

ITEMS NEEDED AT CAPD REVIEW OF BCUI RECORDS

RECEIVED

2012 FEB 23 AM 9:26

TRA DOCKET ROOM

1. 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 easily 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 **residential and non-residential** 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 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.

7. 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 **each month** 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 of 2011." 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 JOURNAL 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.

- 18 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.
- 19 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

# Chart of Accounts

2/6/2012 9:05 AM

Account	Type	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>
101.2 . STRUCTURE & IMPROVEMENTS	Fixed Asset	<Unassigned>
101.3 . PUMP EQUIPMENT	Fixed Asset	<Unassigned>
101.4 . COLLECTION SYSTEM	Fixed Asset	<Unassigned>
101.5 . LAB EQUIPMENT	Fixed Asset	<Unassigned>
101.6 . TREATMENT & DISPOSAL	Fixed Asset	<Unassigned>
101.7 . TRANSPORTATION EQUIPMENT	Fixed Asset	<Unassigned>
101.8 . OFFICE EQUIPMENT	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
105.0 . CONSTRUCTION WORK IN PROGRESS	Fixed Asset	<Unassigned>
108.1 . DEPRECIATION- ACCUM	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
108.2 . ACCUM DEPR-STRUCTURES & IM...	Fixed Asset	<Unassigned>
108.3 . ACCUM DEPR-PUMP EQUIPMENT	Fixed Asset	<Unassigned>
108.4 . ACCUM DEPR-COLLECTION SYST...	Fixed Asset	<Unassigned>
108.5 . ACCUM DEPR-LAB EQUIPMENT	Fixed Asset	<Unassigned>
108.6 . ACCUM DEPR-TREATMENT & DIS...	Fixed Asset	<Unassigned>
108.7 . ACCUM DEPR-TRANSPORTATION...	Fixed Asset	<Unassigned>
171.1 . RENT DEPOSIT-321 BILLINGSLY SQ	Other Asset	<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>
238.1 . RESERVE FOR INJURIES & DAMAGES	Other Current Liability	<Unassigned>
238.2 . RES RENEWAL & REPLACEMENTS	Other Current Liability	<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
250.1 . LONG TERM DEPT - TCB	Long Term Liability	B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay.



## Chart of Accounts

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Account	Type	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>
270.2 . EARNINGS REINVESTED IN SYSTEM	Equity	<Unassigned>
280.1 . CURRENT PERIOD EARNINGS	Equity	<Unassigned>
32000 . Retained Earnings	Equity	<Unassigned>
776 . MISC. INCOME	Equity	<Unassigned>
45100 . Job Income	Income	Income: Gross receipts or sales
501.1 . RESIDENTIAL REVENUE	Income	<Unassigned>
501.01 . RESIDENTIAL REVENUE HB & TS	Income	<Unassigned>
501.02 . RESIDENTIAL REVENUE - COF	Income	<Unassigned>
501.03 . RESIDENTIAL REVENUE - MVUD	Income	<Unassigned>
501.2 . FACILITY CHARGE	Income	<Unassigned>
501.21 . FACILITY CHARGE - HB & TS	Income	<Unassigned>
501.22 . FACILITY CHARGE - COF	Income	<Unassigned>
501.23 . FACILITY CHARGE - MVUD	Income	<Unassigned>
501.3 . PENALTY CHARGE	Income	<Unassigned>
501.31 . PENALTY CHARGE - HB & TS	Income	<Unassigned>
501.32 . PENALTY CHARGE COF	Income	<Unassigned>
501.33 . PENALTY CHARGE - MVUD	Income	<Unassigned>
501.4 . NON-RESIDENTIAL REVENUE	Income	<Unassigned>
501.42 . NON-RESIDENTIAL REVENUE - C...	Income	<Unassigned>
501.5 . NON-RESIDENTIAL FACILITY	Income	<Unassigned>
501.52 . NON-RESIDENTIAL FACILITIES ...	Income	<Unassigned>
501.6 . FEES	Income	<Unassigned>
501.61 . TAP FEES	Income	<Unassigned>
501.62 . SEWER CONNECTION FEES	Income	<Unassigned>
501.63 . OTHER MISC. FEES	Income	<Unassigned>
501.7 . SURCHARGE COLLECTIONS ODOR CO...	Income	<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>
701 . PURCHASED WATER	Expense	<Unassigned>
701.1 . PURCHASED WATER - PLANT	Expense	<Unassigned>
701.2 . PURCHASED WATER - PUMP STA...	Expense	<Unassigned>
711 . SLUDGE	Expense	<Unassigned>
711.1 . SLUDGE REMOVAL	Expense	<Unassigned>
715 . ELECTRICITY	Expense	<Unassigned>
715.1 . ELECTRICITY - PLANT	Expense	<Unassigned>
715.2 . ELECTRICITY - PUMP STATIONS	Expense	<Unassigned>
715.3 . ELECTRICITY - OFFICE	Expense	<Unassigned>
718 . CHEMICALS	Expense	<Unassigned>
718.1 . METHANOL	Expense	<Unassigned>

# Chart of Accounts

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

# Chart of Accounts

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Account	Type	Income Tax Line
775.1 . MISC EXPENSE - DUES	Expense	<Unassigned>
775.2 . MISC EXPENSE - OTHER	Expense	<Unassigned>
775.3 . MISC INCOME	Expense	<Unassigned>
780 . INTEREST EXPENSE	Expense	Deductions: Interest expense
780.1 . INTEREST EXP - SHORT TERM DE...	Expense	<Unassigned>
780.2 . INTEREST EXP - LONG TERM DEBT	Expense	<Unassigned>
780.3 . INTEREST EXP - OTHER	Expense	<Unassigned>
790 . TAXES OTHER THAN INCOME TAXES	Expense	<Unassigned>
790.1 . TAXES - PROPERTY	Expense	<Unassigned>
790.2 . TAXES - FRANCHISE	Expense	<Unassigned>
790.3 . TAXES - OTHER	Expense	<Unassigned>
795 . TAXES	Expense	<Unassigned>
795.1 . TAXES - TN EXCISE TAXES	Expense	<Unassigned>
795.2 . TAXES - FEDERAL INCOME TAXES	Expense	<Unassigned>
795.3 . TAXES - OTHER	Expense	<Unassigned>

RESPONSE  
TO  
CAPD REVIEW  
  
ATTACHMENT  
#7 (HB&TS)

**HB&TS Utility District  
Lynwood U.D. Sewer Collection**

Month Collected	<u>January-10</u>
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	<u>\$ 20,902.38</u>
Less 7.5% Billing Fee	<u>\$ 1,567.68</u>
 Total due	 <u><u>\$ 19,334.70</u></u>

Explanation of adjustment:

RUN DATE: 02/16/10 14:54  
TERMINAL: 4

H.B. & T.S. UTILITY DISTRICT  
HISTORY TRACKING BY ACCOUNT NUMBER  
MONTHLY LISTING (BILLING/USAGE) FOR 01/10 THRU 01/10

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

REPORT TOTALS

	NUMBER OF BILLS	TOTAL USAGE	AVERAGE USAGE
JAN 10	483	2964.0	6.1

**HB&TS Utility District  
Lynwood U.D. Sewer Collection**

Month Collected	<u>February-10</u>
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	<u>\$ 24,798.78</u>
Less 7.5% Billing Fee	<u>\$ 1,859.91</u>
 Total due	 <u><u>\$ 22,938.87</u></u>

Explanation of adjustment:

RUN DATE: 03/16/10 13:49  
TERMINAL: 4

H.B. & T.S. UTILITY DISTRICT  
HISTORY TRACKING BY ACCOUNT NUMBER  
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 = AVERAGE USAGE    UA() = NUMBER OF USAGE ADJUSTMENTS INCLUDED IN USAGE

REPORT TOTALS

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



**HB&TS Utility District  
Lynwood U.D. Sewer Collection**

<b>Month Collected</b>	<b><u>March-10</u></b>
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	<u>\$ 23,930.65</u>
Less 7.5% Billing Fee	<u>\$ 1,794.80</u>
Total due	<u><u>\$ 22,135.85</u></u>

Explanation of adjustment:

RUN DATE: 04/19/10 11:41  
TERMINAL: 4

H.B. & T.S. UTILITY DISTRICT  
HISTORY TRACKING BY ACCOUNT NUMBER  
DATE RANGE TOTALS (SUMMARY FORMAT)

PAGE 1  
program 10-2-2

SERVICE: X SEWER  
RATE TABLE: ALL

DATE RANGE: 02/24/10 THRU 03/23/10  
ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9

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

## REPORT SUMMARY

	X-SEWER
usage	2222.2
tot-chgs	19274.25
billing	18844.50
l/c	429.75
payments	-23730.65
TOTALS	-4656.40

## NUMBER OF TRANSACTIONS

	X-SEWER
tot-chgs	561
billing	483
l/c	78
payments	462
TOTALS	1023

599-0797

**HB&TS Utility District  
Lynwood U.D. Sewer Collection**

Month Collected	<u>April-10</u>
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 debts	
Penalty collected on bad debts	
*Less Other adjustments (explained below)	
*Plus Other adjustments (explained below)	
Total collected	<u>\$ 19,546.20</u>
Less 7.5% Billing Fee	<u>\$ 1,465.97</u>
 Total due	 <u><u>\$ 18,080.23</u></u>

Explanation of adjustment:

RUN DATE: 05/18/10 10:47

TERMINAL: 9

H.B. & T.S. UTILITY DISTRICT  
HISTORY TRACKING BY ACCOUNT NUMBER  
MONTHLY LISTING (BILLING/USAGE) FOR 04/10 THRU 04/10PAGE 1  
program 10-2-7

SERVICE: X SENIOR

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

MINIMUM AVERAGE USAGE:

NONE

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

## REPORT TOTALS

	NUMBER OF BILLS	TOTAL USAGE	AVERAGE USAGE
APR 10	481	2509.6	5.2

**HB&TS Utility District  
Lynwood U.D. Sewer Collection**

Month Collected	<u>May-10</u>
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	<u>\$ 21,692.15</u>
Less 7.5% Billing Fee	<u>\$ 1,626.91</u>
Total due	<u>\$ 20,065.24</u>

Explanation of adjustment:

RUN DATE: 06/21/10 14:40  
TERMINAL: 4

H.B. & 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 SEWER  
MINIMUM AVERAGE USAGE:

ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9  
NONE

U = USAGE AU = AVERAGE USAGE UA(1) = NUMBER OF USAGE ADJUSTMENTS INCLUDED IN USAGE

REPORT TOTALS

	NUMBER OF BILLS	TOTAL USAGE	AVERAGE USAGE
MAY 10	482	2865.6	5.9

**HB&TS Utility District  
Lynwood U.D. Sewer Collection**

Month Collected	<u>June-10</u>
Amount billed for sewer	\$ 21,275.78
<del>Less</del> 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	<u>\$ 22,959.28</u>
Less 7.5% Billing Fee	<u>\$ 1,721.95</u>
 Total due	 <u><u>\$ 21,237.33</u></u>

Explanation of adjustment:

RUN DATE: 07/16/10 09:03  
TERMINAL: 4

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

PAGE 1  
program 10-2-7

SERVICE: X SEWER  
MINIMUM AVERAGE USAGE:

ACCOUNT RANGE: 00-0000-0 THRU 99-9999-9  
NONE

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

REPORT TOTALS

	NUMBER OF BILLS	TOTAL USAGE	AVERAGE USAGE
JUN 10	491	2507.7	5.2



**HB&TS Utility District  
Lynwood U.D. Sewer Collection**

<b>Month Collected</b>	<b><u>July-10</u></b>
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	<u>\$ 21,774.00</u>
Less 7.5% Billing Fee	<u>\$ 1,633.05</u>
 Total due	 <u><u>\$ 20,140.95</u></u>
 Explanation of adjustment:	 FLOOD

RUN DATE: 08/18/10 09:40  
TERMINAL: 4

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

PAGE 1  
program 10-2-7

SERVICE: X SENIOR  
MINIMUM AVERAGE USAGE:

ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9  
NONE

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

REPORT TOTALS

	NUMBER OF BILLS	TOTAL USAGE	AVERAGE USAGE
JUL 10	479	3211.1	6.7

**HB&TS Utility District  
Lynwood U.D. Sewer Collection**

Month Collected	<u>August-10</u>
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	<u>\$ 27,132.41</u>
Less 7.5% Billing Fee	<u>\$ 2,034.93</u>
Total due	<u><u>\$ 25,097.48</u></u>

Explanation of adjustment:

RUN DATE: 09/17/10 14:19  
TERMINAL: 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 SEWER  
MINIMUM AVERAGE USAGE:

ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9  
NONE

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

REPORT TOTALS

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

**HB&TS Utility District  
Lynwood U.D. Sewer Collection**

Month Collected	<u>September-10</u>
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	<u>\$ 24,455.96</u>
Less 7.5% Billing Fee	<u>\$ 1,834.20</u>
 Total due	 <u><u>\$ 22,621.76</u></u>

Explanation of adjustment:

RUN DATE: 10/21/10 15:12  
TERMINAL: 4

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

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

REPORT TOTALS

	NUMBER OF BILLS	TOTAL USAGE	AVERAGE USAGE
SEP 10	481	2747.6	5.7

**HB&TS Utility District  
Lynwood U.D. Sewer Collection**

Month Collected	<u>October-10</u>
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	<u>\$ 22,328.85</u>
Less 7.5% Billing Fee	<u>\$ 1,674.66</u>
 Total due	 <u><u>\$ 20,654.19</u></u>

Explanation of adjustment:

RUN DATE: 11/17/10 14:49  
TERMINAL: 4

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

PAGE 1  
program 10-2-7

SERVICE: X SENIOR  
MINIMUM AVERAGE USAGE:

ACCOUNT RANGE: 08-0000-0 THRU 09-9999-9  
NONE

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

REPORT TOTALS

	NUMBER OF BILLS	TOTAL USAGE	AVERAGE USAGE
OCT 10	422	2302.5	5.9



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



Month Collected	<u>November-10</u>
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	<u>\$ 28,412.04</u>
Less 7.5% Billing Fee	<u>\$ 2,130.90</u>
Total due	<u><u>\$ 26,281.14</u></u>

Explanation of adjustment:

RUN DATE: 12/22/10 10:20  
TERMINAL: 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 SENIOR  
MINIMUM AVERAGE USAGE:

ACCOUNT RANGE: 00-0000-0 THRU 09-9999-9  
NONE

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

REPORT TOTALS

	NUMBER OF BILLS	TOTAL USAGE	AVERAGE USAGE
NOV 10	482	2512.3	5.2

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

<b>Month Collected</b>	<b><u>December-10</u></b>
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	<u>\$ 22,312.46</u>
Less 7.5% Billing Fee	<u>\$ 1,673.43</u>
 Total due	 <u><u>\$ 20,639.03</u></u>

Explanation of adjustment:

RUN DATE: 12/20/10 15:04

H.B. & T.S. UTILITY DISTRICT

PAGE 505

BILLING DATE: 12/20/10

BILLING REGISTER - SUMMARY REPORT

CURRENT BILLING CHARGES BY RATE TABLE

TABLE	BILLS	USAGE	CHARGES	F/C		TAX-1	TAX-2	TAX-3	TAX-4	TAX-5	E/F	TOTALS
KA	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.**

[illegible]**January 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

**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:**

[illegible]

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.**

[illegible]**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)

§ 1

**\*Plus Other adjustments (explained below)**

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)



City of Franklin  
Lynwood Utility District Sewer Collections

Month collected	<u>January 2010</u>
Amount billed for sewer (100)	\$ <u>19524.98</u>
Billing adjustments (670)	\$ <u>-428.69</u>
Penalty charged to unpaid accts (600)	\$ <u>0</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>13358.96</u>
Penalty collected on active accounts (200)	\$ <u>272.72</u>
Sewer collected on bad debts (W200)	\$ <u>0</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment:	_____

Accounting period	<u>Feb 2010</u>
Total collected 431.21510.00000	\$ <u>13631.68</u>
Less 7.5% fee 431.38190.00000	\$ <u>102237</u>
Total due	\$ <u>12609.31</u>

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payable to:

Lynwood Utility Corp.  
Contact: Laura Morrissey  
321 Billingsly Court  
Suite 4  
Franklin, TN 37067  
Lynwood Sewer Collections

For:

Date: 2/01/2010  
Time: 14:35  
User: CHRISTY

City of Franklin  
Sales Statistics by Service

Page: 1  
Id: 0B4620

## Lynwood Sewer

January 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Lynwood Sewer-Residential O	347	2,158,110	6,219	18,174.27	0.00	0.00	0.00	18,174.27
4	Lynwood Sewer-Commercial Cu	1	3,000	3,000	31.02	0.00	0.00	0.00	31.02
5	Lynwood Sewer-Com Walnut Gr	1	148,000	148,000	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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	19,096.29	0.00	0.00	0.00	19,096.29	0.00
Totals	19,096.29	0.00	0.00	0.00	19,096.29	0.00

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	19,096.29	0.00	0.00	0.00	19,096.29	0.00
Totals	19,096.29	0.00	0.00	0.00	19,096.29	0.00

# City of Franklin

## Lynwood Utility District Sewer Collections

Month collected	<u>February</u>
Amount billed for sewer (100)	\$ <u>18,352.40</u>
Billing adjustments (670)	\$ <u>- 659.65</u>
Penalty charged to unpaid accts (800)	\$ <u>187.61</u>
Penalty adjustments (750)	\$ <u>- 5.01</u>
Sewer collected on active accounts (200)	\$ <u>15,867.42</u>
Penalty collected on active accounts (200)	\$ <u>174.24</u>
Sewer collected on bad debts (W200)	\$ <u>0</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment: _____	

Accounting period	<u>March</u>
Total collected 413.21417	\$ <u>16,041.66</u>
Less 7.5% fee 413.37298.555	\$ <u>- 1,203.12</u>
Total due	\$ <u>14,838.54</u>

Accounts Payable Dept:

Check request from:  
Payable to:

Franklin Operating Account  
Lynwood Utility Corp.  
5250 Virginia Way Suite 100  
Brentwood, TN 37027  
Lynwood Sewer Collections  
Lou Davis

For: \_\_\_\_\_

Forward check to:

cc: Accounts Payable  
~~Lou Davis~~  
Lynwood Utility District

Date: 3/03/2010

City of Franklin

Page: 1

Time: 07:15

Sales Statistics by Service

ID: UBA520

User: CHRISTYM

## Lynwood Sewer

February 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Lynwood Sewer-Residential O	347	2,107,520	6,073	17,093.03	0.00	0.00	0.00	17,093.03
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	55,000	55,000	568.70	0.00	0.00	0.00	568.70
	Service Totals	349	2,165,520	6,206	17,692.75	0.00	0.00	0.00	17,692.75

## Sales Tax Summary

Sales Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	17,692.75	0.00	0.00	0.00	17,692.75	0.00
Totals	17,692.75	0.00	0.00	0.00	17,692.75	0.00

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	17,692.75	0.00	0.00	0.00	17,692.75	0.00
Totals	17,692.75	0.00	0.00	0.00	17,692.75	0.00

**City of Franklin  
Lynwood Utility District Sewer Collections**

Month collected	<u>December 2009</u>
Amount billed for sewer (100)	\$ <u>20427.16</u>
Billing adjustments (670)	\$ <u>-156.22</u>
Penalty charged to unpaid accts (800)	\$ <u>681.61</u>
Penalty adjustments (750)	\$ <u>-5.85</u>
Sewer collected on active accounts (200)	\$ <u>24417.67</u>
Penalty collected on active accounts (200)	\$ <u>459.30</u>
Sewer collected on bad debts (W200)	\$ <u>0</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>622.71</u>

*Correction*

Explanation of adjustment: \_\_\_\_\_

Accounting period	<u>Jan 2010</u>
Total collected 431.21510.00000	\$ <u>24876.97</u>
Less 7.5% fee 431.38190.00000	\$ <u>-1243.84</u>
Total due	\$ <u>23633.13</u>
	<u>23011.20</u>

*Should have been 1865.77*

*difference*

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payable to:

Lynwood Utility Corp.  
Contact: Laura Morrissey  
321 Billingsly Court  
Suite 4

For:

Franklin, TN 37037  
Lynwood Sewer Collections

*\$621.93  
will be deducted  
from  
submission  
in April.*

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

## FAX TRANSMISSION

Date:

3-15-10

Number of pages including cover sheet:

7

Reply requested:

To:

Saura

Fax #

599-0797

From:

Christy McCandless

Fax #:

(615) 794-0882

Phone#:

(615) 550-6701

*True  
550 6704*

Remarks:

I made ~~one~~ an error on  
the report paid in February.  
I did not calculate the  
collection fee properly. It  
should have been \$1865.77  
instead of \$1243.81. The  
amount will be corrected in  
your April payment.

**City of Franklin  
Lynwood Utility District Sewer Collections**

Month collected	<u>December 2009</u>
Amount billed for sewer (100)	\$ <u>20427.16</u>
Billing adjustments (670)	\$ <u>-156.22</u>
Penalty charged to unpaid accts (800)	\$ <u>681.61</u>
Penalty adjustments (750)	\$ <u>-5.85</u>
Sewer collected on active accounts (200)	\$ <u>24417.67</u>
Penalty collected on active accounts (200)	\$ <u>459.30</u>
Sewer collected on bad debts (W200)	\$ <u>0</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>622.71</u>
Explanation of adjustment:	_____

Accounting period	<u>Jan 2010</u>
Total collected 431.21510.00000	\$ <u>24876.97</u>
Less 7.5% fee 431.38190.00000	\$ <u>-1243.84</u>
Total due	\$ <u>23633.13</u>

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payable to:

Lynwood Utility Corp.  
Contact: Laura Morrissey  
321 Billingsly Court  
Suite 4  
Franklin, TN 37067  
Lynwood Sewer Collections

For:

Date: 1/11/2010

Time: 09:34

User: CHRISTYM

City of Franklin

Sales Statistics by Service

Page: 1

Id: UD4620

Lynwood Sewer

December 2009

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Lynwood Sewer-Residential O	146	2,117,190	6,497	19,359.26	0.00	0.00	0.00	19,359.26
4	Lynwood Sewer-Commercial Ou	1	2,000	2,000	20.60	0.00	0.00	0.00	20.60
5	Lynwood Sewer-Com Walnut Cr	1	124,000	124,000	891.00	0.00	0.00	0.00	891.00
	Service Totals	148	2,443,190	7,021	20,270.94	0.00	0.00	0.00	20,270.94

## Sales Tax Summary

Sales Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	20,270.94	0.00	0.00	0.00	20,270.94	0.00
Totals	20,270.94	0.00	0.00	0.00	20,270.94	0.00

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	20,270.94	0.00	0.00	0.00	20,270.94	0.00
Totals	20,270.94	0.00	0.00	0.00	20,270.94	0.00



**City of Franklin  
Lynwood Utility District Sewer Collections**

Month collected	<u>March</u>
Amount billed for sewer (100)	\$ <u>18194.77</u>
Billing adjustments (670)	\$ <u>-167.00</u>
Penalty charged to unpaid accts (800)	\$ <u>494.54</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>25928.62</u>
Penalty collected on active accounts (200)	\$ <u>233.91</u>
Sewer collected on bad debts (W200)	\$ <u>0</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>          </u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>

Explanation of adjustment: \_\_\_\_\_

Accounting period	<u>April</u>
Total collected 431.21510.00000	\$ <u>26162.53</u>
Less 7.5% fee 431.38190.00000	\$ <u>1962.18</u>
Total due	\$ <u>24200.35</u>
less correction to <u>-629.93 = 23570.42</u>	

*Dec report did NOT deduct correct fee see a Hatched*

Accounts Payable, Dept:

Check request from:

Franklin Operating-A/P

Payable to:

Lynwood Utility Corp.  
Contact: Laura Morrissey  
321 Billingsly Court  
Suite 4

For:

Franklin, TN 37067  
Lynwood Sewer Collections

Date: 4/01/2010

City of Franklin

Page: 1

Time: 16:22

Sales Statistics by Service

Id: 024623

User: CHRISTYM

Lynwood Sewer

March 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Lynwood Sewer-Residential O	349	2,055,400	5,889	17,148.87	0.00	0.00	0.00	17,148.87
4	Lynwood Sewer-Commercial Ou	1	4,000	4,000	41.36	0.00	0.00	0.00	41.36
5	Lynwood Sewer-Com Walnut Gr	1	81,000	81,000	837.54	0.00	0.00	0.00	837.54
Service Totals		351	2,140,400	6,098	18,027.77	0.00	0.00	0.00	18,027.77

## Sales Tax Summary

Sales Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	18,027.77	0.00	0.00	0.00	18,027.77	0.00
Totals	18,027.77	0.00	0.00	0.00	18,027.77	0.00

