will have service discontinued until such time as the necessary repairs have been made.
  
5. A one-time billing adjustment may be given for new customers during the first three months of service to provide relief in the event of a water loss occurrence during the 90 day waiting period for water loss insurance coverage to begin.
  - a. Adjustments given in this manner for customers with **water service only** are to be calculated as follows:
    - i. The amount of water, in gallons, covered by the current minimum bill shall be subtracted from the amount of water, in gallons, in question
    - ii. The remaining amount is considered to be the amount of water lost and is subject to charges equal to the current cost of production (lost water is not subject to sewer charges)
    - iii. The adjusted total of the customer's bill shall be equal to the **current minimum bill + cost of production on lost water + tax + current insurance fees if applicable.**
  
  - b. Adjustments given in this manner for customers with **water and sewer service** are to be calculated as they were in the previous section (5,a,i-iii) (current minimum bill + cost of production on lost water + tax + current insurance fees if applicable) + **current minimum sewer charge**



6. Hardship Adjustments may be given with board approval under the following conditions:

- a. The customer must have water loss insurance and have made an insurance claim within the past 12 months.
- b. The customer must give valid reason as to why paying the bill would cause undue hardship.
- c. If a customer is approved for a Hardship Adjustment the bill shall be adjusted as follows:
  - i. This customers Average Bill (section 1), in gallons, should be subtracted from the amount of water, in gallons, in question
  - ii. The remaining amount is considered to be the total number of gallons lost and is subject to charges equal to the current cost of production (lost water is not subject to sewer charges)
  - iii. The adjusted total of the customer's bill shall be equal to the customer's Average Bill + cost of production on lost water.

This policy has been revised and shall take effect December 31, 2017 to ensure the welfare of the utility.

Richard W. Hammons

Richard Hammons, Board President

12-16-17

Date

Bill Icenhour

Bill Icenhour, Board Vice-President

12-16-17

Date

Tommy Nelson

Tommy Nelson, Board Secretary/Treasurer

12 <sup>16</sup>/~~27~~ -17

Date

Attachment # 16  
Question #  
Section B, Question # 16  
# 16

## Cold Springs Utility District

1625 Cold Springs Road, Mountain City, TN 37683

423-727-8851

Email: [csud@embarqmail.com](mailto:csud@embarqmail.com)

January 21, 2020

Mr. Kent Archer  
CDBG Director  
TN Department of Economic and Community Development  
Community and Rural Development  
312 Rosa L. Parks Ave, 27<sup>th</sup> Floor  
Nashville, TN 37243

Dear Mr. Archer:

The Cold Springs Utility District is in need to make upgrades to its water system to address water loss issues. The Cold Springs Utility District has been working with Johnson County and the First Tennessee Development District to coordinate in applying for CDBG funds. Cold Springs Utility District is pleased to have participated fully in the planning of this project.

The Cold Springs Utility District is ready and willing to assist this project to completion. Also, being responsible for the operation and maintenance of the system after completion, we have a direct interest in seeing a quality project from beginning to end.

The total project cost is \$408,250 with CDBG funds of \$351,095 and matching funds of \$57,155 will be provided by Cold Springs Utility District. Thank you for consideration of the CDBG application. Please contact me if you have any questions.

Sincerely,



Jeff Crowder  
General Manager

attachment # 17  
question #  
Section B  
Question #17

**COLD SPRINGS UTILITY DISTRICT**  
**Office Hours 8:00 AM - 3:30 PM**  
**Schedule of Rates & Charges**  
**As of July 15, 2020**

First 1,500 gallons and under      \$34.76  
Next 1,501 and Over      \$12.99 per 1,000 gallons

Sewer 2,500 gallons and under      \$16.16  
Next 2,501 and Over      \$7.07 per 1,000 gallons

**Reconnection Fee \$25.00      Return Check Fee \$30.00**  
**Tap Fee \$1,000.00      Tap Under Road Fee \$1,100.00**

Billings are on a monthly basis from actual reading of user. Bills not paid within the billing date include a 10% Penalty. Service will be disconnected for unpaid bills at the 22<sup>nd</sup> of the month. Above amounts are before tax.

**THERE WILL BE NO EXCEPTIONS FOR THE CUT OFF POLICY.**

If the 15<sup>th</sup> falls on a week-end payment is not late until the following Monday.

**Board Meeting 3<sup>rd</sup> Saturday 9:00 AM of each month  
at this office**

**In case of Emergency contact**  
**Richard Hammons**  
**Cell: 423-291-1181**  
**Home 423- 727- 8680**



Attachment # 18

Question #:

Section B.

Question # 19

Cold Springs Utility District  
Equipment Property Inventory  
9/04/2019

#	Brand	Description	Serial #	Cost	Checked
	<b>Equipment</b>				
001	Stihl	Chain Saw	MS 210	\$279.95	9-04-19
002	Stihl	Weedeater	FS 55R	\$229.95	9-04-19
003	Stihl	Blower		\$234.95	9-04-19
004	John Deere	Self-Propel Mower	J538	\$400.00	9-04-19
005	DeWalt	Recycpercating Saw	DC 385	\$233.95	9-04-19
006	DeWalt	Cordless Drill	DC 720	\$224.95	9-04-19
007	DeWalt	4 1/2" Angle Grinder	D28402	\$99.95	9-04-19
008	DeWalt	1/2" Impact Wrench	DW 292	\$176.95	9-04-19
009	Warren Rupp	Submersible Porta Pump	1515632	\$1,049.95	9-04-19
010	Master Meter	2 1/2" Hydrant Meter	252501-00		9-04-19
011	HFD Hydrant Flowtester/Diffuser	2 1/2" Hydrant Flow Tester	AKRON (Brass)	\$979.95	9-04-19
012	Watt	Auto Control Valve	Fig# F116FH 02/12	\$1,059.95	9-04-19
025	Kobalt	Air Compressor	N/A	\$159.00	9-04-19
026	Stihl	Weedeater	S03949728	\$190.00	9-04-19
029	Kohler	Portable Generator	SGM32DPM2	\$29,185.00	9-04-19
014	Schonstedt	Metal Locator	273340	\$799.95	9-04-19
035	Stihl	Weedeater	509949512	\$199.95	9-04-19
031	Sound Off Signal	Mini Light Bar	AWPL71M+AA	\$290.95	9-04-19
037	Grey Line Instruments	Flow Meter	67437	\$4,109.57	9-04-19
038	Milwaukee	1/2" Impact Wrench	H96AD181706727	\$427.55	9-04-19
040	Aqua Scope	Leak Detector	7001509003	\$2,189.95	9-04-19
041	Kubota	Backhoe	54318	\$22,862.00	9-04-19
042	Troy Built XP	Pressure Washer	GJAAA-7578390-G5BR	\$179.10	9-04-19
043	Hurst	Utility Trailer	00002	\$700.00	9-04-19
	<b>Vehicle</b>				
013	2011 Ford Truck	F250 Super Duty	Vin# 1FT7X2B61BEA130 62	\$30,495.32	9-04-19
	<b>LAB EQUIPMENT</b>				
015	2100N	Turbidimeter	10120C027102	\$1,992.00	9-04-19
016	2100P	Turbidimeter	001100026975	\$720.00	9-04-19
017	Hach	Sension 3 ph Meter	10030C231525	\$599.00	9-04-19
018	Hach	Pocket Colorimeter II		\$420.00	9-04-19
034	Hach	Pocket Colorimeter II		\$432.00	9-04-19



Cold Springs Utility District  
 Equipment Property Inventory  
 9/04/2019

#	Brand	Description	Serial #	Cost	Checked
	<b>LAB EQUIPMENT</b>				
	<b>OFFICE EQUIPMENT</b>				
020	View Sonic	Monitor	QC4091780020	\$495.00	9-04-19
021	Lexmark	Printer	79012L6	\$1,400.00	9-04-19
022	Brother	Copier/Printer	U61283G6J220404	\$395.00	9-04-19
023	Canon	Type Writer	K12022266	\$200.00	9-04-19
024	Fellowes	Paper Shredder	P 45C070412EC0305101	\$69.00	9-04-19
027	Dell	Desktop Computer	1614B007900069	\$1,103.95	9-04-19
030	Dell	Laptop Computer	7SR5M72	\$704.32	9-04-19
032	Honeywell	Ceramic Heater	30LBH31VRB0	\$72.99	9-04-19
033	LinkSys	Router	12B10609501961	\$109.99	9-04-19
036	Lexmark	Laser Printer	40637C6602TTK	\$229.00	9-04-19
039	Canon	All-In-One-Printer	AEMH10102	\$144.95	9-04-19

Question # 20

## Cold Springs Utility District

1625 Cold Springs Road, Mountain City, TN 37683

423-727-8851

Email: [csud@embarqmail.com](mailto:csud@embarqmail.com)

### Production Cost of 1,000 Gallons

2018 - 2019

Chemicals	\$4,245	Yearly Average
Electric	\$10,259	Yearly Average
Plant Operator	\$5,875	Yearly Average
Total Cost	\$20,379	Yearly Average
	\$1,698	Monthly Average
Water Supplied	19.927	MG/Yr
	1.66	Monthly Average
Cost per 1,000 Gallons	<b>\$1.02</b>	

**BEFORE THE TENNESSEE UTILITY MANAGEMENT REVIEW BOARD**

**IN THE MATTER OF:**

**CROCKETT MILLS  
UTILITY DISTRICT**

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)  
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)

**TENN. CODE ANN. § 7-82-401(g)  
-FINANCIAL DISTRESS**

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**ORDER**

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On July 23, 2020, the Tennessee Utility Management Review Board (“the Board”) reviewed the financially distressed status of Crockett Mills Utility District (“the District”) pursuant to Tenn. Code Ann. § 7-82-401(g). Board staff informed the Board that the District has submitted its financial questionnaire and needs a rate study. Therefore, based on Staff’s statements, recommendations, and all supporting documentation, the Board hereby orders the following:

1. The District shall have TAUD, or another qualified expert as approved by Board staff, complete a rate study that includes the following:
  - a. a review of the leak adjustment policy;
  - b. a review of tap and bore fees; and
  - c. the creation of a five-year capital asset budget to be taken from the current capital asset list and to include future anticipated needs.
2. By September 30, 2020, the District shall send Board staff a copy of the contract between the District and the qualified expert who is to perform the tasks in paragraph 1.

3. By January 31, 2021, the District shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.
4. By September 30, 2020, the District shall ensure that its commissioners have met all training requirements and are thus eligible to serve pursuant to Tenn. Code Ann. §§ 7-82-307(b)(5) & 7-82-308(f). Otherwise, the District shall appoint eligible commissioners in accordance with the law.
5. By October 30, 2020, the District shall provide Board staff with proof of compliance with the directives in paragraph 4.
6. Board staff is given the authority to grant one extension of up to six months of the foregoing deadlines upon a showing of good cause by the District.

ENTERED this 6th day of August, 2020.

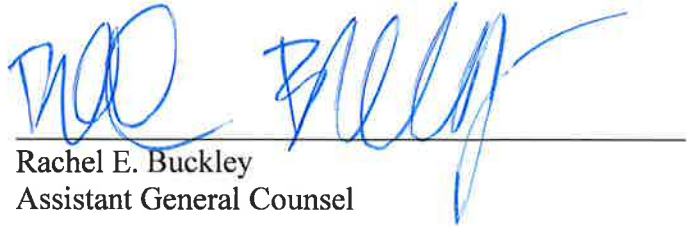
  
\_\_\_\_\_  
BETSY KNOTTS, Chair  
Utility Management Review Board



**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing has been served via U.S. mail to the following on this 6th day of August, 2020:

Kelly Evans  
Crockett Mills Utility District  
P.O. Box 58  
Crockett Mills, TN 38021



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Rachel E. Buckley  
Assistant General Counsel

# Crockett Mills Utility District



JASON E. MUMPOWER  
*Comptroller*

Entity Referred: **Crockett Mills Utility District**

Referral Reason: **Negative Change in Net Position**

Utility Type Referred: **Water**

**Staff Summary:**

The District was referred for financial distress in 2019, and their financial questionnaire has been submitted to Board staff. The District was ordered to comply with the directives within the Board order found in the following pages in August 2020. The District failed to comply with the Board order timely. In March of 2021, Board staff was informed that the District has entered into a contract with TAUD to perform the required rate study. Further, the District appears to have Board commissioners that have not complied with training laws.

**Staff Recommendation:**

Order the following:

1. By April 15, 2021, the District shall send Board staff a copy of the contract between the District and the qualified expert who is to perform the tasks in paragraph 1 of the August 2020 order.
2. By April 15, 2021, the District shall ensure that its commissioners have met all training requirements and are thus eligible to serve pursuant to Tenn. Code Ann. §§ 7-82-307(b)(5) & 7-82-308(f). Otherwise, the District shall appoint eligible commissioners in accordance with the law.
3. By June 30, 2021, the District shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.
4. Staff to the UMRB shall file suit through the Attorney General to enforce the August 6, 2020, order if Crockett Mills has not shown compliance by June 30, 2021.

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**From:** Melanie Sain  
**Sent:** Thursday, March 4, 2021 5:26 AM  
**To:** Kelly Evans  
**Subject:** Re: TAUD rate study

Hello. We will be happy to help. Right now, our service is free due to grant funding we received. I am working out of the office today. I will send you a list, contact etc early next week.  
Thanks.  
Melanie

On Wed, Mar 3, 2021, 9:28 PM Kelly Evans <[evans\\_94@hotmail.com](mailto:evans_94@hotmail.com)> wrote:

Melanie,

Crockett Mills Utility District needs to have a rate study conducted as per the Utility Review Board. I should have contacted you when I received the notice, but I just kept moving it further down my to do list as other things superseded it. I'm not even sure if you are the correct person to contact, but I hope you will forward my email to the appropriate contact if you are not. I have a few questions: What is the procedure for conducting a rate study? Do you have a checklist of items needed? Is there a contract? What is the cost and/or does it vary according to utility? I can have any documentation you need pretty quickly as I have just finished my 2020 audit and have everything at my house close at hand.

Thank you and I look forward to hearing from you.

Kelly Evans

Crockett Mills Utility District

731-501-9599 (cell)

731-696-5480 (daytime # at Young Hughes Insurance)

Sent from [Mail](#) for Windows 10



## Board of Commissioners

**Name:** Jeff Fox

**Title:** President

**Mailing Address:** 544 Manley Rd, Alamo, TN 38001

**Phone Number:** 731-345-9727

**Date of Initial Appointment:** 1998

**Training:** Completed 12 hrs in 2013, 12 hrs in 2017, 4 hrs in 2018 (TAUD)

**Latest Training:** TN Comptrollers Utility Commissioners Training, 6 hrs Sept 2020

**Name:** Dean Speight

**Title:** Vice-President

**Mailing Address:** 1078 Colvett Rd, Alamo, TN 38001

**Phone Number:** 731-345-0051

**Date of Initial Appointment:** 1995

**Training:** Completed 12 hours in 2011, 2014, 2017 and 4 hours in 2018 (TAUD)

**Latest Training:** TN Comptrollers Utility Commissioners Training, 6 hrs Sept 2020

**Name:** Rickey Hart

**Title:** Secretary

**Mailing Address:** 3979 Colvett Rd, Alamo, TN 38001

**Phone Number:** 731-617-1011

**Date of Initial Appointment:** 1995

**Training:** Completed 12 hours in 2011, 2014, 2017 and 4 hours in 2018 (TAUD)

**Latest Training:** TN Comptrollers Utility Commissioners Training, 6 hrs Sept 2020

**Name:** Randy Perry

**Title:** commissioner

**Mailing Address:** PO Box 95, Crockett Mills, TN 38021

**Phone Number:** 731-694-0216

**Date of Initial Appointment:** 2018

**Training:** Completed TN Comptrollers Utility Commissioners Training 10/13/2019

**Latest Training:** TAUD 6 hrs, October 12, 2020

**Name:** Caleb Spitzer

**Title:** commissioner

**Mailing Address:** 6260 Hwy 188, Alamo, TN 38001

**Phone Number:** 731-617-0799

**Date of Initial Appointment:** 2019

**Training:** has not completed

**Latest Training:** TN Comptrollers Utility Commissioners Training, 6 hrs Sept 2020

**TAUD 6 hrs, October 12, 2020**

**BEFORE THE TENNESSEE UTILITY MANAGEMENT REVIEW BOARD**

**IN THE MATTER OF:**

**CROCKETT MILLS  
UTILITY DISTRICT**

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**TENN. CODE ANN. § 7-82-401(g)  
-FINANCIAL DISTRESS**

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**ORDER**

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On July 23, 2020, the Tennessee Utility Management Review Board (“the Board”) reviewed the financially distressed status of Crockett Mills Utility District (“the District”) pursuant to Tenn. Code Ann. § 7-82-401(g). Board staff informed the Board that the District has submitted its financial questionnaire and needs a rate study. Therefore, based on Staff’s statements, recommendations, and all supporting documentation, the Board hereby orders the following:

1. The District shall have TAUD, or another qualified expert as approved by Board staff, complete a rate study that includes the following:
  - a. a review of the leak adjustment policy;
  - b. a review of tap and bore fees; and
  - c. the creation of a five-year capital asset budget to be taken from the current capital asset list and to include future anticipated needs.
2. By September 30, 2020, the District shall send Board staff a copy of the contract between the District and the qualified expert who is to perform the tasks in paragraph 1.

3. By January 31, 2021, the District shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.
4. By September 30, 2020, the District shall ensure that its commissioners have met all training requirements and are thus eligible to serve pursuant to Tenn. Code Ann. §§ 7-82-307(b)(5) & 7-82-308(f). Otherwise, the District shall appoint eligible commissioners in accordance with the law.
5. By October 30, 2020, the District shall provide Board staff with proof of compliance with the directives in paragraph 4.
6. Board staff is given the authority to grant one extension of up to six months of the foregoing deadlines upon a showing of good cause by the District.

ENTERED this 6th day of August, 2020.



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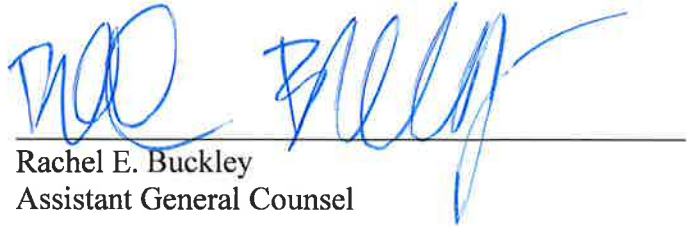
BETSY KNOTTS, Chair  
Utility Management Review Board



**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing has been served via U.S. mail to the following on this 6th day of August, 2020:

Kelly Evans  
Crockett Mills Utility District  
P.O. Box 58  
Crockett Mills, TN 38021



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Rachel E. Buckley  
Assistant General Counsel

# Jackson County Utility District



JASON E. MUMPOWER  
*Comptroller*

Entity Referred: **Jackson County Utility District**

Referral Reason: **Negative Change in Net Position**

Utility Type Referred: **Water**

**Staff Summary:**

The District was referred for financial distress in 2020, and their financial questionnaire has been submitted to Board staff. The District indicated in their questionnaire that they do not have any intention to raise their rates. Upon further review of their questionnaire, Board staff believes that a review of their policies and fees is necessary to ensure that they are representative of current practice.

**Staff Recommendation:**

Order the following:

1. The District shall have the Tennessee Association of Utility Districts, or another qualified expert as approved by Board staff, perform a rate study that includes the following:
  - a. a review of the debt management policy;
  - b. a review of all tap connection and reconnection fees, and unlock fees;
  - c. a review of the capitalization policy; and
  - d. a review of the capital asset list.
2. By April 15, 2021, the District shall send Board staff a copy of the contract between the District and the qualified expert who is to perform the tasks in paragraph 1.
3. By April 15, 2021, the District shall ensure that its commissioners have met all training requirements and are thus eligible to serve pursuant to Tenn. Code Ann. §§ 7-82-307(b)(5) & 7-82-308(f). Otherwise, the District shall appoint eligible commissioners in accordance with the law.
4. By June 30, 2021, the District shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.
5. Board staff is given the authority to grant one extension of up to six months of the foregoing deadlines upon a showing of good cause by the District.

# Jackson County Utility District

P.O. Box 367

Gainesboro, Tennessee 38562

Phone 931-268-2880 • Fax 931-268-2882



**COPY**

Tuesday, March 10, 2020

John Greer/Ross Colona

Dear Sir:

I am providing the following information to you as requested by the Tennessee Comptroller of the Treasury Office.

I have provided this information to the best of my knowledge, there may be a few things that have been left off because I was not for sure what the question was asking for or we may not have had that information available.

If you need further information or have any questions, please feel free to contact us at (931)268-2880 or [jcud@twlakes.net](mailto:jcud@twlakes.net)

Sincerely,

Brandon Holland  
General Manager





**COPY**

JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

Monday, February 10, 2020

Jackson County Utility District  
Brandon Holland  
1478 N Grundy Quarles Highway  
Gainesboro, TN 38562

Dear Mr. Holland

The Tennessee Comptroller of the Treasury has referred Jackson County Utility District to the Utility Management Review Board (hereinafter "Board") for financial distress pursuant to Tennessee Code Annotated § 7-82-401(g).

Please fill out the enclosed questionnaire and return it and all supporting documentation to our office no later than April 10, 2020. Please submit this to either [utilities@cot.tn.gov](mailto:utilities@cot.tn.gov) and/or the following mailing address:

TN Comptroller of the Treasury  
Attention: John Greer/Ross Colona  
Cordell Hull Building  
425 Fifth Avenue North  
Nashville, TN 37243

If you wish to submit this information via mail, **do not send stapled documents.**

While we recognize that this questionnaire may be difficult to fill out, it is necessary to determine how we can help you achieve long-term financial success. If you are having trouble filling this out, please contact our office for additional assistance. After we receive your information, we will decide whether it is necessary for the district to meet with our staff or go directly before the Board.

If you need further assistance or have any questions, please feel free to contact us at (615) 747-5260 or [utilities@cot.tn.gov](mailto:utilities@cot.tn.gov).

Sincerely,

*John Greer*

John Greer  
Technical Secretary

*Ross Colona*  
Ross Colona  
Utilities Specialist

## UMRB Financial Questionnaire

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The following questionnaire is composed of three sections- a contact information section, a water utility information section, and a wastewater utility information section. If you do not have a water utility, then the corresponding section does not need to be filled out. If you do not have a wastewater utility, then the corresponding section does not need to be filled out.

If you are a utility that has both a water system and a wastewater system, then you may find that some of these questions are redundant in both sections. If this is the case, you do not need to provide duplicate information. It is okay to indicate that the answer is the same in both sections.

The questions will be answered as follows:

- a. Yes or No (circle your answer),
- b. Short answer; or
- c. Provide a response as an attachment to this questionnaire.

You will find a list at the end of Section B and Section C that will detail the manner in which attachments should be sent in.

### Section A: Contact Information

Please provide contact information for the utility by responding to the fields below.

Utility Address Information	
Utility Contact Address Line 1:	1478 North Grundy Quarles Hwy
Utility Contact Address Line 2:	
Utility Contact Address City:	Gainesboro
Utility Contact Address State:	Tennessee
Utility Contact Address Zip Code:	38562
Contact Person 1 Information	
Contact Person 1 Title:	General Manager
Contact Person 1 Name:	Brandon Holland
Contact Person 1 Email Address:	cbh-holland@yahoo.com
Contact Person 1 Phone Number:	931-268-2880
Contact Person 2 Information	
Contact Person 2 Title:	office Manager
Contact Person 2 Name:	Crystal Bean
Contact Person 2 Email Address:	jcub@twlakes.net
Contact Person 2 Phone Number:	931-268-2880

## Section B: Water Utility Information

1. Does your utility offer water? *Yes*
  - a. If yes, please complete the following section. If no, please proceed to Section C: Wastewater Utility Information.
2. Have you had any rate changes in the previous five years?  
 Yes or No (Circle your answer)
  - a. Please provide a copy of your current rate ordinance/structure and the justification for why the rates are set this way- including any recent rate studies performed for the utility.
  - b. Please provide a copy of previous rate ordinances/structures from the previous five years if you answered yes to Question #2.
  - c. If you have differing rate classes (inside/outside city limits, residential/commercial/industrial, new developments, etc.), please provide justification as to why these rates are set the way they are. *N/A*
3. Do you have any current plans for a rate change?  
Yes or  No (Circle your answer)
  - a. If yes, please provide a written answer to the following questions:
    - i. Are you planning for a rate increase or decrease?
    - ii. Are you planning this change across all customer classes or only on a certain customer class?
    - iii. Has your Board voted on this rate change yet?
    - iv. If your Board has discussed a rate change at recent meetings, please attach a copy of the relevant minutes at which this meeting took place.
4. Have you had any utility fee changes in the previous five years?  
 Yes or No (Circle your answer)
  - a. Please provide a copy of your current utility fee schedule.
  - b. Please provide a copy of previous utility fee schedules if you answered yes to Question #3.
  - c. Please provide a written rationale for the charges for tap fees, reconnect fees, etc.
5. Has your debt management policy been reviewed in the last 5 years?  
 Yes or No (Circle your answer)
  - a. Please provide a copy of your debt management policy. If you do not have a debt management policy, please provide a written rationale for why a debt management policy has not been adopted.
6. Has your capitalization policy been reviewed in the last 5 years?  
Yes or  No (Circle your answer)
  - a. Please provide a copy of your capitalization policy. If you do not have a capitalization policy, please provide a written rationale for why a capitalization policy has not been adopted.



7. Please provide the most recent 3 months of balance sheets and income statements for your water fund.
- a. If you are a water and wastewater utility and are having difficulty breaking out the accounts, please use percentages or estimate for accounts for the most accurate depiction of the financial status of the utility.
8. Do you have a plan to remedy your financially distressed position for your water fund?  
 Yes or No (Circle your answer)
- a. If yes, please provide a detailed copy.
- b. If no, please provide a justification for why not.
9. How often does your board have regularly scheduled meetings?

Answer: Once month 3<sup>rd</sup> Monday At 7:00 P.M.

- a. Please provide a list containing the following information for the individuals serving on your board:
- i. Name
  - ii. Title
  - iii. Mailing Address
  - iv. Phone Number
  - v. Date of Initial Election or Appointment
  - vi. Have they fulfilled their initial 12 hour training requirement within the first year of service, if applicable?  Yes or No
  - vii. If so, please provide proof that the training requirement has been satisfied.
  - viii. If applicable, have they fulfilled their 12 hour training requirement every 3 years after the requirement satisfied in their initial year?  Yes or No
  - ix. If so, please provide proof that this training requirement has been satisfied.

10. How many total customers do you currently have?

Answer: 3327 Active 2473

- a. Please provide a numerical break-down of the totals for each type of customer:
- i. Billed 2473
  - ii. Unbilled 0
  - iii. Metered 2473
  - iv. Unmetered 0
  - v. Breakdown by Rate Class (inside, outside, inside residential, inside commercial, outside residential, outside commercial, etc.)

11. What percentage of your sales do your largest 5 customers account for annually?  
 (Largest 5 Customer Sales Total / Total Annual Water Sales)

Answer: 3.09% \$39133,31 \$1,264,657

12. What percentage of your volume do you largest 5 customers account for annually?  
 (Gallons of Water sold to Largest 5 Customers / Total Gallons of Water Sold)

Answer: 4.07% 3,409,600 gal 83,698,400 gal sold

13. Do you have a leak adjustment policy? yes Commercial only

Yes or No (Circle your answer)

- a. If yes, how many leak adjustments were performed based on your leak adjustment policy in the last 12 months? What is the cost associated with these leaks?

Answer: 1 \$ 24.76 ATTACHED

- b. If yes, please attach a copy of your leak adjustment policy.  
c. If no, please move on to the next question.

14. Have you incurred any new debt during the current fiscal year for your water utility, or do you plan on incurring any debt during the current fiscal year for your water utility?

Yes or  No (Circle your answer)

- a. If yes, please provide a detailed explanation regarding the debt.  
b. If no, please move on to the next question.

15. Have you received any grants or capital contributions during the current fiscal year for your water utility, or do you plan on receiving any grants or capital contributions during the current fiscal year for your water utility?

Yes or No (Circle your answer)

- a. If yes, please provide a detailed explanation regarding these grants or capital contributions. Applied For ARC  
b. If no, please move on to the following question.

16. Have you applied for any grants that will be received over the next two years?

Yes or No (Circle your answer)

- a. If yes, please provide a detailed explanation regarding these potential grants. ARC  
b. If no, please move on to the following question.

17. Are your customers made aware of the rates and fees you have in place annually?

Yes or No (Circle your answer)

- a. If yes, how is this accomplished? Published on Web + Local Paper  
b. If no, please provide a written justification as to why not.

18. Do you review your capital asset list?

Yes or No (Circle your answer)

- a. If yes, how often is this list reviewed and by whom? Accountant  
b. If no, please provide a written justification as to why not.  
c. Please provide a copy of your capital asset plan, or a justification as to why you do not have one.

19. Do you keep a copy of your capital asset list on file?

Yes or No (Circle your answer)

20. Do you produce your own water supply?

Yes or  No (Circle your answer)

- a. If yes, what is the cost per thousand gallons to produce?

Answer:

- b. If no, please move on to the next question.

21. Do you purchase your water supply? yes

- a. If yes, please provide the following:
- i. List of entities water is purchased from
  - ii. Rates at which water is purchased at
  - iii. Water purchase contract with these entities, if no contract exists please give an explanation as to why there is no contract.
- b. If no, please move on to the following question.
22. Do you have any wholesale customers?
- Yes or  No (Circle your answer)
- a. If yes, please provide the contract(s) with these customer(s) or a detailed explanation as to why a contract does not exist and the rate at which water is sold to this customer.
  - b. If no, please move on to the following question.
23. Do you have a plan to improve your non-revenue water percentage?
- Yes or No (Circle your answer)
- a. If yes, please provide a detailed explanation as to how this will be improved along with your current non-revenue water percentages by cost and by volume.
  - b. If no, please provide a detailed justification as to why the current non-revenue water percentage does not need to be improved along with your current non-revenue water percentages by cost and by volume.
24. Are there any environmental concerns currently or forthcoming that will put a financial burden on the system?
- Yes or  No (Circle your answer)
- a. If yes, please provide a detailed explanation as to what the concern or issue is and the extent of the financial burden that will be incurred.
  - b. If no, please move on to the next question.

## Water Attachment List

The previous questions asked for several written explanations and attachments. Below you will find a list of the necessary attachments for questions depending on the answers provided. Please attach the following documents in the order listed with the Water Attachment Number at the top of the corresponding document. You may find that due to some of your answers you may not need to provide an attachment as listed; that is acceptable. **Please do not send in any stapled documents.**

Water Attachment Number, Question Number Asking for Document	Requested Document
Attachment Number: 1 Question Number: Section B, Question #2	Current Rate Ordinance/Structure and Justification
Attachment Number: 2 Question Number: Section B, Question #2	Previous Rate Structure/Ordinance
Attachment Number: 3 Question Number: Section B, Question #3	Rate Change Information
Attachment Number: 4 Question Number: Section B, Question #4	Current Utility Fee Schedule
Attachment Number: 5 Question Number: Section B, Question #4	Previous Utility Fee Schedules
Attachment Number: 6 Question Number: Section B, Question #4	Written Rationale for Utility Fee Justification
Attachment Number: 7 Question Number: Section B, Question #5	Debt Management Policy; or Justification for lack thereof
Attachment Number: 8 Question Number: Section B, Question #6	Capitalization Policy; or Justification for lack thereof
Attachment Number: 9 Question Number: Section B, Question #7	Financial Statements
Attachment Number: 10 Question Number: Section B, Question #8	Financial Distress Remedy Plan; or Justification for lack thereof
Attachment Number: 11 Question Number: Section B, Question #9	Board Training Information
Attachment Number: 12 Question Number: Section B, Question #10	Customer Count Breakdown



Attachment Number: 13 Question Number: Section B, Question #13	Leak Adjustment Policy
Attachment Number: 14 Question Number: Section B, Question #14	Debt Response <i>N/A</i>
Attachment Number: 15 Question Number: Section B, Question #15	Grants/Contributions Response
Attachment Number: 16 Question Number: Section B, Question #16	Future Grants Response
Attachment Number: 17 Question Number: Section B, Question #17	Customer Rate Awareness Response
Attachment Number: 18 Question Number: Section B, Question #19	Capital Asset List Review Response
Attachment Number: 19 Question Number: Section B, Question #21	Water Purchase Information
Attachment Number: 20 Question Number: Section B, Question #22	Wholesale Customer Information <i>N/A</i>
Attachment Number: 22 Question Number: Section B, Question #23	Non-Revenue Water Response
Attachment Number: 23 Question Number: Section B, Question #24	Environmental Concerns Response <i>N/A</i>

## Section B: Wastewater Utility Information

1. Does your utility offer wastewater?
  - a. If yes, please complete the following section.
2. Have you had any rate changes in the previous five years?

Yes or No (Circle your answer)

  - a. Please provide a copy of your current rate ordinance/structure and the justification for why the rates are set this way- including any recent rate studies performed for the utility.
  - b. Please provide a copy of previous rate ordinances/structures from the previous five years if you answered yes to Question #2.
  - c. If you have differing rate classes (inside/outside city limits, residential/commercial/industrial, new developments, etc.), please provide justification as to why these rates are set the way they are.
3. Do you have any current plans for a rate change?

Yes or No (Circle your answer)

  - a. If yes, please provide a written answer to the following questions:
    - i. Are you planning for a rate increase or decrease?
    - ii. Are you planning this change across all customer classes or only on a certain customer class?
    - iii. Has your Board voted on this rate change yet?
    - iv. If your Board has discussed a rate change at recent meetings, please attach a copy of the relevant minutes at which this meeting took place.
4. Have you had any utility fee changes in the previous five years?

Yes or No (Circle your answer)

  - a. Please provide a copy of your current utility fee schedule.
  - b. Please provide a copy of previous utility fee schedules if you answered yes to Question #3.
  - c. Please provide a written rationale for the charges for tap fees, reconnect fees, etc.
5. Has your debt management policy been reviewed in the last 5 years?

Yes or No (Circle your answer)

  - a. Please provide a copy of your debt management policy. If you do not have a debt management policy, please provide a written rationale for why a debt management policy has not been adopted.
6. Has your capitalization policy been reviewed in the last 5 years?

Yes or No (Circle your answer)

  - a. Please provide a copy of your capitalization policy. If you do not have a capitalization policy, please provide a written rationale for why a capitalization policy has not been adopted.

7. Please provide the most recent 3 months of balance sheets and income statements for your utility.
  - a. If you are a water and wastewater utility and are having difficulty breaking out the accounts, please use percentages or estimate for accounts for the most accurate depiction of the financial status of the utility.
8. Do you have a plan to remedy your financially distressed position for your wastewater fund?
 

Yes or No (Circle your answer)

  - a. If yes, please provide a detailed copy.
  - b. If no, please provide a justification for why not.
9. How often does your board have regularly scheduled meetings?

Answer:

- 
- a. Please provide a list containing the following information for the individuals serving on your board:
    - i. Name
    - ii. Title
    - iii. Mailing Address
    - iv. Phone Number
    - v. Date of Initial Election or Appointment
    - vi. Have they fulfilled their initial 12 hour training requirement within the first year of service, if applicable? Yes or No
    - vii. If so, please provide proof that the training requirement has been satisfied.
    - viii. If applicable, have they fulfilled their 12 hour training requirement every 3 years after the requirement satisfied in their initial year? Yes or No
    - ix. If so, please provide proof that this training requirement has been satisfied.

10. How many total customers do you currently have?

Answer:

- 
- a. Please provide a numerical break-down of the totals for each type of customer:
    - i. Billed
    - ii. Unbilled
    - iii. Metered
    - iv. Unmetered
    - v. Breakdown by Rate Class (inside, outside, inside residential, inside commercial, outside residential, outside commercial, etc.)
  11. What percentage of your sales do your largest 10 customers account for annually?  
(Largest 10 Customer Revenues Total / Total Annual Wastewater Revenue)

Answer:

- 
12. What percentage of your volume do your largest 10 customers account for annually?  
(Wastewater Revenue for Largest 10 Customers / Total Wastewater Revenue)

Answer:

13. Do you adjust wastewater bills for customers with water leaks?

Yes or No (Circle your answer)

- c. If yes, how many leak adjustments were performed based on your leak adjustment policy in the last 12 months? What is the cost associated with these leaks?

Answer:

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- a. If yes, please attach a copy of your adjustment policy.  
b. If no, please move on to the next question.
14. Have you incurred any new debt during the current fiscal year for your wastewater utility, or do you plan on incurring any debt during the current fiscal year for your water utility?  
Yes or No (Circle your answer)  
a. If yes, please provide a detailed explanation regarding the debt.  
b. If no, please move on to the next question.
15. Have you received any grants or capital contributions during the current fiscal year for your wastewater utility, or do you plan on receiving any grants or capital contributions during the current fiscal year for your water utility?  
Yes or No (Circle your answer)  
a. If yes, please provide a detailed explanation regarding these grants or capital contributions.  
b. If no, please move on to the following question.
16. Have you applied for any grants that will be received over the next two years?  
Yes or No (Circle your answer)  
a. If yes, please provide a detailed explanation regarding these potential grants.  
b. If no, please move on to the following question.
17. Are your customers made aware of the rates and fees you have in place annually?  
Yes or No (Circle your answer)  
a. If yes, how is this accomplished?  
b. If no, please provide a written justification as to why not.
18. Do you review your capital asset list?  
Yes or No (Circle your answer)  
a. If yes, how often is this list reviewed and by whom?  
b. If no, please provide a written justification as to why not.
19. Do you keep a copy of your capital asset list on file?  
Yes or No (Circle your answer)
20. Excluding any customers on wells, are **all** of your customers billed based on water usage?  
Yes or No (Circle your answer)  
a. If yes, who supplies the usage data, and are there multiple water suppliers for your customers?

Answer:

---



- b. If no, but **some** of your customers are billed based on water usage, then answer the above question regarding usage data, but also provide a written explanation on how these customers are billed that are not billed based on water usage.
- c. If no, and **none** of your customers are based on water usage, then provide a written explanation on how these customers are billed.

21. Do you have any customers on wells?

Yes or No (Circle your answer)

- a. If yes, how are these customers billed?

Answer:

---

- b. If no, please move on to the following question.

22. Do you have any wastewater customers you classify as wholesale?

Yes or No (Circle your answer)

- a. If yes, please provide the contract(s) with these customer(s) or a detailed explanation as to why a contract does not exist and the rate at which wastewater is treated for this customer?
- b. If no, please move on to the following question.

23. Do you treat your own wastewater?

Yes or No (Circle your answer)

- a. If yes, please provide the following:
  - i. Cost to treat per thousand gallons.
  - ii. The design capacity of your treatment facility and the percentage of the design capacity currently being used.
  - iii. The average operating capacity of your treatment facility.
- b. If no, please provide the following:
  - i. List of entities wastewater is treated by
  - ii. Rates at which wastewater is treated by entity
  - iii. Wastewater treatment contract with these entities, if no contract exists please give an explanation as to why there is no contract.

24. Do you have a plan to improve your infiltration and inflow (I&I)?

Yes or No (Circle your answer)

- a. If yes, please provide a detailed explanation as to how this will be improved along with your current I&I data.
- b. If no, please provide a detailed justification as to why the current I&I does not need to be improved along with your current I&I data.

25. Are there any environmental concerns currently or forthcoming that will put a financial burden on the system?

Yes or No (Circle your answer)

- a. If yes, please provide a detailed explanation as to what the concern or issue is and the extent of the financial burden that will be incurred.
- b. If no, please move on to the next question.

26. Do you have a sewer use ordinance?

Yes or No (Circle your answer)

- a. If yes, please provide a copy and description of how this is enforced.
- b. If no, please provide a justification for the lack thereof.

