

**IN THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:

**PETITION OF BERRY'S CHAPEL
UTILITY, INC. TO RECOVER COSTS
TO REPAIR FLOOD DAMAGE AND TO
REFUND CUSTOMER SERVICE FEES**

DOCKET NO. 11-00180

**RESPONSE OF THE CONSUMER ADVOCATE TO PETITIONER'S REQUEST FOR
REIMBURSEMENT OF COSTS ASSOCIATED WITH DAMAGE FROM THE MAY
2010 FLOOD**

The Consumer Advocate and Protection Division of the Tennessee Attorney General's Office ("Consumer Advocate") intervened in this matter in order to protect the interests of the customers of Berry's Chapel Utility, Inc. ("BCUI") and consumers generally. The intervention was granted by Order on February 2, 2012. Subsequent to the filing of its Petition in this matter, BCUI filed a separate Petition seeking a general increase in the rates it charges its customers and a separate Docket (No. 11-00198) was opened by the Tennessee Regulatory Authority ("TRA" or "the Authority").

The Consumer Advocate has presented the testimony of Dave Peters in response to the Petition in Docket 11-00198 and that testimony also includes the Consumer Advocate's position on the proper method and amount of recovery by BCUI for the costs it incurred in making repairs caused by the May 2010 flood. Therefore, the Consumer Advocate submits Mr. Peters' testimony in Docket 11-00198 as its response to the Petition in this Docket and that testimony is attached hereto as Exhibit "A". The portions of that testimony which are relevant to the issues in this Docket are found at pages 16 through 20 and in Schedule 23.

RESPECTFULLY SUBMITTED,

A handwritten signature in cursive script, appearing to read "C. Scott Jackson", written over a horizontal line.

C. SCOTT JACKSON (BPR # 011005)
Senior Counsel
Office of the Attorney General
Consumer Advocate and Protection Division
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Nashville, Tennessee 37202-0207
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

Henry Walker
Bradley Arant Boult Cummings LLP
1600 Division Street, Suite 700
Nashville, Tennessee 37203

Kelly Cashman-Grams
Hearing Officer
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

This the 23rd day of April, 2012.



C. SCOTT JACKSON

EXHIBIT A

**IN THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:

**PETITION OF BERRY'S CHAPEL
UTILITY, INC. TO CHANGE AND
INCREASE RATES AND CHARGES**

DOCKET NO. 11-00198

**DIRECT TESTIMONY
OF
DAVE PETERS**

April 23, 2012

**IN THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:

**PETITION OF BERRY'S CHAPEL
UTILITY, INC. TO CHANGE AND
INCREASE RATES AND CHARGES**

DOCKET NO. 11-00198

AFFIDAVIT

I, Dave Peters, Regulatory Analyst, for the Consumer Advocate Division of the Attorney General's Office, hereby certify that the attached Direct Testimony represents my opinion in the above-referenced case and the opinion of the Consumer Advocate Division.

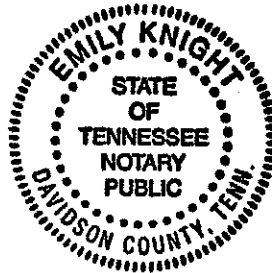


DAVE PETERS

Sworn to and subscribed before me
this the 23rd day of April, 2012.



NOTARY PUBLIC



My Commission Expires JULY 6, 2015

My commission expires: July 6, 2015

1 **Q. Please state your name for the record.**

2 A. My name is Dave Peters.

3

4 **Q. By whom are you employed and what is your position?**

5 A. I am employed by the Consumer Advocate and Protection Division ("CAPD") in
6 the Office of the Attorney General for the State of Tennessee ("Office") as a
7 Regulatory Analyst.

8

9 **Q. How long have you been employed as a financial professional?**

10 A. I have been employed as a financial professional in the private and public sector
11 for approximately 28 years, approximately 4 of which has been with the Attorney
12 General's Office. Before my current employment with this Office, I was
13 employed by Dell Computers as a site Controller in the Dell Fulfillment and
14 Logistics organization. Prior to that, I was employed with Nortel Networks in a
15 variety of financial positions, the last being as a Program Manager in the
16 Telecommuting Program. My responsibilities included budgeting, forecasting,
17 internal controls, monthly close, balance sheet reviews and extensive financial
18 reporting to management.

19

20 **Q. What is your educational background and what degrees do you hold?**

21 A. I have a Bachelors degree in Business Administration from Tennessee
22 Technological University with a major in Accounting and a Masters degree in
23 Business Administration from Belmont University. I am also a Tennessee
24 Certified Public Accountant.

25

26 **Q. Would you briefly describe your responsibilities as a Regulatory Analyst with
27 the CAPD?**

28 A. I prepare testimony and financial exhibits in rate proceedings as an employee
29 with the CAPD. Additionally, I review tariff filings by public utilities operating
30 in Tennessee, which are subject to the jurisdiction of the Tennessee Regulatory
31 Authority ("TRA").

32

33 **Q. What is the purpose of your testimony?**

34 A. The purpose of my testimony is to represent the forecasted financial exhibits
35 prepared by the CAPD ("Exhibit CAPD"), related Appendices, and provide my
36 exhibit ("Exhibit CAPD Work Papers") of work papers for forecasted Operation
37 and Maintenance ("O&M") Expenses, forecasted Depreciation Expense,

1 forecasted Regulatory Expenses, Taxes Other Than Income, forecasted General
2 and Administrative Expenses, and forecasted Rate Base, for Berry's Chapel
3 Utilities Corporation (BCUI) for the Berry's Chapel adopted attrition year ended
4 December 31, 2011.

5
6 My testimony will also cover the damage expense issue arising from the flood of
7 May 1, 2010. BCUI has petitioned the authority for recovery in Docket 11-00180
8 using a surcharge for recovery over a three year period. I propose for BCUI to
9 recover the flood damage expenses, with adjustments, within the base rates set in
10 this case over a three year period.

11
12 **Q. Do you have any general observations about the proposed rate increase?**

13 **A.** Yes. BCUI has requested a rate increase of \$398,853. This represents a 76%
14 increase over current rates. Taken together with the flood damage expense
15 claimed by BCUI in Docket 11-00180, the burden on BCUI's customers is a
16 proposed rate increase of \$438,977, or 83%. The granting of BCUI's rate increase
17 would push them to the 2nd highest waste-water rates in the State according to
18 the 2010 Allen & Hoshall report.

19
20 The CAPD never likes to see rate increases, but also realizes they are justified
21 from time to time in order to maintain safe and sound service. However, it is
22 imperative for public utilities to take measures to control costs particularly in a
23 time of economic difficulties. This is particularly true for public utilities such as
24 BCUI with small customer bases and very little potential in the short term for
25 customer growth. As I will discuss later in my testimony, BCUI's proposed
26 expenses in this matter are overstated and unreasonable.

27
28 **Q. Are BCUI's results audited?**

29 **A.** BCUI's results are not audited in the traditional sense, but the company did
30 engage the accounting firm of Lattimore Black Morgan & Cain, PC to conduct an
31 audit of BCUI's balance sheet as of June 30, 2011. This audit covered the balance
32 sheet only and did not address the income statement (i.e. results of operations)
33 and was a "one-time only" engagement. BCUI's income statements are
34 unaudited and the CAPD does not have the authority to audit a public utility's
35 books. This testimony is based on my reliance on BCUI's financial record
36 keeping and their preparation of the financial statements in this docket. Having
37 said that, it has been extremely difficult to assess the accuracy and reliability of

1 the financial information that has been provided by BCUI. This is primarily
2 based on the fact that the CAPD has had to make multiple requests of BCUI for
3 the same information that was originally requested on January 19, 2012, and has
4 still not been completely provided as of today's date, April 23, 2012. BCUI has
5 made considerable efforts to provide the requested information; however, certain
6 information which the CAPD believes to be necessary is apparently simply not
7 prepared by BCUI, either in the ordinary course of business or otherwise. I will
8 discuss this further in the question concerning non-recurring entries.

9
10 **Q. Please summarize the results of the CAPD forecast of BCUI's expenses for the**
11 **attrition year.**

12 **A.** The CAPD's forecast of BCUI's expenses for the attrition year results in a
13 recommended \$1,593 increase in expenses over that approved in BCUI's last rate
14 case (Docket 09-00034). The CAPD recommends an expense number for 2011 of
15 \$625,274 which is \$229,430 less than the 11-00198 petition amount of \$853,994.
16 See Schedule 2 for a list comparing the CAPD's expense categories to BCUI
17 expenses. The recovery of extraordinary costs due to the May 2010 flood
18 discussed later is in addition to the CAPD's recommended expense number.

19
20 **OPERATION AND MAINTENANCE EXPENSES:**

21
22 **Q. Please describe your forecasting methodology for Operation and Maintenance**
23 **Expenses.**

24 **A.** One key projection that must be made in determining the adjusted Net
25 Operating Income ("NOI") is the projection of all expenses. Also, for those
26 operating expenses that are impacted by inflationary pressures, the CAPD has
27 applied the latest 2012 US Inflation Calculator
28 (<http://www.usinflationcalculator.com/>) numbers to come up with an inflation
29 rate of 2%. The CAPD has multiplied the appropriate categories by 1.02 to come
30 up with a new expense amount adjusted for inflation.

31
32 **Q. Did you make any normalizing adjustments to the test period ending**
33 **December 2011?**

34 **A.** Yes. A little background first. The CAPD's first data request was submitted on
35 January 19, 2012. BCUI submitted responses to that data request on February 3,
36 2012 and the data didn't provide any real usable information upon which to form
37 our testimony. After that, an office visit was scheduled for February 16, 2012 at

1 which time the CAPD regulatory analysts and expert witness Hal Novak made a
2 site visit to go over the BCUI responses with Jim Ford, the financial consultant
3 for BCUI. Approximately one week after that site visit, BCUI again submitted
4 some data for the CAPD to use, but again, this did not answer our original
5 questions in any useful way.

6
7 Another meeting was scheduled for March 16, 2012 at BCUI and this involved
8 Dave Peters and Scott Jackson from the CAPD (along with expert witness Hal
9 Novak) meeting with Jim Ford, Scott Davis, Tyler and John Ring, all of BCUI
10 accompanied by Henry Walker, the BCUI attorney. At this meeting, there was
11 some good dialogue exchanged finally and the CAPD returned to their offices,
12 awaiting BCUI's response. Data started coming in from BCUI to the CAPD office
13 on March 22, 2012 and continued up through April 19, 2012. For the most part,
14 the data was that finally coming in resembled what we originally requested
15 almost three months ago. It is important to note that all of these meetings and
16 data submissions were related to the CAPD's **original** discovery questions.
17 None of these efforts by the CAPD were for new information

18
19 Besides requesting copies of invoices that were charged to the various Profit and
20 Loss ("P&L") accounts, we also asked for copies of the journal entries that
21 impacted the P&L statement as well. Virtually every company I've ever worked
22 with has explanations accompanying all journal entries that are posted, but BCUI
23 evidently doesn't do this. Most of the journal entries finally provided by BCUI
24 had no explanation for the entry and were, therefore, of little value. Some of
25 their entries had very brief explanations, but the vast majority (approximately
26 90%) had no meaningful explanation at all. As a result of this, and also due to
27 the lateness of the responses coming in, the CAPD excluded approximately **61**
28 **journal entries with a net debit to the P&L expenses of approximately \$56,000.**
29 Based on the data that the CAPD finally did get, it became clear that the attrition
30 year of 2011 for BCUI was clearly not properly normalized.

31
32 Normalization is the process of excluding those expenses or revenues that are
33 one-time in nature and, therefore, should not be included in the company's
34 results for rate making purposes. Regarding specific normalizing adjustments, I
35 will address those in the various expense accounts as I cover them in detail.
36 Following is a list of expense categories as set forth by BCUI: (1) Purchased

1 Water; (2) Sludge Removal; (3) Purchased Power; (4) Chemicals; (5) Materials
2 and Supplies; (6) Engineering Inspections; (7) Testing; (8) Repairs and
3 Maintenance; (9) Operations Management; (10) Billing and Collection; (11) Bad
4 Debt; (12) Bookkeeping and Accounting; (13) Tax Accounting; (14) Accounting -
5 other; (15) Legal; (16) Rent; (17) Insurance; (18) Miscellaneous; (19) Taxes Other
6 than Income Taxes; (20) Regulatory; and (21) Depreciation and Amortization.

7
8 **Q. What are the significant differences between the CAPD and BCUI in**
9 **Purchased Water for the forecasted attrition year? (See schedule 3.)**

10 A. The CAPD has applied the 2% inflation index forecast and multiplied this by the
11 2011 actuals number of \$7,316 to come up with an adjusted number of \$7,462.
12 This is the only change for this category.

13
14 **Q. What are the significant differences between the CAPD and BCUI in Sludge**
15 **Removal for the forecasted attrition year? (See schedule 4.)**

16 A. BCUI is asking in their petition for \$55,269 but the CAPD proposes Sludge
17 Removal expense of \$39,691, a difference of \$15,578. The inflation factor in this
18 category increases the expense amount by \$778 (\$39,691 versus \$38,912). The
19 CAPD used BCUI's actual expenses for sludge removal (\$51,980) in calculating
20 its proposed sludge removal expense. In several of the expense categories, it
21 appears that BCUI uses the cash basis of accounting for its results and not the
22 "GAAP" (Generally Accepted Accounting Principles) method of accrual
23 accounting. Simply stated, the cash basis of accounting recognizes expenses
24 when they are paid, not when they are incurred which is the preferred method of
25 accounting for utilities like BCUI. Using the accrual method, the preferred
26 method, the CAPD has, in several cases, actually added back expenses not
27 claimed by BCUI in to the attrition year where the particular expense category
28 has normal recurring items and it's clear that the last months of the year had not
29 been processed. In these cases, the CAPD has made accruals based on the
30 average of the monthly amounts for 2011 and multiplied this amount times the
31 number of months that are missing from the 2011 BCUI results. In Sludge
32 Removal expense, there are two items which are clearly 2010 items. The first,
33 Spectrum Equipment Partners Ltd., has several invoices totaling up \$5,502, all of
34 which cover 2010 items. Additionally, based on the backup of the Spectrum
35 invoices, this appears to be a nonrecurring item and should be excluded anyway.
36 The second item, an invoice to Waste Management for \$3,463 is marked as
37 December 2010 and should be excluded from 2011 expenses. Conversely, there is

1 no expense listed for December 2011, so an accrual was made by the CAPD for
2 \$3,171 (an average of the 11 months of Waste Management invoices that were
3 paid) and was added back to Sludge Removal expenses. Lastly, there were no
4 explanations given for 2 journal entries totaling \$7,273 and they were excluded.

5
6 **Q. What are the significant differences between the CAPD and BCUI in
7 Purchased Power for the forecasted attrition year? (See schedule 5.)**

8 **A.** In the current petition, BCUI is asking for \$70,405 but the CAPD proposes
9 Purchased Power expense of \$62,171, a difference of \$8,234. The inflation factor
10 in this category increases the expense amount by \$1,219 (\$62,171 versus \$60,952).
11 Here again, a key difference is using the cash basis versus the accrual basis. By
12 backing out the 2010 expenses and adding in an accrual for the expenses from 11-
13 25-2011 through 12-31-2011, the Purchased Power Plant account actually
14 increases by \$423 over the 2011 expenses in the BCUI P&L. By applying the same
15 logic to Purchased Power Pump Stations, the 2011 expenses listed changes from
16 \$7,516 to \$7,492 a decrease of (\$24). BCUI's petition is \$9,852 higher than the
17 2011 actuals and the reason given is due to an increase reflected on invoices
18 received, but the actuals just don't confirm this theory. The first 4 months of
19 actuals in purchased power is almost identical in average to the last 4 invoices for
20 2011. Thus, the CAPD's position reflects the true amounts BCUI has and will
21 pay for Purchased Power even accounting for the TVA's recently announced
22 increase.

23
24 **Q. What are the significant differences between the CAPD and BCUI in
25 Chemicals for the forecasted attrition year?**

26 **A.** For 2011, the CAPD uses the 2011 actuals number from the BCUI P&L, \$43,228
27 and applies the inflation factor of 2% to increase the number from \$43,228 to
28 \$44,093, a difference of \$865. This number is \$1,616 lower than the BCUI petition
29 amount of \$45,709. Again, neither the actual bills, nor the petition, justify an
30 increase of \$1,616.

31
32 **Q. What are the significant differences between the CAPD and BCUI in Materials
33 & Supplies for the forecasted attrition year? (See schedule 6.)**

34 **A.** BCUI's petition for this category is \$58,379 which is \$19,147 higher than the 2011
35 actuals and there is no explanation given for this increase. This number is also
36 \$36,648 higher than the CAPD number of \$21,731. The inflation factor increases

1 this category by \$426 (\$21,731 versus \$21,305). The primary drivers of the
2 differences are as follows:

- 3 • \$12,648 of items from the vendor Spectrum, appear to be non-recurring
4 items and were excluded.
- 5 • \$568 invoice for American Express is not found in data provided by BCUI
6 and were excluded.
- 7 • \$1,068 invoices, for Volunteer Utility Sales, are missing per BCUI and
8 were excluded.
- 9 • (\$2,969) is accrued to represent items missing from December 2011 activity
10 - another example of the CAPD adding back dollars to account for
11 December due to BCUI not using the accrual method in this category
- 12 • \$2,419 has been excluded due to journal entries with no explanation.

13
14 **Q. What are the significant differences between the CAPD and BCUI in**
15 **Engineering Inspections for the forecasted attrition year?**

16 **A.** The CAPD has applied the 2% inflation index forecast and multiplied this by the
17 2011 actuals number of \$3,948 to come up with an adjusted number of \$4,027.
18 This is the only change for this category.

19
20 **Q. What are the significant differences between the CAPD and BCUI in Testing**
21 **for the forecasted attrition year? (See schedule 7.)**

22 **A.** BCUI's petition for this category is \$31,258 and the actuals for 2011 are \$19,081.
23 The CAPD has adjusted the \$19,081 amount by \$5,036 which represents 3 journal
24 entries that have no explanations, which therefore, have been excluded, as well
25 as a monthly payment of \$250 for Tyler Ring. Thus, the CAPD amount is \$14,326
26 (including an inflation factor increase of \$281). The \$250 amount (\$3,000
27 annually) has been excluded because this is another way of paying Tyler Ring
28 part of his compensation and it not posted to Operations Management where his
29 other salary dollars are. The BCUI petition shows an amount of \$31,258 and
30 within that number is an \$8,032 adjustment that states it is TDEC related and
31 would be implemented by April 30, 2011. There was no sign of these costs being
32 recorded to the 2011 P&L so we have excluded it as a non-recurring item.

1 Q. What are the significant differences between the CAPD and BCUI in Repairs
2 & Maintenance for the forecasted attrition year? (See schedule 8.)

3 A. There are several differences between BCUI and the CAPD in this category.
4 BCUI has a petition amount of \$53,396 and their 2011 actuals were \$58,515. The
5 CAPD used the 2011 actuals amount (the higher number) and made adjustments
6 that reduced the amount down to \$48,436. After applying the inflation factor, the
7 amount increases to \$49,404. The other adjustments are as follows:

- 8 • Invoice #5052 for Messco of \$940 was for December 2010 and was
9 appropriately removed.
- 10 • There were 11 journal entries totaling \$6,538 with no explanation and they
11 were removed.
- 12 • There were 4 invoices that were missing and could not be verified totaling
13 \$2,601 and they were removed. The invoices were the following:
 - 14 ○ TN Dept. of Revenue for \$850.
 - 15 ○ Hawkins & Associates for \$1,029.
 - 16 ○ Welding Unlimited for \$394.
 - 17 ○ Brentwood Rental for \$328.

18
19 Q. What are the significant differences between the CAPD and BCUI in
20 Operations and Operations Management for the forecasted attrition year? (See
21 schedules 9 & 10.)

22 A. There are several differences between BCUI and the CAPD in this category.
23 BCUI has a petition amount of \$64,644 and their 2011 actuals were \$59,799. The
24 CAPD used the 2011 actuals amount and made adjustments that reduced the
25 amount down to \$54,903. This number was then increased to \$56,001 by
26 applying the inflation factor of 2%. The other adjustments leading to exclusions
27 are as follows:

- 28 • Account 731.4 (Operations) has one entry with no explanation totaling
29 \$600.
- 30 • Account 736.1 (Operation-Wages) has 8 entries totaling \$6,716 with no
31 explanation.
- 32 • Account 731.1 (Operations-Management) have 2 journal entries totaling
33 \$1,528 with no explanation.

1 Q. What are the significant differences between the CAPD and BCUI in Billing
2 and Collection fees for the forecasted attrition year?

3 A. BCUI 2011 actual expenses for this category are \$35,559 and the CAPD agrees
4 with this amount. This category does not require an inflation adjustment.
5

6 Q. What are the significant differences between the CAPD and BCUI in Bad Debt
7 expenses for the forecasted attrition year?

8 A. BCUI 2011 actual expenses for this category are \$6,868 and the CAPD agrees with
9 this amount. This category does not require an inflation adjustment.
10

11 Q. What are the significant differences between the CAPD and BCUI in
12 Accounting expenses for the forecasted attrition year? (See schedule 11.)

13 A. There are several differences between BCUI and the CAPD in this category.
14 BCUI has a petition amount of \$19,499 and their 2011 actuals were \$23,125. The
15 CAPD used the 2011 actuals amount (once again, the higher amount) and made
16 adjustments that reduced the amount down to \$15,955. By applying the inflation
17 factor, this number increases to \$16,274. The other adjustments are as follows:

- 18 • There were 4 journal entries totaling \$5,007 that had no explanations and
19 were excluded.
- 20 • There were 4 invoices to McMurray & Associates totaling \$2,163 and were
21 for 2010 work so they were excluded from the attrition year 2011.
22

23 The service provider that does the bulk of the accounting work for BCUI is
24 Visions, Inc. (Mr. Ford's company). The CAPD was unable to find any
25 breakdown for any of the Visions invoices. Going forward, it would be
26 extremely helpful if there were an adequate description and breakdown of the
27 various Visions bills in order to allow a proper analysis of this transaction with a
28 company insider.
29

30 Q. What are the significant differences between the CAPD and BCUI in Tax
31 Accounting expense for the forecasted attrition year? (See schedule 12.)

32 A. There are a couple of differences between BCUI and the CAPD in this category.
33 BCUI has a petition amount of \$9,979 and their 2011 actuals were \$6,503. The
34 CAPD used the 2011 actuals amount and made adjustments that reduced the
35 amount down to \$840. By applying the inflation factor, this number increases to
36 \$857. The other adjustments are as follows:

- There were 3 journal entries totaling \$5,163 that had no explanations and were excluded.
- There was 1 invoice to McMurray & Associates totaling \$500 that was for 2010 work so it was excluded from the attrition year 2011.

Q. What are the significant differences between the CAPD and BCUI in Accounting - Other expenses for the forecasted attrition year? (See schedule 13.)

A. There are several differences between BCUI and the CAPD in this category. BCUI has a petition amount of \$11,494 and their 2011 actuals were \$27,882. The CAPD used the 2011 actuals amount (a much higher amount) and made adjustments that reduced the amount down to \$8,500. By applying the inflation factor, this number increases to \$8,670. The other adjustments are as follows:

- Visions, Inc. had 1 invoice totaling \$125 that related to December 2010 and was excluded.
- There were 8 entries totaling \$23,807 with no explanation, which were excluded.
- There were only 5 Visions invoices in this account so an accrual was made for 7 months based on the average of 2011 actual Visions invoices. This came to \$4,550 and was added back into this account. This is another example where the CAPD is actually adding expenses to the category to address the failure of BCUI to follow proper accounting practice and accrue for charges incurred in several account categories.