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	18,027.77	0.00	0.00	0.00	18,027.77	0.00
Totals	18,027.77	0.00	0.00	0.00	18,027.77	0.00

City of Franklin  
Lynwood Utility District Sewer Collections

Month collected April 2010

Amount billed for sewer (100) \$ 13678.92

Billing adjustments (570) \$ 0

Penalty charged to unpaid accts (800) \$ 2271.61

Penalty adjustments (750) \$ 0

Sewer collected on active accounts (200) \$ 14450.60

Penalty collected on active accounts (200) \$ 275.01

Sewer collected on bad debts (W200) \$ 0

Penalty collected on bad debts (W200) \$ 0

Other Adjustments  
(explained below) \$ 0

Unpaid Terminated Accounts  
Turned over to collection agency \$ 155.23

Explanation of adjustment: \_\_\_\_\_

Accounting period	<u>June 2010</u>
Total collected 431 21510 00000	\$ <u>14725.61</u>
Less 7.5% fee 431 33190 00000	\$ <u>1104.42</u>
Total due	\$ <u>13621.19</u>

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payable to:

Lynwood Utility Corp.  
Contact: Laura Morrissey  
321 Billingsly Court  
Suite 4

For:

Franklin, TN 37067  
Lynwood Sewer Collections

Date: 5/06/2010

Time: 09:45

User: CHRISTY

City of Franklin

Sales Statistics by Service

Page: 1

Id: UB4620

Lynwood Sewer

April 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Lynwood Sewer-Residential O	147	1,500,580	4,324	12,767.24	0.00	0.00	0.00	12,767.24
4	Lynwood Sewer-Commercial Ou	1	2,000	2,000	20.68	0.00	0.00	0.00	20.68
5	Lynwood Sewer-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

## Sales Tax Summary

Sales Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	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

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	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

**City of Franklin  
Lynwood Utility District Sewer Collections**

Month collected	<u>May 2010</u>
Amount billed for sewer (100)	\$ <u>23168.03</u>
Billing adjustments (670)	\$ <u>- 58.45</u>
Penalty charged to unpaid accts (800)	\$ <u>179.77</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>14563.94</u>
Penalty collected on active accounts (200)	\$ <u>157.56</u>
Sewer collected on bad debts (W200)	\$ <u>0</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment:	_____

Accounting period	<u>June 2010</u>
Total collected 431.21510.00000	\$ <u>14,721.50</u>
Less 7.5% fee 431.38190 00000	\$ <u>1104.11</u>
Total due	\$ <u>13617.39</u>

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payable to:

Lynwood Utility Corp.  
Contact: Laura Morrissey  
321 Billingsly Court  
Suite 4  
Franklin, TN 37067  
Lynwood Sewer Collections

For:

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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	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 Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	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

## City of Franklin Lynwood Utility District Sewer Collections

Month collected	<u>June 2010</u>
Amount billed for sewer (100)	\$ <u>24,278.21</u>
Billing adjustments (670)	\$ <u>-485.47</u>
Penalty charged to unpaid accts (800)	\$ <u>338.10</u>
Penalty adjustments (750)	\$ <u>-30.90</u>
Sewer collected on active accounts (200)	\$ <u>29,401.42</u>
Penalty collected on active accounts (200)	\$ <u>307.37</u>
Sewer collected on bad debts (W200)	\$ <u>0</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment: _____	

Accounting period	<u>July 2010</u>
Total collected 413.21417	\$ <u>29,708.79</u>
Less 7.5% fee 413.37298.555	- \$ <u>2,228.15</u>
Total due	\$ <u>27,480.64</u>

Accounts Payable Dept:

Check request from:  
Payable to:

Franklin Operating Account  
Lynwood Utility Corp.  
5250 Virginia Way Suite 100  
Brentwood, TN 37027  
Lynwood Sewer Collections

For:

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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	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 Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales 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



**City of Franklin**  
**Lynwood Utility District Sewer Collections**

Month collected	<u>July 2010</u>
Amount billed for sewer (100)	\$ <u>33366.37</u>
Billing adjustments (670)	\$ <u>-612.67</u>
Penalty charged to unpaid accts (800)	\$ <u>361.27</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>33012.92</u>
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)	\$ <u>0</u>
Other Adjustments (explained below)	\$ _____
Unpaid Terminated Accounts : Turned over to collection agency	\$ _____
Explanation of adjustment:	_____

Accounting period	<u>August 2010</u>
Total collected 431.21510.00000	\$ <u>33373.22</u>
Less 7.5% fee 431.38190.00000	\$ <u>2502.99</u>
Total due	\$ <u>30870.23</u>

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payable to:

Lynwood Utility Corp.  
Contact: Laura Morrissey  
321 Billingsly Court  
Suite 4  
Franklin, TN 37067  
Lynwood Sewer Collections

For:

Date: 6/02/2010

Time: 07:40

User: CHRISTYM

City of Franklin  
Sales Statistics by Service

Page: 1

Id: UB4620

Lynwood Sewer

July 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	3,915,170	11,250	32,247.04	0.00	0.00	0.00	32,247.04
4	Lynwood 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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	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 Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	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

Rec 9-9-10

City of Franklin  
Lynwood Utility District Sewer Collections

Month collected	<u>August 2010</u>
Amount billed for sewer (100)	\$ <u>41,834.24</u>
Billing adjustments (670)	\$ <u>-331.21</u>
Penalty charged to unpaid accts (800)	\$ <u>1057.41</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>39,075.68</u>
Penalty collected on active accounts (200)	\$ <u>355.12</u>
Sewer collected on bad debts (W200)	\$ <u>155.23</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment:	_____

Accounting period	<u>Sept 2010</u>
Total collected 431.21510.00000	\$ <u>39,586.03</u>
Less 7.5% fee 431.38190.00000	\$ <u>-1,2968.95</u>
Total due	\$ <u>36,617.08</u>

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payable to:

Lynwood Utility Corp.  
Contact: Laura Morrissey  
321 Billingsly Court  
Suite 4  
Franklin, TN 37067  
Lynwood Sewer Collections

For:

Date: 9/09/2010

Time: 10:01

User: CHRISYM

City of Franklin

Sales Statistics by Service

Page: 1

Id: UD4620

Lynwood Sewer

August 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Lynwood Sewer-Residential O	342	4,955,580	14,490	41,213.51	0.00	0.00	0.00	41,213.51
4	Lynwood Sewer-Commercial Du	1	5,000	5,000	51.70	0.00	0.00	0.00	51.70
5	Lynwood Sewer-Com Walnut Or	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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	41,503.03	0.00	0.00	0.00	41,503.03	0.00
Totals	41,503.03	0.00	0.00	0.00	41,503.03	0.00

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	41,503.03	0.00	0.00	0.00	41,503.03	0.00
Totals	41,503.03	0.00	0.00	0.00	41,503.03	0.00

City of Franklin  
Lynwood Utility District Sewer Collections

Month collected	<u>September 2010</u>
Amount billed for sewer (100)	\$ <u>41241.10</u>
Billing adjustments (670)	\$ <u>-1190.87</u>
Penalty charged to unpaid accts (800)	\$ <u>0</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>39286.30</u>
Penalty collected on active accounts (200)	\$ <u>677.41</u>
Sewer collected on bad debts (W200)	\$ <u>50.00</u>
Penalty collected on bad debts (W200)	\$ <u>38.00</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>

Explanation of adjustment: \_\_\_\_\_

\$ 88<sup>00</sup>  
over pymt

Accounting period	<u>October</u>
	<u>2010</u>
Total collected 431.21510.00000	\$ <u>40251.71</u>
Less 7.5% fee 431.38190.00000	\$ <u>-3003.87</u>
Total due	\$ <u>37047.84</u>

Accounts Payable Dept:

Check request from:

Franklin Operating-A/P

Payable to:

Lynwood Utility Corp.

Contact: Laura Morrissey

321 Billingsly Court

Suite 4

Franklin, TN 37067

Lynwood Sewer Collections

For:

Date: 10/06/2010

Time: 07:56

User: CHRISTYM

City of Franklin  
Sales Statistics by ServicePage: 2  
Id: 084620

## Lynwood Sewer

September 2010

Rate Code	Description	No. of Bills	Total Consumed	Average Consumption	Revenue Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Lynwood Sewer-Residential O	347	1,670,498	13,460	39,254.35	0.00	0.00	0.00	39,254.35
4	Lynwood Sewer-Commercial Ou	1	3,000	3,000	31.22	0.00	0.00	0.00	31.22
5	Lynwood Sewer-Com Walnut Gr	1	74,000	74,000	765.16	0.00	0.00	0.00	765.16
Service Totals		349	1,747,498	13,603	40,050.23	0.00	0.00	0.00	40,050.23

## Sales Tax Summary

Sales Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	40,050.23	0.00	0.00	0.00	40,050.23	0.00
Totals	40,050.23	0.00	0.00	0.00	40,050.23	0.00

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	40,050.23	0.00	0.00	0.00	40,050.23	0.00
Totals	40,050.23	0.00	0.00	0.00	40,050.23	0.00

# City of Franklin

## Berry's Chapel Utility Inc. Sewer Collections

Month collected		<u>October 2010</u>
Amount billed for sewer (100)	\$	<u>32154.95</u>
Billing adjustments (670)	\$	<u>-176.95</u>
Penalty charged to unpaid accts (800)	\$	<u>616.88</u>
Penalty adjustments (750)	\$	<u>0</u>
Sewer collected on active accounts (200)	\$	<u>25499.90</u>
Penalty collected on active accounts (200)	\$	<u>602.11</u>
Sewer collected on bad debts (W200)	\$	<u>25.00</u>
Penalty collected on bad debts (W200)	\$	<u>0</u>
Other Adjustments (explained below)	\$	
Unpaid Terminated Accounts Turned over to collection agency	\$	<u>79.50</u>

26162.01  
} 26102.01  
} 721.38  
over pmt

Explanation of adjustment: \_\_\_\_\_

Accounting period	<u>11</u>	
Total collected	<del>413,214.17</del> <u>431,2510.0000</u>	\$ <u>26823.39</u> 26102.01
Less 7.5% fee	<del>413,37298.555</del>	\$ <u>2011.75</u>
Total due	<u>43138190.0000</u>	\$ <u>24811.64</u>

diff \$ 721.38

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.

# City of Franklin

## Berry's Chapel Utility Inc. Sewer Collections

Month collected	<u>October 2010</u>
Amount billed for sewer (100)	\$ <u>32154.95</u>
Billing adjustments (670)	\$ <u>-176.95</u>
Penalty charged to unpaid accts (800)	\$ <u>616.88</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>25499.90</u>
Penalty collected on active accounts (200)	\$ <u>602.11</u>
Sewer collected on bad debts (W200)	\$ <u>25.00</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ _____
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>79.50</u>
Explanation of adjustment: _____	

Accounting period	<u>11</u>
Total collected 413.21417	\$ <u>26823.39</u>
Less 7.5% fee 413.37298.555	\$ <u>2011.75</u>
Total due	\$ <u>24811.64</u>

Accounts Payable Dept:

Check request from:  
Payable to:

Franklin Operating Account

Berry's Chapel Utility, Inc.

5250 Virginia Way Suite 100

Brentwood, TN 37027

Berry's Chapel Utility Sewer Collections

For:

cc: Accounts Payable  
Berry's Chapel Utility Inc.



Date: 11/05/2010  
Time: 08:57  
User: CHRISTYM

City of Franklin  
Sales Statistics by Service

Page: 1  
Id: UB4620

## 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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales 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 Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales 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	<u>November</u>
Amount billed for sewer (100)	\$ <u>41,370.94</u>
Billing adjustments (670)	\$ <u>- 634.78</u>
Penalty charged to unpaid accts (800)	\$ <u>402.93</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>48,652.86</u>
Penalty collected on active accounts (200)	\$ <u>455.87</u>
Sewer collected on bad debts (W200)	\$ <u>125.00</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>321.15</u>
Explanation of adjustment:	_____

\$ 125<sup>00</sup>  
over  
pymt

Accounting period	<u>Dec 2010</u>
Total collected 431.21510.00000	\$ <u>49,233.73</u>
Less 7.5% fee 431.38190.00000	\$ <u>36,925.21</u>
Total due	\$ <u>45,541.21</u>

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

## Berry's Chapel Utility Inc. Sewer Collections

Month collected	<u>November</u>
Amount billed for sewer (100)	\$ <u>41,370.94</u>
Billing adjustments (670)	\$ <u>- 1,34.78</u>
Penalty charged to unpaid accts (800)	\$ <u>402.93</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>48,652.86</u>
Penalty collected on active accounts (200)	\$ <u>455.87</u>
Sewer collected on bad debts (W200)	\$ <u>125.00</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>321.15</u>
Explanation of adjustment:	_____

Accounting period	<u>Dec 2010</u>
Total collected 431.21510.00000	\$ <u>49,233.73</u>
Less 7.5% fee 431.38190.00000	\$ <u>36,925.21</u>
Total due	\$ <u>45,541.21</u>

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.

