ITEMS NEEDED AT CAPD REVIEW OF BCUI RECORDS

RECEIVED

2012 FEB 23 AM 9: 26

Refer to the Company's response to TRA data request 1-5. This request specifically asked for a copy of the Company's chart of accounts. This information should be eas—accessible in the Company's QuickBooks program and is necessary to properly examine the Company's books and records. Instead of providing this information, the Company's response refers to their General Ledger responses in Item 4 which are cumbersome for viewing this information. Please provide a response with the correct information as requested.

RESPONSE: SEE ATTACHMENT #1 "COMPANY CHART OF ACCOUNTS".

2. Refer to the Company's response to TRA data request 1-19. This request specifically asked for the number of <u>residential and non-residential</u> customers by month from December 2008 through November 2011. The Company's response only provides the customer counts in total and does not segregate them between residential and non-residential classifications which are necessary to determine the appropriate rates that these customers should pay. Please provide a response with the correct information as requested.
RESPONSE: WE HAVE 2 NON-RESIDENTIAL (NR) CUSTOMERS: BERRYS' CHAPEL

RESPONSE: WE HAVE 2 NON-RESIDENTIAL (NR) CUSTOMERS: BERRYS' CHAPEL CHURCH AND WALNUT GROVE SCHOOL. WE HAVE ONLY HAD 2 NR CUSTOMERS DURING THE TIME PERIOD REPORTED. THAT NUMBER IS THE SAME EACH MONTH. Refer to ATTACHMENT #7.

- 3. Refer to the Company's response to TRA data request 1-20. This request asked for an explanation of how customer usage was prorated. The Company's response indicates that " ... only minimum bills are prorated" but does not provide an explanation as to how this prorated usage is calculated. Please provide a response with the correct information as requested. RESPONSE: BERRYS' CHAPEL DOES NOT PRORATE CUSTOMER USAGE SO THERE IS NO CALCULATION TO PROVIDE.
- 4. Refer to the Company's response to TRA data request 1-22. This request asked for the residential and non-residential usage by month from January 2008 through November 2011. The Company's response included an income statement containing revenues, but not customer usage. Please provide a response with the correct information as requested. RESPONSE: USAGE IS WHAT WAS PROVIDED.
- 5. Refer to the Company's response to TRA data request 1-23. This request asked for the names of all non-residential customers along with their monthly usage from January 2008 through November 2011. The Company's response referred to their previous response to Item 1-22 which only included an income statement containing revenues in total, but not individual customer names or usage. Please provide a response with the correct information as requested. RESPONSE: SEE RESPONSE TO #2 ABOVE.

- 6. Refer to the Company's response to TRA data request 1-25. This request asked for the monthly usage of Walnut Grove Elementary School from December 2008 through November 2011. The Company's response referred to their previous response to Item 1-22 which only included an income statement containing revenues in total, but not usage for Walnut Grove Elementary School. Please provide a response with the correct information as requested.

 RESPONSE: SEE RESPONSE TO QUESTION #2 ABOVE. ALSO, REFER TO ATTACHMENT #7. BERRY'S CHAPEL CHURCH USES ONLY 2,000 TO 3,000 GL PER MONTH WITH THE REMAINING BALANCE BEING USED BY WALNUT GROVE ELEMENTARY.
- Refer to the Company's response to TRA data request 1-29. This request asked for a copy of 12 sample residential and non-residential bills covering different usage bands along with the actual October 2011 bill for Walnut Grove Elementary School. The Company's response stated that they did not have a copy of the bills but only the billing summaries. Therefore, provide a copy of the monthly billing summaries from January 2008 through November 2011.
 RESPONSE: SEE ATTACHMENT #7. OTHER NEEDED INFORMATION MUST BE OBTAINED FROM CITY OF FRANKLIN (COF) AND HB&TS. CONTACT NUMBERS ARE AS FOLLOWS: COF CLAY MATTHEWS, DIRECTOR OF UTILITIES 615-794-4572 HB&TS TOM PUCKET, GENERAL MANAGER 615-794-7796

8. Refer to the Company's response to TRA data request 1-30. This request asked for the number and amount of residential and non-residential tap fees collected each month from December 2008 through November 2011. The Company's response only included the annual amounts and not the monthly information and was not segregated by customer classification. Please provide a response with the correct information as requested.

RESPONSE: THE COMPANY HAS ONLY 1 CUSTOMER CLASS; THEREFORE, THERE WAS NO NEED TO SEGREGATE THE DATA BY CLASS. WE PROVIDED THE NUMBERS ANNUALLY BECAUSE THERE IS VERY LITTLE TAP ACTIVITY SO MOST MONTHS WOULD BE ZERO.

9. Refer to the Company's response to TRA data request 1-33. This request asked for a cite to the page in the latest Lynwood tariff which allows for late charges and shows what percentage will be used to calculate late charges. The Company's response states that late charges " ... are set by the Billing Company" and that this was ••... approved by the TRA". Provide a copy of the Company's billing contracts with the "Billing Company". In addition, provide a copy of the referenced TRA Order approving these late charges.

RESPONSE: SEE ATTACHMENT #9. SEE ITEM #7 IN THE AGREEMENT, WHICH WAS PART OF THE LAST RATE CASE.

- 10. Refer to the Company's response to TRA data request 1-34. This request asked for the monthly uncollectible revenue from December 2008 through November 2011. The Company's response referred to their previous response to Item 1-22 which did not include the monthly uncollectible charges. Please provide a response with the correct information as requested.
 RESPONSE: SEE COMPANY STATEMENT ON DATA AND RECORDS. WE RECEIVE A STATEMENT FROM COF AS TO AMOUNTS CHARGED OFF AND MAKE AN ESTIMATE OF OTHER PAST DUE ACCOUNTS TO BE WRITTEN OFF ONLY A FEW TIMES A YEAR.
- 11. Refer to the Company's response to TRA data request 1-35. This request asked for the inspection fee revenue collected <u>each month</u> from December 2008 through November 2011. The Company's response only included the annual amounts and not the monthly information. Please provide a response with the correct information as requested.

 RESPONSE: THE NUMBERS WERE PROVIDED ANNUALLY BECAUSE THERE IS VERY LITTLE INSPECTION FEE ACTIVITY (ONLY 1 OR 2 A YEAR).
- 12. Refer to the Company's response to CAPD data request 1-5. This request asked for several items related to the Company's billing and accounting software. The Company's response only included answers to subparts (a) and (c) of this item. Please provide a response to subparts (b) and (d) with the correct information as requested.

 RESPONSE: (b) THE COMPANY USES QUICKBOOKS ACCOUNTING SOFTWARE TO RECORD CHARGES AND CREDITS. (d) SEE ATTACHMENT # 12. LAURA MORRISEY PROCESSES ALL OF THE EXTERNAL BILLING, CASH RECEIPTS AND PAYABLES.
- 13. Refer to the Company's response to CAPD data request 1-6. This request asked for the Company's monthly billing register from January 2008 through December 2011. The Company's response referred to their previous response to Item 1-5 which did not include the billing registers requested. In addition, the Company mentioned that " ... this information performed by an outside billing company. Therefore, please provide the billing registers from the outside billing company as requested.

RESPONSE: SEE ATTACHMENT #7

14. Refer to the Company's response to CAPD data request 1-6. This request asked for the Company's monthly billing register from January 2008 through December 2011. The Company's response states that "BCUI only started with 484 customers in May of2011." Provide a description of which customers in which geographic territory are billed by which external or internal entity. Also, provide a reconciliation of the 484 customers referred to in this response with the 84 I customers provided in the attachment to TRA data request 1-19.

RESPONSE: SEE ATTACHMENT #7 AND ATTACHMENT #14.

RECONCILIATION OF CUSTOMER BILLING INFORMATION:

HB&TS – PERFORMED BY BCUI = 484 CUSTOMERS at COTTONWOOD

HB&TS – PERFORMED BY BCUI = (2) CUSTOMERS LOST IN FLOOD at COTTONWOOD

MUUD – PERFORMED BY BCUI = 7 CUSTOMERS at CHAPELWOOD

CITY OF FRANKLIN (COF = 352 CUSTOMERS at RIVER LANDING & LEGEND RIDGE

841 TOTAL CUSTOMERS

- 15. Refer to the Company's response to CAPD data request 1-12. This request asked for a narrative of amounts charged to and received from the odorization surcharge of \$0.38 per thousand gallons. The Company's response directed us to " ... see the TRA filing report on Odor Control for this information." Please provide a copy of the "TRA filing report on Odor Control". RESPONSE: WE HAVE PROVIDED ATTACHMENT #15. THE \$0.38 PER 1,000 GL IS INCLUDED IN EACH CUSTOMER BILLING STMT. AT THE END OF THE MONTH, A JOURNEL ENTRY IS PREPARED REDUCING REVENUE AND CREDITING ACCOUNT 171.3 DEFERRED ODOR CONTROL COST. SEE TRA FILING DOCKET 08-00060.
- 16. Refer to the Company's response to CAPD data request 1-13. This request asked for the customer accounts, time period charged, income statement accounts and balance sheet accounts for the unilateral \$20 surcharge disclosed in Docket 11-00005. The Company's response only included a high level calculation of the total amount. Please provide the individual customer accounts, time period charged, income statement accounts charged and balance sheet accounts charged as requested. RESPONSE: THE \$20 SURCHARGE WAS BILLED TO EACH RESIDENTIAL CUSTOMER FOR 5 MONTHS (DEC 2010 APRIL 2011) FOR A TOTAL OF \$100 PER RES. THE TWO NON-RESIDENTIAL CUSTOMERS PAID \$30PM FOR A TOTAL OF \$150 PER NR. BCUI DISCONTINUED THIS BILLING PRACTICE DUE TO THE DISPUTE OVER WHETHER OR NOT THEY WERE REGULATED. THE FACILITIES CHARGES WERE ORIGINALLY BOOKED TO 501.2 FOR THE RESIDENTIAL CUSTOMERS AND & 501.5 FOR THE TWO NON-RES. IN RESPONSE TO THE DISPUTE, THESE AMOUNTS WERE TRANSFERED AS A CREDIT TO 171.4 DEFERRED COST OF FLOOD DAMAGE.
- 17. Refer to the Company's response to CAPD data request 1-14. This request specifically asked for a copy of the Company's bank statements from January 2008 to December 2011. The Company's states that "This information is available at Company's office for staff's on-site visit." This information is needed by the CAPD in order to properly examine the Company's books and records for the purpose of setting customer rates. Please provide a copy of this information as requested. RESPONSE: SEE ATTACHMENT #17.

- Refer to the Company's response to CAPD data request 1-15. This request specifically asks for the rationale behind the different test periods for expenses and revenues. The Company's response only states what was done and not why. Please provide the rationale for the decision.

 RESPONSE: REVENUE IS CALCULATED BASED ON ANNUAL VOLUMES X TARIFF AND MATCHED TO EXPENSE FOR A 12-MONTH TEST PERIOD.
- Refer to the Company's response to CAPD data requests 1-17 through 1-36. These requests ask for specific support documentation for the Company's claims for expenses in several categories. The Company's responses either refers to materials not provided (e.g. Response to Request # 19 and Response to Request #33 referred to but not provided) or provide a number for the specific item but do not provide any supporting documentation to verify the number. Additionally, none of the responses provide any explanation as to why the item increased since the 2009 rate case. Please provide the requested information, especially the documentation that supports and verifies each expense item sought.

RESPONSE: SEE ATTACHMENT #33 AND ATTACHMENT #19. ATTACHMENT #19 (SCHEDULE W/S – A PLUS 16 SUPPORTING SCHEDULES) REFLECTS TOTAL REVENUES & EXPENSES AS OF 12 MONTHS ENDING DECEMBER 31, 2011 AND DECEMBER 31, 2010.

THE INCREASE IS DUE TO 2008, 2009, 2010, AND 2011 PROPERTY ADDITIONS AND LOWER CIAC AMORTIZATION SINCE TRA DIRECTED ALL TAP FEES TO BE TREATED AS REVENUES IN 2008 CASE.

IN ADDITION TO THE INFORMATION REQUESTED ABOVE, THE CAPD STAFF REQUESTED COPIES OF BERRY'S CHAPEL GENERAL LEDGER DETAIL FOR JAN-DEC 2011 AND JAN-DEC 2010. LYNWOOD UTILITY'S GENERAL LEDGER DETAIL IS PROVIDED FOR JAN-AUG 2010 AND BERRY'S CHAPEL DETAIL FOR SEPT-DEC 2010. WE ARE ALSO ENCLOSING A COPY OF MR. FORD'S REVISED TESTIMONY BEFORE THE TENNESSEE REGULATORY AUTHORITY DATED FEBRUARY 2012.

RESPONSE TO CAPD REVIEW

ATTACHMENT #1

	Chair of Accou	ints	2/0/2
Account	Туре	Income Tax Line	
131 . CHECKING - TN COMMERCE BANK	Bank	B/S-Assets: Cash	
132 . PETTY CASH	Bank	B/S-Assets: Cash	
141.1 . ACCOUNTS RECEIVABLE	Other Current Asset	B/S-Assets: Other current assets	
141.2 . RESERVE FOR BAD DEBTS	Other Current Asset	B/S-Assets: Other current assets	
141.3 . A/R BUCI	Other Current Asset	B/S-Assets: Other current assets	
101.1 . LAND	Fixed Asset	<unassigned></unassigned>	
101.2 . STRUCTURE & IMPROVEMENTS	Fixed Asset	<unassigned></unassigned>	
101.3 . PUMP EQUIPMENT	Fixed Asset	<unassigned></unassigned>	
101.4 . COLLECTION SYSTEM	Fixed Asset	<unassigned></unassigned>	
101.5. LAB EQUIPMENT	Fixed Asset	<unassigned></unassigned>	
101.6. TREATMENT & DISPOSAL	Fixed Asset	<unassigned></unassigned>	
101.7 . TRANSPORTATION EQUIPMENT	Fixed Asset	<unassigned></unassigned>	
101.8 . OFFICE EQUIPMENT	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets	
105.0. CONSTRUCTION WORK IN PROGRESS	Fixed Asset	<unassigned></unassigned>	
108.1 . DEPRECIATION- ACCUM	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets	
108.2 . ACCUM DEPR-STRUCTURES & IM	Fixed Asset	<unassigned></unassigned>	
108.3 . ACCUM DEPR-PUMP EQUIPMENT	Fixed Asset	<unassigned></unassigned>	
108.4 . ACCUM DEPR-COLLECTION SYST	Fixed Asset	<unassigned></unassigned>	
108.5 . ACCUM DEPR-LAB EQUIPMENT	Fixed Asset	<unassigned></unassigned>	
108.6 . ACCUM DEPR-TREATMENT & DIS	Fixed Asset	<unassigned></unassigned>	
108.7 . ACCUM DEPR-TRANSPORTATION	Fixed Asset	<unassigned></unassigned>	
171.1 . RENT DEPOSIT-321 BILLINGSLY SQ	Other Asset	<unassigned></unassigned>	
171.2. CONTAINER DEPOSIT-TREATMENT PLT	Other Asset	B/S-Assets: Other assets	
171.3 . DEFERRED ODOR CONTROL	Other Asset	B/S-Assets: Other assets	
171.4 . DEFERRED COST - FLOOD DAMAGE	Other Asset	B/S-Assets: Other assets	
171.5 . DEFERRED COST - RATE CASE EXPEN	Other Asset	B/S-Assets: Other assets	
231.1 . ACCOUNTS PAYABLE	Accounts Payable	B/S-Liabs/Eq.: Accounts payable	
231.9 . Accounts Payable - LUC	Accounts Payable	B/S-Liabs/Eq.: Accounts payable	
232.1 . PAYABLE TAXES - FED W/H	Accounts Payable	B/S-Liabs/Eq.: Accounts payable	
232.2 . PAYROLL TAXES - FICA	Accounts Payable	B/S-Liabs/Eq.: Accounts payable	
232.3 . ACCOUNTS PAYABLE - MEDICARE	Accounts Payable	B/S-Liabs/Eq.: Accounts payable	
231.2 . ACCOUNTS PAYABLE FLOOD DAMAGE	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities	
233.1 . ACCURED INTEREST	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities	
236.1 . ACCURED FED INCOME TAX	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities	
236.2 . ACCURED STATE F & E	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities	
236.3 . ACCURED PROPERTY TAX	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities	
236.4 . ACCURED RENT EXPENSE	Other Current Liability	<unassigned></unassigned>	
238.1 . RESERVE FOR INJURIES & DAMAGES	Other Current Liability	<unassigned></unassigned>	
238.2 . RES RENEWAL & REPLACEMENTS	Other Current Liability	<unassigned></unassigned>	
240.1 . ADVANCE FROM SUI	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities	
240.2 . SHORT TERM DEBT - TCB	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities	
24000 . Payroll Liabilities	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities B/S-Liabs/Eq.: L.T.Mortgege/pate/bonds	o nov
250.1 . LONG TERM DEPT - TCB	Long Term Liability	B/S-Liabs/Eq.: L-T Mortgage/note/bonds	s pay.

Account	Туре	Income Tax Line
256.2 . Long Term Debt - JDR	Long Term Liability	B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay.
256.3 . LONG TERM DEBT - TLR	Long Term Liability	B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay.
270.1 . BEGINING FUND BALANCE	Equity	<unassigned></unassigned>
270.2 . EARNINGS REINVESTED IN SYSTEM	Equity	<unassigned></unassigned>
280.1 . CURRENT PERIOD EARNINGS	Equity	<unassigned></unassigned>
32000 . Retained Earnings	Equity	<unassigned></unassigned>
776 . MISC. INCOME	Equity	<unassigned></unassigned>
45100 . Job Income	Income	Income: Gross receipts or sales
501.1 . RESIDENTIAL REVENUE	Income	<unassigned></unassigned>
501.01 . RESIDENTIAL REVENUE HB & TS	Income	<unassigned></unassigned>
501.02 . RESIDENTIAL REVENUE - COF	Income	<unassigned></unassigned>
501.03 . RESIDENTIAL REVENUE - MVUD	Income	<unassigned></unassigned>
501.2 . FACILITY CHARGE	Income	<unassigned></unassigned>
501.21 . FACILITY CHARGE - HB & TS	Income	<unassigned></unassigned>
501.22 . FACILITY CHARGE - COF	Income	<unassigned></unassigned>
501.23 . FACILITY CHARGE - MVUD	Income	<unassigned></unassigned>
501.3, PENALTY CHARGE	Income	<unassigned></unassigned>
501.31 . PENALTY CHARGE - HB & TS	Income	<unassigned></unassigned>
501.32 . PENALTY CHARGE COF	Income	<unassigned></unassigned>
501.33 . PENALTY CHARGE - MVUD	Income	<unassigned></unassigned>
501.4 . NON-RESIDENTIAL REVENUE	Income	<unassigned></unassigned>
501.42 . NON-RESIDENTIAL REVENUE - C	Income	<unassigned></unassigned>
501.5 . NON-RESIDENTIAL FACILITY	Income	<unassigned></unassigned>
501.52 . NON-RESIDENTIAL FACILITIES	Income	<unassigned></unassigned>
501.6 . FEES	Income	<unassigned></unassigned>
501.61 . TAP FEES	Income	<unassigned></unassigned>
501.62 . SEWER CONNECTION FEES	Income	<unassigned></unassigned>
501.63 . OTHER MISC. FEES	Income	<unassigned></unassigned>
501.7 . SURCHARGE COLLECTIONS ODOR CO	Income	<unassigned></unassigned>
52000 . Other Job Related Costs	Cost of Goods Sold	COGS-Schedule A: Other costs
53600 . Subcontractors Expense	Cost of Goods Sold	COGS-Schedule A: Cost of labor
66000 . Payroll Expenses	Expense	<unassigned></unassigned>
701 . PURCHASED WATER	Expense	<unassigned></unassigned>
701.1 . PURCHASED WATER - PLANT	Expense	<unassigned></unassigned>
701.2 . PURCHASED WATER - PUMP STA	Expense	<unassigned></unassigned>
711 . SLUDGE	Expense	<unassigned></unassigned>
711.1 . SLUDGE REMOVAL	Expense	<unassigned></unassigned>
715 . ELECTRICITY	Expense	<unassigned></unassigned>
715.1 . ELECTRICITY - PLANT	Expense	<unassigned></unassigned>
715.2. ELECTRICITY - PUMP STATIONS	Expense	<unassigned></unassigned>
715.3 . ELECTRICITY - OFFICE	Expense	<unassigned></unassigned>
718. CHEMICALS	Expense	<unassigned></unassigned>
718.1 . METHANOL	Expense	<unassigned></unassigned>

Account	Туре	Income Tax Line
718.2 . CHEMICAL - OTHER	Expense	<unassigned></unassigned>
720 . Office Supplies	Expense	Other Deductions: Other deductions
720.1 . PRINTING	Expense	<unassigned></unassigned>
720.2 . TELEPHONE	Expense	<unassigned></unassigned>
720.3 . GENERAL SUPPLIES	Expense	<unassigned></unassigned>
720.4 . SYSTEMS EXPENSE	Expense	<unassigned></unassigned>
731 . Professional Fees	Expense	Other Deductions: Other deductions
731.1 . ENGINEER	Expense	<unassigned></unassigned>
731.2 . LEGAL	Expense	<unassigned></unassigned>
731.3 . ACCOUNTING	Expense	<unassigned></unassigned>
731.4 . OPERATIONS	Expense	<unassigned></unassigned>
731.5 . TAXES	Expense	<unassigned></unassigned>
731.6 . TESTING	Expense	<unassigned></unassigned>
731.9 . OTHER	Expense	<unassigned></unassigned>
731.8 . PROF FEES-OTHER DVL	Expense	<unassigned></unassigned>
732 . CUSTOMER ACCOUNTING	Expense	<unassigned></unassigned>
732.1 . BILLING & COLLECTION FEES	Expense	<unassigned></unassigned>
732.2 . ACCOUNTING & BOOKKEEPING	Expense	<unassigned></unassigned>
732.3 . CUSTOMER SERVICE WAGES	Expense	<unassigned></unassigned>
732.4 . BAD DEBT EXPENSE	Expense	<unassigned></unassigned>
732.11 . Billing & Collections HB & TS	Expense	<unassigned></unassigned>
732.12 . Billing & Collections COF	Expense	<unassigned></unassigned>
736 . OPERATIONS	Expense	<unassigned></unassigned>
736.1 . OPERATION - WAGES	Expense	<unassigned></unassigned>
736.2 . REPAIRS & MAINTENANCE	Expense	<unassigned></unassigned>
736.3 . MATERIALS & SUPPLIES R&M	Expense	<unassigned></unassigned>
736.4 . TRANSPORTATION EXPENSE	Expense	<unassigned></unassigned>
740 . ADMINISTRATIVE	Expense	<unassigned></unassigned>
740.1 . RENTS	Expense	<unassigned></unassigned>
740.2 . CUSTOMER INFORMATION EXP	Expense	<unassigned></unassigned>
745.1 . REGULATORY EXPENSE	Expense	<unassigned></unassigned>
745.2 . RATE CASE EXPENSE	Expense	<unassigned></unassigned>
750 . INSURANCE	Expense	<unassigned></unassigned>
750.1 . INSURANCE - FACILITY	Expense	<unassigned></unassigned>
750.2 . INSURANCE - VEHICLE	Expense	<unassigned></unassigned>
750.3 . INSURANCE - GENERAL LIABILITY	Expense	<unassigned></unassigned>
750.4 . INSURANCE - WORKERS COMP	Expense	<unassigned></unassigned>
750.5 . INSURANCE- OTHER	Expense	<unassigned></unassigned>
750.9 . INJURIES & DAMAGES	Expense	<unassigned></unassigned>
760 . DEPRECIATION	Expense	<unassigned></unassigned>
760.1 . DEPRECIATION EXPENSE	Expense	<unassigned></unassigned>
760.2. AMORITIZATION EXPENSE	Expense	<unassigned></unassigned>
775 . MISC. EXPENSE	Expense	<unassigned></unassigned>

Chart of Accounts	2/6/2012 9:05 AM

Chart of Accounts		2/6/2012 9:05 AM	
Account	Туре	Income Tax Line	THE MANAGEMENT OF THE REST.
775.1 . MISC EXPENSE - DUES	Expense	<unassigned></unassigned>	
775.2 . MISC EXPENSE - OTHER	Expense	<unassigned></unassigned>	
775.3 . MISC INCOME	Expense	<unassigned></unassigned>	
780 . INTEREST EXPENSE	Expense	Deductions: Interest expense	
780.1 . INTEREST EXP - SHORT TERM DE	Expense	<unassigned></unassigned>	
780.2 . INTEREST EXP - LONG TERM DEBT	Expense	<unassigned></unassigned>	
780.3 . INTEREST EXP - OTHER	Expense	<unassigned></unassigned>	
790 . TAXES OTHER THAN INCOME TAXES	Expense	<unassigned></unassigned>	
790.1 . TAXES - PROPERTY	Expense	<unassigned></unassigned>	
790.2 . TAXES - FRANCHISE	Expense	<unassigned></unassigned>	
790.3 . TAXES - OTHER	Expense	<unassigned></unassigned>	
795 . TAXES	Expense	<unassigned></unassigned>	
795.1 . TAXES - TN EXCISE TAXES	Expense	<unassigned></unassigned>	
795.2 . TAXES - FEDERAL INCOME TAXES	Expense	<unassigned></unassigned>	
795.3 . TAXES - OTHER	Expense	<unassigned></unassigned>	

RESPONSE TO CAPD REVIEW

ATTACHMENT #7(HB&TS)

Month Collected	January-10
Amount billed for sewer	\$ 24,885.34
Less Billing adjustments	\$ -
Penalty charged to unpaid accounts	\$ 370.48
*Less Penalty adjustments	\$ -
*Plus Penalty adjustments	
Sewer collected on active accounts	\$ 20,518.08
Penalty collected on active accounts	\$ 384.30
Sewer collected on bad debts	
Penalty collected on bad debts	
*Less Other adjustments (explained below)	
*Plus Other adjustments (explained below)	
Total collected	\$ 20,902.38
Less 7.5% Billing Fee	 1,567.68
Total due	\$ 19,334.70

RUN DATE: 02/18/10 14:54 TEMINAL: 4

H.B. & T.S. UVILITY DISTRICT HISTORY TRACKING BY ACCOUNT HUMBER HOWITHLY LISTING (BILLING/AGAGE) FOR 01/10 THRU 01/10

PAE 1 program 10-2-7

SERVICE: X SEWER MINIMUM AVERAGE LISAGE: ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9

N.F

U = USAGE AU = AVENAGE USAGE LIA() = NUMBER OF USAGE ADJUSTMENTS INCLUDED IN USAGE

REFURT TOTALS

	HIMMER	TOTAL	AVEVVE
	OF BILLS	USAGE	LEAT
JAN 10	485	2964.0	6.1

Month Collected	,	February-10
Amount billed for sewer	\$	24,039.45
Less Billing adjustments	\$	-
Penalty charged to unpaid accounts	\$	330.89
*Less Penalty adjustments	\$	3.76
*Plus Penalty adjustments		
Sewer collected on active accounts	\$	24,507.30
Penalty collected on active accounts	\$	291.48
Sewer collected on bad debts		
Penalty collected on bad debts		
*Less Other adjustments (explained below)		
*Plus Other adjustments (explained below)		
Total collected	\$	24,798.78
Less 7.5% Billing Fee	\$	1,859.91
Total due	\$	22,938.87

RIN DATE: 03/16/10 13:49

TERMINAL: 4

H.B. & T.S. UTILITY DISTRICT HISTORY TRACKING BY ACCOUNT HUMBER MONTHLY LISTING (BILLING/USAGE) FOR 02/10 THRU 02/10

PAGE 1 program 10-2-7

SERVICE: X SEWER MINIMUM AVERAGE USAGE: ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9

NONE

U = USAGE AU = AMERAGE USAGE LIA() = NUMBER OF USAGE ADJUSTMENTS INCLUDED IN USAGE

REPORT TOTALS

	HUMBER	TOTAL	AVERAGE
	OF BILLS	USAGE	USAGE
FEB 10	483	2853.0	5.9

Month Collected		March-10
Amount billed for sewer	\$	18,844.50
Less Billing adjustments	\$	-
Penalty charged to unpaid accounts	\$	429.75
*Less Penalty adjustments	\$	-
*Plus Penalty adjustments		
Sewer collected on active accounts	\$	23,550.57
Penalty collected on active accounts	\$	380.08
Sewer collected on bad debts		
Penalty collected on bad debts		
*Less Other adjustments (explained below)		
*Plus Other adjustments (explained below)		
Total collected	\$_	23,930.65
Less 7.5% Billing Fee	\$	1,794.80
Total due	<u>\$</u>	22,135,85
• • • • • •		