Q. What are the significant differences between the CAPD and BCUI in Legal expenses for the forecasted attrition year? (See schedule 14.)

A. There are a couple of differences between BCUI and the CAPD in this category. BCUI has a petition amount of \$33,235 and their 2011 actuals were \$20,344. The CAPD used the 2011 actuals amount and made adjustments that reduced the amount down to \$12,446. By applying the inflation factor, this number increases to \$12,695. The adjustments are as follows:

- There were 3 journal entries totaling (\$555) that had no explanations or were non-recurring and were excluded (which in essence added it back in since it was a credit).

- There were 7 invoices to Ortale Kelley & the Branstetter firm totaling \$8,454 and were for 2010 work so they were excluded from the attrition year 2011.

Q. What are the significant differences between the CAPD and BCUI in Rent expenses for the forecasted attrition year?

A. BCUI and affiliated companies pay \$1,666 per month for rent for the space that they share and allocate 60% of that to BCUI (\$12,000). The CAPD made several site visits to the BCUI offices and believes that 50% is a more equitable allocation which reduces rent expense from \$12,000 down to \$10,000.

In comparison to BCUI's proposed office rent expense of \$12,000, Cartwright Creek, a waste water utility of comparable size, age, service area, and TDEC regulatory obligations, has office rent charges of \$7,800 to accommodate personnel and records.¹

Q. What are the significant differences between the CAPD and BCUI in Insurance expenses for the forecasted attrition year? (See schedule 15.)

A. There are a couple of differences between BCUI and the CAPD in this category. BCUI has a petition amount of \$31,042 and their 2011 actuals were \$28,728. The CAPD used the 2011 actuals amount and made adjustments that reduced the amount down to \$16,547. The adjustments are as follows:

- John Ring had life insurance paid for by the company in the amount of \$10,049.
- Tyler Ring had life insurance paid for by the company in the amount of \$784.
- There were 2 entries totaling \$1,348 with no explanations, which were excluded.

The CAPD contends that life insurance on the executives of a non-profit utility should not be paid for by the rate payers and, therefore, is excluding these amounts.

¹ Docket 09-00056, TRA Order, Settlement Agreement, Exhibit 1, Schedule 2.

1 Q. What are the significant differences between the CAPD and BCUI in
2 Miscellaneous expenses for the forecasted attrition year? (See schedules 16-22.)

3 A. There are several differences between BCUI and the CAPD in this category.
4 BCUI has a petition amount of \$48,613 and their 2011 actuals were \$20,582. The
5 CAPD used the 2011 actuals amount and made adjustments that reduced the
6 amount down to \$18,323. By applying the inflation factor, this number increases
7 to \$18,689. The miscellaneous category as devised by BCUI is something of a
8 catchall and is comprised of several accounts and I will cover each account where
9 adjustments were made. Those adjustments are as follows:

- 10 • Account 750.9 (Injuries and Damages) - this account was setup as an
11 account to provide the \$10,000 necessary to cover the company's
12 insurance deductible. Since the related balance sheet account already has
13 a balance of \$10,000, the CAPD removed the entire 2011 expense of
14 \$10,525 as redundant.
- 15 • Account 720 (Office Supplies) had 2011 actual expenses of \$10,935. This
16 was reduced for 3 journal entries and 1 invoice (AT&T) that were missing.
17 The journal entries totaled (\$2,691) and the AT&T invoice was for \$240,
18 with a net effect of increasing the CAPD amount to \$13,125.
- 19 • Account 731.9 (Professional Fees Other) had 2011 actual expenses of
20 \$4,418. This was reduced to \$1,583 by the following adjustments:
 - 21 ○ 6 invoices totaling \$2,945 for Dye, Van Mol & Lawrence ("DVL")
22 were excluded. Public Relations expenses to help BCUI improve its
23 reputation should not be paid for by the rate payer.
 - 24 ○ There was 2 journal entries totaling (\$650) with no explanation that
25 were excluded, adding tht amount back into the total.
 - 26 ○ There was 1 invoice for Paul Lebovitz totaling \$540 that was a non-
27 recurring item and was excluded.
- 28 • Account 731.8 (Professional Fees - Other DVL) had 2011 actual expenses
29 of \$860 and related to 1 journal entry that had no explanation and was,
30 therefore, excluded from the CAPD amount.
- 31 • Account 775.1 (Miscellaneous Expenses - Dues) had 2011 actual expenses
32 of \$888 and was reduced by \$244 due to 2 journal entries that had no
33 explanation. There were also 3 invoices that were non-recurring totaling
34 \$470 and were excluded (see account 775.1 worksheet for details). These
35 items reduce the total amount of this category to \$174.

- 1 • Account 775.2 (Miscellaneous Expenses - Other) had 2011 actual expenses
2 of \$172 and was increased to \$741 by the following adjustments:
 - 3 ○ \$50 for a traffic ticket in Mount Juliet.
 - 4 ○ \$281 for meals on Tyler Ring's credit card - These are normal
5 everyday expenses that anyone would incur and should be
6 excluded.
 - 7 ○ \$1734 for gas for Tyler Ring's automobile - These are normal
8 everyday expenses that anyone would incur and should be
9 excluded.
 - 10 ○ (\$6,205) was credited after the exclusion of 4 journal entries that
11 had no explanation.
 - 12 ○ \$3,571 for a check paid to Waste Management that was already
13 accounted for in the sludge removal category and was removed
14 here.
- 15 • Account 775 (Miscellaneous Expenses) had 2011 actual expenses of
16 (\$7,216) and was increased to \$2,425 due to the following adjustments:
 - 17 ○ Exclusion of 3 journal entries with no explanation totaling a credit
18 of (\$30,867) which leads to a credit of that amount.
 - 19 ○ \$5,500 for a check for Spectrum Equipment that was certainly non-
20 recurring. Additionally it likely should have been booked as
21 capital.
 - 22 ○ \$11,181 for principal and interest on the Tennessee Commerce Bank
23 loan. These costs do not belong in any part of operating expenses
24 and to add them in here could be double dipping.
 - 25 ○ \$2,197 for gas - Once again, these are normal everyday expenses
26 that anyone would incur and should be excluded.
 - 27 ○ \$70 for meals was excluded.
 - 28 ○ \$62 for a USA blue book - This is a non-recurring item.
 - 29 ○ \$1,765 for a check paid to Waste Management that was already part
30 of sludge removal expenses.
 - 31 ○ \$450 for the net of a loan to an employee. (\$500 loan - \$50 payment)
32 - employee loans should not be charged to ratepayers.

1 Q. What are the significant differences between the CAPD and BCUI in Taxes
2 Other Than Income Taxes for the forecasted attrition year?

3 A. None - the CAPD agrees with the actual 2011 expense amount of \$41,040 and
4 uses this amount. This category does not require an inflation adjustment.
5

6 Q. What are the significant differences between the CAPD and BCUI in
7 Regulatory expenses for the forecasted attrition year?

8 A. In the last rate case in 2009, BCUI was awarded \$33,524 for regulatory expense.²
9 BCUI's has proposed in this case regulatory expense of \$70,398, an increase of
10 more than 100%.³ Considering BCUI's request in tandem with a separate
11 account for recurring legal expenses of \$33,235, the Company is proposing over
12 \$100,000 in regulatory and legal costs. This is an extremely large and
13 unreasonable amount for a utility of BCUI's size.
14

15 BCUI has a petition amount of \$70,398 and their 2011 actuals were \$57,037. The
16 only part of BCUI's claim for Regulatory expense that has any substantiation
17 provided is the rate case expense. The CAPD, therefore, used the rate case
18 expense from the current docket (BCUI's Petition Schedule E5/1) which was
19 \$43,000. The company proposes amortizing this amount over a two year period
20 at a rate of \$21,500 per year. The CAPD has traditionally used a three year
21 period for amortization which reduces the attrition year amount to \$14,333
22 (\$43,000 divided by 3).
23

24 The CAPD would also note that the Rate Case Expense for Cartwright Creek, a
25 wastewater utility similar to BCUI in size and location, had an amount in its last
26 rate case that was \$8,000.⁴
27

28 The Authority should also note BCUI has a separate expense item for recurring
29 legal expense outside of the category for Regulatory Expense which, as discussed
30 earlier, I made adjustments to and allowed for.
31
32

² Docket 09-00034, TRA Order, November 2, 2009, p. 7.

³ Mr. Ford's schedules E-5 and E-5/1 project a recurring regulatory expense of \$33,000 and regulatory assessments/fees of \$15,898 and rate case expense of \$43,000 amortized over two years.

⁴ Docket 09-00056, TRA Order, Settlement Agreement, Exhibit 1, Schedule 2.

1 Q. What are the significant differences between the CAPD and BCUI in
2 Depreciation and Amortization expenses for the forecasted attrition year?

3 A. In this last expense category the CAPD accepts, with qualifications, BCUI's
4 proposed amount of \$145,116 for depreciation of assets and amortization of
5 Contributions In Aid of Construction.

6
7 Q. What is the CAPD's proposed rate base?

8 A. Mr. Novak is addressing rate base. For purposes of this case, the CAPD is
9 adopting BCUI's calculation of \$1,139,310.

10
11 Q. Do you have any concerns with BCUI's proposed rate base?

12 A. Yes. I have reservations with the Company's rate base calculation. It appears
13 there is very little actual plant remaining that is not fully depreciated. I testified
14 on behalf of the CAPD in the Company's last rate case, Docket 09-00034, and
15 addressed rate base. In the 2009 rate case I proposed a rate base of \$562,809
16 versus the \$1,028,957 amount proposed by BCUI. It was my opinion that many
17 items were capitalized inappropriately in the rate base proposed by BCUI such
18 as salary, non-recurring expenses, a property study which I believe has little
19 basis or support, and other miscellaneous non-recurring expenses.⁵ However,
20 the Authority adopted the rate base proposed by BCUI in the 2009 rate case.⁶
21 While the CAPD is adopting the Company's calculation of \$1,139,310 for rate
22 base for purposes this case, this is an issue I will be reviewing in any new rate
23 case filed by BCUI in the future.

24
25 Q. As a result of adopting BCUI's rate base, are you adopting the Company's
26 proposed Depreciation and Amortization Expense calculation with the same
27 qualification?

28 A. Yes.

29
30 Q. Are there any issues in this docket related to debt servicing costs?

31 A. Yes. BCUI should be allowed to cover the carrying costs of their debt. Using the
32 BCUI rate base in this docket (subject to the qualifying remarks above) of
33 \$1,135,068 and using the contractual interest rate of BCUI's long-term debt with
34 Tennessee Commerce Bank (7.5%), the amount allowed should be no greater

⁵Docket 09-00034, *Hearing Transcript of August 21, 2009*, p. 210, 215-217.

⁶Docket 09-00034, TRA Order, November 2, 2009, p. 8-11.

1 than \$85,130. It's interesting to note that the actual interest expense paid to the
2 bank in 2011 was \$84,026, a difference of only \$1,104.

3
4 **Q. If the TRA approved BCUI's rate request as filed where would BCUI rank**
5 **among Tennessee wastewater utilities?**

6 A. According to the latest Allen & Hoshall report BCUI would have the 2nd highest
7 rates in the State (based on residential usage of 5,000 gallons per month) if
8 BCUI's request were granted in full.

9
10 **FLOOD DAMAGE**

11
12 **Q. Does your testimony in this docket include a position on the flood damage**
13 **costs BCUI seeks to recover in Docket 11-00180? (See schedule 23.)**

14 A. Yes. I propose to include in the base rates set in this docket the recovery of the
15 flood damage costs incurred by BCUI, with proper adjustments. It should be
16 amortized over a three year period.

17
18 **Q. Is it appropriate to allow a public utility to recover non-recurring costs**
19 **incurred in the past?**

20 A. No. However, under ratemaking principles it is appropriate in extraordinary
21 circumstances to allow recovery of non-recurring costs when a public utility
22 incurred such costs in face of a natural disaster. This is an exception that should
23 be sparingly used. The flood of May 1, 2010, that affected BCUI and many other
24 areas in Middle Tennessee was a natural disaster and an emergency that could
25 not be avoided.

26
27 **Q. How does BCUI propose to recover the flood damage expenses in Docket 11-**
28 **00180?**

29 A. BCUI proposes a volumetric surcharge designed for recovery over a three year
30 period. I disagree with recovery through a surcharge.

31
32 **Q. Why do you propose recovery of the flood damage expenses in this rate case?**

33 A. For several reasons. First, recovery of those costs within base rates on an
34 amortized basis is consistent with the Authority's treatment of flood damage
35 incurred by Piedmont Natural Gas Company, Inc. ("Piedmont") in Docket 11-
36 00144. The main difference between the Piedmont case and this matter is the
37 number of years the costs were amortized. The Authority approved an eight

1 year amortization period for Piedmont. Due to the size of BCUI, we are
2 proposing a three year amortization period.
3

4 Second, recovery by amortizing is a method that contributes to avoiding rate-
5 shock for consumers.
6

7 Third, the alternative of allowing recovery via a surcharge for this company is
8 not in the public interest. In Docket 08-00060, BCUI was granted a volumetric
9 surcharge to collect odor control costs for a 12 month period and was required to
10 file a report at the end of that period accounting for any over or under collection
11 of the surcharge.⁷ The Authority approved this action on March 30, 2009. Per the
12 terms of a settlement agreement with the Attorney General, BCUI was required
13 to provide written notice to customers of the existence of the surcharge and the
14 12 month duration during which it would run. The Company's tariff page No.1,
15 revised page 9 also explicitly acknowledged the surcharge would expire one year
16 from its effective date of April 30, 2009. However, BCUI did not end the odor
17 control surcharge as required by the settlement approved by the Authority. The
18 surcharge is still being collected to this day without any Authority approval two
19 years after it should have expired. As BCUI has demonstrated it cannot abide by
20 the terms of an Authority approved surcharge, it is simply inappropriate to
21 allow them any additional surcharge.
22

23 Fourth, it is more administratively efficient to allow recovery in base rates rather
24 than a surcharge. Again, with regards to the odor control surcharge approved in
25 Docket 08-00060, BCUI incurred monthly charges from Visions, Inc., Mr. Ford's
26 business, and other consultant charges for the monthly administration of the
27 odor control surcharge.⁸ It is simply more efficient and cheaper for BCUI and its
28 small base of customers to allow recovery within base rates of flood recovery
29 costs on an amortized basis rather than incur the administrative costs BCUI has
30 claimed it experienced with a surcharge in the past. Also, it is more efficient for
31 the Authority to handle the rate case and the flood damage expense in one
32 docket rather than two in order to lower regulatory expenses.
33

⁷ TRA Docket 08-00060, *Order Approving Settlement*, April 29, 2009.

⁸ TRA Docket 08-00060, *Report on Unrecovered Odor Control Costs*, Ex. 1, page 3, 5, November 4, 2011.

1 Fifth, BCUI's proposal for a volumetric surcharge would likely result in either
2 over or under collection. By amortizing the flood recovery expenses in the base
3 rates, we help insure full and timely recovery for BCUI without over or under
4 collection from consumers.

5
6 **Q. Did you make any adjustments to the flood damage costs BCUI is seeking to
7 recover?**

8 **A.** Yes. BCUI is seeking \$190,237.36 for deferred flood damage costs. I propose
9 recovery of a total of \$90,944.23 based on the following adjustments.

10
11 • 20% Capitalized Overhead Costs
12

13 I deducted the \$24,303.27 claimed by BCUI for the 20% overhead capitalized
14 costs for expenses already incurred. There is simply no support for arbitrarily
15 increasing the cost by 20%. The charges and documentation submitted by BCUI
16 would appear to cover every conceivable cost as they cover a wide range of
17 purchases and expenses, ranging from a \$33,000.00 charge by Tennessee
18 Contractors, Inc., a company controlled by Tyler and John Ring, which includes
19 materials and labor, to purchases made at Home Depot and Lowes for thousands
20 of dollars for various small ticket items such as plastic gloves, paper towels and
21 batteries. Adding the Company's projection for an additional 20% increase in
22 "overhead" costs is unsupported and arbitrary. Actual costs should be recovered
23 and overhead by an affiliated company is not an "actual" cost.
24

25 I deducted an additional \$9,753.28 claimed by BCUI for the 20% overhead
26 capitalized costs for expenses that have not actually been incurred. There is
27 simply no support for arbitrarily increasing the cost by 20% for expenses not yet
28 incurred.
29

30 • Interest Expense for Flood Damage Expenses
31

32 I deducted \$14,112.48 for 18 months for interest expense calculated by BCUI at
33 8%. I cannot find any decision by the Authority which would allow interest
34 expense to be recovered for extraordinary items. Had BCUI sought recovery of
35 the flood damage expenses from the Authority in the weeks or months after the
36 flood of May, 2010, there would have been little or no interest expense plausibly
37 incurred. Rather than petition the Authority for recovery at that time, BCUI

1 invested considerable time and resources in an effort to become unregulated.
2 Consumers should not be burdened now when more prudent and timely
3 avenues of recovery were available from the Authority that would have
4 prevented this expense.

5
6 • Future Repairs
7

8 I deducted \$48,766.42 for future repairs. This proposed expense has not yet
9 occurred despite the flood occurring two years ago. Second, assuming it is
10 appropriate to include the cost of future repairs, the figure submitted by BCUI is
11 based on an estimate by Tennessee Contractors, Inc., an entity owned by Mr.
12 John Ring and employing Mr. Tyler Ring. If repairs are needed in the future, it
13 would be appropriate for the repairs to be subject to outside competitive bids
14 through an RFP process in an effort to obtain the lowest possible market cost.

15
16 • Professional Fees
17

18 I deducted \$1,437.50 in legal fees from the professional services expense claimed
19 by BCUI, leaving \$742.00 in engineering expense as recoverable. In my opinion,
20 legal expense is not appropriate to include in the recovery of flood damage
21 expenses covering the cost of repairs. A generous amount of legal expense for a
22 small utility was already built into the Company's last rate case. In Docket 09-
23 00034, a rate case for BCUI, the Company was awarded nearly \$9,000 annually
24 for legal expense as a recurring expense (not to be confused with regulatory
25 expense/rate case expense).⁹
26

27 • Fuel and Meals
28

29 I deducted \$680.70 for meals and \$838.49 for fuel claimed by BCUI. The repairs
30 and work claimed by BCUI were undertaken by Tennessee Contractors, Inc. and
31 third party vendors who billed for parts, labor and use of equipment. Add on
32 fuel charges are inappropriate for recovery as are food expenses ranging from
33 purchases at Mexican restaurants to J. Alexander's restaurant.
34

⁹Docket 09-00034, TRA Order, November 2, 2009, p. 5, fn.6; Direct Testimony of Dave Peters, June 19, 2009, Schedule 2, line 20.

- 1 **Q.** What is the revenue requirement for the adjusted flood damage expense?
- 2 **A.** Amortizing \$90,944.23 over three years adds \$30,314.75 to the revenue
3 requirement in this case.
4
- 5 **Q.** Did you make an adjustment for a customer credit in the flood damage
6 expenses calculation?
- 7 **A.** No. In Docket 11-00180, BCUI proposed a credit based on the total amount of the
8 \$20 facilities charge collected which was subject to litigation in Docket 11-00005
9 to offset some of the flood damage expenses. While the CAPD can appreciate the
10 intent of the proposal, the credit proposed by BCUI would not provide dollar for
11 dollar compensation to those consumers that paid the monthly \$20 facilities
12 charge.
13
- 14 **Q.** Did you calculate how much BCUI actually paid in interest expense in 2011?
15 (See schedule 24.)
- 16 **A.** Yes. In 2011, BCUI paid \$84,026 in interest expense. In order to determine what
17 was actually paid in interest in 2011, we deducted all journal entries that didn't
18 show an actual payment. This left total interest payments of \$84,026 for 2011.
19
- 20 **Q.** Does this conclude your testimony?
- 21 **A.** Yes, it does.

**IN THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:

**PETITION OF BERRY'S CHAPEL
UTILITY, INC. TO CHANGE AND
INCREASE RATES AND CHARGES**

DOCKET NO. 11-00198

**WORK PAPERS
OF
DAVE PETERS**

April 23, 2012

Berry's Chapel Utility
Index to Schedules
For the 12 Months Ending December 31, 2011

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Water	3
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Flood Damage	23
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Berry's Chapel TRA Docket 11-00198
Comparison of Rate Making Components
Company vs. Consumer Advocate

Schedule 2

Line #	Expense Category		TRA Final Order 09-00034		Lynwood Petition 11-00198		Lynwood 2011 Actuals P&L		CAPD 11-00198 2011 P&L
1	Purchased Wastewater	A/	\$2,551	B/	\$6,620	C/	\$7,316	D/	\$7,462
2	Sludge Removal	A/	\$34,617	B/	\$55,269	C/	\$51,980	D/	\$39,691
3	Purchased Power	A/	\$52,328	B/	\$70,405	C/	\$60,553	D/	\$62,171
4	Chemicals	A/	\$42,450	B/	\$45,709	C/	\$43,228	D/	\$44,093
5	Materials & Supplies	A/	\$20,502	B/	\$58,379	C/	\$39,232	D/	\$21,731
6	Engineering Inspections	A/	\$2,701	B/	\$2,846	C/	\$3,948	D/	\$4,027
7	Testing/Transportation	A/	\$31,488	B/	\$31,258	C/	\$19,081	D/	\$14,326
8	Repairs & Maintenance	A/	\$89,030	B/	\$53,396	C/	\$58,515	D/	\$49,404
9	Operations & O.M.	A/	\$28,800	B/	\$64,644	C/	\$59,799	D/	\$56,001
10	Billing and Collection Fees	A/	\$44,966	B/	\$43,509	C/	\$35,559	D/	\$35,559
11	Bad Debt Expenses	A/	\$10,334	B/	\$10,681	C/	\$6,868	D/	\$6,868
12	Accounting and Bookkeeping	A/	\$16,635	B/	\$19,499	C/	\$23,125	D/	\$16,274
13	Tax Accounting	A/	\$2,850	B/	\$9,979	C/	\$6,503	D/	\$857
14	Accounting - Other	A/	\$13,049	B/	\$11,494	C/	\$27,882	D/	\$8,670
15	Legal	A/	\$8,899	B/	\$33,235	C/	\$20,344	D/	\$12,695
16	Management	A/	\$16,000	B/	\$0	C/	\$0	D/	\$0
17	Rent	A/	\$10,344	B/	\$12,000	C/	(\$1,667)	D/	\$10,000
18	Insurance	A/	\$18,699	B/	\$31,042	C/	\$28,728	D/	\$16,547
19	Other Misc. Expenses	A/	\$1,629	B/	\$48,613	C/	\$20,582	D/	\$18,409
20	Taxes Other Than Income Taxes	A/	\$20,716	B/	\$29,902	C/	\$41,040	D/	\$41,040
21	Regulatory Expenses	A/	\$33,524	B/	\$70,398	C/	\$57,037	D/	\$14,333
22	Depreciation & Amortization, Net	A/	\$121,569	B/	\$145,116	C/	\$208,058	D/	\$145,116
24	Total Operating Expense	A/	\$623,682	B/	\$853,994	C/	\$817,714	D/	\$625,274
23	Flood Control	E/							\$30,315