Date: 12/01/2010

City of Franklin

Page: 1

Time: 16:22

Sales Statistics by Service

Id: UB4620

User: CHRISTYM

Lynwood Sewer

November 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	347	4,748,673	13,685	39,803.00	0.00	0.00	0.00	39,803.00
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	141,000	141,000	891.00	0.00	0.00	0.00	891.00
	Service Totals	349	4,893,673	14,022	40,736.16	0.00	0.00	0.00	40,736.16

## Sales Tax Summary

Sales Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	40,736.16	0.00	0.00	0.00	40,736.16	0.00
Totals	40,736.16	0.00	0.00	0.00	40,736.16	0.00

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	40,736.16	0.00	0.00	0.00	40,736.16	0.00
Totals	40,736.16	0.00	0.00	0.00	40,736.16	0.00

# City of Franklin

## Berry's Chapel Utility Inc. Sewer Collections

Month collected

December 2010

Amount billed for sewer (100)

\$ 34121.12

Billing adjustments (670)

\$ -615.49

Penalty charged to unpaid accts (800)

\$ 517.81

Penalty adjustments (750)

\$ -16.70

Sewer collected on active accounts (200)

\$ 34372.39

Penalty collected on active accounts (200)

\$ 423.61

Sewer collected on bad debts (W200)

\$ 0

Penalty collected on bad debts (W200)

\$ 0Other Adjustments  
(explained below)\$ 0Unpaid Terminated Accounts  
Turned over to collection agency\$ 0

Explanation of adjustment: \_\_\_\_\_

Accounting period

Jan 2011

Total collected 431.21510.00000

\$ 34796.00

Less 7.5% fee 431.38190.00000

\$ 2473.78

Total due

\$ 32322.22

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.

Date: 1/06/2011

City of Franklin

Page: 1

Time: 12:20

Sales Statistics by Service

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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales 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 Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales 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

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

Month collected	<u>January 2011</u>
Amount billed for sewer (100)	\$ <u>24396.70</u>
Billing adjustments (670)	\$ <u>-141.95</u>
Penalty charged to unpaid accts (800)	\$ <u>440.87</u>
Penalty adjustments (750)	\$ <u>-11.51</u>
Sewer collected on active accounts (200)	\$ <u>24448.82</u>
Penalty collected on active accounts (200)	\$ <u>465.45</u>
Sewer collected on bad debts (W200)	\$ <u>27.50</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ _____
Unpaid Terminated Accounts Turned over to collection agency	\$ _____
Explanation of adjustment:	_____

\$27.50  
overpymt

Accounting period

Feb 2011

Total collected 431.21510.00000

\$ 24,941.77

Less 7.5% fee 431.38190.00000

\$ -1870.63

Total due

\$ 23,071.14

Accounts Payable Dept:

Check request from:  
Payable to:

Franklin Operating Account

Berry's Chapel Utility, Inc.

5250 Virginia Way Suite 100

Brentwood, TN 37027

Berry's Chapel Utility Sewer Collections

For:

cc: Accounts Payable  
Berry's Chapel Utility Inc.

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

BER 007

Month collected February 2011

Amount billed for sewer (100) \$ 29,360.61

Billing adjustments (670) \$ -20.36

Penalty charged to unpaid accts (800) \$ 385.57

Penalty adjustments (750) \$ -7.01

Sewer collected on active accounts (200) \$ 19,187.54

Penalty collected on active accounts (200) \$ 390.74

Sewer collected on bad debts (W200) \$ 100.00

Penalty collected on bad debts (W200) \$ 0

Other Adjustments (explained below) \$ 0

Unpaid Terminated Accounts  
Turned over to collection agency \$ 0

Explanation of adjustment: \_\_\_\_\_

*Received*  
 MAR 11 2011  
*Accounts Payable*

Accounting period <u>Q3</u>		
Total collected 431.21510.00000	\$	<u>19,678.28</u>
Less 7.5% fee 431.38190.00000	\$	<u>1,475.87</u>
Total due	\$	<u>18,202.41</u>

*Pay off*

Accounts Payable Dept:

Check request from:

Franklin Operating Account

Payable to:

Berry's Chapel Utility, Inc.

5288 Virginia Way Suite 100

Brentwood, TN 37027

For:

Berry's Chapel Utility Sewer Collections

cc: Accounts Payable  
 Berry's Chapel Utility Inc.



Date: 3/04/2011

City of Franklin

Page: 2

Time: 11:00

Sales Statistics by Service

Id: 064520

User: CML/STW

Barry's Chapel Sewer

February 2011

Sale Code	Description	No. of Bills	Total Consumed	Average Consumption	Revised Dollars	Sales Tax	Other Tax	Surcharge	Total
2	Barry's Chapel Sewer-Resid O	350	2,561,516	7,376	28,856.31	0.00	0.00	0.00	28,856.31
4	Barry's Chapel Sewer-Comm Co	1	3,000	3,000	61.82	0.00	0.00	0.00	61.82
5	Barry's Chapel Sewer-Comm Mail	1	38,000	38,000	422.92	0.00	0.00	0.00	422.92
	Service Totals	352	2,522,516	7,450	29,340.25	0.00	0.00	0.00	29,340.25

## Sales Tax Summary

Sales Tax Rate	Total Dollars		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	29,340.25	0.00	90.00	0.00	29,250.25	0.00
Totals	29,340.25	0.00	90.00	0.00	29,250.25	0.00

## Other Tax Summary

Other Tax Rate	Total Dollars		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	29,340.25	0.00	90.00	0.00	29,250.25	0.00
Totals	29,340.25	0.00	90.00	0.00	29,250.25	0.00

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

Month collected	<u>March</u>
Amount billed for sewer (100)	\$ <u>21591.80</u>
Billing adjustments (670)	\$ <u>- 78.45</u>
Penalty charged to unpaid accts (800)	\$ <u>587.93</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>34183.11</u>
Penalty collected on active accounts (200)	\$ <u>350.88</u>
Sewer collected on bad debts (W200)	\$ <u>100 00</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment: _____	

Accounting period	<u>April 2011</u>
Total collected 431.21510.00000	\$ <u>34533.99</u>
Less 7.5% fee 431.38190.00000	\$ [ <u>2590.04</u> ]
Total due	\$ <u>31943.95</u>

**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.

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	0.00	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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales 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

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales 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

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

Month collected April 2011

Amount billed for sewer (100) \$ 23,265.06

Billing adjustments (670) \$ 0

Penalty charged to unpaid accts (800) \$ 0

Penalty adjustments (750) \$ 0

Sewer collected on active accounts (200) \$ 15,688.46

Penalty collected on active accounts (200) \$ 241.25

Sewer collected on bad debts (W200) \$ 62.50

Penalty collected on bad debts (W200) \$ 0

Other Adjustments (explained below) \$ 0

Unpaid Terminated Accounts  
Turned over to collection agency \$ 0

Explanation of adjustment: \_\_\_\_\_

\$ 62.50  
overpymt

Accounting period Q5

Total collected 431.21510.00000

Less 7.5% fee 431.38190.00000

Total due

\$ 15992.21  
\$ 1199.41  
\$ 14792.80

**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.

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

Month collected	<u>April, 2011</u>
Amount billed for sewer (100)	\$ <u>23,265.06</u>
Billing adjustments (670)	\$ <u>0</u>
Penalty charged to unpaid accts (800)	\$ <u>0</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>15,688.46</u>
Penalty collected on active accounts (200)	\$ <u>241.25</u>
Sewer collected on bad debts (W200)	\$ <u>62.50</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment: _____	

Accounting period	<u>Q5</u>
Total collected	431.21510.00000
Less 7.5% fee	431.38190.00000
Total due	

\$	<u>15992.21</u>
\$	<u>1199.41</u>
\$	<u>14792.80</u>

**Accounts Payable Dept:**

**Check request from:**  
**Payable to:**

**Franklin Operating Account**

**Berry's Chapel Utility, Inc.**

321 Billingsley Ct, Suite 4

Franklin, TN 37067

Berry's Chapel Utility Sewer Collections

For:

cc: Accounts Payable  
Berry's Chapel Utility Inc.

Date: 5/04/2011

Time: 07:48

User: CHRISTYM

City of Franklin  
Monthly Transaction Report  
Accounts Receivable

Page: 1

Id: UB2620

Code Description	--Amount--	WATER ROUNDUP	SEWER MVUD	SANIT LOANS	MET'D SW RECL WTR	CONNECT RCW PEN	WATER FEES BERRY'S	BACKFLOW BERRY PEN	SALES TAX STRMWTR	PENALTY SWTR PEN
100 BILLING										
04/14/2011	639640.38	254974.12	207556.74	100131.00	418.21	2650.00	45.00		20702.27	
		203.35			8659.46		23050.05		21250.18	
04/25/2011	44137.90			14715.00	26421.45					
		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	
04/28/2011	711834.96	238928.89	238769.14	171317.50	6821.18	2400.00			20554.38	
		169.68		5284.00	0.87		215.01		27374.31	
Totals	1804269.85	493903.01	446325.88	320221.00	288994.86	5050.00	45.00		41256.65	
		431.75		7179.29	8660.33		23265.06		168937.02	

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

Month collected		<u>May 2011</u>	
Amount billed for sewer (100)	\$	<u>18,978.14</u>	
Billing adjustments (670)	\$	<u>- 70.44</u>	
Penalty charged to unpaid accts (800)	\$	<u>263.15</u>	
Penalty adjustments (750)	\$	<u>0</u>	
Sewer collected on active accounts (200)	\$	<u>26231.54</u>	} 26231.54 + 284.79 <hr/> 26516.63
Penalty collected on active accounts (200)	\$	<u>284.79</u>	
Sewer collected on bad debts (W200)	\$	<u>6250</u>	
Penalty collected on bad debts (W200)	\$	<u>0</u>	
Other Adjustments (explained below)	\$	<u>0</u>	\$ 162.50 overpayment
Unpaid Terminated Accounts Turned over to collection agency	\$	<u>70.00</u>	
Explanation of adjustment:	_____		

Accounting period	_____	
Total collected	431.21510.00000	\$ <u>26678.83</u> 26516.63
Less 7.5% fee	431.38190.00000	\$ [ <u>2000.91</u> ]
Total due		\$ <u>24677.92</u>

**Accounts Payable Dept:**

**Check request from:**  
**Payable to:**

**Franklin Operating Account**

**Berry's Chapel Utility, Inc.**

321 Billingsley Ct, Suite 4

Franklin, TN 37067

Berry's Chapel Utility Sewer Collections

For:

cc: Accounts Payable  
Berry's Chapel Utility Inc.

Date: 6/19/2011

Time: 09:42

User: CHRISTYM

City of Franklin  
Sales Statistics by Service

Page: 1

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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	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 Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	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



# City of Franklin

## Berry's Chapel Utility Inc. Sewer Collections

Month collected

June 2011

Amount billed for sewer (100)

\$ 19925.22

Billing adjustments (670)

\$ -200.40

Penalty charged to unpaid accts (800)

\$ 205.59

Penalty adjustments (750)

\$ 0

Sewer collected on active accounts (200)

\$ 19058.96

Penalty collected on active accounts (200)

\$ 196.73

Sewer collected on bad debts (W200)

\$ 2.50

Penalty collected on bad debts (W200)

\$ 0

Other Adjustments  
(explained below)

\$ 0

Unpaid Terminated Accounts  
Turned over to collection agency

\$ 0

Explanation of adjustment: \_\_\_\_\_

19255.69  
\$529.13  
Overpymt

Accounting period

07

Total collected 431.21510.00000

\$ 19784.82

Less 7.5% fee 431.38190.00000

\$ 148386

Total due

\$ 18300.96

19255.69  
diff  
\$529.13

Accounts Payable Dept:

Check request from:

Franklin Operating Account

Payable to:

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: 7/08/2011

Time: 13:34

User: CHRISTYM

City of Franklin  
Sales Statistics by Service

Page: 1

Id: UB4620

## 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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales 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 Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales 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

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

Month collected	<u>July 2011</u>
Amount billed for sewer (100)	\$ <u>39,335.27</u>
Billing adjustments (670)	\$ <u>- 386.19</u>
Penalty charged to unpaid accts (800)	\$ <u>245.04</u>
Penalty adjustments (750)	\$ <u>- 4.18</u>
Sewer collected on active accounts (200)	\$ <u>25708.53</u>
Penalty collected on active accounts (200)	\$ <u>234.19</u>
Sewer collected on bad debts (W200)	\$ <u>100.00</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ _____
Unpaid Terminated Accounts Turned over to collection agency	\$ _____
Explanation of adjustment:	_____

\$ 100.00  
over pymt

Accounting period

08

Total collected 431.21510.00000

\$ 26042.72

Less 7.5% fee 431.38190.00000

\$ 1953.20

Total due

\$ 24089.52

Accounts Payable Dept:

Check request from:

Franklin Operating Account

Payable to:

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.