NO.877

P01

REN DATE: 04/19/10 11:41

TERMINAL: 4

H.B. & T.S. UTILITY DISTRICT HISTORY TRACKING BY ACCOUNT HAMBER DATE RANGE TOTALS (SUMMARY FORMAT) PAGE 1 program 10-2-2

SERVICE: X SENER RATE TABLE: ALL DATE RANCE: 02/24/10 THRU 03/23/10 ACCOUNT RANCE: 08-0000-0 THRU 07-9999-9

ACCOUNT CLASS RANGE: A THRU Z MASTER METER RANGE: ALL

REPORT SUMMARY

	X-STER
usage	222.2
tot-ches	19274.25
billing	18844.50
1/c	429.75
payments	-23730.65
TOTALS	-4656.40

NUMBER OF TRANSACTIONS

	X-SEWER
tot-chgs	561
billing	403
1/c	78
payments	462
TOTALS	1023

399-0191

Month Collected		April-10
Amount billed for sewer	\$	21,100.21
Less Billing adjustments	\$	-
Penalty charged to unpaid accounts	\$	344.49
*Less Penalty adjustments	\$	3.05
*Plus Penalty adjustments		
Sewer collected on active accounts	\$	19,172.14
Penalty collected on active accounts	\$	374.06
Sewer collected on bad debte		
Penalty collected on bad debts		
*Less Other adjustments (explained below)		
*Plus Other adjustments (explained below)		
Total collected	5	19,546.20
Less 7.5% Billing Fee	\$	1,465.97
Total due	\$	18,080.23

PAGE program 10-2-7

002

RLN DATE: 05/18/10 10:47

TERMINAL: 9

H.B. & T.S. UTILITY DISTRICT HISTORY TRACKING BY ACCOUNT HUPGER MONTHLY LISTING (BILLING/USAGE) FOR 04/10 THRU 04/10

SERVICE: X SEMER MINIMUM AMERAGE USAGE: ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9 NONE

() = USAGE

AL) = AMETAGE USAGE

UA() = NUMBER OF LIBROE ADJUSTMENTS INCLUDED IN USAGE

REPORT TOTALS

NUMBER TUTAL. AVERAGE OF BILLS USAGE USAGE 5.2 APR 10 481 2507.6

Month Collected		May-10
Amount billed for sewer	\$	24,087.76
Less Billing adjustments	\$	-
Penalty charged to unpaid accounts	\$	323.72
*Less Penalty adjustments	\$	-
*Plus Penalty adjustments		
Sewer collected on active accounts	\$	21,330.25
Penalty collected on active accounts	\$	361.90
Sewer collected on bad debts		
Penalty collected on bad debts		
*Less Other adjustments (explained below)		
*Plus Other adjustments (explained below)		
Total collected	\$	21,692.15
Less 7.5% Billing Fee	\$	1.626,91
Total due	· \$	20,065.24
	<u> </u>	

6~21/2010 13:54 HB&TS UTILITY DIST. → 5990797

NO.967 1/4/2

RUN DATE: 06/21/10 14:40

YEMINAL: 4

H.D. & T.S. UTILITY DISTRICT HISTORY TRACKING BY ACCOUNT NUMBER MONTHLY LISTING (BILLING/USAGE) FOR 05/10 THRU 05/10

PAGE 1 program 10-2-7

SERVICE: X SEMER

MINIMUM AVERAGE USACE:

ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9

DIE

U = USAGE AU = AVERAGE USAGE UA() = NUMBER OF USAGE ADJUSTMENTS INCLUDED IN USAGE

REPORT TOTALS

HUMKER TOTAL AVETONE OF BILLS USAGE USACE 2865.6 MAY 10 482 5.9

Month Collected	<u>June-10</u>
Amount billed for sewer	\$ 21,275.78
Billing adjustments	\$ -
Penalty charged to unpaid accounts	\$ 365.60
*Less Penalty adjustments	\$ 16.90
*Plus Penalty adjustments	
Sewer collected on active accounts	\$ 22,729.64
Penalty collected on active accounts	\$ 229.64
Sewer collected on bad debts	
Penalty collected on bad debts	
*Less Other adjustments (explained below)	
*Plus Other adjustments (explained below)	
Total collected	\$ 22,959.28
Less 7.5% Billing Fee	\$ 1,721.95
Total due	\$ 21,237.33

RUN DATE: 07/16/10 09:03

TERMINAL: 4

H.B. & T.S. UTILITY DISTRICT HISTORY TRACKING BY ACCOUNT NUMBER MORTHLY LISTING (DILLING/USAGE) FOR 06/10 THRU 06/10

PAGE 1 program 10-2-7

SERVICE: X SEWER MINIMUM AVERAGE USAGE: ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9

NOVE

U = USAGE AU = AMERAGE USAGE (IA() = NUMBER OF USAGE ADJUSTMENTS INCLLIDED IN USAGE

REFURIT TUTALS

	HUMBER	TOTAL	AVERAGE
	OF BILLS	USAGE	MEMEE.
JUN 10	481	2507.7	15 Z

Month Collected		July-10
Amount billed for sewer	\$	27,049.38
Less Billing adjustments	\$	-
Penalty charged to unpaid accounts	\$	366.71
*Less Penalty adjustments	\$	52.25
*Plus Penalty adjustments		
Sewer collected on active accounts	\$	21,572.60
Penalty collected on active accounts	\$	384.09
Sewer collected on bad debts		
Penalty collected on bad debts		
*Less Other adjustments (explained below)	\$	182.69
*Plus Other adjustments (explained below)		
Total collected	\$	21,774.00
Less 7.5% Billing Fee	_\$_	1,633.05
Total due	\$	20,140.95
Explanation of adjustment	FLC	OOD
Explanation of calabations	\	

RIN DATE: 08/18/10 09:40 TEMENAL: 4

H.B. & T.S. UTILITY DISTRICT HISTORY TRACKING BY ACCOUNT HUMBER MONTHLY LISTING (BILLING/USAGE) FOR 07/10 THRU 07/10

PAGE 1 program 10-2-7

SERVICE: X SENER

ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9

NONE

MENDALIM AMERIAGE UGAGE:

 $ij = u_s$ age abjustments included in usage

REPORT TOTALS

AVERAGE	TOTAL.	MITEER	
USAGE	USACE	OF BILLS	
6.7	3211.1	978	JL 10

Month Collected	August-10
Amount billed for sewer	\$ 24,704.79
Less Billing adjustments	\$ 92.02
Penalty charged to unpaid accounts	\$ 428.01
*Less Penalty adjustments	\$ 3.34
*Plus Penalty adjustments	
Sewer collected on active accounts	\$ 26,719.48
Penalty collected on active accounts	\$ 412.93
Sewer collected on bad debts	
Penalty collected on bad debts	
*Less Other adjustments (explained below)	\$ ~
*Plus Other adjustments (explained below)	
Total collected	\$ 27,132.41
Less 7.5% Billing Fee	 2,034.93
Total due	\$ 25,097.48

RUN DATE: 09/17/10 14:19 TERMUNAL: 4 H.B. & T.S. UTILITY DISTRICT
HISTORY TRACKING BY ACCOUNT NUMBER
MONTHLY LISTING (BILLING/USAGE) FOR 08/10 THRU 08/10

PAGE 1 program 10-2-7

SERVICE: X SEMER

ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9

NONE

MINIMUM AVERAGE USAGE:

U = USAGE AU = AVERAGE USAGE

UA() = NUMBER OF USAGE ADJUSTMENTS INCLUDED IN USAGE

REFORT TOTALS

NUMBER TOTAL AVERAGE
OF BILLS USAGE USAGE
AUG 10 482 2931.9 6.1

Month Collected	Se	eptember-10
Amount billed for sewer	\$	23,185.73
Less Billing adjustments	\$	250.25
Penalty charged to unpaid accounts	\$	396.93
*Less Penalty adjustments	\$	16.53
*Plus Penalty adjustments		
Sewer collected on active accounts	\$	24,107.45
Penalty collected on active accounts	\$	348.51
Sewer collected on bad debts		
Penalty collected on bad debts		
*Less Other adjustments (explained below)	\$	-
*Plus Other adjustments (explained below)		
Total collected	\$	24,455.96
Less 7.5% Billing Fee	_\$_	1,834.20
Total due	\$	22,621.76

FUN DATE: 10/21/10 15:12

TERMINAL: 4

H.B. & T.S. UTILITY DISTRICT HISTORY TRACKING BY ACCOUNT NUMBER MENTHLY LISTING (BILLING/JEAGE) FOR 09/10 THRU 09/10

PACE 1 program 10-2-7

SERVICE: X SEWER MINIMUM AVERWE LIGHT: ACCOUNT RANGE: 02-0000-0 THRU 09-9999-9

ME

U = USAGE AU = AVERAGE USAGE UA() = NUMBER OF USAGE ADJUSTMENTS INCLUDED IN USAGE

REFORT TOTALS

	NUMBER	TOTAL	WERKE
	OF BILLS	LEAGE	LIME
SEP 10	481	2747.6	5.7

Month Collected		October-10
Amount billed for sewer	\$	27,809.21
Less Billing adjustments	\$	293.65
Penalty charged to unpaid accounts	\$	427.56
*Less Penalty adjustments	\$	10.77
*Plus Penalty adjustments		
Sewer collected on active accounts	\$	21,996.83
Penalty collected on active accounts	\$	332.02
Sewer collected on bad debts		
Penalty collected on bad debts		
*Less Other adjustments (explained below)	\$	-
*Plus Other adjustments (explained below)		
Total collected	_\$	22,328.85
Less 7.5% Billing Fee	_\$_	1,674.66
Total due	\$	20,654.19

RK DATE: 11/17/10 14:49 TEMPAL: 4

ADVINUM AND USATE:

H.B. & T.S. UTILITY DISTRICT HISTURY TRACKING BY ACCOUNT NUMBER MONTHLY LISTING (BILLING/USAGE) FOR 10/10 THRU 10/10

PAGE 1 program 10-2-7

BEVILE: X SEMER

ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9

NONE

U = USAGE ALL ALL = ALEFAGE USAGE LIA() = NUMBER OF LIGAGE ADJUSTMENTS INCLUDED IN USAGE

REPORT TOTALS

	LITECH	TITAL	WET ME
	OF PILLS	USACE	(Grain
IC 10		3302.5	5.9

HB&TS Utility District Berry's Chapel Utility, Inc.



Month Collected	V	lovember-10
Amount billed for sewer	\$	21,258.56
Less Billing adjustments	\$	285.10
Penalty charged to unpaid accounts	\$	473.92
*Less Penalty adjustments	\$	22.63
*Plus Penalty adjustments		
Sewer collected on active accounts	\$	27,937.81
Penalty collected on active accounts	\$	474.23
Sewer collected on bad debts		
Penalty collected on bad debts		
*Less Other adjustments (explained below)	\$	-
*Plus Other adjustments (explained below)		
Total collected		28,412.04
Less 7.5% Billing Fee	\$	2,130.90
Total due	\$	26,281.14

RIN DATE: 12/72/10 10:20 1550 W. 4

H.B. & T.S. UTILITY DISTRICT HISTORY TRACKING BY ACCOUNT NUMBER MONTHLY LISTING (BILLING/USAGE) FOR 11/10 THRU 11/10

PAGE 1 program 10-2-7

SERVICE: X SEMER MINIMUM AVERAGE USAGE: ADDOLINT RANGE: 09-0000-0 THKU 09-9999-9

NONE

U = USAGE AU = AVENAGE USAGE USAGE UA() = NUPGER OF USAGE ADJUSTMENTS INCLUDED IN USAGE

REPORT TOTALS

	HIMBER	TUTAL	AVENAGE		
	OF PRILS	USAGE	USACE		
NOV 10	482	2512.3	5.2		

HB&TS Utility District Berry's Chapel Utility, Inc.

Month Collected	D	December-10		
Amount billed for sewer	\$	30,836.87		
Less Billing adjustments	\$	104.93		
Penalty charged to unpaid accounts	\$	258.89		
*Less Penalty adjustments	\$	-		
*Plus Penalty adjustments				
Sewer collected on active accounts	\$	21,997.78		
Penalty collected on active accounts	\$	314.68		
Sewer collected on bad debts				
Penalty collected on bad debts				
*Less Other adjustments (explained below)	\$	-		
*Plus Other adjustments (explained below)				
Total collected		22,312.46		
Less 7.5% Billing Fee	_\$_	1,673.43		
Total due	\$	20,639.03		

RUN DATE: 12/20/10 15:04

H.B. & T.S. UTILITY DISTRICT

PAGE 505 BILLING REGISTER - SUMMARY REPORT BILLING DATE: 12/20/10

CURRENT BILLING CHARGES BY RATE TABLE

TABL	B BILLS	JSAGE	CHARGES	F/C		TAX-1	TAX-2	TAX-3	TAX-4	TAX-5	E/F	TOTALS
XA	482	2462.3	21196.87	9640.00	.00	.00	.00	.00	.00	.00	.00	30836.87

HB&TS Utility District Berry's Chapel Utility, Inc.

Month Collected>>>>>>>>>	Ja	nuary 2011
Amount billed for sewer	\$	18,497.32
Amount billed for facility fee	\$	9,620.00
Total Billed for sewer and facility fee	\$	28,117.32
Less Billing adjustments	\$	-
Penalty charged to unpaid accounts	\$	299.73
*Less Penalty adjustments	\$	21.71
*Plus Penalty adjustments		
Sewer collected on active accounts	\$	28,374.43
Facility fee collected	\$	2,106.37
Penalty collected on active accounts	\$	206.90
Sewer collected on bad debts		EE
Penalty collected on bad debts		
*Less Other adjustments (explained below)	\$	-
*Plus Other adjustments (explained below)		
Total collected	\$	30,687.70
Less 7.5% Billing Fee	\$	2,301.58
Net due to Berrys Chapel Utility Inc.	\$	28,386.12

Explanation of adjustment:

HB&TS Utility District Berry's Chapel Utility, Inc.

Month Collected>>>>>>>>>	Feb. 2011		
Amount billed for sewer	\$	23,405.26	
Amount billed for facility fee	\$	9,680.00	
Total Billed for sewer and facility fee	\$	33,085.26	
Less Billing adjustments	\$	20.00	
Penalty charged to unpaid accounts	\$	264.40	
*Less Penalty adjustments	\$	8.65	
*Plus Penalty adjustments			
Sewer collected on active accounts	\$	19,646.61	
Facility fee collected	\$	7,373.47	
Penalty collected on active accounts	\$	57.78	
Sewer collected on bad debts			
Penalty collected on bad debts			
*Less Other adjustments (explained below)	\$	-	
*Plus Other adjustments (explained below)			
Total collected	\$	27,077.86	
Less 7.5% Billing Fee	\$	2,030.84	
Net due to Berrys Chapel Utility Inc.	\$	25,047.02	
Explanation of adjustment:			
Usage		2,734,700	

HB&TS Utility District Berry's Chapel Utility, Inc.

Month Collected>>>>>>>>>>	March. 2011		
Amount billed for sewer	\$	17,272.66	
Amount billed for facility fee	\$	9,680.00	
Total Billed for sewer and facility fee	\$	26,952.66	
Less Billing adjustments	\$	236.74	
Penalty charged to unpaid accounts	\$	492.18	
*Less Penalty adjustments	\$	22.52	
*Plus Penalty adjustments			
Sewer collected on active accounts	\$	20,776.51	
Facility fee collected	\$	8,083.24	
Penalty collected on active accounts	\$	244.99	
Sewer collected on bad debts		,	
Penalty collected on bad debts			
*Less Other adjustments (explained below)	\$	-	
*Plus Other adjustments (explained below)		Ē	
Total collected	\$	29,104.74	
Less 7.5% Billing Fee	\$	2,182.86	
Net due to Berrys Chapel Utility Inc.	\$	26,921.88	
Explanation of adjustment:			
Usage		1,915,700	

RESPONSE TO CAPD REVIEW

ATTACHMENT #7(COF)

Month collected	Samura 2010
Amount billed for sewer (100)	\$ 19524.98
Bising adjustments (670)	s-428,69
Penalty charged to unpaid accis (500)	s O
Penalty adjustments (750)	5
Sever codected on active accounts (200)	s 13358.96
Penalty collected on active accounts (200)	s 272.72
Sewer collected on bad debts (W200)	<u>s</u>
Penalty collected on bad debts (W200)	5
Other Adjustments (explained below)	<u>s</u>
Unipaid Terminated Accounts Turned over to collection agency	<u>s</u>
Explanation of adjustment:	
Accounting period Feb 201	\mathcal{O}
Total collected 431.21510.00000	s/363/.68
Less 7 5% fee 431 38190.00000	s 102231
Total due	s /2609.31

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payble to:

Lynwood Utility Corp. Contact: Laura Morrissey 321 Billingsly Court

Suite 4

Franklin, TN 37067

For:

Lynwood Sewer Collections

Date: 2/01/2010 Time: 14:35 Umer: CORISTON

City of Franklin Gales Statistics by Service

Page: 1 1d: UB1620

Lygwood Sever

January 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Salor Tax	Other Tax	Surcharge	Total
2	Lynwood Sever-Residential O	247	2,158,110	6,219	18,174.27	0.00	0.00	0.00	10,174.77
4	Lyrwood Sever-Commercial Cu	ı	3,000	3,000	31.02	0.00	0.00	0.00	31.02
5	Lynwood Sever-Com Walnut Gr	1	148,000	146,000	891.00	0.00	0.00	0.00	891.00
	Service Totals	349	2,309,110	6.616	19,096.29	0.00	0.00	0.00	19,096,29

Sales TAX Summary

Sales	Total Dol	laro	Inside City	y Dollars	Dutaide Cit	y Dollars
Tox Rate	Revenue S	olos Tax	Revenue	Sales Tax	Rovenue	Sales Tax
0.00	19, 396. 29	0.00	0.00	0.00	19,096.29	0.00
Totals	19,096.29	0.00	0.00	0.00	12,096.29	n.00

Other	Total Dol	lars	Inmide City D	Collars	Outeide Ci	cy Dollars
Tax Rate	Revenue S	Bales Tax	Revenue 83	los Tax	Revenue	Sales Tax
0.99	19,095.29	0.00	0.00	0.00	19,096.29	0.00
Totals	19,096.29	0.00	0-00	0.00	19,026.29	0.00

Month collected	rebruary
Amount billed for sewer (100)	s 18,352,40
Billing adjustments (670)	\$ -659.65
Penalty charged to unpaid accts (800)	s 187.61
Penalty adjustments (750)	s - 3.01
Sewer collected on active accounts (200)	s 15867.42
Penalty collected on active accounts (200)	s 174, 24
Sewer collected on bad debts (W200)	s
Penalty collected on bad debts (W200)	\$
Other Adjustments (explained below)	s
Unpaid Terminated Accounts Turned over to collection agency	<u>\$</u>
Explanation of adjustment:	
Accounting period Morch Total collected 413.21417 \$/	16041.60
Less 7.5% fee 413.37298.555 \$[1203.12:
Total due \$	14838.54

Accounts Payable Dept:

Check request from:

Payable to:

Franklin Operating Account

Lynwood Utility Corp.

5250 Virginia Way Suite 100

Brentwood, TN 37027

Ferward check to:

Lynwood Sewer Collections

Lou Davie

cc:

Accounts Payable

Lou-Davie -

Lynwood Utility District

CITY OF FRANKLIN

PAGE 03/07

Date: 3/01/2010

City of Franklin Roles Statistics by Service Page: 1 16: UB4620

Time: 07:15 Uger: CHRISTYM

Lynwood Sever

February 2010

Rato Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Do)larn	Sales Tax	Other Tax	Suscharge	Total
2	Lymmood Sewer-Residential O	317	2,107,520	K, 073	17,093.03	0,00	c co	0 00	17,092 03
4	Lymwood Sower-Commercial Ou	1	3,000	3,000	31.02	o co	a. 00	C.00	31 02
5	Lymwood Sewer-Com Walnut Gr	ì	\$5,000	55.000	768.70	0.00	0.00	0.00	558 - 74
	Service Totals	349	2,165.920	6,206	17,692.75	0.00	0.00	0.30	17.692 75

Sales Tox Summary

Sales Total Dollars		Innide Ci	cy Dollare	Outside City Dollars		
Ter Rate	Revenue	Hales Tax	Revenuc	Sales Tax	Revenue	Sales Tox
9.00	17,692 75	0.00	0 00	0.30	17,692.75	3.00
Totals	17,692.75	0.00	0.00	0.00	17.692 75	2.00

Other	Total Dol	lare	Inside Cu	my Dollars	Outside C	iny Dollars
Tox Rate	Revenuo 9	ales Tax	Rovenue	Solen Tax	Zevenus	Soles Tax
0.00	17,692 75	0.00	0.00	0.00	17,692.75	*.33
Tocalo	17,692.75	0.00	0.00	C.00	17,692.75	9.6.

	Dagarba	r pring	
Month collected	De Cember	2009	*
Amount billed for sewer (100)	\$ 20421.	16	2 1 2
Billing adjustments (670)	5 -156	72	_
Penalty charged to unpaid accts (800)	s 681. C		. ~ (
Penalty adjustments (750)	\$ - 5.85	1	×10.
Sewer collected on active accounts (200)	s 2 4417. W	? /	I()
Penalty collected on active accounts (200)	s 459.3L	, ((
Sewer collected on bad debts (W200)	\$ <u>D</u>	0/1	` /
Penalty collected on bad debts (W200)	<u>s</u>		
Other Adjustments (explained below)	\$ 0		
Unpaid Terminated Accounts Turned over to collection agency	\$ 622.71		
Explanation of adjustment:			
	0.15		
Accounting period Jan 20	O(O)		
Total collected 431.21510.00000	\$ 24876.9	77	Chara book
Less 7.5% fee 431.38190,00000	\$-1243.84	Should	have been
Total due	·23633.1	3	18/65. 11
	23	011.20	dillerenc
Accounts Payable Dept: Check req	uest from: Fran	klin Operating-A/P	\$ 621.93
Payble to:		rood Utility Corp. {	will be deducted
	321 E	lil'ingsly Court	6 wbmission
	Suite Frank	4 lin, TN 37037	in april
For		and Source College and	in Eup. L.

Lynwood Sewer Collections

For:

CITY OF FRANKLIN ACCOUNT MANAGEMENT P.O. Box 705 Franklin, TN. 37065

FAX TRANSMISSION

Date: 3-15-10
Number of pages including cover sheet:
Reply requested:
To: Saura
Fax# 599-0191
704
From: Christy McCandless
From: Christy McCandless Fax #: (615) 794-0882
Phone#: (615) 550-6701
Remarks: an error on
the report paid in February.
I did not Calculate the
collection fee properly. It
Should have been \$ 1865.17
instead of \$1243.81. The
amount well be corrected in
your April payment

Month collected	December 2009
Amount billed for sewer (100)	s 20427.16
Billing adjustments (670)	s -156 22
Penalty charged to unpaid accts (800)	3 681.701°
Penalty adjustments (750)	s - 5.85
Sewer collected on active accounts (200)	s 2 4417.61
Penalty collected on active accounts (200)	s 459.30
Sewer collected on bad debts (W200)	<u>\$</u>
Penalty collected on bad debts (W200)	<u>s</u>
Other Adjustments (explained below)	<u>s</u>
Unpaid Terminated Accounts Turned over to collection agency	s 622.11
Explanation of adjustment:	
Accounting period Jan 20	O(D)
Total collected 431.21510.00000	<u>s 24876.97</u>

Accounts Payable Dept:

Total due

Less 7 5% fee 431.38190 00000

Chock request from:

Franklin Operating-A/P

Payble to:

Lynwood Utility Corp, Contact: Laura Morrissey 321 Billingsly Court

Suile 4

Franklin, TN 37067

For:

Lynwood Sewer Collections

Date: 1/11/2010 Timo: 09:34 Vegr: CHRISTYM

City of Franklin Sales Statistics by Service

Page: 1 Td: UD4620

Lynwood Sawer

December 2009

Rate Code	Degcription	No. of Bills	Total Consumed	Avorege Consumption	Revenue Dollers	Gales Tax	Other Tax	Burcharga	Total
2	Lynwood Bower-Residentisl O	346	2.317,190	6,497	19,359 26	0.00	0.00	0.00	19,359.26
•	Lynwood Bawer-Commercial Ou	1	2,000	2,000	20.60	0.00	0.00	5.00	20 63
5	Lynwood Bewar-Com Walnut Or	1	124,000	124,000	091.00	0.00	٥, ٥٥	0.00	#91.00
	Service Totals	340	2,443,190	7,021	20,270 94	0.60	C.00	0.08	20.272 94

Salon Tax Summary

6ales	Total Dollars		Inside Cit	y Dollars	Outside City Dollars		
Tax Rote	Agvanua D	ales Tax	Revenue	Sales Tex	Revenue	Solos Tax	
0 00	20, 270. 94	0.00	0.00	ð - 00	20,270 94	0.03	
Totals	20,270.94	0.00	0.00	0 00	20,270.94	0.00	

Other	Total Dollars		Inside Cit	y Dollars	Outside City Dollars		
Tax Rate	Rovenuo Si	alos Tax	Revenue	Salos Tax	Ravenue	Sales Tax	
0.00	20,270.94	0.00	0.00	0 00	20,270.94	5 50	
Totals	20,270.94	0.00	0.00	0.00	25,270-94	Q CC	

Month collected	March
Amount billed for sewer (100)	s 18194.77
Billing adjustments (670)	s - 167.00
Penalty charged to unpaid accts (800)	s 494.54
Penalty adjustments (750)	<u>\$</u>
Sewer collected on active accounts (200)	<u>: 25928</u> ,62
Penalty collected on active accounts (200)	<u>s 233.91</u>
Sewer collected on bad debts (W200)	<u>s</u>
Penalty collected on bad debts (W200)	<u>s</u>
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	<u>s</u>
Explanation of adjustment:	
Accounting period April Total collected 431.21510.00000 Less 7.5% fee 431.38190.00000 Total due	\$ 26162.53 \$ 1962.18 \$ 24200.35
less correction to	-629.93 = 23570.42
	deduct Correct Fex see a Hacked
	quest from: Franklin Operating-A/P
Payble to	Lynwood Utility Corp. Contact: Laura Morrissey 321 Billingsly Court Suite 4 Franklin, TN, 37067

Lynwood Sewer Collections

For:

Date: 4/01/2010 Time: 16:22 Uner: CHRISTYM

City of Franklin Sales Statistics by Service

Page: 1 Id: UB4623

Lynwood Sewer

March 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Connumption	Revenue Dollara	Sales Tax	Other Tax	Surcharge	Total
2	Lynwood Sewer-Rosidential O	349	2.055,400	5,889	17,148.87	0.00	0.00	0.00	17,148.57
4,	Lynwood Sower-Commercial Ou	1	1.000	4,000	41.36	0.00	6.00	0.00	41.36
5	Lynwood Sower-Com Walnut Gr	1	81,000	в1,000	837.54	0.00	0.00	0.00	837.54
	Service Totals	351	2,140,400	6,098	18,027.77	0.00	C.CO	0.0C	18,027.77

Sales Tax Summary

8a).ce	Total Dollars		Inside City Doll	Inside City Dollars		
Tax Rate	Rovenue Sa	lcs Tax	Revenue 9ales	Tax	Revenue Sale	* Tax
0.00	18,027.77	0.00	0.00	0.00	18,027.77	0.60
Totals	16,027.77	0.00	0.00	0.00	18,027.77	0.02

Other	Other Total Dollars			Inside City	Dollars	Outside City Dollars		
Tax Rate	Revenuc Se	198 Tax		Revenue	Aales Tax	Revenue	Roles Tax	
0,00	18,027.77	0.00		0.00	0.00	18,027.77	0.00	
Totale	18,027,77	0.00	•	0.00	0.00	18,027.77	0.00	