A/TRA Final Order 09-00034

B/BCUI Schedules R/E, E-1, E-2, E-3

C/2011 P&L sent by Lynwood 2-28-2012

D/Expense Categories Lynwood 4-20-2012

**Berry's Chapel
Docket 11-00198
Purchased Water**

Schedule 3

Type	Date	Num	Name	Memo	Split	Amount	Balance
701 - PURCHASED WATER							
701.1 - PURCHASED WATER - PLANT							
Check	01/11/2011	7123	HB & TS UTILITY DISTRICT	Customer # 08-2410-2	131 - CHECKING - TN COMMERCE BAF	413.54	413.54
Check	02/03/2011	7174	HB & TS UTILITY DISTRICT	Water for Plant	131 - CHECKING - TN COMMERCE BAF	292.26	705.80
Check	03/03/2011	7213	HB & TS UTILITY DISTRICT	Purchasing Water for Plant	131 - CHECKING - TN COMMERCE BAF	510.38	1,216.18
Check	04/12/2011	7278	HB & TS UTILITY DISTRICT	Cust#108-24100-02	131 - CHECKING - TN COMMERCE BAF	838.49	2,054.67
Check	05/06/2011	7319	HB & TS UTILITY DISTRICT	180 Cottonwood Drive/ Acct#108-24100-02	131 - CHECKING - TN COMMERCE BAF	645.11	2,699.78
Check	06/09/2011	7369	HB & TS UTILITY DISTRICT	HB & TS Plant Water	131 - CHECKING - TN COMMERCE BAF	616.50	3,316.28
Check	07/07/2011	7413	HB & TS UTILITY DISTRICT	108-24100-02	131 - CHECKING - TN COMMERCE BAF	749.93	4,066.21
Check	08/04/2011	7458	HB & TS UTILITY DISTRICT	HB & TS/108-24100-02/Plant	131 - CHECKING - TN COMMERCE BAF	477.05	4,543.26
Check	09/20/2011	7530	HB & TS UTILITY DISTRICT	Plant Water	131 - CHECKING - TN COMMERCE BAF	492.61	5,035.87
Check	10/07/2011	7560	HB & TS UTILITY DISTRICT	HBTS Water for Plant	131 - CHECKING - TN COMMERCE BAF	654.76	5,690.63
Check	11/14/2011	7618	HB & TS UTILITY DISTRICT	#108-24100-02	131 - CHECKING - TN COMMERCE BAF	564.32	6,254.95
Check	12/06/2011	7659	HB & TS UTILITY DISTRICT	10/13/11 = 11/10/11	131 - CHECKING - TN COMMERCE BAF	580.07	6,835.02
Total 701.1 - PURCHASED WATER - PLANT						6,835.02	6,835.02
701.2 - PURCHASED WATER - PUMP STATIONS							
Check	01/20/2011	7152	CITY OF FRANKLIN	Pump Station 1	131 - CHECKING - TN COMMERCE BAF	11.81	11.81
Check	01/20/2011	7152	CITY OF FRANKLIN	Pump Station 2	131 - CHECKING - TN COMMERCE BAF	11.81	23.62
Check	01/20/2011	7152	CITY OF FRANKLIN	Legends Ridge	131 - CHECKING - TN COMMERCE BAF	11.81	35.43
Check	03/01/2011	7209	CITY OF FRANKLIN	Service Between LTS 121 & 201 RL	131 - CHECKING - TN COMMERCE BAF	11.81	47.24
Check	03/01/2011	7209	CITY OF FRANKLIN	Service: LR Across FR LR on Bery C.	131 - CHECKING - TN COMMERCE BAF	11.81	59.05
Check	03/01/2011	7209	CITY OF FRANKLIN	Mentelle Behind LT 1006 River Landing	131 - CHECKING - TN COMMERCE BAF	11.81	70.86
Check	03/17/2011	7243	CITY OF FRANKLIN	#02100-01	131 - CHECKING - TN COMMERCE BAF	13.56	84.42
Check	03/17/2011	7243	CITY OF FRANKLIN	#01358-01	131 - CHECKING - TN COMMERCE BAF	13.56	97.98
Check	03/17/2011	7243	CITY OF FRANKLIN	#00012-01	131 - CHECKING - TN COMMERCE BAF	13.56	111.54
Check	04/19/2011	7287	CITY OF FRANKLIN	Pump Station Water/Legends Ridge	131 - CHECKING - TN COMMERCE BAF	13.56	125.10
Check	04/19/2011	7287	CITY OF FRANKLIN	Pump Station Water/Mentelle	131 - CHECKING - TN COMMERCE BAF	13.56	138.66
Check	04/19/2011	7287	CITY OF FRANKLIN	Pump Station Water/Between LTS 121 & 201 RL	131 - CHECKING - TN COMMERCE BAF	13.56	152.22
Check	05/31/2011	7355	CITY OF FRANKLIN	Pump Station #1	131 - CHECKING - TN COMMERCE BAF	14.80	167.02
Check	05/31/2011	7355	CITY OF FRANKLIN	Pump Station #2	131 - CHECKING - TN COMMERCE BAF	14.80	181.82
Check	05/31/2011	7355	CITY OF FRANKLIN	Legends Ridge	131 - CHECKING - TN COMMERCE BAF	14.80	196.62
Check	06/17/2011	7383	CITY OF FRANKLIN	Pump Station #1	131 - CHECKING - TN COMMERCE BAF	13.56	210.18
Check	06/17/2011	7383	CITY OF FRANKLIN	LR	131 - CHECKING - TN COMMERCE BAF	13.56	223.74
Check	06/17/2011	7383	CITY OF FRANKLIN	Pump Station #2	131 - CHECKING - TN COMMERCE BAF	13.56	237.30
Check	07/29/2011	7449	CITY OF FRANKLIN	Mentelle behind LT 1006 RL	131 - CHECKING - TN COMMERCE BAF	13.56	250.86
Check	07/29/2011	7449	CITY OF FRANKLIN	Between LTS 121 & 201 RL	131 - CHECKING - TN COMMERCE BAF	13.56	264.42
Check	07/29/2011	7449	CITY OF FRANKLIN	LR across FR LR on Berry C	131 - CHECKING - TN COMMERCE BAF	13.56	277.98
Check	08/26/2011	7495	CITY OF FRANKLIN	071-00012-01	131 - CHECKING - TN COMMERCE BAF	13.56	291.54
Check	08/26/2011	7495	CITY OF FRANKLIN	071-01358-01	131 - CHECKING - TN COMMERCE BAF	13.56	305.10
Check	08/26/2011	7495	CITY OF FRANKLIN	071-02100-01	131 - CHECKING - TN COMMERCE BAF	13.56	318.66
Check	09/29/2011	7550	HB & TS UTILITY DISTRICT	07102100-01,07101358-01,07100012-01	131 - CHECKING - TN COMMERCE BAF	13.56	332.22
Check	09/29/2011	7550	HB & TS UTILITY DISTRICT	07102100-01,07101358-01,07100012-01	131 - CHECKING - TN COMMERCE BAF	13.56	345.78
Check	09/29/2011	7550	HB & TS UTILITY DISTRICT	07102100-01,07101358-01,07100012-01	131 - CHECKING - TN COMMERCE BAF	13.56	359.34
Check	10/26/2011	7596	CITY OF FRANKLIN	02100-01	131 - CHECKING - TN COMMERCE BAF	13.56	372.90
Check	10/26/2011	7596	CITY OF FRANKLIN	01358-01	131 - CHECKING - TN COMMERCE BAF	13.56	386.46
Check	10/26/2011	7596	CITY OF FRANKLIN	00012-01	131 - CHECKING - TN COMMERCE BAF	13.56	400.02
Check	10/28/2011	7595	HB & TS UTILITY DISTRICT	02100-01	131 - CHECKING - TN COMMERCE BAF	0.00	400.02
Check	10/28/2011	7595	HB & TS UTILITY DISTRICT	01358-01	131 - CHECKING - TN COMMERCE BAF	0.00	400.02
Check	10/28/2011	7595	HB & TS UTILITY DISTRICT	00012-01	131 - CHECKING - TN COMMERCE BAF	0.00	400.02
Check	11/22/2011	7637	CITY OF FRANKLIN	100-1	131 - CHECKING - TN COMMERCE BAF	13.56	413.58
Check	11/22/2011	7637	CITY OF FRANKLIN	358-01	131 - CHECKING - TN COMMERCE BAF	13.56	427.14
Check	11/22/2011	7637	CITY OF FRANKLIN	012-01	131 - CHECKING - TN COMMERCE BAF	13.56	440.70
Check	12/27/2011	7692	CITY OF FRANKLIN	Between LTS 121 & 201 RL	131 - CHECKING - TN COMMERCE BAF	13.56	454.26
Check	12/27/2011	7692	CITY OF FRANKLIN	Mentelle	131 - CHECKING - TN COMMERCE BAF	13.56	467.82
Check	12/27/2011	7692	CITY OF FRANKLIN	LR	131 - CHECKING - TN COMMERCE BAF	13.56	481.38
Total 701.2 - PURCHASED WATER - PUMP STATIONS						481.38	481.38
Total 701 - PURCHASED WATER						7,316.40	7,316.40

**Berry's Chapel
Docket 11-00198
Sludge Removal**

Schedule 4

Type	Date	Num	Name	Memo	Split	Amount	Balance	Period Covered
Sludge Removal								
711.1 - SLUDGE REMOVAL								
Check	01/20/2011	7142	WASTE MANAGEMENT OF NASHVILLE HAULING	Sludge Removal	131 - CHECKING - TN COMMERCE BANK	3,463.40	3,463.40	Dec-10
Check	03/11/2011	7220	WASTE MANAGEMENT OF NASHVILLE HAULING	Sludge Removal/Invoice Date 2/1/11	131 - CHECKING - TN COMMERCE BANK	3,717.29	7,180.69	Jan-11
General Journal	03/31/2011	030211-2		To correct posting error/Sludge Removal	-SPLIT-	11,000.00	18,180.69	Entry reverses in June
Check	04/12/2011	7288	WASTE MANAGEMENT OF NASHVILLE HAULING	Waste Mgt/Inv#43522119-1372-3	131 - CHECKING - TN COMMERCE BANK	4,076.88	22,257.57	Feb-11
Check	04/19/2011	7297	SPECTRUM EQUIPMENT PARTNERS LTD.	Inv#23311/ Filter Screen 30 yd/Shipping & handling	131 - CHECKING - TN COMMERCE BANK	2,325.00	24,582.57	Feb-11
Check	05/06/2011	7329	WASTE MANAGEMENT OF NASHVILLE HAULING	#372-006-4838-1372-5	131 - CHECKING - TN COMMERCE BANK	3,800.70	28,383.27	Mar-11
Check	06/23/2011	7350	SPECTRUM EQUIPMENT PARTNERS LTD.	Inv # 22978 & 22998 Balance Owng: 2,760.00	131 - CHECKING - TN COMMERCE BANK	900.00	29,283.27	10/2010+11/2010
Check	06/09/2011	7373	WASTE MANAGEMENT OF NASHVILLE HAULING	Inv#5346051-1372-0	131 - CHECKING - TN COMMERCE BANK	1,943.30	31,226.57	Apr-11
Check	06/17/2011	7393	SPECTRUM EQUIPMENT PARTNERS LTD.	Partial Payment: Bal after payment 1860.00	131 - CHECKING - TN COMMERCE BANK	900.00	32,126.57	10/2010+11/2010
Check	06/23/2011	7402	WASTE MANAGEMENT OF NASHVILLE HAULING	Waste Mgt. Sludge Removal	131 - CHECKING - TN COMMERCE BANK	4,714.38	36,840.95	May-11
General Journal	06/30/2011	063011-16		Sludge/Spectrum	171.5 - DEFERRED COST - RATE CASE EXPEN	3,702.00	40,542.95	no explanation given
IO WRITE DOWN SLUDGE COST IN TEST PERIOD PER APPROV DISCUSSIONS ON 7/22/11								
General Journal	06/30/2011	063011-21		Sludge Removal	171.3 - DEFERRED ODDOR CONTROL	19,847.35	60,390.30	entry offsets
General Journal	06/30/2011	06302011-1m		Sludge Removal	171.3 - DEFERRED ODDOR CONTROL	-19,847.00	40,543.30	entry offsets
Check	07/12/2011	7426	SPECTRUM EQUIPMENT PARTNERS LTD.	Inv#22988 bal owing: 960.00	131 - CHECKING - TN COMMERCE BANK	900.00	41,443.30	10/2010+11/2010
Check	08/05/2011	7462	WASTE MANAGEMENT OF NASHVILLE HAULING	Invoice Date: 7/11/11	131 - CHECKING - TN COMMERCE BANK	2,746.79	44,190.09	Jun-11
Check	09/20/2011	7541	SPECTRUM EQUIPMENT PARTNERS LTD.	Balance of Inv#22998	131 - CHECKING - TN COMMERCE BANK	960.00	45,150.09	10/2010+11/2010
General Journal	09/30/2011	09302011-8		Sludge Removal/Posting error correction	-SPLIT-	1,764.93	46,915.02	Jul-11
Check	11/07/2011	7609	WASTE MANAGEMENT OF NASHVILLE HAULING	Invoice Dated 10/1/11	131 - CHECKING - TN COMMERCE BANK	2,765.63	49,680.65	Sep-11
Check	11/17/2011	7628	SPECTRUM EQUIPMENT PARTNERS LTD.	Inv#23394	131 - CHECKING - TN COMMERCE BANK	2,111.00	51,791.65	ok
Check	11/17/2011	7629	SPECTRUM EQUIPMENT PARTNERS LTD.	Inv#23365/Partial Payment/Bal: 900.00	131 - CHECKING - TN COMMERCE BANK	900.00	52,691.65	10/2010+11/2010
Check	12/06/2011	7689	WASTE MANAGEMENT OF NASHVILLE HAULING	Waste Mgt. Sludge Removal	131 - CHECKING - TN COMMERCE BANK	2,867.58	55,559.23	Oct-11
Check	12/13/2011	7675	SPECTRUM EQUIPMENT PARTNERS LTD.	Sludge Removal	131 - CHECKING - TN COMMERCE BANK	942.00	56,501.23	exclude
Check	12/19/2011	7685	WASTE MANAGEMENT OF NASHVILLE HAULING	372-006-4838-1372-8	131 - CHECKING - TN COMMERCE BANK	2,907.94	59,409.17	Nov-11
General Journal	12/31/2011	123112-16		Sludge/To post to proper A/C	-SPLIT-	3,570.76	62,979.95	Aug-11 no explanation given
Total 711.1 - SLUDGE REMOVAL						62,979.95		
711 - SLUDGE - Other								
General Journal	06/30/2011	063011-24		Sludge Expense	105.0 - CONSTRUCTION WORK IN PROGRESS	-11,000.00	-11,000.00	
Total 711 - SLUDGE - Other						-11,000.00		
Total 711 - SLUDGE						51,979.95		
Summary								
						5,502.00		
						3,463.40		
						3,170.56		
						46,185.11		
						38,912.33		

614.43 applies to 2011

11 month avg of waste mgmt

2010 Expense items to exclude
2011 Expense items to exclude
Accrual for December 2011
Total after excluding pink entries

**Berry's Chapel
Docket 11-00198
Purchased Power**

Schedule 5

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance	Period Covered
715 - ELECTRICITY									
715.1 - ELECTRICITY - PLANT									
Check	01/12/2011	7134	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	2000 2696 3341		131 - CHECKING	4,191.82	4,191.82	11/11/10-12/10/10 Nov-10
Check	02/03/2011	7173	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Elect for Plant		131 - CHECKING	4,285.10	8,486.92	12/11/10-1/11/11 Dec-10
Check	03/03/2011	7215	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Elect for Plant BCUI		131 - CHECKING	3,958.00	12,445.92	1/12/11-2/10/11 Jan-11
Check	04/12/2011	7281	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	63341		131 - CHECKING	4,664.08	17,110.00	2/11/11-3/16/11 Mid Feb - Mid Mar.
Check	05/08/2011	7323	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Electricity for Plant		131 - CHECKING	5,370.00	22,480.00	3/17/11-4/26/11 Mid Mar. - End Apr.
Check	06/17/2011	7389	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	#1000 0587 45		131 - CHECKING	4,208.00	26,688.00	4/27/11-5/26/11 May-11
Check	07/19/2011	7442	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	2000 2696 3341		131 - CHECKING	4,664.66	31,353.66	5/27/11-6/28/11 Jun-11
Check	08/22/2011	7489	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Electricity for Plant		131 - CHECKING	4,276.24	35,629.90	6/29/11-7/27/11 Jul-11
Check	09/15/2011	7519	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Plant Sewer Pump		131 - CHECKING	4,305.00	39,934.90	7/28/11-8/26/11 Aug-11
Check	10/18/2011	7584	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	2000 2696 3341/Meter# 227894		131 - CHECKING	4,518.00	44,452.90	8/27/11-9/27/11 Sep-11
Check	11/14/2011	7621	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Plant Electricity		131 - CHECKING	4,264.00	48,716.90	9/28/11-10/28/11 Oct-11
Check	12/19/2011	7684	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	2696 3341		131 - CHECKING	4,320.00	53,036.90	10/27/11-11/25/11 Nov-11
Total 715.1 - ELECTRICITY - PLANT							53,036.90	53,036.90	

Purchased Power

2011 average

\$4,455.00

44,549.98
53,455.98

715.2 - ELECTRICITY - PUMP STATIONS									
Check	01/20/2011	7157	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	#1490-2302/HBORO RD		131 - CHECKING	125.00	125.00	12/09/10-01/07/11 77% is 2010
Check	01/20/2011	7157	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	#1491-4931/MOP to SEWER Pump 2		131 - CHECKING	276.00	401.00	11/30/10-12/28/10 2010
Check	01/20/2011	7157	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	#1491-3921/RL Pump		131 - CHECKING	274.00	675.00	11/30/10-12/28/10 2010
Check	02/08/2011	7187	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	pump 2/14931		131 - CHECKING	273.00	948.00	12/29/10-1/28/11 Jan-11
Check	02/09/2011	7187	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	RL13021		131 - CHECKING	272.00	1,220.00	1/29/10-1/26/11 Jan-11
Check	03/03/2011	7215	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Elect. for Pump station/Hillsboro Rd		131 - CHECKING	120.00	1,340.00	3/10/11-4/8/11 Mar-11
Check	03/17/2011	7240	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	RL Pump Station		131 - CHECKING	275.00	1,615.00	1/27/11-2/24/11 Feb-11
Check	03/17/2011	7240	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Pump II		131 - CHECKING	276.00	1,891.00	1/27/11-2/24/11 Feb-11
Check	04/12/2011	7281	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	02302		131 - CHECKING	130.17	2,021.17	2/09/11-3/09/11 Feb-11
Check	04/19/2011	7294	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	200014913921/River Landing Pump Station		131 - CHECKING	238.00	2,259.17	2/25/11-3/29/11 Mar-11
Check	04/19/2011	7294	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	200014914931/Mop to Sewer Pump II		131 - CHECKING	239.00	2,498.17	2/25/11-3/29/11 Mar-11
Check	05/02/2011	7312	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Pump Station/HBORO RD		131 - CHECKING	120.00	2,618.17	1/08/11-2/07/11 Jan-11
Check	05/13/2011	7339	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	200014914931/MOP to Sewer Pump 2		131 - CHECKING	236.00	2,854.17	3/30/11-4/27/11 Apr-11
Check	05/13/2011	7339	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	200014913921/RL Pump Station		131 - CHECKING	236.00	3,090.17	3/30/11-4/27/11 Apr-11
Check	06/08/2011	7371	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	MD TN Elec/Pump SL HBORO RD		131 - CHECKING	148.01	3,238.18	4/09/11-5/09/11 Apr-11
Check	06/17/2011	7390	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	2000 1491 3921		131 - CHECKING	251.00	3,489.18	4/28/11-5/26/11 May-11
Check	06/17/2011	7390	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	2000 1491 4931		131 - CHECKING	250.00	3,739.18	4/28/11-5/26/11 May-11
Check	06/17/2011	7390	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	2000 1490 2302		131 - CHECKING	116.00	3,855.18	5/10/11-6/8/11 May-11
Check	07/12/2011	7423	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	RL pump station		131 - CHECKING	268.50	4,123.68	5/27/11-6/27/11 Jun-11
Check	07/12/2011	7423	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Pump II Mop to Sewer		131 - CHECKING	268.45	4,392.13	5/27/11-6/27/11 Jun-11
Check	08/04/2011	7457	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	2000 1490 2302/Pump Station HBORO RD		131 - CHECKING	114.00	4,506.13	6/9/11-7/8/11 Jun-11
Check	08/22/2011	7490	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	200014902302		131 - CHECKING	127.69	4,633.82	7/9/11-8/10/11 Jul-11
Check	08/22/2011	7490	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	200014914931		131 - CHECKING	255.00	4,888.82	6/28/11-7/28/11 Jul-11
Check	08/22/2011	7490	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	200014913921		131 - CHECKING	255.00	5,143.82	6/28/11-7/28/11 Jul-11
Check	09/15/2011	7518	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	4931/MOP to Sewer Pump II		131 - CHECKING	253.00	5,396.82	7/29/11-8/26/11 Aug-11
Check	09/15/2011	7518	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	3921/RL Pump Station		131 - CHECKING	253.00	5,649.82	7/29/11-8/26/11 Aug-11
Check	10/11/2011	7565	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Pump Station/HBORO Rd		131 - CHECKING	117.00	5,766.82	8/11/11-9/9/11 Aug-11
Check	10/18/2011	7585	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Mop to sewer pump II		131 - CHECKING	241.00	6,007.82	8/27/11-9/28/11 Sep-11
Check	10/18/2011	7585	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	RL Pump Station		131 - CHECKING	242.00	6,249.82	8/27/11-9/28/11 Sep-11
Check	10/28/2011	7600	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Pump Station/RL		131 - CHECKING	121.84	6,371.66	9/10/11-10/10/11 Sep-11
Check	11/14/2011	7625	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	200014914931		131 - CHECKING	240.00	6,611.66	9/29/11-10/27/11 Oct-11
Check	11/14/2011	7625	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	200014913921		131 - CHECKING	238.00	6,850.66	9/29/11-10/27/11 Oct-11
Check	12/06/2011	7654	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Pump Station/Hillsboro Rd		131 - CHECKING	93.00	6,943.66	10/11/11-11/08/11 Oct-11
Check	12/06/2011	7654	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Pump Station/RL		131 - CHECKING	245.00	7,188.66	10/28/11-11/29/11 Nov-11
Check	12/06/2011	7654	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	MOP to Sewer II		131 - CHECKING	250.00	7,438.66	10/28/11-11/29/11 Nov-11
Check	12/27/2011	7694	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP	Pump Sta/HBORO Rd		131 - CHECKING	77.60	7,516.26	11/09/11-12/07/11 Nov-11
Total 715.2 - ELECTRICITY - PUMP STATIONS							7,516.26	7,516.26	
Total 715 - ELECTRICITY							60,553.16	60,553.16	