## Wastewater Attachment List

The previous questions asked for several written explanations and attachments. Below you will find a list of the necessary attachments for questions depending on the answers provided. Please attach the following documents in the order listed with the Wastewater Attachment Number at the top of the corresponding document. You may find that due to some of your answers you may not need to provide an attachment as listed; that is acceptable. If the document is already included with your answers from the Water Section of this questionnaire, then it is not necessary to include the same document twice. **Please do not send in any stapled documents.**

Wastewater Attachment Number, Question Number Asking for Document	Requested Document
Attachment Number: 1 Question Number: Section C, Question #2	Current Rate Ordinance/Structure and Justification
Attachment Number: 2 Question Number: Section C, Question #2	Previous Rate Structure/Ordinance
Attachment Number: 3 Question Number: Section C, Question #3	Rate Change Information from Section C, Question #3
Attachment Number: 4 Question Number: Section C, Question #4	Current Utility Fee Schedule
Attachment Number: 5 Question Number: Section C, Question #4	Previous Utility Fee Schedules
Attachment Number: 6 Question Number: Section C, Question #4	Written Rationale for Utility Fee Justification
Attachment Number: 7 Question Number: Section C, Question #5	Debt Management Policy; or Justification for lack thereof
Attachment Number: 8 Question Number: Section C, Question #6	Capitalization Policy; or Justification for lack thereof
Attachment Number: 9 Question Number: Section C, Question #7	Financial Statements
Attachment Number: 10 Question Number: Section C, Question #8	Financial Distress Remedy Plan; or Justification for lack thereof
Attachment Number: 11 Question Number: Section C, Question #9	Board Training Information
Attachment Number: 12 Question Number: Section C, Question #10	Customer Count Breakdown

Attachment Number: 13 Question Number: Section C, Question #13	Adjustment Policy
Attachment Number: 14 Question Number: Section C, Question #14	Debt Response
Attachment Number: 15 Question Number: Section C, Question #15	Grants/Contributions Response
Attachment Number: 16 Question Number: Section C, Question #16	Future Grants Response
Attachment Number: 17 Question Number: Section C, Question #17	Customer Rate Awareness Response
Attachment Number: 18 Question Number: Section C, Question #18	Capital Asset List Review Response
Attachment Number: 19 Question Number: Section C, Question #20	Wastewater Billing and Usage
Attachment Number: 20 Question Number: Section C, Question #22	Wholesale Customer Information
Attachment Number: 21 Question Number: Section C, Question #23	Wastewater Treatment Information
Attachment Number: 22 Question Number: Section C, Question #24	Inflow and Infiltration Response
Attachment Number: 23 Question Number: Section C, Question #25	Environmental Concerns Response
Attachment Number: 24 Question Number: Section C, Question #26	Sewer Use Ordinance; or Justification for Lack thereof

Attachment #1  
Question # 2  
Current Rate Structure

**COPY**



# JACKSON COUNTY UTILITY DISTRICT

## NOTICE

Due to the increased cost to supply quality drinking water to you, our customer, it has become necessary to pass these increases along to our customers. We regret this action, but, State law requires that we increase our rates sufficient to cover utility expenses.

Effective with the 02/01/20 billing  
the following rates will apply:

	MONTHLY MINIMUM BILL 0-1500 GALLONS	ADDITIONAL CHARGE FOR USAGE OVER 1500 GALLONS
5/8" RESIDENTIAL	\$23.45	\$13.75 PER 1000 GALLONS
1" COMMERCIAL	\$24.45	\$13.75 PER 1000 GALLONS
1 1/2" COMMERCIAL	\$28.45	\$13.75 PER 1000 GALLONS
2" COMMERCIAL	\$36.45	\$13.75 PER 1000 GALLONS

ALL WATER USAGE SUBJECT TO SALES TAX

EXISTING TAP AT LOCATION

OWNER'S SERVICE CHARGE

RENTER'S SERVICE CHARGE

\$ 50.00 NON-REFUNDABLE

\$100.00 NON-REFUNDABLE

NEW TAP 3/4"

OWNER'S SERVICE CHARGE

TOTAL

\$1175.00

\$ 50.00

\$1225.00

NEW TAP 1"

OWNER'S SERVICE CHARGE

TOTAL

\$1350.00

\$ 50.00

\$1400.00

Attachment #2  
Question # 2  
Previous Rate Structure

# JACKSON COUNTY UTILITY DISTRICT

## NOTICE

Due to the increased cost to supply quality drinking water to you, our customer, it has become necessary to pass these increases along to our customers. We regret this action, but, State law requires that we increase our rates sufficient to cover utility expenses.

Effective with the 01/01/18 billing  
the following rates will apply:

	MONTHLY MINIMUM BILL 0-1500 GALLONS	ADDITIONAL CHARGE FOR USAGE OVER 1500 GALLONS
5/8" RESIDENTIAL	\$21.75	\$12.25 PER 1000 GALLONS
1" COMMERCIAL	\$22.75	\$12.25 PER 1000 GALLONS
1 1/2" COMMERCIAL	\$26.75	\$12.25 PER 1000 GALLONS
2" COMMERCIAL	\$34.75	\$12.25 PER 1000 GALLONS

ALL WATER USAGE SUBJECT TO SALES TAX

EXISTING TAP AT LOCATION

OWNER'S SERVICE CHARGE           \$ 50.00 NON-REFUNDABLE  
RENTER'S SERVICE CHARGE         \$100.00 NON-REFUNDABLE

NEW TAP 1/4"                             \$1175.00  
OWNER'S SERVICE CHARGE             50.00  
TOTAL                                       \$1225.00

NEW TAP 1"                               \$1350.00  
OWNER'S SERVICE CHARGE             50.00  
TOTAL                                       \$1400.00

# JACKSON COUNTY UTILITY DISTRICT

## NOTICE

Due to the increased cost to supply quality drinking water to you, our customer, it has become necessary to pass these increases along to our customers. We regret this action, but, State law requires that we increase our rates sufficient to cover utility expenses.

Effective with the 01/01/17 billing  
the following rates will apply:

	MONTHLY MINIMUM BILL 0-1500 GALLONS	ADDITIONAL CHARGE FOR USAGE OVER 1500 GALLONS
5/8" RESIDENTIAL	\$20.50	\$11.00 PER 1000 GALLONS
1" COMMERCIAL	\$21.50	\$11.00 PER 1000 GALLONS
1 1/2" COMMERCIAL	\$25.50	\$11.00 PER 1000 GALLONS
2" COMMERCIAL	\$33.50	\$11.00 PER 1000 GALLONS

ALL WATER USAGE SUBJECT TO SALES TAX

### EXISTING TAP AT LOCATION

OWNER'S SERVICE CHARGE           \$ 50.00 NON-REFUNDABLE  
RENTER'S SERVICE CHARGE         \$100.00 NON-REFUNDABLE

NEW TAP 1/4"                             \$875.00  
OWNER'S SERVICE CHARGE             50.00  
TOTAL                                       \$925.00

NEW TAP 1"                               \$1050.00  
OWNER'S SERVICE CHARGE             50.00  
TOTAL                                       \$1100.00

Attachment #4  
Question # 4  
Current Utility Fee Schedule



# JACKSON COUNTY UTILITY DISTRICT

## NOTICE

Due to the increased cost to supply quality drinking water to you, our customer, it has become necessary to pass these increases along to our customers. We regret this action, but, State law requires that we increase our rates sufficient to cover utility expenses.

Effective with the 02/01/20 billing  
the following rates will apply:

	MONTHLY MINIMUM BILL 0-1500 GALLONS	ADDITIONAL CHARGE FOR USAGE OVER 1500 GALLONS
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1" COMMERCIAL	\$24.45	\$13.75 PER 1000 GALLONS
1 1/2" COMMERCIAL	\$28.45	\$13.75 PER 1000 GALLONS
2" COMMERCIAL	\$36.45	\$13.75 PER 1000 GALLONS

ALL WATER USAGE SUBJECT TO SALES TAX

EXISTING TAP AT LOCATION

OWNER'S SERVICE CHARGE

RENTER'S SERVICE CHARGE

\$ 50.00 NON-REFUNDABLE

\$100.00 NON-REFUNDABLE

NEW TAP 3/4"

OWNER'S SERVICE CHARGE

TOTAL

\$1175.00

\$ 50.00

\$1225.00

NEW TAP 1"

OWNER'S SERVICE CHARGE

TOTAL

\$1350.00

\$ 50.00

\$1400.00

Attachment #5  
Question # 4  
Previous Utility Fee Schedules

# JACKSON COUNTY UTILITY DISTRICT

## NOTICE

Due to the increased cost to supply quality drinking water to you, our customer, it has become necessary to pass these increases along to our customers. We regret this action, but, State law requires that we increase our rates sufficient to cover utility expenses.

Effective with the 01/01/17 billing  
the following rates will apply:

	MONTHLY MINIMUM BILL 0-1500 GALLONS	ADDITIONAL CHARGE FOR USAGE OVER 1500 GALLONS
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1 1/2" COMMERCIAL	\$25.50	\$11.00 PER 1000 GALLONS
2" COMMERCIAL	\$33.50	\$11.00 PER 1000 GALLONS

ALL WATER USAGE SUBJECT TO SALES TAX

### EXISTING TAP AT LOCATION

OWNER'S SERVICE CHARGE           \$ 50.00 NON-REFUNDABLE  
RENTER'S SERVICE CHARGE       \$100.00 NON-REFUNDABLE

NEW TAP 3/4"                           \$875.00  
OWNER'S SERVICE CHARGE           50.00  
TOTAL                                   \$925.00

NEW TAP 1"                           \$1050.00  
OWNER'S SERVICE CHARGE           50.00  
TOTAL                                   \$1100.00

Attachment #6  
Question # 4  
Previous Utility Fee Schedules

Jackson County Utility District previous tap fee was \$875.00

The Current Tap Fee for the UD. Is \$1175.00

The Justification for the fee is determined by the cost of material and labor to set the tap.

In the following months I will be looking at a possible tap fee increase due to the new meter cost that we are using for AMR reading.

Jackson County Utility District service charge is \$50.00 for an unlock fee if you are the owner and \$100.00 if you are a renter, the extra charge for a renter is to not to lose money on them when they skip out on the utility district before they pay their final bill.

We have a \$25.00 collection fee during lock offs, due to going to the customers house to collect payment to avoid locking the customer's meter.

We charge \$50.00 unlock fee for each customer that has been locked for non-payment. If the customer request to be unlocked after hours there is an additional charge of \$50.00 to unlock customer after 4:00 p.m., before 8:00 a.m., or on the weekend.

We have tried to keep our fees in line with our neighboring utilities and to be reasonable to our customers and make this area more attractive to new customers for growth of the Utility District .



Attachment #7  
Question # 5  
Debt Management Policy

Debt Management  
Policy

## **Debt Management Policy**

### **Jackson County Utility District of Jackson County, Tennessee**

Adopted by the Board of Commissioners on April 18<sup>th</sup>, 2016

Effective May 18<sup>th</sup>, 2016

## DEBT MANAGEMENT POLICY

### **Introduction**

Debt management policies provide written guidance about the amount and type of debt issued by local governments, the issuance process, and the management of the debt portfolio. A debt management policy tailored to the needs of the Board of Commissioners (the "Governing Body") of the Jackson County Utility District of Jackson County, Tennessee (the "District") can improve the quality of decisions, identify and disclose parameters relating to the structure and issuance of debt, identify policy goals, and provide a foundation for long-term financial planning, all of which are in the public interest of the District. If applicable, adherence to a debt management policy may signal to rating agencies and the capital markets that a governmental entity is well-managed and should meet its obligations in a timely manner.

Debt levels and their related annual costs are important long-term obligations that must be managed within available resources. An effective debt management policy provides guidelines for a government to manage its debt program in line with those resources.

This Debt Management Policy is intended to comply with the debt management policy requirements promulgated by the Tennessee State Funding Board in December 2010. In the event of a conflict between the mandatory provisions promulgated by the State Funding Board from time to time and the terms of this policy, the State's mandatory provisions shall be deemed to be fully set forth herein.

### **Objectives**

The Governing Body is establishing a debt policy as a tool to ensure that financings undertaken by the Governing Body satisfy certain clear objective standards designed to protect the District's financial resources and to meet its long-term capital needs.

#### **A. The objectives of this policy are:**

1. To document responsibility for the oversight and management of debt related transactions;
2. To establish criteria and promote prudent financial management for the issuance of debt obligations and the evaluation of debt issuance options;
3. To identify legal and administrative limitations on the issuance of debt and ensure the legal use of the Governing Body's debt issuance authority;
4. To define the types and appropriate use of debt approved for use within the constraints established by Tennessee law;
5. To provide guidance for evaluating refunding candidates or alternative debt structures;
6. Where applicable, to provide support for the maintenance of credit ratings;
7. To enhance risk management practices; and

8. To increase transparency, reduce conflicts, and promote cooperation in the debt management process.

### **Debt Management Strategies**

To achieve the objectives above, the Governing Body adopts the following debt management strategies and procedures.

#### **A. Funding Strategies**

1. Debt is to be issued pursuant to the authority of and in full compliance with provisions, restrictions and limitations of the Constitution and laws of the State of Tennessee (the "State") (including Title 7, Chapter 82, Tennessee Code Annotated (the "Utility District Act") and various bond authorizations enacted by the General Assembly of the State), and pursuant to resolutions adopted by the Governing Body.
2. Debt may only be used to finance or refinance the capital costs of improving the District's utility system (the "System") and such other costs related thereto as may be permitted by the Utility District Act (including without limitation issuance costs, capitalized interest and the funding of debt service reserves), all of which must be authorized by the Governing Body. Debt may not be issued to finance the District's operating costs.
3. Debt shall be secured by and payable from the revenues of the System, as prescribed by resolution of the Governing Body, and a corresponding statutory lien on the assets of the System.

#### **B. Federal Tax Status**

1. **Tax-Exempt Debt** — Based on the assumptions that tax-exempt interest rates are lower than taxable rates and that the interest savings outweigh the administrative costs, restrictions on use of financed projects, and investment constraints, the District will use its best efforts to maximize the amount debt sold under this policy as tax-exempt.
2. **Taxable Debt** — The District will sell taxable debt when necessary to finance projects with a private use or uncontrolled purpose. The Governing Body encourages the financing team to blend the financing of taxable projects with the financing of tax-exempt projects whenever possible.



**C. Legal Limitations on the Use of Debt**

1. No debt obligation shall be issued to fund the current operation of the District.
2. The proceeds of any debt obligation shall be expended only for the purpose for which it was authorized by the Governing Body.
3. All debt shall be approved by resolution of the Governing Body.
4. Prior to the consideration of a resolution authorizing the issuance of debt, the General Manager and/or the Chairman of the Governing Body shall prepare and submit a request for financing report from the State Comptroller's office, as required by the Utility District Act. If timely received, the General Manager and/or the Chairman of the Governing Body shall cause the report to be published as required by the Utility District Act. No financing report is required by the Utility District Act in connection with a loan from a state or federal agency.

**Types of Debt**

Pursuant to the Utility District Act, the District is authorized from time to time to issue or incur the following types of debt, all of which is subject to the terms of the debt management policy.

**A. Bonds**

The District may issue bonds under the Utility District Act to finance capital projects or refinance outstanding debt.

**B. Bond Anticipation Notes (BANs)**

BANs are short term obligations authorized to be issued under the Utility District Act that will be repaid by proceeds of a subsequent bond issue.

**C. Capital Leases**

Capital leases are leases of equipment or other System property, where the leased property becomes the property of the District at the end of the lease term and the lease payments include a financing component.

**D. Loans from State or Federal Agencies**

The District may incur debt in the form of loans from State or federal agencies. Loans are evidenced by a loan agreement between the District and the lending agency.

## **E. Loans from Public Building Authorities**

The District may enter into loan agreements with one or more public building authorities, pursuant to Sections 12-10-101 et seq., Tennessee Code Annotated, in lieu of issuing bonds or notes under the Utility District Act. The policies set forth herein for bonds issued under the Utility District Act shall be equally applicable to loan agreements entered into with a public building authority.

## **Debt Management Practices**

### **A. Structure**

The Governing Body shall establish by resolution all terms and conditions relating to the issuance of debt.

#### **1. Term**

Any debt (including refunding debt) shall have a weighted average maturity not greater than the weighted average expected lives of the assets financed by such debt. In addition, the final maturity of any debt should not be longer than the expected life of the longest lived asset financed thereby.

#### **2. Capitalized Interest**

From time to time certain financings may require the use of capitalized interest. Interest may be financed (capitalized) through a period permitted by federal law and the authorizing resolution of the Governing Body if it is determined that doing so is in the District's best interest.

#### **3. Debt Service Structure**

The District will seek to structure its aggregate debt with level or declining debt service payments over the life of its aggregate debt. In structuring principal repayment for any debt issue, the District will seek to balance the goals of (a) amortizing principal as quickly as possible to minimize interest costs, and (b) maintaining consistent and manageable rates for its customers.

#### **4. Call Provisions**

The District will strive to issue all of its debt with a call feature no later than ten years from the date of delivery. In any event, call features should be structured to provide the maximum flexibility relative to cost. The District will avoid the sale of long-term non-callable bonds absent careful evaluation by the Governing Body with respect to the value of the call option.

5. **Original Issuance Discount/Premium**

Bonds sold with original issuance discount/premium are permitted with the approval of the Governing Body.

6. **Debt Service Reserve Funds**

If the Governing Body determines that it is necessary to fund a debt service reserve fund in connection with debt, it may agree to fund such a reserve. The size of any debt service reserve fund established in connection with the tax-exempt debt will be in compliance with applicable federal tax rules. The District will strive to fund debt service reserves with District funds, rather than with debt. However, the District may use the proceeds of debt to fund debt service reserves if the Governing Body concludes that the restriction of District funds would reduce unrestricted funds below manageable levels.

7. **Fixed vs. Variable Interest Rates**

Fixed rate debt bears interest at a rate or rates that remain constant throughout the life of the debt. Variable rate debt bears interest at a variable rate through the term thereof.

The District will issue all of its debt with fixed rates, except as follows:

- Bond anticipation notes may be issued with variable rates, given their short term nature.
- The District may issue or incur variable rate debt if provision as to the calculation or change of variable interest rates is included in the authorizing resolution and the Governing Body carefully evaluates the risks related thereto. The District will annually include in its budget an interest rate assumption for any outstanding variable rate debt that takes market fluctuations affecting the rate of interest into consideration. The General Manager shall monitor the ongoing costs and risks of outstanding variable rate and make reports to the Governing Body no less than annually with respect thereto.

## **B. Refinancing Outstanding Debt**

The Governing Body will consider the following issues when analyzing possible refunding opportunities:

### **1. Reasons for Refunding**

Debt will be considered for refunding when:

- The refunding results in net present value savings to the District;
- The refunding of the debt is necessary due to a change in private/public use of a project that would cause a need to change the tax status of the debt; or
- The Governing Body expressly determines by resolution that the refunding of the bonds accomplishes debt service restructuring that is in the District's best interest.

### **2. Term of Refunding Issues**

The Governing Body will refund bonds within the term of the originally issued debt, unless otherwise expressly approved by resolution of the Governing Body.

### **3. Escrow Structuring**

The District shall take steps to utilize the least costly securities available in structuring refunding escrows; provided that the District may purchase U.S. Treasuries – State and Local Government Series if it is determined that the costs and risks attendant to the solicitation of open market securities outweigh any attendant benefits.

## **C. Methods of Sale**

Pursuant to the Utility District Act, debt may be issued at competitive or negotiated sale.

1. **Competitive** — In a competitive sale, the District's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.
2. **Negotiated** — In a negotiated sale, the underwriter/lender/lessor will be chosen prior to the sale and the interest rate and the fees of the underwriter/lender/lessor are negotiated prior to the sale.

In the case of loans from State or Federal agencies, the District will negotiate directly with the agency making the loan. In all other cases, the Governing Body will determine the manner of sale, and will set forth the manner of sale in the resolution authorizing the debt.

**D. Underwriter Selection (Negotiated Transaction)**

The District, with assistance from its financial advisor (if the District has engaged a financial advisor), shall select the underwriter/lender/lessor for a proposed negotiated sale. The selection criteria will include the following factors and such other factors as the Governing Body may identify:

- Ability and experience in managing similar debt transactions;
- Prior knowledge and experience with the District;
- Capital adequacy;
- Quality and experience of personnel assigned to the District's engagement;
- Financing ideas presented; and
- Underwriter/lender/lessor fees.

**E. Credit Quality**

If the District maintains a credit rating, the District's debt management activities will be conducted to maintain the highest credit ratings possible, consistent with District's financing and rate maintenance objectives. The General Manager will be responsible for maintaining relationships and communicating with the rating agencies that assign ratings to the District's debt. Full disclosure of operations and open lines of communication shall be maintained with the rating agencies. The General Manager shall work with its financial advisor and/or underwriter (as applicable) to prepare and make presentations to the rating agencies to assist credit analysts in making an informed decision.

**F. Credit Enhancements**

The District will consider the use of credit enhancements on a case-by-case basis, evaluating the economic benefit versus the cost. Only when clearly demonstrable savings can be shown shall an enhancement be utilized. The District may consider each of the following enhancements as alternatives by evaluating the cost and benefit of such enhancements: bond insurance, reserve fund surety bonds, letters of credit and liquidity facilities.

**G. Use of Structured Products**

No interest rate agreements or forward purchase agreements will be considered unless a policy defining the use of such products is approved before the transaction is considered.



## H. Risk Assessment

The District will evaluate each transaction to assess the types and amounts of risk associated with that transaction, considering all available means to mitigate those risks. The District will evaluate all proposed transactions for consistency with the objectives and constraints defined in this Policy. The following risks should be assessed before issuing debt:

1. **Change in Public/Private Use** — The change in the public/private use of a project that is funded by tax-exempt funds could potentially cause a bond issue to become taxable.
2. **Default Risk** — The risk that debt service payments cannot be made by the due date.
3. **Liquidity Risk** — The risk of having to pay a higher rate to the liquidity provider in the event of a failed remarketing.
4. **Interest Rate Risk** — The risk that interest rates will rise, on a sustained basis, above levels that would have been set if the issued had been fixed.
5. **Rollover Risk** — The risk of the inability to obtain a suitable liquidity facility at an acceptable price to replace a facility upon termination or expiration of a contract period.
6. **Credit Risk** — The risk that an issuer of debt securities or a borrower may default on its obligations by failing to repay principal and interest in a timely manner.

## J. Continuing Disclosure

To the extent that any of the District's debt issues are subject to U.S. Securities and Exchange Commission Rule 15c2-12 ("Rule 15c2-12"), the Governing Body will provide certain financial information and operating data by specified dates, and will provide notice of certain enumerated events with respect to the bonds, all as described in Rule 15c2-12.

## K. Transparency

The District shall comply with the Tennessee Open Meetings Act, providing adequate public notice of meetings and specifying on the agenda of a meeting when matters related to debt issuance will be considered. Additionally, in the interest of transparency, all costs (including interest, issuance, continuing, and one-time) shall be disclosed to the citizens in a timely. To comply with the

requirements of the preceding sentence, an estimate of the costs described above will be presented to the Governing Body along with any resolution authorizing debt.

Within four weeks of closing on a debt transaction, the debt service schedule and the State Form CT-0253 shall be available at the office of the General Manager for inspection and review by members of the Governing Body and the District's customers.

#### **L. Professional Services**

The District requires all professionals engaged to assist in the process of issuing debt to clearly disclose all compensation and consideration received related to services provided in the debt issuance process by the District. This includes "soft" costs or compensations in lieu of direct payments.

1. **Counsel** — The District will enter into an engagement letter agreement with each lawyer or law firm representing the District in a debt transaction. No engagement letter is required for any lawyer who serves as counsel to the District regarding District matters generally.
2. **Bond Counsel** — Bond counsel for each debt transaction is contracted by the Governing Body and serves to assist the District in such debt issue.
3. **Financial Advisor** — If the District chooses to engage a financial advisor, the financial advisor for each debt transaction will be contracted by the Governing Body and will serve and assist the District on financial matters related to such debt transaction. The Governing Body shall approve the written agreement between the District and the financial advisor with respect to a debt transaction. The financial advisor shall not be permitted to bid on or underwrite an issue for which it is or has been providing advisory services.
4. **Underwriter** — If there is an underwriter for a debt issue, the underwriter must clearly identify itself to the District in writing (e.g., in a response to a request for proposals or in promotional materials provided to the District) as an underwriter and not as a financial advisor from the earliest stages of its relationship with the District with respect to that issue. The underwriter must clarify its primary role as a purchaser of securities in an arm's-length commercial transaction and must disclose that it has financial and other interests that differ from those of the District. The underwriter in a publicly offered, negotiated sale shall be required to provide pricing information both as to interest rates and to takedown per maturity to the General Manager in advance of the pricing of the debt.

## **M. Potential Conflicts of Interest**

Professionals involved in a debt transaction hired or compensated by the District shall be required to disclose existing client and business relationships between and among the professionals to a transaction (including but not limited to financial advisor, swap advisor, bond counsel, swap counsel, trustee, paying agent, underwriter, counterparty, and remarketing agent), as well as conduit issuers, sponsoring organizations and program administrators. This disclosure shall include that information reasonably sufficient to allow the District to appreciate the significance of the relationships.

Professionals who become involved in the debt transaction as a result of a bid submitted in a widely and publicly advertised competitive sale conducted using an industry standard, electronic bidding platform are not subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

## **Debt Administration**

### **A. Planning for Sale**

1. In considering the adoption of any debt resolution, the Governing Body shall consider the purpose of the financing, the proposed structure of the financing, the proposed method of sale for the financing, members of the proposed financing team and an estimate of all the costs associated with the financing.
2. In the case of a proposed refunding, proposed use of credit enhancement, or proposed use of variable rate debt, the General Manager will present to the Governing Board the rationale for using the proposed debt structure, an estimate of the expected savings associated with the transaction (if applicable) and a discussion of the potential risks associated with the proposed structure.
3. If required by Rule 15c2-12, the General Manager, the bond counsel, financial advisor (if applicable), along with other members of the financing team will prepare a Preliminary Official Statement describing the transaction and the security for the debt that is fully compliant with all legal requirements.

### **B. Post Sale**

1. The General Manager will maintain for review by members of the Governing Body and the public a debt service schedule and the CT-0253 Form related to the debt issue.
2. The General Manager will establish guidelines and procedures for tracking the flow of all bond proceeds, as defined by the Internal Revenue Code,

over the life of bonds reporting to the IRS all arbitrage earnings associated with the financing and any tax liability that may be owed.

3. If required by Rule 15c2-12, the General Manager, the bond counsel, financial advisor (if applicable), along with other members of the financing team will prepare an Official Statement describing the transaction and the security for the debt that is fully compliant with all legal requirements.

**C. Arbitrage**

Compliance with arbitrage requirements on invested tax-exempt bond funds will be maintained. Proceeds that are to be used to finance construction expenditures are exempted from the filing requirements, provided that the proceeds are spent in accordance with requirements established by the IRS. The District will comply with all of its tax certificates for tax-exempt financings by monitoring the arbitrage earning on bond proceeds on an interim basis and by rebating all positive arbitrage when due, pursuant to Internal Revenue Code Section 148. The District will also retain all records relating to debt transactions for as long as the debt is outstanding, plus three years after the final redemption date of the transaction.

**D. Private Activity**

Compliance with private activity requirements with respect to tax exempt debt-financed facilities will be maintained. The General Manager shall maintain a record of the allocation of debt proceeds to expenditures, and monitor the use of tax exempt debt-financed facilities to ensure that no impermissible private use occurs.

**E. Investment of Proceeds**

Any proceeds or other funds available for investment by the District must be invested pursuant to applicable State law.

**Review of the Policy**

The debt policy guidelines outlined herein are only intended to provide general direction regarding the future use and execution of debt. The Governing Body maintains the right to modify these guidelines (except to the extent these guidelines are mandated by applicable state law or regulation) and may make exceptions to any of them at any time to the extent that the execution of such debt achieves the Governing Body's goals. Any exceptions to these policies shall be expressly acknowledged in the resolution authorizing the pertinent debt issue. In the event of a conflict between the terms of a debt resolution and this policy, the terms of the debt resolution shall control.

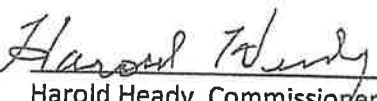
This Policy will be periodically reviewed by the Governing Body, at which time, the General Manager will present any recommendations for any amendments, deletions, additions, improvement or clarification.

ADOPTION OF THE POLICY

The Governing Body Adopted this Policy on 18<sup>th</sup> 2016, effective April, 2016.

  
Wesley Cassette, President

  
John D. Bybee, Secretary-Treasurer

  
Harold Heady, Commissioner

Attachment #8  
Question # 6  
Capitalization Policy



JACKSON COUNTY UTILITY DISTRICT  
 DEPRECIATION SCHEDULE  
 DECEMBER 31, 2019

Capitalize All Over \$5,000  
 Lines = 40 years  
 Meters = 10 years

Acquisition Date	Asset Description	Cost	Mth	Life	2016			2017		
					Accum Deprec	Deprec Expense	Accum Deprec			
WATER LINES										
9/1/1970	Water Lines	243,396.42	S/L	40	243,396.42	-	243,396.42			
9/1/1970	Meters	36,369.58	S/L	10	36,369.58	-	36,369.58			
3/1/1975	Waterline extension	15,135.39	S/L	40	15,135.39	-	15,135.39			
3/1/1975	Meters	2,261.61	S/L	10	2,261.61	-	2,261.61			
4/1/1979	Waterline extension	511,760.10	S/L	40	470,179.59	12,794.00	482,973.59			
4/1/1979	Meters	76,469.90	S/L	10	76,469.90	-	76,469.90			
8/1/1980	Waterline Ext. Hwy 85	49,177.62	S/L	40	44,772.12	1,229.44	46,001.57			
8/1/1980	Meters	7,348.38	S/L	10	7,348.38	-	7,348.38			
1/20/1981	Waterline extension	13,077.84	S/L	40	11,470.36	326.95	11,797.30			
1/20/1981	Meters	1,954.16	S/L	10	1,954.16	-	1,954.16			
1/1/1984	Waterline ext hwy 53	88,726.95	S/L	40	70,981.56	2,218.17	73,199.73			
1/1/1984	Meters	13,258.05	S/L	10	13,258.05	-	13,258.05			
1/1/1986	Waterline ext HMG	5,765.49	S/L	40	4,324.12	144.14	4,468.25			
1/1/1986	Meters	861.51	S/L	10	861.51	-	861.51			
1/1/1991	1990 improvements	19,351.41	S/L	40	12,094.63	483.79	12,578.42			
9/15/1991	Meters	2,891.59	S/L	10	2,891.59	-	2,891.59			
10/1/1992	Mahoney Line	126,852.00	S/L	40	76,904.03	3,171.30	80,075.33			
10/1/1992	Hollennan Bend extension	18,829.41	S/L	40	10,944.59	470.74	11,415.33			
9/1/1990	Meters	2,813.59	S/L	10	2,813.59	-	2,813.59			
12/1/1993	Storage tank	48,019.00	S/L	40	30,412.03	1,200.48	31,612.51			
12/1/1993	Waterlines	722,093.91	S/L	40	398,656.01	18,052.35	416,708.36			
12/1/1993	Meters	107,899.09	S/L	10	107,899.09	-	107,899.09			
1994	Waterline extension	89,822.28	S/L	40	48,279.48	2,245.56	50,525.03			
1994	Meters	13,421.72	S/L	10	13,421.72	-	13,421.72			
1996	Waterline ext HMG	421,075.65	S/L	40	205,274.38	10,526.89	215,801.27			
1996	Meters	62,919.35	S/L	10	62,919.35	-	62,919.35			
1998	Granville Bridge relocation	78,319.00	S/L	40	34,264.56	1,957.98	36,222.54			
1998	Waterline ext HMG	195,722.16	S/L	40	85,628.45	4,893.05	90,521.50			
1998	Meters	29,245.84	S/L	10	29,245.84	-	29,245.84			
1999	Waterline	294,347.10	S/L	40	121,418.18	7,358.68	128,776.86			
1999	Meters	43,982.90	S/L	10	43,982.90	-	43,982.90			
2001	Waterline	529,177.13	S/L	40	205,056.14	13,229.43	218,285.57			
2001	Meters	79,221.87	S/L	10	79,221.87	-	79,221.87			
2003	Warrace project DOT	13,641.00	S/L	40	4,262.81	341.03	4,603.84			
2004	Hwy 85 replacement	14,932.00	S/L	40	4,292.95	373.30	4,666.25			
2004	Roaring River CDGB project	409,741.29	S/L	40	117,800.62	10,243.53	128,044.15			

2004	Meters	61,225.71	S/L	10	61,225.71	-	61,225.71
2007	Big Bottom CDBG Project	445,436.52	S/L	40	105,791.17	11,135.91	116,927.09
2007	Meters	66,559.48	S/L	10	63,231.51	3,327.97	66,559.48
2007	SR 151 relocation	17,764.00	S/L	40	4,218.95	444.10	4,663.05
2008	New BHMNI	17,208.00	S/L	40	3,656.70	430.20	4,086.90
2009	New Master Meter Rte. 33	5,932.00	S/L	40	1,112.25	148.30	1,260.55
2009	CDBG watchline excursion	400,236.54	S/L	40	75,044.35	10,005.91	85,050.26
2009	Meters	59,805.46	S/L	10	44,854.10	5,980.55	50,834.64
2010	SR 56 Stone	92,000.00	S/L	40	14,950.00	2,300.00	17,250.00
2010	CDBG line repair	214,322.76	S/L	40	34,827.45	5,358.07	40,185.52
2010	Meters	32,025.24	S/L	10	20,816.41	3,202.52	24,018.93
2011	New Construction	276,329.26	S/L	40	37,995.27	6,908.23	44,903.50
2011	New Taps	14,949.33	S/L	10	8,222.13	1,494.93	9,717.06
2012	New Taps	19,952.22	S/L	10	8,978.50	1,995.22	10,973.72
2013	New Taps	13,497.09	S/L	10	3,227.57	1,349.71	6,073.69
2014	New Taps	12,910.26	S/L	10	4,723.98	1,291.03	4,518.59
2015	New Taps	12,323.43	S/L	10	1,848.51	1,232.34	3,080.86
9/17/2015	Roaring River Bore (flood repair)	37,987.50	S/L	10	4,748.44	3,798.75	8,547.19
11/1/2015	CDBG Service Line Repair	442,984.10	S/L	10	51,681.71	44,298.61	95,980.32
6/30/2016	New Taps (22)	12,910.26	S/L	10	645.51	1,291.03	1,936.54
6/30/2017	New Line - RCG3 Utilities - USDA	455,606.84	S/L	40	-	5,695.09	5,695.09
6/30/2017	Meters	68,079.18	S/L	10	-	3,403.96	3,403.96
6/30/2017	New Taps (26)	7,981.88	S/L	10	-	399.09	399.09
6/30/2018	New Taps (17)	8,802.45	S/L	10	-	-	-
SUBTOTAL Water Lines		7,186,713.80			3,248,267.78	206,752.31	3,455,020.08

FURNITURE/OFFICE EQUIP							
Fully depreciated as of 12/31/09							
2010	Accounting Software	15,372.00	S/L	5	15,372.00	-	15,372.00
2010	Accounting Software	7,258.07	S/L	5	7,258.07	-	7,258.07
2010	Accounting Software	16,440.00	S/L	5	16,440.00	-	16,440.00
SUBTOTAL		39,070.07			39,070.07	-	39,070.07

VEHICLES							
2001	Hank williams Trailer	5,249.56	S/L	5	5,249.56	-	5,249.56
2005	2005 Chevy C1500 Truck	13,552.00	S/L	5	13,552.00	-	13,552.00
2005	1991 GMC Dump Truck	7,000.00	S/L	5	7,000.00	-	7,000.00

2006	2007 chevy PU	23,707.00	S/L	5	23,707.00	-	23,707.00
2009	2008GMC Sierra	7,500.00	S/L	5	7,500.00	-	7,500.00
Nov-14	2013 Chevy Silverado P/U	33,547.10	S/L	5	14,103.74	6,509.42	20,613.16
Aug-15	2015 Chevy P/U	24,437.86	S/L	5	6,924.06	4,887.57	11,811.63
Dec-16	2017 Ford F-150	27,956.28	S/L	5	5,591.26	5,591.26	11,182.52
<b>SUBTOTAL Vehicles/Equip</b>		<b>141,949.80</b>			<b>83,627.62</b>	<b>16,988.25</b>	<b>100,615.87</b>

**EQUIPMENT**

Fully depreciated at 12/31/09							
2010	Backhoe JC water dept	54,911.00	S/L	5	54,911.00	-	54,911.00
Nov-11	Solar Unit Telemetry on Water Tank	18,000.00	S/L	10	18,000.00	-	18,000.00
Jun-13	FTT Unit on Meter	6,450.00	S/L	10	3,870.00	645.00	4,515.00
Jun-13	Seada Unit on Meter	5,500.00	S/L	10	1,970.83	550.00	2,520.83
Jan-14	SCADA on Falls Branch	6,074.50	S/L	10	2,176.70	607.45	2,784.15
Mar-14	Mapping System	11,000.00	S/L	10	3,300.00	1,100.00	4,400.00
Dec-14	3 Leak Detectors	20,785.00	S/L	5	11,778.17	4,157.00	15,935.17
Jan-16	2016 Kubota Excavator	13,250.00	S/L	5	5,520.83	2,650.00	8,170.83
Apr-17	Kubota Loader	54,269.00	S/L	10	5,426.90	5,426.90	10,853.80
Apr-18	Badger Ultrasonic Flow Meter	55,092.00	S/L	10	5,509.20	4,131.90	4,131.90
		6,295.00	S/L	5	-	944.25	944.25
<b>SUBTOTAL Equipment</b>		<b>251,636.50</b>			<b>106,954.43</b>	<b>20,212.50</b>	<b>126,222.68</b>

**BUILDINGS & IMPROVEMENTS**

1998	Building	66,718.00	S/L	30	66,718.00	-	66,718.00
2000	Paved parking lot	5,271.00	S/L	20	4,348.58	263.55	4,612.13
10/6/2016	Heating & Cooling System	5,710.00	S/L	20	5.95	285.50	291.45
10/9/2017	Portable Building - Shop	59,865.94	S/L	20	-	748.32	748.32
<b>SUBTOTAL Buildings &amp; Improvements</b>		<b>137,564.94</b>			<b>71,072.52</b>	<b>1,297.37</b>	<b>72,369.90</b>
2019	meters replacement	471,500.00		10	-	-	-
<b>GRAND TOTAL</b>		<b>7,756,925.11</b>			<b>3,548,992.42</b>	<b>245,250.43</b>	<b>3,793,298.60</b>

**ORIGINAL ESTIMATED DEPRECIATION**

2019	\$	244,387.93
2020	\$	262,918.05
2021	\$	262,918.05
2022	\$	262,918.05
2023	\$	262,918.05
2024	\$	262,918.05
<b>S</b>		<b>1,558,978.18</b>

**NEW ESTIMATED DEPRECIATION**

2019	\$	248,477.70
2020	\$	269,892.41
2021	\$	254,702.84
2022	\$	252,658.07
2023	\$	249,372.92
2024	\$	246,148.79
<b>S</b>		<b>1,521,252.72</b>