Month collected	HDril 2010
Amount billed for sewer (100)	5 13 678.92
Billing adjustments (670)	\$
Penalty charged to unbaild accts (800)	5 2211.61
Penalty adjustments (750)	\$ (1)
Sewer collected on active accounts (200)	\$ 14450,60
Penalty collected on active accounts (200)	<u>s 275.01</u>
Sewer collected on bad debts (W200)	<u>s</u>
Penalty collected on pad debts (W200)	5
Other Adjustments (explained below)	\$
Linea diTerminated Accounts Turned over to collectron agency	s 155.23
Explanation of adjustment.	PNP-virtilionsumministikassa a
•	
Accounting period June 6	2010
Total collected: 431,21510 00000	s 14725.61
less 7.5% fee 431 33190 00000	s 1/04.42
Total due	s 13621.19

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payble to:

Lynwood Utility Corp. Contact:-Laura Morrissey 321 Billingsly Court

Suite 4

Franklin, TN 37067

For:

Lynwood Sewer Collections

05/06/2010 13:04 5501954

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Date: 5/06/2010 Time: 09:45 User: CERISTYM

City of Franklin Sales Statistics by Service

Page: 1 Id: UB4620

Lytmood Sever

April 2010

Rate Code	Description	No. of Bills	Total Consumod	Average Consumption	Revenuc Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Lynwood Sewer-Residential O	147	1,800,500	4,324	12,767.24	0.00	0.00	0.00	12,767.24
•	Lynwood Scwer-Commercial Ou	1	2,000	2,000	20.68	0.00	0.00	0.00	20.68
ş	Lymwood Sewor-Com Walnut Gr	1	95,000	95,000	891.00	0.00	0.00	0.00	891.00
	Service Totals	349	1,597,580	4,578	13,678,92	0.00	0.00	0.00	13,678.92

Ralen Tax Summary

6ales	Total Dollars		Inside City D	01lars	Outside City Dollars		
7ax Wate	Revenue !	Sales Tax	Revenue Sa	iles Tax	Revenue S	ales Tax	
0.00	13,678.92	0.00	0.00	0.00	13,678.92	0.00	
Totals	13.679.92	0.00	0.00	0.00	13,678.92	0.00	

Other	Total Dollars		Inside Cit	y Dollara	Outmide City Dollars		
Tax Rate	Revenue	Sales Tax	Rovenue	Salce Tax	Revonue	Salce Tax	
9.00	13,678.92	0.00	0.00	0.00	13,678.92	0.00	
Totals	13.678.92	0.00	0.00	0.00	13.678.92	0.00	

Month collected	May 2010
Amount billed for sewer (100)	<u>s 23168</u> , 03
Billing adjustments (670)	\$ - 58.45
Penalty charged to unpaid accts (800)	<u>s 179.77</u>
Penalty adjustments (750)	5 0
Sewer collected on active accounts (200)	<u>s 14563, 94</u>
Penalty collected on active accounts (200)	<u>\$ 157.56</u>
Sewer collected on bad debts (W200)	<u>\$</u>
Penalty collected on bad debts (W200)	<u>\$</u>
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	<u>s</u>
Explanation of adjustment:	
Accounting period <u>June</u> 20.	10
Total collected 431.21510.00000	\$ 14,121,50
Less 7.5% fee 431.38190 00000	\$ 1/04.11
Total due	<u>s 13617,39</u>
WINDOWS WILLIAM TO THE TOTAL TOTAL TO THE TO	

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payble to:

Lynwood Utility Corp. Contact: Laura Morrissey 321 Billingsly Court

Suite 4

Franklin, TN 37067

For:

Lynwood Sewer Collections

Date: 6/03/2010 Time: 12:33 User: CHRISTYM City of Franklin Sales Statistics by Service Page: 1 Id: UB4620

Water

May 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Water-Residential Outside C	349	2,666,230	7,640	17,033.22	1,575.53	0.00	0.00	18,608.75
4	Water Comm/Indust Outside C	5	94,000	18,800	667.95	3.00	0.00	0.00	670.95
18	Fire Lines-Inside City	0	0	0	0.00	0.00	0.00	0.00	0.00
	Service Totals	354	2,760,230	7,797	17,701.17	1,578.53	0.00	0.00	19,279.70

Sales Tax Summary

Sales	Total	Total Dollars		ty Dollars	Outside	Outside City Dollars		
Tax Rate	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax		
9.25	17,065.65	1,578.53	0.00	0.00	17,065.65	1,578.53		
0.00	635.52	0.00	0.00	0.00	635.52	0.00		
Totals	17,701.17	1,578.53	0.00	0.00	17,701.17	1,578.53		

Other	Total Dollars		Inside Cit	y Dollars	Outside City Dollars		
Tax Rate	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax	
0.00	17,701.17	0.00	0.00	0.00	17,701.17	0.00	
Totals	17,701.17	0.00	0.00	0.00	17,701.17	0.00	

Month collected	June 2010
Amount billed for sewer (100)	s 24278,21
Billing adjustments (670)	s <u>-485.4</u> 7
Penalty charged to unpaid accts (800)	s <u>338.10</u>
Penalty adjustments (750)	s <u>-90.90</u>
Sewer collected on active accounts (200)	s 29 401.42
Penalty collected on active accounts (200)	s307.37
Sewer collected on bad debts (W200)	\$
Penalty collected on bad debts (W200)	s
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	sO
Explanation of adjustment:	
A Mary Mary Mary Mary Mary Mary Mary Mary	
Accounting period July 2010	00 040 70
Total collected 413.21417 \$	27.708.19
Less 7.5% fee 413.37298.555 \$[2228,15
Total due \$	27 48D.64

Accounts Payable Dept:

Payable to:

Check request from: Franklin Operating Account

Lynwood Utility Corp.

5250 Virginia Way Suite 100

Brentwood, TN 37027

For:

Lynwood Sewer Collections

CC:

Accounts Payable **Lynwood Utility District** Date: 7/02/2010 Time: 12:09 User: CHRISTYM

City of Franklin Sales Statistics by Service

Page: 1 Id: UB4620

Water

June 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Water-Residential Outside C	349	2,792,050	8,000	17,829.75	1,649.22	0.00	0.00	19,478.97
4	Water Comm/Indust Outside C	5	127,000	25,400	894.39	3.00	0.00	0.00	897.39
18	Fire Lines-Inside City	0	0	0	0.00	0.00	0.00	0.00	0.00
	Service Totals	354	2,919,050	8,246	18,724.14	1,652.22	0.00	0.00	20,376.36

Sales Tax Summary

Sales	Total Dollars		Inside C	ity Dollars	Outside	Outside City Dollars		
Tax Rate	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax		
9.25	17,862.18	1,652.22	0.00	0.00	17,862.18	1,652.22		
0.00	861.96	0.00	0.00	0.00	861.96	0.00		
Totals	18,724.14	1,652.22	0.00	0.00	18,724.14	1,652.22		

Other	Total Do	llars	Inside City D	ollars	Outside City Dollars		
Tax Rate	Revenue	Sales Tax	Revenue Sa	les Tax	Revenue	Sales Tax	
0.00	18,724.14	0.00	0.00	0.00	18,724.14	0.00	
Totals	18,724.14	0.00	0.00	0.00	18,724.14	0.00	

Month collected	July 2010
Amount billed for sewer (100)	s 33366.37
Billing adjustments (670)	s-le12.67
Penalty charged to unpaid accts (800)	<u>\$ 361,27</u>
Penalty adjustments (750)	\$
Sewer collected on active accounts (200)	<u>\$ 33012.9</u> 9
Penalty collected on active accounts (200)	<u>\$ 351.99</u>
Sewer collected on bad debts (W200)	<u>\$ 8.31</u>
Penalty collected on bad debts (W200)	\$
Other Adjustments 'explained below)	\$
Uncaid Terminated Accounts : Turned over to collection agency	\$.
Explanation of adjustment:	
Accounting period WGW 6	2010
Total collected 431.21510.00000	<u>\$ 33373.</u> 22
Less 7.5% fee 431.38190.00000	s 2502, 99
Total due	s 30870, 23

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payble to:

For:

Lynwood Utility Corp.

Contact: Laura Morrissey

321 Billingsly Court

Suite 4

Franklin, TN 37067

i

Lynwood Sewer Collections

Date: 6/02/2010 Time: 07:40 User: CHRISTYM

City of Franklin Sales Statistics by Service

Page: 1 Id: UB4620

Lynwood Sever

July 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sal es Tax	Other Tax	Surcharge	Total
2	Lynwood Sewer-Residential O	348	3,915,170	11,250	32,247.04	0.00	0.00	0.00	32,247.04
4	Lymwood Sewer-Commercial Ou	1	5,000	5,000	51.70	0.00	0.00	0.00	51.70
5	Lynwood Sewer-Com Walnut Gr	1	44,000	44,000	454.96	0.00	0.00	0.00	454.96
	Service Totals	350	3,964,170	11,326	32,753.70	0.00	0.00	0.00	32,753.70

Sales Tax Summary

Sales	Total Doll	lars	Inside Cit	y Dollars	Outside City Dollars		
Tax Rate	Revenue Sa	ales Tax	Revenue	Sales Tax	Revenue S	Sales Tax	
6.90	32,753.70	0.00	0.00	0.00	32,753.70	0.00	
Totals	32,753.70	0.00	0.00	0.00	32,753.70	0.00	

Other	Total Doll	lars	Inside Cit	y Dollars	Outside Cit	y Dollars
Tax Rate	Revenue Sa	ales Tax	Revenue	Sales Tax	Revenue	Sales Tax
D. DG	32,753.70	0.00	0.00	0.00	32,753.70	0.00
Totals	32,753.70	0.00	0.00	0.00	32,753.70	0.00

The opening

City of Franklin Lynwood Utility District Sewer Collections

Month collected	Mugust 2010
Amount billed for sewer (100)	\$ 41 834.24
Billing adjustments (670)	\$ -331.21
Penalty charged to unpaid accts (800)	s 1057.41
Penalty adjustments (750)	<u>s</u>
Sewer collected on active accounts (200)	<u>s 39075</u> ,68
Penalty collected on active accounts (200)	s 355,12
Sewer collected on bad debts (W200)	s 155, a 3
Penalty collected on bad debts (W200)	<u>s</u>
Other Adjustments (explained below)	<u>s</u>
Unpaid Terminated Accounts Turned over to collection agency	<u>\$</u>
Explanation of adjustment:	

	Accounting period Supt	2010
	Total collected 431.21510,00000	<u>s 39586</u> .03
	Less 7.5% fee 431.38190.00000	1-12968,95
	Total due	\$ 36,617.08
Ī		,

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payble to:

Lynwood Utility Corp. Contact: Laura Morrissey 321 Billingsly Court

Suite 4

Franklin, TN 37067

For:

Lynwood Sewer Collections

Date: 9/09/2010 Time: 10:01

City of Franklin Sales Statistics by Service Pago: 1

User: CHRISTYM

Lynwood Sewer

August 2010

Rate Code	Deacription	No. of Bille	Total Consumed	Average Consumption	Revonue Dollara	9ales Tox	Other Tax	Surcharge	Total
2	Lynwood Rewes-Residential O	342	1,955.580	14,490	41,213.51	0,00	0.00	0.00	41,223.51
4	Lynwood Rower-Commercial On	1	5,000	5.000	51.70	0.00	0.00	0.00	51.70
5	Lynwood Sewer-Com Walnut Gr	1	23,000	23,000	237.82	0.00	0.00	0 00	237.82
	Service Totals	344	4,983,580	14,487	41,503.03	0.00	0.00	0.00	41,503.03

Sales 'Tax Summary

Sales	Total Dollars		Inside City Dollars		Outside City Dollars	
Tax Rate	Revenue 8	ales Tax	Revenue	Salce Tax	Revonue	Salcs Tax
0.00	41,503.03	a.00	0 00	0.00	41,503,03	0.38
Totaln	47,503.03	0 00	0.00	0.00	41,503.03	0.00

Other	Total Dollars		tneide City Dollars		Outside City Dollars	
Tax Rate	Ravenue S	alce Tax	Revenue	Salen Tax	Revenue	Sales Tax
a . 00	41,503.03	0.00	0.00	0.00	41,501.03	0.00
Totals	41,503.03	0.00	0.00	0.00	41,503.03	0.50

Month collected	September 2010	
Amount billed for sewer (100)	s 41241.10	
Billing adjustments (670)	s-1190.87	
Penalty charged to unpaid accts (800)	<u>\$</u>	
Penalty adjustments (750)	\$	
Sewer collected on active accounts (200)	<u>\$ 39286,30</u>	
Penalty collected on active accounts (200)	\$ 677.41	
Sewer collected on bad debts (W200)	\$ 50.00 A XXCO	
Penalty collected on bad debts (W200)	\$ 50.00 \$ 8800 \$ 38.00 Ever pyrr	: (
Other Adjustments (explained below)	\$	
Un paid Terminated Accounts Turned over to collection agency	\$	
Explanation of adjustment:		
Accounting period OCTOBEY	110121	
otal collected 431.21510.00000	s 40051,71	
ess 7.5% fee 431.38190.00000	s-3003,81	
otal due	s 37,047.84	

:counts Payable Dept:

Check request from:

Franklin Operating-A/P

Payble to:

Lynwood Utility Corp.
 Contact: Laura Morrissey
 321 Billingsly Court

Suite 4

Franklin, TN 37067

For:

Lynwood Sewer Collections

Date: 10/06/2010 Time: 07:56 City of Franklin Sales Statistica by Service Page. 1 1d. UB4620

User: CHRISTYM

Lynwood Sewer

September 2010

Ratio	Description	No. of Bills	Total Consumed	Average Consumption	Rovenué Dollara	Sales Tax	Other Tax	anzeperáż	Total
2	Lynwood Sewor-Regidential C	347	1.670,198	13,460	39,254.95	0.00	0.00	G . 00	39,254.95
1	Lynwood Sower-Commercial Ou	1	3,000	3,000	31.02	0.00	0.00	C 03	31 22
5	Lynwood Sewer-Com Walnut Gr	1	74,000	74.000	765.16	Ç.00	0.00	0.90	755 16
	Service Totals	349	4,747,498	13,603	40.050.23	c oc	00 0	0 00	40 (50 23

Sales Tax Summary

Sales	Total Dollars		Inside City Dollars		Outside City Dellars	
Tax Rate	Revenuo 3	ales Tax	Revenue	Soles Tax	%÷∧÷uπe	Sales Tex
0.00	40,050.23	0.00	0.00	0.00	40,050 23	c.50
Totale	40,050.23	0.00	0.00	0 00	40,050.23	0.00

Other	Total Dollars		Innide City Bollars		Queende City Collars	
Tax Rate		Salna Tax	Rovonué Sal	les Tax	Revenue	Sales Tax
0.00	40.050 23	0.00	0.00 .	0.00	48,050.23	0 00
Totals	40,050 23	0 00	9 00	0.00	40,050.23	0.00

City of Franklin Berry's Chapel Utility Inc. Sewer Collections

Month collected	,	October 2	010	
		20154	a F	
Amount billed for sewer (100)	\$	Ja 157.		
Billing adjustments (670)	\$	16,01	5	
Penalty charged to unpaid accts	s (800) \$	016,88	_ ,	
Penalty adjustments (750)	\$		221	_
Sewer collected on active accou	ınts (200) \$	25499,	10) 26/62	.0
Penalty collected on active acco	ounts (200) \$	602.		
Sewer collected on bad debts (V	V200) \$	25.0	0	- 0
Penalty collected on bad debts ((W200) \$	$\mathcal{O}_{\mathcal{O}}$	\$ 721.3	30
Other Adjustments (explained below)	\$		- Ove Py	M
Unpaid Terminated Accounts Turned over to collection agency	,	19.50	2	
Explanation of adjustment:			-	
O ANNO DE LA CONTRACTOR D				_
Accounting period	_			
Total collected 443.21417	. acof 26°	823, 39 ,	26102.01	
Less 7.5% fee 413.37298.555	\$1 20	011.751	·	
Total due 43138190), code 24	811.64		
•		diff	£ 721.38	
	Check request from: Payable to:	Franklin Operating Act Berry's Chapel Utility, 5250 Virginia Way Suite Brentwood, TN 37027	Inc.	
,	For:	Bern's Chanel Litility Se	wer Collections	

cc: Accounts Payable
Berry's Chapel Utility Inc.

City of Franklin Berry's Chapel Utility Inc. Sewer Collections

Amount billed for sewer (100) \$ 32,154.95	
-19/26	
Billing adjustments (670) \$	
Penalty charged to unpaid accts (800) · \$	
Penalty adjustments (750) \$	
Sewer collected on active accounts (200) \$ \(\frac{\partial 5499}{\partial 90}, \frac{90}{\partial 90} \)	
Penalty collected on active accounts (200) \$	
Sewer collected on bad debts (W200) \$	
Penalty collected on bad debts (W200) \$	
Other Adjustments \$(explained below)	
Unpaid Terminated Accounts Turned over to collection agency \$	
Explanation of adjustment:	
Accounting period	
Total collected 413.21417 \$ <u>26823.39</u>	
Less 7.5% fee 413.37298.555 \$[2011.75]	
Total due \$ 24811.64	

Accounts Payable Dept:

Payable to:

Check request from: Franklin Operating Account Berry's Chapel Utility, Inc.

5250 Virginia Way Suite 100

Brentwood, TN 37027

For:

Berry's Chapel Utility Sewer Collections

CC:

Accounts Payable

Berry's Chapel Utility Inc.

Date: 11/05/2010 Time: 08:57 City of Franklin Sales Statistics by Service Page: 1 Id: UB4620

User: CHRISTYM

Lynwood Sewer October 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Lynwood Sewer-Residential O	348	3,701,719	10,637	31,055.98	0.00	0.00	0.00	31,055.98
4	Lynwood Sewer-Commercial Ou	1	3,000	3,000	31.02	0.00	0.00	0.00	31.02
5	Lynwood Sewer-Com Walnut Gr	1	110,000	110,000	891.00	0.00	0.00	0.00	891.00
	Service Totals	350	3,814,719	10,899	31,978.00	0.00	0.00	0.00	31,978.00

Sales Tax Summary

Sales	Total Dollars		Inside Cit	y Dollars	Outside City Dollars		
Tax Rate	Revenue Sa	les Tax	Revenue	Sales Tax	Revenue S	ales Tax	
0.00	31,978.00	0.00	0.00	0.00	31,978.00	0.00	
Totals	31,978.00	0.00	0.00	0.00	31,978.00	0.00	

Other	Total Dollars		Inside Cit	y Dollars	Outside City Dollars		
Tax Rate	Revenue 8	ales Tax	Revenue	Sales Tax	Revenue S	ales Tax	
0.00	31,978.00	0.00	0.00	0.00	31,978.00	0.00	
Totals	31,978.00	0.00	0.00	. 0.00	31,978.00	0.00	

City of Franklin Berry's Chapel Utility Inc. Sewer Collections

Month collected Amount billed for sewer (100) Billing adjustments (670) Penalty charged to unpaid accts (800) Penalty adjustments (750) Sewer collected on active accounts (200) Penalty collected on active accounts (200) Sewer collected on bad debts (W200) Penalty collected on bad debts (W200) Other Adjustments	November \$ 41370.94 \$ -634.78 \$ 402,93 \$ 0 \$ 48652,86 \$ 455.87 \$ 125.00 \$ 0	\$ 125°
(explained below) Unpaid Terminated Accounts Turned over to collection agency Explanation of adjustment:	s_321.15	
Accounting period Dec 2010 Total collected 431.21510.00000 Less 7.5% fee 431.38190.00000 Total due	\$ 49233.73 \$13692521 \$ 45.541.21	

Accounts Payable Dept:

Check request from: Franklin Operating Account

Payable to:

Berry's Chapel Utility, Inc.

5250 Virginia Way Suite 100

Brentwood, TN 37027

For:

Berry's Chapel Utility Sewer Collections

CC:

Accounts Payable

Berry's Chapel Utility Inc.

5501954

City of Franklin Berry's Chapel Utility Inc. Sewer Collections

	Namabaa
Month collected	/VOVEMDO12
Amount billed for sewer (100)	s 41370.94
Billing adjustments (670)	s - (a34.18
Penalty charged to unpaid accts (800)	s 402.93
Penalty adjustments (750)	\$ 1/37 = 0
Sewer collected on active accounts (200)	s 48 65 a, 8 6
Penalty collected on active accounts (200)	s 455.67
Sewer collected on bad debts (W200)	s 105.00
Penalty collected on bad debts (W200)	s
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	<u>; 321.15</u>
Explanation of adjustment:	4

Accounting p	eriod
--------------	-------

Dec 2010

Total collected 431.21510.00000

Less 7.5% fee 431,38190.00000

Total due

s 49233.73

sı 3692,521

s 45,541.21

Accounts Payable Dept:

Check request from:

Payable to:

Franklin Operating Account Berry's Chapel Utility, Inc.

5250 Virginia Way Suite 100

Brentwood, TN 37027

For:

Berry's Chapel Utility Sewer Collections

cc:

Accounts Payable Berry's Chapel Utility Inc. CITY OF FRANKLIN

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Date: 12/01/2010 Time: 16:22 City of Franklin Sales Statistics by Service Page: 1 Id: UB4620

User: CHRISTYM

Lynword Sewer

November 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollare	Sales Tax	Other Tax	Suncharge	Total
2	berrys Chapel Sewer-Resid O	347	4,748,673	11,685	39,803.80	0 00	0.00	0.00	39,803.80
4	Berrys Chapel Sewer-Cosm Ou	1	1,000	4,000	11 36	0.00	0 00	0.00	41.36
5	Scrrys Chapel Sower Com Wal	1	141,000	141,000	891.00	0 00	0.00	0 00	891.00
	Service Totals	349	1,093,673	14,022	40,736.16	D. 00	0.00	0.00	40,736 16

Sales Tax Summary

Sales	Total Pollers		Inside City	y Dollars	Outside City Dollars		
Tax Rate	Rovenue 65	les Tax	Revenue	Salce Tax	Révonue	Sales Tax	
0.00	40,736.16	0.00	0.00	0.00	40,736.16	٥.00	
Totals	10,736.16	0.00	0.00	0.00	40.736.16	0.00	

Other	Total Dollars		Inside City	y Dollars	Outside City Dollars		
Tax Ratc	Revenue S	aleo Tax	Revenue	Sales Tax	Revenue (Solce Tax	
. 0.00	40.736.36	0.00	0 00	0.00	40,736 16	0.00	
Totals	40,736.15	0.00	0 00	0,00	40,736.26	0.00	

City of Franklin Berry's Chapel Utility Inc. Sewer Collections

Month collected	December 2010
Amount billed for sewer (100)	s 34/21.12
Billing adjustments (670)	s -615.49
Penalty charged to unpaid accts (800)	s 517.81
Penalty adjustments (750)	s -16.70
Sewer collected on active accounts (200)	s 3437239
Penalty collected on active accounts (200)	s 423.(01
Sewer collected on bad debts (W200)	\$
Penalty collected on bad debts (W200)	s
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	s
Explanation of adjustment:	
Accounting period Jan 201	
Accounting period Jan 201	24796 M
Total collected 431.21510.00000	\$ 0102.78
Less 7.5% fee 431.38190.00000	si 24.13, 18 ₁
Total due	s <u>32322.22</u>

Accounts Payable Dept:

Payable to:

Check request from: Franklin Operating Account Berry's Chapel Utility, Inc.

5250 Virginia Way Suite 100

Brentwood, TN 37027

For:

Berry's Chapel Utility Sewer Collections

CC:

Accounts Payable

Berry's Chapel Utility Inc.

Date: 1/06/2011 Time: 12:20 City of Pranklin Sales Statistics by Service Page: 1 Id: UB4620

User: CHRISTYM

Lynwood Sewer

December 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Berrys Chapel Sewer-Resid O	349	3,020,588	8,655	32,597.75	0.00	0.00	0.00	32,597.75
4	Berrys Chapel Sewer-Comm Ou	1	3,000	3,000	61.02	0.00	0.00	0.00	61.02
5	Berrys Chapel Sewer Com Wal	1	79,000	79,000	846.86	0.00	0.00	0.00	846.86
	Service Totals	351	3,102,588	8,839	33,505.63	0.00	0.00	0.00	33,505.63

Sales Tax Summary

Sales	Total Dollars		Inside City D	ollars	Outside City	Outside City Dollars		
Tax Rate	Revenue Sa	ales Tax	Revenue Sa	les Tax	Revenue S	ales Tax		
0.00	33,505.63	0.00	45.00	0.00	33,460-63	0.00		
Totals	33,505.63	0.00	45.00	0.00	33,460.63	0.00		

Other	Total Dollars		Inside City Dol:	Outside City Do	Outside City Dollars	
Tax Rate	Revenue Sa	ales Tax	Revenue Sale	a Tax	Revenue Sale	s Tax
0.00	33,505.63	0.00	45.0D	0.00	33,460.53	0.00
Totals	33.505.63	0.00	45.00	0.00	33,460.63	0.00

City of Franklin Berry's Chapel Utility Inc. Sewer Collections

Month collected	January 2011
Amount billed for sewer (100)	s 24396.70
Billing adjustments (670)	s <u>-141.95</u>
Penalty charged to unpaid accts (800)	s 440.87
Penalty adjustments (750)	s
Sewer collected on active accounts (200)	s 24 448.82
Penalty collected on active accounts (200)	s 465.45 Say 50
Sewer collected on bad debts (W200)	s 27.50 overpym
Penalty collected on bad debts (W200)	\$
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	\$
Explanation of adjustment:	
Accounting period Feb 2011	01/01/107
Total collected 431.21510.00000	s <u>J4, 441. []</u>
Less 7.5% fee 431.38190.00000	s <u>[-1870.63]</u>
Total due	s 23.071.14

Accounts Payable Dept:

Payable to:

Check request from: Franklin Operating Account Berry's Chapel Utility, Inc.

5250 Virginia Way Suite 100

Brentwood, TN 37027

For:

Berry's Chapel Utility Sewer Collections

CC:

Accounts Payable

Berry's Chapel Utility Inc.

BER 007 City of Franklin 's Chapel Utility Inc. Sewer Collections

Menth collected		February 2	011
Amount billed for sewer (100)	\$ _	29360.61	
Billing adjustments (670)	\$_	-20.36	
Ponalty charged to unpaid acots (800)	\$_	385.5/	The state of the s
Penalty adjustments (750)	\$_		
Sewer collected on active accounts (290)	\$_	19181.54	
Penalty collected on active accounts (200)	\$	390.74	
Sewer collected on bad debla (W200)	5	100.00	m sireo d
Penalty collected on bad dabts (W200)	\$_		Received
Office Adjustments (explained below)	\$_		Account Parish
Linguid Terminated Accounts		~	Account Tages
Turned over to collection agency	\$	0	
Explanation of adjustment:			q
Particular de la constant de la cons			
Accounting period 23		10 100 70	and M
Total collected 431.21519.00000	5 _	19,678,28	Purch at
Less 7.5% fee 431.38190.06000	\$1	14.15.87	funda cal
Total due	\$_	18208.41	Pay at
Adjusted the state of the state			· · · · · · · · · · · · · · · · · · ·

Check request from: Franklin Operating Account
Payable to: Berry's Chapel Utility, Inc.
5250 Viginia Way Suite 100
Brentwood, TN 37027
For: Berry's Chapel Utility Sewer Collections

Accounts Payable Berry's Chapel Utility Inc.

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Month collected	March
Amount billed for sewer (100)	s 21541.80
Billing adjustments (670)	s - 18.45
Penalty charged to unpaid accts (800)	s 587,93
Penalty adjustments (750)	\$
Sewer collected on active accounts (200)	s 34183.[]
Penalty collected on active accounts (200)	\$ <u>350.88</u>
Sewer collected on bad debts (W200)	s 100 00
Penalty collected on bad debts (W200)	\$
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	\$
Explanation of adjustment:	
Accounting period april 2011	
Total collected 431.21510.00000	s <u>34533.99</u>
Less 7.5% fee 431.38190.00000	\$1 2590.041
Total due	s 31943.95

Accounts Payable Dept:

Payable to:

Check request from: Franklin Operating Account Berry's Chapel Utility, Inc.