average of 2011 invoices only

\$207.31 6,870.01
\$621.93 \$7,491.94

\$60,951.92

Berry's Chapel
Docket 11-00198
Materials & Supplies

Schedule 6

Type	Date	Num	Name	Memo	Split	Amount	Balance	Period Covered
736.3 MATERIALS & SUPPLIES R&M								
Check	01/12/2011	7126	LOWE'S BUSINESS ACCT/GEMB	LW Lowes	131 - CHECKING - TN COMMERCE	\$429.83	429.83	Dec-10
Check	01/12/2011	7131	COOPERATIVE FINANCIAL SOLUTIONS	Inv#1436337/Materials	131 - CHECKING - TN COMMERCE	\$26.66	456.49	Dec-10
Check	01/12/2011	7131	COOPERATIVE FINANCIAL SOLUTIONS	Inv#1436337 Materials	131 - CHECKING - TN COMMERCE	\$442.46	898.95	Dec-10
Check	01/12/2011	7132	HACH	Inv#7019220/Materials	131 - CHECKING - TN COMMERCE	\$288.37	1,187.32	Dec-10
Check	01/12/2011	7133	LABTRONX INC	Inv 12084728s	131 - CHECKING - TN COMMERCE	\$23.19	1,210.51	
Check	01/18/2011	7140	HOME DEPOT	HD/TNC/#5531	131 - CHECKING - TN COMMERCE	\$15.23	1,225.74	
Check	01/20/2011	7148	LABTRONX INC	Chart Paper/Inv#12214751s	131 - CHECKING - TN COMMERCE	\$117.04	1,342.78	
Check	01/20/2011	7149	IDEX LABORATORIES	Inv#248117880	131 - CHECKING - TN COMMERCE	\$674.08	2,016.86	Dec-10
Check	01/20/2011	7151	HACH	Chlorine	131 - CHECKING - TN COMMERCE	\$99.80	2,116.66	
Check	02/09/2011	7179	BRENTWOOD RENTAL & SALES	Inv# 57218/1505 Country Club/Cottonwood	131 - CHECKING - TN COMMERCE	\$131.66	2,248.32	
Check	02/09/2011	7181	COOPERATIVE FINANCIAL SOLUTIONS	Co-OP/LIME	131 - CHECKING - TN COMMERCE	\$218.50	2,466.82	Jan-11
Check	02/09/2011	7182	HACH	Inv#7071149/Nitrogen/nitraver	131 - CHECKING - TN COMMERCE	\$143.81	2,610.63	
Check	02/09/2011	7184	HOME DEPOT	5531/TNC	131 - CHECKING - TN COMMERCE	\$98.46	2,709.09	
Check	02/09/2011	7185	LOWE'S BUSINESS ACCT/GEMB	Lowes LW/048117-1	131 - CHECKING - TN COMMERCE	\$189.44	2,898.53	
Check	02/09/2011	7186	MAURY FENCE COMPANY OF TENNESSEE INC	180 Cottonwood/Reset Gate posts	131 - CHECKING - TN COMMERCE	\$850.00	3,748.53	Jan-11
Check	02/09/2011	7191	SPECTRUM EQUIPMENT PARTNERS LTD.	Inv#23282/Phase Separator 30 yd	131 - CHECKING - TN COMMERCE	\$5,500.00	9,248.53	Jan-11
Check	02/09/2011	7191	SPECTRUM EQUIPMENT PARTNERS LTD.	Inv#23285/Filter Screen 30 yd turbo	131 - CHECKING - TN COMMERCE	\$1,648.00	10,896.53	Jan-11
Check	02/14/2011	7196	BRENTWOOD RENTAL & SALES	Inv#57312/TNC	131 - CHECKING - TN COMMERCE	\$81.07	10,977.60	
Check	02/21/2011	7198	AMERICAN EXPRESS	ARS Materials & Supplies	131 - CHECKING - TN COMMERCE	\$508.00	11,545.60	
Check	03/03/2011	7216	VOLUNTEER UTILITY SALES INC	Inv# 020384/Volunteer Utility	131 - CHECKING - TN COMMERCE	\$202.26	11,747.86	
Check	03/03/2011	7216	VOLUNTEER UTILITY SALES INC	Inv# 020383/Volunteer Utility	131 - CHECKING - TN COMMERCE	\$865.66	12,613.52	
Check	03/09/2011	7218	HOME DEPOT	TNC HOME DEPOT INVOICE	131 - CHECKING - TN COMMERCE	\$148.02	12,761.54	
Check	03/14/2011	7225	LOWE'S BUSINESS ACCT/GEMB	Lowes Materials	131 - CHECKING - TN COMMERCE	\$130.14	12,891.68	
Check	03/14/2011	7226	COOPERATIVE FINANCIAL SOLUTIONS	Hydrated Lime	131 - CHECKING - TN COMMERCE	\$491.63	13,383.31	Feb-11
Check	03/14/2011	7228	BRENTWOOD RENTAL & SALES	Inv# 57225	131 - CHECKING - TN COMMERCE	\$65.09	13,448.40	Jan-11
Check	03/14/2011	7228	BRENTWOOD RENTAL & SALES	Inv# 57225	131 - CHECKING - TN COMMERCE	\$207.02	13,655.42	Jan-11
Check	03/14/2011	7228	BRENTWOOD RENTAL & SALES	Inv# 58053	131 - CHECKING - TN COMMERCE	\$155.64	13,811.06	Feb-11
Check	03/14/2011	7230	HACH	Inv# 7094029	131 - CHECKING - TN COMMERCE	\$261.38	14,072.44	Jan-11
Check	03/14/2011	7230	HACH	Inv# 7089887	131 - CHECKING - TN COMMERCE	\$135.41	14,207.85	Jan-11
Check	03/14/2011	7230	HACH	Inv# 7097782	131 - CHECKING - TN COMMERCE	\$161.75	14,369.60	Jan-11
Check	03/17/2011	7244	NORTH CENTRAL LABORATORIES	Inv#282111	131 - CHECKING - TN COMMERCE	\$47.30	14,416.90	
Check	03/29/2011	7255	DISCOUNT PLUMBING	Balance Due from TNC	131 - CHECKING - TN COMMERCE	\$83.56	14,500.46	
Check	03/29/2011	7256	GARY BENTLEY TRUCKING, LLC	Inv# 228TC	131 - CHECKING - TN COMMERCE	\$475.07	14,975.53	Feb-11
Check	03/30/2011	7258	SPECTRUM EQUIPMENT PARTNERS LTD.	Inv#23067 Dated 2/3/11	131 - CHECKING - TN COMMERCE	\$5,500.00	20,475.53	Feb-11
Check	04/12/2011	7271	HOME DEPOT	TNC Home Depot #5513	131 - CHECKING - TN COMMERCE	\$9.59	20,485.12	
Check	04/12/2011	7277	HACH	Inv#7144356/Volumetric Flask/Spigot Repl for 1486	131 - CHECKING - TN COMMERCE	\$88.68	20,573.80	
Check	04/12/2011	7279	LOWE'S BUSINESS ACCT/GEMB	Lowes/Materials/BCUI	131 - CHECKING - TN COMMERCE	\$0.00	20,573.80	
Check	04/14/2011	7284	LOWE'S BUSINESS ACCT/GEMB	Lowes supplies	131 - CHECKING - TN COMMERCE	\$162.69	20,736.49	
Check	04/19/2011	7289	DISCOUNT PLUMBING	Inv#FCB144/Finance Chg.	131 - CHECKING - TN COMMERCE	\$1.25	20,737.74	
Check	04/19/2011	7291	GRAINGER	Pump Sump 3/10hp/ manufacturer #M532	131 - CHECKING - TN COMMERCE	\$186.82	20,924.56	
Check	04/19/2011	7292	HACH	Inv# 7158295/Sample Coll DPD Free Chlorine RGT I	131 - CHECKING - TN COMMERCE	\$150.93	21,075.49	
Check	04/19/2011	7292	HACH	Inv#7160325/KTO: PH Buffer Sol Kit/L/Bottle W/C	131 - CHECKING - TN COMMERCE	\$169.71	21,245.20	
Check	04/29/2011	7306	HACH	Inv#7166247/Ammonia isa aola 500 ml	131 - CHECKING - TN COMMERCE	\$60.47	21,305.67	Mar-11
Check	04/29/2011	7306	HACH	Inv#7170380/DPD tot Chlorine RGT PP 10ML/Spec	131 - CHECKING - TN COMMERCE	\$406.34	21,712.01	Mar-11
Check	05/06/2011	7320	IDEX LABORATORIES	WP0201 GAMMA IRRAD	131 - CHECKING - TN COMMERCE	\$396.12	22,108.13	Mar-11
Check	05/06/2011	7321	LOWE'S BUSINESS ACCT/GEMB	Repairs & Maintenance	131 - CHECKING - TN COMMERCE	\$25.00	22,133.13	
Check	05/06/2011	7327	SOUTHERN SALES COMPANY INC	Inv#32202/Work Done 12/15/10	131 - CHECKING - TN COMMERCE	\$2,331.38	24,464.51	Dec-10
Check	05/06/2011	7328	TEST AMERICA LABORATORIES, INC.	Inv# 49032576	131 - CHECKING - TN COMMERCE	\$178.50	24,643.01	
Check	05/13/2011	7337	COOPERATIVE FINANCIAL SOLUTIONS	Supplies Acct#1009694	131 - CHECKING - TN COMMERCE	\$262.20	24,905.21	Apr-11
Check	05/13/2011	7338	HACH	Inv#7199660/Monthly service,equip check,calibratio	131 - CHECKING - TN COMMERCE	\$278.81	25,184.02	Mar-11
Check	05/13/2011	7340	NORTH CENTRAL LABORATORIES	Inv#285802/5lb Desiccant	131 - CHECKING - TN COMMERCE	\$82.85	25,266.87	
Check	05/20/2011	7347	HOME DEPOT	Supplies BCUI	131 - CHECKING - TN COMMERCE	\$166.81	25,433.68	
Check	06/02/2011	7363	HACH	Inv#7224281/Chlorine	131 - CHECKING - TN COMMERCE	\$135.38	25,569.06	
Check	06/09/2011	7370	LOWE'S BUSINESS ACCT/GEMB	#04811171	131 - CHECKING - TN COMMERCE	\$16.17	25,585.23	
Check	06/17/2011	7384	COOPERATIVE FINANCIAL SOLUTIONS	Fertilizer/ Bags	131 - CHECKING - TN COMMERCE	\$327.75	25,912.98	May-11
Check	06/17/2011	7387	LABTRONX INC	Inv#05275278s	131 - CHECKING - TN COMMERCE	\$16.04	25,929.02	
Check	06/17/2011	7387	LABTRONX INC	Inv#05235263s	131 - CHECKING - TN COMMERCE	\$153.88	26,082.90	
General Journal	06/30/2011	063011-16		R & M Lowes	1715 - DEFERRED COST - RATE C/A	\$120.89	26,203.79	
Check	07/12/2011	7421	LOWE'S BUSINESS ACCT/GEMB	#81171	131 - CHECKING - TN COMMERCE	\$120.89	26,324.68	
Check	07/12/2011	7427	SOUTHERN SALES COMPANY INC	Invoice 32626 from January 2011 & they just sent it.	131 - CHECKING - TN COMMERCE	\$2,444.50	28,769.18	Jul-11
Check	07/15/2011	7434	COOPERATIVE FINANCIAL SOLUTIONS	Inv#1009694/Bag Fertilizer	131 - CHECKING - TN COMMERCE	\$661.46	29,430.64	Jun-11
Check	07/18/2011	7436	HOME DEPOT	Home Depot/TNC	131 - CHECKING - TN COMMERCE	\$61.07	29,491.71	
Check	08/09/2011	7469	LABTRONX INC	Inv#07085355s/Bag,Whir-Ipac	131 - CHECKING - TN COMMERCE	\$189.43	29,681.14	
Check	08/09/2011	7470	LOWE'S BUSINESS ACCT/GEMB	Lowes/Materials & Supplies	131 - CHECKING - TN COMMERCE	\$21.74	29,702.88	
Check	08/09/2011	7473	NORTH CENTRAL LABORATORIES	Desiccant,Indicating Drierite, 8 mesh	131 - CHECKING - TN COMMERCE	\$50.62	29,753.50	
Check	08/09/2011	7476	SOUTHERN SALES COMPANY INC	Southern Sales: Inv#32796	131 - CHECKING - TN COMMERCE	\$210.00	29,963.50	Aug-11
Check	08/12/2011	7482	HOME DEPOT	TNC Bill/ Home Depot	131 - CHECKING - TN COMMERCE	\$110.05	30,073.55	
Check	08/29/2011	7498	LABTRONX INC	Labtronic/ AA0711031	131 - CHECKING - TN COMMERCE	\$316.63	30,390.18	Aug-11
Check	09/07/2011	7510	HOME DEPOT	TNC Home Depot Invoice:6035 3225 3471 5531	131 - CHECKING - TN COMMERCE	\$209.81	30,590.99	Aug-11
Check	09/20/2011	7527	COOPERATIVE FINANCIAL SOLUTIONS	Co-op/Fertilizer	131 - CHECKING - TN COMMERCE	\$393.30	30,984.29	Aug-11
Check	09/20/2011	7529	ERA A WATERS COMPANY	Inv# 626915	131 - CHECKING - TN COMMERCE	\$227.05	31,211.34	Aug-11
Check	09/20/2011	7531	HACH	Inv#7389712	131 - CHECKING - TN COMMERCE	\$201.24	31,412.58	Aug-11
Check	09/20/2011	7531	HACH	Inv#7353184	131 - CHECKING - TN COMMERCE	\$254.68	31,667.26	Jul-11
Check	09/20/2011	7531	HACH	Inv#7361732	131 - CHECKING - TN COMMERCE	\$146.57	31,813.83	Jul-11
Check	09/20/2011	7532	IDEX LABORATORIES	Inv#253133589	131 - CHECKING - TN COMMERCE	\$587.77	32,401.60	Aug-11
Check	09/20/2011	7532	IDEX LABORATORIES	Inv#253133590	131 - CHECKING - TN COMMERCE	\$167.23	32,568.83	Aug-11
Check	09/20/2011	7533	LABTRONX INC	Inv#08045394s	131 - CHECKING - TN COMMERCE	\$304.26	32,873.09	Aug-11
Check	09/20/2011	7533	LABTRONX INC	Inv# AA0711031	131 - CHECKING - TN COMMERCE	\$316.83	33,189.92	Jul-11
Check	09/20/2011	7545	VOLUNTEER UTILITY SALES INC	Sewer Repair Clamp	131 - CHECKING - TN COMMERCE	\$103.90	33,293.82	
Check	10/11/2011	7561	IDEX LABORATORIES	204251	131 - CHECKING - TN COMMERCE	\$755.00	34,048.82	Aug-11
Check	10/11/2011	7562	HACH	Supplies	131 - CHECKING - TN COMMERCE	\$514.68	34,563.50	Sep-11
Check	10/11/2011	7563	LOWE'S BUSINESS ACCT/GEMB	Materials & Supplies	131 - CHECKING - TN COMMERCE	\$496.81	35,060.31	Aug-11
Check	10/11/2011	7566	NORTH CENTRAL LABORATORIES	Inv#293229	131 - CHECKING - TN COMMERCE	\$103.48	35,163.79	
Check	10/14/2011	7574	HOME DEPOT	HD/TNC	131 - CHECKING - TN COMMERCE	\$179.85	35,343.64	

**Berry's Chapel
Docket 11-00198
Materials & Supplies**

Schedule 6

Check	10/18/2011	7578	AMERICAN EXPRESS	Materials & Supplies	131 - CHECKING - TN COMMERCE	\$99.88	35,443.52	
Check	11/14/2011	7617	GRAINGER	Inv#9653162728	131 - CHECKING - TN COMMERCE	\$505.83	35,949.35	Oct-11
Check	11/14/2011	7619	LOWE'S BUSINESS ACCT/GEMB	Supplies	131 - CHECKING - TN COMMERCE	\$134.84	36,084.19	
Check	11/22/2011	7635	NORTH CENTRAL LABORATORIES	Inv#294539	131 - CHECKING - TN COMMERCE	\$126.44	36,210.63	
Check	11/22/2011	7636	HACH	Inv# 7475896	131 - CHECKING - TN COMMERCE	\$285.00	36,495.63	Oct-11
Check	12/06/2011	7653	BRENTWOOD RENTAL & SALES	Nuts,Bolts, & washers	131 - CHECKING - TN COMMERCE	\$6.56	36,502.19	
Check	12/06/2011	7661	LOWE'S BUSINESS ACCT/GEMB	Supplies	131 - CHECKING - TN COMMERCE	\$64.42	36,566.61	
Check	12/13/2011	7672	COOPERATIVE FINANCIAL SOLUTIONS	Hydrated Lime	131 - CHECKING - TN COMMERCE	\$341.41	36,908.02	Nov-11
Check	12/14/2011	7681	HOME DEPOT	Home Depot/TNC	131 - CHECKING - TN COMMERCE	\$25.23	36,933.25	
General Journal	12/31/2011	123112-16		Operations/M & R	7111 - SLUDGE REMOVAL	\$2,298.32	39,231.57	no explanation given
Total 736.3 - MATERIALS & SUPPLIES R&M						\$39,231.57	39,231.57	

legend
yellow is missing per company
light blue is missing per CAPD
light green highlighted in red looks like it s/b capital
pink means journal entries

2010 items = \$1,861.40
avg of 2011 items is 398.54

82 items over 11 months = 7.45 items per month

2,969

Journal Entries

\$2,419.21

\$21,304.78

\$26,583.57

Spectrum Invoice

\$12,648.00

\$25,515.65

Volunteer Utility

\$1,067.92

\$28,484.77

December Accru

2,969

\$23,723.99

Berry's Chapel
Docket 11-00198
Testing

Schedule 7

Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
731.6 - TESTING								
Check	01/03/2011	17116	BOBBY WINFREY	Testing		131 - CHECKING	2,000.00	2,000.00
Check	01/20/2011	7144	TEST AMERICA LABORATORIES, INC.	Test America/#49026739		131 - CHECKING	156.19	2,156.19
Check	01/20/2011	7147	MESSCO-USA, INC	Messco/Inv#5062/Mo. Service		131 - CHECKING	940.00	3,096.19
Check	02/01/2011	7167	BOBBY WINFREY	Testing		131 - CHECKING	2,000.00	5,096.19
Check	02/09/2011	7193	TEST AMERICA LABORATORIES, INC.	Inv#49026986/TA		131 - CHECKING	142.80	5,238.99
Check	03/01/2011	7205	BOBBY WINFREY	Professional Fees/Testing		131 - CHECKING	2,000.00	7,238.99
Check	03/15/2011	7236	TEST AMERICA LABORATORIES, INC.	Inv#49028546		131 - CHECKING	142.80	7,381.79
Check	03/15/2011	7236	TEST AMERICA LABORATORIES, INC.	Inv# 49027990		131 - CHECKING	178.50	7,560.29
Check	04/01/2011	7262	BOBBY WINFREY	testing		131 - CHECKING	2,000.00	9,560.29
Check	04/12/2011	7283	TEST AMERICA LABORATORIES, INC.	Inv#49030436		131 - CHECKING	116.03	9,676.32
Check	06/17/2011	7396	TEST AMERICA LABORATORIES, INC.	9097		131 - CHECKING	178.50	9,854.82
Check	06/17/2011	7396	TEST AMERICA LABORATORIES, INC.	9434		131 - CHECKING	84.00	9,938.82
Check	06/17/2011	7396	TEST AMERICA LABORATORIES, INC.	9435		131 - CHECKING	84.00	10,022.82
Check	06/17/2011	7396	TEST AMERICA LABORATORIES, INC.	9436		131 - CHECKING	84.00	10,106.82
General Journal	06/30/2011	063011-16		Testing/ Test America		171.5 - DEFERR	546.00	10,652.82
Check	07/12/2011	7428	TEST AMERICA LABORATORIES, INC.	Inv#49040441		131 - CHECKING	178.50	10,831.32
Check	07/19/2011	7443	TEST AMERICA LABORATORIES, INC.	Testing/49041285		131 - CHECKING	367.50	11,198.82
Check	08/09/2011	7477	TEST AMERICA LABORATORIES, INC.	Test AM. #49044313		131 - CHECKING	178.50	11,377.32
Check	09/15/2011	7512	TEST AMERICA LABORATORIES, INC.	49044393		131 - CHECKING	183.75	11,561.07
Check	09/15/2011	7512	TEST AMERICA LABORATORIES, INC.	49047101		131 - CHECKING	126.00	11,687.07
Check	09/15/2011	7512	TEST AMERICA LABORATORIES, INC.	49047177		131 - CHECKING	100.00	11,787.07
Check	09/15/2011	7512	TEST AMERICA LABORATORIES, INC.	49047361		131 - CHECKING	26.25	11,813.32
Check	10/11/2011	7568	TEST AMERICA LABORATORIES, INC.	Inv#49048917		131 - CHECKING	89.25	11,902.57
Check	10/11/2011	7568	TEST AMERICA LABORATORIES, INC.	Inv#49050303		131 - CHECKING	285.60	12,188.17
Check	10/11/2011	7568	TEST AMERICA LABORATORIES, INC.	Inv#49051282		131 - CHECKING	183.75	12,371.92
Check	10/18/2011	7588	TEST AMERICA LABORATORIES, INC.	Inv# 49051761/Test America		131 - CHECKING	285.00	12,656.92
Check	11/22/2011	7640	TEST AMERICA LABORATORIES, INC.	TA/Inv#49054999		131 - CHECKING	285.60	12,942.52
Check	11/22/2011	7640	TEST AMERICA LABORATORIES, INC.	TA/Inv#49054864		131 - CHECKING	178.50	13,121.02
Check	12/06/2011	7668	TEST AMERICA LABORATORIES, INC.	Inv#49056378		131 - CHECKING	232.05	13,353.07
Check	12/13/2011	7678	TEST AMERICA LABORATORIES, INC.	Testing/Inv49058092		131 - CHECKING	142.80	13,495.87
Check	12/27/2011	7696	TEST AMERICA LABORATORIES, INC.	Testing		131 - CHECKING	156.19	13,652.06
							13,652.06	13,652.06

736.4 - TRANSPORTATION EXPENSE

Check	01/03/2011	17115	TYLER RING	Transportation Fees		131 - CHECKING	250.00	250.00
Check	01/20/2011	7156	AMERICAN EXPRESS	Fuel		131 - CHECKING	284.85	534.85
Check	02/01/2011	7168	TYLER RING	Transportation Expense		131 - CHECKING	250.00	784.85
Check	03/01/2011	7204	TYLER RING	Transportation Fees		131 - CHECKING	250.00	1,034.85
Check	03/17/2011	7242	AMERICAN EXPRESS	Fuel		131 - CHECKING	237.53	1,272.38
General Journal	03/31/2011	030211-2		Transportation Expense		711.1 - SLUDGE	268.43	1,540.81
Check	04/01/2011	7260	TYLER RING	Transportation expense		131 - CHECKING	250.00	1,790.81
Check	04/19/2011	7288	AMERICAN EXPRESS	Fuel		131 - CHECKING	406.99	2,197.80
Check	05/02/2011	7310	TYLER RING	Transportation Expense		131 - CHECKING	250.00	2,447.80
Check	06/01/2011	7358	TYLER RING	Transportation Expense		131 - CHECKING	250.00	2,697.80
Check	07/05/2011	7407	TYLER RING	Transportation Expense		131 - CHECKING	250.00	2,947.80
Check	08/01/2011	7451	TYLER RING	Transportation Expense		131 - CHECKING	250.00	3,197.80
Check	08/17/2011	7486	SCOTT DAVIS	Fuel/Reimbursement		131 - CHECKING	9.24	3,207.04
Check	09/01/2011	7503	TYLER RING	Transportation Expense		131 - CHECKING	250.00	3,457.04
General Journal	09/30/2011	09302011-8		Transportation Expense		711.1 - SLUDGE	1,221.93	4,678.97
Check	10/03/2011	7553	TYLER RING	Transportation Expense		131 - CHECKING	250.00	4,928.97
Check	11/01/2011	7606	TYLER RING	Transportation Expense		131 - CHECKING	250.00	5,178.97
Check	12/01/2011	7646	TYLER RING	Transportation Expense		131 - CHECKING	250.00	5,428.97
							5,428.97	5,428.97