PROJECTED

PROJECTED

2018		2018		2019		2019		2020		2020	
Deprac	Accum	Deprac	Accum	Deprac	Accum	Book	Value	Deprac	Accum	Deprac	Book
Expense	Deprac	Expense	Deprac	Expense	Deprac	Value	Value	Expense	Deprac	Expense	Value
-	243,396.42	-	243,396.42	-	243,396.42	-	-	-	243,396.42	-	-
-	36,369.58	-	36,369.58	-	36,369.58	-	-	-	36,369.58	-	-
-	15,135.39	-	15,135.39	-	15,135.39	-	-	-	15,135.39	-	-
-	2,261.61	-	2,261.61	-	2,261.61	-	-	-	2,261.61	-	-
12,794.00	495,767.60	12,794.00	508,561.60	3,198.50	3,198.50	3,198.50	511,760.10	3,198.50	511,760.10	(0.00)	(0.00)
-	76,469.90	-	76,469.90	-	76,469.90	-	76,469.90	-	76,469.90	-	0.00
1,229.44	47,231.01	1,229.44	48,460.45	717.17	717.17	717.17	49,177.62	717.17	49,177.62	-	-
-	7,348.38	-	7,348.38	-	7,348.38	-	7,348.38	-	7,348.38	-	-
326.95	12,124.25	326.95	12,451.19	626.65	626.65	626.65	12,778.14	326.95	12,778.14	299.70	299.70
-	1,954.16	-	1,954.16	-	1,954.16	-	1,954.16	-	1,954.16	-	-
2,218.17	75,417.91	2,218.17	77,636.08	11,090.87	11,090.87	11,090.87	79,854.26	2,218.17	79,854.26	8,872.69	8,872.69
-	13,258.05	-	13,258.05	-	13,258.05	-	13,258.05	-	13,258.05	-	-
144.14	4,612.39	144.14	4,756.53	1,008.96	1,008.96	1,008.96	4,900.67	144.14	4,900.67	864.82	864.82
-	861.51	-	861.51	-	861.51	-	861.51	-	861.51	-	-
483.79	13,062.20	483.79	13,545.99	5,805.42	5,805.42	5,805.42	14,029.77	483.79	14,029.77	5,321.64	5,321.64
-	2,891.59	-	2,891.59	-	2,891.59	-	2,891.59	-	2,891.59	-	-
3,171.30	83,246.63	3,171.30	86,417.93	40,434.08	40,434.08	40,434.08	3,171.30	3,171.30	89,589.23	37,262.78	37,262.78
470.74	11,886.07	470.74	12,356.80	6,472.61	6,472.61	6,472.61	470.74	470.74	12,827.54	6,001.87	6,001.87
-	2,813.59	-	2,813.59	-	2,813.59	-	2,813.59	-	2,813.59	-	-
1,200.48	32,812.98	1,200.48	34,013.46	14,005.54	14,005.54	14,005.54	34,892.75	879.30	34,892.75	13,126.25	13,126.25
16,052.35	434,760.71	18,052.35	452,813.06	269,280.85	269,280.85	269,280.85	470,865.40	18,052.35	470,865.40	251,228.51	251,228.51
-	107,899.09	-	107,899.09	-	107,899.09	-	107,899.09	-	107,899.09	-	-
2,245.56	52,770.59	2,245.56	55,016.15	34,806.13	34,806.13	34,806.13	57,261.70	2,245.56	57,261.70	32,560.58	32,560.58
-	13,421.72	-	13,421.72	-	13,421.72	-	13,421.72	-	13,421.72	-	-
10,526.89	226,328.16	10,526.89	236,855.05	184,220.60	184,220.60	184,220.60	247,381.94	10,526.89	247,381.94	173,693.71	173,693.71
-	62,919.35	-	62,919.35	-	62,919.35	-	62,919.35	-	62,919.35	-	-
1,957.98	38,180.51	1,957.98	40,138.49	38,180.51	38,180.51	38,180.51	42,096.46	1,957.98	42,096.46	36,222.54	36,222.54
4,893.05	95,414.55	4,893.05	100,307.61	95,414.55	95,414.55	95,414.55	105,200.66	4,893.05	105,200.66	90,521.50	90,521.50
-	29,245.84	-	29,245.84	-	29,245.84	-	29,245.84	-	29,245.84	-	-
7,358.68	136,135.55	7,358.68	143,494.21	150,852.89	150,852.89	150,852.89	150,852.89	7,358.68	150,852.89	143,494.21	143,494.21
-	43,982.90	-	43,982.90	-	43,982.90	-	43,982.90	-	43,982.90	-	-
13,229.43	231,514.99	13,229.43	244,744.42	284,432.71	284,432.71	284,432.71	257,973.85	13,229.43	257,973.85	271,203.28	271,203.28
-	79,221.87	-	79,221.87	-	79,221.87	-	79,221.87	-	79,221.87	-	-
341.03	4,944.86	341.03	5,285.89	8,355.11	8,355.11	8,355.11	5,626.91	341.03	5,626.91	8,014.09	8,014.09
373.30	5,039.55	373.30	5,412.85	9,519.15	9,519.15	9,519.15	5,786.15	373.30	5,786.15	9,145.85	9,145.85
10,243.53	138,287.69	10,243.53	148,531.22	261,210.07	261,210.07	261,210.07	158,774.75	10,243.53	158,774.75	250,966.54	250,966.54

11,135.91	61,225.71	128,063.00	11,135.91	139,198.91	306,237.61	11,135.91	150,334.83	295,101.69
-	-	66,559.48	-	66,559.48	0.00	-	66,559.48	0.00
444.10	5,107.15	4,517.10	444.10	5,551.25	12,212.75	-44.10	5,995.35	11,768.65
430.20	1,408.85	1,483.00	430.20	4,947.30	12,260.70	430.20	5,377.50	11,830.50
148.30	95,056.18	148.30	148.30	1,557.15	-4,374.85	148.30	1,705.45	4,226.55
10,005.91	56,815.19	10,005.91	10,005.91	105,062.09	295,174.45	10,005.91	115,068.01	285,168.53
5,980.55	19,550.00	2,990.28	2,990.28	59,805.46	(0.00)	-	59,805.46	(0.00)
2,300.00	45,543.59	2,300.00	2,300.00	21,850.00	70,150.00	2,300.00	24,150.00	67,850.00
5,358.07	27,221.45	5,358.07	5,358.07	50,901.66	163,421.10	5,358.07	56,259.72	158,063.04
3,202.52	51,811.74	3,202.52	3,202.52	30,423.98	1,601.26	1,601.26	32,025.24	(0.00)
6,908.23	11,212.00	6,908.23	6,908.23	58,719.97	217,609.29	6,908.23	65,628.20	210,701.06
1,494.93	12,968.94	1,494.93	1,494.93	12,706.93	2,242.40	1,494.93	14,201.86	747.47
1,995.22	7,423.40	1,995.22	1,995.22	14,964.17	-4,988.06	1,995.22	16,959.39	2,992.83
1,349.71	5,809.62	1,349.71	1,349.71	8,773.11	4,723.98	1,349.71	10,122.82	3,374.27
1,291.03	4,313.20	1,291.03	1,291.03	7,100.64	5,809.62	1,291.03	8,391.67	4,518.59
1,232.34	12,345.94	1,232.34	1,232.34	5,545.54	6,777.89	1,232.34	6,777.89	5,545.54
3,798.75	140,278.93	3,798.75	3,798.75	16,144.69	21,842.81	3,798.75	19,943.44	18,044.06
44,298.61	3,227.57	44,298.61	44,298.61	184,577.54	258,408.56	44,298.61	228,876.15	214,109.95
1,291.03	17,085.26	1,291.03	1,291.03	4,518.59	8,391.67	1,291.03	5,809.62	7,100.64
11,390.17	10,271.88	11,390.17	11,390.17	28,475.43	-427,131.41	11,390.17	39,865.60	415,741.24
6,807.92	1,197.28	6,807.92	6,807.92	17,019.80	51,059.39	6,807.92	23,827.71	44,251.47
798.19	440.12	798.19	798.19	1,995.47	5,986.41	798.19	2,793.66	5,188.22
440.12	-	880.25	880.25	1,320.37	7,482.08	880.25	2,200.61	6,601.84
213,362.60	3,668,382.68	210,812.45	3,879,195.14	3,307,518.67	195,791.97	4,074,987.10	3,111,726.70	-

-	15,372.00	-	15,372.00	-	-	-	15,372.00	-
-	7,258.07	-	7,258.07	-	-	-	7,258.07	-
-	16,440.00	-	16,440.00	-	-	-	16,440.00	-
-	39,070.07	-	39,070.07	-	-	-	39,070.07	-

-	5,249.56	-	5,249.56	-	-	-	5,249.56	-
-	13,552.00	-	13,552.00	-	-	-	13,552.00	-
-	7,000.00	-	7,000.00	-	-	-	7,000.00	-

6,509.42	23,707.00	-	23,707.00	-	-	23,707.00	-
4,887.57	7,500.00	-	7,500.00	-	-	7,500.00	-
5,591.26	27,122.58	5,424.52	32,547.10	-	-	32,547.10	-
	16,699.20	4,887.57	21,586.77	-	-	24,437.86	-
	16,773.78	5,591.26	22,365.03	2,851.09	2,851.08	27,956.28	-
				5,591.25	5,591.25		
16,988.25	117,604.12	15,903.35	133,507.47	8,442.33	8,442.33	141,949.80	-
-	54,911.00	-	54,911.00	-	-	54,911.00	-
-	18,000.00	-	18,000.00	-	-	18,000.00	-
645.00	5,160.00	645.00	5,805.00	645.00	645.00	6,450.00	-
550.00	3,070.83	550.00	3,620.83	1,879.17	550.00	4,170.83	1,329.17
607.45	3,391.60	607.45	3,999.05	2,075.45	607.45	4,606.50	1,468.00
1,100.00	5,500.00	1,100.00	6,600.00	4,400.00	1,100.00	7,700.00	3,300.00
4,157.00	20,092.17	692.83	20,785.00	-	-	20,785.00	-
2,650.00	10,820.83	2,429.17	13,250.00	-	-	13,250.00	-
5,426.90	16,280.70	5,426.90	21,707.60	32,561.40	5,426.90	27,134.50	27,134.50
5,509.20	9,641.10	5,509.20	15,150.30	39,941.70	5,509.20	20,659.50	34,432.50
937.50	937.50	1,259.00	2,196.50	4,098.50	1,259.00	3,455.50	2,839.50
21,583.05	147,805.73	18,219.55	166,025.28	85,601.22	15,097.55	181,122.83	70,503.67
-	66,718.00	-	66,718.00	-	-	66,718.00	-
263.55	4,875.68	263.55	5,139.23	131.78	131.77	5,271.00	0.00
285.50	576.95	285.50	285.50	5,424.50	285.50	5,710.00	5,139.00
2,993.30	3,741.62	2,993.30	748.33	59,117.61	2,993.30	3,741.63	56,124.31
3,542.35	75,912.24	3,542.35	72,891.05	64,673.89	3,410.57	76,301.62	61,263.32
-	-	47,150.00	47,150.00	424,350.00	47,150.00	94,300.00	377,200.00
255,476.25	4,048,774.85	248,477.70	4,290,689.00	3,466,236.11	269,892.41	4,607,731.42	3,620,693.69



PROJECTED				PROJECTED				PROJECTED			
2021	2021	2021	2022	2022	2022	2023	2023	2023	2023	2023	2023
Deprce	Accum	Book	Deprce	Accum	Book	Deprce	Accum	Book	Deprce	Accum	Book
Expense	Deprce	Value	Expense	Deprce	Value	Expense	Deprce	Value	Expense	Deprce	Value
-	243,396.42	-	-	243,396.42	-	-	243,396.42	-	-	243,396.42	-
-	36,369.58	-	-	36,369.58	-	-	36,369.58	-	-	36,369.58	-
-	15,135.39	-	-	15,135.39	-	-	15,135.39	-	-	15,135.39	-
-	2,261.61	-	-	2,261.61	-	-	2,261.61	-	-	2,261.61	-
-	511,760.10	(0.00)	-	511,760.10	(0.00)	-	511,760.10	(0.00)	-	511,760.10	(0.00)
-	76,469.90	-	-	76,469.90	-	-	76,469.90	-	-	76,469.90	-
-	49,177.62	0.00	-	49,177.62	0.00	-	49,177.62	0.00	-	49,177.62	0.00
-	7,348.38	-	-	7,348.38	-	-	7,348.38	-	-	7,348.38	-
299.70	13,077.84	0.00	-	13,077.84	0.00	-	13,077.84	0.00	-	13,077.84	0.00
-	1,954.16	-	-	1,954.16	-	-	1,954.16	-	-	1,954.16	-
2,218.17	82,072.43	6,654.52	2,218.17	84,290.60	4,136.35	2,218.17	86,508.78	2,218.17	-	86,508.78	2,218.17
-	13,258.05	-	-	13,258.05	-	-	13,258.05	-	-	13,258.05	-
144.14	5,014.80	720.69	144.14	5,188.94	576.55	144.14	5,333.08	432.41	-	5,333.08	432.41
-	861.51	-	-	861.51	-	-	861.51	-	-	861.51	-
483.79	14,513.56	4,837.85	483.79	14,997.34	4,354.07	483.79	15,481.13	3,870.28	-	15,481.13	3,870.28
-	2,891.59	-	-	2,891.59	-	-	2,891.59	-	-	2,891.59	-
3,171.30	92,760.53	34,091.48	3,171.30	95,931.83	30,920.18	3,171.30	99,103.13	27,748.88	-	99,103.13	27,748.88
470.74	13,298.27	5,531.14	470.74	13,769.01	5,060.10	470.74	14,239.74	4,589.67	-	14,239.74	4,589.67
-	2,813.59	-	-	2,813.59	-	-	2,813.59	-	-	2,813.59	-
1,200.48	36,093.23	11,925.77	1,200.48	37,293.70	10,725.30	1,200.48	38,494.18	9,524.82	-	38,494.18	9,524.82
18,052.35	488,917.75	233,176.16	18,052.35	506,970.10	215,123.81	18,052.35	525,022.45	197,071.46	-	525,022.45	197,071.46
-	107,899.09	-	-	107,899.09	-	-	107,899.09	-	-	107,899.09	-
2,245.56	59,507.26	30,315.02	2,245.56	61,752.82	28,069.46	2,245.56	63,998.37	25,823.91	-	63,998.37	25,823.91
-	13,421.72	-	-	13,421.72	-	-	13,421.72	-	-	13,421.72	-
10,526.89	257,908.84	163,166.81	10,526.89	268,435.73	152,639.92	10,526.89	278,962.62	142,113.03	-	278,962.62	142,113.03
-	62,919.35	-	-	62,919.35	-	-	62,919.35	-	-	62,919.35	-
1,957.98	44,054.44	34,264.56	1,957.98	46,012.41	32,306.59	1,957.98	47,970.39	30,348.61	-	47,970.39	30,348.61
4,893.05	110,093.72	85,628.45	4,893.05	114,986.77	80,735.39	4,893.05	119,879.82	75,842.34	-	119,879.82	75,842.34
-	29,245.84	-	-	29,245.84	-	-	29,245.84	-	-	29,245.84	-
7,358.68	158,211.57	136,135.53	7,358.68	165,570.24	128,776.86	7,358.68	172,928.92	121,418.18	-	172,928.92	121,418.18
-	43,982.90	-	-	43,982.90	-	-	43,982.90	-	-	43,982.90	-
13,229.43	271,203.28	257,973.85	13,229.43	284,432.71	244,744.42	13,229.43	297,662.14	231,514.99	-	297,662.14	231,514.99
-	79,221.87	-	-	79,221.87	-	-	79,221.87	-	-	79,221.87	-
341.03	5,967.94	7,673.06	341.03	6,308.96	7,332.04	341.03	6,649.99	6,991.01	-	6,649.99	6,991.01
373.30	6,159.45	8,772.55	373.30	6,532.75	8,399.25	373.30	6,906.05	8,025.95	-	6,906.05	8,025.95
10,243.53	169,018.28	240,723.01	10,243.53	179,261.81	230,479.48	10,243.53	189,505.35	220,235.94	-	189,505.35	220,235.94

11,135.91	61,225.71	283,965.78	11,135.91	61,225.71	272,829.87	11,135.91	61,225.71	261,693.96
-	66,559.48	0.00	-	66,559.48	0.00	-	66,559.48	0.00
444.10	6,439.45	11,324.55	444.10	6,883.55	10,880.45	444.10	7,327.65	10,436.35
430.20	5,807.70	11,400.30	430.20	6,237.90	10,970.10	430.20	6,668.10	10,539.90
148.30	1,853.75	4,078.25	148.30	2,002.05	3,929.95	148.30	2,150.35	3,781.65
10,005.91	125,073.92	275,162.62	10,005.91	135,079.83	265,156.71	10,005.91	145,085.75	255,150.79
-	59,805.46	(0.00)	-	59,805.46	(0.00)	-	59,805.46	(0.00)
2,300.00	26,450.00	65,550.00	2,300.00	28,750.00	63,250.00	2,300.00	31,050.00	60,950.00
5,358.07	61,617.79	152,704.97	5,358.07	66,975.86	147,346.90	5,358.07	72,333.93	141,988.83
-	32,025.24	(0.00)	-	32,025.24	(0.00)	-	32,025.24	(0.00)
6,908.23	72,536.43	203,792.83	6,908.23	79,444.66	196,884.60	6,908.23	86,352.89	189,976.37
747.46	14,949.33	0.00	-	14,949.33	0.00	-	14,949.33	0.00
1,995.22	18,954.61	997.61	1,995.22	19,952.22	(0.00)	-	19,952.22	(0.00)
1,349.71	11,472.53	2,024.56	1,349.71	12,822.24	674.85	674.86	13,497.09	(0.00)
1,291.03	9,682.70	3,227.57	1,291.03	10,973.72	1,936.54	1,291.03	12,264.75	645.51
1,232.34	8,010.23	4,313.20	1,232.34	9,242.57	3,080.86	1,232.34	10,474.92	1,848.51
3,798.75	23,742.19	14,245.31	3,798.75	27,540.94	10,446.56	3,798.75	31,339.69	6,647.81
44,298.61	273,174.76	169,811.34	44,298.61	317,473.37	125,512.73	44,298.61	361,771.98	81,214.12
1,291.03	7,100.64	5,809.62	1,291.03	8,391.67	4,518.59	1,291.03	9,682.70	3,227.57
11,390.17	51,255.77	404,351.07	11,390.17	62,645.94	392,960.90	11,390.17	74,036.11	381,570.73
6,807.92	30,635.63	37,443.55	6,807.92	37,443.55	30,635.63	6,807.92	44,251.47	23,827.71
798.19	3,591.85	4,390.03	798.19	4,390.03	3,591.85	798.19	5,188.22	2,793.66
880.25	3,080.86	5,721.59	880.25	3,961.10	1,841.35	880.25	4,841.35	3,961.10
189,821.49	4,264,808.59	2,921,905.21	187,776.72	4,452,585.31	2,734,128.49	186,104.26	4,638,689.57	2,548,024.24
-	15,372.00	-	-	15,372.00	-	-	15,372.00	-
-	7,258.07	-	-	7,258.07	-	-	7,258.07	-
-	16,440.00	-	-	16,440.00	-	-	16,440.00	-
-	39,070.07	-	-	39,070.07	-	-	39,070.07	-
-	5,249.56	-	-	5,249.56	-	-	5,249.56	-
-	13,552.00	-	-	13,552.00	-	-	13,552.00	-
-	7,000.00	-	-	7,000.00	-	-	7,000.00	-

-	23,707.00	-	23,707.00	-	23,707.00	-	23,707.00	-
-	7,500.00	-	7,500.00	-	7,500.00	-	7,500.00	-
-	32,547.10	-	32,547.10	-	32,547.10	-	32,547.10	-
-	24,437.86	-	24,437.86	-	24,437.86	-	24,437.86	-
-	27,956.28	-	27,956.28	-	27,956.28	-	27,956.28	-
-	(0.00)	-	(0.00)	-	(0.00)	-	(0.00)	-

-	141,949.80	-	141,949.80	0.00	-	141,949.80	0.00
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-	54,911.00	-	54,911.00	-	54,911.00	-	54,911.00	-
-	18,000.00	-	18,000.00	-	18,000.00	-	18,000.00	-
-	6,450.00	-	6,450.00	-	6,450.00	-	6,450.00	-
550.00	4,720.83	779.17	550.00	5,270.83	229.17	229.17	5,500.00	-
607.45	5,213.95	860.55	607.45	5,821.40	253.10	253.10	6,074.50	-
1,100.00	8,800.00	2,200.00	1,100.00	9,900.00	1,100.00	1,100.00	11,000.00	-
-	20,785.00	-	-	20,785.00	-	-	20,785.00	-
-	13,250.00	-	-	13,250.00	-	-	13,250.00	-
5,426.90	32,561.40	21,707.60	5,426.90	37,988.30	16,280.70	5,426.90	43,415.20	10,853.80
5,509.20	26,168.70	28,923.30	5,509.20	31,677.90	23,414.10	5,509.20	37,187.10	17,904.90
1,259.00	4,714.50	1,580.50	1,259.00	5,973.50	321.50	321.50	6,295.00	-

14,452.55	195,575.38	56,051.12	14,452.55	210,027.93	41,598.57	12,839.87	222,867.80	28,758.70
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-	66,718.00	-	66,718.00	-	66,718.00	-	66,718.00	-
-	5,271.00	0.00	-	5,271.00	0.00	-	5,271.00	0.00
285.50	856.50	4,853.50	285.50	1,142.00	4,568.00	285.50	1,427.50	4,282.50
2,993.30	6,734.92	53,131.02	2,993.30	9,728.22	50,137.72	2,993.30	12,721.52	47,144.42

3,278.80	79,580.42	57,984.52	3,278.80	82,859.21	54,705.73	3,278.80	86,138.01	51,426.93
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47,150.00	141,450.00	330,050.00	47,150.00	188,600.00	282,900.00	47,150.00	235,750.00	235,750.00
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254,702.84	4,862,431.25	3,365,990.86	252,658.07	5,115,092.32	3,113,332.79	249,372.92	5,364,465.24	2,863,959.87
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PROJECTED

2024	2024	2024
Deprec Expense	Accum Deprec	Book Value
-	243,396.42	-
-	36,369.58	-
-	15,135.39	-
-	2,261.61	-
-	511,760.10	(0.00)
-	76,469.90	-
-	49,177.62	0.00
-	7,348.38	-
-	13,077.84	0.00
-	1,954.16	-
2,218.17	88,726.95	-
-	13,258.05	-
144.14	5,477.22	288.27
-	861.51	-
483.79	15,964.91	3,386.50
-	2,891.59	-
3,171.30	102,274.43	24,577.58
470.74	14,710.48	4,118.93
-	2,813.59	-
1,200.48	39,694.65	8,324.35
18,052.35	543,074.79	179,019.12
-	107,899.09	-
2,245.56	66,243.93	23,578.35
-	13,421.72	-
10,526.89	289,489.51	131,586.14
-	62,919.35	-
1,957.98	49,928.36	28,390.64
4,893.05	124,772.88	70,949.28
-	29,245.84	-
7,358.68	180,287.60	114,059.50
-	43,982.90	-
13,229.43	310,891.56	218,285.57
-	79,221.87	-
341.03	6,991.01	6,649.99
373.30	7,279.35	7,652.65
10,243.53	199,748.88	209,992.41

11,135.91	61,225.71	250,558.04
444.10	66,559.48	0.00
430.20	7,771.75	9,992.25
148.30	7,098.30	10,109.70
10,005.91	2,298.65	3,633.35
	155,091.66	245,144.88
	59,805.46	(0.00)
2,300.00	33,350.00	58,650.00
5,358.07	77,692.00	136,630.76
6,908.23	32,025.24	(0.00)
	93,261.13	183,068.13
	14,949.33	0.00
	19,952.22	(0.00)
	13,497.09	(0.00)
	12,910.26	(0.00)
645.52	11,707.26	616.17
1,232.34	35,138.44	2,849.06
3,798.75	406,070.59	36,915.51
44,298.61	10,973.72	1,936.54
1,291.03	85,426.28	370,180.56
11,390.17	51,059.39	17,019.80
6,807.92	5,986.41	1,995.47
798.19	5,721.59	3,080.86
880.25		

184,783.89	4,823,473.46	2,363,240.35
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-	15,372.00	-
-	7,258.07	-
-	16,440.00	-

-	39,070.07	-
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-	5,249.56	-
-	13,552.00	-
-	7,000.00	-

-	23,707.00	-
-	7,500.00	-
-	32,547.10	-
-	24,437.86	0.00
-	27,956.28	(0.00)

-	141,949.80	0.00
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-	54,911.00	-
-	18,000.00	-
-	6,450.00	-
-	5,500.00	-
-	6,074.50	-
-	1,000.00	-
-	20,785.00	-
-	13,250.00	-
-	48,842.10	5,426.90
5,426.90	42,696.30	12,395.70
5,509.20	6,295.00	-

10,936.10	233,803.90	17,822.60
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-	66,718.00	-
-	5,271.00	0.00
285.50	1,713.00	3,997.00
2,993.30	15,714.81	44,151.13

3,278.80	89,416.81	48,148.13
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47,150.00	282,900.00	188,600.00
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246,148.79	5,610,614.03	2,617,811.08
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### 2017 ASSETS PURCHASED

ID #	LOC	DESCRIPTION	DATE	AMOUNT	PURCHASED FROM
1230		Fisher Metal Detector	01/03/2017	545.00	Tracer Electronics
1231		HACH Chlorine tester kit cat # 58700-00	01/25/2017		
1232		Cobra DC/AC Invertor Truck # 1208	01/31/2017	88.46	Amazon
1233		Cobra DC/AC Invertor Truck # 1229	01/31/2017	88.46	Amazon
1234		Kubota Track Loader w/set of forks and trencher	03/22/2017	55,092.00	Plateau Truck & Tractor, LLC
1235		Sharon Chair-Task Plus	04/27/17	476.99	A-Z Office
1236		Crystal Chair-Task Plus	04/27/17	476.99	A-Z Office
1237		1 in Honda Pump-Jason Truck	10/12/2017		G & C Supply
1238		Porter Cable 60 gall Air Compressor	10/18/2017	489.99	Tractor Supply
1239		AC Welder	10/18/2017	322.05	Lowe's
1240		Gas Rodder	08/01/2017	828.78	Tracer Electronic
1241		Dickson Pressure logger	05/12/2017	499.00	USA BlueBook
1242		Motorola XPR4550 serial # 038TMN6157	10/26/2017	450.00	Justin Coe
1243		Wood Stove	10/23/2017	2,925.00	Lane's Tires
1244		2017 CID Xtreme 60" brush cutter for Skid Steer	09/20/2017	4,025.00	Mark Supply Co
1245		Trailer/Receiver Hitch & Adapter	10/06/2017 adaper 10/10/2017 hitch	14.92 adapter 280.07 hitch	Amazon



**2015 Assets**

<b>ID #</b>	<b>LOC</b>	<b>Description</b>	<b>Date</b>	<b>Amount</b>	<b>Purchased From</b>
1213		Honda/Tsurumi pump Truck #1208 serial # GCART-1286013	03-03-15		G & C Supply
1214					
1215		2015 Chevy Silverado 1500		24,437.86	Wilson County Motors
1216		SmartCard Dual Comm-credit card machine	10-1-15	495.00	BankCard Solutions, INC.























### ASSETS PURCHASED 2006

ID#	LOC	DESCRIPTION	DATE	AMOUNT	PURCHASED FROM
1149	????	?????			
1150	S	Stepladder	01-09-06	103.00	H & H HDWE CK#12441
1151	O	Camera	02-08-06	200.52	Walmart Ck#12480
1152	O	Conference Table	04-01-06	2177.32	Staples ck#12569
1153	O	Desk	04-01-06	Incl. above	Staples ck#12569
1154	O	Desk	04-01-06	Incl. above	Staples ck#12569
1155	O	Desk	04-01-06	Incl. above	Staples ck#12569
1156	O	Desk	04-01-06	Incl. above	Staples ck#12569
1157	O	Desk	04-01-06	Incl. above	Staples ck#12569
1158	O	Desk	04-01-06	Incl. above	Staples ck#12569
1159	O	Desk	04-01-06	Incl. above	Staples ck#12569
1160	O	Desk	04-01-06	Incl. above	Staples ck#12569
1161	O	Desk	04-01-06	Incl. above	Staples ck#12569
1162	O	Desk	04-01-06	Incl. above	Staples ck#12569
1163	O	Dell Computer/Monitor/Keybd	05-08-06	1543.63	Dell Ck#12647
NN	O	Bank Draft Software Program	06-09-06	350.00	RVS Software Ck#12703
1164	S	Gas Monitor	06-07-06	589.00	G&C Supply Ck#12740
1165	S	Gas Monitor	06-09-06	799.00	G & C Supply Ck#12691
1166	O	Printer (Dell)	07-20-06	117.55	Dell Ck #12760
1167	O	HP All-in-one copier-No longer have trashed	09-01-06	483.95	Staples Ck#12815
1168	S (EL)	2007 Chevrolet Truck w/ Service Bed SN 1GCHK24U17E130789	09-15-06	23707.00	Bill Heard Chev. Ck#12859











Attachment #9  
Question # 7  
Financial Statement

Jackson County Utility District  
Income Statement

Current Year: 2019  
Comparative Year: 0  
Period: December  
Period Begin: 12/01/19  
Period End: 12/31/19

Account	Title	Current Period	Current YTD Balance
<b>Income</b>			
00401-0000	Water Sales		
00402-0000	Late Charges	\$100,623.43	1,264,657.67
00403-0000	Turn-On Charges	\$1,255.41	18,276.60
00404-0000	Returned Check Fees	\$1,600.00	26,050.00
00405-0000	Interest Income	\$50.00	625.00
00406-0000	Christmas Club	\$1,301.33	14,136.24
00407-0000	Collection Fees	\$480.00	480.00
00408-0000	Tap Fees	\$0.00	4,675.00
00409-0000	Credit Card Fee	\$2,350.00	33,625.00
00410-0000	Developers Income	\$816.00	9,864.00
00411-0000	Other Income	\$0.00	0.00
00412-0000	Grant Income	\$411.16	4,846.88
00413-0000	Tap Fees at Cost	\$0.00	0.00
00414-0000	Tap Fees Over Cost	\$0.00	0.00
00415-0000	Service Charge	\$0.00	0.00
	<b>Total Income</b>	<b>\$108,887.33</b>	<b>1,377,236.39</b>
<b>Expenses</b>			
00601-0000	Utilities	\$1,043.79	13,515.48
00602-0000	Telephone	\$343.48	4,209.65
00603-0000	Salaries	\$27,062.37	237,164.68
00604-0000	Taxes-Payroll	\$2,070.28	18,143.44
00605-0000	Postage	\$3,208.50	14,317.65
00606-0000	Interest-RDA # 1	\$576.78	6,921.36
00607-0000	Water Purchase	\$56,781.11	665,009.15
00608-0000	Supplies & Parts	\$5,667.64	64,428.89
00609-0000	Health Dept Fees	\$200.00	8,306.10
00610-0000	Bank Fees	\$168.81	3,623.77
00610-0001	Credit Card Fees	\$1,314.81	10,666.39
00611-0000	Office Supplies	\$850.16	9,908.09
00612-0000	Contract Labor	\$450.00	9,355.80
00613-0000	Uniforms	\$0.00	1,613.58
00614-0000	Miscellaneous Expense	\$185.40	479.32
00614-0001	TAUD Expense	\$700.00	1,887.04
00614-0002	Travel Expense	\$0.00	124.77
00614-0003	Public Notice Expense	\$0.00	3,000.64
00615-0000	Insurance	\$0.00	23,834.30
00616-0000	Accting. Auditing. Legal. Engineering	\$0.00	250.00
00617-0000	Licenses Due. Subscriptions	\$645.00	15,307.64
00618-0000	Sales Tax	\$0.00	0.00
00619-0000	Uncollectable Accounts	\$0.00	0.00
00620-0000	Interest - RDA # 3	\$623.63	7,483.56
00621-0000	Quarterly H2O Testing	\$810.00	8,020.00
00622-0000	Office Rent	\$0.00	0.00

Account	Title	Current Period	Current YTD Balance
		\$832.19	10,409.23
1623-0000	Gasoline	\$0.00	5,871.79
00624-0000	Vehicle Repairs	\$0.00	1,152.11
00625-0000	Equipment Repair	\$0.00	315.75
00626-0000	Building Maintenance	\$0.00	566.32
00627-0000	Tools	\$289.63	3,475.56
00628-0000	Interest - RDA # 2	\$17,041.56	204,498.72
00629-0000	Depreciation Expense-Lines	\$0.00	0.00
00630-0000	Depreciation Expense-Office Equipment	\$1,325.28	15,903.36
00631-0000	Depreciation Expense-Vehicle & Equipment	\$480.52	5,766.24
00632-0000	Depreciation Expense-Building	\$2,631.24	34,134.87
00633-0000	TN Consolidated Retirement Expense	\$0.00	0.00
00634-0000	TN One-Call Expense	\$3,750.00	22,000.00
00635-0000	Health Reimbursement Expense	\$1,518.30	18,219.60
00636-0000	Deprec Exp - Mach & Equip	\$0.00	0.00
00637-0000	Amortization Expense		
	Total Expenses	(\$130,570.48)	(1,449,884.85)
	Gross Profit (Loss)	(\$21,683.15)	(72,648.46)
Other Expenses			
00900-0000	Balancing Account	\$0.00	0.00
	Total Other Expenses	\$0.00	0.00
	Net Income (Loss)	(\$21,683.15)	(72,648.46)

Route	Revenue	Cost	Customers	Last	Avg	Gallons Pumped	Gallons Sold	Gallons Lost	%age Lost
R1-SVR	\$ 18,726.11	\$ 9,874.91	191	188	98.04	1,374,000	674,300	699,700	50.92%
R2-FL	\$ 22,371.55	\$ 13,253.88	323	324	69.26	2,585,300	864,000	1,721,300	66.58%
R21-GR	\$ 11,074.10	\$ -	233	234	47.53	1,319,000	553,100	765,900	58.07%
R22-Freestate	\$ 9,348.94	\$ -	139	139	67.26	865,000	474,900	390,100	45.10%
R3-Willette	\$ 7,681.95	\$ 11,333.96	109	109	70.48	395,000	215,600	179,400	45.42%
R31-HB/GH	\$ 8,082.40	\$ -	122	121	66.25	393,000	247,400	145,600	37.05%
R32-Fairgrounds	\$ 7,479.19	\$ -	138	138	54.20	536,000	379,500	156,500	29.20%
R33-Gladdice	\$ 12,799.82	\$ -	199	200	64.32	788,000	436,700	351,300	44.58%
R34-HB/GLMM	\$ 4,378.95	\$ 1,522.40	72	68	60.82	231,000	189,600	41,400	17.92%
R4-Hudson Ck	\$ -	\$ 4.40	0	0	0.00	0	0	0	0.00%
R41-NS	\$ 16,966.31	\$ 2,072.18	161	162	105.38	617,100	373,400	243,700	39.49%
R5-Celina	\$ 8,927.46	\$ 2,658.66	110	109	81.16	603,000	275,900	327,100	54.25%
R51-BB	\$ 1,289.46	\$ 442.38	31	31	41.60	96,000	77,900	18,100	18.85%
R52-AB	\$ 9,242.73	\$ 1,165.08	69	70	133.95	239,000	190,400	48,600	20.33%
R6-Liv	\$ 30,775.71	\$ 12,381.08	308	307	99.92	1,665,700	834,500	831,200	49.90%
R61-Strongs Groc	\$ 22,187.89	\$ -	289	292	76.77	1,519,300	738,600	780,700	51.39%
Total	\$ 191,332.57	\$ 54,708.93	2494	2492	76.72	13,226,400	6,525,800	6,700,600	50.66%

Less Leaks & Flushi

1,519,680

Adjusted Loss

5,180,920

39.17%

**Leaks Repaired**

Kempville Hwy R33  
Michael Thomas R61  
Carol Sevier R61  
Ewing Ln R21  
Penny Wanliss R2  
Leo Yates R1  
Delilah Blankenship R6  
Patsy Hawkins R6  
Hensley Ck Top Pit r31

**Complaints**

2764-HIGH USAGE  
2765-HIGH USAGE  
2766-LEAK  
2767-HIGH USAGE  
2768-AIR IN LINE

Acct #

None

Taps Set

**BANK ACCOUNT BALANCES**

**DECEMBER 31, 2019**

**REVENUE:**

ACCT. 1-101-3	CITIZENS BANK- CHECKING	\$191,934.54
ACCT. 1-101-4	TILL MONIES	\$914.58
ACCT. 1-102-0	CITIZENS BANK - Cert. of Dep.	\$105,830.69
ACCT. 1-102-3	CITIZENS BANK- Cert. of Dep.	\$238,801.67
ACCT. 1-102-4	CITIZENS BANK- Cert. of Dep.	\$79,988.66
ACCT. 1-102-5	CITIZENS BANK- Cert. of Dep.	\$135,908.13
ACCT. 1-102-6	CITIZENS BANK- Cert. of Dep.	\$220,059.88
ACCT. 1-102-7	CITIZENS BANK- Cert. of Dep.	\$101,722.14
ACCT. 1-102-8	CITIZENS BANK- Cert. of Dep.	\$100,524.47

**CONST. ACCT:**

ACCT. 1-101-2	FIRST FREEDOM CHECKING	\$103,386.67
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**RESERVE:**

		RESERVE	AVAILABLE	
ACCT. 1-101-8	FF	\$30,000.00	\$1,555.61	\$31,555.61
ACCT. 1-101-9	CB	\$32,316.00	\$3,677.05	\$35,993.05

**TOTAL ALL \$1,346,620.09**

AVAILABLE	\$197,167.20
CD's	\$982,835.64
RESERVE	\$62,316.00
TILL MONIES	\$914.58
CONST.	\$103,386.67
<b>TOTAL</b>	<b>\$1,346,620.09</b>

Current Year: 2019  
 Comparative Year: 0  
 Period: November  
 Period Begin: 11/01/19  
 Period End: 11/30/19

Jackson County Utility District  
 Income Statement

31

Account	Title	Current Period	Current YTD Balance
<b>Income</b>			
00401-0000	Water Sales	\$98,468.79	1,164,034.24
00402-0000	Late Charges	\$2,112.10	17,021.19
00403-0000	Turn-On Charges	\$1,950.00	24,450.00
00404-0000	Returned Check Fees	\$0.00	575.00
00405-0000	Interest Income	\$1,337.98	12,834.91
00406-0000	Christmas Club	\$0.00	0.00
00407-0000	Collection Fees	\$350.00	4,675.00
00408-0000	Tap Fees	\$0.00	31,275.00
00409-0000	Credit Card Fee	\$945.00	9,036.00
00410-0000	Developers Income	\$0.00	0.00
00411-0000	Other Income	(\$10.80)	4,435.72
00412-0000	Grant Income	\$0.00	0.00
00413-0000	Tap Fees at Cost	\$0.00	0.00
00414-0000	Tap Fees Over Cost	\$0.00	0.00
00415-0000	Service Charge	\$0.00	0.00
	<b>Total Income</b>	<b>\$105,153.07</b>	<b>1,268,337.06</b>
<b>Expenses</b>			
00601-0000	Utilities	\$1,212.10	12,471.69
00602-0000	Telephone	\$344.27	3,866.17
00603-0000	Salaries	\$18,393.87	210,102.31
00604-0000	Taxes-Payroll	\$1,407.15	16,073.16
00605-0000	Postage	\$1.15	11,109.15
00606-0000	Interest-RDA # 1	\$576.78	6,344.58
00607-0000	Water Purchase	\$66,631.12	608,228.04
00608-0000	Supplies & Parts	\$7,994.24	58,759.09
00609-0000	Health Dept Fees	\$550.00	8,106.10
00610-0000	Bank Fees	\$1,072.28	3,454.96
00610-0001	Credit Card Fees	\$134.26	9,351.58
00611-0000	Office Supplies	\$760.01	9,057.93
00612-0000	Contract Labor	\$250.00	8,905.80
00613-0000	Uniforms	\$0.00	1,613.58
00614-0000	Miscellaneous Expense	\$33.60	293.92
00614-0001	TAUD Expense	\$0.00	1,187.04
00614-0002	Travel Expense	\$0.00	124.77
00614-0003	Public Notice Expense	\$0.00	3,000.64
00615-0000	Insurance	\$6,038.00	23,834.30
00616-0000	Accting. Auditing. Legal. Engineering	\$0.00	250.00
00617-0000	Licenses Due. Subscriptions	\$1,031.00	14,662.64
00618-0000	Sales Tax	\$0.00	0.00
00619-0000	Uncollectable Accounts	\$0.00	0.00
00620-0000	Interest - RDA # 3	\$623.63	6,859.93
00621-0000	Quarterly H2O Testing	\$0.00	7,210.00
00622-0000	Office Rent	\$0.00	0.00