5250 Virginia Way Suite 100

Brentwood, TN 37027

For:

Berry's Chapel Utility Sewer Collections

Accounts Payable CC:

Date: 4/04/2011 Time: 08:44 User: CHRISTYM City of Franklin Sales Statistics by Service Page: 1 Id: UB4620

Berry's Chapel Sewer

March 2011

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Berrys Chapel Sewer-Resid O	352	1,565,250	4,447	20,802.95	0.00	0.00	0.00	20,802.95
4	Berrys Chapel Sewer-Comm Ou	1	2,000	2,000	60.00	0.00	0.00	0.00	60.00
5	Berrys Chapel Sewer Com Wal	1	60,000	60,000	650.40	000	0.00	0.00	650.40
	Service Totals	354	1,627,250	4,597	21,513.35	0.00	0.00	0.00	21,513.35

Sales Tax Summary

Sales	Total Doll	lars	Inside City	Dollars	Outside City Dollars		
Tax Rate	Revenue Sa	ales Tax	Revenue	Sales Tax	Revenue 8	Sales Tax	
	01 512 25	0.00	20.00	0.00	01 402 25	0.00	
0.00	21,513.35	0.00	90.00	0.00	21,423.35	0.00	
Totals	21,513.35	0.00	90.00	0.00"	21,423.35	0.00	

Other	Total Dol	lars	Inside Cit	y Dollars	Outside City Dollars		
Tax Rate	Revenue S	ales Tax	Revenue	Sales Tax	Revenue	Sales Tax	
0.00	21,513.35	0.00	90.00	0.00	21,423.35	0.00	
Totals	21,513.35	0.00	90.00	0.00	21,423.35	0.00	

Month collected Amount billed for sewer (100) Billing adjustments (670) Penalty charged to unpaid accts (800) Penalty adjustments (750) Sewer collected on active accounts (200)	101,1,2011 = 23,265.06 = 0 = 15,688.46
Penalty collected on active accounts (200)	5 241,25 B 1,250
Sewer collected on bad debts (W200)	\$ 62.50 B 62.50
Penalty collected on bad debts (W200)	s
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	\$
Explanation of adjustment:	
Accounting period	150000
Total collected 431.21510.00000	s 1) 7 4 0. 01
Less 7.5% fee 431.38190.00000	\$[//99,41
Total due	s 14792.80

Accounts Payable Dept:

Payable to:

Check request from: Franklin Operating Account Berry's Chapel Utility, Inc.

321 Billingsley Ct, Suite 4

Franklin, TN 37067

For:

Berry's Chapel Utility Sewer Collections

CC:

Accounts Payable

Month collected	april, 2011
	122 265 01
Amount billed for sewer (100)	\$ 29,000.00
Billing adjustments (670)	\$
Penalty charged to unpaid accts (800)	s
Penalty adjustments (750)	\$
Sewer collected on active accounts (200)	s 15,088.46
Penalty collected on active accounts (200)	s 241,25
Sewer collected on bad debts (W200)	\$ 62,50
Penalty collected on bad debts (W200)	\$
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	s
Explanation of adjustment:	· · · · · · · · · · · · · · · · · · ·
Accounting period 25	1~000
Total collected 431.21510.00000	5 1099 d. 21
Less 7.5% fee 431.38190.00000	si /199,41
Total due	(14793.80)

Accounts Payable Dept:

Check request from:

Payable to:

Franklin Operating Account Berry's Chapel Utility, Inc.

321 Billingsley Ct, Suite 4

Franklin, TN 37067

For:

Berry's Chapel Utility Sewer Collections

CC:

Accounts Payable Berry's Chapel Utility Inc.

Date: 5/04/2011 Time: 07:48

User: CHRISTYM

City of Franklin Monthly Transaction Report Page:

168937.02

23265.06

Id: UB2620

1

Accounts Receivable

Code Description -- Amount ---WATER SEWER SANIT MET'D SW CONNECT WATER FEES BACKFLOW SALES TAX PENALTY ROUNDUP MVUD LOANS RECL WIR RCW PEN BERRY'S BERRY PEN STRMWTR SWTR PEN 100 BILLING -----639640.38 254974.12 207556.74 100131.00 418.21 2650.00 45.00 20702.27 04/14/2011 203.35 8659.46 23050.05 21250.18 14715.00 26421.45 04/25/2011 44137.90 14.69 2986.76 04/26/2011 104502.60 1260.00 103242.60 04/27/2011 304154-01 32797.50 255334.02 44.03 1895.29 14083.17 238928.89 238769.14 171317.50 20554.38 6821.18 2400.00 04/28/2011 711834.96 169.68 5284.00 0.87 215.01 27374.31 493903.01 446325.88 320221.00 288994.86 45.00 41256.65 5050.00 1804269.85 Totals

7179.29

8660.33

431.75

Month collected	May 2011
Amount billed for sewer (100)	s 18,978.14
Billing adjustments (670)	s - 70.44
Penalty charged to unpaid accts (800)	s 063, 15
Penalty adjustments (750)	\$
Sewer collected on active accounts (200)	18 26331.54 26231.54
Penalty collected on active accounts (200)	s 384.74 3 28 31
Sewer collected on bad debts (W200)	\$ 6250 26516.63
Penalty collected on bad debts (W200)	\$ # 162.50
Other Adjustments (explained below)	s Overfyn
Unpaid Terminated Accounts Turned over to collection agency	s 90.00
Explanation of adjustment:	
Accounting period	26698 82 26516.63
Total collected 431.21510.00000	s 20010. (1)
Less 7.5% fee 431.38190.00000	\$1 000 9/1
Total due	s 24671.72

Accounts Payable Dept:

Payable to:

Check request from: Franklin Operating Account Berry's Chapel Utility, Inc.

321 Billingsley Ct, Suite 4

Franklin, TN 37067

For:

Berry's Chapel Utility Sewer Collections

CC;

Accounts Payable

I se: 6/19/2011 City of Franklin Time: 09:42 Sales Statistics by Service User: CHRISTYM

Page	e: .	L
Id:	UB4620	

Berry's	Chapel	Sewer
---------	--------	-------

May 2011

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Berrys Chapel Sewer-Resid O	352	2,121,529	6,027	18,039.14	0.00	0.00	0.00	18,039.14
4	Berrys Chapel Sewer'-Comm Ou	1	4,000	4,000	41.36	0.00	0.00	0.00	41.36
5	Berrys Chapel Sewer Com Wal	1	80,000	80,000	827.20	0.00	0.00	0.00	827.20
	Service Totals	354	2,205,529	6,230	18,907.70	0.00	0.00	0.00	18,907.70

Sales Tax Summary

Sales	Total Dol	lars	Inside City	Dollars	Outside City Dollars		
Tax Rate	Revenue S	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax	
0.00	18,907.70	0.00	164.50	0.00	18,743.20	0.00	
Totals	18,907.70	0.00	164.50	0.00	18,743.20	0.00	

Other	Total Do	Inside City Do	ollars	Outside City	Outside City Dollars		
Tax Rate	Revenue	Sales Tax	Revenue Sal	les Tax	Revenue S	ales Tax	
0.00	18,907.70	0.00	164.50	0.00	18,743.20	0.00	
Totals	18,907.70	0.00	164.50	0.00	18,743.20	0.00	

Month collected	June 2011
Amount billed for sewer (100)	s 19985, 22
Billing adjustments (670)	s <u>- 200.40</u>
Penalty charged to unpaid accts (800)	s <u>205.59</u>
Penalty adjustments (750)	\$
Sewer collected on active accounts (200)	· 19058,962 19255.6°
Penalty collected on active accounts (200)	s 196,73/
Sewer collected on bad debts (W200)	s <u>a.50</u> \$529.13
Penalty collected on bad debts (W200)	sOverpunt
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	\$
Explanation of adjustment:	
Accounting period	10 -0.100 10.5569
Total collected 431.21510.00000	\$ 19784.8d XIFF
Less 7.5% fee 431.38190.00000	si 1483861 #529.13
Total due	s 18300.96

Accounts Payable Dept:

Payable to:

Check request from: Franklin Operating Account Berry's Chapel Utility, Inc.

321 Billingsley Ct, Suite 4

Franklin, TN 37067

For:

Berry's Chapel Utility Sewer Collections

CC:

Accounts Payable

Date: 7/08/2011 Time: 13:34 City of Pranklin Sales Statistics by Service

Page: 1 Id: UB4620

User: CHRISTYM

Berry's Chapel Sewer

June 2011

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Berrys Chapel Sewer-Resid O	355	2,188,900	6,166	18,647.42	0.00	0.00	0.00	18,647.42
4	Berrys Chapel Sewer-Comm Ou	1	3,000	3,000	31.02	0.00	0.00	0.00	31.02
5	Berrys Chapel Sewer Com Wal	1	107,000	107,000	1,106.38	0.00	0.00	0.00	1,106.38
	Service Totals	357	2,298,900	6,439	19,784.82	0.00	0.00	0.00	19,784.82

Sales Tax Summary

Sales	Total Doll	Inside City	Dollars	Outside City Dollars		
Tax Rate	Revenue Sa	les Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	19,784.82	0.00	291.84	0.00	19,492.98	0.00
Totals	19,784.82	0.00	291.84	0.00	19,492.98	0.00

Other	Total Dollars		Inside City	Dollars	Outside City Dollars		
Tax Rate	Revenue	Sales Tax	Revenue S	ales Tax	Revenue S	ales Tax	
0.00	19,784.82	0.00	291.84	0.00	19,492.98	0.00	
Totals	19,784.82	0.00	291.84	0.00	19,492.98	0.00	

Month collected	July 2011
Amount billed for sewer (100)	s 39,335,27
Billing adjustments (670)	s - 386, 14,
Penalty charged to unpaid accts (800)	s 245.04
Penalty adjustments (750)	s <u>- 4,18</u>
Sewer collected on active accounts (200)	\$ 25708.53 A MA
Penalty collected on active accounts (200)	s 234.19 # 100
Sewer collected on bad debts (W200)	s_100.00 over fy
Penalty collected on bad debts (W200)	s
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	\$
Explanation of adjustment:	
Accounting period 28	
Total collected 431.21510.00000	s 2604a, 1a
Less 7.5% fee 431.38190.00000	\$1_1953,201
Total due	s 24089.52

Accounts Payable Dept:

Check request from:

Payable to:

Franklin Operating Account Berry's Chapel Utility, Inc.

321 Billingsley Ct, Suite 4

Franklin, TN 37067

For:

Berry's Chapel Utility Sewer Collections

CC:

Accounts Payable

Month collected	July 2011
Amount billed for sewer (100)	s <u>39,335,27</u>
Billing adjustments (670)	s <u>-386,19,</u>
Penalty charged to unpaid accts (800)	s <u>245.04</u>
Penalty adjustments (750)	\$ -4,18
Sewer collected on active accounts (200)	s 25708.53
Penalty collected on active accounts (200)	s <u>234.19</u>
Sewer collected on bad debts (W200)	s_100.00
Penalty collected on bad debts (W200)	\$
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	\$
Explanation of adjustment:	
Accounting period 28	
Total collected 431.21510.00000	s 2604a, 7a
Less 7.5% fee 431.38190.00000	\$1 1953,201
Total due	s 24089.52

Accounts Payable Dept:

Check request from:

Payable to:

Franklin Operating Account Berry's Chapel Utility, Inc.

321 Billingsley Ct, Suite 4

Franklin, TN 37067

For:

Berry's Chapel Utility Sewer Collections

CC:

Accounts Payable

Date: 8/01/2011 Time: 07:37 City of Franklin Sales Statistics by Service

User: CHRISTYM

Berry's Chapel Sewer

July 2011

Page: 1

Id: UB4620

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Berrys Chapel Sewer-Resid O	349	4,498,400	12,889	37,791.00	0.00	0.00	0.00	37,791.00
4	Berrys Chapel Sewer-Comm Ou	1	4,000	4,000	41.36	0.00	0.00	0.00	41.36
5	Berrys Chapel Sewer Com Wal	1	108,000	108,000	1,116.72	0,00	0.00	0.00	1,116.72
	Service Totals	351	4,610,400	13,135	38,949.08	0.00	0.00	0.00	38,949.08

Sales Tax Summary

Sales	Total Doll	Inside City	Dollars	Outside City	Outside City Dollars		
Tax Rate	Revenue Sa	les Tax	Revenue S	ales Tax	Revenue S	ales Tax	
0.00	38,949.08	0.00	507.68	0.00	38,441.40	0.00	
Totals	38,949.08	0.00	507.68	0.00	38,441.40	0.00	

Other	Total Dollars		Inside City	y Dollars	Outside City Dollars		
Tax Rate	Revenue 6	ales Tax	Revenue	Sales Tax	Revenue	Sales Tax	
0.00	38,949.08	Q. Q Q	507.68	0.00	38,441.40	0.00	
Totals	36,949.08	0.00	507.68	0.00	38,441.40	0.00	

august 2011
1/4550
s 43558.83
s -1501,760
s 90d.58
\$
s 55 d 59.01
s 410.50
\$
\$ 1001730
s-1924,0d
s
in error see attached
in error see attached
s 53'141,19
si 4031.031
s 44716.16

Accounts Payable Dept:

Check request from:

Payable to:

Franklin Operating Account Berry's Chapel Utility, Inc.

5250 Virginia Way Suite 100

Brentwood, TN 37027

For:

Berry's Chapel Utility Sewer Collections

CÇ:

Accounts Payable

Date: 9/02/2011 Time: 16:10 City of Franklin Sales Statistics by Service Page: 1 Id: UB4620

User: CHRISTYM

Berry's Chapel Sewer

August 2011

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales · Tax	Other Tax	Surcharge	Total
2	Berrys Chapel Sewer-Resid O	349	5,098,245	14,608	42,806.61	0.00	0.00	0.00	42,806.61
4	Berrys Chapel Sewer-Comm Ou	1	3,000	3,000	31.02	0.00	0.00	0.00	31.02
5	Berrys Chapel Sewer Com Wal	1	116,000	116,000	1,199.44	0.00	0.00	0.00	1,199.44
	Service Totals	351	5,217,245	14,864	44,037.07	0.00	0.00	0.00	44,037.07

Sales Tax Summary

Sales	Total Dol	lars	Inside City	Dollars	Outside City	Dollars
Tax Rate	Revenue S	ales Tax	Revenue 8	Sales Tax	Revenue Sa	les Tax
0.00	44,037.07	0.00	983.64	0.00	43,053.43	0.00
Totals	44,037.07	0.00	983.64	0.00	43,053.43	0.00

Other	Total Doll	ars	Inside City	Dollars	Outside City	Dollars
Tax Rate	Revenue Sa	les Tax	Revenue	Sales Tax	Revenue 8	Sales Tax
0.00	44,037.07	0.00	983.64	0.00	43,053.43	0.00
Totals	44,037.07	0.00	983.64	0.00	43,053.43	0.00

Month collected	Sent 2011
	46711 11
Amount billed for sewer (100)	
Billing adjustments (670)	\$ -548,42
Penalty charged to unpaid accts (800)	\$
Penalty adjustments (750)	\$ -69.31
Sewer collected on active accounts (200)	s 42 852.69,
Penalty collected on active accounts (200)	\$ 479.94
Sewer collected on bad debts (W200)	\$
Penalty collected on bad debts (W200)	\$
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	s
Explanation of adjustment:	
Accounting period 16	
	. 43332.63
Total collected 431.21510.00000	27/19 91
Less 7.5% fee 431.38190.00000	\$1.70
Total due	s 40080,69

Accounts Payable Dept:

Payable to:

Check request from: Franklin Operating Account Berry's Chapel Utility, Inc.

5250 Virginia Way Suite 100

Brentwood, TN 37027

For:

Berry's Chapel Utility Sewer Collections

CC:

Accounts Payable

Date: 10/06/2011

City of Franklin Sales Statistics by Service

Page: 1

Id: UB4620

Time: 12:13 User: CHRISTYM

Berry's Chapel Sewer

September 2011

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Berrys Chapel Sewer-Resid O	353	5,276,982	14,949	44,375.52	0.00	0.00	0.00	44,375.52
4	Berrys Chapel Sewer-Comm Ou	1	4,000	4,000	41.36	0.00	0.00	0.00	41.36
5	Berrys Chapel Sewer Com Wal	1	164,000	164,000	1,695.76	0.00	0.00	0.00	1,695.76
	Service Totals	355	5,444,982	15,338	46,112.64	0.00	0.00	0.00	46,112.64

Sales Tax Summary

Sales	Total Dol:	lars	Inside City D	collars	Outside (City Dollars
Tax Rate	Revenue Sa	iles Tax	Revenue 5a	les Tax	Revenue	Sales Tax
0.00	46,112.64	0.00	664.61	0.00	45,448.03	0.00
Totals	46,112.64	0.00	664.61	0.00	45,448.03	0.00

Other	Total Dollars		Inside Cit	y Dollars	Outside City Dollars		
Tax Rate	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax	
0.00	46,112.64	0.00	664.61	0.00	45,448.03	0.00	
Totals	46,112.64	0.00	664.61	0.00	45,448.03	0.00	

Month collected	October 2011
Amount billed for sewer (100)	s 46410.91
Billing adjustments (670)	s <u>-380.25</u>
Penalty charged to unpaid accts (800)	\$ 500
Penalty adjustments (750)	\$ -48,43
Sewer collected on active accounts (200)	\$ 40010.00
Penalty collected on active accounts (200)	s_52,5.1/8
Sewer collected on bad debts (W200)	\$
Penalty collected on bad debts (W200)	\$
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	s
Explanation of adjustment:	
Accounting period	1100-1100
Total collected 431.21510.00000	s 42834,08
Less 7.5% fee 431.38190.00000	\$1.32/9551
Total due	\$ 39 60 153

Accounts Payable Dept:

Payable to:

Check request from: Franklin Operating Account Berry's Chapel Utility, Inc.

321 Billingsley Ct, Suite 4

Franklin, TN 37067

For:

Berry's Chapel Utility Sewer Collections

cc:

Accounts Payable

Date: 11/02/2011 Time: 08:53 UBer: CHRISTYM City of Franklin Sales Statistics by Service Page: 1 Id: UB4620

Berry's Chapel Sewer

October 2011

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Berrys Chapel Sewer-Resid O	351	5,224,294	14,884	43,838.20	0.00	0.00	0,00	43,838.20
4	Berrys Chapel Sewer-Comm Ou	1	3,000	3,000	31.02	0.00	0.00	0.00	31.02
5	Berrys Chapel Sewer Com Wal	1	216,000	216,000	2,233.44	0.00	0.00	0.00	2,233.44
	Service Totals	353	5,443,294	15,420	46,102.66	0.00	0.00	0.00	46,102.66

Sales Tax Summary

Sales	Total Dollars		Inside City Do	llars	Outside C	Outside City Dollars		
Tax Rate	Revenue S	ales Tax	Revenue Sal	es Tax	Revenue	Sales Tax		
0.00	46,102.66	0.00	337.30	0.00	45,765,36	0.00		
Totals	46,102.66	0.00	337.30	0.00	45,765.36	0.00		

Other	Total Dollars		Inside City	Dollars	Outside City Dollars		
Tax Rate	Revenue S	ales Tax	Revenue	Sales Tax	Revenue	Sales Tax	
0 00	46,102.66	0.00	337.30	0.00	45,765.36	0.00	
Totals	46,102.66	0.00	337.30	0.00	45,765.36	0.00	

Month collected	MUVENIDE 2011
Amount billed for sewer (100)	s 37800,26
Billing adjustments (670)	s - 172.57
Penalty charged to unpaid accts (800)	s 887.59
Penalty adjustments (750)	s - 988, 9 a
Sewer collected on active accounts (200)	s 38983.04
Penalty collected on active accounts (200)	s 555.76
Sewer collected on bad debts (W200)	\$ 23.15
Penalty collected on bad debts (W200)	\$
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	\$
Explanation of adjustment:	
Accounting period <u>LC</u> //	2071101
Total collected 431.21510.00000	s 37501.95
Less 7.5% fee 431.38190.00000	\$1-2967.14
Total due	\$36594.81

Accounts Payable Dept:

Payable to:

Check request from: Franklin Operating Account Berry's Chapel Utility, Inc.

321 Billingsley Ct, Suite 4

Franklin, TN 37067

For:

Berry's Chapel Utility Sewer Collections

cc:

Accounts Payable

Date: 12/01/2011 Time: 09:32

City of Franklin Sales Statistics by Service

Page: 1 Id: UB4620

User: CHRISTYM

Berry's Chapel Sewer

November 2011

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Berrys Chapel Sewer-Resid O	357	4,253,343	11,914	35,766.49	0.00	0.00	0.00	35,766.49
4	Berrys Chapel Sewer-Comm Ou	1	5,000	5,900	51.70	0.00	C . GC	0.00	51.70
5	Berrys Chapel Sewer Com Wal	1	175,000	175,000	1,809.50	0.00	0.00	0.00	1,809.50
	Service Totals	359	4,433,343	12,349	37,627.69	0.00	0.00	3.00	37,627.69

Sales Tax Summary

Sales	Total Dol	lars	Inside Cit	y Dollars	Outside Cit	y Dollars
Tax Rate	Revenue S	ales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	37,627.69	0.00	476.80	0.00	37,150.89	0.00
Totale	37 638 60	0.00	476.00			
Totals	37,627.69	0.00	476.80	0.00	37,150.89	0.00

Other	Total Dol	lars	Inside Ci	ty Dollars	Outside C	ty Dollars
Tax Rate	Revenue	Sales Tax	Révenue	Sales Tax	Revenue	Sales Tax
0.00	37,627.69	0.00	476.80	0.00	37,150.69	0.00
Totals	37,627.69	0.00	476.80	0.00	37.150.89	6.00

Month collected	Tecember 2011
Amount billed for sewer (100)	s 26583.
Billing adjustments (670)	\$ -141.95
Penalty charged to unpaid accts (800)	s 018,18
Penalty adjustments (750)	\$
Sewer collected on active accounts (200)	s 31066.62
Penalty collected on active accounts (200)	s <u>679,99</u>
Sewer collected on bad debts (W200)	\$
Penalty collected on bad debts (W200)	\$
Other Adjustments (explained below)	\$
Unpaid Terminated Accounts Turned over to collection agency	<u>\$</u>
Explanation of adjustment:	
12-11	
Accounting period	
Total collected 431.21510.00000	\$ 31746,61
Less 7.5% fee 431.38190.00000	si - 2380.44
Total due	s <u>29365.6</u> 2

Accounts Payable Dept:

Check request from:

Payable to:

Franklin Operating Account Berry's Chapel Utility, Inc.

321 Billingsley Ct, Suite 4

Franklin, TN 37067

For:

Berry's Chapel Utility Sewer Collections

CC:

Accounts Payable

Date: 1/03/2012

City of Franklin Sales Statistics by Service

Page: 1

Id: UB4620

Time: 14:43 User: CHRISTYM

Berry's Chapel Sewer

December 2011

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	surcharge	Total
2	Berrys Chapel Sewer-Resid O	351	2,983,000	8,499	25,252.06	0.00	0.00	0.00	25,252.06
4	Berrys Chapel Sewer-Comm Ou	1	3,000	3,000	31.02	0.00	0.00	0.00	31.02
5	Berrys Chapel Sewer Com Wal	1	112,000	112,000	1,158.08	0.00	0.00	0.00	1,158.00
	Service Totals	353	3,098,000	8,776	26,441.16	0.00	0.00	0.00	26,441.16

Sales Tax Summary

Sales	Total Doll	ars	Inside Cit	y Dollars	Outside Ci	ty Dollars
Tax Rate	Revenue Sa	les Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	26,441.16	0.00	406.66	0.00	26,034.50	0.00
Totals	26,441.16	0.00	406.66	0.00	26,034.50	0.00

Other	Total Doll	ars	Inside Cit	y Dollars	Outside Cit	y Dollars
Tax Rate	Revenue Sa	les Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	26,441.16	0.00	406.66	0.00	26,034.50	0.00
Totals	26,441.16	0.00	406.66	0.00	26,034.50	0.00

RESPONSE TO CAPD REVIEW

ATTACHMENT # 9



AGREEMENT BETWEEN THE CITY OF FRANKLIN, TN AND BERRY'S CHAPEL UTILITY, INC. FOR THE COLLECTION OF SEWER SERVICE CHARGES

This Agreement is made this the 12th day of April, 2011, by and between Berry's Chapel Utility, Inc., hereinafter called "BCU" and the City of Franklin, Tennessee, hereinafter called "CITY", which in consideration of mutual promises and covenants made herein, agree as follows:

WHEREAS, CITY entered into a contract with Lynwood Utility Company, Inc. dated December 14, 1999 as amended June 19, 2007, to bill and collect Lynwood's sewer service charges from Lynwood's customers who also receive water service from the City, and

WHEREAS, Lynwood merged with Berry's Chapel Utility, Inc. with Berry's Chapel Utility, Inc being the surviving corporation; and

WHEREAS, CITY and BCU wish to continue the relationship previously established by CITY and Lynwood.

NOW THEREFORE, in light of the recitals, which are incorporated herein by reference, and the promises herein contained that CITY and BCU, in consideration of the premises and of the mutual covenants herein set forth, do mutually agree as follows:

- BCU operates a Central Sewerage and wastewater collection system within an area in which CITY provides water service. BCU has requested and CITY has agreed to bill and collect sewer service charges for BCU from its customers who receive water service from CITY.
- BCU will provide its sewer service rate schedule to CITY in writing, as amended from time to time, thirty (30) days in advance of its effective date to allow CITY time to modify its computer billing system.
- CITY will supply to BCU any changes to CITY's billing policies or related fees that would affect BCU's sewer customers sixty (60) days in advance of the effective date to allow BCU time to modify its rules and regulations and fees and charges, if necessary.
- 4. Upon request, CITY will provide to BCU a listing of BCU's customers who receive water service from CITY, together with each customer's monthly water consumption, for purposes of establishing and monitoring BCU's sewer service rates.
- 5. BCU's sewer service rate schedule shall in all cases be multiplied by the quantity of water billed by CITY in the current billing cycle for water service, inclusive of any meter adjustments or other adjustments for current or prior billing cycles, consistent with CITY's normal policies and procedures for such adjustments, and exclusive of any sales taxes on such water service. Water provided by the City through a separately metered "irrigation" meter is excluded for purposes of applying the sewer service charge. CITY shall compute and bill to each of BCU's sewer customers for the resulting sewer service charge.
- 6. CITY will render combined statements for its water service charges and BCU's sewer service charges in accordance with CITY's normal billing cycle(s). CITY will cause to be printed on its billing statement the name, address and telephone number of the BCU office and BCU's sewer

customers will be instructed to contact BCU directly concerning complaints and maintenance of the sewer system.

- 7. In the event a BCU sewer customer does not pay its sewer service charges when due, CITY agrees to enforce the collection of the sewer charges in the same manner as CITY enforces the collection of its water service charges. Such enforcement of collection shall include mailing of late notices, assessing late charges (or disallowing discounts) and, when appropriate, cutting off water service to that customer until such time as full payment is made by that customer. CITY shall be entitled to retain one hundred (100%) of all water cut off and reconnection charges assessed and collected from BCU's sewer customers as a result of non-payment or other breach of contract.
- 8. On or before the twentieth (20th) day of each month, CITY will deliver to BCU the gross amount CITY has collected from BCU's sewer customers for BCU sewer services through the last day of the previous month, less a service fee equal to seven and one-half percent (7.5%) of the gross amount collected, which sum shall be retained as the sole and separate property of CITY for providing the services agreed upon in this Agreement.
- 9. CITY will provide to BCU with its monthly remittance one or more monthly reports which show for each BCU customer the customer's account number, the customer's name, the service address and the amounts billed and/or collected on behalf of BCU for sewer service charges. The totals per this report(s) shall equal the gross amount due BCU in accordance with this contract. It shall be the responsibility of BCU to reconcile the monthly report to its records and to notify CITY of any billing discrepancies discovered on a timely basis.
- 10. BCU shall pay to CITY the full cost for setup and programming of CITY's billing system necessary to implement this agreement.
- 11. CITY will refer to BCU any inquiries regarding new sewer service in BCU's area of service. BCU will determine if a new sewer customer will be accepted for connection to its sewer and wastewater collection system. If accepted, BCU will collect the appropriate sewer tap fees, connection fees and/or inspection fees and will provide the new sewer customer with a receipt and authorization form.
- 12. CITY and BCU may establish a combined application and contract form for water and sewer service. CITY may accept applications and contracts on behalf of BCU for any transfers of existing sewer service. CITY may accept applications and contracts for new sewer service only upon presentation of a valid receipt and authorization form for new sewer service. CITY shall maintain in its files copies of all such applications and contracts for new & transferring customers. Upon termination of this contract, or upon request from time to time by BCU, CITY will supply BCU with copies of such applications and contracts. CITY shall retain one hundred percent (100%) of its application & connection fees for new & transferring customers.
- 13. CITY shall have no duty to repair or maintain any portion of BCU's sewer system except by separate agreement between the parties.
- 14. The parties agree to cooperate fully in exchanging information and implementing procedures to fully implement the intent of this contract. BCU shall have access to the books of CITY concerning the administration of this contract from time to time as BCU sees fit upon reasonable notice to CITY of its intent to do so.

