

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE**

INRE:)
)
PETITION OF INTEGRA WATER)
TENNESSEE, LLC FOR A CCN AND) **DOCKET NO. 17-00014**
AUTHORITY TO CHARGE RATES)
IN CASEY COVE SUBDIVISIONS)
LOCATED IN DEKALB COUNTY,)
TENNESSEE)

**FIRST DISCOVERY REQUEST
OF THE CONSUMER PROTECTION AND ADVOCATE DIVISION
TO INTEGRA WATER TENNESSEE, LLC**

To: Benjamin A. Gastel, Esq.
Branstetter, Stranch & Jennings, PLLC
The Freedom Center
223 Rosa L. Parks Avenue, Suite 200
Nashville TN 37203
615-254-8801
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beng@bsjgrm.com

This First Discovery Request is hereby served upon Integra Water Tennessee, LLC. (Company), pursuant to Rules 26, 33, 34 and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R. & Reg. 1220-1-2-.11. The Consumer Protection and Advocate Division of the Attorney General's Office (Consumer Advocate) requests that full and complete responses be provided pursuant to the Tennessee Rules of Civil Procedure. The responses are to be produced at the Office of the Tennessee Attorney General and Reporter, Consumer Protection and Advocate Division, 315 Deaderick Street, 20th Floor, Nashville, Tennessee 37243, c/o Karen H. Stachowski, on or before 4:00 p.m. (CDT) May 23, 2017, or at such other time as may be ordered by the Hearing Officer in the adoption or approval of a procedural schedule in this TPUC Docket.

PRELIMINARY MATTERS AND DEFINITIONS

- (1) **Continuing Request.** These discovery requests are to be considered continuing in nature, and are to be supplemented from time to time as information is received by the Company and any of its affiliates which would make a prior response inaccurate, incomplete, or incorrect.
- (2) To the extent that the data or information requested is incorporated or contained in a document, identify the document including page/line number if applicable.
- (3) **Format of Responses.** Provide all responses in the format in which they are created or maintained, for example, Microsoft Word or Microsoft Excel format with all cells and formulas intact and in working order. If a document (including without limitation a financial or other spreadsheet or work paper) is not created or maintained in Microsoft Excel format, convert the document to Microsoft Excel format or provide the document in a format that enables or permits functionality like or similar to Microsoft Excel (including without limitation the functionality of working cells and formulas), or provide the software program(s) that will enable the Consumer Advocate to audit and analyze the data and information in the same manner as would be enabled or permitted if the document were provided in Microsoft Excel format.
- (4) **Objections.** If any objections to this discovery are raised on the basis of privilege or immunity, include in your response a complete explanation concerning the privilege or immunity asserted. If you claim a document is privileged, identify the document and state the basis for the privilege or immunity asserted. If you contend that you are entitled to refuse to fully answer any of this discovery, state the exact legal basis for each such refusal.
- (5) The singular shall include the plural, and vice-versa, where appropriate.

(6) Definitions.

- (a) "You" or "your" or "Company" or "Integra Water" as used herein mean Integra Water Tennessee, LLC and all employees, agents, attorneys, representatives or any other person acting or purporting to act on its behalf.
- (b) "Affiliate" shall mean any entity who, directly or indirectly, is in control of, is controlled by, or is under common control with the Company. For greater clarification, "control" is the ownership of twenty percent (20%) or more of the shares of stock entitled to vote for the election of directors in the case of a corporation, or twenty percent (20%) or more of the equity interest in the case of any other type of entity, or status as a director or officer of a corporation or limited liability company, or status as a partner of a partnership, or status as an owner of a sole proprietorship, or any other arrangement whereby a person has the power to choose, direct, or manage the board of directors or equivalent governing body, officers, managers, employees, proxies, or agents of another person. In addition, the term "affiliate" shall mean any entity that directly or indirectly provides management or operational services to the Company or any affiliate (as defined in the preceding sentence) of the Company, or to which the Company provides management or operational services. Further, the payment of money to the Company or receipt by the Company of money from an entity with which the Company has any relationship, other than such payment or receipt, shall include the payor or recipient of such money as an "affiliate" for purposes of this Discovery Request.