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

Month collected	<u>July 2011</u>
Amount billed for sewer (100)	\$ <u>39,335.27</u>
Billing adjustments (670)	\$ <u>- 386.19</u>
Penalty charged to unpaid accts (800)	\$ <u>245.04</u>
Penalty adjustments (750)	\$ <u>- 4.18</u>
Sewer collected on active accounts (200)	\$ <u>25708.53</u>
Penalty collected on active accounts (200)	\$ <u>234.19</u>
Sewer collected on bad debts (W200)	\$ <u>100.00</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ _____
Unpaid Terminated Accounts Turned over to collection agency	\$ _____
Explanation of adjustment:	_____

Accounting period	<u>08</u>
Total collected 431.21510.00000	\$ <u>26042.72</u>
Less 7.5% fee 431.38190.00000	\$ <u>1953.20</u>
Total due	\$ <u>24089.52</u>

**Accounts Payable Dept:**

**Check request from:**  
**Payable to:**

**Franklin Operating Account**

**Berry's Chapel Utility, Inc.**

321 Billingsley Ct, Suite 4

Franklin, TN 37067

Berry's Chapel Utility Sewer Collections

For:

cc: Accounts Payable  
Berry's Chapel Utility Inc.

Date: 8/01/2011

Time: 07:37

User: CHRISTYM

City of Franklin

Sales Statistics by Service

Page: 1

Id: U84620

## Berry's Chapel Sewer

July 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	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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales 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 Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales 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

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

Month collected	<u>August 2011</u>
Amount billed for sewer (100)	\$ <u>43558.83</u>
Billing adjustments (670)	\$ <u>-1521.76</u>
Penalty charged to unpaid accts (800)	\$ <u>962.58</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>55259.01</u>
Penalty collected on active accounts (200)	\$ <u>412.50</u>
Sewer collected on bad debts (W200)	\$ <u>0</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>-1924.32</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment:	<u>Overpayment: gave credit for</u> <u>104 water fees in error see attached</u>

Accounting period	<u>09</u>
Total collected 431.21510.00000	\$ <u>53747.19</u>
Less 7.5% fee 431.38190.00000	\$ <u>4031.03</u>
Total due	\$ <u>49716.16</u>

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.

Date: 9/02/2011

Time: 16:10

User: CHRISTYM

## City of Franklin

## Sales Statistics by Service

Page: 1

Id: UB4620

## 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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	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

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	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

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

Month collected	<u>Sept 2011</u>
Amount billed for sewer (100)	\$ <u>46711.06</u>
Billing adjustments (670)	\$ <u>-598.42</u>
Penalty charged to unpaid accts (800)	\$ <u>0</u>
Penalty adjustments (750)	\$ <u>-69.31</u>
Sewer collected on active accounts (200)	\$ <u>42852.69</u>
Penalty collected on active accounts (200)	\$ <u>479.94</u>
Sewer collected on bad debts (W200)	\$ <u>0</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ _____
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment:	_____

Accounting period	<u>10</u>
Total collected 431.21510.00000	\$ <u>43,332.63</u>
Less 7.5% fee 431.38190.00000	\$ <u>3249.94</u>
Total due	\$ <u>40082.69</u>

Accounts Payable Dept:

Check request from:  
Payable to:

Franklin Operating Account

Berry's Chapel Utility, Inc.

5250 Virginia Way Suite 100

Brentwood, TN 37027

Berry's Chapel Utility Sewer Collections

For:

cc: Accounts Payable  
Berry's Chapel Utility Inc.



Date: 10/06/2011

Time: 12:13

User: CHRISTYM

City of Franklin  
Sales Statistics by Service

Page: 1

Id: UB4620

## 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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	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

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	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

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

Month collected	<u>October 2011</u>
Amount billed for sewer (100)	\$ <u>46410.91</u>
Billing adjustments (670)	\$ <u>-380.25</u>
Penalty charged to unpaid accts (800)	\$ <u>591.99</u>
Penalty adjustments (750)	\$ <u>-48.43</u>
Sewer collected on active accounts (200)	\$ <u>42310.30</u>
Penalty collected on active accounts (200)	\$ <u>523.78</u>
Sewer collected on bad debts (W200)	\$ <u>0</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment: _____	

Accounting period 11

Total collected 431.21510.00000

Less 7.5% fee 431.38190.00000

Total due

\$	<u>42834.08</u>
\$	<u>-3212.55</u>
\$	<u>39621.53</u>

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: 11/02/2011

Time: 08:53

User: 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 Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales 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

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales 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

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

Month collected	<u>November 2011</u>
Amount billed for sewer (100)	\$ <u>37800.26</u>
Billing adjustments (670)	\$ <u>-172.57</u>
Penalty charged to unpaid accts (800)	\$ <u>887.59</u>
Penalty adjustments (750)	\$ <u>-288.92</u>
Sewer collected on active accounts (200)	\$ <u>38983.04</u>
Penalty collected on active accounts (200)	\$ <u>555.76</u>
Sewer collected on bad debts (W200)	\$ <u>23.15</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment:	_____

Accounting period	<u>Dec 11</u>
Total collected 431.21510.00000	\$ <u>39561.95</u>
Less 7.5% fee 431.38190.00000	\$ <u>-2967.14</u>
Total due	\$ <u>36594.81</u>

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: 12/01/2011

Time: 09:32

User: CHRISTYM

City of Franklin  
Sales Statistics by Service

Page: 1

Id: JB462C

## 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	5,000	51.70	0.00	0.00	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	0.00	37,627.69

## Sales Tax Summary

Sales Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	37,627.69	0.00	476.80	0.00	37,150.89	0.00
Totals	37,627.69	0.00	476.80	0.00	37,150.89	0.00

## Other Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales Tax	Revenue	Sales Tax	Revenue	Sales Tax
0.00	37,627.69	0.00	476.80	0.00	37,150.89	0.00
Totals	37,627.69	0.00	476.80	0.00	37,150.89	0.00

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

Month collected	<u>December 2011</u>
Amount billed for sewer (100)	\$ <u>26583.11</u>
Billing adjustments (670)	\$ <u>-141.95</u>
Penalty charged to unpaid accts (800)	\$ <u>618.12</u>
Penalty adjustments (750)	\$ <u>0</u>
Sewer collected on active accounts (200)	\$ <u>31066.62</u>
Penalty collected on active accounts (200)	\$ <u>679.99</u>
Sewer collected on bad debts (W200)	\$ <u>0</u>
Penalty collected on bad debts (W200)	\$ <u>0</u>
Other Adjustments (explained below)	\$ <u>0</u>
Unpaid Terminated Accounts Turned over to collection agency	\$ <u>0</u>
Explanation of adjustment:	_____

Accounting period	<u>12-11</u> <u>01</u>
Total collected 431.21510.00000	\$ <u>31746.61</u>
Less 7.5% fee 431.38190.00000	\$ <u>-2380.99</u>
Total due	\$ <u>29365.62</u>

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: 1/03/2012

Time: 14:43

User: CHRISTYM

## City of Franklin

## Sales Statistics by Service

Page: 1

Id: UB4620

## 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	1,158.08
	Service Totals	353	3,098,000	8,776	26,441.16	0.00	0.00	0.00	26,441.16

## Sales Tax Summary

Sales Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales 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 Tax Summary

Other Tax Rate	--- Total Dollars ---		Inside City Dollars		Outside City Dollars	
	Revenue	Sales 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



COPY

**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 12<sup>th</sup> 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:

1. 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.
2. 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.
3. 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.

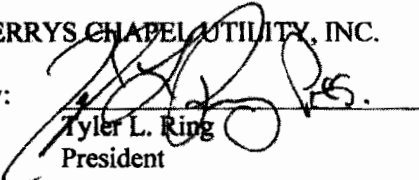
7. In the event a BCU sewer customer does not pay its sewer service charges when due, CITY agrees to enforce the collection of the sewer charges in the same manner as CITY enforces the collection of its water service charges. Such enforcement of collection shall include mailing of late notices, assessing 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 (20<sup>th</sup>) 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.

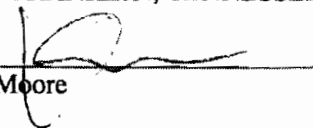
BERRYS CHAPEL UTILITY, INC.

By:

  
Tyler L. Ring  
President

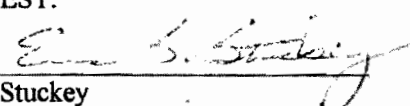
CITY OF FRANKLIN, TENNESSEE

By:

  
Dr. Ken Moore  
Mayor  
109 3<sup>rd</sup> Avenue South  
Franklin, TN 37064

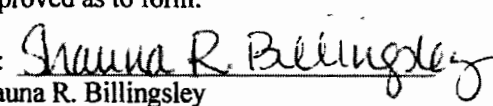
ATTEST:

By:

  
Eric Stuckey  
City Administrator

Approved as to form:

By:

  
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**

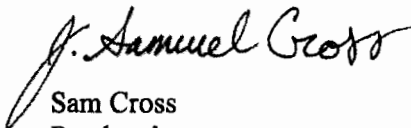
Donald L. Scholes  
Branstetter, Stranch & Jennings, PLLC  
227 Second Avenue North  
Fourth Floor  
Nashville, Tennessee 37201-1631

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

Dear Mr. Scholes,

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

U

\* Laura Morrissey

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 <sup>th</sup>
Day 7	HB & TS Reviews and Test reading 23 <sup>rd</sup>
Day 15	HB & TS Process Readings & send on 30 <sup>th</sup>
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 <sup>th</sup> day of month.
Day 35	Bills are due on 20 <sup>th</sup> 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	<u>\$23,237.98</u>
	<u>\$7,735.04</u>
Cost incurred after 1/31/2008 filing	
2008 Legal Fees	\$1,940.00
2008 Consultant Fees	<u>\$1,125.00</u>
	<u>\$3,065.00</u>
2009 Legal Fees	\$5,520.91
2009 Consultant Fees	<u>\$2,125.00</u>
	<u>\$7,645.91</u>
2010 Consultant Fees 11/1/10 to 6/30/10	<u>\$625.00</u>
Waste Management 7/1/09 to 6/30/10	<u>\$29,254.71</u>
Account Balance 6/30/2010	<u>\$48,325.66</u>
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	<u><u>\$43,963.04</u></u>



**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		<u>\$250.00</u>
	9/1/ to 3/31/11	Visions, Inc.	<u>\$875.00</u>
2373		Waste Mgt.	\$1,338.17
2374			\$400.00
2396			\$2,381.74
2440			\$2,966.02
	7/1/ to 8/31/10		<u>\$7,085.93</u>
7029		Waste Mgt.	\$2,742.32
7048			\$2,818.41
7142			\$3,483.40
7220			\$3,717.29
	9/1/to 3/31/11		<u>\$12,761.42</u>
		Recoveries	
July	Billing Summaries		\$2,537.81
August			\$2,810.91
	7/1/ to 8/31/10		<u>\$5,348.72</u>
September=June			<u>\$19,986.28</u>

**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	
			<u>2,125.00</u>	<u>5,520.92</u>

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

Page 2

<u>10,989.27</u>
<u>18,265.44</u>
<u>29,254.71</u>

**BERRYS' CHAPEL UTILITY, INC.**

**W/S - A-5**

**TAXES OTHER THAN INCOME**

**12 MONTHS ENDED DECEMBER 31,**

	<u>2011</u>	<u>2010</u> (W/S - A-5/1)
PROPERTY TAXES	\$24,000	\$18,000
TN FRANCHISE TAXES	\$16,900	\$3,000
TAXES - OTHER	\$140	\$240
<b>TOTAL TAXES OTHER THAN INCOME</b>	<b><u>\$41,040</u></b>	<b><u>\$21,240</u></b>