Account	Title	Current Period	Current YTD Balance
00623-0000	Gasoline	\$1,239.02	9,577.04
00624-0000	Vehicle Repairs	\$937.00	5,871.79
00625-0000	Equipment Repair	\$125.00	1,152.11
00626-0000	Building Maintenance	\$50.00	315.75
00627-0000	Tools	\$0.00	566.32
00628-0000	Interest - RDA # 2	\$289.63	3,185.93
00629-0000	Depreciation Expense-Lines	\$17,041.56	187,457.16
00630-0000	Depreciation Expense-Office Equipment	\$0.00	0.00
00631-0000	Depreciation Expense-Vehicle & Equipment	\$1,325.28	14,578.08
00632-0000	Depreciation Expense-Building	\$480.52	5,285.72
00633-0000	TN Consolidated Retirement Expense	\$1,764.39	31,503.63
00634-0000	TN One-Call Expense	\$0.00	0.00
00635-0000	Health Reimbursement Expense	\$3,000.00	18,250.00
00636-0000	Deprec Exp - Mach & Equip	\$1,518.30	16,701.30
00637-0000	Amortization Expense	\$0.00	0.00
	Total Expenses	(\$134,824.16)	(1,319,312.21)
	Gross Profit (Loss)	(\$29,671.09)	(50,975.15)
Other Expenses			
00900-0000	Balancing Account	\$0.00	0.00
	Total Other Expenses	\$0.00	0.00
	Net Income (Loss)	(\$29,671.09)	(50,975.15)

Route	Revenue	Cost	Customers	Last	Avg	Gallons Pumped	Gallons Sold	Gallons Lost	%age Lost
R1-SVR	\$ 15,904.66	\$ 10,214.74	188	187	84.60	1,358,000	479,800	878,200	64.67%
R2-FL	\$ 20,827.82	\$ 15,965.10	324	324	64.28	2,057,600	790,800	1,266,800	61.57%
R21-GR	\$ 11,902.92	\$ -	234	235	50.87	1,253,000	551,900	701,100	55.95%
R22-Freestate	\$ 8,257.00	\$ -	139	139	59.40	727,500	382,300	345,200	47.45%
R3-Willette	\$ 8,705.87	\$ 8,662.28	109	108	62.63	452,700	308,800	143,900	31.79%
R31-HB/GH	\$ 7,893.71	\$ -	121	120	65.24	360,000	259,200	100,800	28.00%
R32-Fairgrounds	\$ 7,500.96	\$ -	138	139	54.35	536,000	384,700	151,300	28.23%
R33-Gladdice	\$ 12,447.29	\$ -	200	199	62.24	968,000	417,500	550,500	56.87%
R34-HB/GLMM	\$ 5,037.90	\$ 2,613.60	68	68	74.09	272,300	224,500	47,800	17.55%
R4-Hudson Ck	\$ -	\$ 4.40	0	0	0.00	0	0	0	0.00%
R41-NS	\$ 16,744.01	\$ 5,009.41	162	162	103.36	741,300	434,000	307,300	41.45%
R5-Celina	\$ 9,334.99	\$ 3,591.60	109	110	85.64	553,000	268,700	284,300	51.41%
R51-BB	\$ 1,313.15	\$ 438.00	31	31	42.36	94,000	79,800	14,200	15.11%
R52-AB	\$ 9,507.29	\$ 1,217.64	70	69	135.82	252,000	214,400	37,600	14.92%
R6-Liv	\$ 30,054.99	\$ 12,187.08	307	308	97.90	1,708,200	821,500	886,700	51.91%
R61-Strong's Groc	\$ 22,833.58	\$ -	292	290	78.20	1,474,800	803,600	671,200	45.51%
Total	\$ 195,085.93	\$ 59,903.85	2492	2489	78.28	12,808,400	6,421,500	6,386,900	49.86%

Less Leaks & Flushi 2,106,720

Adjusted Loss 4,283,180 33.44%

Leaks Repaired  
 Granville Hwy R21  
 Granville Hwy R21  
 Kenneth Turner R21  
 Kenneth Turner R21  
 Sadler Farm R41  
 Lester Meadows R21  
 E.L. Halfacre R21  
 Lee Watts R1  
 Pamela Bailey R1  
 Harris Hollow R21  
 Kempville Hwy R21

Complaints  
 2747-AIR IN LINE  
 2748-OTHER  
 2749-OTHER  
 2750-HIGH USAGE  
 2751-HIGH USAGE  
 2752-HIGH USAGE  
 2753-HIGH USAGE  
 2754-HIGH USAGE  
 2755-HIGH USAGE  
 2756-OTHER

Acct #  
 None

Taps Set

Continued Leaks

Michael Thomas R61  
Carol Sevier R61  
. Yates R1

2757-METER  
2758-LEAK  
2759-HIGH USAGE  
2760-OTHER  
2761-HIGH USA/  
2762-AIR IN LINE  
2763-METER

**BANK ACCOUNT BALANCES**

**NOVEMBER 30, 2019**

**REVENUE:**

ACCT. 1-101-3	CITIZENS BANK- CHECKING	\$192,665.01
ACCT. 1-101-4	TILL MONIES	\$934.32
ACCT. 1-102-0	CITIZENS BANK - Cert. of Dep.	\$105,733.24
ACCT. 1-102-3	CITIZENS BANK- Cert. of Dep.	\$238,536.99
ACCT. 1-102-4	CITIZENS BANK- Cert. of Dep.	\$79,906.56
ACCT. 1-102-5	CITIZENS BANK- Cert. of Dep.	\$135,740.78
ACCT. 1-102-6	CITIZENS BANK- Cert. of Dep.	\$219,653.67
ACCT. 1-102-7	CITIZENS BANK- Cert. of Dep.	\$101,630.26
ACCT. 1-102-8	CITIZENS BANK- Cert. of Dep.	\$100,351.26

**CONST. ACCT:**

ACCT. 1-101-2	FIRST FREEDOM CHECKING	\$72,291.44
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**RESERVE:**

		RESERVE	AVAILABLE	
ACCT. 1-101-8	FF	\$30,000.00	\$1,552.93	\$31,552.93
ACCT. 1-101-9	CB	\$32,316.00	\$3,661.28	\$35,977.28

**TOTAL ALL \$1,314,973.74**

AVAILABLE	\$197,879.22
CD's	\$981,552.76
RESERVE	\$62,316.00
TILL MONIES	\$934.32
CONST.	\$72,291.44
<b>TOTAL</b>	<b>\$1,314,973.74</b>

Current Year: 2019  
 Comparative Year: 0  
 Period: October  
 Period Begin: 10/01/19  
 Period End: 10/31/19

Jackson County Utility District  
 Income Statement

Account	Title	Current Period	Current YTD Balance
<b>Income</b>			
00401-0000	Water Sales	\$108,994.82	1,065,565.45
00402-0000	Late Charges	\$1,698.06	14,909.09
00403-0000	Turn-On Charges	\$2,300.00	22,500.00
00404-0000	Returned Check Fees	\$150.00	575.00
00405-0000	Interest Income	\$1,297.06	11,496.93
00406-0000	Christmas Club	\$0.00	0.00
00407-0000	Collection Fees	\$375.00	4,325.00
00408-0000	Tap Fees	\$1,175.00	31,275.00
00409-0000	Credit Card Fee	\$936.00	8,091.00
00410-0000	Developers Income	\$0.00	0.00
00411-0000	Other Income	\$0.00	4,446.52
00412-0000	Grant Income	\$0.00	0.00
00413-0000	Tap Fees at Cost	\$0.00	0.00
00414-0000	Tap Fees Over Cost	\$0.00	0.00
00415-0000	Service Charge	\$0.00	0.00
	<b>Total Income</b>	<b>\$116,925.94</b>	<b>1,163,183.99</b>
<b>Expenses</b>			
00601-0000	Utilities	\$1,169.10	11,259.59
00602-0000	Telephone	\$339.18	3,521.90
00603-0000	Salaries	\$19,516.07	191,708.44
00604-0000	Taxes-Payroll	\$1,493.02	14,666.01
00605-0000	Postage	\$3,208.90	11,108.00
00606-0000	Interest-RDA # 1	\$576.78	5,767.80
00607-0000	Water Purchase	\$59,903.85	541,596.92
00608-0000	Supplies & Parts	\$4,564.01	50,764.85
00609-0000	Health Dept Fees	\$180.00	7,556.10
00610-0000	Bank Fees	\$138.09	2,382.68
00610-0001	Credit Card Fees	\$1,016.38	9,217.32
00611-0000	Office Supplies	\$446.52	8,297.92
00612-0000	Contract Labor	\$2,850.00	8,655.80
00613-0000	Uniforms	\$543.26	1,613.58
00614-0000	Miscellaneous Expense	\$35.91	260.32
00614-0001	TAUD Expense	\$0.00	1,187.04
00614-0002	Travel Expense	\$0.00	124.77
00614-0003	Public Notice Expense	\$0.00	3,000.64
00615-0000	Insurance	\$68.00	17,796.30
00616-0000	Accting. Auditing. Legal. Engineering	\$0.00	250.00
00617-0000	Licenses Due. Subscriptions	\$645.00	13,631.64
00618-0000	Sales Tax	\$0.00	0.00
00619-0000	Uncollectable Accounts	\$0.00	0.00
00620-0000	Interest - RDA # 3	\$623.63	6,236.30
00621-0000	Quarterly H2O Testing	\$1,195.00	7,210.00
00622-0000	Office Rent	\$0.00	0.00

Account	Title	Current Period	Current YTD Balance
00623-0000	Gasoline	\$945.85	8,338.02
00624-0000	Vehicle Repairs	\$2,525.44	4,934.79
00625-0000	Equipment Repair	\$0.00	1,027.11
00626-0000	Building Maintenance	\$50.00	265.75
00627-0000	Tools	\$0.00	566.32
00628-0000	Interest - RDA # 2	\$289.63	2,896.30
00629-0000	Depreciation Expense-Lines	\$17,041.56	170,415.60
00630-0000	Depreciation Expense-Office Equipment	\$0.00	0.00
00631-0000	Depreciation Expense-Vehicle & Equipment	\$1,325.28	13,252.80
00632-0000	Depreciation Expense-Building	\$480.52	4,805.20
00633-0000	TN Consolidated Retirement Expense	\$1,876.63	29,739.24
00634-0000	TN One-Call Expense	\$0.00	0.00
00635-0000	Health Reimbursement Expense	\$3,000.00	15,250.00
00636-0000	Deprec Exp - Mach & Equip	\$1,518.30	15,183.00
00637-0000	Amortization Expense	\$0.00	0.00
	Total Expenses	(\$127,565.91)	(1,184,488.05)
	Gross Profit (Loss)	(\$10,639.97)	(21,304.06)
Other Expenses			
00900-0000	Balancing Account	\$0.00	0.00
	Total Other Expenses	\$0.00	0.00
	Net Income (Loss)	(\$10,639.97)	(21,304.06)

**BANK ACCOUNT BALANCES**

October 31, 2019

**REVENUE:**

ACCT. 1-101-3	CITIZENS BANK- CHECKING	\$202,029.97
ACCT. 1-101-4	TILL MONIES	\$1,078.89
ACCT. 1-102-0	CITIZENS BANK - Cert. of Dep.	\$105,635.25
ACCT. 1-102-3	CITIZENS BANK- Cert. of Dep.	\$238,263.80
ACCT. 1-102-4	CITIZENS BANK- Cert. of Dep.	\$79,821.82
ACCT. 1-102-5	CITIZENS BANK- Cert. of Dep.	\$135,568.07
ACCT. 1-102-6	CITIZENS BANK- Cert. of Dep.	\$219,234.72
ACCT. 1-102-7	CITIZENS BANK- Cert. of Dep.	\$101,535.40
ACCT. 1-102-8	CITIZENS BANK- Cert. of Dep.	\$100,172.60

**CONST. ACCT:**

ACCT. 1-101-2	FIRST FREEDOM CHECKING	\$76,476.73
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**RESERVE:**

ACCT. 1-101-8	FF	RESERVE \$30,000.00	AVAILABLE \$1,550.34	\$31,550.34
ACCT. 1-101-9	CB	\$32,316.00	\$3,646.99	\$35,962.99

**TOTAL ALL**            \$1,327,330.58

AVAILABLE	\$207,227.30
CD's	\$980,231.66
RESERVE	\$62,316.00
TILL MONIES	\$1,078.89
CONST.	\$76,476.73
<b>TOTAL</b>	<b>\$1,327,330.58</b>



Route	Revenue	Cost	Customers	Last	Avg	Gallons Pumped	Gallons Sold	Gallons Lost	%age Lost
R1-SVR	\$ 17,230.20	\$ 10,214.74	187	187	92.14	1,145,000	545,300	599,700	52.38%
R2-FL	\$ 22,860.65	\$ 15,965.10	324	324	70.56	2,845,800	973,700	1,872,100	65.78%
R21-GR	\$ 12,317.31	\$ -	235	235	52.41	1,473,000	648,600	824,400	55.97%
R22-Freestate	\$ 8,255.40	\$ -	139	139	59.39	813,200	499,000	314,200	38.64%
R3-Willette	\$ 7,923.03	\$ 8,662.28	108	108	73.36	377,700	264,000	113,700	30.10%
R31-HB/GH	\$ 8,310.74	\$ -	120	117	69.26	404,000	279,700	124,300	30.77%
R32-Fairgrounds	\$ 7,453.18	\$ -	139	137	53.62	530,000	380,200	149,800	28.26%
R33-Gladdice	\$ 15,667.80	\$ -	199	197	78.73	1,056,000	646,400	409,600	38.79%
R34-HB/GLMM	\$ 4,682.41	\$ 2,613.60	68	69	68.86	293,300	226,000	67,300	22.95%
R4-Hudson Ck	\$ -	\$ 4.40	0	0	0.00	0	0	0	0.00%
R41-NS	\$ 16,134.77	\$ 5,009.41	162	162	99.60	1,003,600	394,900	608,700	60.66%
R5-Celina	\$ 9,798.31	\$ 3,591.60	110	109	89.08	834,000	364,900	469,100	56.25%
R51-BB	\$ 1,378.72	\$ 438.00	31	31	44.47	96,000	84,900	11,100	11.56%
R52-AB	\$ 9,694.18	\$ 1,217.64	69	70	140.50	277,000	244,300	32,700	11.81%
R6-Liv	\$ 30,889.33	\$ 12,187.08	308	310	100.29	1,812,200	910,500	901,700	49.76%
R61-Stronggs Groc	\$ 22,489.90	\$ -	290	287	77.55	1,339,800	827,800	512,000	38.21%
Total	\$ 195,085.93	\$ 59,903.85	2489	2477	78.38	14,300,600	7,290,200	7,010,400	49.02%

Less Leaks & Flushi 2,292,530

Adjusted Loss 4,717,870 32.99%

**Leaks Repaired**

	Complaints	Acct #	Taps Set
Cubb CK Church R31			
Pigg Cemetary Ln R61	2736-Other	None	
Mike Hall R2	2737-Other		
Larry Hevle R61	2738-High Usage		
Greenwood Ridge R61	2739-High Usage		
Beaver Ln R61	2740-Air in Line		
Booger Ridge Ln R61	2741-High Usage		
Smiths Bend R33	2742-Air in Line		
Granville Hwy R2	2743-Air in Line		
Hubert Flatt R2	2744-Leak		
Granville UMC Ch R21	2745-High Usage		

Continued Leaks

Eagle Mtn R21  
Granville Hwy R21  
Hull Mtn R41  
NS PO R41  
Granville Hwy R21  
Granville Hwy R21  
Kenneth Turner R21  
Past Kenneth Turner R21  
Sadler Farm R41  
Lester Meadows R21  
E.L. Halfacre R21  
Lee Watts R1  
Pamela Bailey R1

2746-High Usage

Current Year: 2019  
 Comparative Year: 0  
 Period: September  
 Period Begin: 09/01/19  
 Period End: 09/30/19

Jackson County Utility District  
 Income Statement

Account	Title	Current Period	Current YTD Balance
<b>Income</b>			
00401-0000	Water Sales	\$111,528.21	956,570.63
00402-0000	Late Charges	\$1,795.21	13,211.03
00403-0000	Turn-On Charges	\$1,700.00	20,200.00
00404-0000	Returned Check Fees	\$0.00	425.00
00405-0000	Interest Income	\$1,156.51	10,199.87
00406-0000	Christmas Club	(\$560.00)	0.00
00407-0000	Collection Fees	\$150.00	3,950.00
00408-0000	Tap Fees	\$1,175.00	30,200.00
00409-0000	Credit Card Fee	\$843.00	7,155.00
00410-0000	Developers Income	\$0.00	0.00
00411-0000	Other Income	\$89.41	4,446.52
00412-0000	Grant Income	\$0.00	0.00
00413-0000	Tap Fees at Cost	\$0.00	0.00
00414-0000	Tap Fees Over Cost	\$0.00	0.00
00415-0000	Service Charge	\$0.00	0.00
	<b>Total Income</b>	<b>\$117,877.34</b>	<b>1,046,358.05</b>
<b>Expenses</b>			
00601-0000	Utilities	\$1,239.46	10,090.49
00602-0000	Telephone	\$355.09	3,182.72
00603-0000	Salaries	\$18,129.16	172,192.37
00604-0000	Taxes-Payroll	\$1,386.90	13,172.99
00605-0000	Postage	\$0.00	7,899.10
00606-0000	Interest-RDA # 1	\$576.78	5,191.02
00607-0000	Water Purchase	\$57,165.99	481,693.07
00608-0000	Supplies & Parts	\$9,452.03	46,200.84
00609-0000	Health Dept Fees	\$260.00	7,376.10
00610-0000	Bank Fees	\$137.37	2,244.59
00610-0001	Credit Card Fees	\$1,013.68	8,200.94
00611-0000	Office Supplies	\$768.25	7,851.40
00612-0000	Contract Labor	\$100.00	5,805.80
00613-0000	Uniforms	\$0.00	1,070.32
00614-0000	Miscellaneous Expense	\$4.80	224.41
00614-0001	TAUD Expense	\$0.00	1,187.04
00614-0002	Travel Expense	\$0.00	124.77
00614-0003	Public Notice Expense	\$0.00	3,000.64
00615-0000	Insurance	\$568.00	17,728.30
00616-0000	Accting. Auditing. Legal. Engineering	\$3,750.00	250.00
00617-0000	Licenses Due. Subscriptions	\$645.00	12,986.64
00618-0000	Sales Tax	\$0.00	0.00
00619-0000	Uncollectable Accounts	\$0.00	0.00
00620-0000	Interest - RDA # 3	\$623.63	5,612.67
00621-0000	Quarterly H2O Testing	\$405.00	6,015.00
00622-0000	Office Rent	\$0.00	0.00

Account	Title	Current Period	Current YTD Balance
00623-0000	Gasoline	\$1,267.62	7,392.17
00624-0000	Vehicle Repairs	\$53.50	2,409.35
00625-0000	Equipment Repair	\$0.00	1,027.11
00626-0000	Building Maintenance	\$0.00	215.75
00627-0000	Tools	\$0.00	566.32
00628-0000	Interest - RDA # 2	\$289.63	2,606.67
00629-0000	Depreciation Expense-Lines	\$17,041.56	153,374.04
00630-0000	Depreciation Expense-Office Equipment	\$0.00	0.00
00631-0000	Depreciation Expense-Vehicle & Equipment	\$1,325.28	11,927.52
00632-0000	Depreciation Expense-Building	\$480.52	4,324.68
00633-0000	TN Consolidated Retirement Expense	\$1,737.92	27,862.61
00634-0000	TN One-Call Expense	\$0.00	0.00
00635-0000	Health Reimbursement Expense	\$1,500.00	12,250.00
00636-0000	Deprec Exp - Mach & Equip	\$1,518.30	13,664.70
00637-0000	Amortization Expense	\$0.00	0.00
	Total Expenses	(\$121,795.47)	(1,056,922.14)
	Gross Profit (Loss)	(\$3,918.13)	(10,564.09)
Other Expenses			
00900-0000	Balancing Account	\$0.00	0.00
	Total Other Expenses	\$0.00	0.00
	Net Income (Loss)	(\$3,918.13)	(10,564.09)

**BANK ACCOUNT BALANCES**

September 30, 2019

**REVENUE:**

ACCT. 1-101-3	CITIZENS BANK- CHECKING	\$284,936.71
ACCT. 1-101-4	TILL MONIES	\$1,123.68
ACCT. 1-102-0	CITIZENS BANK - Cert. of Dep.	\$105,538.07
ACCT. 1-102-3	CITIZENS BANK- Cert. of Dep.	\$237,999.72
ACCT. 1-102-4	CITIZENS BANK- Cert. of Dep.	\$79,739.90
ACCT. 1-102-5	CITIZENS BANK- Cert. of Dep.	\$135,401.14
ACCT. 1-102-6	CITIZENS BANK- Cert. of Dep.	\$218,830.03
ACCT. 1-102-7	CITIZENS BANK- Cert. of Dep.	\$101,443.68

**CONST. ACCT:**

ACCT. 1-101-2	FIRST FREEDOM CHECKING	\$82,882.53
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**RESERVE:**

		RESERVE	AVAILABLE	
ACCT. 1-101-8	FF	\$30,000.00	\$1,547.66	\$31,547.66
ACCT. 1-101-9	CB	\$32,316.00	\$3,631.73	\$35,947.73

**TOTAL ALL \$1,315,390.85**

AVAILABLE	\$290,116.10
CD's	\$878,952.54
RESERVE	\$62,316.00
TILL MONIES	\$1,123.68
CONST.	\$82,882.53
<b>TOTAL</b>	<b>\$1,315,390.85</b>

Route	Revenue	Cost	Customers	Last	Avg	Gallons Pumped	Gallons Sold	Gallons Lost	%age Lost
R1-SVR	\$ 17,468.94	\$ 9,381.84	187	186	93.42	1,588,000	585,400	1,002,600	63.14%
R2-FL	\$ 23,498.89	\$ 14,270.04	321	323	73.21	2,729,400	1,046,900	1,682,500	61.54%
R21-GR	\$ 13,896.80	\$ -	233	234	59.64	1,411,000	762,800	648,200	45.94%
R22-Freestate	\$ 8,290.53	\$ -	139	140	59.64	855,900	509,000	346,900	40.53%
R3-Willette	\$ 8,642.00	\$ 9,025.23	108	107	80.02	487,000	326,700	160,300	32.92%
R31-HB/GH	\$ 8,716.52	\$ -	117	118	74.50	674,000	324,300	349,700	51.88%
R32-Fairgrounds	\$ 7,910.76	\$ -	137	139	57.74	638,000	419,700	218,300	34.22%
R33-Gladdice	\$ 17,199.09	\$ -	197	201	87.31	968,000	759,000	209,000	21.59%
R34-HB/GLMM	\$ 4,688.23	\$ 1,870.00	69	69	67.95	275,000	224,600	50,400	18.33%
R4-Hudson Ck	\$ -	\$ 4.40	0	0	0.00	0	0	0	0.00%
R41-NS	\$ 16,397.75	\$ 3,976.16	162	162	101.22	1,164,000	458,900	705,100	60.58%
R5-Celina	\$ 11,723.86	\$ 2,141.82	109	107	107.56	761,000	569,100	191,900	25.22%
R51-BB	\$ 1,394.81	\$ 389.82	31	31	44.99	100,000	87,700	12,300	12.30%
R52-AB	\$ 9,612.27	\$ 1,055.58	70	70	137.32	271,000	233,400	37,600	13.87%
R6-Liv	\$ 31,683.96	\$ 15,051.10	310	310	102.21	1,810,400	998,800	811,600	44.83%
R61-Strongs Groc	\$ 23,986.93	\$ -	287	289	83.58	1,746,600	955,900	790,700	45.27%
Total	\$ 205,111.34	\$ 57,165.99	2477	2486	82.81	15,479,300	8,262,200	7,217,100	46.62%

Less Leaks & Flushi 2,074,540

Adjusted Loss 5,142,560 33.22%

**Leaks Repaired**

	Complaints	Acct #	Taps Set
Gladdice Hwy R32	2719-Taste & Odor		
Jackie Meadows R2	2720-Other		
Kevin Cummins R31	2721-High Usage		
Gladdice Hwy R3	2722-Meter		
Herrin Hollow R33	2723-High Usage		
Randall Wilson R61	2724-High Usage		
Jackie Smith R6	2725-Air in Line		
Ira Holland R33	2726-Leak		
Flynns Lick R2	2727-Leak		
Mike Davis R5	2728-Meter		
Currys Chapel Ch R1			

Continued Leaks

Cubb CK Church R31  
Mike Hall R2  
Hubert Flatt R2  
Hull Mtn R41  
PO N. Springs R41

2729-High Usage  
2730-Air in Line  
2731-Leak  
2732-Air in Line  
2733-No Water  
2734-Construction  
2735-Air in Line



8.1

Current Year: 2019  
Comparative Year: 0  
Period: August  
Period Begin: 08/01/19  
Period End: 08/31/19

### Jackson County Utility District Income Statement

Account	Title	Current Period	Current YTD Balance
<b>Income</b>			
00401-0000	Water Sales	\$117,062.40	845,042.42
00402-0000	Late Charges	\$1,854.22	11,415.82
00403-0000	Turn-On Charges	\$3,550.00	18,500.00
00404-0000	Returned Check Fees	\$75.00	425.00
00405-0000	Interest Income	\$1,161.44	9,043.36
00406-0000	Christmas Club	\$560.00	560.00
00407-0000	Collection Fees	\$575.00	3,800.00
00408-0000	Tap Fees	\$2,350.00	29,025.00
00409-0000	Credit Card Fee	\$870.00	6,312.00
00410-0000	Developers Income	\$0.00	0.00
00411-0000	Other Income	\$0.00	4,357.11
00412-0000	Grant Income	\$0.00	0.00
00413-0000	Tap Fees at Cost	\$0.00	0.00
00414-0000	Tap Fees Over Cost	\$0.00	0.00
00415-0000	Service Charge	\$0.00	0.00
	<b>Total Income</b>	<b>\$128,058.06</b>	<b>928,480.71</b>
<b>Expenses</b>			
00601-0000	Utilities	\$1,019.20	8,851.03
00602-0000	Telephone	\$351.21	2,827.63
00603-0000	Salaries	\$18,454.23	154,063.21
00604-0000	Taxes-Payroll	\$1,411.78	11,786.09
00605-0000	Postage	\$10.55	7,899.10
00606-0000	Interest-RDA # 1	\$775.75	6,206.00
00607-0000	Water Purchase	\$58,797.63	424,527.08
00608-0000	Supplies & Parts	\$449.20	36,748.81
00609-0000	Health Dept Fees	\$5,616.10	7,116.10
00610-0000	Bank Fees	\$136.56	2,107.22
00610-0001	Credit Card Fees	\$1,070.90	7,187.26
00611-0000	Office Supplies	\$699.93	7,083.15
00612-0000	Contract Labor	\$550.00	5,705.80
00613-0000	Uniforms	\$384.02	1,070.32
00614-0000	Miscellaneous Expense	\$145.00	219.61
00614-0001	TAUD Expense	\$0.00	1,187.04
00614-0002	Travel Expense	\$0.00	124.77
00614-0003	Public Notice Expense	\$1,607.13	3,000.64
00615-0000	Insurance	\$3,833.00	17,160.30
00616-0000	Accting. Auditing. Legal. Engineering	\$0.00	(3,500.00)
00617-0000	Licenses Due. Subscriptions	\$1,829.55	12,341.64
00618-0000	Sales Tax	\$0.00	0.00
00619-0000	Uncollectable Accounts	\$0.00	0.00
00620-0000	Interest - RDA # 3	\$342.00	2,736.00
00621-0000	Quarterly H2O Testing	\$405.00	5,610.00
00622-0000	Office Rent	\$0.00	0.00

Account	Title	Current Period	Current YTD Balance
00623-0000	Gasoline	\$850.76	6,124.55
00624-0000	Vehicle Repairs	\$0.00	2,355.85
00625-0000	Equipment Repair	\$37.22	1,027.11
00626-0000	Building Maintenance	\$0.00	215.75
00627-0000	Tools	\$161.14	566.32
00628-0000	Interest - RDA # 2	\$649.83	5,198.64
00629-0000	Depreciation Expense-Lines	\$9,860.82	78,886.56
00630-0000	Depreciation Expense-Office Equipment	\$377.38	3,019.04
00631-0000	Depreciation Expense-Vehicle & Equipment	\$1,678.21	13,425.68
00632-0000	Depreciation Expense-Building	\$263.35	2,106.80
00633-0000	TN Consolidated Retirement Expense	\$2,524.16	26,124.69
00634-0000	TN One-Call Expense	\$0.00	0.00
00635-0000	Health Reimbursement Expense	\$1,500.00	10,750.00
00636-0000	Deprec Exp - Mach & Equip	\$500.25	4,002.00
00637-0000	Amortization Expense	\$0.00	0.00
	Total Expenses	(\$116,291.86)	(875,861.79)
	Gross Profit (Loss)	\$11,766.20	52,618.92
Other Expenses			
00900-0000	Balancing Account	\$0.00	0.00
	Total Other Expenses	\$0.00	0.00
	Net Income (Loss)	\$11,766.20	52,618.92

Route	Revenue	Cost	Customers	Last	Avg	Gallons Pumped	Gallons Sold	Gallons Lost	%age Lost
R1-SVR	\$ 16,850.82	\$ 9,513.18	186	186	90.60	963,000	509,800	453,200	47.06%
R2-FL	\$ 24,391.60	\$ 2,807.12	323	323	75.52	2,414,000	1,087,900	1,326,100	54.93%
R21-GR	\$ 12,403.81	\$ -	234	234	53.01	1,347,000	733,300	613,700	45.56%
R22-Freestate	\$ 7,244.27	\$ -	140	140	51.74	729,900	413,400	316,500	43.36%
R3-Willette	\$ 8,244.15	\$ 15,317.33	107	107	77.05	483,700	300,800	182,900	37.81%
R31-HB/GH	\$ 8,287.64	\$ -	118	118	70.23	566,000	289,400	276,600	48.87%
R32-Fairgrounds	\$ 7,433.32	\$ -	139	139	53.48	838,000	374,600	463,400	55.30%
R33-Gladdice	\$ 16,304.78	\$ -	201	198	81.12	1,027,000	709,800	317,200	30.89%
R34-HB/GLMM	\$ 4,429.58	\$ 2,644.40	69	69	64.20	295,300	203,800	91,500	30.99%
R4-Hudson Ck	\$ -	\$ 4.40	0	0	0.00	0	0	0	0.00%
R41-NS	\$ 15,376.88	\$ 3,236.82	162	164	94.92	806,300	382,200	424,100	52.60%
R5-Celina	\$ 8,640.50	\$ 1,752.00	107	109	80.75	441,000	316,900	124,100	28.14%
R51-BB	\$ 7,304.74	\$ 416.10	31	31	235.66	89,000	80,000	9,000	10.11%
R52-AB	\$ 9,274.85	\$ 1,033.68	70	70	132.50	234,000	193,000	41,000	17.52%
R6-Liv	\$ 32,386.31	\$ 12,072.60	310	308	104.47	1,783,400	934,100	849,300	47.62%
R61-Strong's Groc	\$ 22,845.92	\$ -	289	291	79.05	1,470,600	879,200	591,400	40.21%
Total	\$ 201,419.17	\$ 48,797.63	2486	2481	81.02	13,488,200	7,408,200	6,080,000	45.08%

Less Leaks & Flushi 2,929,760  
Adjusted Loss 3,150,240 23.36%

Leaks Repaired	Complaints	Acct #	Taps Set
Randy Pedigo R61	2702-Air In Line	21-3925-1	Christine Hall
Odell Lee R6	2703-Air in Line	2-24425-1	Tim Brown
Joann Straub R6	2704-Taste & Odor	2-24475-1	Tim Brown
Allentown Rd R2	2705-High Usage	31-2025-1	Josh Watson
New Hope Rd R6	2706-Meter		
New Hope Rd R6	2707-Other		
Paula Petty R2	2708-High Usage		
Angel Beccera R6	2709-High Usage		
Billy Norris R6	2710-Other		
Mark Caudle R2	2711-High Usage		
Tony Overstreet R34			

11  
186  
235  
421

Continued Leaks

Caitlyn Green	R2	2712-Meter
Doug Hinson	R6	2713-Low Pressure
Billy Young	R21	2714-Other
John Young Ln	R6	2715-Leak
Christine Hall	R21	2716-High Pres
Herrin Hollow	R33	2717-High Usage
Dave Hollis	R21	2718-Leak
Gladdice Hwy	R32	
Jackie Meadows	R2	
Kevin Cummins	R31	
Gladdice Hwy	R3	
Herrin Hollow	R33	
Randall Wilson	R61	
Jackie Smith	R6	
Mike Davis	R5	
Currys Chapel Ch	R1	

## BANK ACCOUNT BALANCES

August 31, 2019

### REVENUE:

ACCT. 1-101-3	CITIZENS BANK- CHECKING		\$280,068.53
ACCT. 1-101-4	TILL MONIES		\$1,123.68
ACCT. 1-102-0	CITIZENS BANK - Cert. of Dep.		\$105,440.89
ACCT. 1-102-3	CITIZENS BANK- Cert. of Dep.		\$237,727.15
ACCT. 1-102-4	CITIZENS BANK- Cert. of Dep.		\$79,655.33
ACCT. 1-102-5	CITIZENS BANK- Cert. of Dep.		\$135,228.86
ACCT. 1-102-6	CITIZENS BANK- Cert. of Dep.		\$218,412.65
ACCT. 1-102-7	CITIZENS BANK- Cert. of Dep.		\$101,349.00
CONST. ACCT:			
ACCT. 1-101-2	FIRST FREEDOM CHECKING		\$82,882.53
RESERVE:			
ACCT. 1-101-8	FF	RESERVE \$30,000.00	AVAILABLE \$1,545.07
			\$31,545.07
ACCT. 1-101-9	CB	\$32,316.00	\$3,616.47
			\$35,932.47
			TOTAL ALL
			\$1,309,366.16

AVAILABLE	\$285,230.07
CD's	\$877,813.88
RESERVE	\$62,316.00
TILL MONIES	\$1,123.68
CONST.	\$82,882.53
TOTAL	\$1,309,366.16

Current Year: 2019  
 Comparative Year: 0  
 Period: July  
 Period Begin: 07/01/19  
 Period End: 07/31/19

Jackson County Utility District  
 Income Statement

Account	Title	Current Period	Current YTD Balance
<b>Income</b>			
00401-0000	Water Sales	\$123,083.37	727,980.02
00402-0000	Late Charges	\$1,563.83	9,561.60
00403-0000	Turn-On Charges	\$1,950.00	14,950.00
00404-0000	Returned Check Fees	\$200.00	350.00
00405-0000	Interest Income	\$1,117.69	7,881.92
00406-0000	Christmas Club	\$0.00	0.00
00407-0000	Collection Fees	\$325.00	3,225.00
00408-0000	Tap Fees	\$8,575.00	26,675.00
00409-0000	Credit Card Fee	\$819.00	5,442.00
00410-0000	Developers Income	\$0.00	0.00
00411-0000	Other Income	(\$2,000.00)	2,357.11
00412-0000	Grant Income	\$0.00	0.00
00413-0000	Tap Fees at Cost	\$0.00	0.00
00414-0000	Tap Fees Over Cost	\$0.00	0.00
00415-0000	Service Charge	\$0.00	0.00
	<b>Total Income</b>	<b>\$135,633.89</b>	<b>798,422.65</b>
<b>Expenses</b>			
00601-0000	Utilities	\$986.78	7,831.83
00602-0000	Telephone	\$350.18	2,476.42
00603-0000	Salaries	\$28,677.99	135,608.98
00604-0000	Taxes-Payroll	\$2,193.91	10,374.31
00605-0000	Postage	\$0.00	7,888.55
00606-0000	Interest-RDA # 1	\$775.75	5,430.25
00607-0000	Water Purchase	\$55,450.81	365,729.45
00608-0000	Supplies & Parts	\$11,401.33	36,299.61
00609-0000	Health Dept Fees	\$200.00	1,500.00
00610-0000	Bank Fees	\$1,052.91	1,970.66
00610-0001	Credit Card Fees	\$127.07	6,116.36
00611-0000	Office Supplies	\$406.20	6,383.22
00612-0000	Contract Labor	\$350.00	5,155.80
00613-0000	Uniforms	\$318.90	686.30
00614-0000	Miscellaneous Expense	\$0.00	74.61
00614-0001	TAUD Expense	\$1,187.04	1,187.04
00614-0002	Travel Expense	\$0.00	124.77
00614-0003	Public Notice Expense	\$0.00	1,393.51
00615-0000	Insurance	\$68.00	13,327.30
00616-0000	Acct'g. Auditing. Legal. Engineering	\$0.00	(3,500.00)
00617-0000	Licenses Due. Subscriptions	\$1,605.00	10,512.09
00618-0000	Sales Tax	\$0.00	0.00
00619-0000	Uncollectable Accounts	\$0.00	0.00
00620-0000	Interest - RDA # 3	\$342.00	2,394.00
00621-0000	Quarterly H2O Testing	\$1,195.00	5,205.00
00622-0000	Office Rent	\$0.00	0.00

Account	Title	Current Period	Current YTD Balance
00623-0000	Gasoline	\$898.96	5,273.79
00624-0000	Vehicle Repairs	\$421.72	2,355.85
00625-0000	Equipment Repair	\$614.47	989.89
00626-0000	Building Maintenance	\$0.00	215.75
00627-0000	Tools	\$32.47	405.18
00628-0000	Interest - RDA # 2	\$649.83	4,548.81
00629-0000	Depreciation Expense-Lines	\$9,860.82	69,025.74
00630-0000	Depreciation Expense-Office Equipment	\$377.38	2,641.66
00631-0000	Depreciation Expense-Vehicle & Equipment	\$1,678.21	11,747.47
00632-0000	Depreciation Expense-Building	\$263.35	1,843.45
00633-0000	TN Consolidated Retirement Expense	\$4,891.82	23,600.53
00634-0000	TN One-Call Expense	\$0.00	0.00
00635-0000	Health Reimbursement Expense	\$1,500.00	9,250.00
00636-0000	Deprec Exp - Mach & Equip	\$500.25	3,501.75
00637-0000	Amortization Expense	\$0.00	0.00
	Total Expenses	(\$128,378.15)	(759,569.93)
	Gross Profit (Loss)	\$7,255.74	38,852.72
Other Expenses			
00900-0000	Balancing Account	\$0.00	0.00
	Total Other Expenses	\$0.00	0.00
	Net Income (Loss)	\$7,255.74	38,852.72



Route	Revenue	Cost	Customers	Last	Avg	Gallons Pumped	Gallons Sold	Gallons Lost	%age Lost
R1-SVR	\$ 19,773.41	\$ 9,921.28	186	186	106.31	1,659,000	837,400	821,600	49.52%
R2-FL	\$ 27,246.74	\$ 11,707.41	318	318	85.68	2,135,800	1,391,800	744,000	34.83%
R21-GR	\$ 12,973.70	\$ -	235	235	55.21	1,417,000	794,100	622,900	43.96%
R22-Freestate	\$ 7,640.21	\$ -	139	139	54.97	825,900	449,500	376,400	45.57%
R3-Willette	\$ 8,291.19	\$ 12,471.36	107	107	77.49	445,900	314,400	131,500	29.49%
R31-HB/GH	\$ 8,513.18	\$ -	116	116	73.39	596,000	318,700	277,300	46.53%
R32-Fairgrounds	\$ 8,397.31	\$ -	140	140	59.98	544,000	459,000	85,000	15.63%
R33-Gladdice	\$ 18,545.52	\$ -	198	198	93.66	1,614,000	929,700	684,300	42.40%
R34-HB/GLMM	\$ 4,635.15	\$ 3,062.40	69	69	67.18	252,100	226,000	26,100	10.35%
R4-Hudson Ck	\$ -	\$ 4.40	0	0	0.00	0	0	0	0.00%
R41-NS	\$ 15,586.71	\$ 3,052.34	164	164	95.04	778,700	432,000	346,700	44.52%
R5-Celina	\$ 8,530.94	\$ 2,200.77	109	109	78.27	401,000	314,400	86,600	21.60%
R51-BB	\$ 2,130.33	\$ 506.22	31	31	68.72	99,000	147,500	-48,500	-4.90%
R52-AB	\$ 9,582.70	\$ 1,136.85	70	70	136.90	248,000	203,700	44,300	17.86%
R6-Liv	\$ 31,194.00	\$ 11,387.78	308	308	101.28	2,065,500	978,100	1,087,400	52.65%
R61-Strongs Groc	\$ 23,294.59	\$ -	291	289	80.05	1,707,500	936,000	771,500	45.18%
Total	\$ 197,046.84	\$ 55,450.81	2481	2471	79.42	14,789,400	8,732,300	6,057,100	40.96%

Less Leaks & Flushi

869,420

Adjusted Loss

4,270,580

32.51%

**Leaks Repaired**

	Complaints	Acct #	Taps Set
R6 Dailey Rd	2678-Other	41-10225-1	Barry & Kimberl
R21 Lynn Cannon	2679-Meter Lid		
R21 Slave Cem	2680-Meter		
R21 Hollemans Bend	2681-Other		
R21 Hollemans Bend	2682-High Usage		
R6 Allens Chapel	2683-Meter		
R21 Billy Carter	2684-Other		
R6 Smith Ellis Rd	2685-High Usage		
R61 Randy Pedigo	2686-High Usage		
R6 Odell Lee	2687-Leak		
R6 New Hope Rd			

Continued Leaks

Paula Petty R2  
Herring Hollow R33

2688-Meter  
2689-Low Pressure  
2690-High Usage  
2691-Low Pres:  
2692-Leak  
2693-Low Pressure  
2694-Meter  
2695-Meter  
2696-No Water  
2697-Leak  
2698-Other  
2699-Meter  
2700-Meter  
2701-High Usage

**BANK ACCOUNT BALANCES**

July 31, 2019

**REVENUE:**

ACCT. 1-101-3	CITIZENS BANK- CHECKING	\$251,116.31
ACCT. 1-101-4	TILL MONIES	\$1,131.05
ACCT. 1-102-0	CITIZENS BANK - Cert. of Dep.	\$105,336.87
ACCT. 1-102-3	CITIZENS BANK- Cert. of Dep.	\$237,454.89
ACCT. 1-102-4	CITIZENS BANK- Cert. of Dep.	\$79,570.85
ACCT. 1-102-5	CITIZENS BANK- Cert. of Dep.	\$135,056.80
ACCT. 1-102-6	CITIZENS BANK- Cert. of Dep.	\$217,996.07
ACCT. 1-102-7	CITIZENS BANK- Cert. of Dep.	\$101,254.40

**CONST. ACCT:**

ACCT. 1-101-2	FIRST FREEDOM CHECKING	\$94,577.70
---------------	------------------------	-------------

**RESERVE:**

		RESERVE	AVAILABLE	
ACCT. 1-101-8	FF	\$30,000.00	\$1,542.39	\$31,542.39
ACCT. 1-101-9	CB	\$32,316.00	\$3,601.71	\$35,917.71

**TOTAL ALL \$1,290,955.04**

AVAILABLE	\$256,260.41
CD's	\$876,669.88
RESERVE	\$62,316.00
TILL MONIES	\$1,131.05
CONST.	\$94,577.70
<b>TOTAL</b>	<b>\$1,290,955.04</b>

Attachment #10  
Question # 8  
Financial Distress Remedy Plan



# Jackson County Utility District

P.O. Box 367  
Gainesboro, Tennessee 38562  
Phone 931-268-2880 • Fax 931-268-2882



## 2020 Rate Increase

2500 paying customers	Sold 34,530,800 gallons over Minimum of 1500 gallon
Raise per customer \$1.70 per month	\$51,000.00 per year
Raise per 1000 gallon \$1.50	<u>\$62,154.00 per year</u>
Total	\$113,154.00 per year

went into effect Feb. 1<sup>st</sup>, 2020

## Financial Distress Remedy Plan

Jackson County Utility District raised its water rates at the beginning of Feb,2020 .