- (c) "Person" as used herein refers to any natural person, corporation, firm, company, proprietorship, partnership, business, unincorporated association, or other business or legal entity of any sort whatsoever.
- (d) "Communication" means any transmission of information by oral, graphic, written, pictorial or otherwise perceptible means, including but not limited to personal conversations, telephone conversations, letters, memoranda, telegrams, electronic mail, newsletters, recorded or handwritten messages, meetings and personal conversations, or otherwise.
- (e) "Document" as used herein shall have the broadest possible meaning under applicable law. "Document" as used herein means any medium upon which intelligence or information can be recorded or retrieved, such as any written, printed, typed, drawn, filmed, taped, or recorded medium in any manner, however produced or reproduced, including but not limited to any writing, drawing, graph, chart, form, letter, note, report, electronic mail, memorandum (including memoranda, electronic mail, report, or note of a meeting or communication), work paper, spreadsheet, photograph, videotape, audio tape, computer disk or record, or any other data compilation in any form without limitation, which is in your possession, custody or control. If any such document was, but no longer is, in your possession, custody or control, state what disposition was made of the document and when it was made.
- (f) "Identify" with respect to:
1. any natural person, means to state the full name, telephone number, and the last known address of business address of the person and that person's

relationship, whether business, commercial, professional, or personal with you;

11. any legal person, business entity or association, means to state the full name, trade name, doing business as, telephone number, and last known address of such person or entity;

111. any document, means to state the type of document (e.g., letter), the title, the subject matter, the date the document bears and the date it was written; and

1iv. any oral communication, means to state the date when and the place where it was made, the identity of the person who made it, the identity of the person or persons who were present or who heard it, and the substance of it.

(a) "Relates to" shall mean constitutes, contains, records, discusses, summarizes, discloses, and/or refers to, in whole or in part.

(b) "And" and "or" shall be construed conjunctively or disjunctively as necessary to make the discovery request inclusive rather than exclusive.

(c) "Including" shall be construed to mean including but not limited to.

FIRST DISCOVERY REQUESTS

1. In the *Initial Petition*¹, the Company proposes residential and nonresidential rates. Does the Company anticipate serving nonresidential customers? If so, identify the nonresidential customers and when does the Company expect serving nonresidential customers?

¹ The Consumer Advocate uses the term "*Initial Petition*" since in the Company's response to Data Request Number 28, it states "[t]he Petition is incorrect. Integra Water is applying for a \$90 flat rate per connection. We will modify the petition and resubmit."

RESPONSE: No

2. Does the Company intend to provide service to the nearby business Hidden Harbor Marina? Are there any other existing businesses the Company intends to provide service to?

Response: No to both

3. Does the Company believe 31 residential customers are a viable revenue base?

- a. If yes, explain how.
- b. Does the Company's parent or affiliate companies own and operate a wastewater system for 31 customers or less in Alabama or North Carolina? If yes, what is the rate?
- c. What is the average rate for customers of the Company's parent or affiliate companies in Alabama and North Carolina?

RESPONSE: A. Integra objects to this request to the extent that this request seeks irrelevant information.

Integra does not believe that the 31 residential customer base will be a highly profitable endeavor. Nevertheless, the 31 residential customer base is sufficient to construct and maintain the system in a financially viable condition. Regardless, given the anticipated operating expenses of the Casey Cove system, as more fully outlined in Integra's petition and supporting documentation, Integra reasonably believes that the system can be built and maintained with the current projected customer base and remains committed to ensuring the project's financial stability.

B. Yes 2 customers \$3100 per customer, for 2 medical office buildings.

C. \$46.15 without the system listed above, \$351.53 including the system listed in B.

4. Refer to TPUC Data Request 1. The Company states the system will be built to accommodate 31 customers' initially.

- a. Is the proposed wastewater system designed to meet capacity needs beyond the initial 31 customers?
- b. If yes, how much additional capacity beyond the needs of the initial 31 residential customers?
- c. If yes, what is the additional cost for the capacity beyond the initial 31 customers?
- d. If yes, when does the Company expect to begin serving these additional customers?

RESPONSE: **No**

5. Provide a complete list of the Company's affiliates.

RESPONSE: **Integra Water, LLC
Integra Water Baldwin, LLC
Integra Water Creola, LLC
Integra Water Madison County, LLC
Old North State Water Company, LLC
South Carolina Water Company, LLC
Integra Water Services, LLC**

6. Provide a complete copy all contracts between the Company and its affiliates (e.g. service providers, management fees, staffing companies, suppliers, customers, contractors) that were not part of the response to the Data Request by the Tennessee Public Utility Commission.