**BERRYS' CHAPEL UTILITY, INC.**

**W/S - A-5/1**

**TAXES OTHER THAN INCOME**

**2010**

**(BCUI 4 MONTHS + LUC 8 MONTHS)**

	<b>8 MONTHS (LUC)</b>	<b>4 MONTHS (BCUI)</b>	<b>12 MONTH TOTAL</b>
PROPERTY TAXES	\$12,000	\$6,000	\$18,000
TN FRANCHISE TAXES	\$2,000	\$1,000	\$3,000
TAXES - OTHER	\$40	\$200	\$240
<b>TOTAL TAXES OTHER THAN INCOME</b>	<b><u>\$14,040</u></b>	<b><u>\$7,200</u></b>	<b><u>\$21,240</u></b>

**BERRYS' CHAPEL UTILITY, INC.**

**W/S - A-6**

**REGULATORY EXPENSES**

**12 MONTHS ENDED DECEMBER 31,**

	<u>2011</u>	<u>2010</u>
REGULATORY EXPENSES	\$19,937	\$25,178 (W/S - A-6/1)
RATE CASE EXPENSES	\$37,100	-
<b>TOTAL REGULATORY EXPENSES</b>	<b><u>\$57,037</u></b>	<b><u>\$25,178</u></b>

**BERRYS' CHAPEL UTILITY, INC.**

**W/S - A-6/1**

**REGULATORY EXPENSES**

**2010**

**(BCU 4 MONTHS + LUC 8 MONTHS)**

	8 MONTHS (LUC)	4 MONTHS (BCU)	12 MONTH TOTAL
REGULATORY EXPENSES	\$25,178	-	\$25,178
<b>TOTAL REGULATORY EXPENSES</b>	<b>\$25,178</b>	<b>\$0</b>	<b>\$25,178</b>

**BERRYS' CHAPEL UTILITY, INC.**

**W/S - A-7**

**DEPRECIATION AND AMORTIZATION EXPENSE  
12 MONTHS ENDED DECEMBER 31,**

	<b>2011</b>	<b>2010</b>
		(W/S - A-7/1)
DEPRECIATION AND AMORTIZATION EXPENSE, NET	\$208,058	\$215,847
AMORTIZATION CREDIT OF CIAC*	-	(\$24,300)
<b>TOTAL DEPRECIATION AND AMORTIZATION, NET</b>	<b><u>\$208,058</u></b>	<b><u>\$191,547</u></b>

\* CIAC = CONTRIBUTIONS IN AID OF CONSTRUCTION

**BERRYS' CHAPEL UTILITY, INC.**

**W/S - A-7/1**

**DEPRECIATION AND AMORTIZATION EXPENSE**

**2010**

**(BCUI 4 MONTHS + LUC 8 MONTHS)**

	<b>8 MONTHS (LUC)</b>	<b>4 MONTHS (BCUI)</b>	<b>12 MONTH TOTAL</b>
DEPRECIATION AND AMORTIZATION EXPENSE, NET	\$146,495	\$69,352	\$215,847
REGULATORY EXPENSES	(\$24,300)	-	(\$24,300)
<b>TOTAL DEPRECIATION AND AMORTIZATION, NET</b>	<b><u>\$122,195</u></b>	<b><u>\$69,352</u></b>	<b><u>\$191,547</u></b>



**BERRYS' CHAPEL UTILITY, INC.**

**W/S - A-8**

**INTEREST EXPENSE**

**12 MONTHS ENDED DECEMBER 31,**

	<b>2011</b>	<b>2010</b>	(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	-	
LONG TERM DEBT - TLR	\$20,000	-	
OTHER INTEREST	\$2,000	\$2,463	
<b>TOTAL INTEREST EXPENSE</b>	<b>\$160,439</b>	<b>\$107,922</b>	

**BERRYS' CHAPEL UTILITY, INC.**

**W/S - A-8/1**

**INTEREST EXPENSE  
2010**

**(BCUI 4 MONTHS + LUC 8 MONTHS)**

	<u><b>8 MONTHS</b></u>	<u><b>4 MONTHS</b></u>	<u><b>2010 TOTAL</b></u>
SHORT TERM DEBT	\$8,545	\$5,492	\$14,037
LONG TERM DEBT - TLB	\$56,018	\$35,404	\$91,422
LONG TERM DEBT - JDR	-	-	-
LONG TERM DEBT - TLR	-	-	-
OTHER INTEREST	\$1,706	\$757	\$2,463
<b>TOTAL INTEREST EXPENSE</b>	<u><u><b>\$66,269</b></u></u>	<u><u><b>\$41,653</b></u></u>	<u><u><b>\$107,922</b></u></u>

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# Lynwood Utility Corporation

## Profit & Loss

January through December 2010

*Closed out as of 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
622.14 · HB & TS Penalty Chg	2,818.48
622.15 · City of Franklin	176,995.68
622.16 · City of Franklin Penalty Chg	2,127.92
Total 622.1 · Residential Revenues	355,758.53
622.17 · Chapelwood Sewer Revenue	2,970.44
622.18 · Chapelwood Penalty Chg	219.10
636 · Other Wastewater Revenue	
636.1 · House Sewer Service Inspection	500.00
636.2 · Tap Fee Income	77,750.00
Total 636 · Other Wastewater Revenue	78,250.00

Total Income 437,198.07

#### Expense

403 · Depreciation Expense	134,000.00
403.1 · Amortization Expenses	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	0.00
427.4 · Long Term Loan Int. & Principal	56,018.38
427.5 · Interest Expense-ST-TN Comm BK	8,545.33
427.6 · Interest Expense - other	1,705.51
6100 · 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	3,260.25
715 · Purchased Power	
715.1 · 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	
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	
720.11 · Postage & Delivery	-62.25
720.12 · Printing & Reproduction	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
720.16 · Plant Materials	32.95
720 · Materials and Supplies - Other	37,457.42
Total 720 · Materials and Supplies	43,728.82

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**Lynwood Utility Corporation**  
**Profit & Loss**  
January through December 2010

1/1/2010 to 8/31/2010

	Jan - Dec 10
731 · Contractual Services- Engineer	
731.1 · Inspection	1,125.00
731.3 · Project Consulting	0.00
Total 731 · Contractual Services- Engineer	1,125.00
732 · Contractual Services-Accounting	
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-Legal	12,054.75
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
735 · Contractual Services- Testing	21,494.89
736 · Contractual Services- Other	
736.1 · Repairs & Maintenance	
736.12 · Equipment	4,168.66
736.1 · Repairs & Maintenance - Other	81,603.70
Total 736.1 · Repairs & Maintenance	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 - General Liability	3,062.00
758 · Insurance - Workers Comp	381.60
759 · Insurance - Other	8,546.95
775 · Miscellaneous Expenses	
775.1 · Financial Expenses	1,663.43
775.2 · Membership Dues	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	
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

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**BERRY'S CHAPEL UTILITY INC**  
**Profit & Loss**  
September through December 2010

	Sep - Dec 10
<b>Income</b>	
501.1 · RESIDENTIAL REVENUE	
501.01 · RESIDENTIAL REVENUE HB & TS	95,134.03
501.02 · RESIDENTIAL REVENUE - COF	136,406.25
501.03 · RESIDENTIAL REVENUE - MVUD	2,076.69
501.1 · RESIDENTIAL REVENUE - Other	0.00
Total 501.1 · RESIDENTIAL REVENUE	233,616.97
501.2 · FACILITY CHARGE	
501.21 · FACILITY CHARGE - HB & TS	9,640.00
501.22 · FACILITY CHARGE - COF	6,980.00
501.23 · FACILITY CHARGE - MVUD	280.00
501.2 · FACILITY CHARGE - Other	0.00
Total 501.2 · FACILITY CHARGE	16,900.00
501.3 · PENALTY CHARGE	
501.31 · PENALTY CHARGE - HB & TS	1,655.85
501.32 · PENALTY CHARGE COF	2,032.28
501.33 · PENALTY CHARGE - MVUD	16.39
501.3 · PENALTY CHARGE - Other	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	
501.62 · NON-RESIDENTIAL FACILITIES CHAR	60.00
Total 501.5 · NON-RESIDENTIAL FACILITY	60.00
501.6 · FEES	
501.61 · TAP FEES	0.00
501.62 · SEWER CONNECTION FEES	0.00
501.63 · OTHER MISC. FEES	0.00
Total 501.6 · FEES	0.00
Total Income	257,839.93
Gross Profit	257,839.93
<b>Expense</b>	
701 · PURCHASED WATER	
701.1 · PURCHASED WATER - PLANT	1,651.92
701.2 · PURCHASED WATER - PUMP STATIONS	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	16,103.16
716.2 · ELECTRICITY - PUMP STATIONS	2,657.51
Total 716 · ELECTRICITY	18,760.67
718 · CHEMICALS	
718.1 · METHANOL	7,797.14
718.2 · CHEMICAL - OTHER	5,572.37
Total 718 · CHEMICALS	13,369.51
720 · Office Supplies	
720.1 · PRINTING	297.13
720.2 · TELEPHONE	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**  
**September through December 2010**

	Sep - Dec 10
<b>731 · Professional Fees</b>	
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
<b>Total 731 · Professional Fees</b>	<b>52,205.41</b>
<b>732 · CUSTOMER ACCOUNTING</b>	
732.2 · ACCOUNTING & BOOKKEEPING	500.00
<b>Total 732 · CUSTOMER ACCOUNTING</b>	<b>500.00</b>
<b>732.11 · Billing &amp; Collections HB &amp; TS</b>	<b>7,313.25</b>
<b>732.12 · Billing &amp; Collections COF</b>	<b>11,181.92</b>
<b>736 · OPERATIONS</b>	
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
<b>Total 736 · OPERATIONS</b>	<b>41,765.14</b>
<b>740 · ADMINISTRATIVE</b>	
740.1 · RENTS	21,666.67
<b>Total 740 · ADMINISTRATIVE</b>	<b>21,666.67</b>
<b>750 · INSURANCE</b>	
750.1 · INSURANCE - FACILITY	1,928.10
750.2 · INSURANCE - VEHICLE	708.00
750.3 · INSURANCE - GENERAL LIABILITY	1,678.00
750.4 · INSURANCE - WORKERS COMP	536.00
750.5 · INSURANCE- OTHER	2,708.35
<b>Total 750 · INSURANCE</b>	<b>7,558.45</b>
<b>760 · DEPRECIATION</b>	
760.1 · DEPRECIATION EXPENSE	69,352.00
<b>Total 760 · DEPRECIATION</b>	<b>69,352.00</b>
<b>775 · MISC. EXPENSE</b>	
775.1 · MISC EXPENSE - DUES	1,010.00
775.2 · MISC EXPENSE - OTHER	2,018.74
775 · MISC. EXPENSE - Other	7,132.94
<b>Total 775 · MISC. EXPENSE</b>	<b>10,161.68</b>
<b>780 · INTEREST EXPENSE</b>	
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
<b>Total 780 · INTEREST EXPENSE</b>	<b>41,653.14</b>
<b>790 · TAXES OTHER THAN INCOME TAXES</b>	
790.1 · TAXES - PROPERTY	6,000.00
790.2 · TAXES - FRANCHISE	1,000.00
790.3 · TAXES - OTHER	200.00
<b>Total 790 · TAXES OTHER THAN INCOME TAXES</b>	<b>7,200.00</b>
<b>Total Expense</b>	<b>322,255.55</b>
<b>Net Income</b>	<b>-84,415.82</b>

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# BERRY'S CHAPEL UTILITY INC

## Profit & Loss

January through December 2011

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

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# BERRY'S CHAPEL UTILITY INC