Our rates were raised as follows \$1.70 per customer per month for a total increase of \$51,000.00yr

We also raise the per 1000 gallon by \$1.50 for a total increase of \$62,154.00 per yr.

Both of these increases come to the amount of \$113,154.00 per yr.

We are also working with Mark Butler the financial advisor with TAUD at this time he has all of our financial information and is scheduled to meet with us on March 16<sup>th</sup> 2020

Attachment #11  
Question # 9  
Board Training Information



Board Members of The  
Jackson County Utility District

Ricky Kennedy President  
5799 Jennings Creek Hwy.  
Whitleyville, TN.38588  
931-621-3429  
November 26<sup>th</sup>, 2019  
Training in progress

Zollie Richard Chaffin Secretary/Treasurer  
1955 Roaring River RD,  
Gainesboro, TN. 38562  
931-510-8181  
November 21<sup>st</sup> 2016  
Attached Training in 2017

Harold W.Heady  
P.O. Box 217  
Gainesboro, TN. 38562  
931-268-9657  
October :23 2009  
Attached Training for 2018

# *Certificate of Completion*

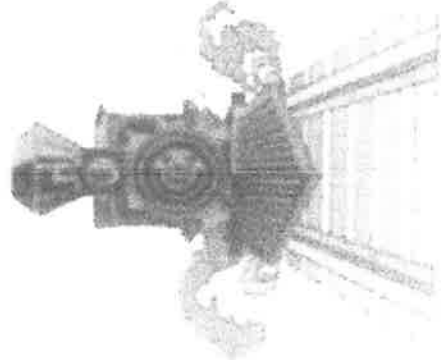
**Ricky Kennedy**

has completed the on-line course

**Utility Board Roles and Responsibilities-Part 1**

**March 2, 2020**

1 hour



Bob Freudenthal, Executive Director

OATH OF OFFICE  
JACKSON COUNTY UTILITY DISTRICT  
COMMISSIONERS

(4 year) TERM OF OFFICE: NOVEMBER 26, 2019 TIL NOVEMBER 26, 2023

STATE OF TENNESSEE

COUNTY OF JACKSON

*HAVING BEEN DULY SELECTED AS MEMBER OF THE BOARD OF COMMISSIONERES OF THE JACKSON COUNTY UTILITY DISTRICT, AND IN COMPLIANCE WITH ARTICLE 10, SECTION 1 OF THE CONSTITUTION OF THE STATE OF TENNESSEE, AND TENNESSEE CODE ANNOTATED, SECTION 8-18-107, I DO SOLEMNLY SWEAR THAT I WILL SUPPORT THE CONSTITUTION OF TENNESSEE AND OF THE UNITED STATES, AND THAT I WILL PERFORM WITH FIDELITY THE DUTIES OF THE OFFICE TO WHICH I HAVE BEEN SELECTED AND WHICH I AM ABOUT TO ASSUME.*

**Ricky Kennedy**

\_\_\_\_\_  
COMMISSIONER NAME

*Ricky Kennedy*  
\_\_\_\_\_  
COMMISSIONER SIGNATURE

BEFORE ME, CRYSTAL G. BEAN, A NOTARY-AT-LARGE, PERSONALLY APPEARED,  
Ricky Kennedy OF WHOM I AM PERSONALLY ACQUAINTED AND  
WHO INSTRUMENTED THIS DOCUMENT (OATH OF OFFICE), BY AFFIXING HIS  
SIGNATURE THIS THE 23rd DAY OF November, 2019.

WITNESS MY HAND AND SEAL THIS THE 23rd DAY OF November, 2019.

*Crystal Bean*  
\_\_\_\_\_  
NOTARY-AT-LARGE



MY COMMISSION EXPIRES August 29, 2021.

Expires 11-26-2020

OATH OF OFFICE  
JACKSON COUNTY UTILITY DISTRICT  
COMMISSIONERS

(4 year) TERM OF OFFICE: NOVEMBER 26, 2016 TIL NOVEMBER 26, 2020

STATE OF TENNESSEE

COUNTY OF JACKSON

HAVING BEEN DULY SELECTED AS MEMBER OF THE BOARD OF COMMISSIONERES OF THE JACKSON COUNTY UTILITY DISTRICT, AND IN COMPLIANCE WITH ARTICLE 10, SECTION 1 OF THE CONSTITUTION OF THE STATE OF TENNESSEE, AND TENNESSEE CODE ANNOTATED, SECTION 8-18-107, I DO SOLEMNLY SWEAR THAT I WILL SUPPORT THE CONSTITUTION OF TENNESSEE AND OF THE UNITED STATES, AND THAT I WILL PERFORM WITH FIDELITY THE DUTIES OF THE OFFICE TO WHICH I HAVE BEEN SELECTED AND WHICH I AM ABOUT TO ASSUME.

**Richard Chaffin**

\_\_\_\_\_  
COMMISSIONER NAME

*Richard Chaffin*  
\_\_\_\_\_  
COMMISSIONER SIGNATURE

BEFORE ME, CRYSTAL G. BEAN, A NOTARY-AT-LARGE, PERSONALLY APPEARED,  
Richard Chaffin OF WHOM I AM PERSONALLY ACQUAINTED AND  
WHO INSTRUMENTED THIS DOCUMENT (OATH OF OFFICE), BY AFFIXING HIS  
SIGNATURE THIS THE 21st DAY OF November, 2016.

WITNESS MY HAND AND SEAL THIS THE 21st DAY OF November, 2016.



*Crystal G. Bean*  
\_\_\_\_\_  
NOTARY-AT-LARGE

MY COMMISSION EXPIRES March 1, 2017.

Expires 11-26-2013

OATH OF OFFICE

JACKSON COUNTY UTILITY DISTRICT

COMMISSIONERS

(4 year) TERM OF OFFICE: NOVEMBER 26, 2009 TIL NOVEMBER 26, 2013

STATE OF TENNESSEE

COUNTY OF JACKSON

HAVING BEEN DULY SELECTED AS MEMBER OF THE BOARD OF COMMISSIONERES OF THE JACKSON COUNTY UTILITY DISTRICT, AND IN COMPLIANCE WITH ARTICLE 10, SECTION 1 OF THE CONSTITUTION OF THE STATE OF TENNESSEE, AND TENNESSEE CODE ANNOTATED, SECTION 8-18-107, I DO SOLEMNLY SWEAR THAT I WILL SUPPORT THE CONSTITUTION OF TENNESSEE AND OF THE UNITED STATES, AND THAT I WILL PERFORM WITH FIDELITY THE DUTIES OF THE OFFICE TO WHICH I HAVE BEEN SELECTED AND WHICH I AM ABOUT TO ASSUME.

Harold D. Heady

\_\_\_\_\_  
COMMISSIONER NAME

*Harold W Heady*  
\_\_\_\_\_  
COMMISSIONER SIGNATURE

BEFORE ME, CRYSTAL G. BEAN, A NOTARY-AT-LARGE, PERSONALLY APPEARED, Harold D. Heady

\_\_\_\_\_  
OF WHOM I AM PERSONALLY ACQUAINTED AND

WHO INSTRUMENTED THIS DOCUMENT (OATH OF OFFICE), BY AFFIXING HIS

SIGNATURE THIS THE 16<sup>th</sup> DAY OF November, 2009.

WITNESS MY HAND AND SEAL THIS THE 16<sup>th</sup> DAY OF November, 2009.



*Crystal G. Bean*  
\_\_\_\_\_  
NOTARY-AT-LARGE

MY COMMISSION EXPIRES 5-27-2013

*Zollie R. Chaffin*

*has attended and participated in the*

## *Commissioner Training*

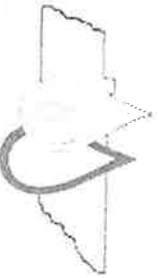
*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: May 15-17, 2017*

*Location: Country Inn & Suites, Cookeville TN*

*Hours: 12*

Tennessee Association  
of Utility Districts



*Bob Preudenthal, Executive Director*

*Harold Eady*

*has attended and participated in the  
Utility Commissioner and Municipal Official Training (Both Days)*

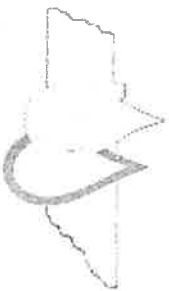
*An Approved Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: 10/15/2018*

*Location: Holiday Inn Express, 1228 Bunker Hill Rd, Cookeville*

*Credit: 12 hours for Commissioner*

Tennessee Association  
of Utility Districts



*RAE*

Bob Freudenthal, Executive Director

HH3037



Attachment #12  
Question # 10  
Customer Count Breakdown

Jackson County Utility District

Customer Count Breakdown

Total customers	3327
Active Customers	2473
Unbilled	0
Metered	2473
Unmetered	0
Residential	2385
Commercial	33
Tax Exempt	55

Attachment #13  
Question # 13  
Leak Adjustment Policy

Policy : Number 2 : Adjustments to Bills / Leak Adjustments

06-01-2015

Dear : Sir

As of June 1<sup>st</sup> 2015 the Jackson County Utility District will no longer be offering leak adjustments to its residential customers. Only commercial customers will be allowed leak adjustments.

Jackson County Utility District, has paired with Sunbelt Inc. Corp for them to offer Insurance plans for leaks on residential customers .

# JACKSON COUNTY UTILITY DISTRICT



1

## Water Loss Protection

**AUTOMATICALLY ENROLLED  
\$1.50/MONTH**

- ◆ Water Bill Protection from excess water charges resulting from eligible plumbing leaks, up to \$500.
- ◆ No deductible. Coverage limited to two leaks every 12 months.
- ◆ Call us to decline protection and accept full responsibility for water bills resulting from eligible plumbing leaks.
- ◆ As of June 1st, all residential leak adjustments will only be available through our ServLine Water Loss Protection Program.

2

## Water Line Protection

**SIGN UP BY CALLING  
\$4.00/MONTH**

- ◆ Covers repair or replacement of water line up to \$10,000. No deductible. No annual limit.
- ◆ Provides water line protection from your meter to the foundation of your home.
- ◆ Be protected from these expensive repairs! Enrollment after June 1st requires a 30 day waiting period.
- ◆ Includes \$500 for site restoration for both public/private paved surfaces such as sidewalks or driveways.
- ◆ Adding Water Line Protection after June 1st will result in a 30 day waiting period for protection to apply.



**CALL US:  
(931) 754-1182**

# Adjustments to Bills/Leak Adjustments

**ADOPTION DATE:**

FEBRUARY 19, 1996

**EFFECTIVE DATE:**

FEBRUARY 19, 1996

**RESPONSIBLE FOR  
ADMINISTERING POLICY: Manager, Board of Commissioners**

## BACKGROUND AND PURPOSE

Any customer seeking a billing adjustment shall be treated courteously and fairly by the utility Board, Manager and staff.

It is accepted utility practice in the United States that the customer is responsible for his utility service on the customer side of the meter. This includes leakage. A customer seeking a leak adjustment should also realize that the water he doesn't pay for will be paid for by the rest of the customers.

The utility is run for the benefit of all present and future customers, and while no customer shall intentionally be treated unfairly, no customer shall be treated in a way that compromises the interests of other customers.

## LIMITATIONS

The utility is subject to various state and federal regulations and has no discretion to adjust bills in a manner which would violate these regulations.

## PUBLIC NOTICE

A copy of this and all utility policies shall be available in the business office of the utility for customer inspection during regular business hours or official meetings of the utility.

A customer may obtain copies of utility policies by requesting them from any utility business office employee. Utility employees are to respond to the customer's request as soon as their work load permits, but in no case later than three business days. Customers will be charged for photocopies at the rate of 15 cents per one-sided page, payable upon receipt of the copies by cash, check or money order. [00-92-BC]

# POLICY STATEMENT

## 1 ... Determination of Need for Adjustment

The need to adjust a utility bill may be evident by a customer complaint of excessive billing, or evidence of leakage on the customer side of the meter.

## 2 ... Notice of Possible Leakage

It is the customer's responsibility to keep his plumbing system in good working order. If, however, utility meter readers or other employees suspect leakage on the customer's side of the meter, they shall attempt to notify the customer by leaving a "door-hanger" on the premises or by telephone, or by mailing a leak notice to the customer's billing address.

## 3 ... Frequency of Adjustments

No customer shall receive more than two adjustments during any one calendar year.

## 4 ... Improper Meter Reading

The utility will first determine that the meter was properly read. If an investigation of the meter and meter records establishes that the meter was misread or that there was a failure of utility equipment, a new bill will be issued using an estimated reading based on an average of the past 12 months billings for this period. There will be no penalty assessed in the event the adjustment procedure delays payment past the penalty date. [H1-92-BC]

## 5 ... Proper Meter Reading

If an investigation of the meter and meter record establishes that the meter was properly read and that there was no failure of utility equipment, the bill will remain valid and payable.

## 6 ... Testing of Customer Meter

If the customer questions the accuracy of the meter, he may pay the utility bill in question plus a meter testing deposit of \$50 for residences and \$350 for commercial or industrial accounts. The utility will remove the meter and ship it to the manufacturer or recognized meter testing facility (other than its own shop) for testing. The utility will pay all costs associated with the testing of the meter.

If the meter proves to have an accuracy within guidelines established for used meters by the American Water Works Association (AWWA), it is deemed to be accurate. If the meter tests accurate, the customer forfeits the meter testing deposit. If the meter does not meet AWWA accuracy standards, the utility shall refund the meter testing deposit to the customer and repair or replace the meter.

## 7 ... Calculation of Billing Adjustment

If an adjustment of the customer's bill is warranted, the amount of the bill will be determined by the following procedure: The request for a leak adjustment is presented to the board for approval. The customer pays for the first 10,000 gallons at the regular rate. All usage over 10,000 gallons is charged at a rate of 1/2 of their normal cost. Current rate is \$1.825 per thousand gallons.

Effective 1/1/98 2.125  
Effective 1/1/07 3.125  
Effective 1/1/09 3.875  
Effective 8/1/11 4.125

### **8.....Types of Leaks Allowable for Adjustments**

To be adjusted, the leak must not be readily evident to a reasonable person (such as leaks that are underground, within walls or under floors). As of January 1, 2011, all Jackson County Utility customers will be required to show proof of any leak to the office staff, in order for the customer to receive a leak adjustment on any usage over 10,000 gallons on their monthly bill.

### **9.....Adjustments on WATER bills will NOT be made for the following:**

- 1) Routine dripping faucets, leaking commodes, or faulty customer plumbing;
- 2) Premises left or abandoned without reasonable care for the plumbing system;
- 3) More than 2 occurrence per calendar year;
- 4) Filling of swimming pools;
- 5) Watering of lawns or gardens.

### **10.....Amount of Time for Adjustment**

The utility shall not be obligated to make adjustments of any bills not contested after ninety (90) days from the billing date.

The utility shall be under no obligation to extend the penalty date or the time for paying any bills because the customer disputes the amount of the bill.

## **RECORD KEEPING REQUIREMENTS**

All requests for billing adjustments must be received by phone, in writing or in person at the business office of the utility during regular business hours or official meetings of the utility.  
[00-92-BC]

The Manager or his designee shall file a written report of the customer billing adjustment and the action of the staff regarding the adjustment.

## **RECORD KEEPING DURATION**

All records of billing adjustments shall be kept for minimum of ten years.

## **REVIEW BY MANAGER AND STAFF**

The Board of Commissioners is the sole policy making body of the utility. The Board approves all leak adjustments at the next regularly scheduled meeting.

The manager or his designee shall inform the customer of his right to have the billing adjustment reviewed by the Board of Commissioners, and shall schedule the customer for consideration at the Board's next regularly scheduled meeting and shall inform the customer of the time and place of the meeting. If the information regarding the billing adjustment has not previously been reduced to writing, the manager shall make and file a written notice of the substance of the request for billing adjustment and of his action and decision on the adjustment.



OATH OF OFFICE

JACKSON COUNTY UTILITY DISTRICT

COMMISSIONERS

(4 year) TERM OF OFFICE: NOVEMBER 26, 2019 TIL NOVEMBER 26, 2023

STATE OF TENNESSEE

COUNTY OF JACKSON

*HAVING BEEN DULY SELECTED AS MEMBER OF THE BOARD OF COMMISSIONERES OF THE JACKSON COUNTY UTILITY DISTRICT, AND IN COMPLIANCE WITH ARTICLE 10, SECTION 1 OF THE CONSTITUTION OF THE STATE OF TENNESSEE, AND TENNESSEE CODE ANNOTATED, SECTION 8-18-107, I DO SOLEMNLY SWEAR THAT I WILL SUPPORT THE CONSTITUTION OF TENNESSEE AND OF THE UNITED STATES, AND THAT I WILL PERFORM WITH FIDELITY THE DUTIES OF THE OFFICE TO WHICH I HAVE BEEN SELECTED AND WHICH I AM ABOUT TO ASSUME.*

**Ricky Kennedy**

\_\_\_\_\_  
COMMISSIONER NAME

*Ricky Kennedy*  
\_\_\_\_\_  
COMMISSIONER SIGNATURE

BEFORE ME, CRYSTAL G. BEAN, A NOTARY-AT-LARGE, PERSONALLY APPEARED,  
Ricky Kennedy OF WHOM I AM PERSONALLY ACQUAINTED AND  
WHO INSTRUMENTED THIS DOCUMENT (OATH OF OFFICE), BY AFFIXING HIS  
SIGNATURE THIS THE 23rd DAY OF November, 2019.

WITNESS MY HAND AND SEAL THIS THE 23rd DAY OF November, 2019.

*Crystal Bean*  
\_\_\_\_\_  
NOTARY-AT-LARGE



MY COMMISSION EXPIRES August 29, 2021.

Expires 11-26-2020

OATH OF OFFICE  
JACKSON COUNTY UTILITY DISTRICT  
COMMISSIONERS

(4 year) TERM OF OFFICE: NOVEMBER 26, 2016 TIL NOVEMBER 26, 2020

STATE OF TENNESSEE

COUNTY OF JACKSON

HAVING BEEN DULY SELECTED AS MEMBER OF THE BOARD OF COMMISSIONERES OF THE JACKSON COUNTY UTILITY DISTRICT, AND IN COMPLIANCE WITH ARTICLE 10, SECTION 1 OF THE CONSTITUTION OF THE STATE OF TENNESSEE, AND TENNESSEE CODE ANNOTATED, SECTION 8-18-107, I DO SOLEMNLY SWEAR THAT I WILL SUPPORT THE CONSTITUTION OF TENNESSEE AND OF THE UNITED STATES, AND THAT I WILL PERFORM WITH FIDELITY THE DUTIES OF THE OFFICE TO WHICH I HAVE BEEN SELECTED AND WHICH I AM ABOUT TO ASSUME.

**Richard Chaffin**

\_\_\_\_\_  
COMMISSIONER NAME

*Richard Chaffin*  
\_\_\_\_\_  
COMMISSIONER SIGNATURE

BEFORE ME, CRYSTAL G. BEAN, A NOTARY-AT-LARGE, PERSONALLY APPEARED,  
Richard Chaffin OF WHOM I AM PERSONALLY ACQUAINTED AND  
WHO INSTRUMENTED THIS DOCUMENT (OATH OF OFFICE), BY AFFIXING HIS  
SIGNATURE THIS THE 21st DAY OF November, 2016.

WITNESS MY HAND AND SEAL THIS THE 21st DAY OF November, 2016.



*Crystal G. Bean*  
\_\_\_\_\_  
NOTARY-AT-LARGE

MY COMMISSION EXPIRES March 1, 2017.

Expires 11-26-2013

OATH OF OFFICE  
JACKSON COUNTY UTILITY DISTRICT  
COMMISSIONERS

(4 year) TERM OF OFFICE: NOVEMBER 26, 2009 TIL NOVEMBER 26, 2013

STATE OF TENNESSEE

COUNTY OF JACKSON

*HAVING BEEN DULY SELECTED AS MEMBER OF THE BOARD OF COMMISSIONERES OF THE JACKSON COUNTY UTILITY DISTRICT, AND IN COMPLIANCE WITH ARTICLE 10, SECTION 1 OF THE CONSTITUTION OF THE STATE OF TENNESSEE, AND TENNESSEE CODE ANNOTATED, SECTION 8-18-107, I DO SOLEMNLY SWEAR THAT I WILL SUPPORT THE CONSTITUTION OF TENNESSEE AND OF THE UNITED STATES, AND THAT I WILL PERFORM WITH FIDELITY THE DUTIES OF THE OFFICE TO WHICH I HAVE BEEN SELECTED AND WHICH I AM ABOUT TO ASSUME.*

Harold D. Heady

\_\_\_\_\_  
COMMISSIONER NAME

*Harold W Heady*  
\_\_\_\_\_  
COMMISSIONER SIGNATURE

BEFORE ME, CRYSTAL G. BEAN, A NOTARY-AT-LARGE, PERSONALLY APPEARED, Harold D. Heady

\_\_\_\_\_  
OF WHOM I AM PERSONALLY ACQUAINTED AND WHO INSTRUMENTED THIS DOCUMENT (OATH OF OFFICE), BY AFFIXING HIS SIGNATURE THIS THE 16<sup>th</sup> DAY OF November, 2009.

WITNESS MY HAND AND SEAL THIS THE 16<sup>th</sup> DAY OF November, 2009.



*Crystal G. Bean*  
\_\_\_\_\_  
NOTARY-AT-LARGE

MY COMMISSION EXPIRES 5-27-2013

*Zollie R. Chaffin*

*has attended and participated in the*

## *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: May 15-17, 2017*

*Location: Country Inn & Suites, Cookeville TN*

*Hours: 12*



*Bob Prudenthal, Executive Director*

Tennessee Association  
of Utility Districts



*G Harold Gandy*

*has attended and participated in the*

*Utility Commissioner and Municipal Official Training (Both Days)*

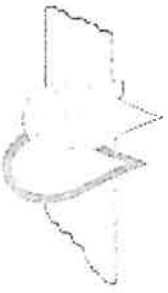
*An Approved Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: 10/15/2018*

*Location: Holiday Inn Express, 1228 Bunker Hill Rd, Cookeville*

*Credit: 12 hours for Commissioner*

Tennessee Association  
of Utility Districts



*RA*

Bob Freudenthal, Executive Director

HH3037

Attachment #12  
Question # 10  
Customer Count Breakdown

Jackson County Utility District  
Customer Count Breakdown

Total customers	3327
Active Customers	2473
Unbilled	0
Metered	2473
Unmetered	0
Residential	2385
Commercial	33
Tax Exempt	55

Attachment #13  
Question # 13  
Leak Adjustment Policy



4/14/2016 2:47 PM

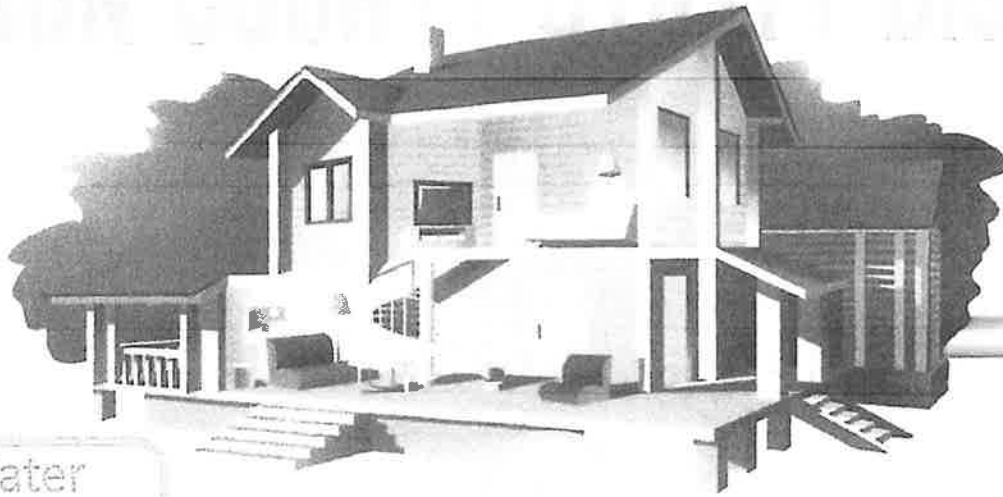
Policy : Number 2 : Adjustments to Bills / Leak Adjustments

06-01-2015

Dear : Sir

As of June 1<sup>st</sup> 2015 the Jackson County Utility District will no longer be offering leak adjustments to its residential customers. Only commercial customers will be allowed leak adjustments.

Jackson County Utility District, has paired with Sunbelt Inc. Corp for them to offer Insurance plans for leaks on residential customers .



## Water Loss Protection



Water Main

Water Meter

Note: Protection is offered for residential customers only.

Utility Responsibility

Your Responsibility

1

## Water Loss Protection

**AUTOMATICALLY ENROLLED  
\$1.50/MONTH**

- ◆ Water Bill Protection from excess water charges resulting from eligible plumbing leaks, up to \$500.
- ◆ No deductible. Coverage limited to two leaks every 12 months.
- ◆ Call us to decline protection and accept full responsibility for water bills resulting from eligible plumbing leaks.
- ◆ As of June 1st, all residential leak adjustments will only be available through our ServLine Water Loss Protection Program.

2

## Water Line Protection

**Part of \$1.50/MONTH  
\$1.50/MONTH**

- ◆ Covers repair or replacement of water line up to \$10,000. No deductible. No annual limit.
- ◆ Provides water line protection from your meter to the foundation of your home.
- ◆ Be protected from these expensive repairs! Enrollment after June 1st requires a 30 day waiting period.
- ◆ Includes \$500 for site restoration for both public/private paved surfaces such as sidewalks or driveways.
- ◆ Adding Water Line Protection after June 1st will result in a 30 day waiting period for protection to apply.



**CALL US:  
(931) 754-1182**

# Adjustments to Bills/Leak Adjustments

**ADOPTION DATE:** FEBRUARY 19, 1996

**EFFECTIVE DATE:** FEBRUARY 19, 1996

**RESPONSIBLE FOR ADMINISTERING POLICY:** Manager, Board of Commissioners

## BACKGROUND AND PURPOSE

Any customer seeking a billing adjustment shall be treated courteously and fairly by the utility Board, Manager and staff.

It is accepted utility practice in the United States that the customer is responsible for his utility service on the customer side of the meter. This includes leakage. A customer seeking a leak adjustment should also realize that the water he doesn't pay for will be paid for by the rest of the customers.

The utility is run for the benefit of all present and future customers, and while no customer shall intentionally be treated unfairly, no customer shall be treated in a way that compromises the interests of other customers.

## LIMITATIONS

The utility is subject to various state and federal regulations and has no discretion to adjust bills in a manner which would violate these regulations.

## PUBLIC NOTICE

A copy of this and all utility policies shall be available in the business office of the utility for customer inspection during regular business hours or official meetings of the utility.

A customer may obtain copies of utility policies by requesting them from any utility business office employee. Utility employees are to respond to the customer's request as soon as their work load permits, but in no case later than three business days. Customers will be charged for photocopies at the rate of 15 cents per one-sided page, payable upon receipt of the copies by cash, check or money order. [00-92-BC]

# POLICY STATEMENT

## 1 ... Determination of Need for Adjustment

The need to adjust a utility bill may be evident by a customer complaint of excessive billing, or evidence of leakage on the customer side of the meter.

## 2 ... Notice of Possible Leakage

It is the customer's responsibility to keep his plumbing system in good working order. If, however, utility meter readers or other employees suspect leakage on the customer's side of the meter, they shall attempt to notify the customer by leaving a "door-hanger" on the premises or by telephone, or by mailing a leak notice to the customer's billing address.

## 3 ... Frequency of Adjustments

No customer shall receive more than two adjustments during any one calendar year.

## 4 ... Improper Meter Reading

The utility will first determine that the meter was properly read. If an investigation of the meter and meter records establishes that the meter was misread or that there was a failure of utility equipment, a new bill will be issued using an estimated reading based on an average of the past 12 months billings for this period. There will be no penalty assessed in the event the adjustment procedure delays payment past the penalty date. [H1-92-BC]

## 5 ... Proper Meter Reading

If an investigation of the meter and meter record establishes that the meter was properly read and that there was no failure of utility equipment, the bill will remain valid and payable.

## 6 ... Testing of Customer Meter

If the customer questions the accuracy of the meter, he may pay the utility bill in question plus a meter testing deposit of \$50 for residences and \$350 for commercial or industrial accounts. The utility will remove the meter and ship it to the manufacturer or recognized meter testing facility (other than its own shop) for testing. The utility will pay all costs associated with the testing of the meter.

If the meter proves to have an accuracy within guidelines established for used meters by the American Water Works Association (AWWA), it is deemed to be accurate. If the meter tests accurate, the customer forfeits the meter testing deposit. If the meter does not meet AWWA accuracy standards, the utility shall refund the meter testing deposit to the customer and repair or replace the meter.

## 7 ... Calculation of Billing Adjustment

If an adjustment of the customer's bill is warranted, the amount of the bill will be determined by the following procedure: The request for a leak adjustment is presented to the board for approval. The customer pays for the first 10,000 gallons at the regular rate. All usage over 10,000 gallons is charged at a rate of 1/2 of their normal cost. Current rate is \$1.825 per thousand gallons.

Effective 1/1/98 2.125  
Effective 1/1/07 3.125  
Effective 1/1/09 3.875  
Effective 8/1/11 4.125

## **8.....Types of Leaks Allowable for Adjustments**

To be adjusted, the leak must not be readily evident to a reasonable person (such as leaks that are underground, within walls or under floors). As of January 1, 2011, all Jackson County Utility customers will be required to show proof of any leak to the office staff, in order for the customer to receive a leak adjustment on any usage over 10,000 gallons on their monthly bill.

## **9.....Adjustments on WATER bills will NOT be made for the following:**

- 1) Routine dripping faucets, leaking commodes, or faulty customer plumbing;
- 2) Premises left or abandoned without reasonable care for the plumbing system;
- 3) More than 2 occurrence per calendar year;
- 4) Filling of swimming pools;
- 5) Watering of lawns or gardens.

## **10.....Amount of Time for Adjustment**

The utility shall not be obligated to make adjustments of any bills not contested after ninety (90) days from the billing date.

The utility shall be under no obligation to extend the penalty date or the time for paying any bills because the customer disputes the amount of the bill.

## **RECORD KEEPING REQUIREMENTS**

All requests for billing adjustments must be received by phone, in writing or in person at the business office of the utility during regular business hours or official meetings of the utility.  
[00-92-BC]

The Manager or his designee shall file a written report of the customer billing adjustment and the action of the staff regarding the adjustment.

## **RECORD KEEPING DURATION**

All records of billing adjustments shall be kept for minimum of ten years.

## **REVIEW BY MANAGER AND STAFF**

The Board of Commissioners is the sole policy making body of the utility. The Board approves all leak adjustments at the next regularly scheduled meeting.

The manager or his designee shall inform the customer of his right to have the billing adjustment reviewed by the Board of Commissioners, and shall schedule the customer for consideration at the Board's next regularly scheduled meeting and shall inform the customer of the time and place of the meeting. If the information regarding the billing adjustment has not previously been reduced to writing, the manager shall make and file a written notice of the substance of the request for billing adjustment and of his action and decision on the adjustment.

## REVIEW BY THE BOARD

When a customer or other complaining party appears at a Board meeting regarding a billing adjustment without previously submitting the facts regarding the adjustment to the manager or office staff, the Board may delay hearing or ruling on the case until the next regular meeting to allow the Manager, staff, attorney or others to locate and prepare materials concerning the adjustment.

## REVIEW BY THE UTILITY MANAGEMENT REVIEW BOARD

If in the opinion of the customer the adjustment is not handled in keeping with this and other policies of the utility, the customer has thirty days from the date of the utility board meeting where his request for billing adjustment was last heard in which to file a written complaint with the Utility Management Review Board (UMRB). The UMRB is a statewide board set up, in part, to hear legitimate customer complaints. They will refuse to hear any complaint that has not first been presented to the utility Board of Commissioners.

Information about UMRB hearings or procedures may be handled by phone: (615) 532-0472.

Written complaints may be mailed to the UMRB at the following address:

Utility Management Review Board  
L&C Tower, 8th Floor  
401 Church Street  
Nashville, TN 37243-1533

## NOTICE TO CUSTOMER

All notices, statements, requests and other communications from the utility to the customer shall be deemed sufficient and properly given if in writing and delivered personally, if in writing and attached in plain view on the front or main door of the customer's dwelling, or sent by U.S. mail. Customer's refusal to accept any notice or communication shall be deemed receipt. [H3-92-BC]

## OMISSIONS

In the absence of specific rules or policies, the disposition of billing adjustments shall be made by the Board of Commissioners in accordance with its usual and customary practices. [A1-92-BC]

===== ADOPTION RESOLUTION =====

I, JOHN BYBEE, Secretary of the JACKSON COUNTY UTILITY DISTRICT of JACKSON County, Tennessee, existing under the laws of the State of Tennessee, hereby certify that the attached is a true copy of said utility's policy regarding LEAK ADJUSTMENTS as of the 19th day of February, 1996, which has been duly adopted.

*Eddie Strong* President

*John Bybee* Board Secretary

# JACKSON COUNTY UTILITY DISTRICT

P.O. BOX 367  
Gainesboro, Tennessee 38562



Phone (931) 268-2880

## ATTENTION:

### JACKSON COUNTY UTILITY DISTRICT CUSTOMERS

As of January 1, 2011, Jackson County Utility District customers will be required to show proof of any leak to the office staff, in order for the customer to receive a leak adjustment on any usage over 10,000 gallons on their monthly bill.



## NEW POLICY PROOF OF LEAK ADJUSTMENT

**11-15-10** New Policy of Leak Adjustment effective January 1, 2011 Customers will be required to show proof of any leak to the office staff, in order for the customer to receive a leak adjustment on any usage over 10,000 gallons on their monthly bill.

President Wes Cassetty called for a motion to approve the adjustment policy as presented.  
John Bybee made the motion to approve the adjustments.  
Harold Heady seconded.

Nays -0-

Ayes -3-

The policy stands approved.

# Jackson Co Utility District Customer Activity Report

Service Type: All Service Types  
 Rate: All Rates  
 Billing Cycle: 1 Cycle 1  
 Customer Type: All Customer Types  
 Account Range: All Accounts  
 Date Range: 01/01/2019 To 02/17/2020  
 Include Customer Unapplied Cash:   
 Sort Order: Account Number

Print Route Totals  
 Print Customer Type Totals  
 Exclude State Tax Exempt Revenue  
 Print Report  
 AR Type  
 AR Code  
 Report Breakdown Level  
 Print Report On Wide Carriage Printer  
 Account Group Range  
 Print Account Group Totals  
 By AR Code  
 Not Applicable  
 LEK Leak Adjustment - Adjustment  
 Print All Transactions  
 All Groups

Code	Description	Date	Service	Rate	Service Amt	S1 Amount	S2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
0021-08350-002	Granville Museum INC Sutton		Water	01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Service Balances		Service Charges	04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEK	Leak Adjustment	04/04/2019	Water	00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.89)
LEK	Leak Adjustment	04/04/2019	Water	01	(21.75)	0.00	0.00	0.00	(2.12)	0.00	0.00	(23.87)

### AR Type Totals For Route 0021

Total Adjustments	(24.76)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

### AR Code Summary For Route 0021

LEK Leak Adjustment	(24.76)	# of Trans.	2
---------------------	---------	-------------	---

### AR Type Report Totals

Total Adjustments	(24.76)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

### AR Code Report Summary

LEK Leak Adjustment	(24.76)	# of Trans.	2
---------------------	---------	-------------	---

Question # 15 Attachment # 15

Jackson County Utility District has applied for a \$500,000.00 ARC water line extension grant for 2020.