- 15. Before CITY incorporates BCU'S sewer service rates, rules and regulations in its billing as contemplated herein, BCU shall obtain the approval of the Tennessee Regulatory Authority ("TRA") of a revised tariff incorporating such rates, rules and regulations and shall notify CITY in writing upon receipt of such approval provided BCU is subject to regulation by the TRA.
- 16. If BCU is subject to regulation by the TRA, and in the event CITY receives an order and notice from the TRA that the Authority has suspended or revoked BCU's certificate of public convenience and necessity to operate sewer utility pursuant to Authority Rule 1220-4-13-.09, CITY shall withhold administrative fees and charges authorized by this Agreement, then pay all remaining sewer service charges collected for BCU after the receipt of the order and notice to the TRA, a court appointed receiver or other entity or person whom the TRA directs which entity or person shall be responsible for continuing the operation of BCU's sewer system.
- 17. BCU shall indemnify and hold harmless CITY from and against any and all claims related to the CITY'S obligation to pay sewer charges to the TRA, a court appointed receiver or other entity or person to whom the TRA directs which entity or person shall be responsible for continuing the operation of BCU'S sewer system.
- 18. This Agreement may be terminated by either party by the giving of ninety (90) days written notice to the other party.

WITNESS the execution hereof this day and date first above written.

BERRYS CHAPELOUTILITY, INC.

By:

Dragidant

CITY OF FRANKLIN, TENNESSEE

By: ______ Dr. Ken Moore

Mayor

109 3rd Avenue South Franklin, TN 37064

ATTEST:

Eric Stuckey

City Administrator

Approved as to form:

Shauna R. Billingsley

City Attorney

LAW DEPARTMENT

Shauna R. Billingsley, Esq. City Attorney Also Licensed in Texas



HISTORIC FRANKLIN TENNESSEE

April 18, 2011

VIA REGULAR MAIL

Donald L. Scholes
Branstetter, Stranch & Jennings, PLLC
227 Second Avenue North
Fourth Floor
Nashville, Tennessee 37201-1631

Re: Agreement between the City of Franklin, TN and Berry's Chapel Utility, Inc. for the Collection of Sewer Service Charges

Dear Mr. Scholes,

N. Samuel Gross

Please find enclosed the fully executed original regarding the above referenced agreement. Should you need anything further or have any questions, please do not hesitate to contact us.

Yours truly,

Sam Cross Paralegal

Enclosure

RESPONSE TO CAPD REVIEW

ATTACHMENT # 12

* Laura Morrisey

LOGICS SOFTWARE (1)

\$14,725.00

WORK STATION & EQUIPMENT

\$842.00

BILLING FOR 484 CUSTOMERS

Day 1	Meters read by HB & TS for service to 15 th
Day 7	HB & TS Reviews and Test reading 23 rd
Day 15	HB & TS Process Readings & send on 30 th
Day 17	BCUI processes & inputs all cash payments for prior months billing to each customers account, then inputs all readings to each customers account. The payments and new meter readings are then merged together.
Day 18	Review problem areas with Logics
Day 19	BCUI sends information to KUBRA (2) for printing and mailing (\$.62 per invoice that they send out)
Day 20	Approval of billing and mailing on 5 th day of month.
Day 35	Bills are due on 20 th of month

- (1) Same system the Mallory Valley Utility District uses
- (2) Same processor used by City of Franklin & Mallory Valley

* Worked in BCUI only office beginning 1-1-12 full-time. Prior to 1-1-12 Laura worked Part-time.

RESPONSE TO CAPD REVIEW

ATTACHMENT # 15

BERRYS CHAPEL UTILITY INC UNRECOVERED ODOR ODOR CONTROL COST 6/30/11

TRA APPROVED RECOVERY @ 1/31/08	\$30,973.02
Recoveries July 2009 = June 2010	\$23,237.98 \$7,735.04
Cost incurred after 1/31/2008 filing	
2008 Legal Fees	\$1,940.00
2008 Consultant Fees	\$1,125.00
	\$3,065.00
2009 Legal Fees	\$5,520.91
2009 Consultant Fees	\$2,125.00
2009 Consultant FCC3	\$7,645.91
2010 Consultant Fees 11/1/10 to 6/30/10	\$625.00
Waste Management 7/1/09 to 6/30/10	\$29,254.71
Account Balance 6/30/2010	\$48,325.66
2010 Consultant Fees 7/1/10 to 8/31/10	\$250.00
Consultant Fees 9/1/10 to 6/30/11	\$875.00
Waste Management 7/1/10 to 8/31/10	\$7,085.96
Waste Management 7/1/10 to 6/30/11	\$12,761.42
Recoveries 7/1/10 to 8/31/10	-\$5,348.72
Recoveries 7/1/10 to 6/30/11	\$19,986.28
Account Balance 6/30/11	\$43,963.04

BERRYS CHAPEL UTILITY INC UNRECOVERED ODOR ODOR CONTROL

	EXPENSES	DEFERRED	
2355	7/1/2010	Visions, Inc.	\$125.00
2404	8/1/2010	Visions, Inc.	\$125.00
	7/1/10 to 8/31/10		\$250.00
	9/1/ to 3/31/11	Visions, Inc.	\$875.00
2373	.	Waste Mgt.	\$1,338.17
2374	ļ	_	\$400.00
2396	,		\$2,381.74
2440)		\$2,966.02
	7/1/ to 8/31/10		\$7,085.93
7029)	Waste Mgt.	\$2,742.32
7048			\$2,818.41
7142			\$3,483.40
7220	•		\$3,717.29
	9/1/to 3/31/11		\$12,761.42
	B.111 . 6	Recoveries	40.527.04
July	Billing Summaries		\$2,537.81
August	7/1/+- 0/21/10		\$2,810.91
	7/1/ to 8/31/10		\$5,348.72
			440.005.55
Septembe	r=June		\$19,986.28

LYNWOOD UTILITIY CORPORATION 2009 DEFERRED ODOR CONTROL COST @ 12/31/09

DATE	PAYEE	CK#	AMOUNT	AMOUNT
1/2/2009	VISIONS	1501	500.00	
2/2/2009	VISIONS	1552	375.00	
2/26/2009	BRANSTETTER STRANCH	1578		1,080.00
3/2/2009	VISIONS	1591	125.00	
4/1/2009	VISIONS	1641	375.00	
4/21/2009	BRANSTETTER STRANCH	1661		1,162.51
4/30/2009	BRANSTETTER STRANCH	1681		405.00
4/30/2009	BRANSTETTER STRANCH	1681		933.41
5/1/2009	VISIONS	1698	125.00	
6/19/2009	BRANSTETTER STRANCH	1780		1,677.50
8/3/2009	VISIONS	1844	125.00	
8/20/2009	BRANSTETTER STRANCH	1869		195.00
9/1/2009	VISIONS	1892	125.00	
9/22/2009	BRANSTETTER STRANCH	1925		67.50
10/1/2009	VISIONS	1942	125.00	
11/2/2009	VISIONS	2000	125.00	
12/1/2009	VISIONS	2039	125.00	
		-		
		-	2,125.00	5,520.92
8/20/2009	WASTE MANAGEMENT	1883		2,793.54
10/5/2009	WASTE MANAGEMENT	1956		1,412.95
10/23/2009	WASTE MANAGEMENT	1992		2,248.22
11/12/2009	WASTE MANAGEMENT	2030		2,206.51
12/22/2009	WASTE MANAGEMENT	2083		2,328.05
				10,989.27
			Page 2	18,265.44
				29,254.71

\$21,240	\$41,040	TOTAL TAXES OTHER THAN INCOME
\$240	\$140	TAXES - OTHER
\$3,000	\$16,900	TN FRANCHISE TAXES
\$18,000	\$24,000	PROPERTY TAXES
2010 (W/S - A-5/1)	2011	ł
		12 MONTHS ENDED DECEMBER 31,
		TAXES OTHER THAN INCOME
W/S - A-5		BERRYS' CHAPEL UTILITY, INC.

		W/S - A-5/1
8 MONTHS (LUC)	4 MONTHS (BCUI)	12 MONTH TOTAL
\$12,000	\$6,000	\$18,000
\$2,000	\$1,000	\$3,000
\$40	\$200	\$240
\$14,040	\$7,200	\$21,240
	8 MONTHS (LUC) \$12,000 \$2,000 \$40 \$14,040	4 MONTHS (BCUI) \$6,000 \$1,000 \$200 \$7,200

\$25,178	\$57,037	TOTAL REGULATORY EXPENSES
	\$37,100	RATE CASE EXPENSES
\$25,178 (W/S - A-6/1)	\$19,937	REGULATORY EXPENSES
2010	2011	
		12 MONTHS ENDED DECEMBER 31,
		REGULATORY EXPENSES
W/S - A-6		BERRYS' CHAPEL UTILITY, INC.
- Highway		

BERRYS' CHAPEL UTILITY, INC.		<	W/S - A-6/1
REGULATORY EXPENSES			
2010			
(BCUI 4 MONTHS + LUC 8 MONTHS)			
	8 MONTHS (LUC)	4 MONTHS (BCUI)	12 MONTH TOTAL
REGULATORY EXPENSES	\$25,178		\$25,178
TOTAL REGULATORY EXPENSES	\$25,178	\$0	\$25,178

12 MONTHS ENDED DECEMBER 31, DEPRECIATION AND AMORTIZATION EXPENSE BERRYS' CHAPEL UTILITY, INC. * CIAC = CONTRIBUTIONS IN AID OF CONSTRUCTION **AMORTIZATION CREDIT OF CIAC*** DEPRECIATION AND AMORTIZATION EXPENSE, NET TOTAL DEPRECIATION AND AMORITZATION, NET \$208,058 \$208,058 2011 \$191,547 (\$24,300) \$215,847 2010 W/S - A-7 __(N//S - A-7/1)

	Anna Anna Anna Anna Anna Anna Anna Anna	1300-1400	
BERRYS' CHAPEL UTILITY, INC.		_	W/S - A-7/1
DEPRECIATION AND AMORTIZATION EXPENSE			MANAGEMENT OF THE PROPERTY OF
2010			
(BCUI 4 MONTHS + LUC 8 MONTHS)			
	8 MONTHS (LUC)	4 MONTHS (BCUI)	12 MONTH TOTAL
DEPRECIATION AND AMORTIZATION EXPENSE, NET	\$146,495	\$69,352	\$215,847
REGULATORY EXPENSES	(\$24,300)		(\$24,300)
TOTAL DEPRECIATION AND AMORITZATION, NET	\$122,195	\$69,352	\$191,547

BERRYS' CHAPEL UTILITY, INC.		W/S - A-8
INTEREST EXPENSE		
12 MONTHS ENDED DECEMBER 31,		
	2011	2010 (W/S - A-8/1)
SHORT TERM DEBT	\$19,329	\$14,037
LONG TERM DEBT - TCB	\$99,110	\$91,422
LONG TERM DEBT - JDR	\$20,000	ı
LONG TERM DEBT - TLR	\$20,000	ı
OTHER INTEREST	\$2,000	\$2,463
TOTAL INTEREST EXPENSE	\$160,439	\$107,922

W/S - A-8/1	
4 MONTHS	2010 TOTAL
\$5,492	\$14,037
\$35,404	\$91,422
ı	ı
ı	ı
\$757	\$2,463
\$41,653	\$107,922
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ONTHS 5,492 5,404

Lynwood Utility Corporation

Profit & Loss

January through December 2010 Cclord and on 9 8/31/2010)

	Jan - Dec 10
Ordinary Income/Expense	
Income 4999 · Uncategorized Income	0.00
622.1 · Residential Revenues 622.13 · HB & TS	173,816.45
522.14 · HB & TS Penalty Chg	2,818.48
522.16 · City of Franklin 522.16 · City of Franklin Penalty Chg	176,995.68 2,127.92
Total 522.1 · Residential Revenues	355,758.53
622.17 · Chapelwood Sewer Revenue	2,970.44
522.18 · Chapelwood Penalty Chg	219.10
536 · Other Wastewater Revenue 536.1 · House Sewer Service Inspection	500.00
536.2 · Tap Fee Income	77,750.00
Total 536 - Other Wastewater Revenue	78,250.00
Total Income	437,198.07
Expense	494 999 99
403 · Depreciation Expense 403.1 · Amortization Expenses	134,000.00 4,800.00
404.2 - Amort of Plant Acq Adjustment	7,695.36
408 · Taxes 408.13 · Property	12,000.00
408.14 · State F & E	2,000.00
408 · Taxes - Other	40.00
Total 408 · Taxes	14,040.00
427.3 · Interest Expense TN Cont Note 427.4 · Long Term Loan Int. & Principal	0.00 56.018.38
427.5 · Interest Expense-ST-TN Comm BK	8,545.33
427.6 · Interest Expense - other 5100 · Bad Debt Expense	1,705.51 7,251.93
667 · Regulatory Expense	25,178.00
710 · Purchased Wastewater Treatment 710.1 · Water for Plant	2 690 70
710.1 · Water for Pump Stations	2,680.79 425.14
Total 710 · Purchased Wastewater Treatment	3,105,93
711 · Sludge Removal Expense	3,260.25
715 · Purchased Power 715.1 · Electricity for Plant	34,089.03
716.2 · Electricity for Pump Stations	5,082.88
Total 716 · Purchased Power	39,171.91
716.3 · Electricity for Office 718 · Chemicals	392.00
718.2 · Chlorine	0.00
718 · Chemicals - Other	24,827.00
Total 718 · Chemicals	24,827.00
718.5 · Methanol 720 · Materials and Supplies	11,786.08
720.1 · Office Supplies	
720.11 · Postage & Delivery	-62.25
720.12 · Printing & Reproduction 720.13 · Telephone	46.54 2.944.47
720.14 · Capitalized Office Equipment	0.00
720.1 · Office Supplies - Other	3,309.69
Total 720.1 · Office Supplies	6,238.45
720.16 · Plant Materials 720 · Materials and Supplies - Other	32.95 37,457.42
Total 720 · Materials and Supplies	43,728.82
••	•

Lynwood Utility Corporation Profit & Loss

January through December 2010

1/1/2010 40 8/31/2010

731 - Contractual Services - Engineer 731.1 - Inspection 731.3 - Project Consulting 0.00 1,125.00 731.3 - Project Consulting 0.00 732 - Contractual Services - Accounting 732.1 - Billing & Collection Fee 0.00 732.3 - Accounting & 28,440.17 732.2 - Collection Fee 0.00 732.3 - Accounting & Collection Fee 0.00 732.3 - Accounting & Bookkeeping 13,192.80 732 - Contractual Services - Accounting - Other 5,75.00 732 - Contractual Services - Accounting - Other 5,75.00 732 - Contractual Services - Accounting - Other 733 - Contractual Services - Mgt Fee 734.1 - On Sta Management 19,200.00 734.2 - Professional Management 19,200.00 734.1 - On Sta Management 11,250.00 734 - Contractual Services - Mgt Fee 30,450.00 735 - Contractual Services - Other 736 - Contractual Services - Other 81,603.70 756 - Contractual Services - Other 81,603.70 756 - Contractual Services - Other - Other 1,250.00 756 - Contractual Services - Other - Other 1,250.00 756 - Contractual Services - Other - Other 1,250.00 756 - Contractual Services - Other - Other 87,022.36 756 - Contractual Services - Other - Other 8,546.95 756 - Insurance - Other 8,546.95 756 -		Jan - Dec 10
732 · Contractual Services-Accounting 28,440.17 732.1 · Billing & Collection Fee 0.00 732.3 · Accounting & Bookkeeping 13,192.80 732.4 · TAX ACCOUNTING 625.00 732 · Contractual Services-Accounting - Other 5,875.00 Total 732 · Contractual Services-Accounting 48,132.97 733 · Contractual Services-Legal 12,054.75 734 · Contractual Services-Mgt Fee 30,450.00 734 · On Site Management 19,200.00 734 · On Site Management 11,250.00 Total 734 · Contractual Services- Mgt Fee 30,450.00 735 · Contractual Services- Other 21,494.89 736 · Contractual Services- Other 36.1 · Repairs & Maintainence 736.1 · Repairs & Maintainence 85,772.36 736.1 · Repairs & Maintainence 85,772.36 736 · Contractual Services- Other · Other 1,250.00 Total 736 · Contractual Services- Other · Other 1,250.00 Total 736 · Comractual Services- Other · Other 1,250.00 Total 736 · Commercial Building 8,672.00 756 · Insurance · Other 87,022.36 757 · Insurance · Other 81,80	731.1 · Inspection	• •
732.1 · Billing & Collection Fee 28,440.17 732.2 · Collection Fee 0.00 732.3 · Accounting & Bookkeeping 13,192.80 732.4 · TAX ACCOUNTING 625.00 732 · Contractual Services-Accounting - Other 5,875.00 Total 732 · Contractual Services-Accounting 48,132.97 733 · Contractual Services- Mgt Fee 12,054.75 734 · Contractual Services- Mgt Fee 30,450.00 734 · On Ste Management 19,200.00 734 · Contractual Services- Mgt Fee 30,450.00 735 · Contractual Services- Other 21,494.89 736 · Contractual Services- Other 4,168.66 736 · 1 · Repairs & Maintainence 85,772.36 736 · Contractual Services- Other 81,603.70 Total 736 · Contractual Services- Other - Other 1,250.00 Total 736 · Contractual Services- Other - Other 1,250.00 741 · Rental of Bullding 8,677.23 745 · Contractual Services- Other 67.20 747 · Insurance - Workers Comp 8,546.95 748 · Insurance - Workers Comp 8,546.95 749 · Insurance - Other 8,546.95 750 · Misc	Total 731 · Contractual Services- Engineer	1,125.00
733 · Contractual Services- Legal 734 · Contractual Services- Mgt Fee 734.1 · On Site Management 734.2 · Professional Management 734.2 · Professional Management 735 · Contractual Services- Mgt Fee 736 · Contractual Services- Other 736 · Contractual Services- Other 736.1 · Repairs & Maintainence 736 · Contractual Services- Other 741 · Rental of Building 756 · Commercial Building 757 · Insurance - Wehicle 767 · Insurance - Workers Comp 768 · Insurance - Workers Comp 769 · Insurance - Workers Comp 769 · Insurance - Workers Comp 776 · Miscellaneous Expenses 776.1 · Financial Expenses 776.1 · Financial Expenses 776.1 · Financial Expenses 776.1 · Financial Expenses 776.1 · Miscellaneous Expenses 776.2 · Membership Dues 760 · Miscellaneous Expenses 776.3 · Miscellaneous Expenses 776.4 · Miscellaneous Expenses 776.5 · Miscellaneous Expenses 776.6 · Miscellaneous Expenses 776.7 · Miscellaneous Expenses 776.7 · Miscellaneous Expenses 776.1 · Miscellaneous Expenses 776.2 · Membership Dues 776 · Miscellaneous Expenses 776.3 · Miscellaneous Expenses 776.4 · Miscellaneous Expenses 776.5 · Miscellaneous Expenses 776.6 · Miscellaneous Expenses 776.1 · Miscellaneous Expenses 776.2 · Membership Dues 776 · Miscellaneous Expenses 776.2 · Membership Oues 776 · Miscellaneous Expenses 776.3 · Miscellaneous Expenses 776.4 · Miscellaneous Expenses 776.5 · Miscellaneous Expenses 776.5 · Miscellaneous Expenses 776.7 · Miscellaneous Expenses 776.1 · Miscellaneous Expenses 776.2 · Membership Oues 776 · Miscellaneous Expenses 776.2 · Membership Oues 776 · Miscellaneous Expenses 776.3 · Miscellaneous Expenses 776.4 · Miscellaneous Expenses 776.5 · Miscellaneous Expenses 776.7 · Miscellaneous Expenses	732.1 · Billing & Collection Fee 732.2 · Collection Fee 732.3 · Accounting & Bookkeeping 732.4 · TAX ACCOUNTING	0.00 13,192.80 625.00
734 · Contractual Services - Mgt Fee 734.1 · On Site Management 19,200.00 734.2 · Professional Management 11,250.00 Total 734 · Contractual Services - Mgt Fee 30,450.00 736 · Contractual Services - Testing 21,494.89 736 · Contractual Services - Other 736.1 · Repairs & Maintainence 736.1 · Repairs & Maintainence - Other 81,603.70 Total 736.1 · Repairs & Maintainence - Other 1,250.00 Total 736 · Contractual Services - Other - Other 1,250.00 Total 736 · Contractual Services - Other - Other 87,022.36 741 · Rental of Bullding	Total 732 · Contractual Services-Accounting	48,132.97
736 · Contractual Services - Testing 736 · Contractual Services - Other 736 · 1 · Repairs & Maintainence 736 · 1 · Repairs & Maintainence 736 · 1 · Repairs & Maintainence - Other 736 · 1 · Repairs & Maintainence - Other 736 · 1 · Repairs & Maintainence - Other 736 · Contractual Services - Other 736 · Contractual Services - Other 736 · Contractual Services - Other 741 · Rental of Building 755 · Commercial Building 756 · Insurance - Wehicle 757 · Insurance - Vehicle 758 · Insurance - Werkers Comp 758 · Insurance - Other 759 · Insurance - Other 750 · Miscellaneous Expenses 775 · Miscellaneous Expenses 775 · Miscellaneous Expenses 775 · Miscellaneous Expenses - Other 757 · Miscellaneous Expenses 775 · Misce	734 · Contractual Services- Mgt Fee 734.1 · On Site Management	19,200.00
736 · Contractual Services - Other 736.1 · Repairs & Maintainence 736.1 · Repairs & Maintainence - Other 736.1 · Repairs & Maintainence - Other 81,603.70 Total 736.1 · Repairs & Maintainence - Other 85,772.36 736 · Contractual Services - Other - Other 1,250.00 Total 736 · Contractual Services - Other 87,022.36 741 · Rental of Building 8,672.00 755 · Commercial Building 1,286.80 756 · Insurance - Vehicle 67.20 757 · Insurance - Vehicle 767.20 758 · Insurance - Workers Comp 381.60 759 · Insurance - Other 8,546.95 775 · Miscellaneous Expenses 776.1 · Financial Expenses 776.1 · Financial Expenses 776.2 · Membership Dues 776.2 · Membership Dues 776 · Miscellaneous Expenses - Other 1,544.09 Total 775 · Miscellaneous Expenses - Other 1,544.09 Total 776 · Miscellaneous Expenses Other Income 404.1 · Amortization Credit of CIAC Total Other Income 24,300.00 Net Other Income 24,300.00	Total 734 · Contractual Services- Mgt Fee	30,450.00
736 · Contractual Services- Other 1,250.00 Total 736 · Contractual Services- Other 87,022.36 741 · Rental of Bullding 8,672.00 755 · Commercial Building 1,286.80 756 · Insurance - Vehicle 67.20 757 · Insurance - General Liability 3,062.00 758 · Insurance - Workers Comp 381.60 769 · Insurance - Other 8,546.95 775 · Miscellaneous Expenses 1,663.43 776.1 · Financial Expenses 250.00 776 · Miscellaneous Expenses - Other 1,544.09 Total 775 · Miscellaneous Expenses - Other 1,544.09 Total 776 · Miscellaneous Expenses 3,457.52 Total Expense 611,260.54 Net Ordinary Income -174,062.47 Other Income 24,300.00 Total Other Income 24,300.00 Not Other Income 24,300.00 Net Other Income 24,300.00	736 · Contractual Services- Other 736.1 · Repairs & Maintainence 736.12 · Equipment	4,168.66
Total 736 · Contractual Services- Other 87,022.36 741 · Rental of Building 8,672.00 755 · Commercial Building 1,286.80 756 · Insurance - Vehicle 67.20 757 · Insurance - General Liablity 3,062.00 758 · Insurance - Workers Comp 381.60 759 · Insurance - Other 8,546.95 775 · Miscellaneous Expenses 1,663.43 775.1 · Financial Expenses 250.00 775 · Miscellaneous Expenses - Other 1,544.09 Total 775 · Miscellaneous Expenses 3,457.52 Total Expense 611,260.54 Net Ordinary Income -174,062.47 Other Income 404.1 · Amortization Credit of CIAC 24,300.00 Total Other Income 24,300.00 Net Other Income 24,300.00	Total 736.1 · Repairs & Maintainence	85,772.36
741 · Rental of Building 8,672.00 755 · Commercial Building 1,286.80 766 · Insurance - Vehicle 67.20 767 · Insurance - General Liabity 3,062.00 758 · Insurance - Workers Comp 381.60 769 · Insurance - Other 8,546.95 775 · Miscellaneous Expenses 1,663.43 775.1 · Financial Expenses 250.00 775 · Miscellaneous Expenses - Other 1,544.09 Total 775 · Miscellaneous Expenses 3,457.52 Total Expense 611,260.54 Net Ordinary Income -174,062.47 Other Income/Expense -174,062.47 Other Income 24,300.00 Total Other Income 24,300.00 Net Other Income 24,300.00 Net Other Income 24,300.00	736 · Contractual Services- Other - Other	1,250.00
755 · Commercial Building 1,286.80 756 · Insurance - Vehicle 67.20 757 · Insurance - General Liablity 3,062.00 758 · Insurance - Workers Comp 381.60 759 · Insurance - Other 8,546.95 775 · Miscellaneous Expenses 1,663.43 776.1 · Financial Expenses 250.00 776 · Miscellaneous Expenses - Other 1,544.09 Total 775 · Miscellaneous Expenses 3,457.52 Total Expense 611,260.54 Net Ordinary Income -174,062.47 Other Income 24,300.00 Total Other Income 24,300.00 Net Other Income 24,300.00 Net Other Income 24,300.00	Total 736 · Contractual Services- Other	87,022.36
Total Expense 611,260.54 Net Ordinary Income -174,062.47 Other Income/Expense -174,062.47 Other Income 24,300.00 Total Other Income 24,300.00 Net Other Income 24,300.00	755 · Commercial Building 756 · Insurance - Vehicle 757 · Insurance - General Liablity 758 · Insurance - Workers Comp 759 · Insurance - Other 775 · Miscellaneous Expenses 775.1 · Financial Expenses 776.2 · Membership Dues	1,286.80 67.20 3,062.00 381.60 8,546.95 1,663.43 250.00
Net Ordinary Income -174,062.47 Other Income/Expense Other Income 404.1 · Amortization Credit of CIAC 24,300.00 Total Other Income 24,300.00 Net Other Income 24,300.00	Total 775 · Miscellaneous Expenses	3,457.52
Other Income/Expense Other Income 404.1 · Amortization Credit of CIAC Total Other Income Net Other Income 24,300.00 24,300.00	Total Expense	611,260.54
Other Income 404.1 · Amortization Credit of CIAC Total Other Income 24,300.00 Net Other Income 24,300.00	Net Ordinary Income	-174,062.47
Net Other Income 24,300.00	Other Income	24,300.00
NOTIFIED THE PROPERTY OF THE P	Total Other Income	24,300.00
Net Income -149,762.47	Net Other Income	24,300.00
	Net Income	-149,762.47