RESPONSE: **Already provided in previous correspondence**

7. If any contracts are unwritten between the Company and its affiliates, provide a description of the terms and names of the parties.

RESPONSE: **Integra Water, LLC provides all billing, collections, customer service, accounting, legal, insurance and administrative support to Integra Water Tennessee, LLC**

8. Provide a complete copy of all contracts between the Company and any non-affiliates that charge costs to Tennessee customers that were not part of the response to the Data Request by the Tennessee Public Utility Commission.

RESPONSE: **None at this time.**

10. If any contracts are unwritten between the Company and any non-affiliates, provide a description of the terms and names of the parties.

RESPONSE: **None at this time.**

11. Refer to the Company's Response to TPUC Data Request 26, the Company failed to provide an average cost to reconnect customers.

- a. Provide an average for costs to reconnect customers in North Carolina charged by the Company's parent or affiliate companies.
- b. Provide an average for costs to reconnect customers in Alabama charged by the Company's parent or affiliate companies.
- c. Provide an estimated average of costs to reconnect customers to Casey Cove Subdivision.

RESPONSE: In TPUC Data Request 26, Company provided the following response:

“In the event an account becomes delinquent to the point that collection proceedings require a discontinuation of service, Integra Water will mobilize a technician to lockout the service. Integra Water defines actual cost as the cost of labor, parts & equipment necessary to disconnect the service. In the case of Casey Cove, this will be subcontracted, so Integra will pass along the cost of the disconnect directly to the customer without a G&A or profit markup. Integra only charges the customer the cost borne by Integra to disconnect service.”

It was not the company's intent to be non-responsive. Rather, these cost may vary depending on site specific conditions and whether work is subcontracted. Our philosophy is that customers that pay in a timely fashion should not have to subsidize the cost of collections for those customers that are delinquent. As such, there is a range of disconnection cost from \$50 - \$150 in North Carolina and Alabama. We expect that the cost of disconnection for Casey Cove to be similar to North Carolina and Alabama.

12. Provide a list of payment options that will be available the Company's customers (payment over the phone, online payment, etc.).

RESPONSE: Customers can pay by check, Auto draft, over the phone, or online.

13. If online payment by credit cards will be offered as a payment option, will a convenience fee be assessed? If yes, what is the amount of the fee? Provide a contract with the vendor providing the service for handling credit card transactions for the Company.

RESPONSE: Yes, For \$0-\$49.99 CC transactions is \$2.95; \$50.00 -%149.99 is \$3.50; and \$150.00-\$9999.00 is 2.75% > Fees are laid out at end of contract. (contract is attached)

14. For customers that have limitations on access to the internet, public transportation or credit cards, do you have a payment option that offers a quick and convenient way to pay their bill?

RESPONSE: Yes they can call and pay over the phone or send in a check.

15 Provide a list of the type of wastewater systems owned or operated by Company's parent or affiliate companies and the number of each type of system.

RESPONSE: The company has a wide range of technology that it currently owns and operates. This includes lagoon system (2), extended aeration (1), biological nutrient removal (3), reclaimed water (3), fixed film (1), and other technology associate with the treatment of wastewater. In addition, our operations and management vendor (EnviroLink) has experience with over 30 different wastewater plants ranging from lagoon to reclaimed wastewater systems.

16 Refer to the Projected Income Statement provided with the Company's *Initial Petition*.

Provide the support/detail for line 10 'Outside labor expenses (non-employees)'.

RESPONSE: This is the estimated cost for an Operator in Responsible Charge. The company intends to contract this service.

17 Refer to the Projected Income Statement provided with the Company's *Initial Petition*.

Provide the support/detail for line 11 'Administrative and office expenses.'

RESPONSE: See below:

Line No.	Item	Wastewater Expense
11a	Intercompany Expense	\$-
11b	Communications	\$360.00
11c	Engineering	\$-
11d	Legal	\$-
11e	Accounting	\$1,200.00
11f	Management	\$-
11g	Billing	\$1,581.00
11h	Customer Service	\$837.00
11i	Supplies	\$-
11j	Insurance	\$1,800.00
11k	Permits	\$250.00
11l	Regional OH	\$1,000.00
11m	Corporate OH	\$1,500.00

18 Provide the 'G&A Summary' as referenced in the Company's List of Addendum & Exhibits.

RESPONSE: See response to #17.