The Utility District has been accepted for the preliminary application as of 2-25-2020 and is waiting for the approval of the final application.

Question # 16 Attachment # 16

Jackson County Utility District has applied for a \$500,000.00 ARC water line extension grant for 2020.

The Utility District has been accepted for the preliminary application as of 2-25-2020 and is waiting for the approval of the final application.

Attachment #17  
Question # 17  
Customer Rate Awareness Response

[Home](#)   [Customer Service](#)   [ServLine](#)   [Contact](#)

# Water Rates

## Service Areas

[JCUD Coverage Map](#)

## Rates & Fees

	Monthly Minimum 0-1500 Gallons	Usage Over 1500 Gallons
5/8" Residential	\$23.45	\$13.75 Per 1000 Gallons
1" Residential	\$24.45	\$13.75 Per 1000 Gallons
1 1/2" Residential	\$28.45	\$13.75 Per 1000 Gallons
2" Residential	\$36.45	\$13.75 Per 1000 Gallons

## Past Due Accounts & Shutoffs

If your account is past due, prompt payment is necessary to prevent your water from being shut off. You can pay your bill online, in person, by phone, or by mail.

**Call Us (931)268-2880 or  
(931)268-2806**

### Quick Links

[Online Bill Pay](#)

[Contact Us](#)

Attachment #18  
Question # 19  
Capital Asset List Review

JACKSON COUNTY UTILITY DISTRICT  
DEPRECIATION SCHEDULE  
DECEMBER 31, 2019

Capitalize All Over \$5,000  
Lines = 40 years  
Meters = 10 years

Acquisition Date	Asset Description	Cost	Mth	Life	2016		2017		2018	
					Accum Deprec	Expense	Accum Deprec	Expense	Accum Deprec	Expense
WATER LINES										
9/1/1970	Water Lines	243,396.42	S/L	40	243,396.42	-	-	243,396.42	-	-
9/1/1970	Meters	36,369.58	S/L	10	36,369.58	-	-	36,369.58	-	-
3/1/1975	Waterline extension	15,135.39	S/L	40	15,135.39	-	-	15,135.39	-	-
3/1/1975	Meters	2,261.61	S/L	10	2,261.61	-	-	2,261.61	-	-
4/1/1979	Waterline extension	511,760.10	S/L	40	470,179.59	-	-	482,973.59	-	-
4/1/1979	Meters	76,469.90	S/L	10	76,469.90	-	-	76,469.90	-	-
8/1/1980	Waterline Ext. Hwy 85	49,177.62	S/L	40	44,772.12	-	-	46,001.57	-	-
8/1/1980	Meters	7,348.38	S/L	10	7,348.38	-	-	7,348.38	-	-
1/20/1981	Waterline extension	13,077.84	S/L	40	11,470.36	-	-	11,797.30	-	-
1/20/1981	Meters	1,954.16	S/L	10	1,954.16	-	-	1,954.16	-	-
1/1/1984	Waterline ext hwy 53	88,726.95	S/L	40	70,981.56	-	-	73,199.73	-	-
1/1/1984	Meters	13,258.05	S/L	10	13,258.05	-	-	13,258.05	-	-
1/1/1986	Waterline ext HMG	5,765.49	S/L	40	4,324.12	-	-	4,468.25	-	-
1/1/1986	Meters	861.51	S/L	10	861.51	-	-	861.51	-	-
1/1/1991	1990 improvements	19,351.41	S/L	40	12,094.63	-	-	12,578.42	-	-
1/1/1991	Meters	2,891.59	S/L	10	2,891.59	-	-	2,891.59	-	-
9/15/1991	Malhoney Line	126,852.00	S/L	40	76,904.03	-	-	80,075.33	-	-
10/1/1992	Hollennan Bend extension	18,829.41	S/L	40	10,944.59	-	-	11,415.33	-	-
10/1/1992	Meters	2,813.59	S/L	10	2,813.59	-	-	2,813.59	-	-
9/1/1990	Storage tank	48,019.00	S/L	40	30,412.03	-	-	31,612.51	-	-
12/1/1993	Waterlines	722,093.91	S/L	40	398,656.01	-	-	416,708.36	-	-
12/1/1993	Meters	107,899.09	S/L	10	107,899.09	-	-	107,899.09	-	-
1994	Waterline extension	89,822.28	S/L	40	48,279.48	-	-	50,525.03	-	-
1994	Meters	13,421.72	S/L	10	13,421.72	-	-	13,421.72	-	-
1996	Waterline ext HMG	421,075.65	S/L	40	205,274.38	-	-	215,801.27	-	-
1996	Meters	62,919.35	S/L	10	62,919.35	-	-	62,919.35	-	-
1998	Granville Bridge relocation	78,319.00	S/L	40	34,264.56	-	-	36,222.54	-	-
1998	Waterline ext HMG	195,722.16	S/L	40	85,628.45	-	-	90,521.50	-	-
1998	Meters	29,245.84	S/L	10	29,245.84	-	-	29,245.84	-	-
1999	Waterline	294,347.10	S/L	40	121,418.18	-	-	128,776.86	-	-
1999	Meters	43,982.90	S/L	10	43,982.90	-	-	43,982.90	-	-
2001	Waterline	529,177.13	S/L	40	205,056.14	-	-	218,285.57	-	-
2001	Meters	79,221.87	S/L	10	79,221.87	-	-	79,221.87	-	-
2003	Waterline project DOT	13,641.00	S/L	40	4,262.81	-	-	4,603.84	-	-
2004	Hwy 85 replacement	14,932.00	S/L	40	4,292.95	-	-	4,666.25	-	-
2004	Roaring River CDGB project	409,741.29	S/L	40	117,800.62	-	-	128,044.15	-	-



2004	Meters	61,225.71	S/L	10		61,225.71			61,225.71
2007	Big Bottom CDBG Project	445,436.52	S/L	40		105,791.17			116,927.09
2007	Meters	66,559.48	S/L	10		63,291.51	3,327.97		66,559.48
2008	SR 151 relocation	17,764.00	S/L	40		4,218.95	444.10		4,663.05
2009	New BHMNI	17,208.00	S/L	40		3,656.70	430.20		4,086.90
2009	New Master Meter Rt. 33	5,932.00	S/L	40		1,112.25	148.30		1,260.55
2009	CDBG watchline extension	400,236.54	S/L	40		75,044.35	10,005.91		85,050.26
2010	Meters	59,805.46	S/L	10		44,854.10	5,980.55		50,834.64
2010	SR 56 Stone	92,000.00	S/L	40		14,950.00	2,300.00		17,250.00
2010	CDBG line repair	214,322.76	S/L	40		34,827.45	5,358.07		40,185.52
2010	Meters	32,025.24	S/L	10		20,816.41	3,202.52		24,018.93
2011	New Construction	276,329.26	S/L	40		37,995.27	6,908.23		44,903.50
2011	New Taps	14,949.33	S/L	10		8,222.13	1,494.93		9,717.06
2012	New Taps	19,952.22	S/L	10		8,978.50	1,995.22		10,973.72
2013	New Taps	13,497.09	S/L	10		4,723.98	1,349.71		6,073.69
2014	New Taps	12,910.26	S/L	10		3,227.57	1,291.03		4,518.59
2015	New Taps	12,323.43	S/L	10		1,848.51	1,232.34		3,080.86
9/17/2015	Rotting River Bore (flood Repair)	37,987.50	S/L	10		4,748.44	3,798.75		8,547.19
11/1/2015	CDBG Service Line Repair	442,986.10	S/L	10		51,681.71	44,298.61		95,980.32
6/30/2016	New Taps (22)	12,910.26	S/L	10		645.51	1,291.03		1,936.54
6/30/2017	New Line - RG3 Utilities - USDA	455,606.84	S/L	40		-	5,695.09		5,695.09
6/30/2017	Meters	68,079.18	S/L	10		-	3,403.96		3,403.96
6/30/2017	New Taps (26)	7,981.88	S/L	10		-	399.09		399.09
6/30/2018	New Taps (17)	8,802.45	S/L	10		-	-		-
SUBTOTAL - Water Lines		7,186,713.80				3,248,267.78	206,752.31		3,455,020.08

FURNITURE/OFFICE EQUIP									
2010	Fully depreciated as of 12/31/09	15,372.00	S/L	5		15,372.00	-		15,372.00
2010	Accounting Software	7,258.07	S/L	5		7,258.07	-		7,258.07
2010	Accounting Software	16,440.00	S/L	5		16,440.00	-		16,440.00
SUBTOTAL - Furn/Office Equip		39,070.07				39,070.07	-		39,070.07

VEHICLES									
2001	Frank williams Trailer	5,249.56	S/L	5		5,249.56	-		5,249.56
2005	2005 Chevy C1500 Truck	13,552.00	S/L	5		13,552.00	-		13,552.00
2005	1991 GMC Dump Truck	7,000.00	S/L	5		7,000.00	-		7,000.00

2006	2007 Chevy PU	23,707.00	S/L	5	23,707.00	-	23,707.00
2009	2008 GMC Sierra	7,500.00	S/L	5	7,500.00	-	7,500.00
Nov-14	2013 Chevy Silverado P/U	32,547.10	S/L	5	14,103.74	6,509.42	20,613.16
Aug-15	2015 Chevy P/U	24,437.86	S/L	5	6,924.06	4,887.57	11,811.63
Dec-16	2017 Ford F-150	27,956.28	S/L	5	5,591.26	5,591.26	11,182.52
<b>SUBTOTAL, Vehicles/Equip</b>		<b>141,949.80</b>			<b>83,627.62</b>	<b>16,988.25</b>	<b>100,615.87</b>

<b>EQUIPMENT</b>							
Fully depreciated at 12/31/09							
2010	Backhoe/C water dept	54,911.00	S/L	5	54,911.00	-	54,911.00
Nov-11	Solar Unit Telemetry on Water Tank	18,000.00	S/L	5	18,000.00	-	18,000.00
Jun-13	PIF Unit on Meter	6,450.00	S/L	10	3,870.00	645.00	4,515.00
Jun-13	Scada Unit on Meter	5,500.00	S/L	10	1,970.83	550.00	2,520.83
Jan-14	SCADA on Falls Branch	6,074.50	S/L	10	2,176.70	607.45	2,784.15
Mar-14	Mapping System	11,000.00	S/L	10	3,300.00	607.45	4,400.00
Dec-14	3 Leak Detectors	20,785.00	S/L	5	11,778.17	1,100.00	15,935.17
Jan-16	2016 Kubota Excavator	13,250.00	S/L	5	5,520.83	2,650.00	8,170.83
Apr-17	Kubota Loader	54,269.00	S/L	10	5,426.90	5,426.90	10,853.80
Apr-18	Badger Ultrasonic Flow Meter	55,092.00	S/L	10	4,131.90	4,131.90	944.25
<b>SUBTOTAL, Equipment</b>		<b>251,626.50</b>			<b>106,954.43</b>	<b>20,212.50</b>	<b>126,222.68</b>

<b>BUILDINGS &amp; IMPROVEMENTS</b>							
1998	Building	66,718.00	S/L	30	66,718.00	-	66,718.00
2000	Paved parking lot	5,271.00	S/L	20	4,348.58	263.55	4,612.13
10/6/2016	Heating & Cooling System	5,710.00	S/L	20	5.95	285.50	291.45
10/9/2017	Portable Building - Shop	59,865.94	S/L	20	-	748.32	748.32
<b>SUBTOTAL, Buildings &amp; Improvements</b>		<b>137,564.94</b>			<b>71,072.52</b>	<b>1,297.37</b>	<b>72,369.90</b>

2019	meters replacement	471,500.00		10	-	-	-
<b>GRAND TOTAL</b>		<b>7,756,925.11</b>			<b>3,548,992.42</b>	<b>245,250.43</b>	<b>3,793,298.60</b>

<b>ORIGINAL ESTIMATED DEPRECIATION</b>				<b>NEW ESTIMATED DEPRECIATION</b>			
2019		244,387.93		2019		248,477.70	
2020		262,918.05		2020		269,892.41	
2021		262,918.05		2021		254,702.84	
2022		262,918.05		2022		252,658.07	
2023		262,918.05		2023		249,372.92	
2024		262,918.05		2024		246,148.79	
<b>S</b>		<b>1,558,978.18</b>		<b>S</b>		<b>1,521,252.72</b>	



11,135.91	61,225.71	128,063.00	11,135.91	61,225.71	306,237.61	11,135.91	61,225.71	295,101.69
-	-	66,559.48	-	66,559.48	0.00	-	150,334.83	0.00
444.10	5,107.15	444.10	444.10	5,551.25	12,212.75	444.10	66,559.48	0.00
430.20	4,517.10	430.20	430.20	4,947.30	12,260.70	430.20	5,995.35	11,768.65
148.30	1,408.85	148.30	148.30	1,557.15	4,374.85	148.30	5,377.50	11,830.50
10,005.91	95,056.18	10,005.91	10,005.91	105,062.09	295,174.45	10,005.91	1,705.45	4,226.55
5,980.55	56,815.19	2,990.28	2,990.28	59,805.46	(0.00)	-	115,068.01	285,168.53
2,300.00	19,550.00	2,300.00	2,300.00	21,850.00	70,150.00	2,300.00	59,805.46	(0.00)
5,358.07	45,543.59	5,358.07	5,358.07	50,901.66	163,421.10	5,358.07	24,150.00	67,850.00
3,202.52	27,221.45	3,202.52	3,202.52	30,423.98	1,601.26	1,601.26	56,259.72	158,063.04
6,908.23	51,811.74	6,908.23	6,908.23	58,719.97	217,609.29	6,908.23	32,025.24	(0.00)
1,494.93	11,212.00	1,494.93	1,494.93	12,706.93	2,242.40	1,494.93	65,628.20	210,701.06
1,995.22	12,968.94	1,995.22	1,995.22	14,964.17	4,988.06	1,995.22	14,201.86	747.47
1,349.71	7,423.40	1,349.71	1,349.71	8,773.11	4,723.98	1,349.71	16,959.39	2,992.83
1,291.03	5,809.62	1,291.03	1,291.03	7,100.64	5,809.62	1,291.03	10,122.82	3,374.27
3,798.75	12,345.94	3,798.75	3,798.75	16,144.69	6,777.89	3,798.75	6,777.89	4,518.59
44,298.61	140,278.93	44,298.61	44,298.61	184,577.54	258,408.56	44,298.61	19,943.44	18,044.06
1,291.03	3,227.57	1,291.03	1,291.03	4,518.59	8,391.67	1,291.03	228,876.15	214,109.95
11,390.17	17,085.26	11,390.17	11,390.17	28,475.43	427,131.41	11,390.17	5,809.62	7,100.64
6,807.92	10,211.88	6,807.92	6,807.92	17,019.80	51,059.39	6,807.92	39,865.60	415,741.24
798.19	1,197.28	798.19	798.19	1,995.47	5,986.41	798.19	23,827.71	44,251.47
440.12	440.12	880.25	880.25	1,320.37	7,482.08	880.25	2,793.66	5,188.22
213,362.60	3,668,382.68	210,812.45	3,879,195.14	3,307,518.67	195,791.97	4,074,987.10	3,111,726.70	6,601.84

-	15,372.00	-	15,372.00	-	-	-	15,372.00	-
-	7,258.07	-	7,258.07	-	-	-	7,258.07	-
-	16,440.00	-	16,440.00	-	-	-	16,440.00	-
-	39,070.07	-	39,070.07	-	-	-	39,070.07	-

-	5,249.56	-	5,249.56	-	-	-	5,249.56	-
-	13,552.00	-	13,552.00	-	-	-	13,552.00	-
-	7,000.00	-	7,000.00	-	-	-	7,000.00	-

-	23,707.00	-	23,707.00	-	23,707.00	-	23,707.00
6,509.42	7,500.00	-	7,500.00	-	7,500.00	-	7,500.00
4,887.57	27,122.58	5,424.52	32,547.10	-	32,547.10	-	32,547.10
5,591.26	16,699.20	4,887.57	21,586.77	-	24,437.86	-	24,437.86
	16,773.78	5,591.26	22,365.03	2,851.09	2,851.08	27,956.28	
				5,591.25	5,591.25		

16,988.25	117,604.12	15,903.35	133,507.47	8,442.33	8,442.33	141,949.80	-
-	54,911.00	-	54,911.00	-	-	54,911.00	-
645.00	18,000.00	-	18,000.00	-	-	18,000.00	-
550.00	5,160.00	645.00	5,805.00	645.00	645.00	6,450.00	-
607.45	3,070.83	550.00	3,620.83	1,879.17	550.00	4,170.83	-
1,100.00	3,391.60	607.45	3,999.05	2,075.45	607.45	4,606.50	1,329.17
4,157.00	5,500.00	1,100.00	6,600.00	4,400.00	1,100.00	7,700.00	1,468.00
2,650.00	20,092.17	692.83	20,785.00	-	-	20,785.00	3,300.00
5,426.90	10,820.83	2,429.17	13,250.00	-	-	13,250.00	-
5,509.20	16,280.70	5,426.90	21,707.60	32,561.40	5,426.90	27,134.50	27,134.50
937.50	9,641.10	5,509.20	15,150.30	39,941.70	5,509.20	20,659.50	34,432.50
	937.50	1,259.00	2,196.50	4,098.50	1,259.00	3,455.50	2,839.50
21,583.05	147,805.73	18,219.55	166,025.28	85,601.22	15,097.55	181,122.83	70,503.67

263.55	66,718.00	-	66,718.00	-	-	66,718.00	-
285.50	4,875.68	263.55	5,139.23	131.78	131.77	5,271.00	0.00
2,993.30	576.95	285.50	285.50	5,424.50	285.50	571.00	5,139.00
	3,741.62	2,993.30	748.33	59,117.61	2,993.30	3,741.63	56,124.31
3,542.35	75,912.24	3,542.35	72,891.05	64,673.89	3,410.57	76,301.62	61,263.32
		47,150.00	47,150.00	424,350.00	47,150.00	94,300.00	377,200.00

255,476.25	4,048,774.85	248,477.70	4,290,689.00	3,466,236.11	269,892.41	4,607,731.42	3,620,693.69
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PROJECTED			PROJECTED			PROJECTED		
2021	2021	2021	2022	2022	2022	2023	2023	2023
Deprec Expense	Accum Deprec	Book Value	Deprec Expense	Accum Deprec	Book Value	Deprec Expense	Accum Deprec	Book Value
-	243,396.42	-	-	243,396.42	-	-	243,396.42	-
-	36,369.58	-	-	36,369.58	-	-	36,369.58	-
-	15,135.39	-	-	15,135.39	-	-	15,135.39	-
-	2,261.61	-	-	2,261.61	-	-	2,261.61	-
-	511,760.10	(0.00)	-	511,760.10	(0.00)	-	511,760.10	(0.00)
-	76,469.90	-	-	76,469.90	-	-	76,469.90	-
-	49,177.62	-	-	49,177.62	-	-	49,177.62	-
-	7,348.38	-	-	7,348.38	-	-	7,348.38	-
299.70	13,077.84	0.00	-	13,077.84	0.00	-	13,077.84	0.00
-	1,954.16	-	-	1,954.16	-	-	1,954.16	-
2,218.17	82,072.43	6,654.52	2,218.17	84,290.60	4,136.35	2,218.17	86,508.78	2,218.17
-	13,258.05	-	-	13,258.05	-	-	13,258.05	-
144.14	5,044.80	720.69	144.14	5,188.94	576.55	144.14	5,333.08	432.41
-	861.51	-	-	861.51	-	-	861.51	-
483.79	14,513.56	4,837.85	483.79	14,997.34	4,354.07	483.79	15,481.13	3,870.28
-	2,891.59	-	-	2,891.59	-	-	2,891.59	-
3,171.30	92,760.53	34,091.48	3,171.30	95,931.83	30,920.18	3,171.30	99,103.13	27,748.88
470.74	13,298.27	5,531.14	470.74	13,769.01	5,060.10	470.74	14,239.74	4,589.67
-	2,813.59	-	-	2,813.59	-	-	2,813.59	-
1,200.48	36,093.23	11,925.77	1,200.48	37,293.70	10,725.30	1,200.48	38,494.18	9,524.82
18,052.35	488,917.75	233,176.16	18,052.35	506,970.10	215,123.81	18,052.35	525,022.45	197,071.46
-	107,899.09	-	-	107,899.09	-	-	107,899.09	-
2,245.56	59,507.26	30,315.02	2,245.56	61,752.82	28,069.46	2,245.56	63,998.37	25,823.91
-	13,421.72	-	-	13,421.72	-	-	13,421.72	-
10,526.89	257,908.84	163,166.81	10,526.89	268,435.73	152,639.92	10,526.89	278,962.62	142,113.03
-	62,919.35	-	-	62,919.35	-	-	62,919.35	-
1,957.98	44,054.44	34,264.56	1,957.98	46,012.41	32,306.59	1,957.98	47,970.39	30,348.61
4,893.05	110,093.72	85,628.45	4,893.05	114,986.77	80,735.39	4,893.05	119,879.82	75,842.34
-	29,245.84	-	-	29,245.84	-	-	29,245.84	-
7,358.68	158,211.57	136,135.53	7,358.68	165,570.24	128,776.86	7,358.68	172,928.92	121,418.18
-	43,982.90	-	-	43,982.90	-	-	43,982.90	-
13,229.43	271,203.28	257,973.85	13,229.43	284,432.71	244,744.42	13,229.43	297,662.14	231,514.99
-	79,221.87	-	-	79,221.87	-	-	79,221.87	-
341.03	5,967.94	7,673.06	341.03	6,308.96	7,332.04	341.03	6,649.99	6,991.01
373.30	6,159.45	8,772.55	373.30	6,532.75	8,399.25	373.30	6,906.05	8,025.95
10,243.53	169,018.28	240,723.01	10,243.53	179,261.81	230,479.48	10,243.53	189,505.35	220,235.94

11,135.91	61,225.71	161,470.74	283,965.78	11,135.91	61,225.71	172,606.65	272,829.87	11,135.91	61,225.71
-	66,559.48	0.00	0.00	-	66,559.48	0.00	0.00	-	183,742.56
444.10	6,439.45	11,324.55	444.10	6,439.45	10,880.45	10,880.45	444.10	7,327.65	261,693.96
430.20	5,807.70	11,400.30	430.20	6,237.90	10,970.10	10,970.10	430.20	6,668.10	0.00
148.30	1,853.75	4,078.25	148.30	2,002.05	3,929.95	3,929.95	148.30	2,150.35	10,436.35
10,005.91	125,073.92	275,162.62	10,005.91	135,079.83	265,156.71	265,156.71	10,005.91	145,085.75	10,539.90
-	59,805.46	(0.00)	-	59,805.46	(0.00)	(0.00)	-	59,805.46	3,781.65
2,300.00	26,450.00	65,550.00	2,300.00	29,750.00	63,250.00	63,250.00	2,300.00	31,050.00	255,150.79
5,358.07	61,617.79	152,704.97	5,358.07	66,975.86	147,346.90	147,346.90	5,358.07	72,333.93	(0.00)
-	32,025.24	(0.00)	-	32,025.24	(0.00)	(0.00)	-	32,025.24	60,950.00
6,908.23	72,536.43	203,792.83	6,908.23	79,444.66	196,884.60	196,884.60	6,908.23	86,352.89	72,333.93
747.46	14,949.33	0.00	-	14,949.33	0.00	0.00	-	14,949.33	32,025.24
1,995.22	18,954.61	997.61	997.61	19,952.22	(0.00)	(0.00)	-	19,952.22	189,976.37
1,349.71	11,472.53	2,024.56	1,349.71	12,822.24	674.85	674.85	-	13,497.09	0.00
1,291.03	9,682.70	3,227.57	1,291.03	10,973.72	1,936.54	1,936.54	1,291.03	12,264.75	(0.00)
1,232.34	8,010.23	4,313.20	1,232.34	9,242.57	3,080.86	3,080.86	1,232.34	10,474.92	645.51
3,798.75	23,742.19	14,245.31	3,798.75	27,540.94	10,446.56	10,446.56	3,798.75	31,339.69	1,848.51
44,298.61	273,174.76	169,811.34	44,298.61	317,473.37	125,512.73	125,512.73	44,298.61	361,771.98	6,647.81
1,291.03	7,100.64	5,809.62	1,291.03	8,391.67	4,518.59	4,518.59	1,291.03	9,682.70	81,214.12
11,390.17	51,255.77	404,351.07	11,390.17	62,645.94	392,960.90	392,960.90	11,390.17	74,036.11	3,227.57
6,807.92	30,635.63	37,443.55	6,807.92	37,443.55	30,635.63	30,635.63	6,807.92	44,251.47	381,570.73
798.19	3,591.85	4,390.03	798.19	4,390.03	3,591.85	3,591.85	798.19	5,188.22	23,827.71
880.25	3,080.86	5,721.59	880.25	3,961.10	4,841.35	4,841.35	880.25	2,793.66	2,793.66
189,821.49	4,264,808.59	2,921,905.21	187,776.72	4,452,585.31	2,734,128.49	186,104.26	4,638,689.57	2,548,024.24	3,961.10
-	15,372.00	-	-	15,372.00	-	-	15,372.00	-	-
-	7,258.07	-	-	7,258.07	-	-	7,258.07	-	-
-	16,440.00	-	-	16,440.00	-	-	16,440.00	-	-
-	39,070.07	-	-	39,070.07	-	-	39,070.07	-	-
-	5,249.56	-	-	5,249.56	-	-	5,249.56	-	-
-	13,552.00	-	-	13,552.00	-	-	13,552.00	-	-
-	7,000.00	-	-	7,000.00	-	-	7,000.00	-	-

-	23,707.00	-	23,707.00	-	23,707.00	-	23,707.00	-	23,707.00	-	23,707.00	-	23,707.00
-	7,500.00	-	7,500.00	-	7,500.00	-	7,500.00	-	7,500.00	-	7,500.00	-	7,500.00
-	32,547.10	-	32,547.10	-	32,547.10	-	32,547.10	-	32,547.10	-	32,547.10	-	32,547.10
-	24,437.86	-	24,437.86	-	24,437.86	-	24,437.86	-	24,437.86	-	24,437.86	-	24,437.86
-	27,956.28	-	27,956.28	-	27,956.28	-	27,956.28	-	27,956.28	-	27,956.28	-	27,956.28
-	141,949.80	-	141,949.80	-	141,949.80	-	141,949.80	-	141,949.80	-	141,949.80	-	141,949.80
-	54,911.00	-	54,911.00	-	54,911.00	-	54,911.00	-	54,911.00	-	54,911.00	-	54,911.00
-	18,000.00	-	18,000.00	-	18,000.00	-	18,000.00	-	18,000.00	-	18,000.00	-	18,000.00
-	6,450.00	-	6,450.00	-	6,450.00	-	6,450.00	-	6,450.00	-	6,450.00	-	6,450.00
550.00	4,720.83	-	5,270.83	-	5,270.83	-	5,270.83	-	5,270.83	-	5,270.83	-	5,270.83
607.45	5,213.95	-	5,821.40	-	5,821.40	-	5,821.40	-	5,821.40	-	5,821.40	-	5,821.40
1,100.00	8,800.00	-	9,900.00	-	9,900.00	-	9,900.00	-	9,900.00	-	9,900.00	-	9,900.00
-	20,785.00	-	20,785.00	-	20,785.00	-	20,785.00	-	20,785.00	-	20,785.00	-	20,785.00
-	13,250.00	-	13,250.00	-	13,250.00	-	13,250.00	-	13,250.00	-	13,250.00	-	13,250.00
5,426.90	32,561.40	-	37,988.30	-	37,988.30	-	37,988.30	-	37,988.30	-	37,988.30	-	37,988.30
5,509.20	26,168.70	-	31,677.90	-	31,677.90	-	31,677.90	-	31,677.90	-	31,677.90	-	31,677.90
1,259.00	4,714.50	-	5,973.50	-	5,973.50	-	5,973.50	-	5,973.50	-	5,973.50	-	5,973.50
14,452.55	195,575.38	56,051.12	14,452.55	210,027.93	41,598.57	12,839.87	222,867.80	-	28,758.70	-	28,758.70	-	28,758.70
-	66,718.00	-	66,718.00	-	66,718.00	-	66,718.00	-	66,718.00	-	66,718.00	-	66,718.00
-	5,271.00	0.00	5,271.00	-	5,271.00	-	5,271.00	-	5,271.00	-	5,271.00	-	5,271.00
285.50	856.50	4,853.50	285.50	1,142.00	4,568.00	-	1,427.50	-	4,282.50	-	4,282.50	-	4,282.50
2,993.30	6,734.92	53,131.02	2,993.30	9,728.22	50,137.72	2,993.30	12,721.52	-	47,144.42	-	47,144.42	-	47,144.42
3,278.80	79,580.42	57,984.52	3,278.80	82,859.21	54,705.73	3,278.80	86,138.01	-	51,426.93	-	51,426.93	-	51,426.93
47,150.00	141,450.00	330,050.00	47,150.00	188,600.00	282,900.00	47,150.00	235,750.00	-	235,750.00	-	235,750.00	-	235,750.00
254,702.84	4,862,434.25	3,365,990.86	252,658.07	5,115,092.32	3,113,332.79	249,372.92	5,364,465.24	-	2,863,959.87	-	2,863,959.87	-	2,863,959.87



PROJECTED

2024	2024	2024
Deprec Expense	Accum Deprec	Book Value
-	243,396.42	-
-	36,369.58	-
-	15,135.39	-
-	2,261.61	-
-	511,760.10	(0.00)
-	76,469.90	-
-	49,177.62	0.00
-	7,348.38	-
-	13,077.84	0.00
-	1,954.16	-
2,218.17	88,726.95	-
-	13,258.05	-
144.14	5,477.22	288.27
-	861.51	-
483.79	15,964.91	3,386.50
-	2,891.59	-
3,171.30	102,274.43	24,577.58
470.74	14,710.48	4,118.93
-	2,813.59	-
1,200.48	39,694.65	8,324.35
18,052.35	543,074.79	179,019.12
-	107,899.09	-
2,245.56	66,243.93	23,578.35
-	13,421.72	-
10,526.89	289,489.51	131,586.14
-	62,919.35	-
1,957.98	49,928.36	28,390.64
4,893.05	124,772.88	70,949.28
-	29,245.84	-
7,358.68	180,287.60	114,059.50
-	43,982.90	-
13,229.43	310,891.56	218,285.57
-	79,221.87	-
341.03	6,991.01	6,649.99
373.30	7,279.35	7,652.65
10,243.53	199,748.88	209,992.41

11,135.91	61,225.71	194,878.48	250,558.04
-	66,559.48	0.00	0.00
444.10	7,771.75	9,992.25	9,992.25
430.20	7,098.30	10,109.70	10,109.70
148.30	2,298.65	3,633.35	3,633.35
10,005.91	155,091.66	245,144.88	245,144.88
-	59,805.46	(0.00)	(0.00)
2,300.00	33,350.00	58,650.00	58,650.00
5,358.07	77,692.00	136,630.76	136,630.76
-	32,025.24	(0.00)	(0.00)
6,908.23	93,261.13	183,068.13	183,068.13
-	14,949.33	0.00	0.00
-	19,952.22	(0.00)	(0.00)
-	13,497.09	(0.00)	(0.00)
645.52	12,910.26	(0.00)	(0.00)
1,232.34	11,707.26	616.17	616.17
3,798.75	35,138.44	2,849.06	2,849.06
44,298.61	406,070.59	36,915.51	36,915.51
1,291.03	10,973.72	1,936.54	1,936.54
11,390.17	85,426.28	370,180.56	370,180.56
6,807.92	51,059.39	17,019.80	17,019.80
798.19	5,986.41	1,995.47	1,995.47
880.25	5,721.59	3,080.86	3,080.86

184,783.89      4823,473.46      2,363,240.35

-      15,372.00      -

-      7,258.07      -

-      16,440.00      -

-      39,070.07      -

-      5,249.56      -

-      13,552.00      -

-      7,000.00      -

-	23,707.00	-
-	7,500.00	-
-	32,547.10	-
-	24,437.86	0.00
-	27,956.28	(0.00)

-	141,949.80	0.00
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-	54,911.00	-
-	18,000.00	-
-	6,450.00	-
-	5,500.00	-
-	6,074.50	-
-	11,000.00	-
-	20,785.00	-
-	13,250.00	-
-	48,842.10	5,426.90
5,426.90	42,696.30	12,395.70
5,509.20	6,295.00	-

10,936.10	233,803.90	17,822.60
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-	66,718.00	-
-	5,271.00	0.00
285.50	1,713.00	3,997.00
2,093.30	15,714.81	44,151.13

3,278.80	89,416.81	48,148.13
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47,150.00	282,900.00	188,600.00
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246,148.79	5,610,614.03	2,617,811.08
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Attachment #19  
Question # 21  
Water Purchase Information

2020

List of Water Suppliers

Supplier	Rate Per Thousand	
1. City Of Gainesboro	4.38	
2. City Of Red Boiling Springs	4.40	4.84 over 1.5 million
3. City Of Livingston	3.88	
4. Old Gainesboro Road Utility	3.71	

WATER PURCHASE CONTRACT

This contract for the sale and purchase of water is entered into as of the 5th day of April, 19 79, between the Town of Livingston, Tennessee  
City Hall, Livingston, Tennessee 38570  
(Address)

hereinafter referred to as the "Seller" and the F. L. & G. Water Co-op, Inc. of Jackson County,  
Tn & Arnold Reynolds, President, Granville, Tennessee 38564  
(Address)

hereinafter referred to as the "Purchaser",

WITNESSETH:

Whereas, the Purchaser is organized and established under the provisions of \_\_\_\_\_ of the Code of \_\_\_\_\_, for the purpose of constructing and operating a water supply distribution system serving water users within the area described in plans now on file in the office of the Purchaser and to accomplish this purpose, the Purchaser will require a supply of treated water, and

Whereas, the Seller owns and operates a water supply distribution system with a capacity currently capable of serving the present customers of the Seller's system and the estimated number of water users to be served by the said Purchaser as shown in the plans of the system now on file in the office of the Purchaser, and

Whereas, by ~~action taken by the Board~~ of Mayor & Aldermen No. \_\_\_\_\_ enacted on the 5th day of April 19 80, by the Seller, the sale of water to the Purchaser in accordance

with the provisions of the said this contract was approved, ~~and the Mayor is hereby~~

~~authorized to execute this contract~~ authorized to execute this contract on behalf of the Town of Livingston, Tn and attested by the Secretary, was duly authorized, and

Whereas, by ~~action taken~~ of the Board of Directors of the Purchaser, enacted on the 21st day of April, 19 80,

the purchase of water from the Seller in accordance with the terms set forth in the said contract was approved, and the execution of this contract by the President, and attested by the Secretary was duly authorized;

Now, therefore, in consideration of the foregoing and the mutual agreements hereinafter set forth,

A. The Seller Agrees:

1. (Quality and Quantity) To furnish the Purchaser at the point of delivery hereinafter specified, during the term of this contract or any renewal or extension thereof, potable treated water meeting applicable purity standards of the seller which are to generally comply with State and Federal drinking water standards.

in such quantity as may be required by the Purchaser not to exceed 3,000,000 gallons per month.

2. (Point of Delivery and Pressure) That water will be furnished at a reasonably constant pressure calculated at more than 20 psi from an existing 6-inch inch main supply at a point located \_\_\_\_\_

Overton-Jackson line

If a greater pressure than that normally available at the point of delivery is required by the Purchaser, the cost of providing such greater pressure shall be borne by the Purchaser. Emergency failures of pressure or supply due to main supply line breaks, power failure, flood, fire and use of water to fight fire, earthquake or other catastrophe shall excuse the Seller from this provision for such reasonable period of time as may be necessary to restore service.

3. (Metering Equipment) To furnish, install, operate, and maintain at its own expense at point of delivery, the necessary metering equipment, including a meter house or pit, and required devices of standard type for properly measuring the quantity of water delivered to the Purchaser and to calibrate such metering equipment whenever requested by the Purchaser but not more frequently than once every twelve (12) months. A meter registering not more than two percent (2%) above or below the test result shall be deemed to be accurate. The previous readings of any meter disclosed by test to be inaccurate

shall be corrected for the six (6) months previous to such test in accordance with the percentage of inaccuracy found by such tests. If any meter fails to register for any period, the amount of water furnished during such period shall be deemed to be the amount of water delivered in the corresponding period immediately prior to the failure, unless Seller

and Purchaser shall agree upon a different amount. The metering equipment shall be read on first day of the month. An appropriate official of the Purchaser at all reasonable times shall have access to the meter for the purpose of verifying its readings.

4. (Billing Procedure) To furnish the Purchaser at the above address not later than the 20th day of each month, with an itemized statement of the amount of water furnished the Purchaser during the preceding month.

B. The Purchaser Agrees:

1. (Rates and Payment Date) To pay the Seller, not later than the 15th day of each month, for water delivered in accordance with the following schedule of rates:

- a. \$ 0.667 for the first 3,000,000 gallons, which amount shall also be the minimum rate per month.
- b. \$ 0.95 cents per 1000 gallons for water in excess of 3,000,000 gallons but less than \_\_\_\_\_ gallons.
- c. \$ \_\_\_\_\_ cents per 1000 gallons for water in excess of \_\_\_\_\_ gallons.

It is expressly agreed that until the completion of the expansion of the Town of Livingston's water treatment plant the F. L. G. & G Water Co-op will not use more than 1,500,000 gallons per month at a rate of usage not to exceed 50,000 gallons per day it being agreed that the Town of Livingston is now short of water will remain short of water until such expansion is completed.

2. (Connection Fee) To pay as an agreed cost, a connection fee to connect the Seller's system with the system of the Purchaser, the sum of \_\_\_\_\_ dollars which shall cover any and all costs of the Seller for installation

of the metering equipment and \_\_\_\_\_ the actual cost of construction of a master meter and pit to meet the specifications and approval of Livingston's engineer, J. R. Wauford & Company, Consulting Engineers, Inc. of Nashville, TN.

C. It is further mutually agreed between the Seller and the Purchaser as follows:

1. (Term of Contract) That this contract shall extend for a term of 40 years from the date of the initial delivery of any water as shown by the first bill submitted by the Seller to the Purchaser and, thereafter may be renewed or extended for such term, or terms, as may be agreed upon by the Seller and Purchaser.
2. (Delivery of Water) That 30 days prior to the estimated date of completion of construction of the Purchaser's water supply distribution system, the Purchaser will notify the Seller in writing the date for the initial delivery of water.
3. (Water for Testing) When requested by the Purchaser the Seller will make available to the contractor at the point of delivery, or other point reasonably close thereto, water sufficient for testing, flushing, and trench filling the system of the Purchaser during construction, irrespective of whether the metering equipment has been installed at that time, at a flat charge of \$ \_\_\_\_\_ which will be paid by the contractor or, on his failure to pay, by the Purchaser.
4. (Failure to Deliver) That the Seller will, at all times, operate and maintain its system in an efficient manner and will take such action as may be necessary to furnish the Purchaser with quantities of water required by the Purchaser. Temporary or partial failures to deliver water shall be remedied with all possible dispatch. In the event of an extended shortage of water, or the supply of water available to the Seller is otherwise diminished over an extended period of time, the supply of water to Purchaser's consumers shall be reduced or diminished in the same ratio or proportion as the supply to Seller's consumers is reduced or diminished.
5. (Modification of Contract) That the provisions of this contract pertaining to the schedule of rates to be paid by the Purchaser for water delivered are subject to modification at the end of every three year period. Any increase or decrease in rates shall be based on a demonstrable increase or decrease in the costs of performance hereunder, but such costs shall not include increased capitalization of the Seller's system. Other provisions of this contract may be modified or altered by mutual agreement.
6. (Regulatory Agencies) That this contract is subject to such rules, regulations, or laws as may be applicable to similar agreements in this State and the Seller and Purchaser will collaborate in obtaining such permits, certificates, or the like, as may be required to comply therewith.
7. (Miscellaneous) That the construction of the water supply distribution system by the Purchaser is being financed by a loan made or insured by, and/or a grant from, the United States of America, acting through the Farmers Home Administration of the United States Department of Agriculture, and the provisions hereof pertaining to the undertakings of the Purchaser are conditioned upon the approval, in writing, of the State Director of the Farmers Home Administration.
8. (Successor to the Purchaser) That in the event of any occurrence rendering the Purchaser incapable of performing under this contract, any successor of the Purchaser, whether the result of legal process, assignment, or otherwise, shall succeed to the rights of the Purchaser hereunder.
9. (Failure to Make Timely Payments to Seller) The Seller may assess a penalty of 10 percent in the event any statement is not paid by the 20th day after being mailed. The seller may upon 30 days notice cut off water service for non-payment and declare this contract null and void, the Purchaser having defaulted. Forebearance or failure to so act on the part of Seller shall in no wise constitute a waiver of rights or an implied agreement to permit either continued or future defaults.