BERRY'S CHAPEL UTILITY INC Profit & Loss

	Sep - Dec 10
Income 501.1 · RESIDENTIAL REVENUE	
601.01 · RESIDENTIAL REVENUE HB & TS 601.02 · RESIDENTIAL REVENUE - COF 601.03 · RESIDENTIAL REVENUE - MVUD 601.1 · RESIDENTIAL REVENUE - Other	95,134.03 136,406.25 2,076.69 0.00
Total 501.1 · RESIDENTIAL REVENUE	233,616.97
601.2 · FACILITY CHARGE 601.21 · FACILITY CHARGE - HB & TS 501.22 · FACILITY CHARGE - COF 501.23 · FACILITY CHARGE - MVUD 501.2 · FACILITY CHARGE - Other	9,640.00 6,980.00 280.00 0.00
Total 501.2 · FACILITY CHARGE	16,900.00
601.3 · PENALTY CHARGE 601.31 · PENALTY CHARGE - HB & TS 601.32 · PENALTY CHARGE COF 601.33 · PENALTY CHARGE - MVUD 601.3 · PENALTY CHARGE - Other	1,655.85 2,032.28 16.39 0.00
Total 501.3 · PENALTY CHARGE	3,704.52
501.4 · NON-RESIDENTIAL REVENUE 501.42 · NON-RESIDENTIAL REVENUE - COF	3,558.44
Total 501.4 · NON-RESIDENTIAL REVENUE	3,558.44
601.5 · NON-RESIDENTIAL FACILITY 601.62 · NON-RESIDENTIAL FACILITIES CHAR	60,00
Total 501.5 · NON-RESIDENTIAL FACILITY	60.00
601.6 · FEES 601.61 · TAP FEES 601.62 · SEWER CONNECTION FEES 601.63 · OTHER MISC. FEES	0.00 0.00 0.00
Total 501.6 · FEES	0.00
Total Income	257,839.93
Gross Profit	257,839.93
Expense	
701 · PURCHASED WATER 701.1 · PURCHASED WATER - PLANT 701.2 · PURCHASED WATER - PUMP STATIONS	1,651.92 141.72
Total 701 - PURCHASED WATER	1,793.64
711 · SLUDGE 711.1 · SLUDGE REMOVAL	8,305.09
Total 711 · SLUDGE	8,305.09
716 · ELECTRICITY 716.1 · ELECTRICITY - PLANT 716.2 · ELECTRICITY - PUMP STATIONS	16,103.16 2,657.51
Total 715 · ELECTRICITY	18,760.67
718 · CHEMICALS 718.1 · METHANOL 718.2 · CHEMICAL - OTHER	7,797.14 5,572.37
Total 718 · CHEMICALS	13,369.51
720 · Office Supplies	10,000.01
720.1 · PRINTING 720.2 · TELEPHONE 720.3 · GENERAL SUPPLIES 720 · Office Supplies - Other	297.13 1,020.78 7,459.12 691.95
Total 720 · Office Supplies	9,468.98

BERRY'S CHAPEL UTILITY INC Profit & Loss

	Sep - Dec 10
731 · Professional Fees	
731.1 · ENGINEER	415.00
731.2 · LEGAL	12,544.50
731.3 · ACCOUNTING	4,900.00
731.4 · OPERATIONS 731.5 · TAXES	16,400.00 318.75
731.6 · TESTING	8,547.05
731.9 · OTHER	1,300.00
731 · Professional Fees - Other	7,780.11
Total 731 · Professional Fees	52,205.41
732 · CUSTOMER ACCOUNTING 732.2 · ACCOUNTING & BOOKKEEPING	500.00
Total 732 · CUSTOMER ACCOUNTING	500.00
732.11 · Billing & Collections HB & TS 732.12 · Billing & Collections COF 736 · OPERATIONS	7,313.25 11,181.92
736.1 · OPERATION - WAGES	6,915.50
736.2 · REPAIRS & MAINTENANCE	16,609.88
736.3 · MATERIALS & SUPPLIES R&M 736.4 · TRANSPORTATION EXPENSE	16,301.55 1,938.21
Total 736 · OPERATIONS	41,765.14
740 · ADMINISTRATIVE	•
740.1 · RENTS	21,666.67
Total 740 · ADMINISTRATIVE	21,666.67
750 · INSURANCE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - VEHICLE 750.3 · INSURANCE - GENERAL LIABILITY 750.4 · INSURANCE - WORKERS COMP 750.5 · INSURANCE - OTHER	1,928.10 708.00 1,678.00 536.00 2,708.35
Total 750 · INSURANCE	7,558.45
760 · DEPRECIATION 760.1 · DEPRECIATION EXPENSE	69,352.00
Total 760 · DEPRECIATION	69,352.00
776 · MISC. EXPENSE	
775.1 · MISC EXPENSE - DUES 775.2 · MISC EXPENSE - OTHER	1,010.00 2,018.74
775 · MISC. EXPENSE - Other	7,132.94
Total 776 · MISC. EXPENSE	10,161.68
780 · INTEREST EXPENSE 780.1 · INTEREST EXP · SHORT TERM DEBT 780.2 · INTEREST EXP · LONG TERM DEBT 780.3 · INTEREST EXP · OTHER	5,492.61 35,403.95 756.58
Total 780 · INTEREST EXPENSE	41,653.14
790 · TAXES OTHER THAN INCOME TAXES	
790.1 · TAXES - PROPERTY 790.2 · TAXES - FRANCHISE 790.3 · TAXES - OTHER	6,000.00 1,000.00 200.00
Total 790 · TAXES OTHER THAN INCOME TAXES	7,200.00
Total Expense	322,255.55
Net Income	-64,415.62

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BERRY'S CHAPEL UTILITY INC Profit & Loss

	Jan - Dec 11
Income 501.1 · RESIDENTIAL REVENUE 601.01 · RESIDENTIAL REVENUE HB & TS 501.02 · RESIDENTIAL REVENUE - COF 601.03 · RESIDENTIAL REVENUE - MVUD 501.1 · RESIDENTIAL REVENUE - Other	263,589.39 340,108.62 5,680.94 0.00
Total 501.1 · RESIDENTIAL REVENUE	609,378.95
501.2 · FACILITY CHARGE 501.21 · FACILITY CHARGE - HB & TS 501.22 · FACILITY CHARGE - COF 501.23 · FACILITY CHARGE - MVUD 501.2 · FACILITY CHARGE - Other	-9,640.00 -6,980.00 -280.00 0.00
Total 501.2 · FACILITY CHARGE	-16,900.00
501.3 · PENALTY CHARGE 501.31 · PENALTY CHARGE - HB & TS 501.32 · PENALTY CHARGE COF 501.33 · PENALTY CHARGE - MVUD 501.3 · PENALTY CHARGE - Other	509.67 5,461.86 188.84 0.00
Total 501.3 · PENALTY CHARGE	6,160.37
501.4 · NON-RESIDENTIAL REVENUE 501.42 · NON-RESIDENTIAL REVENUE - COF	13,803.90
Total 501.4 · NON-RESIDENTIAL REVENUE	13,803.90
501.5 · NON-RESIDENTIAL FACILITY 501.52 · NON-RESIDENTIAL FACILITIES CHAR	240.00
Total 501.5 · NON-RESIDENTIAL FACILITY	240.00
501.6 · FEES 501.81 · TAP FEES 601.62 · SEWER CONNECTION FEES 501.63 · OTHER MISC. FEES 501.6 · FEES - Other	-250.00 250.00 245.00 0.00
Total 501.6 · FEES	245.00
601.7 · SURCHARGE COLLECTIONS ODOR CONT	-36,426.61
Total Income	576,501.61
Gross Profit	576,501.61
Expense 66000 · Payroli Expenses 701 · PURCHASED WATER 701.1 · PURCHASED WATER - PLANT 701.2 · PURCHASED WATER - PUMP STATIONS	0.00 6,835.02 481.38
Total 701 · PURCHASED WATER	7,316.40
711 · SLUDGE 711.1 · SLUDGE REMOVAL 711 · SLUDGE · Other	62,979.95 -11,000.00
Total 711 · SLUDGE	51,979.95
715 · ELECTRICITY 715.1 · ELECTRICITY - PLANT 715.2 · ELECTRICITY - PUMP STATIONS	53,036.90 7,516.26
Total 715 · ELECTRICITY	60,553.16
718 · CHEMICALS 718.1 · METHANOL 718.2 · CHEMICAL - OTHER 718 · CHEMICALS - Other	27,510.82 14,359.61 1,357.88
Total 718 · CHEMICALS	43,228.31

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BERRY'S CHAPEL UTILITY INC Profit & Loss