19 Provide a revenue price out for flat service revenue per each year. (Customers per mo. and year).

RESPONSE: See below.

Line No.	Item	Year 1	Year 2	Year 3	Year 4	Year 5
16	Flat Rate Residential Sewer	8	20	31	31	31
17	Flat Rate Commercial Sewer (REU Equivalents)	0	0	0	0	0
18	Flat Rate Industrial Sewer (REU Equivalents)					
19	Flat Rate Institutional Sewer (REU Equivalents)					
20	Flat Rate Bulk Sewer (REU Equivalents)	0	0	0	0	0
	<i>Subtotal Flat Rate Sewer</i>	8	20	31	31	31
	Total Sewer	8	20	31	31	31

Line No.	Item	Year 1	Year 2	Year 3	Year 4	Year 5
	<u><i>Operating Revenue</i></u>					
1	Metered Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
2	Flat Rate Service Revenue	\$ 8,640.00	\$ 21,600.00	\$ 33,480.00	\$ 33,480.00	\$ 33,480.00
3	EPA Testing Surcharge	\$ -	\$ -	\$ -	\$ -	\$ -
4	Re-Connect Fees	\$ 86.40	\$ 216.00	\$ 334.80	\$ 334.80	\$ 334.80
5	Returned Check Charge	\$ 43.20	\$ 108.00	\$ 167.40	\$ 167.40	\$ 167.40
6	Late Payment Charge	\$ 43.20	\$ 108.00	\$ 167.40	\$ 167.40	\$ 167.40
7	Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Operating Revenue (Sum of Line 1 thru Line 7)	\$ 8,812.80	\$ 22,032.00	\$ 34,149.60	\$ 34,149.60	\$ 34,149.60

20 Refer to the Projected Income Statement provided with the Company's *Initial Petition*.

Provide a narrative description of Line 19 'Other Operating Expense.'

RESPONSE: See Below.

Line No.	Item	Wastewater Expense
19a	Residual Disposal	\$ 960.00
19b	Gas, Propane, or other Fuel	\$ -
19c	Screenings Disposal	\$ -
19d	Contract Services - Landscaping	\$ 1,500.00
19e	Meter Installation	\$ -
19f	Bad Debt	\$ -
19g	Rate Case Amortization	\$ -
19h	Leases Equipment	\$ -
19i	Leases Plant	\$ -
19j	Filter Maintenance	\$ -
19k	Other misc expense	\$ 400.00

21 Provide a complete copy of the Company's parent company's chart of accounts.

RESPONSE: Attached

22 Provide a copy of all financial statements for the Company's parent company for the past three years.

RESPONSE: Sent under separate correspondence.

23 Provide a consolidated balance sheet for the Company's parent company.

RESPONSE: Sent under separate correspondence.

24 Provide copies of all tax returns, state and federal, for the past three years for the parent company of the Company.

RESPONSE: Sent under separate correspondence.

25 Provide the monthly number of customers in each rate regulated state that the Company operates in (e.g. Alabama and North Carolina) for 2015 through year-to-date.

RESPONSE: Alabama (is not rate regulated) 2015 – 400, 2016 – 458 & 2017 YTD – 888
North Carolina - 2015 – 2,311, 2016 – 2,654 & 2017 YTD – 2,928

26 Refer to the list of addendum & exhibits filed with the Company's *Initial Petition*. Provide Exhibit 13 Audited Financial Report of Integra Water Tennessee.

RESPONSE: Integra Water Tennessee, LLC does not have audited financials.

27 Refer to the list of addendum & exhibits filed with the Company's *Initial Petition*. Provide Exhibit 14 Audited Financial Report of Integra Water.

RESPONSE: Integra Water, LLC does not have audited financials

28 Refer to the list of addendum & exhibits filed with the Company's *Initial Petition*. Provide Exhibit 18 TN Region OH Allocation and a narrative description of the allocation.

RESPONSE:

29 Refer to the list of addendum & exhibits filed with the Company's *Initial Petition*. Provide Exhibit 19 TN Corporate OH Allocation and a narrative description of the allocation.