19,081.03

journal entries - no explanation given

2,036.36

Tyler Ring's \$250/month payment is \$3,000 annually

3,000.00

14,044.67

Berry's Chapel
Docket 11-00198
Repairs & Maintenance

Schedule 8

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance	Period Covered
736.2 - REPAIRS & MAINTENANCE										
Check	01/03/2011	17115	TYLER RING	Repairs & Maintenance			131 - CHECKING - TN COA	250.00	250.00	Tyler Ring \$3,000.00
Check	01/03/2011	17117	RORY ROWAN	Repairs & Maintenance			131 - CHECKING - TN COA	400.00	650.00	Rory Rowan \$4,800.00
Check	01/04/2011	17118	KIRBY'S GARAGE	Mario's Truck Repair's			131 - CHECKING - TN COA	370.51	1,020.51	ok
Check	01/04/2011	17119	MESSCO-USA, INC	Inv#5052/Mo service including equipment check, calibration chemical + 3 sites			131 - CHECKING - TN COA	940.00	1,960.51	Dec. 2010
Check	01/07/2011	7121	MARIO VASQUEZ	R & M			131 - CHECKING - TN COA	0.00	1,960.51	
Check	01/07/2011	7122	MARIO VASQUEZ	R & M			131 - CHECKING - TN COA	468.50	2,429.01	
Check	01/12/2011	7125	TENNESSEE DEPT. OF RE	Accured Fed Income Tax			131 - CHECKING - TN COA	850.00	3,279.01	NO INVOICE
Check	01/14/2011	7124	MARIO VASQUEZ	Operations-Repairs & Maintenance			131 - CHECKING - TN COA	467.00	3,746.01	
Check	01/20/2011	7150	HAWKINS & ASSOCIATES	Inv#0100441-IN			131 - CHECKING - TN COA	1,028.74	4,774.75	NO INVOICE
Check	01/20/2011	7151	HACH	Nutrient BFR Soln/Ammonia Membrane			131 - CHECKING - TN COA	440.08	5,214.81	Jan-11
Check	01/20/2011	7151	HACH	Nitrogen,Ammonia/Ammonia Elctd Storage			131 - CHECKING - TN COA	104.05	5,318.86	
Check	01/21/2011	7141	MARIO VASQUEZ	R & M			131 - CHECKING - TN COA	468.50	5,787.36	
Check	01/28/2011	7158	MARIO VASQUEZ	R & M			131 - CHECKING - TN COA	464.51	6,251.87	
No Explanation given offset is 240.1 current liability "advance from SU"										
General Jour	01/31/2011	01122011-12		Operations R & M			240.1 - ADVANCE FROM S	-9,378.85	-3,126.78	
Check	02/01/2011	7165	MESSCO-USA, INC	CHEMICALS/FERRIC SULFATE 12% DELIVERED			131 - CHECKING - TN COA	874.00	-2,252.78	Jan-11
Check	02/01/2011	7166	RORY ROWAN	Maintenance & Repairs			131 - CHECKING - TN COA	400.00	-1,852.78	
Check	02/01/2011	7168	TYLER RING	Maintenance & Repairs			131 - CHECKING - TN COA	250.00	-1,602.78	
Check	02/04/2011	7171	MARIO VASQUEZ	Mario Vasquez/R & M			131 - CHECKING - TN COA	989.00	-633.78	
General Jour	02/08/2011	013111-9		Repairs & Maintenance LM			105.0 - CONSTRUCTION V	5,070.35	4,436.57	no description for entry
Check	02/08/2011	7183	HAWKINS & ASSOCIATES	Inv#0100626/LM Repair Kit			131 - CHECKING - TN COA	140.53	4,577.10	
Check	02/09/2011	7188	MESSCO-USA, INC	Inv#5073/Mon service/refilling of chemical/monitoring 3 sites			131 - CHECKING - TN COA	940.00	5,517.10	Feb-11
Check	02/11/2011	7175	MARIO VASQUEZ	Maintenance & Repairs			131 - CHECKING - TN COA	469.00	5,986.10	
Check	02/18/2011	7197	MARIO VASQUEZ	M. Vasquez/M & R Operations			131 - CHECKING - TN COA	464.51	6,450.61	
Check	02/25/2011	7202	MARIO VASQUEZ	M & R Operations			131 - CHECKING - TN COA	469.00	6,919.61	
Check	03/01/2011	7204	TYLER RING	Maintenance & Repairs			131 - CHECKING - TN COA	250.00	7,169.61	
Check	03/01/2011	7206	RORY ROWAN	Operations/Repairs & Maintenance			131 - CHECKING - TN COA	400.00	7,569.61	
Check	03/04/2011	7210	MARIO VASQUEZ	M & R Operations			131 - CHECKING - TN COA	469.00	8,038.61	
Check	03/11/2011	7217	MARIO VASQUEZ	Operations/R & M			131 - CHECKING - TN COA	469.00	8,507.61	
Check	03/14/2011	7223	MESSCO-USA, INC	Inv# 5083			131 - CHECKING - TN COA	940.00	9,447.61	Mar-11
Tyler Ring Misc. Personal Services										
Check	03/17/2011	7242	AMERICAN EXPRESS	Repairs & Maintenance			131 - CHECKING - TN COA	123.62	9,571.23	
Check	03/17/2011	7248	WELDING UNLIMITED	Repairs & Maintenance at treatment plant			131 - CHECKING - TN COA	394.67	9,965.90	NO INVOICE
Check	03/18/2011	7237	MARIO VASQUEZ	R & M Operations			131 - CHECKING - TN COA	470.00	10,435.90	
Check	03/25/2011	7250	MARIO VASQUEZ	Operations/R & M			131 - CHECKING - TN COA	469.00	10,904.90	
General Jour	03/31/2011	030211-2		Maintenance & Repairs			711.1 - SLUDGE REMOVAI	3,430.41	14,335.31	no description for entry
Check	04/01/2011	7257	MARIO VASQUEZ	Operations - Repairs & Maintenance			131 - CHECKING - TN COA	467.00	14,802.31	
Check	04/01/2011	7260	TYLER RING	Maintenance & Repair			131 - CHECKING - TN COA	250.00	15,052.31	
Check	04/01/2011	7261	RORY ROWAN	Operations Maintenance & Repair			131 - CHECKING - TN COA	400.00	15,452.31	
Check	04/05/2011	7265	HACH	HACH/Inv#7136467			131 - CHECKING - TN COA	810.88	16,262.99	Apr-11
Check	04/08/2011	7267	MARIO VASQUEZ	Operations/Maintenance & Repairs			131 - CHECKING - TN COA	469.00	16,731.99	
Check	04/15/2011	7282	MARIO VASQUEZ	Repairs & Maintenance			131 - CHECKING - TN COA	483.00	17,214.99	
Check	04/19/2011	7288	AMERICAN EXPRESS	Repairs & Maintenance at Plant			131 - CHECKING - TN COA	65.53	17,280.52	
Check	04/19/2011	7293	MESSCO-USA, INC	Mo Service refilling of chemical & Monitoring selected 3 sites			131 - CHECKING - TN COA	940.00	18,220.52	Apr-11
Check	04/22/2011	7300	MARIO VASQUEZ	Repairs & Maintenance			131 - CHECKING - TN COA	486.00	18,706.52	
Check	04/29/2011	7303	MARIO VASQUEZ	Maintenance & Repairs			131 - CHECKING - TN COA	369.00	19,075.52	
Check	05/02/2011	7310	TYLER RING	Repairs and Maintenance			131 - CHECKING - TN COA	250.00	19,325.52	Pool Supplies 2/2011
Check	05/02/2011	7311	RORY ROWAN	Repairs & Maintenance			131 - CHECKING - TN COA	400.00	19,725.52	
Check	05/06/2011	7314	MARIO VASQUEZ	Maintenance & Repair/Operations			131 - CHECKING - TN COA	352.00	20,077.52	
Check	05/06/2011	7318	BRENTWOOD RENTAL &	Inv#59785			131 - CHECKING - TN COA	36.00	20,113.52	
Check	05/06/2011	7318	BRENTWOOD RENTAL &	Inv#59783			131 - CHECKING - TN COA	327.70	20,441.22	NO INVOICE
Check	05/13/2011	7330	MARIO VASQUEZ	Operations/Repairs & Maintenance			131 - CHECKING - TN COA	470.30	20,911.52	
Check	05/16/2011	7344	MESSCO-USA, INC	Inv#5103			131 - CHECKING - TN COA	940.00	21,851.52	May-11
Check	05/20/2011	7346	MARIO VASQUEZ	Maintenance & Repairs/Operations			131 - CHECKING - TN COA	453.00	22,304.52	
Check	05/25/2011	7352	MARIO VASQUEZ	Operations/Repairs & Maintenance			131 - CHECKING - TN COA	469.00	22,773.52	
Check	06/01/2011	7357	RORY ROWAN	Operations/Repairs & Maintenance			131 - CHECKING - TN COA	400.00	23,173.52	
Check	06/01/2011	7358	TYLER RING	Operations/Repairs & Maintenance			131 - CHECKING - TN COA	250.00	23,423.52	
Check	06/01/2011	7359	MARIO VASQUEZ	Operations/Maintenance & Repair			131 - CHECKING - TN COA	471.00	23,894.52	
Check	06/10/2011	7365	MARIO VASQUEZ	Operations/Repairs & Maintenance			131 - CHECKING - TN COA	469.00	24,363.52	
Check	06/17/2011	7379	MARIO VASQUEZ	Operations/Repairs & Maintenance			131 - CHECKING - TN COA	486.00	24,849.52	
Check	06/23/2011	7403	MESSCO-USA, INC	Inv#5113 Dated 6/11			131 - CHECKING - TN COA	940.00	25,789.52	Jun-11
Check	06/24/2011	7398	MARIO VASQUEZ	Operations/Repairs & Maintenance			131 - CHECKING - TN COA	486.00	26,275.52	
General Jour	06/30/2011	063011-20		Repairs & Maintenance			270.1 - BEGINING FUND B	10,943.40	37,218.92	no description for entry
General Jour	06/30/2011	063011-22		Repairs & Maintenance			736.1 - OPERATION - WAC	-10,239.60	26,979.32	no description for entry
General Jour	06/30/2011	063011-24		Repairs & Maintenance			105.0 - CONSTRUCTION V	-11,000.00	15,979.32	no description for entry
Check	07/01/2011	7405	MARIO VASQUEZ	OPERATIONS/ REPAIRS & MAINTENANCE			131 - CHECKING - TN COA	435.00	16,414.32	
Check	07/05/2011	7406	RORY ROWAN	MAINTENANCE & REPAIR			131 - CHECKING - TN COA	400.00	16,814.32	
Check	07/05/2011	7407	TYLER RING	Maintenance & Repair			131 - CHECKING - TN COA	250.00	17,064.32	
Check	07/08/2011	7408	MARIO VASQUEZ	Maintenance & Repairs			131 - CHECKING - TN COA	486.00	17,550.32	
Check	07/15/2011	7431	MARIO VASQUEZ	Repairs & Maintenance/Operations			131 - CHECKING - TN COA	469.00	18,019.32	
Check	07/18/2011	7441	MESSCO-USA, INC	Inv#5121			131 - CHECKING - TN COA	940.00	18,959.32	Jul-11
Check	07/22/2011	7445	MARIO VASQUEZ	Repairs & Maintenance/Operations			131 - CHECKING - TN COA	487.00	19,446.32	
Check	07/29/2011	7448	MARIO VASQUEZ	Operations/Repairs & Maintenance			131 - CHECKING - TN COA	428.00	19,874.32	
General Jour	07/31/2011	07312011-11		Repairs & Maintenance			732.2 - ACCOUNTING & B	2,613.60	22,487.92	no description for entry
Check	08/01/2011	7451	TYLER RING	Repairs & Maintenance			131 - CHECKING - TN COA	250.00	22,737.92	
Check	08/01/2011	7452	RORY ROWAN	Maintenance & Repairs			131 - CHECKING - TN COA	400.00	23,137.92	
Check	08/01/2011	7453	MESSCO-USA, INC	Inv#5127 Dated 7/1/11			131 - CHECKING - TN COA	880.00	24,017.92	Jul-11
Check	08/05/2011	7455	MARIO VASQUEZ	Repairs & Maintenance			131 - CHECKING - TN COA	500.00	24,517.92	
Check	08/12/2011	7480	MARIO VASQUEZ	R & M Mario Vasquez			131 - CHECKING - TN COA	500.00	25,017.92	
Check	08/19/2011	7485	MARIO VASQUEZ	Operations/Repairs & Maintenance			131 - CHECKING - TN COA	469.00	25,486.92	
Check	08/19/2011	7487	MESSCO-USA, INC	Monthly service			131 - CHECKING - TN COA	940.00	26,426.92	Aug-11
Check	08/28/2011	7491	MARIO VASQUEZ	Operations/Repairs & Maintenance			131 - CHECKING - TN COA	500.00	26,926.92	

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Schedule 8

General Jour	08/31/2011	08312011-9	Repairs & Maintenance	732.2 - ACCOUNTING & BK	2,930.40	29,857.32	no description for entry
Check	08/01/2011	7502	RORY ROWAN	Repairs & Maintenance	131 - CHECKING - TN COA	400.00	30,257.32
Check	09/01/2011	7503	TYLER RING	Repairs & Maintenance	131 - CHECKING - TN COA	250.00	30,507.32
Check	09/02/2011	7499	MARIO VASQUEZ	Operations/Maintenance & Repair	131 - CHECKING - TN COA	452.00	30,959.32
Check	09/09/2011	7509	MARIO VASQUEZ	Operations/Maintenance & Repair	131 - CHECKING - TN COA	503.00	31,462.32
Check	09/16/2011	7511	MARIO VASQUEZ	Operations/Maintenance & Repairs	131 - CHECKING - TN COA	468.00	31,931.32
Check	09/20/2011	7536	MESSCO-USA, INC	Monthly Service	131 - CHECKING - TN COA	940.00	32,871.32
Check	09/21/2011	7547	MARIO VASQUEZ	Operations/Maintenance & REpair	131 - CHECKING - TN COA	452.00	33,323.32
Check	09/30/2011	7549	MARIO VASQUEZ	Operations/Maintenance & Repairs	131 - CHECKING - TN COA	418.00	33,741.32
General Jour	09/30/2011	09302011-6	Repairs & Maintenance/Operations	732.2 - ACCOUNTING & BK	3,340.80	37,082.12	no description for entry
Check	10/03/2011	7553	TYLER RING	Repairs & Maintenance	131 - CHECKING - TN COA	250.00	37,332.12
Check	10/03/2011	7554	RORY ROWAN	Repairs & Maintenance	131 - CHECKING - TN COA	400.00	37,732.12
Check	10/07/2011	7557	MARIO VASQUEZ	Operations/Maintenance & Repairs	131 - CHECKING - TN COA	418.00	38,150.12
Check	10/14/2011	7570	MARIO VASQUEZ	Operations/Maintenance & Repairs	131 - CHECKING - TN COA	435.00	38,585.12
Check	10/18/2011	7582	K & S STEEL FABRICATIO	Replace Secondary clarifier drive motor with new motor and labor	131 - CHECKING - TN COA	1,083.39	39,668.51
Check	10/18/2011	7583	MESSCO-USA, INC	Inv# 5151	131 - CHECKING - TN COA	940.00	40,608.51
Check	10/21/2011	7591	MARIO VASQUEZ	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	452.00	41,060.51
Check	10/28/2011	7594	MARIO VASQUEZ	Operations/Repairs & Maintenance BCUI	131 - CHECKING - TN COA	452.00	41,512.51
General Jour	10/31/2011	10312011-8	Repairs & Maintenance	732.2 - ACCOUNTING & BK	3,168.00	44,680.51	no description for entry
Check	11/01/2011	7606	TYLER RING	Repairs & Maintenance	131 - CHECKING - TN COA	250.00	44,930.51
Check	11/01/2011	7607	RORY ROWAN	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	400.00	45,330.51
Check	11/04/2011	7608	MARIO VASQUEZ	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	367.00	45,697.51
Check	11/11/2011	7611	MARIO VASQUEZ	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	384.00	46,081.51
Check	11/14/2011	7620	MESSCO-USA, INC	Inv# 5161	131 - CHECKING - TN COA	940.00	47,021.51
Check	11/18/2011	7627	MARIO VASQUEZ	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	468.00	47,490.51
Check	11/23/2011	7632	MARIO VASQUEZ	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	0.00	47,490.51
Check	11/23/2011	7641	MARIO VASQUEZ	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	500.00	47,990.51
Check	12/01/2011	7645	RORY ROWAN	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	400.00	48,390.51
Check	12/01/2011	7646	TYLER RING	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	250.00	48,640.51
Check	12/02/2011	7644	MARIO VASQUEZ	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	500.00	49,140.51
Check	12/06/2011	7664	MESSCO-USA, INC	Inv# 5170/	131 - CHECKING - TN COA	940.00	50,080.51
Check	12/09/2011	7670	MARIO VASQUEZ	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	469.00	50,549.51
Check	12/16/2011	7680	MARIO VASQUEZ	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	537.00	51,086.51
Check	12/23/2011	7686	MARIO VASQUEZ	Operations Repairs & Maintenance	131 - CHECKING - TN COA	469.00	51,555.51
Check	12/27/2011	7680	MESSCO-USA, INC	Inv#5175	131 - CHECKING - TN COA	780.00	52,335.51
Check	12/30/2011	7689	MARIO VASQUEZ	Operations/Repairs & Maintenance	131 - CHECKING - TN COA	520.00	52,855.51
General Jour	12/31/2011	123112-23	Operations/Repairs & Maintenance	732.2 - ACCOUNTING & BK	5,659.20	58,514.71	no description for entry
					58,514.71	58,514.71	
			Mario Vasquez		\$24,587.32		
			Tyler Ring		\$3,000.00		
			Rory Rowan		\$4,800.00		
			Messco		\$11,280.00		
					\$43,667.32		
Check	05/06/2011	7318	BRENTWOOD RENTAL & Inv#59763	131 - CHECKING - TN COA	327.70	20,441.22	NO INVOICE
			MESSCO-USA, INC Inv#5052/Mo service including equipment check,calibration chemical + 3 sites.	131 - CHECKING - TN COA	940.00	1,980.51	Dec. 2010
			TENNESSEE DEPT. OF RI Accured Fed Income Tax	131 - CHECKING - TN COA	850.00	3,279.01	NO INVOICE
			HAWKINS & ASSOCIATES Inv#0100441-IN	131 - CHECKING - TN COA	1,028.74	4,774.75	NO INVOICE
Journal	Entry		Maintenance & Repairs	711.1 - SLUDGE REMOVAL	3,430.41		
Journal	Entry		Repairs & Maintenance at treatment plant	131 - CHECKING - TN COA	394.67		
Journal	Entry		Repairs & Maintenance	270.1 - BEGINING FUND B	10,943.40		
Journal	Entry		Repairs & Maintenance	738.1 - OPERATION - WAC	-10,239.80		
Journal	Entry		Repairs & Maintenance	105.0 - CONSTRUCTION V	-11,000.00		
General Jour	01/31/2011	01122011-12	Journal Entry Operations R & M	240.1 - ADVANCE FROM S	-9,378.85		No Explanation given offset
General Jour	02/09/2011	013111-9	Journal Entry Repairs & Maintenance LM	105.0 - CONSTRUCTION V	5,070.35	4,436.57	no description for entry
			Journal Entry Repairs & Maintenance	732.2 - ACCOUNTING & BK	2,813.80		
			Journal Entry Repairs & Maintenance	732.2 - ACCOUNTING & BK	2,930.40		
			Journal Entry Repairs & Maintenance/Operations	732.2 - ACCOUNTING & BK	3,340.80		
			Journal Entry Repairs & Maintenance	732.2 - ACCOUNTING & BK	3,168.00		
			Journal Entry Operations/Repairs & Maintenance	732.2 - ACCOUNTING & BK	5,659.20		
					10,079.02		
					48,435.69		
					3,980.69		

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Period Covered

Check	01/03/2011 17115	TYLER RING	Operations	131 - CHECKING - TN COM	1,350.00	1,350.00	
Check	01/03/2011 17116	BOBBY WINFREY	Operations	131 - CHECKING - TN COM	2,000.00	3,350.00	
Check	01/03/2011 17117	RORY ROWAN	Operations	131 - CHECKING - TN COM	200.00	3,550.00	
Check	02/01/2011 7166	RORY ROWAN	Operations/Rory Rowan	131 - CHECKING - TN COM	200.00	3,750.00	
Check	02/01/2011 7167	BOBBY WINFREY	Operations/Bobby Winfrey	131 - CHECKING - TN COM	2,000.00	5,750.00	
Check	02/01/2011 7168	TYLER RING	Operations	131 - CHECKING - TN COM	1,350.00	7,100.00	
Check	03/01/2011 7204	TYLER RING	Professional Fees/Operati	131 - CHECKING - TN COM	1,350.00	8,450.00	
Check	03/01/2011 7205	BOBBY WINFREY	Operations/Professional F	131 - CHECKING - TN COM	2,000.00	10,450.00	
Check	03/01/2011 7206	RORY ROWAN	Operations/Professional F	131 - CHECKING - TN COM	200.00	10,650.00	
Check	04/01/2011 7260	TYLER RING	Operations	131 - CHECKING - TN COM	1,350.00	12,000.00	
Check	04/01/2011 7261	RORY ROWAN	Operations	131 - CHECKING - TN COM	200.00	12,200.00	
Check	04/01/2011 7262	BOBBY WINFREY	Operations	131 - CHECKING - TN COM	2,000.00	14,200.00	
Check	05/02/2011 7310	TYLER RING	Operations/Professional F	131 - CHECKING - TN COM	1,350.00	15,550.00	
Check	05/02/2011 7311	RORY ROWAN	Operations/Professional F	131 - CHECKING - TN COM	200.00	15,750.00	
Check	06/01/2011 7357	RORY ROWAN	Operations/Professional F	131 - CHECKING - TN COM	200.00	15,950.00	
Check	06/01/2011 7358	TYLER RING	Operations/Professional F	131 - CHECKING - TN COM	1,350.00	17,300.00	
General Journal	06/30/2011 063011-16		Operations RR	171.5 - DEFERRED COST	600.00	17,900.00	no description for entry
Check	07/05/2011 7406	RORY ROWAN	OPERATIONS	131 - CHECKING - TN COM	200.00	18,100.00	
Check	07/05/2011 7407	TYLER RING	Operations	131 - CHECKING - TN COM	1,350.00	19,450.00	
Check	08/01/2011 7451	TYLER RING	Operations	131 - CHECKING - TN COM	1,350.00	20,800.00	
Check	08/01/2011 7452	RORY ROWAN	Operations	131 - CHECKING - TN COM	200.00	21,000.00	
Check	09/01/2011 7502	RORY ROWAN	Professional Fees/Operati	131 - CHECKING - TN COM	200.00	21,200.00	
Check	09/01/2011 7503	TYLER RING	Operations/Professional F	131 - CHECKING - TN COM	1,350.00	22,550.00	
Check	10/03/2011 7553	TYLER RING	Operations	131 - CHECKING - TN COM	1,350.00	23,900.00	
Check	10/03/2011 7554	RORY ROWAN	Operations	131 - CHECKING - TN COM	200.00	24,100.00	
Check	11/01/2011 7606	TYLER RING	Operations/Professional F	131 - CHECKING - TN COM	1,350.00	25,450.00	
Check	11/01/2011 7607	RORY ROWAN	Operations/Professional F	131 - CHECKING - TN COM	200.00	25,650.00	
Check	12/01/2011 7645	RORY ROWAN	Operations/Professional F	131 - CHECKING - TN COM	200.00	25,850.00	
Check	12/01/2011 7646	TYLER RING	Operations/Professional F	131 - CHECKING - TN COM	1,350.00	27,200.00	
Total 731.4 - OPERATIONS					27,200.00	27,200.00	

Bobby Winfrey	8,000.00	
Tyler Ring	16,200.00	26,600.00
Rory Rowan	2,400.00	
	26,600.00	