## Profit & Loss

January through December 2011

	Jan - Dec 11
<b>720 · Office Supplies</b>	
720.1 · PRINTING	2,415.36
720.2 · TELEPHONE	4,603.10
720.3 · GENERAL SUPPLIES	1,559.53
720.4 · SYSTEMS EXPENSE	11,043.76
720 · Office Supplies - Other	-8,686.68
<b>Total 720 · Office Supplies</b>	<b>10,935.07</b>
<b>731 · Professional Fees</b>	
731.1 · ENGINEER	3,948.08 ✓
731.2 · LEGAL	20,344.47
731.3 · ACCOUNTING	23,125.00 ✓
731.4 · OPERATIONS	27,200.00
731.5 · TAXES	6,503.17 ✓
731.6 · TESTING	13,652.06 ✓
731.9 · OTHER	4,418.40
<b>Total 731 · Professional Fees</b>	<b>99,191.18</b>
<b>731.8 · PROF FEES-OTHER DVL</b>	<b>859.50</b>
<b>732 · CUSTOMER ACCOUNTING</b>	
732.2 · ACCOUNTING & BOOKKEEPING	27,882.34
732.4 · BAD DEBT EXPENSE	6,868.36
<b>Total 732 · CUSTOMER ACCOUNTING</b>	<b>34,750.70 ✓</b>
<b>732.11 · Billing &amp; Collections HB &amp; TS</b>	<b>8,136.90 ✓</b>
<b>732.12 · Billing &amp; Collections COF</b>	<b>27,421.99 ✓</b>
<b>736 · OPERATIONS</b>	
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 ✓
<b>Total 736 · OPERATIONS</b>	<b>135,774.61</b>
<b>740 · ADMINISTRATIVE</b>	
740.1 · RENTS	-1,666.66
<b>Total 740 · ADMINISTRATIVE</b>	<b>-1,666.66</b>
<b>745.1 · REGULATORY EXPENSE</b>	<b>19,937.40</b>
<b>745.2 · RATE CASE EXPENSE</b>	<b>37,100.00</b>
<b>750 · INSURANCE</b>	
750.1 · INSURANCE - FACILITY	5,057.67
750.2 · INSURANCE - VEHICLE	48.69
750.3 · INSURANCE - GENERAL LIABILITY	2,785.15
750.4 · INSURANCE - WORKERS COMP	1,543.02
750.5 · INSURANCE- OTHER	17,067.52
750 · INSURANCE - Other	2,226.09
<b>Total 750 · INSURANCE</b>	<b>28,728.14 ✓</b>
<b>750.9 · INJURIES &amp; DAMAGES</b>	<b>10,525.00 ✓</b>
<b>760 · DEPRECIATION</b>	
760.1 · DEPRECIATION EXPENSE	208,058.00
<b>Total 760 · DEPRECIATION</b>	<b>208,058.00</b>
<b>775 · MISC. EXPENSE</b>	
775.1 · MISC EXPENSE - DUES	888.40
775.2 · MISC EXPENSE - OTHER	172.15
775 · MISC. EXPENSE - Other	-7,216.42
<b>Total 775 · MISC. EXPENSE</b>	<b>-6,155.87</b>
<b>780 · INTEREST EXPENSE</b>	
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
<b>Total 780 · INTEREST EXPENSE</b>	<b>160,439.15</b>



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accrual Basis

# BERRY'S CHAPEL UTILITY INC

## Profit & Loss

January through December 2011

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

RESPONSE  
TO  
CAPD REVIEW  
  
ATTACHMENT  
  
# 33

**BERRY'S CHAPEL UTILITY INC.  
DEPRECIATION ANALYSIS**

**SCHEDULE B-3**

	<b>5%</b>	<b>5%</b>	<b>10%</b>	<b>5%</b>	<b>20%</b>	<b>20%</b>	
		<b>354</b>	<b>371</b>	<b>380</b>	<b>391</b>		
<b>31-Dec</b>	<b>Collection</b>	<b>Structure &amp; Improve</b>	<b>Pump</b>	<b>Treat &amp; Disposal</b>	<b>Transport</b>	<b>Lab</b>	
<b>BAL</b>	<b>System</b>		<b>Equipment</b>		<b>Equipment</b>	<b>Equipment</b>	<b>TOTAL</b>
<b>2006</b>	22,252.00	125,105.00	72,256.00	1,059,352.96	7,108.00	0.00	1,286,073.96
<b>ADD</b>	7,588.00	6,579.00	18,622.00	123,258.04	2,677.00		158,764.04
<b>2007</b>	29,840.00	131,684.00	90,918.00	1,182,611.00	9,785.00	0.00	1,444,838.00
<b>ADD</b>	8,412.50		19,234.75	125,674.73	1,338.50	2,553.57	157,214.05
<b>2008</b>	38,252.50	131,684.00	110,152.75	1,308,285.73	11,123.50	2,553.57	1,602,052.05
<b>ADD</b>	9,554.47	7,779.00	20,080.08	126,808.89	2,656.80	3,061.57	169,940.81
<b>2009</b>	47,806.97	139,463.00	130,232.83	1,435,094.62	13,780.30	5,615.14	1,771,992.86
<b>ADD</b>	10,161.00	1,200.00	22,289.60	127,940.60	8,905.00	15,069.00	185,565.20
<b>2010</b>	57,967.97	140,663.00	152,522.43	1,563,035.22	22,685.30	20,684.14	1,957,558.06
<b>ADD</b>	11,211.00	1,200.00	22,289.60	127,940.60	8,905.00	15,069.00	186,615.20
<b>2011</b>	69,178.97	141,863.00	174,812.63	1,690,975.82	31,590.30	35,753.14	2,144,173.86

RESPONSE  
TO  
CAPD REVIEW

ATTACHMENT  
BCUI G/L for  
2010 & 2011

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Accrual Basis

# BERRY'S CHAPEL UTILITY INC

## Profit & Loss

January through December 2011

	Jan - Dec 11
<b>Income</b>	
501.1 · RESIDENTIAL REVENUE	
501.01 · RESIDENTIAL REVENUE HB & TS	263,589.39
501.02 · RESIDENTIAL REVENUE - COF	340,108.62
501.03 · RESIDENTIAL REVENUE - MVUD	5,680.94
501.1 · RESIDENTIAL REVENUE - Other	0.00
<b>Total 501.1 · RESIDENTIAL REVENUE</b>	<b>609,378.95</b>
501.2 · FACILITY CHARGE	
501.21 · FACILITY CHARGE - HB & TS	-9,640.00
501.22 · FACILITY CHARGE - COF	-6,980.00
501.23 · FACILITY CHARGE - MVUD	-280.00
501.2 · FACILITY CHARGE - Other	0.00
<b>Total 501.2 · FACILITY CHARGE</b>	<b>-16,900.00</b>
501.3 · PENALTY CHARGE	
501.31 · PENALTY CHARGE - HB & TS	509.67
501.32 · PENALTY CHARGE COF	5,461.86
501.33 · PENALTY CHARGE - MVUD	188.84
501.3 · PENALTY CHARGE - Other	0.00
<b>Total 501.3 · PENALTY CHARGE</b>	<b>6,160.37</b>
501.4 · NON-RESIDENTIAL REVENUE	
501.42 · NON-RESIDENTIAL REVENUE - COF	13,803.90
<b>Total 501.4 · NON-RESIDENTIAL REVENUE</b>	<b>13,803.90</b>
501.5 · NON-RESIDENTIAL FACILITY	
501.52 · NON-RESIDENTIAL FACILITIES CHAR	240.00
<b>Total 501.5 · NON-RESIDENTIAL FACILITY</b>	<b>240.00</b>
501.6 · FEES	
501.61 · TAP FEES	-250.00
501.62 · SEWER CONNECTION FEES	250.00
501.63 · OTHER MISC. FEES	245.00
501.6 · FEES - Other	0.00
<b>Total 501.6 · FEES</b>	<b>245.00</b>
501.7 · SURCHARGE COLLECTIONS ODOR CONT	-36,426.61
<b>Total Income</b>	<b>576,501.61</b>
<b>Gross Profit</b>	<b>576,501.61</b>
<b>Expense</b>	
66000 · Payroll Expenses	0.00
701 · PURCHASED WATER	
701.1 · PURCHASED WATER - PLANT	6,835.02
701.2 · PURCHASED WATER - PUMP STATIONS	481.38
<b>Total 701 · PURCHASED WATER</b>	<b>7,316.40</b>
711 · SLUDGE	
711.1 · SLUDGE REMOVAL	62,979.95
711 · SLUDGE - Other	-11,000.00
<b>Total 711 · SLUDGE</b>	<b>51,979.95</b>
716 · ELECTRICITY	
716.1 · ELECTRICITY - PLANT	53,036.90
716.2 · ELECTRICITY - PUMP STATIONS	7,516.26
<b>Total 716 · ELECTRICITY</b>	<b>60,553.16</b>
718 · CHEMICALS	
718.1 · METHANOL	27,510.82
718.2 · CHEMICAL - OTHER	14,359.61
718 · CHEMICALS - Other	1,357.88
<b>Total 718 · CHEMICALS</b>	<b>43,228.31</b>

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Accrual Basis

**BERRY'S CHAPEL UTILITY INC****Profit & Loss**

January through December 2011

	Jan - Dec 11
<b>720 · Office Supplies</b>	
720.1 · PRINTING	2,415.36
720.2 · TELEPHONE	4,603.10
720.3 · GENERAL SUPPLIES	1,559.53
720.4 · SYSTEMS EXPENSE	11,043.76
720 · Office Supplies - Other	-8,686.68
<b>Total 720 · Office Supplies</b>	<b>10,935.07</b>
<b>731 · Professional Fees</b>	
731.1 · ENGINEER	3,948.08
731.2 · LEGAL	20,344.47
731.3 · ACCOUNTING	23,125.00
731.4 · OPERATIONS	27,200.00
731.5 · TAXES	6,503.17
731.6 · TESTING	13,652.06
731.9 · OTHER	4,418.40
<b>Total 731 · Professional Fees</b>	<b>99,191.18</b>
731.8 · PROF FEES-OTHER DVL	859.50
<b>732 · CUSTOMER ACCOUNTING</b>	
732.2 · ACCOUNTING & BOOKKEEPING	27,882.34
732.4 · BAD DEBT EXPENSE	6,868.36
<b>Total 732 · CUSTOMER ACCOUNTING</b>	<b>34,750.70</b>
732.11 · Billing & Collections HB & TS	8,136.90
732.12 · Billing & Collections COF	27,421.99
<b>736 · OPERATIONS</b>	
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
<b>Total 736 · OPERATIONS</b>	<b>135,774.61</b>
<b>740 · ADMINISTRATIVE</b>	
740.1 · RENTS	-1,666.66
<b>Total 740 · ADMINISTRATIVE</b>	<b>-1,666.66</b>
745.1 · REGULATORY EXPENSE	19,937.40
745.2 · RATE CASE EXPENSE	37,100.00
<b>750 · INSURANCE</b>	
750.1 · INSURANCE - FACILITY	5,057.67
750.2 · INSURANCE - VEHICLE	48.69
750.3 · INSURANCE - GENERAL LIABILITY	2,785.15
750.4 · INSURANCE - WORKERS COMP	1,543.02
750.5 · INSURANCE- OTHER	17,067.52
750 · INSURANCE - Other	2,226.09
<b>Total 750 · INSURANCE</b>	<b>28,728.14</b>
750.9 · INJURIES & DAMAGES	10,525.00
<b>760 · DEPRECIATION</b>	
760.1 · DEPRECIATION EXPENSE	208,058.00
<b>Total 760 · DEPRECIATION</b>	<b>208,058.00</b>
<b>775 · MISC. EXPENSE</b>	
775.1 · MISC EXPENSE - DUES	888.40
775.2 · MISC EXPENSE - OTHER	172.15
775 · MISC. EXPENSE - Other	-7,216.42
<b>Total 775 · MISC. EXPENSE</b>	<b>-6,155.87</b>
<b>780 · INTEREST EXPENSE</b>	
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
<b>Total 780 · INTEREST EXPENSE</b>	<b>160,439.15</b>