720. Office Supplies 720.1 PRINTING 720.2 TELEPHONE 720.3 GENERAL SUPPLIES 720.4 SYSTEMS EXPENSE 11,043.76 720 Office Supplies Other 720 Office Supplies 731.1 Professional Fees 731.1 ENGINEER 731.2 LEGAL 731.3 ACCOUNTING 731.4 OPERATIONS 731.6 TESTING 731.6 TESTING 731.6 TESTING 731.8 PROF FEES OTHER DVL 732 CUSTOMER ACCOUNTING 732.2 CUSTOMER ACCOUNTING 732.2 CUSTOMER ACCOUNTING 732.1 Billing & Collections HB & TS 732.1 EBILING & COLLECTIONS 732.1 DEPRATIONS 732.1 DEPRATIONS 732.1 Professional Fees 731.8 PROF FEES OTHER DVL 732 CUSTOMER ACCOUNTING 732.1 DEPRATIONS 732.1 DEPRATIONS 732.1 DEPRATIONS 732.1 DEPRATIONS 733.1 DEPRATIONS 733.1 DEPRATIONS 734.1 TERSTING 735.2 REPAIRS & MAINTENANCE 736.1 MATERIALS & SUPPLIES R&M 736.1 TOPERATION WAGES 736.1 TOPERATIONS 736.1 TOPERATIONS 736.1 TOPERATIONS 736.1 TOPERATIONS 736.1 TOPERATION EXPENSE 740.1 RENTS 740.4 ADMINISTRATIVE 740.1 ADMINISTRATIVE 740.4 ADMINISTRATIVE 740.5 ADMINISTRATIVE 740.2 INSURANCE PENSE 750.1 INSURANCE 750.1 INSURANCE PENERSE 750.1 INSURANCE PENERSE 750.1 INSURANCE PENERSE 750.1 INSURANCE PENERSE 750.1 INSURANCE OTHER 750.2 INSURANCE OTHER 750.2 INSURANCE OTHER 750.3 INSURANCE OTHER 750.1 INSURANCE OTHER 750.1 INSURANCE OTHER 750.2 INSURANCE OTHER 750.1 INSURANCE OTHER 750.2 INSURANCE OTHER 750.1 INSURANCE OTHER 750.2 INSURANCE OTHER 750.2 INSURANCE OTHER 750.1 INSURANCE OTHER 750.2 INSURANCE OTHER 750.2 INSURANCE OTHER 750.1 INSURANCE OTHER 750.2 INSURANCE OTHER 750.1 INSURANCE OTHER 750.2 INSURANCE OTHER 750.1 INSURANCE OTHER 750.2 INSURANCE OTHER 750.3 INSURANCE OTHER 750.3 INSURANCE OTHER 750.1 INSURANCE OTHER 750.3 INSURANCE OTHER 750.1 INSURANCE OTHE		Jan - Dec 11
720.2 · TELEPHONE 720.3 · GENERAL SUPPLIES 720.4 · SYSTEMS EXPENSE 720 · Office Supplies · Other 720 · Office Supplies · Other 731.7 · Orofice Supplies · Other 731.1 · ENGINEER 731.1 · ENGINEER 731.2 · LEGAL 731.3 · ACCOUNTING 731.4 · OPERATIONS 731.6 · TESTING 731.6 · TESTING 731.9 · OTHER 731.9 · OTHER 731.1 · PROFFEES · OTHER DVL 732 · CUSTOMER ACCOUNTING 732.4 · BAD DEBT EXPENSE 732.1 · CUSTOMER ACCOUNTING 732.1 · BIIIING & COllections HB & TS 732.1 · SIBIING & COllections COF 732.1 · SIBIING & COLlections COF 732.1 · SIBIING & COLLECTIONS 732.1 · OPERATION WAGES 738.1 · OPERATION WAGES 738.2 · REPAIRS & MAINTENANCE 738.3 · NATERIALS & SUPPLIES R&M 736.4 · TRANSPORTATION EXPENSE 746.1 · REGULATORY EXPENSE 746.1 · REGULATORY EXPENSE 746.1 · REGULATORY EXPENSE 746.1 · NSURANCE - FACILITY 750.3 · INSURANCE - FACILITY 750.3 · INSURANCE - GENERAL LIABILITY 750.4 · INSURANCE - GENERAL LIABILITY 750.5 · INSURANCE - OTHER 750.5 · INSURANCE - OTHER 750.6 · INSURANCE - OTHER 750.7 · INSURANCE - OTHER 750.7 · INSURANCE - OTHER 750.7 · INSURANCE - OTHER 750.9 · INSURANCE - OTHER 750.1 · INSURANCE - OTHER 750.1 · INSURANCE - OTHER 750.2 · INSURANCE - OTHER 750.5 · INSURANCE - OTHER 750.7 · INSURANCE - OTHER 750.1 · INSURANCE - OTHER 750.1 · INSURANCE - OTHER 750.2 · INSURANCE - OTHER 750.1 · INSURANCE - OTHER 750.2 · INSURANCE - OTHER 750.3 · INSURANCE - OTHER 750.4 · INSURANCE - OTHER 750.5 · INSURANCE - OTHER 750.5 · INSURANCE - OTHER 750.5 · INSURANCE - OTHER 750.6 · INSURANCE - OTHER 750.7 · INSURANCE - OTHER 750.9 · INJURIES & DAMAGES 750.1 · INSURANCE - OTHER 775.1 · MISC EXPENSE - OTHER 776.1 · INSURANCE - OTHER 776.1 · INSURANCE - OTHER 776.2 · INSURANCE - OTHER 776.1 · INSURANCE - OTHER 776.1 · INSURANCE - OTHER 776.2 · INSURANCE - OTHER 776.3 · INSURANCE - OTHER 776.4 · INSURANCE - OTHER 776.5 · INSURANCE - OTHER 776.6 · INSURANCE - OTHER 776.7 · INSURANCE - OTHER 777.1 · MISC - EXPENSE - OTHER 776.1 · INSURANCE - OTHER 777.2 · INSUR		
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Total 731 - Professional Fees 99,191.18 731.8 - PROF FEES-OTHER DVL 859.50 732.2 - CUSTOMER ACCOUNTING 27,882.34 732.4 - BAD DEBT EXPENSE 6,868.36 Total 732 - CUSTOMER ACCOUNTING 34,750.70 732.11 - Billing & Collections HB & TS 8,136.90 732.12 - Billing & Collections COF 27,421.99 736.1 - OPERATIONS 736.1 - OPERATION - WAGES 32,599.36 736.2 - REPAIRS & MAINTENANCE 58,514.71 736.3 - MATERIALS & SUPPLIES R&M 39,231.57 736.4 - TRANSPORTATION EXPENSE 5,428.97 Total 736 - OPERATIONS 135,774.61 740 - ADMINISTRATIVE 1,666.66 745.1 - REGULATORY EXPENSE 19,937.40 740.1 - RENTS -1,666.66 745.1 - REGULATORY EXPENSE 19,937.40 746.2 - RATE CASE EXPENSE 37,100.00 760 - INSURANCE - FACILITY 5,057.67 760.2 - INSURANCE - GENERAL LIABILITY 2,785.15 760.4 - INSURANCE - OTHER 17,067.52 750.5 - INSURANCE - OTHER 17,067.52 750.1 - INSURANCE - OTHER 17,067.52 750.1 - INSURANCE - OTHER 2,226.09 Total 750 - INSURANCE - OTHER 2,226.09 Total 750 - INSURANCE - OTHER 17,067.52 750.1 - INSURANCE - OTHER 17,067.52 750.1 - INSURANCE - OTHER 17,067.52 750.5 - INSURANCE - OTHER 2,226.09 Total 750 - INSURANCE - OTHER 17,067.52 750.1 - DEPRECIATION 208,058.00 Total 750 - INSURANCE - OTHER 172.15 776.2 - MISC EXPENSE - OTHER 172.15 776.3 - MISC EXPENSE - OTHER 172.15 776.4 - MISC, EXPENSE - OTHER 19,328.49 780.1 - INTEREST EXP - SHORT TERM DEBT 99,109.57 780.1 - INTEREST EXP - LONG TERM DEBT 99,109.57 780.1 - INTEREST EXP - LONG TERM DEBT 99,109.57 780.1 - INTEREST EXP - LONG TERM DEBT 99,109.57 780.1 - INTEREST EXP - LONG TERM DEBT 99,109.57 780.1 - INTEREST EXP - LONG TERM DEBT 99,109.57 780.1 - INTEREST EXP - LONG TERM DEBT 99,109.57		13,652.06
731.8 · PROF FEES-OTHER DVL 732 · CUSTOMER ACCOUNTING 732.4 · ACCOUNTING & BOOKKEEPING 732.4 · ACCOUNTING & BOOKKEEPING 732.1 · BAD DEBT EXPENSE & 6,868.36 Total 732 · CUSTOMER ACCOUNTING 34,750.70 732.11 · Billing & Collections HB & TS & 8,136.90 732.12 · Billing & Collections COF & 27,421.99 736 · OPERATIONS & 32,599.36 738.1 · OPERATION - WAGES & 32,599.36 738.2 · REPAIRS & MAINTENANCE & 58,514.71 736.3 · MATERIALS & SUPPLIES R&M & 39,231.57 736.3 · MATERIALS & SUPPLIES R&M & 39,231.57 736.4 · TRANSPORTATION EXPENSE & 5,428.97 Total 736 · OPERATIONS & 135,774.61 740 · ADMINISTRATIVE & -1,666.66 745.1 · REGULATORY EXPENSE & 37,100.00 746.2 · RATE CASE EXPENSE & 37,100.00 750.1 · INSURANCE - FACILITY & 5,057.67 750.2 · INSURANCE - WERKERS COMP & 1,543.02 750.3 · INSURANCE - GENERAL LIABILITY & 2,785.15 750.4 · INSURANCE - OTHER & 17,067.52 750 · INSURANCE - OTHER & 17,067.52 750 · INSURANCE - OTHER & 17,067.52 750.9 · INSURANCE - OTHER & 2,226.09 Total 750 · DEPRECIATION EXPENSE & 888.40 760.1 · DEPRECIATION EXPENSE & 28,058.00 Total 750 · DEPRECIATION EXPENSE & 208,058.00 776 · MISC, EXPENSE - OTHER & 172.15 776 · MISC, EXPENSE - OTHER & 172.15 776 · MISC, EXPENSE - OTHER & 172.15 776 · MISC, EXPENSE - OTHER & 1,932.49 780.1 · INTEREST EXP - SHORT TERM DEBT & 19,328.49 780.1 · INTEREST EXP - LONG TERM DEBT & 19,328.49 780.1 · INTEREST EXP - SHORT TERM DEBT & 19,328.49 780.1 · INTEREST EXP - LONG TERM DEBT & 19,90.17 780 · INTEREST EXP - LONG TERM DEBT & 19,90.17 780 · INTEREST EXPENSE - Other & 1,990.17 780 · INTEREST EXPENSE - Other & 1,990.17 780 · INTEREST EXPENSE - Other & 1,990.17		
732 · CUSTOMER ACCOUNTING 732.2 · ACCOUNTING & BOOKKEEPING 732.2 · ACCOUNTING & BOOKKEEPING 732.1 · BAD DEBT EXPENSE 6,868.36 Total 732 · CUSTOMER ACCOUNTING 34,750.70 732.11 · Billing & Collections HB & TS 8,136.90 732.12 · Billing & Collections COF 736 · OPERATIONS 736.1 · OPERATION · WAGES 736.2 · REPAIRS & MAINTENANCE 736.3 · MATERIALS & SUPPLIES R&M 736.4 · TRANSPORTATION EXPENSE 736.4 · TRANSPORTATION EXPENSE 736.1 · OPERATIONS 736.1 · RENTS 736.2 · REPAIRS & MAINTENANCE 740 · ADMINISTRATIVE 740.1 · RENTS 740.1 · RENTS 750.1 · REGULATORY EXPENSE 750.1 · INSURANCE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - VEHICLE 750.3 · INSURANCE - GENERAL LIABILITY 750.4 · INSURANCE - Other 750.5 · INSURANCE - Other 750.6 · INSURANCE - Other 750.9 · INJURIES & DAMAGES 750.1 · INSURANCE - Other 750.9 · INJURIES & DAMAGES 750.1 · INSURANCE - Other 750.9 · INJURIES & DAMAGES 750.1 · INSURANCE - Other 750.9 · INJURIES & DAMAGES 750.1 · INSURANCE - Other 750.1 · INSURANCE - Other 750.2 · REPECIATION 750.1 · INSURANCE - Other 750.2 · INSURANCE - Other 750.1 · INSURANCE - Other 750.3 · INSURANCE - Other 750.4 · INSURANCE - Other 750.6 · INSURANCE - Other 750.6 · INSURANCE - Other 750.7 · MISC. EXPENSE 750.1 · INTEREST EXP - SHORT TERM DEBT 750.1 · INTEREST EXP - SHORT TERM DEBT 750.1 · INTEREST EXP - LONG TERM DEBT 750.1 · INTEREST EXP - SHORT TERM DEBT 750.1 · INTEREST EXP - OTHER 750.1 · INTEREST EXP - LONG TERM DEBT 750.1 · INTEREST EXP - OTHER 750.1 · INTEREST EXP - OTHER 750.1 · INTEREST EXP - OTHER 750.2 · INTEREST EXP - OTHER 750.3 · INTEREST EXP - OTHER 750.1 · INTEREST EXP - OTHER		
732.2 · ACCOUNTING & BOOKKEEPING 732.4 · BAD DEBT EXPENSE 6,868.36 Total 732 · CUSTOMER ACCOUNTING 34,750.70 732.11 · Billing & Collections HB & TS 732.12 · Billing & Collections COF 732.12 · Billing & Collections COF 736 · OPERATIONS 736.1 · OPERATION · WAGES 736.2 · REPAIRS & MAINTENANCE 736.3 · MATERIALS & SUPPLIES R&M 736.4 · TRANSPORTATION EXPENSE 736.4 · TRANSPORTATION EXPENSE 736.4 · TRANSPORTATION EXPENSE 740.1 · RENTS 740.1 · RENTS 740.1 · RENTS 740.1 · RENTS 740.1 · RESULATORY EXPENSE 750.2 · INSURANCE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - VEHICLE 750.3 · INSURANCE - GENERAL LIABILITY 750.4 · INSURANCE - OTHER 750.5 · INSURANCE - OTHER 750.6 · INSURANCE - OTHER 750.9 · INJURIES & DAMAGES 750.1 · INSURANCE 750.1 · INSURANCE 750.1 · INSURANCE 750.2 · INSURANCE 750.5 · INSURANCE 750.6 · INSURANCE 750.6 · INSURANCE 750.7 · INSURANCE 750.7 · INSURANCE 750.8 · INSURANCE 750.8 · INSURANCE 750.9 · INJURIES & DAMAGES 750.1 · INSURANCE 750.2 · INSURANCE 750.3 · INSURANCE 750.5 · INSURANCE 750.6 · INSURANCE 750.6 · INSURANCE 750.6 · INSURANCE 750.7 · INSURANCE 750.1 · INSURANCE 750.1 · INSURANCE 750.1 · INSURANCE 750.1 · INSURANCE 750.2 · INSURANCE 750.2 · INSURANCE 750.3 · INSURANCE 750.4 · INSURANCE 750.5 · INSURANCE 750.6 · INSURANCE 750.6 · INSURANCE 750.6 · INSURANCE 750.7 · INSURANCE 750.8 · INSURANCE 750.9 · INJURIES & DAMAGES 750.1 · INSURANCE 750.1 · INSURANCE 750.1 · INSURANCE 750.2 · INSURANCE 750.3 · INSURANCE 750.5 · INSURANCE 750.6 · INSURANCE 750.7 · INSURANCE 750.9 · INJURIES & DAMAGES 750		009.00
732.4 · BAD DEBT EXPENSE 6,868.36 Total 732 · CUSTOMER ACCOUNTING 34,750.70 732.11 · Billing & Collections HB & TS 8,136.90 732.12 · Billing & Collections COF 27,421.99 736 · OPERATIONS 32,599.36 736.1 · OPERATION - WAGES 32,599.36 736.2 · REPAIRS & MAINTENANCE 58,514.71 736.3 · MATERIALS & SUPPLIES R&M 39,231.57 736.4 · TRANSPORTATION EXPENSE 5,428.97 Total 736 · OPERATIONS 135,774.61 740 · ADMINISTRATIVE -1,666.66 745.1 · REGULATORY EXPENSE 19,937.40 745.2 · RATE CASE EXPENSE 37,100.00 760 · INSURANCE - VEHICLE 48,69 760.1 · INSURANCE - VEHICLE 48,69 760.1 · INSURANCE - WORKERS COMP 1,543.02 750.5 · INSURANCE - OTHER 17,067.52 750.5 · INSURANCE - OTHER 17,067.52 750.9 · INJURIES & DAMAGES 0.9 760 · INSURANCE 28,728.14 760.0 · INSURANCE 28,728.14 760.0 · INSURANCE 20,000 750.5 · INSURANCE 0.000		27.882.34
732.11 · Billing & Collections HB & TS 732.12 · Billing & Collections COF 736 · OPERATIONS 736.1 · OPERATION · WAGES 736.2 · REPAIRS & MAINTENANCE 736.3 · MATERIALS & SUPPLIES R&M 736.4 · TRANSPORTATION EXPENSE 736.4 · TRANSPORTATION EXPENSE 736.4 · TRANSPORTATION EXPENSE 736.4 · TRANSPORTATION EXPENSE 740.1 · RENTS 740 · ADMINISTRATIVE 740.1 · RENTS 745.2 · RATE CASE EXPENSE 750.1 · INSURANCE 750.1 · INSURANCE · VEHICLE 750.3 · INSURANCE · VEHICLE 750.3 · INSURANCE · OTHER 750.4 · INSURANCE · OTHER 750.5 · INSURANCE · OTHER 750.5 · INSURANCE · OTHER 750.1 · INSURANCE · OTHER 750.1 · INSURANCE · OTHER 750.1 · INSURANCE · OTHER 750.5 · INSURANCE · OTHER 750.6 · INSURANCE · OTHER 750.7 · INSURANCE · OTHER 750.7 · INSURANCE · OTHER 750.9 · INJURIES & DAMAGES 750.1 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 775 · MISC, EXPENSE · OTHER 775.1 · MISC, EXPENSE · OTHER 775.1 · MISC, EXPENSE · OTHER 776.1 · INTEREST EXP · SHORT TERM DEBT 7780.1 · INTEREST EXP · SHORT TERM DEBT 780.2 · INTEREST EXP · SHORT TERM DEBT 780.3 · INTEREST EXP · OTHER 780.1 · INTEREST EXP · OTHER 780.1 · INTEREST EXP · OTHER 780.3 · INTEREST EXP · OTHER 780.1 · INTEREST EXP · OTHER	732.4 · BAD DEBT EXPENSE	6,868.36
732.12 · Billing & Collections COF 736 · OPERATIONS 736.1 · OPERATION - WAGES 736.2 · REPAIRS & MAINTENANCE 736.3 · MATERIALS & SUPPLIES R&M 736.4 · TRANSPORTATION EXPENSE 736.4 · TRANSPORTATION EXPENSE 736.4 · TRANSPORTATION EXPENSE 740.1 · RENTS 740.1 · RENTS 740.1 · RENTS 740.1 · RENTS 750.1 · INSURANCE 750.1 · INSURANCE - VEHICLE 750.2 · INSURANCE - VEHICLE 750.3 · INSURANCE - OTHER 750.5 · INSURANCE 750.5 · INSURANCE 750.6 · INSURANCE - OTHER 750.7 · INSURANCE 750.1 · INSURANCE - OTHER 750.2 · INSURANCE - OTHER 750.5 · INSURANCE - OTHER 750.6 · INSURANCE - OTHER 750.7 · INSURANCE - OTHER 750.9 · INJURIES & DAMAGES 750.1 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 760.2 · INSURANCE - OTHER 775.1 · MISC, EXPENSE - OTHER 775.1 · MISC, EXPENSE - OTHER 776.1 · MISC, EXPENSE - OTHER 776.1 · INSURENSE - OTHER 776.2 · MISC, EXPENSE - OTHER 7780.1 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - SHORT TERM DEBT 780.3 · INTEREST EXP - SHORT TERM DEBT 780.4 · INTEREST EXP - SHORT TERM DEBT 780.3 · INTEREST EXP - SHORT TERM DEBT 780.4 · INTEREST EXP - SHORT TE	Total 732 - CUSTOMER ACCOUNTING	34,750.70
736 · OPERATIONS 736.1 · OPERATION - WAGES 736.2 · REPAIRS & MAINTENANCE 736.3 · MATERIALS & SUPPLIES R&M 736.4 · TRANSPORTATION EXPENSE Total 736 · OPERATIONS Total 736 · OPERATIONS Total 736 · OPERATIONS Total 740 · ADMINISTRATIVE 740.1 · RENTS Total 740 · ADMINISTRATIVE 745.1 · REGULATORY EXPENSE 750 · INSURANCE 750 · INSURANCE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - VEHICLE 750.3 · INSURANCE - GENERAL LIABILITY 750.4 · INSURANCE - OTHER 750.6 · INSURANCE - OTHER 750.9 · INJURIES & DAMAGES 750 · INSURANCE - OTHER 750 · INSURANCE 750.5 · INSURANCE 750.6 · INSURANCE 750.7 · INSURANCE 750.7 · INSURANCE 750.8 · INSURANCE 750.9 · INJURIES & DAMAGES 750.1 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 775 · MISC, EXPENSE 775.1 · MISC, EXPENSE 775.2 · MISC, EXPENSE - OTHER 775.2 · MISC, EXPENSE 775.1 · MISC, EXPENSE 775.2 · MISC, EXPENSE 775.3 · INTEREST EXP - SHORT TERM DEBT 776.1 · INTEREST EXP - LONG TERM DEBT 7775 · MISC, EXPENSE		
736.1 · OPERATION - WAGES 736.2 · REPAIRS & MAINTENANCE 736.3 · MATERIALS & SUPPLIES R&M 736.4 · TRANSPORTATION EXPENSE Total 736 · OPERATIONS 740 · ADMINISTRATIVE 740.1 · RENTS -1,666.66 745.1 · REGULATORY EXPENSE 750.1 · INSURANCE 760.1 · INSURANCE - FACILITY 760.2 · INSURANCE - VEHICLE 760.3 · INSURANCE - OTHER 760.6 · INSURANCE - OTHER 760.9 · INJURIES & DAMAGES 760 · INSURANCE - OTHER 760.1 · IDEPRECIATION 760.1 · DEPRECIATION 760.5 · INSURANCE 760.5 · INSURANCE 760.6 · INSURANCE - OTHER 760.7 · INSURANCE - OTHER 760.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 775.2 · MISC EXPENSE 775.1 · MISC EXPENSE - OTHER 775.2 · MISC EXPENSE - OTHER 775.3 · MISC, EXPENSE 776.1 · MISC, EXPENSE 7780.1 · INTEREST EXPENSE 780.1 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - LONG TERM DEBT 780.3 · INTEREST EXP - LONG TERM DEBT 780.1 · INTEREST EXP - LONG TERM DEBT 780.1 · INTEREST EXP - OTHER 780.1 · INTEREST EXP - LONG TERM DEBT 780.1 · INTEREST EXP - LONG TERM DEBT 780.1 · INTEREST EXP - OTHER 780.1 · INTEREST EXP - LONG TERM DEBT 780.1 · INTEREST EXP - LONG TERM DEBT 780.1 · INTEREST EXP - OTHER 780.2 · INTEREST EXP - OTHER		27,421.99 *
738.2 · REPAIRS & MAINTENANCE 736.3 · MATERIALS & SUPPLIES R&M 736.4 · TRANSPORTATION EXPENSE 740.4 · TRANSPORTATION EXPENSE 740.1 · RENTS 740.1 · RENTS 740.1 · RENTS 740.1 · REGULATORY EXPENSE 745.1 · REGULATORY EXPENSE 750.1 · INSURANCE 750.1 · INSURANCE 750.2 · INSURANCE · FACILITY 760.3 · INSURANCE · OFINERAL LIABILITY 760.5 · INSURANCE · OTHER 750.5 · INSURANCE · OTHER 750.6 · INSURANCE · OTHER 750.9 · INJURIES & DAMAGES 750.1 · INSURANCE 750.1 · INSURANCE 750.5 · INSURANCE 750.6 · INSURANCE 750.7 · INSURANCE 750.7 · INSURANCE 750.8 · INSURANCE 750.9 · INJURIES & DAMAGES 760.1 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 776.1 · MISC EXPENSE 775.1 · MISC EXPENSE 775.2 · MISC EXPENSE · OTHER 775.3 · MISC, EXPENSE 775.4 · MISC, EXPENSE 775.1 · MISC, EXPENSE 775.2 · MISC, EXPENSE 775.3 · INTEREST EXP · SHORT TERM DEBT 775.3 · INTEREST EXP · LONG TERM DEBT 775.3 · INTEREST EXP · LONG TERM DEBT 775.3 · INTEREST EXP · OTHER 775.4 · INTEREST EXP · LONG TERM DEBT 775.1 · MISC, EXPENSE · OTHER 775.3 · INTEREST EXP · COTHER 775.4 · INTEREST EXP · LONG TERM DEBT 775.5 · INTEREST EXP · LONG TERM DEBT 775.6 · INTEREST EXP · OTHER 775.7 · MISC, EXPENSE · OTHER 775.1 · INTEREST EXP · LONG TERM DEBT 775.2 · INTEREST EXP · COTHER 775.3 · INTEREST EXP · OTHER 775.4 · INTEREST EXP · OTHER 775.4 · INTEREST EXP · OTHER 775.5 · INTEREST EXP · OTHER 775.6 · INTEREST EXP · OTHER 775.7 · MISC, EXPENSE · OTHER		32 599 36
736.3 · MATERIALS & SUPPLIES R&M 736.4 · TRANSPORTATION EXPENSE 736.4 · TRANSPORTATION EXPENSE 740 · ADMINISTRATIVE 740.1 · RENTS 1.666.66 745.1 · REGULATORY EXPENSE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - GENERAL LIABILITY 750.3 · INSURANCE - OTHER 750.9 · INJURIES & DAMAGES 750.9 · INJURIES & DAMAGES 750.9 · INJURIES & DAMAGES 750.1 · INSURANCE 750.5 · INSURANCE - OTHER 750.6 · INSURANCE - OTHER 750.7 · INSURANCE - OTHER 750.9 · INJURIES & DAMAGES 750.1 · INSURANCE - OTHER 750.2 · INSURANCE - OTHER 750.5 · INSURANCE - OTHER 750.6 · INSURANCE - OTHER 750.7 · INSURANCE - OTHER 750.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 775.2 · MISC EXPENSE - OTHER 775.4 · MISC EXPENSE - OTHER 775.6 · MISC, EXPENSE - OTHER 775.7 · MISC, EXPENSE - OTHER 776.1 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - SHORT TERM DEBT 780.3 · INTEREST EXP - OTHER 780.1 · INTEREST EXP - OTHER 780.3 · INTEREST EXP - OTHER 780.1 · INTEREST EXP - OTHER 780.3 · INTEREST EXP - OTHER 780.1 · INTEREST EXP - OTHER 780.3 · INTEREST EXP - OTHER 780.1 · INTEREST EXP - OTHER 780.1 · INTEREST EXP - OTHER 780.3 · INTEREST EXP - OTHER 780.1 · INTEREST EXP - OTHER		
736.4 · TRANSPORTATION EXPENSE 5,428.97 Total 736 · OPERATIONS 135,774.61 740 · ADMINISTRATIVE -1,666.66 740.1 · RENTS -1,666.66 Total 740 · ADMINISTRATIVE -1,666.66 745.1 · REGULATORY EXPENSE 19,937.40 745.2 · RATE CASE EXPENSE 37,100.00 750 · INSURANCE FACILITY 5,057.67 750.1 · INSURANCE - VEHICLE 48.69 750.3 · INSURANCE - VEHICLE 48.69 750.3 · INSURANCE - WORKERS COMP 1,543.02 750.5 · INSURANCE - WORKERS COMP 1,543.02 750.5 · INSURANCE - OTHER 17,067.52 750 · INSURANCE - OTHER 17,067.52 750 · INSURANCE - OTHER 10,525.00 750.9 · INJURIES & DAMAGES 10,525.00 760 · DEPRECIATION 208,058.00 775 · MISC EXPENSE 208,058.00 775 · MISC EXPENSE - OTHER 172.15 775 · MISC EXPENSE - OTHER 172.15 776 · MISC, EXPENSE -6,155.87 780 · INTEREST EXP - SHORT TERM DEBT 19,328.49 780 · INTEREST EXP - SHORT TERM DEBT 19,90.17 780 · INTEREST EXP - OTHER 1,990.17		
740 · ADMINISTRATIVE 740.1 · RENTS -1,666.66 Total 740 · ADMINISTRATIVE 745.1 · REGULATORY EXPENSE 750 · INSURANCE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - VEHICLE 760.3 · INSURANCE - GENERAL LIABILITY 760.4 · INSURANCE - GENERAL LIABILITY 750.5 · INSURANCE - OTHER 750 · INSURANCE 750 · INSURANCE 28,728.14 ✓ 750 · DEPRECIATION 760 · DEPRECIATION 760 · DEPRECIATION		
740.1 · RENTS 740.1 · RENTS -1,666.66 Total 740 · ADMINISTRATIVE -1,666.66 745.1 · REGULATORY EXPENSE 745.2 · RATE CASE EXPENSE 750.1 · INSURANCE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - VEHICLE 760.3 · INSURANCE - GENERAL LIABILITY 750.4 · INSURANCE - WORKERS COMP 750.5 · INSURANCE - Other 750.9 · INJURIES & DAMAGES 760.9 · INJURIES & DAMAGES 760.1 · DEPRECIATION 760.1 · DEPRECIATION 776.1 · MISC EXPENSE 776.1 · MISC EXPENSE - Other 776.2 · MISC EXPENSE - OTHER 776.3 · MISC EXPENSE - OTHER 776.4 · MISC EXPENSE - OTHER 776.5 · MISC EXPENSE 7780 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - LONG TERM DEBT 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 1,990.17 780 · INTEREST EXPENSE - OTHER 1,990.17	Total 736 · OPERATIONS	135,774.61
745.1 · REGULATORY EXPENSE 745.2 · RATE CASE EXPENSE 750.1 · INSURANCE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - VEHICLE 750.3 · INSURANCE - GENERAL LIABILITY 750.4 · INSURANCE - GENERAL LIABILITY 750.5 · INSURANCE - OTHER 750 · INSURANCE - OTHER 750 · INSURANCE - OTHER 750 · INSURANCE - OTHER 750.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 208,058.00 775 · MISC, EXPENSE 775.1 · MISC EXPENSE - OTHER 775.2 · MISC, EXPENSE - OTHER 776 · MISC, EXPENSE - OTHER 776 · MISC, EXPENSE - OTHER 776 · MISC, EXPENSE - OTHER 7780 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - SHORT TERM DEBT 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - OTHER 1,990.17 780 · INTEREST EXPENSE - OTHER 1,990.17		-1,666.66
745.2 · RATE CASE EXPENSE 750.1 · INSURANCE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - VEHICLE 750.3 · INSURANCE - GENERAL LIABILITY 750.4 · INSURANCE - WORKERS COMP 750.5 · INSURANCE - WORKERS COMP 750.6 · INSURANCE - OTHER 750.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · MISC. EXPENSE 775.1 · MISC. EXPENSE - OTHER 775.2 · MISC. EXPENSE - OTHER 776 · MISC. EXPENSE - OTHER 776 · MISC. EXPENSE 7780 · INTEREST EXP - SHORT TERM DEBT 7780 · INTEREST EXP - LONG TERM DEBT 7780 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other	Total 740 · ADMINISTRATIVE	-1,666.66
745.2 · RATE CASE EXPENSE 750.1 · INSURANCE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - VEHICLE 750.3 · INSURANCE - GENERAL LIABILITY 750.4 · INSURANCE - WORKERS COMP 750.5 · INSURANCE - WORKERS COMP 750.6 · INSURANCE - OTHER 750.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · MISC. EXPENSE 775.1 · MISC. EXPENSE - OTHER 775.2 · MISC. EXPENSE - OTHER 776 · MISC. EXPENSE - OTHER 776 · MISC. EXPENSE 7780 · INTEREST EXP - SHORT TERM DEBT 7780 · INTEREST EXP - LONG TERM DEBT 7780 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other	745.1 · REGULATORY EXPENSE	19 937 40
750.1 · INSURANCE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - VEHICLE 750.3 · INSURANCE - GENERAL LIABILITY 750.4 · INSURANCE - GENERAL LIABILITY 750.5 · INSURANCE - WORKERS COMP 750.5 · INSURANCE - OTHER 750 · INSURANCE - OTHER 750 · INSURANCE - Other 750.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 775.2 · MISC EXPENSE 775.1 · MISC EXPENSE 775.2 · MISC EXPENSE - OTHER 775.2 · MISC EXPENSE - OTHER 775 · MISC EXPENSE - OTHER 776 · MISC EXPENSE - OTHER 776 · MISC EXPENSE - OTHER 7780 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - LONG TERM DEBT 780.3 · INTEREST EXP - OTHER 780 · INTEREST EXPENSE - Other		
750.2 · INSURANCE - VEHICLE 760.3 · INSURANCE - GENERAL LIABILITY 760.4 · INSURANCE - WORKERS COMP 750.5 · INSURANCE - OTHER 750 · INSURANCE - Other 750.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 765.2 · MISC. EXPENSE 775.1 · MISC EXPENSE 775.2 · MISC EXPENSE - OTHER 775.3 · MISC. EXPENSE - OTHER 775.4 · MISC. EXPENSE 775.5 · MISC. EXPENSE 775.6 · MISC. EXPENSE 775.7 · MISC. EXPENSE 775.1 · MISC. EXPENSE 775.1 · MISC. EXPENSE - OTHER 775.2 · MISC. EXPENSE - OTHER 775.3 · MISC. EXPENSE 775.4 · MISC. EXPENSE 775.5 · MISC. EXPENSE 775.6 · MISC. EXPENSE 775.7 · MISC. EXPENSE 775.1 · MISC. EXP	750 - INSURANCE	•
750.3 · INSURANCE - GENERAL LIABILITY 760.4 · INSURANCE - WORKERS COMP 750.5 · INSURANCE - OTHER 750.6 · INSURANCE - OTHER 750 · INSURANCE - Other 750.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION 760.1 · DEPRECIATION 765.1 · MISC. EXPENSE 775.1 · MISC EXPENSE - OTHER 775.2 · MISC EXPENSE - OTHER 775.4 · MISC. EXPENSE - OTHER 775 · MISC. EXPENSE 776 · INTEREST EXPENSE 780.1 · INTEREST EXPENSE 780.3 · INTEREST EXP - SHORT TERM DEBT 780.3 · INTEREST EXPENSE - OTHER 1,990.17 780 · INTEREST EXPENSE - OTHER 1,990.17 780 · INTEREST EXPENSE - OTHER 1,990.17 780 · INTEREST EXPENSE - OTHER 1,990.17	750.1 · INSURANCE - FACILITY	5,057.67
760.4 · INSURANCE - WORKERS COMP 750.5 · INSURANCE - OTHER 750 · INSURANCE - Other Total 750 · INSURANCE 760.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION EXPENSE 775.1 · MISC. EXPENSE 775.1 · MISC EXPENSE - OTHER 776 · MISC. EXPENSE - OTHER 776 · MISC. EXPENSE 778 · INTEREST EXPENSE 780.1 · INTEREST EXP - SHORT TERM DEBT 780.3 · INTEREST EXPENSE - OTHER 780 · INTEREST EXPENSE - OTHER 780 · INTEREST EXP - OTHER 780 · INTEREST EXPENSE - Other	750.2 · INSURANCE - VEHICLE	
750.5 · INSURANCE - OTHER 750 · INSURANCE - Other Total 750 · INSURANCE 750.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION EXPENSE Total 760 · DEPRECIATION Total 760 · DEPRECIATION Total 760 · DEPRECIATION 208,058.00 775 · MISC. EXPENSE 775.1 · MISC EXPENSE - OUES 776.2 · MISC EXPENSE - OTHER 776 · MISC. EXPENSE - OTHER 776 · MISC. EXPENSE - Other Total 775 · MISC. EXPENSE 780 · INTEREST EXPENSE 780.1 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - LONG TERM DEBT 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 1790.17		
750 · INSURANCE - Other Total 750 · INSURANCE 28,728.14 ✓ 750.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION EXPENSE Total 760 · DEPRECIATION 208,058.00 775 · MISC, EXPENSE 775.1 · MISC EXPENSE - OTHER 775.2 · MISC EXPENSE - OTHER 776 · MISC, EXPENSE - Other Total 775 · MISC, EXPENSE 780 · INTEREST EXPENSE 780.1 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - LONG TERM DEBT 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92		
Total 750 - INSURANCE 28,728.14 750.9 - INJURIES & DAMAGES 10,525.00 760 - DEPRECIATION 208,058.00 Total 760 - DEPRECIATION 208,058.00 775 - MISC, EXPENSE 888.40 775.2 - MISC EXPENSE - OTHER 172.15 776 · MISC, EXPENSE - Other -7,216.42 Total 775 · MISC, EXPENSE -6,155.87 780 · INTEREST EXPENSE 19,328.49 780.1 · INTEREST EXP - SHORT TERM DEBT 19,328.49 780.2 · INTEREST EXP - LONG TERM DEBT 19,90.17 780 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92		
750.9 · INJURIES & DAMAGES 760 · DEPRECIATION 760.1 · DEPRECIATION EXPENSE 208,058.00 Total 760 · DEPRECIATION 208,058.00 775 · MISC, EXPENSE 775.1 · MISC EXPENSE - DUES 776.2 · MISC EXPENSE - OTHER 776 · MISC, EXPENSE - Other Total 775 · MISC, EXPENSE 780 · INTEREST EXPENSE 780.1 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - LONG TERM DEBT 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92		· · · · · · · · · · · · · · · · · · ·
760 · DEPRECIATION 760.1 · DEPRECIATION EXPENSE Total 760 · DEPRECIATION 775 · MISC. EXPENSE 775.1 · MISC EXPENSE - DUES 776.2 · MISC EXPENSE - OTHER 775.1 · MISC. EXPENSE - Other 776 · MISC. EXPENSE - Other 775.1 · MISC EXPENSE - OTHER 776 · MISC. EXPENSE 780 · INTEREST EXPENSE 780.1 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - LONG TERM DEBT 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92	Total 750 - INSURANCE	
Total 760 · DEPRECIATION 208,058.00 775 · MISC, EXPENSE 888.40 775.1 · MISC EXPENSE - OTHER 172.15 776 · MISC, EXPENSE - Other -7,216.42 Total 775 · MISC, EXPENSE -6,155.87 780 · INTEREST EXPENSE 19,328.49 780.1 · INTEREST EXP - SHORT TERM DEBT 19,328.49 780.2 · INTEREST EXP - LONG TERM DEBT 99,109.57 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92		10,525.00 🗸
775 · MISC, EXPENSE 775.1 · MISC EXPENSE - DUES 776.2 · MISC EXPENSE - OTHER 776 · MISC, EXPENSE - Other Total 775 · MISC, EXPENSE 780 · INTEREST EXPENSE 780.1 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - LONG TERM DEBT 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92	760.1 · DEPRECIATION EXPENSE	208,058.00
775.1 · MISC EXPENSE - DUES 888.40 776.2 · MISC EXPENSE - OTHER 172.15 776 · MISC, EXPENSE - Other -7,216.42 Total 775 · MISC, EXPENSE -6,155.87 780 · INTEREST EXPENSE 19,328.49 780.1 · INTEREST EXP - SHORT TERM DEBT 19,328.49 780.2 · INTEREST EXP - LONG TERM DEBT 99,109.57 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92	Total 760 · DEPRECIATION	208,058.00
775.2 · MISC EXPENSE - OTHER 172.15 776 · MISC. EXPENSE - Other -7,216.42 Total 775 · MISC. EXPENSE -6,155.87 780 · INTEREST EXPENSE 19,328.49 780.1 · INTEREST EXP - SHORT TERM DEBT 19,328.49 780.2 · INTEREST EXP - LONG TERM DEBT 99,109.57 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92		000.40
776 · MISC, EXPENSE - Other -7,216.42 Total 775 · MISC, EXPENSE -6,155.87 780 · INTEREST EXPENSE 19,328.49 780.1 · INTEREST EXP - SHORT TERM DEBT 19,328.49 780.2 · INTEREST EXP - LONG TERM DEBT 99,109.57 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92		
780 · INTEREST EXPENSE 19,328.49 780.1 · INTEREST EXP - SHORT TERM DEBT 19,328.49 780.2 · INTEREST EXP - LONG TERM DEBT 99,109.57 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92		- -
780.1 · INTEREST EXP - SHORT TERM DEBT 19,328.49 780.2 · INTEREST EXP - LONG TERM DEBT 99,109.57 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92		A STATE OF THE PARTY OF THE PAR
780.1 · INTEREST EXP - SHORT TERM DEBT 19,328.49 780.2 · INTEREST EXP - LONG TERM DEBT 99,109.57 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92	780 · INTEREST EXPENSE	-,
780.2 · INTEREST EXP - LONG TERM DEBT 99,109.57 780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92		19,328.49
780.3 · INTEREST EXP - OTHER 1,990.17 780 · INTEREST EXPENSE - Other 40,010.92	780.2 · INTEREST EXP - LONG TERM DEBT	•
A CA Indiana		1,990.17
Total 780 · INTEREST EXPENSE 160,439.15	780 · INTEREST EXPENSE - Other	40,010.92
	Total 780 · INTEREST EXPENSE	160,439.15

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BERRY'S CHAPEL UTILITY INC Profit & Loss

	Jan - Dec 11
790 · TAXES OTHER THAN INCOME TAXES 790.1 · TAXES - PROPERTY 790.2 · TAXES - FRANCHISE	24,000.00 16,900.00
Total 790 · TAXES OTHER THAN INCOME TAXES	40,900.00
795 · TAXES 795.3 · TAXES - OTHER 795 · TAXES - Other	140.00 0.00
Total 795 · TAXES	140.00
Total Expense	978,152.93
Net Income	-401,661.32

RESPONSE TO CAPD REVIEW

ATTACHMENT # 33

BERRY'S CHAPEL UTILITY INC. DEPRECIATION ANALYSIS

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ADD 11,211.00 1,200.00 22,289.60	5/,96/.9/	2007 07	ADD 10,161.00 1,200.00 22,289.60	2009 47,806.97 139,463.00 130,232.83	ADD 9,554.47 7,779.00 20,080.08	2008 38,252.50 131,684.00 110,152.75	ADD 8,412.50 19,234.75	2007 29,840.00 131,684.00 90,918.00	ADD 7,588.00 6,579.00 18,622.00	2006 22,252.00 125,105.00 72,256.00	BAL System Improve Equipment	31-Dec Collection Structure & Pump	354 371	5% 5% 10%	
22,289.60	102,022.40	152 522 73	22,289.60	130,232.83	20,080.08	110,152.75		90,918.00	18,622.00	72,256.00		_			
	127,940.60 8,905.00	1,563,035.22 22,685.30	127,940.60 8,905.00	1,435,094.62 13,780.30	126,808.89 2,656.80	1,308,285.73	125,674.73 1,338.50	1,182,611.00 9,785.00	123,258.04 2,677.00	1,059,352.96 7,108.00	Disposal Equipment	Treat & Transport	380 391	5% 20%	
	5.00 15,069.00	5.30 20,684.14	5.00 15,069.00	0.30 5,615.14	6.80 3,061.57	3.50 2,553.57	8.50 2,553.57	5.00 0.00	7.00	8.00 0.00	nt Equipment	t Lab		20%	
2 144 173 86	186,615.20	1,957,558.06	185,565.20	1,771,992.86	169,940.81	1,602,052.05	157,214.05	1,444,838.00	158,764.04	1,286,073.96	TOTAL				

RESPONSE TO CAPD REVIEW

ATTACHMENT BCUI G/L for 2010 & 2011

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BERRY'S CHAPEL UTILITY INC Profit & Loss

	Jan - Dec 11
Income	
501.1 · RESIDENTIAL REVENUE 601.01 · RESIDENTIAL REVENUE HB & TS 601.02 · RESIDENTIAL REVENUE - COF 601.03 · RESIDENTIAL REVENUE - MVUD	263,589.39 340,108.62 5,680.94
501.1 · RESIDENTIAL REVENUE - Other	0.00
Total 601.1 · RESIDENTIAL REVENUE	609,378.95
501.2 · FACILITY CHARGE	0.040.00
501.21 · FACILITY CHARGE - HB & TS 501.22 · FACILITY CHARGE - COF	-9,640.00 -6,980.00
501.23 - FACILITY CHARGE - MVUD	-280.00
601.2 · FACILITY CHARGE - Other	0.00
Total 601.2 · FACILITY CHARGE	-16,900.00
501,3 · PENALTY CHARGE	
501.31 · PENALTY CHARGE - HB & TS	509.67 5.464.96
501.32 · PENALTY CHARGE COF 501.33 · PENALTY CHARGE - MVUD	5,461.86 188.84
501.3 · PENALTY CHARGE - Other	0.00
Total 501.3 · PENALTY CHARGE	6,160.37
501.4 · NON-RESIDENTIAL REVENUE 501.42 · NON-RESIDENTIAL REVENUE - COF	13,803.90
Total 501.4 · NON-RESIDENTIAL REVENUE	13,803.90
501.5 · NON-RESIDENTIAL FACILITY	10,000.30
601.62 · NON-RESIDENTIAL FACILITIES CHAR	240.00
Total 501.5 · NON-RESIDENTIAL FACILITY	240.00
501.6 · FEES 501.61 · TAP FEES	-250.00
601.62 · SEWER CONNECTION FEES	250.00
501.63 · OTHER MISC. FEES	245.00
501.6 · FEES - Other	0.00
Total 501.6 · FEES	245.00
501.7 · SURCHARGE COLLECTIONS ODOR CONT	-36,426.61
Total Income	576,501.61
Gross Profit	576,501.61
Expense 66000 · Payroll Expenses 701 · PURCHASED WATER	0.00
701.1 · PURCHASED WATER - PLANT 701.2 · PURCHASED WATER - PUMP STATIONS	6,835.02 481.38
Total 701 · PURCHASED WATER	7,316.40
711 · SLUDGE	00.070.07
711.1 · SLUDGE REMOVAL 711 · SLUDGE - Other	62,979,95 -11,000.00
Total 711 · SLUDGE	51,979.95
716 · ELECTRICITY	
715.1 · ELECTRICITY - PLANT 716.2 · ELECTRICITY - PUMP STATIONS	53,036.90 7,516.26
Total 715 · ELECTRICITY	60,553.16
718 · CHEMICALS	
718.1 · METHANOL	27,510.82
718.2 · CHEMICAL · OTHER 718 · CHEMICALS · Other	14,359.61 1,357.88
Total 718 · CHEMICALS	43,228.31
LOCAL LID - OLIFILIONER	40,220.31

BERRY'S CHAPEL UTILITY INC Profit & Loss

	Jan - Dec 11
720 · Office Supplies 720.1 · PRINTING 720.2 · TELEPHONE 720.3 · GENERAL SUPPLIES 720.4 · SYSTEMS EXPENSE 720 · Office Supplies - Other	2,415.36 4,603.10 1,559.53 11,043.76 -8,686.68
Total 720 · Office Supplies	10,935.07
731 · Professional Fees 731.1 · ENGINEER 731.2 · LEGAL 731.3 · ACCOUNTING 731.4 · OPERATIONS 731.6 · TAXES 731.6 · TESTING 731.9 · OTHER	3,948.08 20,344.47 23,125.00 27,200.00 6,503.17 13,652.06 4,418.40
Total 731 · Professional Fees	99,191.18
731.8 · PROF FEES-OTHER DVL 732 · CUSTOMER ACCOUNTING 732.2 · ACCOUNTING & BOOKKEEPING 732.4 · BAD DEBT EXPENSE	859.50 27,882.34 6,868.36
Total 732 · CUSTOMER ACCOUNTING	34,750.70
732.11 · Billing & Collections HB & TS 732.12 · Billing & Collections COF 736 · OPERATIONS	8,136.90 27,421.99
736.1 · OPERATION - WAGES 736.2 · REPAIRS & MAINTENANCE 736.3 · MATERIALS & SUPPLIES R&M 736.4 · TRANSPORTATION EXPENSE	32,599.36 58,514.71 39,231.57 5,428.97
Total 736 · OPERATIONS	135,774.61
740 · ADMINISTRATIVE 740.1 · RENTS	-1,666.66
Total 740 · ADMINISTRATIVE	-1,666.66
745.1 · REGULATORY EXPENSE 745.2 · RATE CASE EXPENSE 750 · INSURANCE 750.1 · INSURANCE - FACILITY 750.2 · INSURANCE - VEHICLE 750.3 · INSURANCE - GENERAL LIABILITY 750.4 · INSURANCE - WORKERS COMP	19,937.40 37,100.00 5,057.67 48.69 2,785.15 1,543.02
760.5 · INSURANCE- OTHER 750 · INSURANCE - Other	17,067.52 2,226.09
Total 750 · INSURANCE	28,728.14
760.9 · INJURIES & DAMAGES 760 · DEPRECIATION	10,525.00
760.1 · DEPRECIATION EXPENSE	208,058.00
Total 760 · DEPRECIATION	208,058.00
775 · MISC. EXPENSE 775.1 · MISC EXPENSE - DUES 775.2 · MISC EXPENSE - OTHER 775 · MISC. EXPENSE - Other	888.40 172.15 -7,216.42
Total 775 · MISC. EXPENSE	-6,155.87
780 · INTEREST EXPENSE 780.1 · INTEREST EXP - SHORT TERM DEBT 780.2 · INTEREST EXP - LONG TERM DEBT 780.3 · INTEREST EXP - OTHER 780 · INTEREST EXPENSE - Other	19,328.49 99,109.57 1,990.17 40,010.92
Total 780 · INTEREST EXPENSE	160,439.15