736.1 - OPERATION - WAGES

Check	01/07/2011 7121	MARIO VASQUEZ	Wages	131 - CHECKING - TN COM	0.00	0.00	
Check	01/07/2011 7122	MARIO VASQUEZ	Wages	131 - CHECKING - TN COM	483.50	483.50	
Check	01/14/2011 7124	MARIO VASQUEZ	Operations - Wages	131 - CHECKING - TN COM	502.00	985.50	
Check	01/21/2011 7141	MARIO VASQUEZ	Wages	131 - CHECKING - TN COM	500.50	1,486.00	
Check	01/28/2011 7158	MARIO VASQUEZ	Wages	131 - CHECKING - TN COM	504.49	1,990.49	
General Journal	02/08/2011 013111-9		Operations LM	105.0 - CONSTRUCTION V	3,716.64	5,707.13	no entry shown
Check	02/11/2011 7175	MARIO VASQUEZ	Operations-Wages/Mario	131 - CHECKING - TN COM	500.00	6,207.13	
Check	02/18/2011 7197	MARIO VASQUEZ	M.Vasquez/Operations Wages	131 - CHECKING - TN COM	504.49	6,711.62	
Check	02/25/2011 7202	MARIO VASQUEZ	Wages/Operations	131 - CHECKING - TN COM	500.00	7,211.62	
Check	03/04/2011 7210	MARIO VASQUEZ	Wages/Operations	131 - CHECKING - TN COM	500.00	7,711.62	
Check	03/11/2011 7217	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	8,211.62	
Check	03/18/2011 7237	MARIO VASQUEZ	Wages Operations	131 - CHECKING - TN COM	516.00	8,727.62	
Check	03/25/2011 7250	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	9,227.62	
Check	04/01/2011 7257	MARIO VASQUEZ	Operations - Wages	131 - CHECKING - TN COM	502.00	9,729.62	
Check	04/08/2011 7267	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	517.00	10,246.62	
Check	04/15/2011 7282	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	469.00	10,715.62	
Check	04/22/2011 7300	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	11,215.62	
Check	04/29/2011 7303	MARIO VASQUEZ	Operations Wages	131 - CHECKING - TN COM	498.00	11,713.62	
Check	05/06/2011 7314	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	498.00	12,211.62	
Check	05/13/2011 7330	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	498.70	12,710.32	
Check	05/20/2011 7346	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	516.00	13,226.32	
Check	05/25/2011 7352	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	13,726.32	
Check	06/01/2011 7359	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	600.00	14,326.32	
Check	06/10/2011 7365	MARIO VASQUEZ	Operatons/Wages	131 - CHECKING - TN COM	500.00	14,826.32	
Check	06/17/2011 7379	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	15,326.32	
Check	06/24/2011 7398	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	483.00	15,809.32	
General Journal	06/30/2011 063011-20		Repairs & Maintenance	270.1 - BEGINING FUND B	2,916.00	18,725.32	
General Journal	06/30/2011 063011-22		To capitalize to CWIP Labor -SPLIT-		-6,070.56	12,654.76	no entry shown

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Check	07/01/2011	7405	MARIO VASQUEZ	OPERATIONS/WAGES	131 - CHECKING - TN COM	500.00	13,154.76	
Check	07/08/2011	7408	MARIO VASQUEZ	Operations Wages	131 - CHECKING - TN COM	500.00	13,654.76	
Check	07/15/2011	7431	MARIO VASQUEZ	Wages/Operations	131 - CHECKING - TN COM	500.00	14,154.76	
Check	07/22/2011	7445	MARIO VASQUEZ	Wages/Operations	131 - CHECKING - TN COM	550.00	14,704.76	
Check	07/29/2011	7448	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	575.00	15,279.76	
General Journal	07/31/2011	07312011-11		Operations	732.2 - ACCOUNTING & BC	1,152.00	16,431.76	no entry shown
Check	08/05/2011	7455	MARIO VASQUEZ	Wages	131 - CHECKING - TN COM	486.00	16,917.76	
Check	08/12/2011	7480	MARIO VASQUEZ	Wages/Mario Vasquez	131 - CHECKING - TN COM	520.00	17,437.76	
Check	08/19/2011	7485	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	17,937.76	
Check	08/26/2011	7491	MARIO VASQUEZ	Wages/Operations	131 - CHECKING - TN COM	469.00	18,406.76	
General Journal	08/31/2011	08312011-9		Operations Wages	732.2 - ACCOUNTING & BC	1,044.00	19,450.76	
Check	09/02/2011	7499	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	19,950.76	
Check	09/09/2011	7509	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	20,450.76	
Check	09/16/2011	7511	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	20,950.76	
Check	09/21/2011	7547	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	21,450.76	
Check	09/30/2011	7549	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	21,950.76	
General Journal	09/30/2011	09302011-6		Operations/Wages	732.2 - ACCOUNTING & BC	1,060.80	23,011.56	no entry shown
Check	10/07/2011	7557	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	23,511.56	
Check	10/14/2011	7570	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	24,011.56	
Check	10/21/2011	7591	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	24,511.56	
Check	10/28/2011	7594	MARIO VASQUEZ	Operations/Wages BCUI	131 - CHECKING - TN COM	500.00	25,011.56	
General Journal	10/31/2011	10312011-8		Operations/Wages	732.2 - ACCOUNTING & BC	1,060.80	26,072.36	no entry shown
Check	11/04/2011	7608	MARIO VASQUEZ	Wages/Operations	131 - CHECKING - TN COM	500.00	26,572.36	
Check	11/11/2011	7611	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	27,072.36	
Check	11/18/2011	7627	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	27,572.36	
Check	11/23/2011	7632	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	0.00	27,572.36	
Check	11/23/2011	7641	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	520.00	28,092.36	
Check	12/02/2011	7644	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	571.00	28,663.36	
Check	12/09/2011	7670	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	29,163.36	
Check	12/16/2011	7680	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	500.00	29,663.36	
Check	12/23/2011	7686	MARIO VASQUEZ	Operations Wages	131 - CHECKING - TN COM	500.00	30,163.36	
Check	12/30/2011	7699	MARIO VASQUEZ	Operations/Wages	131 - CHECKING - TN COM	600.00	30,763.36	
General Journal	12/31/2011	123112-23		Operations /wages	732.2 - ACCOUNTING & BC	1,836.00	32,599.36	
Total 736.1 - OPERATION - WAGES						32,599.36	32,599.36	

6,715.68

25,883.68

52,483.68

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Operations Management

Schedule 10

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance	Period Covered
731 - Professional Fees										
731.1 - ENGINEER										
Check	03/14/2011	7222	G.A.M. ENGINEE Inv# 11-017-1				131 - CHECKING	130.00	130.00	Feb-11
Check	03/14/2011	7222	G.A.M. ENGINEE Inv#11-018-1				131 - CHECKING	298.75	428.75	Feb-11
General Journal	06/30/2011	063011-16		Professional Fees - Engineer ERA			171.5 - DEFERRI	653.33	1,082.08	no description for entry
General Journal	06/30/2011	063011-16		Professional Fees/Engineer New Era			171.5 - DEFERRI	875.00	1,957.08	no description for entry
Check	07/07/2011	7410	G.A.M. ENGINEE Pay for NPDES Consultation for renewal				131 - CHECKING	650.00	2,607.08	Jul-11
Check	07/26/2011	7447	NEW ERA HOLD Bob Alley/Inv#81691				131 - CHECKING	440.00	3,047.08	Jul-11
Deposit	07/28/2011		LMS HOMES INSPECTION FEE				131 - CHECKING	-250.00	2,797.08	
Check	09/20/2011	7537	NEW ERA HOLD Bob Alley/Project#2010-0280				131 - CHECKING	435.00	3,232.08	Jul-11
Check	10/04/2011	7556	G.A.M. ENGINEE GAM Engineering/Meeting Paul Lebovitz/Needs of W:				131 - CHECKING	716.00	3,948.08	Sep-11
Total 731.1 - ENGINEER								3,948.08	3,948.08	

1,528.33

2,419.75

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Accounting & Bookkeeping

Schedule 11

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance	Period Covered
731.3 - ACCOUNTING										
Check	01/03/2011	17114	VISIONS INC.	Accounting			131 - CHECKING	1,875.00	1,875.00	Dec-10
Check	02/01/2011	7169	VISIONS INC.	Accounting			131 - CHECKING	1,375.00	3,250.00	Jan-11
General Journal	02/04/2011	020411im		50.00 chg for application for In docs renewal			131 - CHECKING	50.00	3,300.00	
Check	03/01/2011	7207	VISIONS INC.	Accounting/Professional Fees			131 - CHECKING	1,625.00	4,925.00	Feb-11
Check	04/01/2011	7263	VISIONS INC.	Accounting			131 - CHECKING	1,900.00	6,825.00	Mar-11
Check	05/02/2011	7309	VISIONS INC.	Accounting			131 - CHECKING	900.00	7,725.00	Apr-11
Check	06/01/2011	7356	VISIONS INC.	Accounting			131 - CHECKING	1,500.00	9,225.00	May-11
Check	06/17/2011	7388	MCMURRAY & A	Acct#200889/Balance:2500 without late fees			131 - CHECKING	500.00	9,725.00	
General Journal	06/30/2011	063011-16		Accounting Professional Fee			171.5 - DEFERRI	1,120.00	10,845.00	
Check	07/07/2011	7415	VISIONS INC.	Accounting			131 - CHECKING	1,120.00	11,965.00	Jun-11
Check	07/12/2011	7422	MCMURRAY & A	Partial payment Bal owing: 2,000.00			131 - CHECKING	500.00	12,465.00	2010 work
Check	08/01/2011	7450	VISIONS INC.	Prof. Fees/Accounting			131 - CHECKING	940.00	13,405.00	Jul-11
Check	09/01/2011	7501	VISIONS INC.	Accounting			131 - CHECKING	1,400.00	14,805.00	Aug-11
Check	09/20/2011	7535	MCMURRAY & A	Bal owing: 1136.92			131 - CHECKING	500.00	15,305.00	2010 work
Check	10/03/2011	7555	VISIONS INC.	Accounting			131 - CHECKING	1,400.00	16,705.00	Sep-11
Check	10/28/2011	7601	MCMURRAY & A	Payment			131 - CHECKING	500.00	17,205.00	2010 work
Check	11/01/2011	7605	VISIONS INC.	Accounting/Professional Fees			131 - CHECKING	450.00	17,655.00	Oct-11
Check	12/01/2011	7647	VISIONS INC.	Professional Fees/Accounting			131 - CHECKING	970.00	18,625.00	Nov-11
Check	12/06/2011	7663	MCMURRAY & A	Final Payment			131 - CHECKING	663.17	19,288.17	2010 work
General Journal	12/31/2011	123112-18		Professional Fees/to post to proper acct			731.2 - LEGAL	6,000.00	25,288.17	
General Journal	12/31/2011	123112-19		Professional Fees/Accounting			731.5 - TAXES	-2,163.17	23,125.00	
Total 731.3 - ACCOUNTING								23,125.00	23,125.00	

No breakdown of expenses for Visions invoices

Journal Entries with no explanation	5,006.83	
2010 work	<u>2,163.17</u>	
		7,170.00
		15,955.00

**Berry's Chapel
Docket 11-00198
Tax Accounting**

Schedule 12

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance	Period Covered
731.5 - TAXES										
Check	05/06/2011	7322	MCMURRAY & A	Partial payment/Balance Due 3,000.00			131 - CHECKING	500.00	500.00	payment on 2010 income tax return
General Journal	05/30/2011	083011-16		Taxes - McMurray & Assoc			171.5 - DEFERR	2,500.00	3,000.00	copy of journal entry but no explanation
General Journal	08/31/2011	08312011-15		Taxes - Prof. Fees/Posting error correction			795.3 - TAXES -	500.00	3,500.00	copy of journal entry but no explanation
Check	09/01/2011	7501	VISIONS INC.	Professional Fees/Taxes			131 - CHECKING	420.00	3,920.00	invoice doesn't explain what work was done
Check	12/01/2011	7647	VISIONS INC.	Professional Fees/Taxes			131 - CHECKING	420.00	4,340.00	invoice doesn't explain what work was done
General Journal	12/31/2011	123112-19		Professional fees/Taxes			731.3 - ACCOUN	2,163.17	6,503.17	copy of journal entry but no explanation
Total 731.5 - TAXES								<u>6,503.17</u>	<u>6,503.17</u>	
								5,663.17		
								<u>840.00</u>		

**Berry's Chapel
Docket 11-00198
Accounting Other**

Schedule 13

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance	Period Covered
732 - CUSTOMER ACCOUNTING										
732.2 - ACCOUNTING & BOOKKEEPING										
Check	01/03/2011	17114	VISIONS INC.	Bookkeeping			131 - CHECKING	125.00	125.00	Dec-10
Check	02/01/2011	7169	VISIONS INC.	Accounting & Bookkeeping			131 - CHECKING	500.00	625.00	Jan-11
General Journal	02/08/2011	013111-9		Accounting & Bookkeeping LM			105.0 - CONSTR	4,555.98	5,180.98	no description for entry
Check	06/01/2011	7356	VISIONS INC.	Accounting & Bookkeeping			131 - CHECKING	940.00	6,120.98	May-11
General Journal	06/30/2011	063011-16		Accounting & Bookkeeping			171.5 - DEFERRI	700.00	6,820.98	
General Journal	06/30/2011	063011-20		Customer Accounting			270.1 - BEGININ	6,335.70	13,156.68	no description for entry
General Journal	06/30/2011	063011-22		Customer Accounting			736.1 - OPERATI	6,458.44	4,698.24	no description for entry
General Journal	07/31/2011	07312011-11		Acct. & Maintenance/To record from TC for BCU			-SPLIT-	3,197.70	7,895.94	no description for entry
Check	08/01/2011	7450	VISIONS INC.	Accounting & Bookkeeping			131 - CHECKING	940.00	8,835.94	Jul-11
General Journal	08/31/2011	08312011-9		Acct. & Bookkeeping/To record labor cost from TC for			-SPLIT-	3,811.50	12,647.44	no description for entry
General Journal	09/30/2011	09302011-6		Accounting & Bookkeeping/To record labor from TC for			-SPLIT-	3,702.60	16,350.04	no description for entry
General Journal	10/31/2011	10312011-8		Accounting & Bookkeeping/To record labor from Serv			-SPLIT-	3,583.80	19,933.84	no description for entry
Check	11/01/2011	7605	VISIONS INC.	Accounting & Bookkeeping/customer			131 - CHECKING	450.00	20,383.84	Oct-11
Check	12/01/2011	7647	VISIONS INC.	Accounting & Bookkeeping			131 - CHECKING	420.00	20,803.84	Nov-11
General Journal	12/31/2011	123112-23		Accounting, Bookkeeping/To record Nov & Dec. Labor			-SPLIT-	7,078.50	27,882.34	no description for entry
Total 732.2 - ACCOUNTING & BOOKKEEPING								27,882.34	27,882.34	

**NO BREAKDOWN OF
EXPENSES FOR VISIONS
INVOICES**

Journal Entries no expl. 23,807.34
2010 work 125
3,950.00

7 months not included 4550
Visions 2011 average 650 **8,500.00**

Berry's Chapel
Docket 11-00198
Legal

Schedule 14

Type	Date	Num	Name	Memo	Class	Ctr	Split	Amount	Balance	Period Covered
731.2 - LEGAL										
Check	01/20/2011	7146	ORTALE, KELLE Inv#60761		131 - CHECKING			385.00	385.00	Oct-10
Check	01/20/2011	7146	ORTALE, KELLE Inv#59564		131 - CHECKING			962.50	1,347.50	Aug-10
Check	01/20/2011	7154	BRANSTETTER, Don Scholes		131 - CHECKING			2,450.00	3,797.50	2010 activity
Check	02/09/2011	7178	BRANSTETTER, Billing thru 9/30/10		131 - CHECKING			1,230.00	5,027.50	2010 activity
Check	05/06/2011	7317	BRANSTETTER, Inv#45402		131 - CHECKING			1,625.00	6,652.50	2010 activity
Check	05/06/2011	7317	BRANSTETTER, Inv#45539		131 - CHECKING			925.00	7,577.50	Jan-11
Check	05/06/2011	7325	ORTALE, KELLE Inv#61934 DAB		131 - CHECKING			1,000.00	8,577.50	2010 activity
Check	05/13/2011	7333	BRANSTETTER, Billing Through 1/31/11 Inv#45538		131 - CHECKING			2,810.00	11,387.50	Jan-11
Check	06/17/2011	7382	BRANSTETTER, Inv#45671 Dated 2/28/11		131 - CHECKING			1,820.00	13,207.50	Feb-11
Check	06/17/2011	7391	ORTALE, KELLE Balance of Inv#61934		131 - CHECKING			801.25	14,008.75	2010 activity
Check	06/17/2011	7391	ORTALE, KELLE Inv#62510 DAB		131 - CHECKING			398.75	14,407.50	Jan-11
General Journal	06/30/2011	063011-16	Legal Prof. Fees OK/BSJ		171.5 - DEFERR			7,143.25	21,550.75	copy of journal entry but no explanation
General Journal	06/30/2011	063011-25	Professional Fees/Legal		105.0 - CONSTR			-1,828.78	19,721.97	copy of journal entry but no explanation
General Journal	06/30/2011	063011-26	Professional Fees/Legal		105.0 - CONSTR			-5,870.00	13,851.97	explanation says "to capitalize legal cost related to company set-up" - this is non-recurring
Check	07/12/2011	7424	ORTALE, KELLE Inv#63119DAB		131 - CHECKING			0.00	13,851.97	invoice is billed to Southern Utility and is for tax structure of conversion of southern utility
Check	07/26/2011	7446	BRADLEY, ARAN Legal Fees		131 - CHECKING			956.25	14,808.22	Jan-11
Check	08/09/2011	7466	BRADLEY, ARAN Henry Walker/Inv#734236		131 - CHECKING			1,417.50	16,225.72	Jan-11
Check	08/09/2011	7467	BRANSTETTER, Partial Payment on Inv#45672: Bal: 3775.00 on this		131 - CHECKING			1,000.00	17,225.72	discussions of tax structure and whether Berry's Chapel is even under authority of TRA
Check	09/19/2011	7526	BRANSTETTER, Inv#45672 Bal owing on this Inv. 1775.00		131 - CHECKING			2,000.00	19,225.72	discussions of tax structure and whether Berry's Chapel is even under authority of TRA
Check	09/20/2011	7534	LATTIMORE BLJ Inv#405607/Billing for professional services audit		131 - CHECKING			1,000.00	20,225.72	ok
Check	10/21/2011	7592	LATTIMORE BLJ Bal of Inv#405607		131 - CHECKING			2,000.00	22,225.72	ok
Check	11/14/2011	7626	LATTIMORE BLJ Inv#407753		131 - CHECKING			2,500.00	24,725.72	ok
Check	12/06/2011	7656	BRANSTETTER, Partial Pay Inv# 45672/Balance is 1275.00 on this		131 - CHECKING			500.00	25,225.72	discussions of tax structure and whether Berry's Chapel is even under authority of TRA
Check	12/06/2011	7660	LATTIMORE BLJ Legal Fees		131 - CHECKING			500.00	25,725.72	ok
Check	12/06/2011	7666	ORTALE, KELLE Bill # 67101/Receipt & review of request for legal op		131 - CHECKING			618.75	26,344.47	Sep-11
General Journal	12/31/2011	123112-18	Professional Fees/Legal		731.3 - ACCOUN			-5,000.00	20,344.47	ok
Total 731.2 - LEGAL								20,344.47	20,344.47	
								Journal Entries	555.53	
								2010 Activity	8,453.75	
									12,446.25	