RESPONSE:

30 Refer to TPUC Data Request 1. What is the anticipated completion date of the system?

RESPONSE: January 2018

31 How many homes in the Casey Cove subdivision are already completed or are under construction?

RESPONSE: None

32 If there are completed homes in the Casey Cove subdivision, are they receiving wastewater services currently? If yes, how?

RESPONSE: Please see the response to #31

33 Refer to the attached [google map](#). It appears there are already a number of homes built along Casey Cove Rd and Old Casey Cove Rd, are these anticipated customers of the Company's system?

RESPONSE: No

34 Refer to TPUC Data Request 22. The Company provided no response regarding the employment of Cecil Brown. Provide an answer to TPUC's question.

RESPONSE: **Attached**

35 Refer to TPUC Data Request 30. Provide the excel spreadsheet referenced in this response.

RESPONSE: The Company considers this spreadsheet to be intellectual property of the company, and will send it under separate correspondence.

36 Refer to Exhibit 11, page 3 of 10, which was filed with the Company's *Initial Petition*.

Does the Company anticipate serving and/or being requested to serve the "Future Condo Development" and the "Future Development(s)" shown on these maps?

RESPONSE: Yes this is part of the 31 homes

37 Identify each person who you expect to call as an expert witness at the hearing on the merits in this docket, and for each such expert witness:

- a. Identify the field in which the witness is to be offered as an expert;
- b. Provide complete background information, including the witness's current employer, as well as his or her educational, professional and employment history, and qualifications within the field in which the witness is expected to testify;
- c. Identify all publications written or presentations presented in whole or in part by the witness, including either a copy of all such publications and presentations or a reference to where such publications and presentations may be publicly obtained;
- d. Provide the grounds for the opinions to which the witness is expected to testify, and provide a summary of the grounds for each such opinion;
- e. Identify any matter in which the expert has testified (through deposition or otherwise) by specifying the name, docket number and forum of each case, the

dates of the prior testimony and the subject of the prior testimony, and identify the transcripts of any such testimony;

- f. Identify the terms of the retention or engagement of each expert including but not limited to the terms of any retention or engagement letters or agreements relating to his/her engagement, testimony, and opinions as well as the compensation to be paid for the testimony and opinions;
- g. Identify any exhibits to be used as a summary of or support for the testimony or opinions provided by the expert; and
- h. Produce copies of all documents, summaries, charts, trade articles, journals, treatises, publications, work papers, file notes, chart notes, tests, test results, interview notes, and consultation notes provided to, reviewed by, utilized by, relied upon, created by, or produced by any proposed expert witness in evaluating, reaching conclusions or formulating an opinion in this matter.

RESPONSE: We have not identified if there is a need to engage expert witnesses beyond our in house witnesses at this time. At this time, it is our intent to use our own in house witnesses as may be needed. These include Michael Myers, Sean McMillian and John McDonald.

38. Identify all persons having knowledge of discoverable matters in this case.

RESPONSE: Integra identifies Mike Myers. Obviously other employees and officers of Integra also have information related to the current case but this information would be duplicative of the information known and made available to Mr. Myers.

39. Produce copies of all documents referred to or relied upon in responding to these discovery requests.

RESPONSE: Integra identifies the following documents: 1) All documents already filed with its Petition; 2) All documents produced in response to TPUC's initial data requests; 3) All documents produced contemporaneously herewith.

40. Produce copies of all hearing exhibits that you plan to introduce, use, or reference at the hearing on the merits in this docket.

RESPONSE: Integra continues to compile its anticipated exhibit list and will provide a full exhibit list at the earliest practicable time. Regardless, Integra does not intend to rely upon any other documents other than those identified in Response to Request 39 herein.

41. Produce copies of all documents -- including, without limitation, work papers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, or financial information -- relied upon by any of your witnesses in evaluating, reaching conclusions, or formulating an opinion in this matter.

RESPONSE: Integra identifies the following documents: 1) All documents already filed with its Petition; 2) All documents produced in response to TPUC's initial data requests; 3) All documents produced contemporaneously herewith.

42. Identify all information, documents and things filed in the present docket record, including all responses to discovery of the parties and data request from the TPUC Staff, which the Company produced in this docket and does not agree to stipulate to the authenticity of such information, documents and things in this proceeding. For each separate piece of information, documents and things which the Company produced in this docket and contends is not admissible as evidence describe in specific detail any objection(s) it claims as to admissibility into the evidentiary record in this docket.