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BERRY'S CHAPEL UTILITY INC Profit & Loss

	Jan - Dec 11
790 · TAXES OTHER THAN INCOME TAXES 790.1 · TAXES - PROPERTY 790.2 · TAXES - FRANCHISE	24,000.00 16,900.00
Total 790 · TAXES OTHER THAN INCOME TAXES	40,900.00
795 · TAXES 795.3 · TAXES - OTHER 795 · TAXES - Other	140.00 0.00
Total 795 · TAXES	140.00
Total Expense	978,152.93
Net Income	-401,651.32

BERRY'S CHAPEL UTILITY INC Profit & Loss

	Sep - Dec 10
Income	
601.1 · RESIDENTIAL REVENUE 601.01 · RESIDENTIAL REVENUE HB & TS 601.02 · RESIDENTIAL REVENUE - COF 601.03 · RESIDENTIAL REVENUE - MVUD 601.1 · RESIDENTIAL REVENUE - Other	95,134.03 136,406.25 2,076.69 0.00
Total 501.1 · RESIDENTIAL REVENUE	233,616.97
501.2 · FACILITY CHARGE 501.21 · FACILITY CHARGE - HB & TS 601.22 · FACILITY CHARGE - COF 501.23 · FACILITY CHARGE - MVUD 501.2 · FACILITY CHARGE - Other	9,640.00 6,980.00 280.00 0.00
Total 501.2 · FACILITY CHARGE	16,900.00
501.3 · PENALTY CHARGE 501.31 · PENALTY CHARGE - HB & TS 501.32 · PENALTY CHARGE COF 501.33 · PENALTY CHARGE - MVUD 501.3 · PENALTY CHARGE - Other	1,655.85 2,032.28 16.39 0.00
Total 501.3 · PENALTY CHARGE	3,704.52
501.4 · NON-RESIDENTIAL REVENUE 501.42 · NON-RESIDENTIAL REVENUE - COF	3,558.44
Total 601.4 · NON-RESIDENTIAL REVENUE	3,558.44
601.5 · NON-RESIDENTIAL FACILITY 501.52 · NON-RESIDENTIAL FACILITIES CHAR	60.00
Total 501.5 · NON-RESIDENTIAL FACILITY	60.00
501.6 · FEES 501.61 · TAP FEES 501.62 · SEWER CONNECTION FEES 501.63 · OTHER MISC. FEES	0.00 0.00 0.00
Total 501.6 · FEES	0.00
Total Income	257,839.93
Gross Profit	257,839.93
Expense	
701 · PURCHASED WATER 701.1 · PURCHASED WATER - PLANT 701.2 · PURCHASED WATER - PUMP STATIONS	1,651.92 141.72
Total 701 · PURCHASED WATER	1,793.64
711 · SLUDGE 711.1 · SLUDGE REMOVAL	8,305.09
Total 711 · SLUDGE	8,305.09
716 · ELECTRICITY 715.1 · ELECTRICITY - PLANT 715.2 · ELECTRICITY - PUMP STATIONS	16,103.16 2,657.51
Total 715 · ELECTRICITY	18,760.67
718 · CHEMICALS	, , ,
718.1 · METHANOL 718.2 · CHEMICAL - OTHER	7,797.14 5,572.37
Total 718 · CHEMICALS	13,369.51
720 · Office Supplies 720.1 · PRINTING 720.2 · TELEPHONE 720.3 · GENERAL SUPPLIES 720 · Office Supplies - Other	297.13 1,020.78 7,459.12 691.95
Total 720 · Office Supplies	9,468.98

BERRY'S CHAPEL UTILITY INC Profit & Loss

	Sep - Dec 10
731 · Professional Fees	
731,1 · ENGINEER	415.00
731.2 · LEGAL	12,544.50
731.3 · ACCOUNTING	4,900.00
731.4 · OPERATIONS	16,400.00
731.5 · TAXES	318.75
731.6 · TESTING	8,547.05
731.9 · OTHER 731 · Professional Fees - Other	1,300.00 7,780.11
Total 731 · Professional Fees	52,205.41
732 · CUSTOMER ACCOUNTING 732.2 · ACCOUNTING & BOOKKEEPING	500.00
Total 732 · CUSTOMER ACCOUNTING	500.00
732.11 · Billing & Collections HB & TS	7,313.25
732.12 · Billing & Collections COF 736 · OPERATIONS	11,181.92
736.1 · OPERATION - WAGES	6,915.50
736.2 · REPAIRS & MAINTENANCE	16,609.88
736.3 · MATERIALS & SUPPLIES R&M	16,301.55
736.4 · TRANSPORTATION EXPENSE	1,938.21
Total 736 · OPERATIONS	41,765.14
740 · ADMINISTRATIVE 740.1 · RENTS	21,666.67
Total 740 · ADMINISTRATIVE	21,666.67
760 · INSURANCE	
750.1 · INSURANCE - FACILITY	1,928.10
750.2 · INSURANCE - VEHICLE	708.00
760.3 · INSURANCE - GENERAL LIABILITY	1,678.00
750.4 · INSURANCE - WORKERS COMP	536.00
750.5 · INSURANCE- OTHER	2,708.35
Total 750 · INSURANCE	7,558.45
760 · DEPRECIATION 760.1 · DEPRECIATION EXPENSE	69,352.00
Total 760 · DEPRECIATION	69,352.00
776 · MISC. EXPENSE	4 040 00
775.1 · MISC EXPENSE - DUES	1,010.00
776.2 · MISC EXPENSE - OTHER 775 · MISC, EXPENSE - Other	2,018.74 7,132.94
Total 776 · MISC. EXPENSE	Marie La Company of Street, St
	10,161.68
780 · INTEREST EXPENSE	5 400 04
780.1 · INTEREST EXP - SHORT TERM DEBT	5,492.61
780.2 · INTEREST EXP - LONG TERM DEBT 780.3 · INTEREST EXP - OTHER	35,403.95 756.58
	* resour 5 resour
Total 780 · INTEREST EXPENSE	41,653.14
790 - TAXES OTHER THAN INCOME TAXES	
790.1 · TAXES - PROPERTY	6,000.00
790.2 · TAXES - FRANCHISE	1,000.00
790.3 · TAXES - OTHER	200.00
Total 790 · TAXES OTHER THAN INCOME TAXES	7,200.00
Total Expense	322,255.55
Net income	-64,415.62

Lynwood Utility Corporation Profit & Loss January through December 2014 August 31, 2010 Jan - Dec 10

Ordinary Income/Expense	
Income 4999 · Uncategorized Income	0.00
522.1 · Residential Revenues	5.50
522.13 · HB & TS	173,816.45
522.14 · HB & TS Penalty Chg	2,818.48
522.16 · City of Franklin	176,995.68
522.16 · City of Franklin Penalty Chg	2,127.92
Total 522.1 · Residential Revenues	355,758.53
522.17 · Chapelwood Sewer Revenue 522.18 · Chapelwood Penalty Chg	2,970.44 219.10
636 · Other Wastewater Revenue	218.10
536.1 · House Sewer Service Inspection	500.00
536.2 · Tap Fee Income	77,750.00
Total 536 · Other Wastewater Revenue	78,250.00
Total Income	437,198.07
Expense	1
403 · Depreciation Expense	134,000.00
403.1 · Amortization Expenses	4,800.00
404.2 · Amort of Plant Acq Adjustment 408 · Taxes	7,695.36 *
408.13 · Property	12,000.00
408.14 · State F & E	2,000.00
408 · Taxes - Other	40.00
Total 408 · Taxes	14,040.00
427.3 · Interest Expense TN Cont Note	0.00
427.4 · Long Term Loan Int. & Principal	56,018.38
427.6 · Interest Expense-ST-TN Comm BK 427.6 · Interest Expense - other	8,545.33 1,705.51
5100 · Bad Debt Expense	7,251.93
667 · Regulatory Expense	25,178.00
710 · Purchased Wastewater Treatment	
710.1 · Water for Plant	2,680.79
710.2 · Water for Pump Stations	425.14
Total 710 · Purchased Wastewater Treatment	3,105.93
711 · Sludge Removal Expense 715 · Purchased Power	3,260.25
716.1 · Electricity for Plant	34,089.03
715.2 · Electricity for Pump Stations	5,082.88
Total 715 · Purchased Power	39.171.91
715.3 · Electricity for Office	392.00 🗸
718 · Chemicals	392.00 ♥
718.2 · Chlorine	0.00
718 · Chemicals - Other	24,827.00
Total 718 · Chemicals	24,827.00
718.5 · Methanol	11,786.08
720 · Materials and Supplies	
720.1 · Office Supplies	60 6 5
720.11 · Postage & Delivery 720.12 · Printing & Reproduction	-62.25 46.54
720.13 · Telephone	2,944.47
720.14 · Capitalized Office Equipment	0.00
720.1 · Office Supplies - Other	3,309.69
Total 720.1 · Office Supplies	6,238.45
720.15 · Plant Materials	32.95
720 · Materials and Supplies - Other	37,457.42
Total 720 · Materials and Supplies	43,728.82

Lynwood Utility Corporation Profit & Loss

	Jan - Dec 10
731 · Contractual Services- Engineer	The second secon
731.1 · Inspection 731.3 · Project Consulting	1,125.00 0.00
Total 731 · Contractual Services- Engineer	1,125.00
732 · Contractual Services-Accounting 732.1 · Billing & Collection Fee 732.2 · Collection Fee 732.3 · Accounting & Bookkeeping 732.4 · TAX ACCOUNTING 732 · Contractual Services-Accounting - Other	28,440.17 0.00 13,192.80 625.00 5,875.00
Total 732 · Contractual Services-Accounting	48,132.97
733 · Contractual Services-Legal 734 · Contractual Services- Mgt Fee 734.1 · On Site Management 734.2 · Professional Management	12,054.75 1 9,200.00 1 1,250.00
Total 734 · Contractual Services- Mgt Fee	30,450.00
736 · Contractual Services- Testing 736 · Contractual Services- Other 736.1 · Repairs & Maintainence 736.12 · Equipment 736.1 · Repairs & Maintainence - Other	21,494.89 ✓ 4,168.66 81,603.70
Total 736.1 · Repairs & Maintainence	85,772.36
736 · Contractual Services- Other - Other	1,250.00
Total 736 · Contractual Services- Other	87,022.36
741 · Rental of Building 755 · Commercial Building 756 · Insurance - Vehicle 757 · Insurance - General Liablity 758 · Insurance - Workers Comp 759 · Insurance - Other 775 · Miscellaneous Expenses 775.1 · Financial Expenses 775.2 · Membership Dues	8,672.00 1,286.80 67.20 3,062.00 381.60 8,546.95
775 · Miscellaneous Expenses - Other	1,544.09
Total 775 · Miscellaneous Expenses	3,457.52
Total Expense	611,260.54
Net Ordinary Income	-174,062.47
Other Income/Expense Other Income 404.1 - Amortization Credit of CIAC	24,300.00
Total Other Income	24,300.00
Net Other Income	24,300.00
Net Income	-149,762.47

BERRY'S CHAPEL UTILITY INC Profit & Loss

	Sep - Dec 10
Income	
501.1 · RESIDENTIAL REVENUE 501.01 · RESIDENTIAL REVENUE HB & TS 501.02 · RESIDENTIAL REVENUE - COF	95,134.03 136,406.25
501.03 · RESIDENTIAL REVENUE - MVUD	2,076.69
501.1 · RESIDENTIAL REVENUE - Other	0.00
Total 601.1 · RESIDENTIAL REVENUE	233,616.97
501.2 · FACILITY CHARGE 501.21 · FACILITY CHARGE - HB & TS 501.22 · FACILITY CHARGE - COF 501.23 · FACILITY CHARGE - MVUD 501.2 · FACILITY CHARGE - Other	9,840.00 6,980.00 280.00 0.00
Total 501.2 · FACILITY CHARGE	16,900.00
501.3 · PENALTY CHARGE 501.31 · PENALTY CHARGE - HB & TS 501.32 · PENALTY CHARGE COF 501.33 · PENALTY CHARGE - MVUD 501.3 · PENALTY CHARGE - Other	1,655.85 2,032.28 16.39 0.00
Total 501.3 · PENALTY CHARGE	3,704.52
501.4 · NON-RESIDENTIAL REVENUE 501.42 · NON-RESIDENTIAL REVENUE - COF	3,558.44
Total 501.4 · NON-RESIDENTIAL REVENUE	3,558.44
501.5 · NON-RESIDENTIAL FACILITY 501.52 · NON-RESIDENTIAL FACILITIES CHAR	60.00
Total 501.5 · NON-RESIDENTIAL FACILITY	60.00
601.6 · FEES 601.61 · TAP FEES 501.62 · SEWER CONNECTION FEES 501.63 · OTHER MISC. FEES	0.00 0.00 0.00
Total 501.6 · FEES	0.00
Total Income	257,839.93
Gross Profit	257,839.93
Expense	,
701 · PURCHASED WATER 701.1 · PURCHASED WATER - PLANT 701.2 · PURCHASED WATER - PUMP STATIONS	1,651.92 141.72
Total 701 · PURCHASED WATER	1,793.64
711 · SLUDGE 711.1 · SLUDGE REMOVAL	8,305.09
Total 711 · SLUDGE	8,305.09
716 · ELECTRICITY 715.1 · ELECTRICITY - PLANT	16,103.16
715.2 · ELECTRICITY - PUMP STATIONS	2,657.51
Total 715 · ELECTRICITY	18,760.67
718 · CHEMICALS 718.1 · METHANOL 718.2 · CHEMICAL - OTHER	7,797.14 5,572.37
Total 718 · CHEMICALS	13,369.51
720 · Office Supplies 720.1 · PRINTING 720.2 · TELEPHONE	297.13 1,020.78
720.3 · GENERAL SUPPLIES	7,459.12
720 · Office Supplies - Other	691.95
Total 720 · Office Supplies	9,468.98

BERRY'S CHAPEL UTILITY INC Profit & Loss

	Sep - Dec 10
731 · Professional Fees	
731.1 · ENGINEER	415.00
731.2 · LEGAL	12,544.50
731.3 · ACCOUNTING	4,900.00
731.4 · OPERATIONS	16,400.00
731.5 · TAXES	318.75
731.6 · TESTING	8,547.05
731.9 · OTHER	1,300.00
731 · Professional Fees · Other	7,780.11
Total 731 · Professional Fees	52,205.41
732 · CUSTOMER ACCOUNTING 732,2 · ACCOUNTING & BOOKKEEPING	500.00
Total 732 · CUSTOMER ACCOUNTING	500.00
732.11 · Billing & Collections HB & TS	7,313.25
732.12 · Billing & Collections COF 736 · OPERATIONS	11,181.92
736.1 · OPERATION - WAGES	6,915.50
736.2 · REPAIRS & MAINTENANCE	16,609.88
736.3 · MATERIALS & SUPPLIES R&M	16,301.55
736.4 · TRANSPORTATION EXPENSE	1,938.21
Total 736 - OPERATIONS	41,765.14
740 · ADMINISTRATIVE 740.1 · RENTS	21,666.67
Total 740 · ADMINISTRATIVE	21,666.67
750 · INSURANCE	
760.1 · INSURANCE - FACILITY	1,928.10
750.2 · INSURANCE - VEHICLE	708.00
750.3 · INSURANCE - GENERAL LIABILITY	1,678.00
760.4 · INSURANCE - WORKERS COMP	536.00
750.6 · INSURANCE- OTHER	2,708.35
Total 750 · INSURANCE	7,558.45
760 · DEPRECIATION 760.1 · DEPRECIATION EXPENSE	69,352.00
Total 760 · DEPRECIATION	69,352.00
775 · MISC. EXPENSE	
776.1 · MISC EXPENSE - DUES	1,010.00
776.2 · MISC EXPENSE - OTHER	2,018.74
775 · MISC. EXPENSE - Other	7,132.94
Total 775 · MISC. EXPENSE	10,161.68
780 · INTEREST EXPENSE	
780.1 · INTEREST EXP - SHORT TERM DEBT	5,492.61
780.2 · INTEREST EXP - LONG TERM DEBT	35,403.95
780.3 · INTEREST EXP - OTHER	756.58
Total 780 · INTEREST EXPENSE	41,653.14
790 · TAXES OTHER THAN INCOME TAXES	
790.1 · TAXES - PROPERTY	6,000.00
790.2 · TAXES - FRANCHISE	1,000.00
790.3 · TAXES - OTHER	200.00
Total 790 · TAXES OTHER THAN INCOME TAXES	7,200.00
Total Expense	322,255.55
Net Income	-84,415.62
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RESPONSE TO CAPD REVIEW

ATTACHMENT REVISED TESTIMONY OF JAMES B. FORD

BEFORE THE TENNESSEE REGULATORY AUTHORITY

Nashville, Tennessee

IN RE:	PETITION OF BERRY'S CHAPEL)	
	UTILITY INC. TO CHANGE AND)	DOCKET NO. //-00198
	INCREASE RATES AND CHARGES)	

DIRECT TESTIMONY OF

JAMES B. FORD, SECRETARY-TREASURER OF BERRY'S CHAPEL UTILITY, INC.

Dated: FEBRUARY 2012

- 1 Q. Please state your name for the record.
- 2 A. My name is James B. Ford
- 3 Q. What is your position with Berry's Chapel Utility, Inc. (BCUI)?
- 4 A. Secretary-Treasurer.
- 5 Q. How long have you been a Financial Consultant to BCUI?
- 6 A. Since July 2010.
- 7 Q. What duties do you perform as Secretary-Treasurer?
- 8 A. I oversee the Administrative and Financial matters for the Company related to record
- 9 keeping and reporting, and I assess and make recommendations on the Company's financial
- 10 needs to the other Directors of the Company.
- 11 Q. Please summarize your business experience and experience in the regulated utility
- 12 industry.
- 13 A. I have been in the business world for 41 years. I am a graduate of the University of
- 14 Tennessee with a degree in Business Administration and a major in Accounting. I worked
- 15 for Authur Andersen & Co. for eight years in the Audit Division. I joined United Cities Gas
- 16 Company in 1978 as Vice President and Controller, and in 1986 I was appointed Senior Vice
- 17 President, Treasurer and Chief Financial Officer. During this period United Cities made 32
- 18 acquisitions and raised more than \$300 million in capital to provide for the company's growth.
- 19 In 1997, United Cities Gas Company was sold to Atmos Energy Corporation.

- 20 Q. Do you have concerns about BCUI financial condition?
- 21 A. Yes. Since 2002, BCUI and its predecessor Lynnwood Utility Corporation (LUC) have
- 22 incurred losses of approximately \$1,200,000. All of these losses were funded by debt.
- 23 In May, 2010, the flood of Middle Tennessee covered the Company's sewer plant in
- 24 Cottonwood. As part of the bank loan conditions, the Company was required to obtain a
- 25 FEMA flood insurance policy for \$500,000. The insurance adjuster stated that since the
- 26 plant was not under roof, only \$28,000 would be paid by the FEMA insurance policy. The
- 27 Company appealed, hired NFA to fight the ruling, but was not successful. The Company
- responded to the damage at the plant (back operating not 100%, but serving customers in
- 29 36-48 hours).
- 30 The BCUI plant incurred approximately \$218,000 of damage. The \$190,000 not paid by
- 31 insurance was funded by the Company line of credit. When that was used up, advances for labor
- and other expenses of approximately \$85,000, were funded by Mr. John Rings Company,
- 33 Tenn Contractors, Inc., which still has not been paid back. Approximately \$60,000 of repairs
- 34 have not been made due to lack of funds.
- 35 The Company made a loan application to the SBA for assistance for damage repairs and
- 36 operating capital in May, 2010. The SBA declined the loan stating that the company was
- 37 not financially viable nor did it seem to have the ability to pay the loan back. See JBF-1.
- 38 A review was made of possible state and federal grants that might be available. There was
- 39 none must be government agency or not-for-profit or association (i.e. cooperative). This
- 40 is one of the reasons that LUC agreed to merge into BCUI.

¹ Source LUC TRA annual reports

- 41 At present, BCUI does not have cash flow to pay bills for items such as sludge removal,
- 42 odor control, chemicals or maintenance.
- 43 The new TDEC permit require maintenance improvements of over \$50,000. See the
- 44 Scott Davis Testimony and Exhibit SAD-1.
- 45 Q. Does BCUI have an annual audit by an independent CPA firm?
- 46 A. Yes. BCUI's year-end is June 30, 2011 and they have retained Lattimore, Black, Morgan
- 47 & Cain (LBMC) to perform an audit at June 30, 2011. Due to BCUI financial condition, the
- 48 Company expects that the audit opinion will contain qualification related to survival as an
- 49 ongoing business concern. See JBF-2 for draft wording. BCUI is hopeful that an audit
- will aid them in obtaining State and Federal grants. Were the Company's accounting exhibits
- 51 filed in support of the Company's rate case attached to your testimony prepared by you or
- 52 under your supervision?
- 53 A. Yes.
- Q. What is the source of the information used in preparing the Company's accounting exhibits?
- 55 A. The information in the accounting exhibits were prepared from the financial and operational
- seconds of the Company.
- 57 Q. What is the rate increase the Company is reuesting in this case?
- 58 A. The Company is seeking a rate increase that would produce additional annual revenues of
- 59 \$398,853. The proposed rate increase will increase the Company's existing rates by 76%.
- 60 Q. When was the Company's last rate increase?
- A. The Company's last rate increase was granted by the Authority on September 9, 2009 in the
- 62 amount of \$125,618.

- 63 Q. Will you please explain the Company accounting exhibit filed with your testimony in support
- of the rate increase in this case?
- 65 A. Yes, I will.
- 66 Q. What is the test period the Company used in this case?
- 67 A. The Company used the historical information for ten months ending June 30, 2011 and a
- 68 forecast for the remaining two months. The test period was adjusted for known and anticipated
- 69 changes to arrive at the attrition period.
- 70 Q. Please describe the Company accounting exhibit schedules filed with your testimony which
- 71 detail and support the revenues and expenses for the test period and attrition period.
- 72 A. I will. Schedule A shows the Company's revenue requirements for the attrition year which
- supports the revenue deficiency of \$398,853. Schedule R/E and its related schedules show the
- 74 Company's operating loss for the test period and attrition period with existing rates.
- 75 Q. How did the Company determine the revenues for the test period?
- 76 A. The Company took the historical volumes for the last twelve months ending
- 77 March 31, 2011 times the current rates. Schedule R-1.
- 78 Q. Please explain the adjustments to operating expenses made in the test period.
- 79 A. The adjustment to operating expenses for the test period is \$52,936 which is set forth in
- 80 Schedule E-1. This adjustment reflects the known increases for sludge removal, purchase power
- and chemicals. Along with an adjustment to purchased water, materials and supplies, and for the
- 82 change in the CPI as of April 30, 2011. Additionally, an adjustment to reflect the increases in
- cost requirements as dictated by TDEC effective May 1, 2011.
- 84 Q. How did the Company determine its customer accounting expenses in Schedule E-2?
- 85 A. The Company's customer accounting expenses are comprised of the actual costs billed to the

- 86 Company by the water utilities which provide billing and collection services to the Company, the
- 87 bad debts reported by these water utilities on the Company's bills for sewer service and the time
- spent by the Company's part-time clerical employee handling billing matters. An additional
- 89 provision for unpaid disputed accounts was made in the amount of \$15,480 for approximately 120
- 90 accounts who have refused to pay the new facilities charge of \$20 per month. See JBF-4 for listing
- of customers with past due balances. Our other 720 customers continue to pay their bill promptly.
- These past due balances have effected cash flow and reduced the Company's ability to pay
- 93 some of its bills. In addition, some customers are not paying their bills since they now know that
- 94 the water billing company (HB&TS Utility Dist) will not turn off their water for non payment
- of sewer service. This now amounts to past due accounts amounting to over \$6,000.
- 96 TDEC will not allow the company to disconnect sewer service from a home for non payment.
- 97 This matter must be resolved in a timely manner to protect all good paying customers.
- 98 Q. Please explain the adjustments to the general and administrative expense made to the test
- 99 period expenses.
- 100 A. Certain expenses were adjusted for the April 30, 2011 CPI factor along with an adjustment
- 101 to insurance expenses for projected increases.
- 102 Q. Please explain the adjustments to the regulatory expenses made to the test period expenses.
- 103 A. The adjustment to regulatory expenses for the test period is \$21,500 which is set forth in
- 104 Schedule E-5 and Schedule E-5/1. The regulatory expense was adjusted by \$43,000 to reflect the
- projected \$16,000 in accountings, \$25,000 in legal fees, and \$2,000 in other related fees for this
- 106 rate case filed by BCUI. Since costs are now changing very rapidly, the Company, based on past
- 107 history, will have to file a rate case every two years to defer the effect of regulatory delay in
- 108 setting rates.

- 109 Q. Under Rule 1220-4-13-.07, the Authority may require that the Company have an escrow/
- 110 reserve account. Does the Company exhibit include any expense for such an escrow/reserve
- 111 account?
- 112 A. No, it does not.
- 113 Q. If the Authority requires the submission of financial security and/or an escrow/reserve
- 114 account under Rule 1220-4-13-.07, will the costs of these items increase the Company's revenue
- 115 deficiency above the revenue deficiency set forth in Schedule A?
- 116 A. Yes, and the Company's proposed rates would have to increase to cover these additional
- 117 expenses.
- 118 Q. Has BCUI submitted a rate base calculation and requested a rate of return?
- 119 A. As a not-for-profit company, there is no investor. As a result, the only return required
- 120 is that which is required to service the debt that has been incurred to provide service to the
- 121 customer base. Schedule B and supporting schedules B-1 through B-5 are a walk forward
- 122 of LUC Rate Base since the last rate case in 2008 and is calculated based on the various approvals
- 123 issued by the TRA in the LUC's past rate filing as they relate to depreciation and
- 124 amortization rates along with a working capital calculation. A rate base of \$1,139,310 with
- interest expense of \$101,175 requires a calculated rate of return of 8.8%.
- 126 Additionally, BCUI's NPDES Operating Permit from TDEC
- 127 states under section 3.8.1 that BCUI shall levy and collect revenues that are required to fund all
- 128 operation, maintenance, principle and interest of debt service, and depreciation. See JBF-3.
- 129 Q. Why has the Company not provided for State or Federal income tax expenses?
- 130 A. BCUI is subject to State and Federal income taxes at this time, but does not forecast
- 131 a profit for tax purposes in the near future. When 85% of BCUI customers sign up to be

- members, the company will be able to file for an exemption from Federal income taxes.
- 133 Q. What rates for sewer service does the Company propose in this case?
- 134 A The Company requests that the Authority approve an increase in the rate for residential
- 135 service from \$7.97 per 1,000 gallons to \$9.29 per 1,000 gallons, a 16.6% increase. The
- 136 Company requests the same rate increase for its non-residential customers from \$9.96 to \$11.28.
- 137 In addition, the Company has requested a base rate charge of \$30.00 per month for Residential
- 138 customers and \$40.00 per month for Commercial customers. This will stabilize the
- 139 Company's cash flow and allow it to pay its recurring bills in an orderly fashion.
- 140 Q. Does this conclude your testimony?
- 141 A. Yes, it does.