Berry's Chapel
Docket 11-00198
Insurance

Schedule 15

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance	Period Covered
750 - INSURANCE										
750.1 - INSURANCE - FACILITY										
Check	01/20/2011	7155	AUTO OWNERS Auto Owners#011996663		131 - CHECKING			866.52	866.52	Period covered 2011 what is it for?
Check	04/28/2011	7305	AUTO OWNERS Tailored Protection		131 - CHECKING			759.86	1,626.38	Period covered 2011 what is it for?
General Journal	06/30/2011	063011-16	Insurance Expense		171.5 - DEFERRI			1,151.69	2,778.06	
Check	09/06/2011	7508	AUTO OWNERS Insurance Facility Chg		131 - CHECKING			759.87	3,537.93	Period covered 2011 what is it for?
Check	10/28/2011	7604	AUTO OWNERS Ins. Facility		131 - CHECKING			759.87	4,297.80	Period covered 2011 what is it for?
Check	11/29/2011	7648	AUTO OWNERS Tailored Protection		131 - CHECKING			759.87	5,057.67	Period covered 2011 what is it for?
Total 750.1 - INSURANCE - FACILITY								5,057.67	5,057.67	
750.2 - INSURANCE - VEHICLE										
Check	12/27/2011	7691	AUTO OWNERS Commercial Auto		131 - CHECKING			48.69	48.69	Period covered 2011 what is it for?
Total 750.2 - INSURANCE - VEHICLE								48.69	48.69	
750.3 - INSURANCE - GENERAL LIABILITY										
Check	04/28/2011	7305	AUTO OWNERS Commercial Umbrella		131 - CHECKING			314.52	314.52	Period covered 2011 what is it for?
Check	05/31/2011	7353	AUTO OWNERS Tailored Protection		131 - CHECKING			759.86	1074.38	
Check	09/23/2011	7401	AUTO OWNERS General Liability		131 - CHECKING			314.53	1388.91	
Check	08/04/2011	7459	AUTO OWNERS General Liability		131 - CHECKING			314.53	1703.44	
Check	09/06/2011	7508	AUTO OWNERS General Liability		131 - CHECKING			314.53	2017.97	Period covered 2011 what is it for?
Check	10/28/2011	7604	AUTO OWNERS General Liability		131 - CHECKING			314.53	2,392.50	Period covered 2011 what is it for?
Check	11/29/2011	7648	AUTO OWNERS Commercial Umbrella		131 - CHECKING			314.53	2,647.03	Period covered 2011 what is it for?
Check	12/27/2011	7691	AUTO OWNERS Commercial Umbrella		131 - CHECKING			138.12	2,785.15	Period covered 2011 what is it for?
Total 750.3 - INSURANCE - GENERAL LIABILITY								2,785.15	2,785.15	
750.4 - INSURANCE - WORKERS COMP										
Check	02/01/2011	7170	BB & T INSURAN Audt/Final/Workers Comp/BB & T		131 - CHECKING			32.00	32.00	
Check	03/01/2011	7206	AUTO OWNERS Acct# 011996663/Workmans Comp insurance		131 - CHECKING			888.00	920.00	Period covered 2011 what is it for?
Check	03/29/2011	7253	BB & T INSURAN Acct#011996663		131 - CHECKING			0.00	920.00	
Check	03/29/2011	7254	AUTO OWNERS Auto Owners/WC		131 - CHECKING			72.30	992.3	
Check	04/28/2011	7305	AUTO OWNERS Workers Comp		131 - CHECKING			72.30	1064.6	Period covered 2011 what is it for?
Check	05/31/2011	7353	AUTO OWNERS Workers Compensation		131 - CHECKING			72.31	1136.91	
Check	06/23/2011	7401	AUTO OWNERS WC		131 - CHECKING			72.31	1209.22	
Check	08/04/2011	7459	AUTO OWNERS WC		131 - CHECKING			72.31	1281.53	
Check	09/06/2011	7508	AUTO OWNERS WC		131 - CHECKING			72.31	1,353.84	Period covered 2011 what is it for?
Check	10/28/2011	7604	AUTO OWNERS Workers Comp		131 - CHECKING			72.31	1,426.15	Period covered 2011 what is it for?
Check	11/29/2011	7648	AUTO OWNERS WC		131 - CHECKING			72.31	1,498.46	Period covered 2011 what is it for?
Check	12/27/2011	7691	AUTO OWNERS WC		131 - CHECKING			44.56	1,543.02	Period covered 2011 what is it for?
Total 750.4 - INSURANCE - WORKERS COMP								1,543.02	1,543.02	
750.5 - INSURANCE - OTHER										
Check	01/12/2011	7129	BANNER LIFE IN Policy#180160931/John Ring		131 - CHECKING			2,512.25	2,512.25	John Ring's Life Insurance for Bank
Check	03/29/2011	7254	AUTO OWNERS Service Chg		131 - CHECKING			5.00	2,517.25	
Check	04/01/2011	7264	WEST COAST L Pol#205037710		131 - CHECKING			196.10	2,713.35	Tyler Rings Life Insurance
Check	04/12/2011	7273	BB & T INSURAN Directors & officers insurance		131 - CHECKING			1,497.00	4,210.35	
Check	04/12/2011	7274	HARTFORD INS Flood Insurance/Building=275,000/Contents=262,500		131 - CHECKING			895.00	5,105.35	
Check	04/28/2011	7304	BANNER LIFE IN John's Life Insurance for Bank		131 - CHECKING			2,512.25	7,617.60	John Ring's Life Insurance for Bank
Check	04/28/2011	7305	AUTO OWNERS FEE		131 - CHECKING			5.00	7,622.60	Period covered 2011 what is it for?
Check	05/09/2011	7316	BB & T INSURAN Inv#3054441 3/14/11 = 3/14/12		131 - CHECKING			1,487.00	9,119.60	
Check	05/31/2011	7353	AUTO OWNERS Commercial Umbrella		131 - CHECKING			314.52	9,434.12	
Check	05/31/2011	7353	AUTO OWNERS Service Fee		131 - CHECKING			5.00	9,439.12	
Check	09/23/2011	7401	AUTO OWNERS Insurance Tailored Protection		131 - CHECKING			759.87	10,198.99	
General Journal	06/30/2011	063011-16	Ins/West Coast		171.5 - DEFERRI			196.10	10,395.09	
Check	07/07/2011	7409	WEST COAST L Life Ins. Tyler		131 - CHECKING			196.10	10,591.19	Tyler Rings Life Insurance
Check	07/12/2011	7418	BANNER LIFE IN #180160931 (JOHN'S LIFE INS)		131 - CHECKING			2,512.25	13,103.44	John Ring's Life Insurance for Bank
Check	08/04/2011	7459	AUTO OWNERS Ins. Other		131 - CHECKING			759.87	13,863.31	
Check	09/06/2011	7508	AUTO OWNERS Ins. Fee		131 - CHECKING			5.00	13,868.31	Period covered 2011 what is it for?
Check	09/20/2011	7546	WEST COAST L Policy#205037710/Tyler Ring		131 - CHECKING			196.10	14,064.41	Tyler Rings Life Insurance
Check	10/18/2011	7579	BANNER LIFE IN John Ring Insurance/Policy #180160931		131 - CHECKING			2,512.25	16,576.66	John Ring's Life Insurance for Bank
Check	10/28/2011	7604	AUTO OWNERS Fee		131 - CHECKING			5.00	16,581.66	Period covered 2011 what is it for?
Check	11/29/2011	7648	AUTO OWNERS Fee		131 - CHECKING			5.00	16,586.66	Period covered 2011 what is it for?
Check	12/27/2011	7691	AUTO OWNERS Tailored Protection		131 - CHECKING			279.76	16,866.42	Period covered 2011 what is it for?
Check	12/27/2011	7691	AUTO OWNERS fee		131 - CHECKING			5.00	16,871.42	Period covered 2011 what is it for?
Check	12/27/2011	7698	WEST COAST L Tyler Life Insurance		131 - CHECKING			196.10	17,067.52	
Total 750.5 - INSURANCE - OTHER								17,067.52	17,067.52	
750 - INSURANCE - Other										
Check	03/29/2011	7254	AUTO OWNERS Tailored Protection		131 - CHECKING			759.86	759.86	Period covered 2011 what is it for?
Check	03/29/2011	7254	AUTO OWNERS Commercial Umbrella		131 - CHECKING			314.52	1,074.38	Period covered 2011 what is it for?
Check	09/29/2011	7552	AUTO OWNERS 011996663		131 - CHECKING			1,151.71	2,226.09	
Total 750 - INSURANCE - Other								2,226.09	2,226.09	
Total 750 - INSURANCE								28,728.14	28,728.14	

Tyler Ring Life Insurance \$784.40
John Ring Life Insurance \$10,049.00

17,894.74

2011 Journal Entries → 1,347.78

16,546.96

Berry's Chapel
Docket 11-00198
Office Supplies

Schedule 16

Type	Date	Num	Name	Memo	Class	Ctr	Split	Amount	Balance	Period Covered
720 - Office Supplies										
720.1 - PRINTING										
Office Supplies										
Check	03/30/2011	7259	STAPLES	Stationary for mailing			131 - CHECKING	62.79	62.79	Mar-11
Check	04/12/2011	7270	CCAD REPROG	Inv#22-1696/BCUI Customer Letters and Membership			131 - CHECKING	148.58	211.37	Apr-11
Check	05/13/2011	7335	CCAD REPROG	Inv#22-2003/Printing for Mailout for BCUI			131 - CHECKING	110.13	321.50	May-11
Check	07/15/2011	7433	KUBRA	May & June Customer Billing			131 - CHECKING	566.02	877.52	5/2011+6/2011
Check	08/05/2011	7460	KUBRA	Printing of billings.			131 - CHECKING	294.64	1,172.16	Aug-11
Check	09/15/2011	7516	KUBRA	Kubra/Printing Billing Invoices			131 - CHECKING	295.24	1,467.40	Sep-11
General Journal	09/30/2011	06302011-8		Telephone			711.1 - SLUDGE	294.70	1,533.78	Sep-11
Check	10/24/2011	7593	KUBRA	Inv#39948			131 - CHECKING	66.38	1,628.48	Oct-11
Check	11/18/2011	7631	KUBRA	Printing for Statements Billing			131 - CHECKING	292.66	2,121.34	Nov-11
Check	12/22/2011	7689	KUBRA	Kubra/Printing of BCUI Invoices			131 - CHECKING	294.02	2,415.36	Dec-11
Total 720.1 - PRINTING								2,415.36	2,415.36	
720.2 - TELEPHONE										
Check	01/12/2011	7127	AT & T	337-7003			131 - CHECKING	69.56	69.56	
Check	01/12/2011	7128	AT & T	790-3632			131 - CHECKING	162.48	222.04	12/17/2010-1/16/2011
Check	01/20/2011	7143	VERIZON WIRE	Mario's Verizon			131 - CHECKING	113.25	335.29	50% Dec-10
Check	01/21/2011	7141	MARIO VASQUE	1/2 payment on Phone/Bal Due: 56.62			131 - CHECKING	-66.63	278.66	
Check	01/25/2011	7159	MCI COMM SER	did not receive invoice for Dec 2010			131 - CHECKING	25.37	304.03	
Check	01/25/2011	7159	MCI COMM SER	January Invoice			131 - CHECKING	25.92	329.95	
Check	01/28/2011	7158	MARIO VASQUE	Telephone Payment			131 - CHECKING	-56.62	273.33	
Check	02/09/2011	7176	AT & T	790-3632			131 - CHECKING	162.48	425.81	1/17/2011-2/16/2011
Check	02/09/2011	7177	AT & T	337-7003			131 - CHECKING	69.93	495.74	
Check	02/11/2011	7195	AT & T	Replica 337-7003 phone/Laura			131 - CHECKING	32.76	528.50	
Check	02/15/2011	7197	MARIO VASQUE	First 1/2 payment on Verizon phone bill			131 - CHECKING	-56.52	471.98	
Check	02/21/2011	7199	VERIZON WIRE	Mario's Verizon Phone			131 - CHECKING	113.03	585.01	Jan-11
Check	03/03/2011	7212	MCI COMM SER	MCI#790-3632			131 - CHECKING	25.92	610.93	
Check	03/14/2011	7229	AT & T	790-3632			131 - CHECKING	153.68	764.61	2/17/2011-3/16/2011
Check	03/14/2011	7231	AT & T	337-7003			131 - CHECKING	35.52	800.13	
Check	03/17/2011	7241	AT & T	337-7003			131 - CHECKING	66.26	866.41	
Check	03/17/2011	7247	VERIZON WIRE	Mario's Phone/615/573-8586			131 - CHECKING	86.97	953.38	
Check	03/18/2011	7237	MARIO VASQUE	Payment on Verizon Phone			131 - CHECKING	-43.49	909.89	
Check	03/25/2011	7250	MARIO VASQUE	Telephone for Mario			131 - CHECKING	-43.46	866.41	
Check	04/12/2011	7272	AT & T	790-3632			131 - CHECKING	152.95	1,019.36	3/17/2011-4/16/2011
Check	04/12/2011	7280	MCI COMM SER	MCI#4DR22979/790-3632			131 - CHECKING	25.92	1,045.28	
Check	04/15/2011	7282	MARIO VASQUE	Phone/573-8586			131 - CHECKING	-37.94	1,007.34	
Check	04/19/2011	7286	AT & T	Telephone/615/573-7003			131 - CHECKING	66.23	1,073.57	
Check	04/19/2011	7289	VERIZON WIRE	Verizon phone (Mario's) 573-8586			131 - CHECKING	75.87	1,149.44	
Check	04/22/2011	7300	MARIO VASQUE	Verizon Phone			131 - CHECKING	-37.93	1,111.51	
Check	04/29/2011	7308	MCI COMM SER	790-3632			131 - CHECKING	25.79	1,137.30	
Check	05/13/2011	7330	MARIO VASQUE	Verizon 1/2 payment			131 - CHECKING	-43.26	1,094.04	
Check	05/13/2011	7332	AT & T	337/7003			131 - CHECKING	66.60	1,160.64	
Check	05/13/2011	7343	VERIZON WIRE	Mario's Phone			131 - CHECKING	86.51	1,247.15	
Check	05/18/2011	7345	AT & T	7903632/790-8088/790-3694			131 - CHECKING	444.04	1,691.19	4/17/2011-5/16/2011
Check	05/20/2011	7346	MARIO VASQUE	Verizon Phone			131 - CHECKING	-43.25	1,647.94	
Check	06/02/2011	7361	MCI COMM SER	MCI #4DR22979/790-3632			131 - CHECKING	32.35	1,680.29	
Check	06/09/2011	7368	AT & T	AT & T 790-3632 & 790-3694			131 - CHECKING	240.45	1,920.74	
Check	06/17/2011	7379	MARIO VASQUE	Verizon Phone			131 - CHECKING	-43.25	1,877.49	
Check	06/17/2011	7380	AT & T	337-7003			131 - CHECKING	89.90	1,947.39	
Check	06/17/2011	7397	VERIZON WIRE	Mario's phone deducted from his pay			131 - CHECKING	86.51	2,033.90	
Check	06/24/2011	7398	MARIO VASQUE	Verizon Phone			131 - CHECKING	-43.26	1,990.64	
General Journal	06/30/2011	063011-18		Telephone			171.5 - DEFERR	260.96	2,251.60	
Check	07/07/2011	7411	MCI COMM SER	MCI#4DR22979/790-3632			131 - CHECKING	32.35	2,283.95	
Check	07/12/2011	7417	AT & T	615-790-3632			131 - CHECKING	228.71	2,512.66	6/17/2011-7/16/2011
Check	07/15/2011	7431	MARIO VASQUE	Telephone			131 - CHECKING	-43.25	2,469.41	
Check	07/18/2011	7439	AT & T	337-7003			131 - CHECKING	71.37	2,540.78	
Check	07/19/2011	7444	VERIZON WIRE	Mario's			131 - CHECKING	86.50	2,627.28	
Check	07/22/2011	7445	MARIO VASQUE	Telephone			131 - CHECKING	-43.26	2,584.02	
Check	08/09/2011	7463	AT & T	790-3632			131 - CHECKING	228.09	2,812.11	7/17/2011-8/16/2011
Check	08/09/2011	7471	MCI COMM SER	MCI #4DR22979			131 - CHECKING	32.22	2,844.33	
Check	08/19/2011	7485	MARIO VASQUE	Verizon			131 - CHECKING	-43.25	2,801.08	
Check	08/22/2011	7486	AT & T	New Phone/337-7003			131 - CHECKING	157.29	2,958.37	Laura's Phone
Check	08/26/2011	7491	MARIO VASQUE	Phone			131 - CHECKING	-43.25	2,915.12	
Check	08/26/2011	7497	AT & T	337-7003/old phone			131 - CHECKING	69.79	2,984.91	
Check	08/26/2011	7496	VERIZON WIRE	322487370-00001/615-573-8586			131 - CHECKING	86.50	3,071.41	
Check	09/06/2011	7507	MCI COMM SER	MCI#4DR22979 790-3632			131 - CHECKING	32.22	3,103.63	
Check	09/15/2011	7513	AT & T	615/790-3632			131 - CHECKING	228.32	3,331.95	8/17/2011-9/16/2011
Check	09/16/2011	7511	MARIO VASQUE	Telephone Payment			131 - CHECKING	-43.25	3,288.70	
Check	09/20/2011	7544	VERIZON WIRE	Mario's Phone			131 - CHECKING	86.50	3,375.20	
Check	09/21/2011	7547	MARIO VASQUE	Phone Payment			131 - CHECKING	-43.25	3,331.95	
Check	09/29/2011	7551	AT & T	337-7003			131 - CHECKING	127.77	3,459.72	Aug-11
Check	10/11/2011	7564	MCI COMM SER	MCI#Plant			131 - CHECKING	32.22	3,491.94	
Check	10/14/2011	7572	AT & T	615/790-3632			131 - CHECKING	246.88	3,738.82	9/17/2011-10/16/2011
Check	10/14/2011	7573	AT & T	337-7003			131 - CHECKING	101.09	3,839.91	Sep-11
Check	10/18/2011	7589	VERIZON WIRE	Mario's Phone			131 - CHECKING	86.61	3,926.52	
Check	10/21/2011	7591	MARIO VASQUE	Phone			131 - CHECKING	-43.31	3,883.21	
Check	10/28/2011	7594	MARIO VASQUE	Telephone			131 - CHECKING	-43.31	3,839.90	
Check	10/28/2011	7602	MCI COMM SER	4DR22979			131 - CHECKING	32.46	3,872.36	
Check	11/14/2011	7613	AT & T	615/790-3632			131 - CHECKING	247.24	4,119.60	10/17/2011-11/16/2011
Check	11/18/2011	7627	MARIO VASQUE	Pay on Telephone Bill			131 - CHECKING	-45.58	4,074.04	
Check	11/22/2011	7633	VERIZON WIRE	Verizon/Mario			131 - CHECKING	91.12	4,165.16	
Check	11/22/2011	7638	AT & T	3377003			131 - CHECKING	101.79	4,266.95	Oct-11
Check	11/23/2011	7632	MARIO VASQUE	Telephone Payment			131 - CHECKING	0.00	4,266.95	
Check	11/23/2011	7641	MARIO VASQUE	Payment on Phone			131 - CHECKING	-45.58	4,221.39	
Check	12/09/2011	7651	AT & T	615/790-3632			131 - CHECKING	247.11	4,468.50	11/17/2011-12/16/2011
Check	12/09/2011	7662	MCI COMM SER	Phone at Plant			131 - CHECKING	32.46	4,500.96	
Check	12/16/2011	7680	MARIO VASQUE	1/2 payment on Telephone Bill			131 - CHECKING	-43.75	4,457.21	
Check	12/19/2011	7683	AT & T	337-7003			131 - CHECKING	102.14	4,559.35	Nov-11
Check	12/23/2011	7686	MARIO VASQUE	Telephone			131 - CHECKING	-43.74	4,515.61	
Check	12/27/2011	7697	VERIZON WIRE	Mario's Phone			131 - CHECKING	87.49	4,603.10	
Total 720.2 - TELEPHONE								4,603.10	4,603.10	
720.3 - GENERAL SUPPLIES										
Check	01/20/2011	7156	AMERICAN EXP	Office Supplies			131 - CHECKING	138.91	138.91	Dec-10

**Berry's Chapel
Docket 11-00198
Office Supplies**

Schedule 16

Check	02/21/2011	7188	AMERICAN EXP Office Supplies for Plant	131 - CHECKING	27.20	166.11	
Check	03/17/2011	7242	AMERICAN EXP Water for Plant Testing	131 - CHECKING	38.99	205.10	
Check	03/17/2011	7245	OFFICE DEPOT Inv#1314290035	131 - CHECKING	127.80	332.90	
Check	03/25/2011	7251	STAPLES Labels for mailout for BCUI	131 - CHECKING	68.24	401.14	Mar-11
Check	04/19/2011	7288	AMERICAN EXP Office Supplies for Plant	131 - CHECKING	46.61	447.75	
Check	04/29/2011	7307	OFFICE DEPOT Office Supplies	131 - CHECKING	83.00	530.75	
Check	04/29/2011	7307	OFFICE DEPOT Office Supplies	131 - CHECKING	18.56	549.30	
Check	05/06/2011	7324	OFFICE DEPOT Office Supplies Inv#1331603499	131 - CHECKING	121.50	670.80	Apr-11
Check	06/02/2011	7362	OFFICE DEPOT 1338680090	131 - CHECKING	88.01	758.81	Jun-11
Check	06/02/2011	7362	OFFICE DEPOT 1338697149	131 - CHECKING	116.60	875.61	Jun-11
Check	06/14/2011	7376	OFFICE DEPOT Office Supplies	131 - CHECKING	10.91	886.62	
Check	07/18/2011	7438	AMERICAN EXP Office Supplies	131 - CHECKING	38.33	924.95	
Check	08/09/2011	7474	OFFICE DEPOT Inv#1361852481	131 - CHECKING	38.23	963.08	
Check	08/09/2011	7474	OFFICE DEPOT Inv#1369980171	131 - CHECKING	13.72	976.80	
Check	08/16/2011	7483	WALMART Desk for Billing/Office Supplies	131 - CHECKING	254.80	1,231.60	Aug-11 should desk be capitalized?
Check	09/20/2011	7538	OFFICE DEPOT Office supplies	131 - CHECKING	14.19	1,245.79	
Check	09/20/2011	7538	OFFICE DEPOT Office supplies	131 - CHECKING	34.83	1,280.62	
Check	09/20/2011	7538	OFFICE DEPOT Office Supplies	131 - CHECKING	10.91	1,291.53	
Check	10/29/2011	7599	OFFICE DEPOT Office Supplies/Misc	131 - CHECKING	125.60	1,417.13	Aug-11
Check	11/14/2011	7614	AMERICAN EXP Office Supplies	131 - CHECKING	54.58	1,471.71	
Check	12/06/2011	7665	OFFICE DEPOT Office Supplies	131 - CHECKING	69.27	1,530.98	
Check	12/12/2011	7671	AMERICAN EXP Office Supplies	131 - CHECKING	20.35	1,551.33	
Check	12/13/2011	7673	OFFICE DEPOT Office Supplies	131 - CHECKING	8.20	1,559.53	
Total 720.3 - GENERAL SUPPLIES					1,559.53	1,559.53	
720.4 - SYSTEMS EXPENSE							
Check	09/10/2011	7481	LOGICS Partial payment for consult & New system for doing or	131 - CHECKING	3,681.25	3,681.25	Aug-11 should this be capitalized?
General Journal	09/31/2011	08312011-16	System Expense / Logics	105.0 - CONSTR	-3,681.25	0.00	offset account is CWIP
Check	09/21/2011	7548	LOGICS 2nd Payment to Logics/3 more of \$2454.17 each	131 - CHECKING	3,681.25	3,681.25	
Check	10/12/2011	7671	LOGICS 3 RD PAYMENT AS AGREED UPON WITH LOGICS	131 - CHECKING	2,454.17	6,135.42	Oct-11 3rd payment out of 5
Check	11/08/2011	7610	LOGICS 4th payment out of 5	131 - CHECKING	2,454.17	8,589.59	Nov-11 4th payment out of 5
Check	12/01/2011	7643	LOGICS 5th and Final Payment	131 - CHECKING	2,454.17	11,043.76	Dec-11 5th payment out of 5
Total 720.4 - SYSTEMS EXPENSE					11,043.76	11,043.76	
720 - Office Supplies - Other							
Check	01/04/2011	17120	OFFICE DEPOT Inv#1287597205	131 - CHECKING	37.12	37.12	
Check	01/04/2011	17120	OFFICE DEPOT Inv#1285066642	131 - CHECKING	46.97	84.09	
Check	03/22/2011	7249	U S POST OFFK Stamps for mailing from Don Scholes re BCUI	131 - CHECKING	396.00	480.09	Mar-11 stamps
Check	03/29/2011	7252	U S POST OFFK Stamps for return envelopes.	131 - CHECKING	396.00	876.09	Mar-11 stamps
General Journal	03/31/2011	030211-2	Office Supplies	711 - SLUDGE	434.19	1,310.28	Mar-11 rectass from acct. 775
Check	04/19/2011	7295	OFFICE DEPOT Inv#1323684973	131 - CHECKING	91.74	1,402.02	
Check	04/19/2011	7295	OFFICE DEPOT Inv#1324622494	131 - CHECKING	82.66	1,484.68	
Check	05/02/2011	7313	U S POST OFFK For Mailing	131 - CHECKING	396.00	1,880.68	May-11 stamps
Check	05/12/2011	7331	U S POST OFFK To Open PO Box for BCUI	131 - CHECKING	116.00	1,996.68	May-11
Check	05/13/2011	7334	AMERICAN EXP Office Supplies	131 - CHECKING	48.30	2,044.98	
Check	05/13/2011	7341	OFFICE DEPOT Office Supplies	131 - CHECKING	156.42	2,201.40	May-11
Check	06/09/2011	7372	OFFICE DEPOT #1340673819	131 - CHECKING	32.65	2,234.05	
Check	06/09/2011	7372	OFFICE DEPOT #1342887042	131 - CHECKING	32.65	2,266.70	
Check	06/17/2011	7381	AMERICAN EXP Office Supplies	131 - CHECKING	90.38	2,357.08	
General Journal	12/31/2011	123112-17	Office Supplies	105.0 - CONSTR	-11,043.76	-8,686.68	offset account is CWIP
Total 720 - Office Supplies - Other					-8,686.68	-8,686.68	
Total 720 - Office Supplies					10,935.07	10,935.07	
Missing Invoice AT&T					240.45		
					10,433.66		
					501.41		
					2,691.40		
					13,125.06		

**Berry's Chapel
Docket 11-00198
Injuries & Damages**

Schedule 17

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance	Period Covered
750.9 - INJURIES & DAMAGES										
General Journal	01/31/2011	013111-7		To record I & D Expense for Sept = Dec 2010	238.1 - RESERV			4,000.00	4,000.00	2010
General Journal	01/31/2011	01062011-6		To provide for Injuries & Damages	238.1 - RESERV			1,000.00	5,000.00	
Check	02/09/2011	7190	SANI-TECH JET	Inv#2257/Video Inspection/3 separate customers	131 - CHECKING			525.00	5,525.00	Jan-11
General Journal	02/28/2011	02062011-6		Injuries & Damage Expense/To provide for Injuries & Damages	750.9 - INJURIES			1,000.00	6,525.00	
General Journal	02/28/2011	02062011-6		reserved for Injuries & Damages	750.9 - INJURIES			-1,000.00	5,525.00	
General Journal	05/31/2011	053111-6		Injuries & Damage Expense	238.1 - RESERV			1,000.00	6,525.00	
General Journal	06/30/2011	063011-6		To provide for Injuries & Damages for mo of June 2011	238.1 - RESERV			1,000.00	7,525.00	
General Journal	06/30/2011	063011-14		To raise I & D Req to correct amt.	238.1 - RESERV			3,000.00	10,525.00	
Total 750.9 - INJURIES & DAMAGES								10,525.00	10,525.00	