RESPONSE: Integra objects to this request as vague. Integra interprets this request to mean whether it is lodging an evidentiary objection to documents already produced in this file. Most, if not all documents, filed so far are business records of Integra and at this time Integra does not reasonably anticipate any objections to the authenticity or admissibility of such records. Integra reserves the right

to supplement this response to the extent the record in this case includes documents not already produced by Integra as part of this proceeding.

RESPECTFULLY SUBMITTED,



KAREN H. STACHOWSKI (BPR #019607)

Assistant Attorney General

Office of the Tennessee Attorney General

Public Protection Section
Consumer Protection and Advocate Division
P.O. Box 20207
Nashville, Tennessee 37202-0207
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CERTIFICATE OF SERVICE

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

Benjamin A. Gastel, Esq.
Branstetter, Stranch & Jennings, PLLC
The Freedom Center
223 Rosa L. Parks Avenue, Suite 200
Nashville, Tennessee 37203
Tel: 615.254.8801
Fax: 615.255.5419
Email: beng@bsjfinn.com

This the _____ day of May 2017.



Karen H. Stachowski

Exhibit For Consumer Advocate Request 6

**SUPPORT SERVICES AGREEMENT
BETWEEN
INTEGRA WATER, LLC AND
INTERGRA WATER TENNESSEE, LLC**

This Support Services Agreement (“Agreement”) is made as of the ____ day of _____, 2016, by and between Integra Water, LLC, a Georgia limited liability company with a principal place of business in Birmingham, Alabama ("Integra"), and Integra Water Tennessee, LLC, an Alabama limited liability company with a principal place of business in Birmingham, Alabama ("IWTN") (collectively referred to as the “Parties”).

R E C I T A L S

WHEREAS, Integra has experience and expertise in matters involving management, financing, accounting, customer service, rate-making and regulatory compliance, and the operation of water and wastewater utilities; and

WHEREAS, IWTN is in the business of owning and operating water and wastewater utilities in the State of North Carolina; and

WHEREAS, IWTN is a subsidiary of Integra; and

WHEREAS, Integra is knowledgeable of the business and operations of IWTN, and is qualified to aid, assist, and advise IWTN in IWTN’s business operations through the services to be performed under this Agreement; and

WHEREAS, the Parties are entering into this Agreement to specifically define the services that Integra may provide to IWTN, as set forth in Exhibit A attached hereto and made a part hereof; and

WHEREAS, Integra has entered into or proposes to enter into agreements similar to this Agreement with other water and wastewater companies that are subsidiaries of Integra (collectively referred to as the "Water Companies") so that Integra may provide the same or similar services to IWTN along with other Water Companies; and

WHEREAS, Integra and IWTN desire to enter into this Agreement, upon the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the agreements contained herein, the Parties agree as follows:

**ARTICLE I
SCOPE OF PROVIDER SERVICES**

1.1. Support Services. During the term of this Agreement and pursuant to the

terms and conditions set forth herein, Integra may provide to IWTN corporate management services, including accounting and financial services, administrative services, communications services, corporate secretarial services, customer service and billing services, financial services, human resource services, information system services, operation services, support services for rates and regulatory compliance, risk management services, assistance in legal matters, and purchasing services, as set forth in Exhibit A, together with such other services to which IWTN and Integra may agree. Integra may provide such services to IWTN as IWTN shall reasonably require from time to time.

The Parties acknowledge that IWTN's election to use services offered by Integra must be consistent with IWTN's obligation to provide safe, reasonable, and adequate service at rates which are just and reasonable to customers. IWTN's election to use services offered by Integra must be based on the value of the services, including, but not limited to, the price of the services, the experience of the personnel providing the services, and the quality of the services to be provided. Services provided by Integra shall be performed with due care and in a prudent, professional and workmanlike manner.

1.2. Services Provided in a Reasonable and Efficient Manner. Integra shall provide support services to IWTN in a reasonable, timely, and efficient manner.

1.3. No Obligation of Integra to Provide Services. Integra shall have no obligation to provide any services requested by IWTN. If IWTN requests services from Integra, Integra may choose not to provide the services for any reason, including that it is not reasonably able to provide such services or that it is unable to do so in a manner consistent with applicable law.

