

TENNESSEE WASTEWATER SYSTEMS, INC.
Environmental Rate Rider - Depository Account
Details as of 10/31/2018

| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|---|------------|--------|------------------------------------|--|---------------------------|----------|--------|----------|
| 131 - Cash | | | | | | | | |
| 131.15 - FirstBank - Rider Depository | | | | | | | | |
| Check | 9/20/2018 | 7815 | Tennessee Wastewater Systems, Inc. | August 2018 Environmental Rate Rider Revenues - ETN | 131.7 - Pinnacle Checking | 4504.61 | | 4504.61 |
| Check | 9/20/2018 | 7815 | Tennessee Wastewater Systems, Inc. | August 2018 Environmental Rate Rider Revenues - MTN | 131.7 - Pinnacle Checking | 7659.12 | | 12163.73 |
| Gen Journal | 10/31/2018 | 101618 | UMS Receipts | September 2018 Environmental Rate Rider Revenues - MTN | 131.7 - Pinnacle Checking | 7817.04 | | 19980.77 |
| Gen Journal | 10/31/2018 | 101618 | UMS Receipts | September 2018 Environmental Rate Rider Revenues - ETN | 131.7 - Pinnacle Checking | 4537.56 | | 24518.33 |
| Total 131.15 - FirstBank - Rider Depository | | | | | | 24518.33 | | 24518.33 |

Cedar Hill
Cost Analysis
29-Aug-18

EXPENSES

| | <u>Units</u> | <u>per</u> | <u>Price per</u> | <u>Budget</u> | <u>Expenditures</u> | <u>% of Cost</u> |
|---|--------------|------------|------------------|---------------|---------------------|------------------|
| Consulting & Engineering | | | | | | |
| Project Management | 1 each | | 23,650.00 | \$ 23,650.00 | | |
| Bond | 1 each | | 4,250.00 | \$ 4,250.00 | | |
| Engineering | 1 each | | \$ 24,000.00 | \$ 24,000.00 | | |
| | | | Subtotal | \$ 51,900.00 | \$ 40,000.00 | 77.07% |
| Adenus Technology | | | | | | |
| Sand Filter | 1 each | | \$ 42,600.00 | \$ 42,600.00 | | |
| Drip Zones | 1 each | | \$ 18,500.00 | \$ 18,500.00 | | |
| Dose Tank Pumps & Parts | 1 each | | \$ 14,000.00 | \$ 14,000.00 | | |
| Control Panel & Arkal | 1 each | | \$ 19,000.00 | \$ 19,000.00 | | |
| Recirculation Tank Pumps & Parts | 1 each | | \$ 5,000.00 | \$ 5,000.00 | | |
| | | | Subtotal | \$ 99,100.00 | \$ 99,100.00 | 3.58% |
| Tanks, Pond, Filter Media & Building | | | | | | |
| Filter media | 1 each | | \$ 15,000.00 | \$ 15,000.00 | | |
| Dose Tank | 1 each | | \$ 10,000.00 | \$ 10,000.00 | | |
| Recirculation Tank | 1 each | | \$ 11,000.00 | \$ 11,000.00 | | |
| Control Building | 1 each | | \$ 10,000.00 | \$ 10,000.00 | | |
| | | | Subtotal | \$ 46,000.00 | \$ 46,000.00 | |
| Equipment | | | | | | |
| Instrumentation | 1 each | | \$ 7,500.00 | \$ 7,500.00 | | |
| Pumps | 2 each | | \$ 3,000.00 | \$ 6,000.00 | | |
| Excavator | 8 weeks | | \$ 1,000.00 | \$ 8,000.00 | | |
| | | | Subtotal | \$ 21,500.00 | \$ 21,500.00 | |
| Labor | | | | | | |
| Labor | 800 hour | | \$ 75.00 | \$ 60,000.00 | | |
| | | | Subtotal | \$ 60,000.00 | \$ 60,000.00 | |
| | | | TOTAL | \$ 278,500.00 | \$ 43,548.27 | 15.64% |

| Type | Date | Num | Name | Memo | Class | Clr | Split | Debit | Credit | Balance |
|------|------------|---------|------------------------|-----------------------------|-------|-----|------------------------|-------|--------|-----------|
| Bill | 8/7/2018 | 1764 | Adenus Operations | E&D - Cedar Hill Settlement | | | 231 - Accounts Payable | 40000 | | 40,000.00 |
| Bill | 10/22/2018 | 753930 | Hayes Pipe Supply | Materials | | | 231 - Accounts Payable | 703.1 | | 40,703.13 |
| Bill | 10/23/2018 | 2433483 | Southern Pipe & Supply | Sand Filter | | | 231 - Accounts Payable | 2845 | | 43,548.27 |