**Offset for this account on balance sheet is 238.1 which
has a balance at 12-31-2011 of \$10,000.00**

**Berry's Chapel
Docket 11-00198
Professional Fees Other**

Schedule 18

731.9 - OTHER

light blue is missing per CAPD

**NON-RECURRING
ITEM**

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance	Period Covered
Check	04/19/2011	7290	DYE,VAN MOL	dvl/Tom Lawrence/Service Fee/Mt with D.Scholes	131	CHECKING		585.00	585.00	Mar-11
General Journal	05/12/2011	090311-4		To pay for Letter of Credit For K. LaBoone	131	CHECKING		200.00	785.00	May-11
Check	06/02/2011	7360	DYE,VAN MOL	Inv#099203/sent 500.00 leaving a balance of \$982.96	131	CHECKING		500.00	1,285.00	Jun-11
Check	06/17/2011	7385	DYE,VAN MOL	Partial Payment Balance owing: 482.90 on this invok	131	CHECKING		500.00	1,785.00	Jun-11
General Journal	06/30/2011	063011-23		Professional Fees/Other	105.0	CONSTRU		850.00	935.00	NO EXPLANATION IN JOURNAL ENTS
Check	07/12/2011	7419	DYE,VAN MOL	Inv#099203 Bal of Invoice	131	CHECKING		482.90	1,417.90	Jul-11
Check	07/12/2011	7419	DYE,VAN MOL	Inv#099356 Partial pay Bal: 610.40	131	CHECKING		267.10	1,685.00	Jul-11
Check	09/20/2011	7528	DYE,VAN MOL	Pd off Balance	131	CHECKING		610.40	2,295.40	Sep-11
Check	09/20/2011	7539	PAUL LEROVIT	Research Grants or Alternative Financing for BCUI	131	CHECKING		540.00	2,835.40	Non-recurring
General Journal	09/30/2011	09302011-9		Professional Fees Other/Posting error correction	731.8	PROF FEI		140.00	2,975.40	
General Journal	12/31/2011	123112-20		Professional Fees-Other/To correct posting error	731.8	PROF FEI		1,443.00	4,418.40	
								<u>4,418.40</u>	<u>4,418.40</u>	

Total 731.9 - OTHER

Professional Fees - Other

Dye, Van Mol	2,945.40
Journal Entries - no expl.	(\$650)
Non-recurring itemm	540.00
	<u>2,835.40</u>
	<u>1,583.00</u>

Berry's Chapel
Docket 11-00198
Professional Fees- Other DVL

Schedule 19

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance	Period Covered
731.8 - PROF FEES-OTHER DVL										
General Journal	06/30/2011	063011-16		Professional Fees - Other DVL			171.5 - DEFERRI	859.50	859.50	NO EXPLANATION IN JOURNAL ENTRY
Check	09/01/2011	7501	VISIONS INC.	Professional Fees/Other DVL			131 - CHECKING	140.00	999.50	
General Journal	09/30/2011	09302011-9		Put Fee Other DVL			731.9 - OTHER	-140.00	859.50	
Check	10/19/2011	7581	DYE,VAN MOL &	Inv#060258/Press Releases/TRA Testimony			131 - CHECKING	1,092.00	1,951.50	
Check	12/06/2011	7658	DYE,VAN MOL &	Professional Fees Tom Lawrence			131 - CHECKING	351.00	2,302.50	
General Journal	12/31/2011	123112-20		Professional Fee/Other			731.9 - OTHER	-1,443.00	859.50	
Total 731.8 - PROF FEES-OTHER DVL								859.50	859.50	

Journal Entry - no explanation 859.50
0.00

Berry's Chapel
Docket 11-00198
Miscellaneous Expenses Dues

Schedule 20

**NON-RECURRING
ITEMS**

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
775 - MISC. EXPENSE									
775.1 - MISC EXPENSE - DUES									
Check	02/22/2011	7201	TENNESSEE SE Annual Report/BCU/Fee				131 - CHECKING	20.00	20.00
Check	04/19/2011	7288	AMERICAN EXPI Fee for interest on AM Express				131 - CHECKING	5.24	25.24
Check	04/19/2011	7288	AMERICAN EXPI Credit for 5% savings at Fed X				131 - CHECKING	-1.24	24.00
Check	06/10/2011	7374	GCA SERVICES Use of School for Meeting on May 9, 2011				131 - CHECKING	150.00	174.00
Check	08/04/2011	7504	TAUD 2011 CRAM SESSION - MARIO VASQUEZ				131 - CHECKING	220.00	394.00
Check	09/01/2011	7505	TN DEPT OF EN Cert of Competency App Fee - Mario Vasquez				131 - CHECKING	100.00	494.00
General Journal	09/30/2011	09302011-7	Misc Expense/Posting error correction				501.63 - OTHER	344.40	838.40
Check	11/14/2011	7614	AMERICAN EXPI Membership Fee				131 - CHECKING	150.00	988.40
General Journal	12/31/2011	123112-14	Misc Expense Dues				745.1 - REGULA	-100.00	888.40
								888.40	888.40

Total 775.1 - MISC EXPENSE - DUES

Journal Entries	244.40
Non-recurring items	470.00
	714.40
	174.00

Berry's Chapel
Docket 11-00198
Miscellaneous Expenses Other

Schedule 21

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
775 - MISC. EXPENSE									
775.2 - MISC EXPENSE - OTHER									
Check	01/20/2011	7155	AMERICAN EXPRESS	Meals			131 - CHECKING - TI	61.98	meals
Check	01/26/2011	7160	WILLIAMSON COUNTY CLERK	Tags for Tylers 2010 Ford Truck			131 - CHECKING - TI	49.75	
Check	01/28/2011	7161	CITY OF MT. JULIET	TR Violation in Mt Juliet			131 - CHECKING - TI	50.00	
Check	03/14/2011	7235	TENNESSEE SECRETARY OF ST	Tenn Annual Report and to Close			131 - CHECKING - TI	40.00	
Check	03/17/2011	7242	AMERICAN EXPRESS	Interest on Am Express			131 - CHECKING - TI	11.61	
Check	05/17/2011	7361	AMERICAN EXPRESS	Meals			131 - CHECKING - TI	65.66	meals
Check	06/23/2011	7399	STATE OF TN DEPT OF ENVIRO	Recort for 2011/Waste mgt.			131 - CHECKING - TI	150.00	
General Journal	06/30/2011	063011-27		Misc Exp. Other			795 - TAXES	-331.00	
Check	07/11/2011	7435	AMERICAN EXPRESS	Fuel Meals/Medical supplies			131 - CHECKING - TI	730.28	\$52.86 meals - not allowed -, \$373.39 for car gas
Check	08/26/2011	7492	SCOTT DAVIS	Cash tickets/Reimbursement			131 - CHECKING - TI	21.74	
Check	09/26/2011	7493	AMERICAN EXPRESS	Reimburse			131 - CHECKING - TI	775.62	\$259 for car gas, \$20.36 for
General Journal	08/31/2011	08312011-14		Misc Exp./Posting error correction			501.63 - OTHER MIS	5.00	
Check	10/11/2011	7569	WASTE MANAGEMENT OF NAS	Waste MGT			131 - CHECKING - TI	3,570.78	Aug-11
Check	10/18/2011	7575	AMERICAN EXPRESS	Fuel			131 - CHECKING - TI	375.57	car gas
Check	11/11/2011	7612	MARIO VASQUEZ	Employee Loan to be pd back on 11/18/11 paycheck			131 - CHECKING - TI	800.00	
Check	11/14/2011	7614	AMERICAN EXPRESS	Fuel			131 - CHECKING - TI	493.22	car gas
Check	11/14/2011	7614	AMERICAN EXPRESS	Meals			131 - CHECKING - TI	49.12	meals
Check	11/18/2011	7627	MARIO VASQUEZ	Payment on Loan			131 - CHECKING - TI	-400.00	
Check	11/23/2011	7632	MARIO VASQUEZ	Payment on Loan		✓	131 - CHECKING - TI	0.00	
Check	11/23/2011	7641	MARIO VASQUEZ	Payment on Loan			131 - CHECKING - TI	-400.00	
General Journal	11/30/2011	11092011-9		Misc Expense other/to correct posting error			501.63 - OTHER MIS	-10.00	
Check	12/10/2011	7671	AMERICAN EXPRESS	Fuel			131 - CHECKING - TI	237.53	car gas
Check	12/12/2011	7671	AMERICAN EXPRESS	Meals			131 - CHECKING - TI	32.13	meals
Check	12/13/2011	7679	LAURA MORRISSEY	Staff Christmas Luncheon			131 - CHECKING - TI	74.46	
General Journal	12/31/2011	123112-16		Operations/M & R			711.1 - SLUDGE REM	-5,869.10	
Total 775.2 - MISC EXPENSE - OTHER								172.15	

Traffic Ticket	50.00
Meals	281.25
Gas	1,734.37
Journal Entries	(\$6,205)
Waste Mgmt	3,570.78

1,734.37 gas
281.25 meals

Amount that hit P&L 172.15

740.85

Berry's Chapel
Docket 11-00198
Miscellaneous Expenses

Schedule 22

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
775 - MISC. EXPENSE - Other									
Check	01/13/2011	7138	COMCAST	Comcast @ Plant			131 · CHECKING - T†	215.31	215.31
Check	01/17/2011	7139	SPECTRUM EQL	Rental 30 yd/P3T020603/2 of 4 payments			131 · CHECKING - T†	5,500.00	5,715.31
Check	02/09/2011	7180	COMCAST	Comcast/Sewer Plant			131 · CHECKING - T†	70.47	5,785.78
Check	02/09/2011	7192	TENNESSEE CC	Principal			131 · CHECKING - T†	4,417.70	10,203.48
Check	02/09/2011	7192	TENNESSEE CC	Interest			131 · CHECKING - T†	6,763.11	16,966.59
Check	02/09/2011	7194	VULCAN MATER	Inv#419886/1505 Country Club/Campbell			131 · CHECKING - T†	629.41	17,596.00
Check	02/21/2011	7198	AMERICAN EXPI	Fuel			131 · CHECKING - T†	268.43	17,864.43
Check	03/14/2011	7227	COMCAST	Comcast			131 · CHECKING - T†	66.47	17,930.90
General Journal	03/31/2011	030211-2		Transportation Expense			711.1 · SLUDGE REM	-27,813.84	-9,882.94
Check	04/06/2011	7266	DEFINITIVE WEI	Vaccines for Ever Armas			131 · CHECKING - T†	260.00	-9,622.94
Check	04/12/2011	7276	COMCAST	Acct# 32007 555522 07 0/BCUI Plant			131 · CHECKING - T†	66.37	-9,556.57
Check	04/19/2011	7288	AMERICAN EXPI	Meals			131 · CHECKING - T†	70.40	-9,486.17
Check	04/19/2011	7298	TEST AMERICA	Inv#49030746			131 · CHECKING - T†	142.80	-9,343.37
Check	04/19/2011	7298	TEST AMERICA	Inv#49031900			131 · CHECKING - T†	142.80	-9,200.57
Check	05/13/2011	7334	AMERICAN EXPI	Fuel			131 · CHECKING - T†	341.60	-8,858.97
Check	05/13/2011	7336	COMCAST	Comcast Acct#32007 555522-01-1			131 · CHECKING - T†	66.38	-8,792.59
Check	06/02/2011	7364	TEST AMERICA	Inv#49035692			131 · CHECKING - T†	178.50	-8,614.09
Check	06/09/2011	7368	COMCAST	Comcast for Plant			131 · CHECKING - T†	66.38	-8,547.71
Check	06/14/2011	7377	TEST AMERICA	Inv#49037080			131 · CHECKING - T†	116.03	-8,431.68
Check	06/14/2011	7378	USA BLUE BOOK	Inv#387881 USA Blue Book			131 · CHECKING - T†	62.37	-8,369.31
Check	06/17/2011	7381	AMERICAN EXPI	Fuel			131 · CHECKING - T†	365.02	-8,004.29
Check	07/15/2011	7435	COMCAST	Acct#32007 555522-01-0/Internet Service			131 · CHECKING - T†	66.38	-7,937.91
Check	08/01/2011	7454	COMCAST	Acct#32007 555522-01-0			131 · CHECKING - T†	72.38	-7,865.53
Check	09/15/2011	7514	WASTE MANAGI	Waste MGT.			131 · CHECKING - T†	1,764.93	-6,100.60
Check	09/15/2011	7515	AMERICAN EXPI	Fuel			131 · CHECKING - T†	1,221.93	-4,878.67
Check	09/15/2011	7517	COMCAST	comcast			131 · CHECKING - T†	66.38	-4,812.29
General Journal	09/30/2011	09302011-8		Misc Expense Other			711.1 · SLUDGE REM	-6,934.49	-11,746.78
Check	10/14/2011	7575	COMCAST	#32007 555522-01-0			131 · CHECKING - T†	66.37	-11,680.41
General Journal	10/31/2011	10312011-7		Misc Expense - Other/To correct errors			105.0 · CONSTRUCT	3,881.25	-7,799.16
Check	11/14/2011	7616	COMCAST	Comcast			131 · CHECKING - T†	66.37	-7,732.79
Check	11/29/2011	7642	EVER ARMAS	Employee Loan			131 · CHECKING - T†	500.00	-7,232.79
Check	12/06/2011	7657	COMCAST	Internet at Plant			131 · CHECKING - T†	66.37	-7,166.42
Deposit	12/14/2011		EVER ARMAS	Payment on Loan			131 · CHECKING - T†	-50.00	-7,216.42
Total 775 - MISC. EXPENSE - Other								-7,216.42	-7,216.42

light blue is missing per CAPD

Spectrum Equipment	5,500
TCB	11,181
Gas	2,197
Meals	70
Blue Book	62
Loan - Net	450
Waste Mgmt	1,765
Journal Entries	(30,867)

2,424.98

Berry's Chapel
Docket 11-00180
Flood Damage

Schedule 23

Category	BCUI	CAPD	Difference
Summary Expense Report	\$26,729	\$24,372	(\$2,358)
Southern Sales	\$23,230	\$23,230	\$0
Repaired/Cleaned Float Telemetry	\$3,450	\$3,450	\$0
Replace Lab Equipment	\$3,019	\$3,019	\$0
Grounds Cleanup & Repair	\$33,000	\$33,000	\$0
Pump Replacement	\$613	\$613	\$0
Manhole Inspection	\$1,875	\$1,875	\$0
Replacement of Supplies	\$1,550	\$1,550	(\$0)
Plant Basin Repair	\$8,400	\$8,400	\$0
Pump & Haul from Basins	\$7,450	\$7,450	\$0
Building Cleanup & Repair	\$3,500	\$3,500	\$0
Concrete Work	\$8,700	\$8,700	\$0
Capitalized Overhead (20%)	\$24,303	\$0	(\$24,303)
Less Insurance Proceeds	(\$28,214)	(\$28,214)	\$0
Interest Expense (18 months@8%)	\$14,112	\$0	(\$14,112)
Furniture Repairs (estimate)	\$48,766	\$0	(\$48,766)
Capitalized Overhead of Future Repairs (20%)	\$9,753	\$0	(\$9,753)
Total Recovery	\$190,237	\$90,944	(\$99,293)

Berry's Chapel
Docket 11-00198
Interest Expenses

Schedule 24

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance
780 - INTEREST EXPENSE									
780.1 - INTEREST EXP - SHORT TERM DEBT									
Check	01/12/2011	7136	TENNESSEE COM	Interest Expense			131 - CHECKING	8,412.84	8,412.84
Check	01/12/2011	7137	TENNESSEE COM	Loan#12307			131 - CHECKING	1,395.66	9,808.50
Check	02/22/2011	7200	TENNESSEE COM	Interest/Short Term			131 - CHECKING	1,395.67	11,204.17
Check	03/17/2011	7238	TENNESSEE COM	Int expense on Ln#12307			131 - CHECKING	1,260.80	12,464.77
Check	03/17/2011	7239	TENNESSEE COM	Interest on Loan #12308			131 - CHECKING	6,735.01	19,199.78
General Journal	03/31/2011	030211-2		Interest Expense ST			711.1 - SLUDGE	1,500.00	20,699.78
Check	04/25/2011	7302	TENNESSEE COM	Interest Payment			131 - CHECKING	1,395.67	22,095.45
Check	05/23/2011	7349	TENNESSEE COM	Interest on ST Loan			131 - CHECKING	1,350.64	23,446.09
Check	06/17/2011	7394	TENNESSEE COM	Interest on ST loan			131 - CHECKING	1,395.67	24,841.76
General Journal	06/30/2011	063011-18		Interest Exp. Short Term Debt			270.1 - BEGININ	-16,647.85	8,193.91
Check	07/12/2011	7430	TENNESSEE COM	Loan #12307/ST Debt			131 - CHECKING	1,350.64	9,544.55
Check	08/09/2011	7478	TENNESSEE COM	Interest Pay Loan#12307			131 - CHECKING	1,395.66	10,940.21
Check	09/20/2011	7542	TENNESSEE COM	Interest Expense			131 - CHECKING	1,395.67	12,335.88
Check	10/18/2011	7587	TENNESSEE COM	Interest Loan 12307			131 - CHECKING	1,350.64	13,686.52
Check	11/14/2011	7624	TENNESSEE COM	Interest only			131 - CHECKING	1,395.66	15,082.18
General Journal	11/30/2011	11312011-1		Interest Payment was deposited back into Ck Acct		C	131 - CHECKING	-1,395.66	13,686.52
General Journal	11/30/2011	11312011-1		Interest Payment was deposited back into Ck Acct		C	131 - CHECKING	1,395.66	15,082.18
Check	12/13/2011	7676	TENNESSEE COM	Loan # 12307/Interest Payment			131 - CHECKING	2,746.31	17,828.49
General Journal	12/27/2011	12272011 1		Loan Fee			-SPLIT-	1,250.00	19,078.49
General Journal	12/27/2011	12272011 1		Doc prep fee			780.1 - INTERES	250.00	19,328.49
Total 780.1 - INTEREST EXP - SHORT TERM DEBT								19,328.49	19,328.49
780.2 - INTEREST EXP - LONG TERM DEBT									
General Journal	01/31/2011	01032011-3		Interest Expense LT Debt			233.1 - ACCURE	4,000.00	4,000.00
General Journal	02/28/2011	02032011-3		INTEREST eXPENSE/ 10 RECORD INTEREST FOR			233.1 - ACCURE	4,000.00	8,000.00
General Journal	03/31/2011	030211-2		Interest Expense LT DEBT			711.1 - SLUDGE	6,763.11	14,763.11
Check	04/25/2011	7301	TENNESSEE COM	Interest Paid			131 - CHECKING	6,020.50	20,783.61
Check	05/23/2011	7348	TENNESSEE COM	Interest			131 - CHECKING	3,928.88	24,712.47
Check	06/17/2011	7395	TENNESSEE COM	Interest Pay			131 - CHECKING	4,602.57	29,315.04
General Journal	06/30/2011	063011-3		Record int. for mo of June 2011/Int. Expense			233.1 - ACCURE	4,000.00	33,315.04
General Journal	06/30/2011	063011-18		Int. Exp. Long Term Debt			270.1 - BEGININ	3,936.71	37,251.75
Check	07/12/2011	7429	TENNESSEE COM	Interest expense on Loan 12308			131 - CHECKING	5,041.11	42,292.86
General Journal	07/30/2011	07302011-3		Interest Expense			233.1 - ACCURE	4,000.00	46,292.86
Check	08/09/2011	7479	TENNESSEE COM	Loan#12308/Interest/Long Term Debt			131 - CHECKING	6,837.30	53,130.16
General Journal	08/31/2011	08312011-3		Int. Exp./Long Term			233.1 - ACCURE	4,000.00	57,130.16
Check	09/20/2011	7543	TENNESSEE COM	Interest			131 - CHECKING	7,713.33	64,843.49
General Journal	09/30/2011	09302011-3		Interest Expense/To record interest for mo of Sept 20			233.1 - ACCURE	4,000.00	68,843.49
General Journal	09/30/2011	09302011-10		Interest Expense/To Balance to Balance per bank			250.1 - LONG TE	1,360.32	70,203.81
Check	10/18/2011	7586	TENNESSEE COM	Interest			131 - CHECKING	4,983.41	75,187.22
General Journal	10/31/2011	10312011-3		Interest Expense / To record interest for mo of Oct 20			233.1 - ACCURE	4,000.00	79,187.22
Check	11/14/2011	7623	TENNESSEE COM	Interest			131 - CHECKING	5,637.76	84,824.98
General Journal	11/30/2011	11032011-3		Long Term Loan Interest Expense/To record interest			233.1 - ACCURE	4,000.00	88,824.98
Check	12/13/2011	7677	TENNESSEE COM	Int on long term loan			131 - CHECKING	6,284.59	95,109.57
General Journal	12/31/2011	123112-3		To record interest for mo of Dec 2011			233.1 - ACCURE	4,000.00	99,109.57
Total 780.2 - INTEREST EXP - LONG TERM DEBT								99,109.57	99,109.57
780.3 - INTEREST EXP - OTHER									
Check	01/12/2011	7130	BB & T ITEM PROC	Interest			131 - CHECKING	206.85	206.85
Check	02/03/2011	7172	BB & T ITEM PROC	Interest			131 - CHECKING	239.29	446.14
Check	03/03/2011	7214	BB & T ITEM PROC	Interest to Truck			131 - CHECKING	117.73	563.87
Check	04/12/2011	7275	BB & T ITEM PROC	Interest Payment			131 - CHECKING	161.51	725.38
Check	05/08/2011	7315	BB & T ITEM PROC	Interest			131 - CHECKING	220.67	946.05
Check	06/08/2011	7367	BB & T ITEM PROC	Interest			131 - CHECKING	144.53	1,090.58
Check	07/07/2011	7412	BB & T ITEM PROC	Interest			131 - CHECKING	179.71	1,270.29
Check	08/09/2011	7464	BB & T ITEM PROC	Interest			131 - CHECKING	149.49	1,419.78
Check	09/19/2011	7521	BB & T ITEM PROC	Interest			131 - CHECKING	162.02	1,581.80
Check	10/07/2011	7559	BB & T INSURANC	Interest Auto Loan TR			131 - CHECKING	209.78	1,791.58
Check	10/28/2011	7597	BB & T ITEM PROC	Interest on Truck Payment			131 - CHECKING	115.35	1,906.93
Check	12/06/2011	7652	BB & T ITEM PROC	Interest			131 - CHECKING	83.24	1,990.17
Total 780.3 - INTEREST EXP - OTHER								1,990.17	1,990.17
780 - INTEREST EXPENSE - Other									
General Journal	05/31/2011	053111-3		Interest Expense/To record interest for mo of May			233.1 - ACCURE	4,000.00	4,000.00
General Journal	06/30/2011	063011-13		Interest Expense			233.1 - ACCURE	-20,000.00	-16,000.00
General Journal	06/30/2011	063011-19		Int. Expense			270.1 - BEGININ	56,000.00	40,000.00
Check	10/18/2011	7578	AMERICAN EXPRE	Interest Fee			131 - CHECKING	10.92	40,010.92
Total 780 - INTEREST EXPENSE - Other								40,010.92	40,010.92
Total 780 - INTEREST EXPENSE								160,439.15	160,439.15

payments to TCB in 2011 (highlighted in yellow)

\$84,026

Interest of 7.5% times rate base

\$85,130