1.4. No obligation of IWTN to Purchase Services. IWTN shall have no obligation to request or purchase services from Integra. IWTN may elect to perform any services with its own personnel, and it may engage a company other than Integra or person to provide such services.

1.5. Integra Personnel. Integra shall employ qualified officer(s) and employees to provide services to IWTN. Those persons shall be available to serve as officers of IWTN, if agreed to by the Parties. Personnel provided by Integra to perform services for IWTN shall remain employees of Integra and shall not be deemed to be employees of IWTN. Integra shall be responsible for the payment of and reporting of all taxes for such personnel including, without limitation, employment, unemployment, social security tax, federal and state withholding tax, local tax and any other tax required by law.

Integra shall provide well-qualified and experienced staff to perform services covered under this Agreement. Names and backgrounds of said personnel shall be provided to IWTN upon request.

In addition to using Integra personnel to provide services to IWTN, Integra may engage or contract with other companies or persons, including affiliated companies, to provide such services on its behalf.

ARTICLE II BILLING AND PAYMENT FOR SERVICES

2.1. Cost of Services. All services rendered by Integra to IWTN shall be charged to IWTN at the lesser of Integra's actual cost or market rate.

2.2. Services Provided to IWTN System or to Individual System. Integra may provide services to the entire IWTN system or to an individual IWTN water or wastewater system. When Integra provides services to the entire IWTN system and does not provide the same services to the other Water Companies, Integra shall charge IWTN for the amount of time Integra employees billed to the system. For services that Integra provides only to an individual IWTN system, Integra shall charge the individual system for the amount of time Integra employees billed to that system.

2.3. Allocation of Cost for Same or Similar Services. When Integra provides the same or similar services to IWTN and the other Water Companies, the cost for such services shall be allocated to IWTN and other Water Companies in a fair and equitable manner. For example, when services are provided to the entire IWTN system and the other Water Companies, the cost to IWTN shall be based upon the ratio of the number of active residential equivalent IWTN customers in the immediately preceding calendar year-end to the total number of active residential equivalent customers of the other Water Companies in the immediately preceding calendar year-end. When services are provided to an individual IWTN system and other Water Companies, the cost to the individual IWTN system shall be based upon the ratio of the number of active residential equivalent customers of the individual IWTN system in the immediately preceding calendar year-end to the total number of active residential equivalent customers of the other Water Companies in the immediately preceding calendar year-end.

Customer counts for IWTN and the other Water Companies will not be adjusted until the calendar year-end unless there is a substantial acquisition by Integra or IWTN. In that event, the customer count will be updated, and allocations will be based upon the updated customer count.

2.4. Integra Employee Costs. The cost of Integra personnel to be charged to IWTN shall be calculated on a per hour basis, and shall be based on the personnel's total labor rate that includes base pay and other compensation, payroll taxes, fringe benefits, and share of overhead, as defined in Section 2.6. Integra personnel shall keep timesheets documenting work performed for IWTN.

2.5. Overhead. Integra overhead shall include, but not be limited to, building costs, lease costs, depreciation, utilities, other costs associated with office space

and equipment, and taxes other than payroll taxes. Integra shall calculate overhead on an annual basis. The allocation of overhead to each Integra officer and employee shall be based on the ratio of total overhead for the year to the total salaries of the employees for whose service charges are to be made to IWTN and the other Water Companies. Overhead shall not be added to costs incurred for services of consultants or other third parties employed by Integra.

2.6. Invoices. Integra shall submit itemized invoices for services rendered to IWTN, as soon as practicable after the close of each month. All invoices submitted by Integra shall have adequate documentation to identify the specific services, the cost of direct billed and allocated services, and the person providing the service, and to justify all labor and materials costs. In addition, Integra shall provide adequate documentation showing how it calculates its direct and allocated costs each time it submits an invoice reflecting a type of service for which it has not previously documented its methodology, and each time it changes any material element of the calculation.

2.7. Records. Integra shall maintain all time records and bills of service (including requests) in a manner that facilitates accurate and complete monitoring of specific charges and services under this agreement.