Maple Green
Cost Analysis
29-Aug-18

| EXPENSES | | | | | |
|---|--------------|--------------|------------------|---------------|--------------------------------------|
| Consulting & Engineering | | | | | |
| | <u>Units</u> | <u>per</u> | <u>Price per</u> | <u>Budget</u> | <u>Expenditures</u> <u>% of Cost</u> |
| Project Management | | 1 each | 29,750.00 | \$ 29,750.00 | |
| Bond | | 1 each | 5,400.00 | \$ 5,400.00 | |
| Engineering | | 1 each | \$ 24,000.00 | \$ 24,000.00 | |
| | | Subtotal | | \$ 59,150.00 | \$ 40,000.00 67.62% |
| Adenus Technology | | | | | |
| | <u>Units</u> | <u>per</u> | <u>Price per</u> | <u>Budget</u> | |
| Sand Filter | | 1 each | \$ 58,500.00 | \$ 58,500.00 | |
| Drip Zones | | 1 each | \$ 26,500.00 | \$ 26,500.00 | |
| Dose Tank Pumps & Parts | | 1 each | \$ 20,500.00 | \$ 20,500.00 | |
| Control Panel & Arkal | | 1 each | \$ 24,750.00 | \$ 24,750.00 | |
| Recirculation Tank Pumps & Parts | | 1 each | \$ 7,000.00 | \$ 7,000.00 | |
| | | Subtotal | | \$ 137,250.00 | \$ 22,156.51 16.14% |
| Tanks, Pond, Filter Media & Building | | | | | |
| | <u>Units</u> | <u>per</u> | <u>Price per</u> | <u>Budget</u> | |
| Filter media | | 1 each | \$ 22,000.00 | \$ 22,000.00 | |
| Dose Tank | | 1 each | \$ 12,000.00 | \$ 12,000.00 | |
| Recirculation Tank | | 1 each | \$ 17,000.00 | \$ 17,000.00 | |
| Fencing | | 800 ln | \$ 17.00 | \$ 13,600.00 | |
| Control Building | | 1 each | \$ 10,000.00 | \$ 10,000.00 | |
| | | Subtotal | | \$ 74,600.00 | \$ 74,600.00 |
| Equipment | | | | | |
| | <u>Units</u> | <u>per</u> | <u>Price per</u> | <u>Budget</u> | |
| Instrumentation | | 1 each | \$ 7,500.00 | \$ 7,500.00 | |
| Pumps | | 2 each | \$ 3,000.00 | \$ 6,000.00 | \$ 3,208.73 53.48% |
| Excavator | | 8 weeks | \$ 1,000.00 | \$ 8,000.00 | |
| | | Subtotal | | \$ 21,500.00 | \$ 21,500.00 |
| Labor | | | | | |
| | <u>Units</u> | <u>per</u> | <u>Price per</u> | <u>Budget</u> | |
| Labor | | 960 hour | \$ 75.00 | \$ 72,000.00 | |
| | | Subtotal | | \$ 72,000.00 | \$ 72,000.00 |
| | | TOTAL | | \$ 364,500.00 | \$ 65,365.24 17.93% |

| Type | Date | Num | Name | Memo | Class | Clr | Split | Debit | Credit | Balance |
|-----------------|-----------|-------|--------------------------|--|-------------|-----|-------|-----------|--------|-----------|
| Bill | 8/7/2018 | 15406 | Adenus Technologies, LLC | Maple Green - Pump Replacement | Maple Green | | | 3,208.73 | | 3,208.73 |
| Bill | 8/7/2018 | 1763 | Adenus Operations | E&D - Maple Green Settlement | | | | 40,000.00 | | 43,208.73 |
| General Journal | 8/27/2018 | 82718 | | Reclass Maple Green repairs to CIP account | | | 174.2 | 22,156.51 | | 65,365.24 |



Smoky Village

29-Aug-18

EXPENSES

Consulting & Engineering
Project Management/Engineering

| <u>Units</u> | <u>per</u> | <u>Price Per</u> | <u>Budget</u> | <u>Expenditures</u> | <u>% of Cost</u> |
|--------------|------------|------------------|---------------|---------------------|------------------|
| | 1 each | 14,167.34 | \$ 14,167.34 | \$ 14,167.34 | 100.00% |
| Subtotal | | | \$ 14,167.34 | 14,167.34 | |

Previous Completed Construction

Construction

| | <u>Units</u> | <u>per</u> | <u>Price per</u> | <u>Budget</u> |
|--------------------|--------------|------------|------------------|---------------|
| Labor | 1 each | | \$ 46,135.00 | \$ 46,135.00 |
| Material | 1 each | | \$ 28,296.40 | \$ 28,296.40 |
| Equipment | 1 each | | \$ 34,510.00 | \$ 34,510.00 |
| Contingencies (5%) | 1 each | | \$ 5,447.07 | \$ 5,447.07 |
| Overhead (15%) | 1 each | | \$ 16,341.21 | \$ 16,341.21 |
| Profit | 1 each | | \$ 12,528.26 | \$ 12,528.26 |

\$ 143,257.94

Property Acquisition

\$ 42,000.00

TOTAL \$ 159,294.60 \$ 14,167.34 8.89%

| Type | Date | Num | Name | Memo | Class | Clr | Split | Debit | Credit | Balance |
|------|----------|------|-------------------|--------------------------------|-------|-----|------------------|-----------|--------|-----------|
| Bill | 8/7/2018 | 1765 | Adenus Operations | E&D - Smoky Village Settlement | | | | 14,167.34 | | 14,167.34 |
| | | | | | 231 | | Accounts Payable | | | |