In witness whereof, the parties hereto, acting under authority of their respective governing bodies, have caused this contract to be duly executed in five counterparts, each of which shall constitute an original.

Seller:

TOWN OF LIVINGSTON, TENNESSEE

By [Signature]  
Mayor

Title \_\_\_\_\_

Attest:

[Signature]  
Secretary

Purchaser:

F. L. & G Water Co-op, Inc.

By [Signature]  
Title President

Attest:

[Signature]  
Secretary

This contract is approved on behalf of the Farmers Home Administration this 25 day of April, 1950.

By [Signature]  
Chief of Community Programs

*Town of Livingston*

301 McHENRY CIRCLE  
LIVINGSTON, TENNESSEE 38570  
PHONE: 931-823-1269  
FAX: 931-823-7362

**June 26, 2019**

**To Whom It May Concern:**

**The Town of Livingston water rates will increase in September 2019 to \$3.88 per 1000 gallons for utility customers.**

**Thank you,**

**William Curtis Hayes, Jr.  
Mayor**

*Received 7/1/19*

ORDINANCE NO. 11-6

AN ORDINANCE APPROVING AN INCREASE IN THE WATER PURCHASE RATES FOR WATER SOLD TO JACKSON COUNTY UTILITY DISTRICT.

WHEREAS, the City sells water to the Jackson County Utility District of Jackson County, Tennessee (the "Utility District"), pursuant to the Water Purchase Contract, dated October 17, 1983, and modified thereafter with rate increases under contract modification agreements dated February 1, 1994, January 1, 1998, January 1, 1999, February 1, 2001, January 13, 2005, and February 9, 2006; and

WHEREAS, under the last modification agreement of February 1, 2001, the City and the Utility District agreed that the rates would thereafter be subject to annual modification adjustments on or after January 1<sup>st</sup> of each year based on a demonstrable increase or decrease in the costs of performance under the Contract, excluding those costs for an increased capitalization of the water system; and

WHEREAS, there has been a demonstrable increase in the costs of performance by the City under the Contract as to justify a rate increase.

NOW, THEREFORE BE IT ORDAINED by the Council of the City of Red Boiling Springs, Tennessee, that:

SECTION 1. The council hereby exercises the City's right of modification adjustment under Paragraph C. 5 (as amended) of the Water Purchases Contract dated October 17, 1983, between the City of Red Boiling Springs, and F. L. & G. Water Cooperative of Jackson County (the Utility District's predecessor) as follows:

All rates under the Contract are henceforth modified by an increase effective February 1, 2012, thereby causing the following modified rates:

\$4.40 (Four and Forty/100 Dollars) per 100 gallons of water in excess of 0- gallons but less than 1.5 million gallons.

\$4.40 (Four and Forty/100 Dollars) per 1000 gallons plus a 10% surcharge for water in excess of 1.5 million gallons.

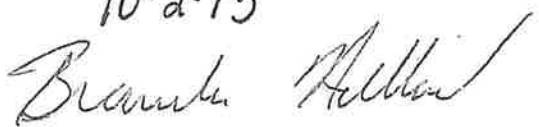
The Utility District shall be notified of such increase modification by a copy of this Ordinance certified by the Clerk after entry into the City's records.

SECTION 2. THIS ORDINANCE shall take effect from and after its passage, the public welfare requiring it.

Attest:   
City Clerk

  
Mayor

We have covered this increase since it was put into place in Feb 2012, we just realized we didn't have a letter from

Received  
10-2-13  
  
10-2-13

WATER PURCHASE CONTRACT

This contract for the sale and purchase of water is entered into as of the 17th day of October,  
19 83, between the City of Red Boiling Springs

(Address)

hereinafter referred to as the "Seller" and the F.L. & G. Water Co-operative of Jackson  
County

(Address)

hereinafter referred to as the "Purchaser",

WITNESSETH:

Whereas, the Purchaser is organized and established under the provisions of Sec. 7-82-101 et. seq. of the  
Code of Tennessee, for the purpose of constructing and operating a water supply distribution  
system serving water users within the area described in plans now on file in the office of the Purchaser and to accomplish  
this purpose, the Purchaser will require a supply of treated water, and

Whereas, the Seller owns and operates a water supply distribution system with a capacity currently capable of serving the  
present customers of the Seller's system and the estimated number of water users to be served by the said Purchaser as shown  
in the plans of the system now on file in the office of the Purchaser, and

Whereas, by Resolution No. 10-6-83 enacted on the 6th day  
of October, 19 83, by the Seller, the sale of water to the Purchaser in accordance  
with the provisions of the said Resolution was approved, and the execution of this contract  
carrying out the said resolution by the City of Red Boiling Springs  
and attested by the Secretary, was duly authorized, and

Whereas, by action taken of the Board of Directors  
of the Purchaser, enacted on the 17th day of October, 19 83,  
the purchase of water from the Seller in accordance with the terms set forth in the said contract  
was approved, and the execution of this contract by the President, and  
attested by the Secretary was duly authorized;

Now, therefore, in consideration of the foregoing and the mutual agreements hereinafter set forth,

A. The Seller Agrees:

1. (Quality and Quantity) To furnish the Purchaser at the point of delivery hereinafter specified, during the term of  
this contract or any renewal or extension thereof, potable treated water meeting applicable purity standards of the  
Tenn. Department of Health & Environment

in such quantity as may be required by the Purchaser not to exceed 1.5 million gallons per month.





In witness whereof, the parties hereto, acting under authority of their respective governing bodies, have caused this contract to be duly executed in three counterparts, each of which shall constitute an original.

Seller:

CITY OF RED BOILING SPRINGS, TENNESSEE

By Randel W. Gregory  
Randel Gregory, Mayor

Title Mayor

~~AT&BX~~

Mary A. Hudson  
CITY CLERK ~~XXXXXX~~

Purchaser:

F. L. & S. Water Coop

By Eddie H. Starn

Title President

Attest:

Sam Smith  
Secretary

This contract is approved on behalf of the Farmers Home Administration this 18th day of November, 19 83.

By Johnny V. Crow  
JOHNNY V. CROW  
Title State Director

The United States of America acting through the Farmers Home Administration is the holder of certain Water Revenue Bonds originally issued by the Willette Utility District of Macon County, Tenn. and subsequently assumed by the City of Red Boiling Springs, Tenn. The Farmers Home Administration hereby approves this contract and consents for the City of Red Boiling Springs to sell its water directly to F, L, & G. by delivering its water through the waterworks system acquired by the City from the Willette Utility District but without paying the funds received into the account of the Willette Utility Dept. The amount of water sold by the City of R.B.S. to F, L, & G will be subtracted from the meter reading for the water sold by the City of R.B.S. to the Willette Utility Dept. of the City of R.B.S.

**Town of Gainesboro**  
402 East Hull Avenue  
P O Box 594  
Gainesboro, Tennessee 38562  
Phone 931-268-9315 Fax 931-268-3540

**Mayor: Lloyd Williams**

**Roger Gore, Alderman   Wayne Strong, Alderman   Jackie Jenkins, Alderman**

July 1, 2019

Dear Customer,

The Town of Gainesboro Water Department will have an increase in water rates effective August 1, 2019. This increase is necessary to fund the operations of the Water Department. State Law requires that the Water Department operates from its own revenues without accumulating a deficit.

The rate for the Jackson County Utility will change from \$4.29 a gallon to \$4.38 a gallon. This is a 2 % increase in water charge.

The Town of Gainesboro would like to thank you for being a valued customer and looking forward to serving you in the future.

Sincerely,



Lloyd Williams, Mayor

Received 7/3/19



WATER PURCHASE CONTRACT

This contract for the sale and purchase of water is entered into as of the 7<sup>th</sup> day of April,  
19 88, between the City of Gainesboro

P.O. Box 594, Gainesboro, TN 38562  
(Address)

hereinafter referred to as the "Seller" and the Jackson County Utility District

P.O. Box 367, Gainesboro, TN 38562  
(Address)

hereinafter referred to as the "Purchaser",

WITNESSETH:

Whereas, the Purchaser is organized and established under the provisions of 48-1-201 thru 48-1-210 of the  
Code of Tennessee, for the purpose of constructing and operating a water supply distribution  
system serving water users within the area described in plans now on file in the office of the Purchaser and to accomplish  
this purpose, the Purchaser will require a supply of treated water, and

Whereas, the Seller owns and operates a water supply distribution system with a capacity currently capable of serving the  
present customers of the Seller's system and the estimated number of water users to be served by the said Purchaser as shown  
in the plans of the system now on file in the office of the Purchaser, and

Whereas, by Resolution No. \_\_\_\_\_ enacted on the \_\_\_\_\_ day  
of \_\_\_\_\_, 19 \_\_\_\_\_, by the Seller, the sale of water to the Purchaser in accordance  
with the provisions of the said Resolution was approved, and the execution of this contract  
carrying out the said Resolution by the Mayor  
and attested by the Secretary, was duly authorized, and

Whereas, by Resolution of the Board of Water Directors  
of the Purchaser, enacted on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_,  
the purchase of water from the Seller in accordance with the terms set forth in the said Resolution  
was approved, and the execution of this contract by the Chairman of the Board of Water Directors, and  
attested by the Secretary was duly authorized;

Now, therefore, in consideration of the foregoing and the mutual agreements hereinafter set forth,

A. The Seller Agrees:

1. (Quality and Quantity) To furnish the Purchaser at the point of delivery hereinafter specified, during the term of  
this contract or any renewal or extension thereof, potable treated water meeting applicable purity standards of the \_\_\_\_\_  
Tennessee State Department of Public Health

in such quantity as may be required by the Purchaser not to exceed 3,000,000 gallons per month.

2. (Point of Delivery and Pressure) That water will be furnished at a reasonably constant pressure calculated at 8 psig from an existing Six (6") inch main supply at a point located \_\_\_\_\_

If a greater pressure than that normally available at the point of delivery is required by the Purchaser, the cost of providing such greater pressure shall be borne by the Purchaser. Emergency failures of pressure or supply due to main supply line breaks, power failure, flood, fire and use of water to fight fire, earthquake or other catastrophe shall excuse the Seller from this provision for such reasonable period of time as may be necessary to restore service.

3. (Metering Equipment) To furnish, install, operate, and maintain at its own expense at point of delivery, the necessary metering equipment, including a meter house or pit, and required devices of standard type for properly measuring the quantity of water delivered to the Purchaser and to calibrate such metering equipment whenever requested by the Purchaser but not more frequently than once every twelve (12) months. A meter registering not more than two percent (2%) above or below the test result shall be deemed to be accurate. The previous readings of any meter disclosed by test to be inaccurate

shall be corrected for the \_\_\_\_\_ months previous to such test in accordance with the percentage of inaccuracy found by such tests. If any meter fails to register for any period, the amount of water furnished during such period shall be deemed to be the amount of water delivered in the corresponding period immediately prior to the failure, unless Seller

and Purchaser shall agree upon a different amount. The metering equipment shall be read on \_\_\_\_\_. An appropriate official of the Purchaser at all reasonable times shall have access to the meter for the purpose of verifying its readings.

4. (Billing Procedure) To furnish the Purchaser at the above address not later than the 5th day of each month, with an itemized statement of the amount of water furnished the Purchaser during the preceding month.

B. The Purchaser Agrees:

1. (Rates and Payment Date) To pay the Seller, not later than the 15th day of each month, for water delivered in accordance with the following schedule of rates:

- a. \$ N/A for the first N/A gallons, which amount shall also be the minimum rate per month.
- b. \$ N/A cents per 1000 gallons for water in excess of N/A gallons but less than N/A gallons.
- c. \$ N/A cents per 1000 gallons for water in excess of N/A gallons.
- d. Water shall be sold at the rate of \$1.21 cents per 1000 gallons, regardless of quantity, or at the rate the seller is charging the Jackson County Utility District at the time of connection of the new system.
- e. By signing this contract, purchasers and seller agree to terminate the water purchase contract of October 12, 1978, and agree to be governed under the terms of this agreement.

2. (Connection Fee) To pay as an agreed cost, a connection fee to connect the Seller's system with the system of the Purchaser, the sum of 0 dollars which shall cover any and all costs of the Seller for installation of the metering equipment and N/A

C. It is further mutually agreed between the Seller and the Purchaser as follows:

1. (Term of Contract) That this contract shall extend for a term of 40 years from the date of the initial delivery of any water as shown by the first bill submitted by the Seller to the Purchaser and, thereafter may be renewed or extended for such term, or terms, as may be agreed upon by the Seller and Purchaser.

2. (Delivery of Water) That 30 days prior to the estimated date of completion of construction of the Purchaser's water supply distribution system, the Purchaser will notify the Seller in writing the date for the initial delivery of water.

3. (Water for Testing) When requested by the Purchaser the Seller will make available to the contractor at the point of delivery, or other point reasonably close thereto, water sufficient for testing, flushing, and trench filling the system of the Purchaser during construction, irrespective of whether the metering equipment has been installed at that time, at a flat charge of \$ 150.00 which will be paid by the contractor or, on his failure to pay, by the Purchaser.

4. (Failure to Deliver) That the Seller will, at all times, operate and maintain its system in an efficient manner and will take such action as may be necessary to furnish the Purchaser with quantities of water required by the Purchaser. Temporary or partial failures to deliver water shall be remedied with all possible dispatch. In the event of an extended shortage of water, or the supply of water available to the Seller is otherwise diminished over an extended period of time, the supply of water to Purchaser's consumers shall be reduced or diminished in the same ratio or proportion as the supply to Seller's consumers is reduced or diminished.

5. (Modification of Contract) That the provisions of this contract pertaining to the schedule of rates to be paid by the Purchaser for water delivered are subject to modification at the end of every One year period. Any increase or decrease in rates shall be based on a demonstrable increase or decrease in the costs of performance hereunder, but such costs shall not include increased capitalization of the Seller's system. Other provisions of this contract may be modified or altered by mutual agreement.

6. (Regulatory Agencies) That this contract is subject to such rules, regulations, or laws as may be applicable to similar agreements in this State and the Seller and Purchaser will collaborate in obtaining such permits, certificates, or the like, as may be required to comply therewith.

7. (Miscellaneous) That the construction of the water supply distribution system by the Purchaser is being financed by a loan made or insured by, and/or a grant from, the United States of America, acting through the Farmers Home Administration of the United States Department of Agriculture, and the provisions hereof pertaining to the undertakings of the Purchaser are conditioned upon the approval, in writing, of the State Director of the Farmers Home Administration.

8. (Successor to the Purchaser) That in the event of any occurrence rendering the Purchaser incapable of performing under this contract, any successor of the Purchaser, whether the result of legal process, assignment, or otherwise, shall succeed to the rights of the Purchaser hereunder.

In witness whereof, the parties hereto, acting under authority of their respective governing bodies, have caused this contract to be duly executed in three (3) counterparts, each of which shall constitute an original.

Seller:

CITY OF GAINESBORO

By Charles H. Settle  
Charles H. Settle

Title Mayor

Attest:

Dewayne Chaffin  
~~Secretary~~  
Dewayne Chaffin, Recorder

Purchaser:

JACKSON COUNTY UTILITY DISTRICT

By Eddie Strong  
Eddie Strong

Title President

Attest:

John Bybee  
~~Secretary~~  
John Bybee, Secretary

This contract is approved on behalf of the Farmers Home Administration this \_\_\_\_\_ day of \_\_\_\_\_,

19 \_\_\_\_\_

By \_\_\_\_\_

Title State Director

4-7-88

8

**OLD GAINESBORO ROAD UTILITY DISTRICT**

4865 Gainesboro Grade  
Cookeville, TN 38501  
Office: 931-526-7210  
Fax: 931-372-0257

February 13, 2008


Board of Commissioners  
Jackson County Utility District  
P. O. Box 367  
Gainesboro, TN 38562


Dear Board of Commissioners:

The Old Gainesboro Road Utility District has received an increase of \$.13 per thousand gallons from the City of Cookeville. This increase will be passed to Jackson County Utility and will be in effect with the May 1, 2009 bill. This is the first increase since October 2003. Beginning with May 1, 2009 bill, the rate will be 3.71 per thousand gallons.

If you should have any questions, please do not hesitate to call the office.

Sincerely,

  
\_\_\_\_\_  
James E. Brown, President

  
\_\_\_\_\_  
Wayne Moss, Vice President

*"This institution is an equal opportunity provider and employer."*

WATER PURCHASE CONTRACT

This contract for the sale and purchase of water is entered into as of the 12th day of October, 19 78, between the Old Gainesboro Road Utility District  
Route 4, Cookeville, TN 38501  
(Address)

hereinafter referred to as the "Seller" and the F. L. & G. Co-op, Inc.  
Granville, TN 38564  
(Address)

hereinafter referred to as the "Purchaser",

WITNESSETH:

Whereas, the Purchaser is organized and established under the provisions of 48-201 thru 48-210 of the Code of Tennessee, for the purpose of constructing and operating a water supply distribution system serving water users within the area described in plans now on file in the office of the Purchaser and to accomplish this purpose, the Purchaser will require a supply of treated water, and

Whereas, the Seller owns and operates a water supply distribution system with a capacity currently capable of serving the present customers of the Seller's system and the estimated number of water users to be served by the said Purchaser as shown in the plans of the system now on file in the office of the Purchaser, and

Whereas, by Resolution No. \_\_\_\_\_ enacted on the 3rd day of October, 19 78, by the Seller, the sale of water to the Purchaser in accordance with the provisions of the said Resolution was approved, and the execution of this contract carrying out the said Resolution by the President and attested by the Secretary, was duly authorized, and

Whereas, by Resolution of the Board of Water Directors of the Purchaser, enacted on the 3rd day of October, 19 78, the purchase of water from the Seller in accordance with the terms set forth in the said Resolution was approved, and the execution of this contract by the Chairman of the Board of Water Directors, and attested by the Secretary was duly authorized;

Now, therefore, in consideration of the foregoing and the mutual agreements hereinafter set forth,

A. The Seller Agrees:

1. (Quality and Quantity) To furnish the Purchaser at the point of delivery hereinafter specified, during the term of this contract or any renewal or extension thereof, potable treated water meeting applicable purity standards of the Tennessee State Department of Public Health in such quantity as may be required by the Purchaser not to exceed 2,000,000 gallons per month.

2. (Point of Delivery and Pressure) That water will be furnished at a reasonably constant pressure calculated at 8 psig from an existing Six (6") inch main supply at a point located near the Union Church of Christ building

If a greater pressure than that normally available at the point of delivery is required by the Purchaser, the cost of providing such greater pressure shall be borne by the Purchaser. Emergency failures of pressure or supply due to main supply line breaks, power failure, flood, fire and use of water to fight fire, earthquake or other catastrophe shall excuse the Seller from this provision for such reasonable period of time as may be necessary to restore service.

3. (Metering Equipment) To furnish, install, operate, and maintain at its own expense at point of delivery, the necessary metering equipment, including a meter house or pit, and required devices of standard type for properly measuring the quantity of water delivered to the Purchaser and to calibrate such metering equipment whenever requested by the Purchaser but not more frequently than once every twelve (12) months. A meter registering not more than two percent (2%) above or below the test result shall be deemed to be accurate. The previous readings of any meter disclosed by test to be inaccurate shall be corrected for the \_\_\_\_\_ months previous to such test in accordance with the percentage of inaccuracy found by such tests. If any meter fails to register for any period, the amount of water furnished during such period shall be deemed to be the amount of water delivered in the corresponding period immediately prior to the failure, unless Seller and Purchaser shall agree upon a different amount. The metering equipment shall be read on \_\_\_\_\_. An appropriate official of the Purchaser at all reasonable times shall have access to the meter for the purpose of verifying its readings.

4. (Billing Procedure) To furnish the Purchaser at the above address not later than the 5th day of each month, with an itemized statement of the amount of water furnished the Purchaser during the preceding month.

B. The Purchaser Agrees:

1. (Rates and Payment Date) To pay the Seller, not later than the 15th day of each month, for water delivered in accordance with the following schedule of rates:

- a. \$ \_\_\_\_\_ for the first \_\_\_\_\_ gallons, which amount shall also be the minimum rate per month.
- b. \$ \_\_\_\_\_ cents per 1000 gallons for water in excess of \_\_\_\_\_ gallons but less than \_\_\_\_\_ gallons.
- c. \$ \_\_\_\_\_ cents per 1000 gallons for water in excess of \_\_\_\_\_ gallons.
- d. Water shall be sold at the rate of \$0.50 cents for 1000 gallons, regardless of quantity.

2. (Connection Fee) To pay as an agreed cost, a connection fee to connect the Seller's system with the system of the Purchaser, the sum of \_\_\_\_\_ dollars which shall cover any and all costs of the Seller for installation of the metering equipment and \_\_\_\_\_

C. It is further mutually agreed between the Seller and the Purchaser as follows:

1. (Term of Contract) That this contract shall extend for a term of Forty (40) years from the date of the initial delivery of any water as shown by the first bill submitted by the Seller to the Purchaser and, thereafter may be renewed or extended for such term, or terms, as may be agreed upon by the Seller and Purchaser.
2. (Delivery of Water) That Thirty (30) days prior to the estimated date of completion of construction of the Purchaser's water supply distribution system, the Purchaser will notify the Seller in writing the date for the initial delivery of water.
3. (Water for Testing) When requested by the Purchaser the Seller will make available to the contractor at the point of delivery, or other point reasonably close thereto, water sufficient for testing, flushing, and trench filling the system of the Purchaser during construction, irrespective of whether the metering equipment has been installed at that time, at a flat charge of \$ 150.00 which will be paid by the contractor or, on his failure to pay, by the Purchaser.
4. (Failure to Deliver) That the Seller will, at all times, operate and maintain its system in an efficient manner and will take such action as may be necessary to furnish the Purchaser with quantities of water required by the Purchaser. Temporary or partial failures to deliver water shall be remedied with all possible dispatch. In the event of an extended shortage of water, or the supply of water available to the Seller is otherwise diminished over an extended period of time, the supply of water to Purchaser's consumers shall be reduced or diminished in the same ratio or proportion as the supply to Seller's consumers is reduced or diminished.
5. (Modification of Contract) That the provisions of this contract pertaining to the schedule of rates to be paid by the Purchaser for water delivered are subject to modification at the end of every Two (2) year period. Any increase or decrease in rates shall be based on a demonstrable increase or decrease in the costs of performance hereunder, but such costs shall not include increased capitalization of the Seller's system. Other provisions of this contract may be modified or altered by mutual agreement.
6. (Regulatory Agencies) That this contract is subject to such rules, regulations, or laws as may be applicable to similar agreements in this State and the Seller and Purchaser will collaborate in obtaining such permits, certificates, or the like, as may be required to comply therewith.
7. (Miscellaneous) That the construction of the water supply distribution system by the Purchaser is being financed by a loan made or insured by, and/or a grant from, the United States of America, acting through the Farmers Home Administration of the United States Department of Agriculture, and the provisions hereof pertaining to the undertakings of the Purchaser are conditioned upon the approval, in writing, of the State Director of the Farmers Home Administration.
8. (Successor to the Purchaser) That in the event of any occurrence rendering the Purchaser incapable of performing under this contract, any successor of the Purchaser, whether the result of legal process, assignment, or otherwise, shall succeed to the rights of the Purchaser hereunder.



witness whereof, the parties hereto, acting under authority of their respective governing bodies, have caused this contract to be duly executed in three (3) counterparts, each of which shall constitute an original.

Seller:

OLD GAINESBORO ROAD UTILITY DISTRICT

By

Clyde Pippon

Title

President

Attest:

Leonard L. Flatt

Leonard Flatt

Secretary

Purchaser:

F. L. & G. Co-op, Inc.

By

Arnold Reynolds

Title

President

Attest:

H. J. Stout

H. J. Stout,

Secretary

This contract is approved on behalf of the Farmers Home Administration this \_\_\_\_\_ day of \_\_\_\_\_,

19 \_\_\_\_\_.

By

Earl Wayne Avery

Title State Director

Attachment #22  
Question # 23  
Non-Revenue Water Response

Jackson County Utility District  
Plan for Reducing Non-Revenue Water

Our plan for reducing non-revenue water started in 2010 with a CDBG grant for changing out service lines, valves, fire hydrants, and pressure reducing valves from the beginning of route 2 all the way to Granville at the end of the line, excluding some side roads. During this project we also redone 2 complete pump stations where we had leaking pumps and check valves.

We followed up in 2013 with the 2<sup>nd</sup> rehab project in at area of Wartrace to the Fairgrounds and Smith's Bend. During this project we changed main line pressure reducing valves and added zone meters and changed out all service lines, except what was already copper and Brooks Bend. This project proved to be successful by lowering the loss rate and preventing service line leaks in the future.

In 2016, we did a meter change out project over our entire system. We change every meter in our system to a radio read meter to hopefully save some revenue on meter reading and wear on trucks. We didn't see very much revenue change with this improvement, we think it was due to fact that we had good meter change out program working at the time of the change. All of our meters were under 10 years old and less than 5000,000 gallon.

Our last project was in 2019, which consisted of service line replacement and adding zone meters. We covered the areas of Holliman's Bend which completed route 21 and North springs and areas between the Overton county line and the top of Columbus Hill.

We have added telemetry to several of our main master meters and zone meters to speed the time of finding leaks and to receive warnings when high flows existed .These sites also provide a place for pressure monitoring.

In doing all these projects we still haven't lowered our non-revenue to a satisfactory level. We are constantly looking for leaks in our system. We have three leak detectors that are used in our system ever chance that we have, we valve off our system and use run-around meters at valve locations to see how much water is going into that certain area. Night flows are monitored ever morning on the telemetry system to make sure no major leaks have evolved over night.

During the year of 2019, we fixed a combined total of 130 service line and main line leaks. This is about average for each year.

I feel that with the amount of work that we do our leaks should not be as bad as they are.

# Mooreburg Utility District



JASON E. MUMPOWER  
*Comptroller*

Entity Referred: **Mooreburg Utility District**

Referral Reason: **Negative Change in Net Position**

Utility Type Referred: **Water**

**Staff Summary:**

The District was referred for financial distress in June of 2020 for losses in fiscal years 2017 and 2018. As of March 1, 2021, the most recent available audit is for fiscal year 2018. The District has not returned its financial questionnaire to Board staff.

Even without the questionnaire, Staff is able to determine from the District's previous audits that the District needs a rate study. The District has been financially distressed for several years and is unable to remedy its financial instability without the assistance of an expert.

**Staff Recommendation:**

Order the following:

1. The District shall have the Tennessee Association of Utility Districts, or another qualified expert as approved by Board staff, perform a rate study that includes the following:
  - a. a review of the debt management policy;
  - b. a review of the capitalization policy; and
  - c. a review of connection, reconnection, and tap fees.
2. By April 15, 2021, the District shall send Board staff a copy of the contract between the District and the qualified expert who is to perform the tasks in paragraph 1.
3. By April 15, 2021, the District shall ensure that its commissioners have met all training requirements and are thus eligible to serve pursuant to Tenn. Code Ann. §§ 7-82-307(b)(5) & 7-82-308(f). Otherwise, the District shall appoint eligible commissioners in accordance with the law.
4. By June 30, 2021, the District shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.
5. Board staff is given the authority to grant one extension of up to six months of the foregoing deadlines upon a showing of good cause by the District.



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

August 10, 2020

Mooresburg Utility District  
Christina Young  
1478 N Grundy Quarles Highway  
Gainesboro, TN 38562

Dear Ms. Young,

The Tennessee Comptroller of the Treasury has referred Mooresburg Utility District to the Utility Management Review Board (hereinafter "Board") for financial distress pursuant to Tennessee Code Annotated § 7-82-401(g).

Please fill out the enclosed questionnaire and return it and all supporting documentation to our office no later than December 10, 2020. Please submit this to either [utilities@cot.tn.gov](mailto:utilities@cot.tn.gov) and/or the following mailing address:

TN Comptroller of the Treasury  
Attention: John Greer/Ross Colona  
Cordell Hull Building  
425 Fifth Avenue North  
Nashville, TN 37243

If you wish to submit this information via mail, **do not send stapled documents.**

While we recognize that this questionnaire may be difficult to fill out, it is necessary to determine how we can help you achieve long-term financial success. If you are having trouble filling this out, please contact our office for additional assistance. After we receive your information, we will decide whether it is necessary for the district to meet with our staff or go directly before the Board.

If you need further assistance or have any questions, please feel free to contact us at (615) 747-5260 or [utilities@cot.tn.gov](mailto:utilities@cot.tn.gov).

Sincerely,

A handwritten signature in cursive script that reads "John Greer".

John Greer  
Technical Secretary

A handwritten signature in cursive script that reads "Ross Colona".

Ross Colona  
Utilities Specialist

# Roan Mountain Utility District



JASON E. MUMPOWER  
*Comptroller*

Entity Referred: **Roan Mountain Utility District**  
Referral Reason: **Negative Change in Net Position**  
Utility Type Referred: **Water**

**Staff Summary:**

Roan Mountain Utility District was referred for financial distress in 2020. Upon recognition of their financial distress, they contracted with the Tennessee Association of Utility Districts to complete the requirements typically prescribed by the Board.

**Staff Recommendation:**

Order the following:

1. By June 30, 2021, the District shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.
2. Board staff is given the authority to grant one extension of up to six months of the foregoing deadlines upon a showing of good cause by the District.



Spring Creek Utility  
District of Hardeman  
County



JASON E. MUMPOWER  
*Comptroller*

Entity Referred: **Spring Creek Utility District**

Referral Reason: **Negative Change in Net Position**

Utility Type Referred: **Water**

**Staff Summary:**

The District was referred for financial distress in September of 2020 for losses in fiscal years 2019 and 2020. As of March 1, 2021, the most recent audit available is for fiscal year 2018. Board staff has not received the financial questionnaire back from the district.

Even without the questionnaire, Staff is able to determine from the District's previous audits that the District needs a rate study. The District has been financially distressed for several years and is unable to remedy its financial instability without the assistance of an expert.

**Staff Recommendation:**

Order the following:

1. The District shall have the Tennessee Association of Utility Districts, or another qualified expert as approved by Board staff, perform a rate study that includes the following:
  - a. a review of the debt management policy;
  - b. a review of the capitalization policy;
  - c. a review of connection, reconnection, and tap fees.
2. By April 15, 2020, the District shall send Board staff a copy of the contract between the District and the qualified expert who is to perform the tasks in paragraph 1.
3. By April 15, 2021, the District shall ensure that its commissioners have met all training requirements and are thus eligible to serve pursuant to Tenn. Code Ann. §§ 7-82-307(b)(5) & 7-82-308(f). Otherwise, the District shall appoint eligible commissioners in accordance with the law.
4. By June 30, 2021, the District shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.
5. Board staff is given the authority to grant one extension of up to six months of the foregoing deadlines upon a showing of good cause by the District.



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

December 14, 2020

Spring Creek Utility District  
95 Hope Street  
Bolivar, TN 38008

The Tennessee Comptroller of the Treasury has referred Spring Creek Utility District to the Utility Management Review Board (hereinafter "Board") for financial distress pursuant to Tennessee Code Annotated § 7-82-401(g).

Please fill out the enclosed questionnaire and return it and all supporting documentation to our office no later than December 10, 2020. Please submit this to either [utilities@cot.tn.gov](mailto:utilities@cot.tn.gov) and/or the following mailing address:

TN Comptroller of the Treasury  
Attention: John Greer/Ross Colona  
Cordell Hull Building  
425 Fifth Avenue North  
Nashville, TN 37243

If you wish to submit this information via mail, **do not send stapled documents.**

While we recognize that this questionnaire may be difficult to fill out, it is necessary to determine how we can help you achieve long-term financial success. If you are having trouble filling this out, please contact our office for additional assistance. After we receive your information, we will decide whether it is necessary for the district to meet with our staff or go directly before the Board.

If you need further assistance or have any questions, please feel free to contact us at (615) 747-5260 or [utilities@cot.tn.gov](mailto:utilities@cot.tn.gov).

Sincerely,

A handwritten signature in cursive script that reads "John Greer".

John Greer  
Technical Secretary

A handwritten signature in cursive script that reads "Ross Colona".

Ross Colona  
Utilities Specialist

# Walden's Ridge Utility District



JASON E. MUMPOWER  
*Comptroller*

Entity Referred: **Walden's Ridge Utility District**  
Referral Reason: **Negative Change in Net Position**  
Utility Type Referred: **Water**

**Staff Summary:**

On August 6, 2020, the Board issued the attached order, which required the District to submit, by October 30, 2020, the rate study that the District had hired CPA Daniel Peterson to complete. The order also included the following directive:

By September 30, 2020, the District shall ensure that its commissioners have met all training requirements and are thus eligible to serve pursuant to Tenn. Code Ann. §§ 7-82-307(b)(5) & 7-82-308(f). Otherwise, the District shall ensure that eligible commissioners are appointed in accordance with the law.

On October 26, 2020, the District submitted the attached response to the August order requesting a six-month extension to receive its rate study. The basis for the request can be found on pages 8-9 of the District's response. Board staff did not grant this extension to the District. The District has not sent the completed rate study to Board staff.

The District also contended that each of its commissioners were compliant with the training requirements and in fact have received more hours of training than the statute requires. A detailed explanation regarding the basis of this contention and the training history of each commissioner can be found on pages 3-8 of the response. Although the District's interpretation of the training statutes is inconsistent with the interpretation that Staff has applied in the past, the District takes the position that the statutes are somewhat ambiguous and can be reasonable interpreted in different ways.

If the Board wishes to pursue the matter, its next step would be to initiate contested case hearings on the question of whether the commissioners should be removed from office pursuant to Tenn. Code Ann. § 7-82-307(b)(3)(A)(i)(c) & (b)(5). The statute is permissive and gives the Board discretion as to whether it initiates a contested case hearing.

**Staff Recommendation:**

Order the following:

1. By April 15, 2021, the District shall send Board staff a copy of the contract between the District and the qualified expert who is to perform the tasks in paragraph 1 of the August 2020 order.
2. By June 30, 2021, the District shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.

Options for the Board regarding commissioner training:

1. Take no action; or
2. Order the District to comply with Paragraph 1 of the Board's August 6, 2020 order; or
3. Initiate contested case hearings on the question of whether each commissioner should be removed from office pursuant to Tenn. Code Ann. § 7-82-307(b)(3)(A)(i)(c) & (b)(5).

**BEFORE THE TENNESSEE UTILITY MANAGEMENT REVIEW BOARD**

**IN THE MATTER OF:**

**WALDEN’S RIDGE  
UTILITY DISTRICT**

)  
)  
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)  
)

**TENN. CODE ANN. § 7-82-401(g)  
-FINANCIAL DISTRESS**

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**ORDER**

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On July 23, 2020, the Tennessee Utility Management Review Board (“the Board”) reviewed the financially distressed status of Walden’s Ridge Utility District (“the District”) pursuant to Tenn. Code Ann. § 7-82-401(g). Member Hunter recused herself from this matter due to a possible conflict of interest. Staff informed the Board that the District has increased its rates by 12% across all rate classes and has hired CPA Daniel Peterson to perform a rate study. The District’s training history also indicates that all three commissioners have failed to comply with statutory training requirements. Staff also provided the Board with the Comptroller’s investigative report pursuant to Tenn. Code Ann. § 7-82-307(b)(2), and recommended the Board take no action on the Comptroller’s investigation. Therefore, based on Staff’s statements, recommendations, and all supporting documentation, the Board hereby orders the following:

1. By September 30, 2020, the District shall ensure that its commissioners have met all training requirements and are thus eligible to serve pursuant to Tenn. Code Ann. §§ 7-82-307(b)(5) & 7-82-308(f). Otherwise, the District shall ensure that eligible commissioners are appointed in accordance with the law.
2. By October 30, 2020, the District shall provide to Board staff either proof of compliance or a proposed plan of compliance with the directives in paragraph 1.

3. By October 30, 2020, the District shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.
4. Board staff is given the authority to grant one extension of up to six months of the foregoing deadlines upon a showing of good cause by the District.

ENTERED this 6th day of August, 2020.




---

BETSY KNOTTS, Chair  
Utility Management Review Board

### CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served via certified mail return receipt requested to the following on this 6th day of August, 2020:

Board of Commissioners  
Ron West, General Manager  
Walden's Ridge Utility District  
3900 Taft Highway  
Signal Mountain, TN 37377



---

Rachel E. Buckley  
Assistant General Counsel



**BEFORE THE TENNESSEE UTILITY MANAGEMENT REVIEW BOARD**

**IN THE MATTER OF:** )  
 )  
**WALDEN’S RIDGE UTILITY DISTRICT** )  
 )  
 ) **Tenn. Code Ann. § 7-82-401(g)**  
 ) **FINANCIAL DISTRESS**

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**RESPONSE OF WALDEN’S RIDGE UTILITY DISTRICT TO  
ORDER OF AUGUST 6, 2020 AND REQUEST FOR SIX MONTH EXTENSION  
REGARDING RATE STUDY**

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On August 6, 2020, the Utility Management Review Board issued an order directing the Walden’s Ridge Utility District (“Walden’s Ridge”) to “provide to Board staff either proof of compliance or a proposed plan of compliance” related to commission training requirements set forth in Tenn. Code Ann. §§ 7-82-307(b)(5) & 7-82-308(f). The August 4 Order also required that Walden’s Ridge “provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.” Walden’s Ridge hereby provides this response to the August 6 Order.

**I. The Commissioners of Walden’s Ridge Have Satisfied Their Training Requirements.**

**a. Introduction and Summary of Law**

Following the August 6, 2020 order, Walden’s Ridge compiled an audit of the training attended by each of its commissioners.

A review of this material establishes that all three Commissioners have diligently pursued training and have complied with Tenn. Code Ann. 7-82-308. That statute states in relevant part as follows:

(f)(1) Within one (1) year of initial appointment or election to the board of commissioners of a utility district or prior to or within one (1) year of the reappointment or reelection to the board of commissioners of an incumbent utility district commissioner holding office on June 30, 2010, a utility district

commissioner shall attend a minimum of twelve (12) hours of training and continuing education in one (1) or more of the subjects listed in subdivision (f)(6).

....

(2) In each continuing education period after the initial training and continuing education required by subdivision (f)(1), a utility district commissioner shall attend a minimum of twelve (12) hours of training and continuing education in one (1) or more of the subjects listed in subdivision (f)(6). For the purposes of this subdivision (f)(2), a “continuing education period” is a period of three (3) years beginning January 1 after the calendar year in which a utility district commissioner completes the training and continuing education requirements set forth in subdivision (f)(1) and each succeeding three-year period thereafter.

This statute clearly contemplates an initial training period requiring the completion of 12 hours, and then once that period ends, subsequent training periods every 3 years requiring the completion of 12 total hours during that time period.

Each of Walden’s Ridge Commissioners held office on June 30, 2010, and therefore Tenn. Code Ann. § 7-82-308 gives them each one year prior to or within (1) year of the their reappointment to the Board to complete their 12 hours of training of initial training.