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Accrual Basis

**BERRY'S CHAPEL UTILITY INC**

**Profit & Loss**

January through December 2011

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

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Basis

**BERRY'S CHAPEL UTILITY INC****Profit & Loss**

September through December 2010

Sep - Dec 10

**Income**

<b>501.1 · RESIDENTIAL REVENUE</b>	
501.01 · RESIDENTIAL REVENUE HB & TS	95,134.03
501.02 · RESIDENTIAL REVENUE - COF	136,406.25
501.03 · RESIDENTIAL REVENUE - MVUD	2,076.69
501.1 · RESIDENTIAL REVENUE - Other	0.00
<b>Total 501.1 · RESIDENTIAL REVENUE</b>	<b>233,616.97</b>
<b>501.2 · FACILITY CHARGE</b>	
501.21 · FACILITY CHARGE - HB & TS	9,640.00
501.22 · FACILITY CHARGE - COF	6,980.00
501.23 · FACILITY CHARGE - MVUD	280.00
501.2 · FACILITY CHARGE - Other	0.00
<b>Total 501.2 · FACILITY CHARGE</b>	<b>16,900.00</b>
<b>501.3 · PENALTY CHARGE</b>	
501.31 · PENALTY CHARGE - HB & TS	1,655.85
501.32 · PENALTY CHARGE COF	2,032.28
501.33 · PENALTY CHARGE - MVUD	16.39
501.3 · PENALTY CHARGE - Other	0.00
<b>Total 501.3 · PENALTY CHARGE</b>	<b>3,704.52</b>
<b>501.4 · NON-RESIDENTIAL REVENUE</b>	
501.42 · NON-RESIDENTIAL REVENUE - COF	3,558.44
<b>Total 501.4 · NON-RESIDENTIAL REVENUE</b>	<b>3,558.44</b>
<b>501.5 · NON-RESIDENTIAL FACILITY</b>	
501.52 · NON-RESIDENTIAL FACILITIES CHAR	60.00
<b>Total 501.5 · NON-RESIDENTIAL FACILITY</b>	<b>60.00</b>
<b>501.6 · FEES</b>	
501.61 · TAP FEES	0.00
501.62 · SEWER CONNECTION FEES	0.00
501.63 · OTHER MISC. FEES	0.00
<b>Total 501.6 · FEES</b>	<b>0.00</b>

<b>Total Income</b>	<b>257,839.93</b>
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<b>Gross Profit</b>	<b>257,839.93</b>
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**Expense**

<b>701 · PURCHASED WATER</b>	
701.1 · PURCHASED WATER - PLANT	1,651.92
701.2 · PURCHASED WATER - PUMP STATIONS	141.72
<b>Total 701 · PURCHASED WATER</b>	<b>1,793.64</b>
<b>711 · SLUDGE</b>	
711.1 · SLUDGE REMOVAL	8,305.09
<b>Total 711 · SLUDGE</b>	<b>8,305.09</b>
<b>716 · ELECTRICITY</b>	
716.1 · ELECTRICITY - PLANT	16,103.16
716.2 · ELECTRICITY - PUMP STATIONS	2,657.51
<b>Total 716 · ELECTRICITY</b>	<b>18,760.67</b>
<b>718 · CHEMICALS</b>	
718.1 · METHANOL	7,797.14
718.2 · CHEMICAL - OTHER	5,572.37
<b>Total 718 · CHEMICALS</b>	<b>13,369.51</b>
<b>720 · Office Supplies</b>	
720.1 · PRINTING	297.13
720.2 · TELEPHONE	1,020.78
720.3 · GENERAL SUPPLIES	7,459.12
720 · Office Supplies - Other	691.95
<b>Total 720 · Office Supplies</b>	<b>9,468.98</b>



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**BERRY'S CHAPEL UTILITY INC**  
**Profit & Loss**  
**September through December 2010**

	Sep - Dec 10
<b>731 · Professional Fees</b>	
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
<b>Total 731 · Professional Fees</b>	<b>52,205.41</b>
<b>732 · CUSTOMER ACCOUNTING</b>	
732.2 · ACCOUNTING & BOOKKEEPING	500.00
<b>Total 732 · CUSTOMER ACCOUNTING</b>	<b>500.00</b>
<b>732.11 · Billing &amp; Collections HB &amp; TS</b>	<b>7,313.25</b>
<b>732.12 · Billing &amp; Collections COF</b>	<b>11,181.92</b>
<b>736 · OPERATIONS</b>	
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
<b>Total 736 · OPERATIONS</b>	<b>41,765.14</b>
<b>740 · ADMINISTRATIVE</b>	
740.1 · RENTS	21,666.67
<b>Total 740 · ADMINISTRATIVE</b>	<b>21,666.67</b>
<b>750 · INSURANCE</b>	
750.1 · INSURANCE - FACILITY	1,928.10
750.2 · INSURANCE - VEHICLE	708.00
750.3 · INSURANCE - GENERAL LIABILITY	1,678.00
750.4 · INSURANCE - WORKERS COMP	536.00
750.5 · INSURANCE- OTHER	2,708.35
<b>Total 750 · INSURANCE</b>	<b>7,558.45</b>
<b>760 · DEPRECIATION</b>	
760.1 · DEPRECIATION EXPENSE	69,352.00
<b>Total 760 · DEPRECIATION</b>	<b>69,352.00</b>
<b>776 · MISC. EXPENSE</b>	
776.1 · MISC EXPENSE - DUES	1,010.00
776.2 · MISC EXPENSE - OTHER	2,018.74
776 · MISC. EXPENSE - Other	7,132.94
<b>Total 776 · MISC. EXPENSE</b>	<b>10,161.68</b>
<b>780 · INTEREST EXPENSE</b>	
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
<b>Total 780 · INTEREST EXPENSE</b>	<b>41,653.14</b>
<b>790 · TAXES OTHER THAN INCOME TAXES</b>	
790.1 · TAXES - PROPERTY	6,000.00
790.2 · TAXES - FRANCHISE	1,000.00
790.3 · TAXES - OTHER	200.00
<b>Total 790 · TAXES OTHER THAN INCOME TAXES</b>	<b>7,200.00</b>
<b>Total Expense</b>	<b>322,255.55</b>
<b>Net Income</b>	<b>-64,416.82</b>

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# Lynwood Utility Corporation

## Profit & Loss

January through December 2010

*August 31, 2010*

Jan - Dec 10

### Ordinary Income/Expense

#### Income

4999 · Uncategorized Income	0.00
522.1 · Residential Revenues	
522.13 · HB & TS	173,816.45
522.14 · HB & TS Penalty Chg	2,818.48
522.15 · 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	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

403 · Depreciation Expense	134,000.00 ✓
403.1 · Amortization Expenses	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	0.00
427.4 · Long Term Loan Int. & Principal	56,018.38 ✓
427.5 · Interest Expense-ST-TN Comm BK	8,545.33 ✓
427.6 · Interest Expense - other	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	3,260.25 ✓
716 · Purchased Power	
716.1 · 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	392.00 ✓
718 · Chemicals	
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	
720.11 · Postage & Delivery	-62.25
720.12 · Printing & Reproduction	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 ✓
720.16 · 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

January through December 2010

	Jan - Dec 10
731 · Contractual Services- Engineer	
731.1 · Inspection	1,125.00
731.3 · Project Consulting	0.00
Total 731 · Contractual Services- Engineer	1,125.00 ✓
732 · Contractual Services-Accounting	
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-Legal	12,054.75 ✓
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 ✓
735 · Contractual Services- Testing	21,494.89 ✓
736 · Contractual Services- Other	
736.1 · Repairs & Maintainence	
736.12 · Equipment	4,168.66
736.1 · Repairs & Maintainence - Other	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	8,672.00 ✓
755 · Commercial Building	1,286.80 ✓
756 · Insurance - Vehicle	87.20 ✓
757 · Insurance - General Liability	3,062.00 ✓
758 · Insurance - Workers Comp	381.60 ✓
759 · Insurance - Other	8,546.95
775 · Miscellaneous Expenses	
775.1 · Financial Expenses	1,663.43
775.2 · Membership Dues	250.00
775 · Miscellaneous Expenses - Other	1,544.09
Total 775 · Miscellaneous Expenses	3,457.52 ✓
Total Expense	611,280.54
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

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4 Basis

**BERRY'S CHAPEL UTILITY INC**  
**Profit & Loss**  
 September through December 2010

	Sep - Dec 10
<b>Income</b>	
501.1 · RESIDENTIAL REVENUE	
501.01 · RESIDENTIAL REVENUE HB & TS	95,134.03
501.02 · RESIDENTIAL REVENUE - COF	136,406.25
501.03 · RESIDENTIAL REVENUE - MVUD	2,076.69
501.1 · RESIDENTIAL REVENUE - Other	0.00
Total 501.1 · RESIDENTIAL REVENUE	233,616.97
501.2 · FACILITY CHARGE	
501.21 · FACILITY CHARGE - HB & TS	9,640.00
501.22 · FACILITY CHARGE - COF	6,980.00
501.23 · FACILITY CHARGE - MVUD	280.00
501.2 · FACILITY CHARGE - Other	0.00
Total 501.2 · FACILITY CHARGE	16,900.00
501.3 · PENALTY CHARGE	
501.31 · PENALTY CHARGE - HB & TS	1,655.85
501.32 · PENALTY CHARGE COF	2,032.28
501.33 · PENALTY CHARGE - MVUD	16.39
501.3 · PENALTY CHARGE - Other	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
501.6 · FEES	
501.61 · TAP FEES	0.00
501.62 · SEWER CONNECTION FEES	0.00
501.63 · OTHER MISC. FEES	0.00
Total 501.6 · FEES	0.00
Total Income	257,839.93
<b>Gross Profit</b>	257,839.93
<b>Expense</b>	
701 · PURCHASED WATER	
701.1 · PURCHASED WATER - PLANT	1,651.92
701.2 · PURCHASED WATER - PUMP STATIONS	141.72
Total 701 · PURCHASED WATER	1,793.64
711 · SLUDGE	
711.1 · SLUDGE REMOVAL	8,305.09
Total 711 · SLUDGE	8,305.09
715 · 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	7,797.14
718.2 · CHEMICAL - OTHER	5,572.37
Total 718 · CHEMICALS	13,369.51
720 · Office Supplies	
720.1 · PRINTING	297.13
720.2 · TELEPHONE	1,020.78
720.3 · GENERAL SUPPLIES	7,459.12
720 · Office Supplies - Other	691.95
Total 720 · Office Supplies	9,468.98

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11  
al Basis

**BERRY'S CHAPEL UTILITY INC**  
**Profit & Loss**  
**September through December 2010**

	Sep - Dec 10
<b>731 · Professional Fees</b>	
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
<b>Total 731 · Professional Fees</b>	<b>52,205.41</b>
<b>732 · CUSTOMER ACCOUNTING</b>	
732.2 · ACCOUNTING & BOOKKEEPING	500.00
<b>Total 732 · CUSTOMER ACCOUNTING</b>	<b>500.00</b>
<b>732.11 · Billing &amp; Collections HB &amp; TS</b>	<b>7,313.25</b>
<b>732.12 · Billing &amp; Collections COF</b>	<b>11,181.92</b>
<b>736 · OPERATIONS</b>	
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
<b>Total 736 · OPERATIONS</b>	<b>41,765.14</b>
<b>740 · ADMINISTRATIVE</b>	
740.1 · RENTS	21,666.67
<b>Total 740 · ADMINISTRATIVE</b>	<b>21,666.67</b>
<b>750 · INSURANCE</b>	
750.1 · INSURANCE - FACILITY	1,928.10
750.2 · INSURANCE - VEHICLE	708.00
750.3 · INSURANCE - GENERAL LIABILITY	1,878.00
750.4 · INSURANCE - WORKERS COMP	536.00
750.5 · INSURANCE - OTHER	2,708.35
<b>Total 750 · INSURANCE</b>	<b>7,558.45</b>
<b>760 · DEPRECIATION</b>	
760.1 · DEPRECIATION EXPENSE	69,352.00
<b>Total 760 · DEPRECIATION</b>	<b>69,352.00</b>
<b>775 · MISC. EXPENSE</b>	
775.1 · MISC EXPENSE - DUES	1,010.00
775.2 · MISC EXPENSE - OTHER	2,018.74
775 · MISC. EXPENSE - Other	7,132.94
<b>Total 775 · MISC. EXPENSE</b>	<b>10,161.68</b>
<b>780 · INTEREST EXPENSE</b>	
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
<b>Total 780 · INTEREST EXPENSE</b>	<b>41,653.14</b>
<b>790 · TAXES OTHER THAN INCOME TAXES</b>	
790.1 · TAXES - PROPERTY	6,000.00
790.2 · TAXES - FRANCHISE	1,000.00
790.3 · TAXES - OTHER	200.00
<b>Total 790 · TAXES OTHER THAN INCOME TAXES</b>	<b>7,200.00</b>
<b>Total Expense</b>	<b>322,255.55</b>
<b>Net Income</b>	<b>-84,415.62</b>

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        )  
INCREASE RATES AND CHARGES        )**   **DOCKET NO. 11-00198**

**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.<sup>1</sup> 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

28 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

32 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.

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<sup>1</sup> 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  
50 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.

54 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  
56 records of the Company.

57 Q. What is the rate increase the Company is requesting 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?

61 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  
64 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  
73 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  
81 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  
83 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  
88 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  
91 of customers with past due balances. Our other 720 customers continue to pay their bill promptly.  
92 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  
95 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  
105 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  
125 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

132 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.