The application of when this time period commences and ends is ambiguous in the statute since it could mean that prior to reappointment a Commissioner is required to have completed 12 hours of training OR it could mean that the hours prior to reappointment and the hours completed in the first year of reappointment must be at least 12.

In construing a statute, the purpose is to ascertain and effectuate the legislative intent, without either expanding or contracting the statute's intended scope. *Ray v. Madison Cnty., Tenn.*, 536 S.W.3d 824, 831 (Tenn. 2017). Legislative intent is first and foremost reflected in the language of the statute. *Lee Medical, Inc. v. Beecher*, 312 S.W.3d 515, 526 (Tenn. 2010).

The words used in a statute are to be given their natural and ordinary meaning, and, because “words are known by the company they keep,” statutes should be construed in the context in which they appear and in light of the general purpose of the statute. *Lee Medical*, 312

S.W.3d at 526; Ray, 536 S.W.3d at 831. Statutes should be read in a “reasonable manner ‘which avoids statutory conflict and provides for harmonious operation of the laws.’” Ray, 536 S.W.3d at 831 (citation omitted).

When, however, the language of a statute is ambiguous, the rules of statutory construction and external sources should be consulted in order to ascertain and give effect to the legislative intent. *Lee Medical*, 312 S.W.3d at 527. These external sources may include the broader statutory scheme, the history and purpose of the legislation, public policy, historical facts preceding or contemporaneous with the enactment of the statute, and legislative history. *Lee Medical*, 312 S.W.3d at 527-28.

Here, the overriding purpose of Tenn. Code Ann. § 7-82-308 is to ensure that commissioners in charge of utility districts receive training at periodic intervals to ensure they have the knowledge and expertise to properly oversee a public utility’s operations. To that end, the statute should be construed to provide Commissioners with easily identifiable periods of time to complete the training. For those Commissioner’s holding office when the statute went into effect, the best way to achieve this goal is to provide that the initial training period for these commissioners ends in the one-year period following their reappointment. This is fully consistent with the plain language of the statute and its purpose: to ensure appropriate, periodic training of those in charge of running public water systems.

As explained below, each of Walden’s Ridge Commissioners have diligently pursued the training necessary to equip them to oversee the utility’s operations and are fully compliant with the requirements of Tenn. Code Ann. § 7-82-308. In fact, as can be seen below, most of Walden’s Ridge’s Commissioners have performed more hours of training than is required by Tenn. Code Ann. § 7-82-308.

**b. Training Hours Completed by Walden Ridge’s Commissioners**

## 1. Commissioner Frank Groves

Proof of Commissioner Grove’s training hours is attached as **Exhibit A**. A summary of Commissioner Groves’ training and reappointment dates is as follows:

<b>Year</b>	<b>Date</b>	<b>Groves Training Hours and Reappointments</b>
2011	1/13/2011	4
2011	3/10/2011	4
2011	4/21/2011	4
2013	11/14/2013	4
2013	12/17/2013	Reappointment
2014	6/5/2014	4
2014	12/17/2014	<b>End Of Initial Training Period</b>
2015	5/7/2016	4
2016	6/7/2016	4
2017	6/6/2017	4
2017	12/17/2017	reappointment
2015	12/31/2015	<b>End Of 3 Year Training Period</b>
2018	9/18/2018	4
2019	2/6/2019	4
2020	6/2/2020	4
2020	12/31/2020	<b>End Of 3 Year Training Period</b>

As can be seen from the chart above, Commissioner Groves has numerous training hours and in fact has performed more training hours than what is likely required by Tenn. Code Ann. § 7-82-308. His first reappointment after June 2010 was in December of 2013, meaning that “prior to or within one year” of this date he was required to complete at least 12 hours of training. The above reveals he completed 20 hours during this time period and a question then arises as to how to calculate when the first of the three-year cycles commences. Since nothing in the statute prevents a commissioner from performing more training in a given time period, Walden’s Ridge submits that Commissioner Groves’ initial training period should be considered “complete” at the end of the one-year period following his re-appointment in 2013. This would show that

during Commissioner Groves' initial training period he completed 20 hours of training or 8 more than he was required.

His first three-year period would then commence on January 1, 2015 according to Tenn. Code Ann. § 7-82-308(F)(2). He then was required to complete a total of 12 hours by the end of 2017. The above chart shows that he did. He was then reappointed at the end of 2017 and his next three-year period commenced in 2018, requiring 12 hours of training by the end of this year. The above chart indicated he did perform these hours.

Accordingly, Commissioner Groves has completed his requirements of training and in fact has performed more training than required by Tenn. Code Ann. § 7-82-308.

## 2. Commissioner David Fulton

Proof of Commissioner Fulton's training hours is attached as **Exhibit B**. A summary of Commissioner Fulton's training and reappointment dates is as follows:

Year	Date	Fulton Training Hours and Reappointments
2011	1/13/2011	4
2011	4/21/2011	8
2011	7/6/2011	reappointment
2012	7/6/2012	<b>End Of Initial Training Period</b>
2013	11/14/2013	4
2014	6/5/2014	4
2015	7/6/2015	reappointment
2015	8/14/2015	4
2015	12/31/2015	<b>End Of 3 Year Training Period</b>
2016	1/14/2016	4
2017	1/12/2017	4
2018	9/18/2018	4
2018	12/31/2018	<b>End Of 3 Year Training Period</b>
2019	2/6/2019	4
2019	7/6/2019	reappointment
2020	6/2/2020	4

As can be seen from the chart above, Commissioner Fulton has numerous training hours. His first reappointment after June 2010 was in July of 2011, meaning that “prior to or within one year” of this date he was required to complete at least 12 hours of training. The above reveals he completed 12 hours during this time period and a question then arises as to how to calculate when the first of the three-year cycles commences. Again, Walden’s Ridge submits that Commissioner Fulton’s initial training period should be considered “complete” at the end of the one-year period following his re-appointment in 2011, similar to the same approach discussed above with regard to Commissioner Groves.

His first three-year period would then commence on January 1, 2013 according to Tenn. Code Ann. § 7-82-308(F)(2). He then was required to complete a total of 12 hours by the end of 2015. The above chart shows that he did. His next three-year period commenced in 2016, requiring 12 hours of training by the end of this year 2018. The above chart indicated he did perform these hours. His next three-year period commenced in 2019, requiring him to complete 12 hours by the end of next year. As the above chart indicates, Commissioner Fulton is well on his way to completing these requirements.

Accordingly, Commissioner Fulton has completed his requirements of training and is fully compliant with Tenn. Code Ann. § 7-82-308.

### 3. Commissioner J. Robert McKenzie

Proof of Commissioner McKenzie’s training hours is attached as **Exhibit C**. A summary of Commissioner McKenzie’s training and reappointment dates is as follows:

<b>Year</b>	<b>Date</b>	<b>Fulton Training Hours and Reappointments</b>
2011	2/17/2011	4
2011	3/10/2011	4
2011	4/21/2011	4
2012	8/18/2012	Reappointment
2013	8/18/2013	<b>End Of Initial Training Period</b>
2014	6/5/2014	4
2015	5/7/2016	4
2015	8/14/2015	5
2016	1/14/2016	4
2016	8/4/2016	Reappointment
2016	12/31/2016	<b>End Of 3 Year Training Period</b>
2017	1/12/2017	4
2018	2/13/2018	4
2019	2/6/2019	4
2019	12/31/2019	<b>End Of 3 Year Training Period</b>
2020	6/2/2020	4
2020	8/18/2020	Reappointment

As can be seen from the chart above, Commissioner McKenzie has numerous training hours. His first reappointment after June 2010 was in August of 2012, meaning that “prior to or within one year” of this date he was required to complete at least 12 hours of training. The above reveals he completed 12 hours during this time period and a question then arises as to how to calculate when the first of the three-year cycles commences. Again, Walden’s Ridge submits that Commissioner McKenzie’s initial training period should be considered “complete” at the end of the one-year period following his re-appointment in 2012, similar to the same approach discussed above with regard to Commissioners Groves and Fulton.

His first three-year period would then commence on January 1, 2014 according to Tenn. Code Ann. § 7-82-308(F)(2). He then was required to complete a total of 12 hours by the end of 2016. The above chart shows that he completed more than he was required during this time period. His next three-year period commenced in 2017, requiring 12 hours of training by the end of this year 2019. The above chart indicated he did perform these hours. His next three-year period commenced in 2020, requiring him to complete 12 hours by the end of 2022. As the above chart indicates, Commissioner McKenzie is well on his way to completing this requirements.

Accordingly, Commissioner McKenzie has completed his requirements of training and is fully compliant with Tenn. Code Ann. § 7-82-308.

## **II. Walden's Ridge Respectfully Requests An Extension To Complete And Implement Rate Study**

The August 6 Order required Walden's Ridge to complete a rate study and provide proof of implementation of the resulting recommendations or a proposed plan of implementation. The August 6 Order also gave staff authority to grant one extension of up to six months of the deadline for good cause shown by Walden's Ridge. Walden's Ridge hereby requests an extension of that deadline.

On June 2, 2020, Walden's Ridge Commissioners held a Rate Workshop with Daniel E. Peterson, it's certified public accountant. At this workshop the Commissioner's reviewed various rate scenarios and ultimately implemented a rate increase that went into effect on July 2019. Mr. Peterson thereafter suggested a delay to a formal rate study to allow "for the realization of the new rates to make a meaningful analysis of their impact to the financial statements cash flows, and capital improvement plan. As a result, Mr. Peterson formally recommended that Walden's Ridge wait to do a formal rate study given the rate increases the Commissioners have already



made. A copy of the letter detailing these efforts and the recommendations of Mr. Peterson is attached as **Exhibit D**.

This letter reveals that Walden's Ridge has taken meaningful steps to address the issues raised in the August 6 Order and are on the path of implementing the directives of that order. Based on the recommendations of its CPA, Walden's Ridge therefore respectfully request that it be granted until April 30, 2020 to provide the UMRB with a "completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation."

### **III. Conclusion**

As can be seen from the above discussion, assuming that an initial training period of a Commissioner holding office at the time Tenn. Code Ann. § 7-82-308 went into effect concludes at the end of the first year following a commissioner's reappointment, all of Walden Ridge's Commissioners have satisfied the training requirements imposed by that statute. In fact, most of these commissioners completed more hours than they were required to complete. Interpreting the statute in this manner is also consistent with its plain language and the over-arching purpose of the legislation. Accordingly, Walden's Ridge hereby requests that the UMRB find that Walden's Ridge's Commissioners be declared compliant with their training requirements imposed by Tenn. Code Ann. § 7-82-308.

Additionally, Walden's Ridge has started the process of completing a rate study and have implemented a rate increase that its CPA recommends be allowed time to take effect prior to completion of a formal rate study and implementation of any plan thereafter. Accordingly, Walden's Ridge hereby respectfully requests that the UMRB extend by six months the deadline to provide it with a "completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation."

Dated: October 26, 2020.

Respectfully submitted,



---

Benjamin A. Gastel, # 028699  
Michael J. Wall, # 024774  
BRANSTETTER, STRANCH  
& JENNINGS, PLLC  
The Freedom Center  
223 Rosa L. Parks Avenue, Suite 200  
Nashville, Tennessee 37203  
Phone: (615) 254-8801  
Fax: (615) 255-5419  
beng@bsjfirm.com  
michaelw@bsjfirm.com  
danielh@bsjfirm.com

*Attorneys for Respondent*

# **EXHIBIT A**

Groves

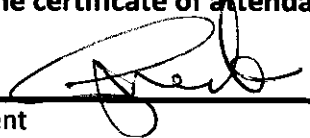
# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
13-Jan-11	Utility Commissioner Training 2011	3900 Taft Highway Signal Mtn, TN	TAUD	4
10-Mar-11	Utility Commissioner Training <del>2012</del> 2011	3901 Taft Highway Signal Mtn, TN	TAUD	4
21-Apr-11	Utility Commissioner Training <del>2013</del> 2011	3902 Taft Highway Signal Mtn, TN	TAUD	4
<b>Total Hours Attended</b>				<b>12</b>

A copy of the certificate of attendance must be attached for each course listed above.

Frank Groves, President



Date

1/10/12

*This is to certify that*

**Frank Groves**

*has attended and successfully completed the training requirements for the*

# **Commissioner Training**

*An approved Commissioner Training Course*

*presented by the Tennessee Association of Utility Districts.*

**Date: 1/13/11**

**Location: Signal Mountain-Walden's Ridge U.D.**

**Hours: 4**

**Code: 3180COM**



**Executive Director**

*Vital for Tennessee's future*

**President**

*This is to certify that*

**Frank Groves**

*has attended and successfully completed the training requirements for the*

# **Commissioner Training**

*An approved Commissioner Training Course*

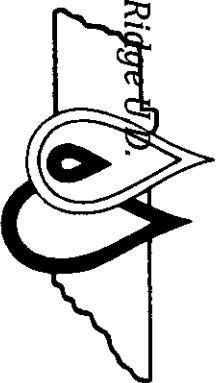
*presented by the Tennessee Association of Utility Districts.*

**Date: 4/21/11**

**Location: Signal Mountain-Walden's Ridge T.D.**

**Hours: 4**

**Code: WRUDCOM**



*Executive Director*

*Vital for Tennessee's future*



*President*

*This is to certify that*

**Frank Groves**

*has attended and successfully completed the training requirements for the*

# **Commissioner Training**

*An approved Commissioner Training Course*

*presented by the Tennessee Association of Utility Districts.*

**Date: 3/10/11**

**Location: Signal Mountain-Walden's Ridge T.D.**

**Hours: 4**

**Code: 3183COM**



A handwritten signature in black ink, appearing to read "R. Groves".

*Executive Director*

*Vital for Tennessee's future*

A handwritten signature in black ink, appearing to read "Robert A. Scott".

*President*

# TENNESSEE ASSOCIATION OF UTILITY DISTRICTS

Phone: (615) 896-9022  
Fax: (615) 898-8283  
Web: [www.taud.org](http://www.taud.org)



Post Office Box 2529  
Murfreesboro, TN 37133-2529

840 Commercial Court  
Murfreesboro, TN 37129

12/14/2011

Walden's Ridge Utility District  
3900 Taft Highway  
Signal Mountain, TN 37377

Dear Walden's Ridge Utility District,

Provided below are commissioners from your utility that have received required training in accordance with Public Chapter 392 regarding the training for new and incumbent utility district commissioners. This is the information we have on file for your utility and have provided this to the State Comptroller's Office.

David J. Fulton			
2/17/11	3181COM	Hours:	4
4/21/11	WRUDCOM	Hours:	8
X Frank Groves			
1/13/11	3180COM	Hours:	4
3/10/11	3183COM	Hours:	4
4/21/11	WRUDCOM	Hours:	4
J. Robert McKenzie			
2/17/11	3181COM	Hours:	4
3/10/11	3183COM	Hours:	4
4/21/11	WRUDCOM	Hours:	4

Please note, that each commissioner shall certify by January 31<sup>st</sup> of each year the training and continuing education courses attended during the prior calendar year by filing an annual written statement with the utility district on a form developed by the Comptroller. Commissioners failing to do so will not be eligible for compensation until this information is filed. Commissioners failing to meet the training and continuing education requirements before the end of their term of office are not eligible for re-appointment or re-election. Should you have any questions, please feel free to contact our office. Information on legislation regarding commissioner training requirements and forms can be found on the home page of our web site at [taud.org](http://taud.org).

Sincerely,

Bob Freudenthal  
Executive Director




# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
14-Nov-13	Commissioner Appointment update, training update, compensation, rates & fees, fraud prevention, water loss	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 Frank Groves, President




Dec 3 2013  
 Date

for Jan 2014

# TAUD Waldens Ridge Utility District

## Basic Commissioner Training

Name: FRANK GROVES, Jr.

Date	Time	Topic	Hours	Stamp
<b>January 13, 2011</b>	5pm-9 pm	Board Basics  Governance  Board Relationships	4 hours	
<b>February 17, 2011</b>	5pm-9pm	Fraud 101  When Leadership Fails  Compensation  Open Meetings  Open Records  Compliance Issues	4 hours	
<b>March 10, 2011</b>	5pm-9pm	Fraud 102  Budgets  Rates  Debts and Investments	4 hours	
<b>Makeup Day for Snow April 21</b>	5pm-9pm	Board Basics  Governance  Board Relationships  Other Missed Topics	4 hours	

*Frank Groves*

*has attended and participated in the*

## *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: 11-14-2013*

*Location: Walden's Ridge Utility District*

*Hours: 4*



*Bob Preudential, Executive Director*

**Tennessee Association  
of Utility Districts**

*Vital for Tennessee's future*




**2013WRUDCOM**

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
05-Jun-14	Commissioner Appointment update, water loss, annual notices, compliance issues	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 Frank Groves, President

2/4/2015  
 Date

**Frank Groves**

*has attended and participated in the*

# *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

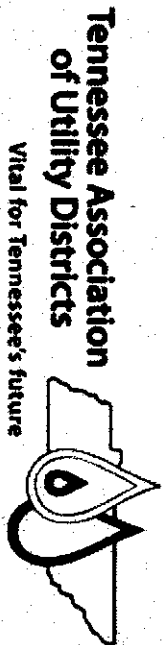
*Date: June 5, 2014*

*Location: Waldens Ridge Utility District*

*Hours: 4*



*Bob Freudenthal, Executive Director*




# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
07-May-15	Commissioner Training Requirements, Appointment Changes, Qualifications, Fraud Prevention, Water Loss, UMRB	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 Frank Groves, President

1-31-16  
 Date

*Frank Groves*

*has attended and participated in the*

# *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: May 7, 2015*

*Location: Waldens Ridge Utility District*

*Hours: 4*



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*Bob Freudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**

*Vital for Tennessee's future*



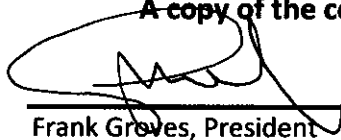
2015WRUDCOM

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
07-Jun-16	Commissioner training w/John Shadwick	Hamilton County Water & Waste Water Authority	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 Frank Groves, President

31-Jan-17  
 Date



*Frank Groves*

*has attended and participated in the*

## *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: June 7, 2016*

*Location: Hamilton County Water & Wastewater Authority*

*Hours: 4*



---

*Bob Freudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**



*Vital for Tennessee's future*


**2016HCWWWACOM**

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
05-Jun-17	2017 Annual Meeting	Chattanooga Hotel, Chattanooga, TN	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 Frank Groves, President

23-Jan-18  
 Date

*Frank Groves*

*has attended and participated in the*

## *2017 Annual Meeting*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: June 5, 2017*

*Location: The Chattanooga Hotel, Chattanooga, TN*

*Hours: 4*



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*Bob Freudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**



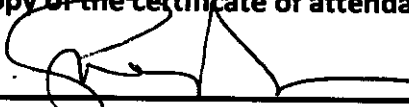
*Vital for Tennessee's future*

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
18-Sep-18	TAUD Training	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.



Frank Groves, President

29-Jan-19  
Date

*Frank Groves*

*has attended and participated in the  
Utility Commissioner Training*

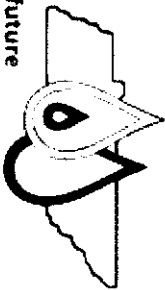
*An Approved Training Course Presented by the  
Tennessee Association of Utility Districts*

Date: 9/18/2018

Location: Waldens Ridge Utility District, 3900 Telf Hwy, Signal Mountain

Credit: 4 hours for Commissioner

**Tennessee Association  
of Utility Districts**  
Vital for Tennessee's future



A handwritten signature in black ink, appearing to read "Bob Freudenthal".

Bob Freudenthal, Executive Director


FG9984

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
06-Feb-19	TAUD Training	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 Frank Groves, President

12/20/2019  
 Date  
 for Jan 2020

*Frank Graves*

*has attended and participated in the  
Utility Commissioners Training*

*An Approved Training Course Presented by the  
Tennessee Association of Utility Districts*

Date: 2/6/2019

Location: Walden's Ridge Utility District, 3900 Telf Highway, Signal Mountain

Credit: 4 hours for Commissioner

**Tennessee Association  
of Utility Districts**

Vital for Tennessee's future



A handwritten signature in black ink, appearing to read "Bob Freudenthal". The signature is written in a cursive, slightly slanted style.

Bob Freudenthal, Executive Director

FG9984

# **EXHIBIT B**



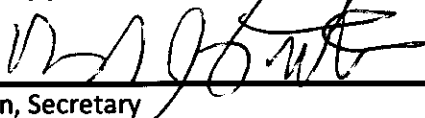
# Annual Statement of Commissioner Training

Fulton

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
17-Feb-11	Utility Commissioner Training 2011	3900 Taft Highway Signal Mtn, TN	TAUD	4
21-Apr-11	Utility Commissioner Training 2012	3901 Taft Highway Signal Mtn, TN	TAUD	8
<b>Total Hours Attended</b>				<b>12</b>

A copy of the certificate of attendance must be attached for each course listed above.

David Fulton, Secretary 

1-11-12  
Date

*This is to certify that*

**David J. Fulton**

*has attended and successfully completed the training requirements for the*

# **Commissioner Training**

*An approved Commissioner Training Course*

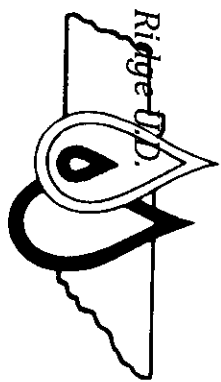
*presented by the Tennessee Association of Utility Districts.*

**Date: 2/17/11**

**Location: Signal Mountain-Walden's Ridge UD.**

**Hours: 4**

**Code: 3181COM**



*Vital for Tennessee's future*

*Executive Director*

*President*

*This is to certify that*

**David J. Fulton**

*has attended and successfully completed the training requirements for the*

# **Commissioner Training**

*An approved Commissioner Training Course*

*presented by the Tennessee Association of Utility Districts.*

**Date: 4/21/11**

**Location: Signal Mountain-Walden's Ridge H.D.**

**Hours: 8**

**Code: WRUDCOM**



*Vital for Tennessee's future*

*Thomas S. Atchley*

*Executive Director*

*President*

# TENNESSEE ASSOCIATION OF UTILITY DISTRICTS

Phone: (615) 896-9022  
Fax: (615) 898-8283  
Web: [www.taud.org](http://www.taud.org)



Post Office Box 2529  
Murfreesboro, TN 37133-2529

840 Commercial Court  
Murfreesboro, TN 37129

12/14/2011

Walden's Ridge Utility District  
3900 Taft Highway  
Signal Mountain, TN 37377

Dear Walden's Ridge Utility District,

Provided below are commissioners from your utility that have received required training in accordance with Public Chapter 392 regarding the training for new and incumbent utility district commissioners. This is the information we have on file for your utility and have provided this to the State Comptroller's Office.

David J. Fulton			
2/17/11	3181COM	Hours:	4
4/21/11	WRUDCOM	Hours:	8
Frank Groves			
1/13/11	3180COM	Hours:	4
3/10/11	3183COM	Hours:	4
4/21/11	WRUDCOM	Hours:	4
J. Robert McKenzie			
2/17/11	3181COM	Hours:	4
3/10/11	3183COM	Hours:	4
4/21/11	WRUDCOM	Hours:	4

Please note, that each commissioner shall certify by January 31<sup>st</sup> of each year the training and continuing education courses attended during the prior calendar year by filing an annual written statement with the utility district on a form developed by the Comptroller. Commissioners failing to do so will not be eligible for compensation until this information is filed. Commissioners failing to meet the training and continuing education requirements before the end of their term of office are not eligible for re-appointment or re-election. Should you have any questions, please feel free to contact our office. Information on legislation regarding commissioner training requirements and forms can be found on the home page of our web site at [taud.org](http://taud.org).



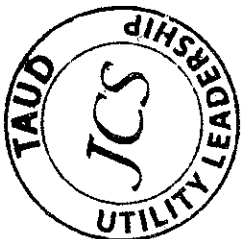
Sincerely,

Bob Freudenthal  
Executive Director

4889 Sig Forest

# TAUD Waldens Ridge Utility District Basic Commissioner Training

Name: David Fulton

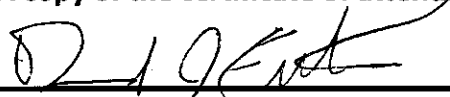
Date	Time	Topic	Hours	Stamp
February 17, 2011	5pm-9pm	Fraud 101  When Leadership Fails  Compensation  Open Meetings  Open Records  Compliance Issues	4 hours	
March 10, 2011	5pm-9pm	Fraud 102  Budgets  Rates  Debts and Investments	4 hours	
<b>Makeup Day for Snow</b> <b>April 21</b>	<del>5pm-9pm</del> <i>2-5pm</i>	Board Basics  Governance  Board Relationships  Other Missed Topics	4 hours	
<b>Special Make-up Session</b> <b>April 21, 2011</b>	5pm-9 pm	Board Basics  Commissioner Appointments  Customer Relations	4 hours	

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
14-Nov-13	Commissioner Appointment update, training update, compensation, rates & fees, fraud prevention, water loss	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 David Fulton, Secretary

Dec 3, 2013  
 Date for Jan 2014

*David J. Fulton*

*has attended and participated in the*

## *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: 11-14-2013*

*Location: Walden's Ridge Utility District*

*Hours: 4*



---

*Bob Preudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**

*Vital for Tennessee's future*




**2013WRUDCOM**

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
05-Jun-14	Commissioner Appointment update, water loss, annual notices, compliance issues	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
David Fulton, Secretary

  
Date



*David J. Fulton*

*has attended and participated in the*

# *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: June 5, 2014*

*Location: Waldens Ridge Utility District*

*Hours: 4*



---

*Bob Freudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**  
Vital for Tennessee's future

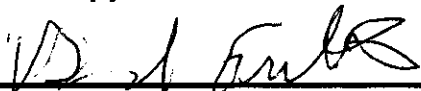


# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
14-Aug-15	Water Quality Complaints after the Meter, Customer Pressure Problems, Water Loss: After the Audit, What is Next?	Gatlinburg Convention Center Gatlinburg, TN	TAUD	4 <del>8</del>
				4
<b>Total Hours Attended</b>				8

A copy of the certificate of attendance must be attached for each course listed above.

  
 David Fulton, Secretary

1-26-16  
 Date

*David J. Fulton*

*has attended and participated in the*

# *2015 TAUUD Business Conference*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: August 12-14, 2015*

*Location: Gatlinburg Convention Center*

*Hours: 4*



---

*Bob Freudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**  
*Vital for Tennessee's future*




**2015BUSCON**

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
14-Jan-16	Commissioner training w/John Shadwick	Walden's Ridge Utility District	EPA	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 David Fulton, Secretary

31-Jan-17  
 Date

*David J. Fulton*

*has attended and participated in the*

## *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: January 14, 2016*

*Location: Walden's Ridge Utility District*

*Hours: 4*



---

*Bob Freudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**

Vital for Tennessee's future



# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
12-Jan-17	Commissioner training w/John Shadwick	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 David Fulton, Secretary

23-Jan-18  
 Date

*David J. Fulton*

*has attended and participated in the*

## *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: January 12, 2017*

*Location: Walden's Ridge Utility District*

*Hours: 4*



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*Bob Freudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**

Vital for Tennessee's future



2017WRUDCOM

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
18-Sep-18	TAUD Training	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.



David Fulton, Secretary

29-Jan-19  
Date



*David Walton*

*has attended and participated in the  
Utility Commissioner Training*

*An Approved Training Course Presented by the  
Tennessee Association of Utility Districts*

Date: 9/18/2018

Location: Waldens Ridge Utility District, 3900 Taft Hwy, Signal Mountain

Credit: 4 hours for Commissioner

**Tennessee Association  
of Utility Districts**

Vital for Tennessee's future



Bob Freudenthal, Executive Director

DF0597

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
06-Feb-19	TAUD Training	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

*David Fulton*  
 David Fulton, Secretary

12/12/19  
 29 Jan 19  
 Date for Jan 2020

*David Sulton*

*has attended and participated in the  
Utility Commissioner Training*

*An Approved Training Course Presented by the  
Tennessee Association of Utility Districts*

Date: 2/6/2019

Location: Walden's Ridge Utility District, 3900 Taft Highway, Signal Mountain

Credit: 4 hours for Commissioner

**Tennessee Association  
of Utility Districts**

Vital for Tennessee's future



Bob Freudenthal, Executive Director

DF0597

# **EXHIBIT C**

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

McKenzie

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
17-Feb-11	Utility Commissioner Training 2011	3900 Taft Highway Signal Mtn, TN	TAUD	4
10-Mar-11	Utility Commissioner Training 2012 <i>2011</i>	3901 Taft Highway Signal Mtn, TN	TAUD	4
21-Apr-11	Utility Commissioner Training 2013 <i>2011</i>	3902 Taft Highway Signal Mtn, TN	TAUD	4
<b>Total Hours Attended</b>				<b>12</b>

A copy of the certificate of attendance must be attached for each course listed above.

*J. Robert McKenzie*  
 J. Robert McKenzie, Vice-President

*1/10/12*  
 Date

*This is to certify that*

**J. Robert McKenzie**

*has attended and successfully completed the training requirements for the*

# **Commissioner Training**

*An approved Commissioner Training Course*

*presented by the Tennessee Association of Utility Districts.*

**Date: 2/17/11**

**Location: Signal Mountain-Walden's Ridge U.D.**

**Hours: 4**

**Code: 3181COM**



*[Handwritten signature]*

*Executive Director*

*Vital for Tennessee's future*

*Thomas S. Arbery*

*President*

*This is to certify that*

**J. Robert McKenzie**

*has attended and successfully completed the training requirements for the*

# **Commissioner Training**

*An approved Commissioner Training Course*

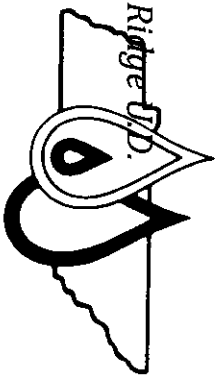
*presented by the Tennessee Association of Utility Districts.*

**Date: 3/10/11**

**Location: Signal Mountain-Walden's Ridge U.D.**

**Hours: 4**

**Code: 3183COM**



*[Handwritten signature]*

*Executive Director*

*Vital for Tennessee's future*

*[Handwritten signature]*

*President*

*This is to certify that*

**J. Robert McKenzie**

*has attended and successfully completed the training requirements for the*

# **Commissioner Training**

*An approved Commissioner Training Course*

*presented by the Tennessee Association of Utility Districts.*

**Date: 4/21/11**

**Location: Signal Mountain-Walden's Ridge UD.**

**Hours: 4**

**Code: WRUDCOM**



*Vital for Tennessee's future*

*Executive Director*




*President*



# TAUD Waldens Ridge Utility District

## Basic Commissioner Training

Name: Bob McKenzie

Date	Time	Topic	Hours	Stamp
<b>January 13, 2011</b>	5pm-9 pm	Board Basics  Governance  Board Relationships	4 hours	
<b>February 17, 2011</b>	5pm-9pm	Fraud 101  When Leadership Fails  Compensation  Open Meetings  Open Records  Compliance Issues	4 hours	
<b>March 10, 2011</b>	5pm-9pm	Fraud 102  Budgets  Rates  Debts and Investments	4 hours	
<b>Makeup Day for Snow April 21</b>	5pm-9pm	Board Basics  Governance  Board Relationships  Other Missed Topics	4 hours	

# TENNESSEE ASSOCIATION OF UTILITY DISTRICTS

Phone: (615) 896-9022  
Fax: (615) 898-8283  
Web: [www.taud.org](http://www.taud.org)



Post Office Box 2529  
Murfreesboro, TN 37133-2529

840 Commercial Court  
Murfreesboro, TN 37129

12/14/2011

Walden's Ridge Utility District  
3900 Taft Highway  
Signal Mountain, TN 37377

Dear Walden's Ridge Utility District,

Provided below are commissioners from your utility that have received required training in accordance with Public Chapter 392 regarding the training for new and incumbent utility district commissioners. This is the information we have on file for your utility and have provided this to the State Comptroller's Office.

David J. Fulton			
2/17/11	3181COM	Hours:	4
4/21/11	WRUDCOM	Hours:	8
Frank Groves			
1/13/11	3180COM	Hours:	4
3/10/11	3183COM	Hours:	4
4/21/11	WRUDCOM	Hours:	4
J. Robert McKenzie			
2/17/11	3181COM	Hours:	4
3/10/11	3183COM	Hours:	4
4/21/11	WRUDCOM	Hours:	4

Please note, that each commissioner shall certify by January 31<sup>st</sup> of each year the training and continuing education courses attended during the prior calendar year by filing an annual written statement with the utility district on a form developed by the Comptroller. Commissioners failing to do so will not be eligible for compensation until this information is filed. Commissioners failing to meet the training and continuing education requirements before the end of their term of office are not eligible for re-appointment or re-election. Should you have any questions, please feel free to contact our office. Information on legislation regarding commissioner training requirements and forms can be found on the home page of our web site at [taud.org](http://taud.org).

Sincerely,


Bob Freudenthal  
Executive Director

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
05-Jun-14	Commissioner Appointment update, water loss, annual notices, compliance issues			4
				4
<b>Total Hours Attended</b>				8

A copy of the certificate of attendance must be attached for each course listed above.

  
 J. Robert McKenzie, Vice-President

1/27/15  
 Date

*J. Robert McKenzie*

*has attended and participated in the*

# *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: June 5, 2014*

*Location: Waldens Ridge Utility District*

*Hours: 4*



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*Bob Freudenthal, Executive Director*



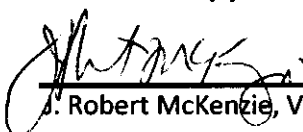
2014WRUDCOM

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
07-May-15	Commissioner Training Requirements, Appointment Changes, Qualifications, Fraud Prevention, Water Loss, UMRB	Walden's Ridge Utility District	TAUD	4
13-Aug-15	TAUD Opening Super Session, Legislative Update, Customer Service from Top to Bottom, Protecting Your Customer's Personal Information, in the Event of a Data Breach	Gatlinburg Convention Center Gatlinburg, TN	TAUD	5
				9
<b>Total Hours Attended</b>				<b>13</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 J. Robert McKenzie, Vice-President

1/26/16  
 Date

*J. Robert McKenzie*

*has attended and participated in the*

## *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: May 7, 2015*

*Location: Waldens Ridge Utility District*

*Hours: 4*



*Bob Freudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**

*Vital for Tennessee's future*



*J. Robert McKenzie*

*has attended and participated in the*

# *2015 TAUW Business Conference*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: August 12-14, 2015*

*Location: Gatlinburg Convention Center*

*Hours: 5*



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*Bob Freudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**



**Vital for Tennessee's future**

**2015BUSCON**

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
14-Jan-16	Commissioner training w/John Shadwick	Walden's Ridge Utility District	EPA	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 J. Robert McKenzie, Vice-President

31-Jan-17  
 Date



*J. Robert McKenzie*

*has attended and participated in the*

## *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: January 14, 2016*

*Location: Walden's Ridge Utility District*

*Hours: 4*



---

*Bob Preudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**




Vital for Tennessee's future

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
12-Jan-17	Commissioner training w/John Shadwick	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 J. Robert McKenzie, Vice-President

23-Jan-18  
 Date

*J. Robert McKenzie*

*has attended and participated in the*

## *Commissioner Training*

*An Approved Commissioner Training Course Presented by the  
Tennessee Association of Utility Districts*

*Date: January 12, 2017*

*Location: Walden's Ridge Utility District*

*Hours: 4*



---

*Bob Freudenthal, Executive Director*

**Tennessee Association  
of Utility Districts**

*Vital for Tennessee's future*



# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
13-Feb-18	Commissioner training w/John Shadwick	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 J. Robert McKenzie, Vice-President

29-Jan-19  
 Date

**Bob MacKenzie**

*has attended and participated in the  
Utility Commissioner Training (one day)*

*An Approved Training Course Presented by the  
Tennessee Association of Utility Districts*

Date: 2/13/2018

Location: Walden's Ridge Utility District, 3900 Taft Hwy, Signal Mountain

Credit: 4 hours for Commissioner



Bob Freudenthal, Executive Director

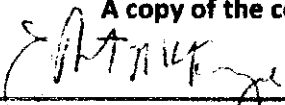
JM6592

# Annual Statement of Commissioner Training

As set forth in *Tennessee Code Annotated*, Section 7 - 82 - 308(h)(3), "Each utility district Commissioner shall certify by January 31st of each year the training and continuing education courses attended during the prior calendar year by filing an annual statement with the utility district..."

Date Attended	Subject Matter	Location	Sponsor	Hours Attended
06-Feb-19	TAUD Training	Walden's Ridge Utility District	TAUD	4
<b>Total Hours Attended</b>				<b>4</b>

A copy of the certificate of attendance must be attached for each course listed above.

  
 J. Robert McKenzie, Vice-President

~~29-Jan-19~~ 12/19/2019  
 Date for Jan 2020

*J. Robert McErgie*

*has attended and participated in the  
Utility Commissioner Training*

*An Approved Training Course Presented by the  
Tennessee Association of Utility Districts*

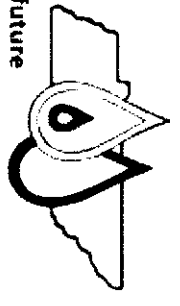
*Date: 2/6/2019*

*Location: Walden's Ridge Utility District, 3900 Tqft Highway, Signal Mountain*

*Credit: 4 hours for Commissioner*

**Tennessee Association  
of Utility Districts**

*Vital for Tennessee's future*



Bob Freudenthal, Executive Director

JM6592

# **EXHIBIT D**



**Daniel E. Peterson**  
*Certified Public Accountant*

---

October 21, 2020

Walden's Ridge Utility District  
3900 Taft Hwy  
Signal Mountain, TN 37377

Dear Commissioners:

On June 2, 2020, we held a Rate Workshop training session with you, the Commissioners of Walden's Ridge Utility District.

Our training session used information from:

- 1) The Utility's June 30, 2019 Audited Financial Statements,
- 2) The Utility's Interim Financial Statements through April 30, 2020,
- 3) The Utility's Preliminary Budget for the June 30, 2021 Fiscal Year,
- 4) The Utility's 5-Year Capital Improvement Plan, and
- 5) The Utility's Detailed Monthly Billing Data.

From the information you provided, we demonstrated the inter-relationship between the decisions the Board of Commissioners make, the impact on each of the financial statements, and how to achieve the goals of the capital improvement plans. We also built a working model specific to your customer base that allowed us to change variables related to the minimum bill and/or the per-thousand rates and supplemented that with a working model that reviewed a tiered rate structure at varying levels of consumption. Those models showed the potential impact of those changes on the Utility's revenue as well as the impact to your individual customers. The training was designed to meet the educational topics of TCA §7-82-308(f)(6) and was approved by the Assistant Director of the Comptroller of the Treasury on August 6, 2019 as required by the TCA §7-82-308(f)(7).

You did implement a rate increase effective July 2019. At the time of the training, the revenue effect of that increase was apparent in the interim financial statements through April 30, 2020. I expect the drafted June 30, 2020 audited financial statements will reflect the implemented rate increase.

Given the new rates appeared to address the historical revenue shortfall, we discussed delaying the formal rate study. This delay allows time for the realization of the new rates to make a meaningful analysis of their impact to the financial statements, cash flows, and capital improvement plan. When the formal rate study is done, it will incorporate the current operational costs, current and planned debt requirements, system demands, and the long term capital improvement plan with the goal of the Utility achieving a balance between self-funded and debt-funded capital improvements while maintaining compliance with TCA §7-82-403.

At this time, you have asked us to be available to complete a formal rate study, but as we discussed, believe it would be prudent to wait given the rate increase the Commissioners have already made.

I am available and able to perform that rate study if it is required sooner. When you need to move forward on the formal rate study, please let me know and we will prepare an engagement letter.

Thank you,

  
Daniel E. Peterson, CPA

# Customer Complaint

Ladd Park v. Milcrofton  
Utility District