2.8. Payment of Invoices. IWTN shall pay each invoice within thirty (30) days after receipt to the extent the charges are not disputed. IWTN must raise any such disputes by written notice to Integra within six (6) months after receipt of the invoice with the disputed cost. IWTN shall pay Integra interest at an annual rate equal to one and one-half percent (1.5%) per month that shall accrue on any undisputed invoice not paid within thirty (30) days after receipt by IWTN, with such interest being computed from the thirtieth (30th) day following the date of receipt.

2.9. Inspection of Books and Records. Upon the written request of IWTN, Integra shall permit IWTN or its authorized agent reasonable access to its books and records for the purpose of auditing charges billed by Integra to IWTN.

ARTICLE III TERM OF CONTRACT

This Agreement shall commence on the date first written above and continue until terminated by either Party by at least sixty (60) days prior written notice to the other.

ARTICLE IV CHANGES

No waiver, alteration, amendment, consent or modification of any of the provisions of this Agreement shall be binding unless in writing and signed by a duly authorized representative of all parties.

ARTICLE V ASSIGNMENT

Integra and IWTN may not assign any of their rights or obligations hereunder except with the prior written consent of the other Party hereto.

ARTICLE VI FORCE MAJEURE

Force Majeure means an event which is beyond the reasonable control of and without the fault or negligence of the Party claiming Force Majeure, which delays, hinders or prevents performance of that Party's obligations under this Agreement other than IWTN's obligation to pay Integra for services provided. Neither Party shall be liable to the other Party for loss or damage resulting from any delay in performance in whole or in part or nonperformance of contractual obligations in whole or in part insofar as such delay or nonperformance is caused by Force Majeure, provided that the Party invoking Force Majeure provides written notice to the other Party of the circumstances giving rise to such delay or nonperformance within a reasonable time after learning of such circumstances.

ARTICLE VII INSURANCE

7.1. Obligation to Provide Insurance. With respect to the services performed under this Agreement, Integra shall purchase and maintain insurance coverage in at least the following amounts:

- a. Workers' compensation insurance or self-insurance, naming IWTN as an alternate employer, including the following extensions if necessary, Federal Longshoremen's and Harbor Worker Act, Jones Act or any similar employee benefit act that complies with the provisions of applicable federal and state law.
- b. Liability insurance with limits not less than \$100,000 for each occurrence.
- c. Comprehensive general liability insurance that insures IWTN as an additional insured, with limits not less than \$1,000,000 combined bodily injury and property damage liability.
- d. Automobile liability insurance with limits not less than \$1,000,000 for combined bodily injury and property damage liability. Integra shall provide IWTN with certificates of insurance prior to the execution of this Agreement. The certificates of insurance shall state that the carrier will endeavor to provide a thirty (30) day written

notice of cancellation to IWTN resulting from all causes other than failure to pay premiums, in which case the carrier will endeavor to provide ten (10) days written notice of cancellation to IWTN.

ARTICLE VIII INDEMNIFICATION

Each Party shall indemnify and hold the other Party harmless from all damages, injuries, claims, demands, judgments, penalties, fines, liens, costs, and expenses, including reasonable attorneys' fees, of whatsoever kind or nature arising out of this Agreement, in any way contributed to by the negligence, act, omission, or fault of that Party. To the extent that an employee of Integra or a subcontractor or employee of an affiliate of Integra brings an action against IWTN, Integra agrees to waive its workers compensation immunity with respect to any claim of contribution or indemnification that IWTN may have against Integra.

ARTICLE IX NOTICE

All communications and notices by IWTN to Integra under this Agreement shall be sent to and addressed as follows:

Integra Water, LLC
600 University Park Place
Suite 275
Birmingham, AL 35209
Attention: John McDonald
(205) 326-3200

All communications and notices to IWTN under this Agreement shall be sent to and addressed as follows:

Integra Water Tennessee, LLC
c/o: Michael Myers
700 Homewood Court
Raleigh, NC 27609

Either party may change the address set forth by written notice to the other.

ARTICLE X APPLICABLE LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of Tennessee without regard to its choice of law rules, and it shall be

subject to approval by the TRA, if required.

ARTICLE XI
ENTIRE AGREEMENT

This Agreement constitutes the entire Agreement between the Parties for the services to be provided hereunder, and supersedes all prior representations and agreements, whether written or oral, between the parties as to such services.

IN WITNESS WHEREOF the Parties hereto have caused this Agreement to be executed in duplicate by their duly authorized representatives to become effective as of the date first written above.

INTEGRA WATER, LLC

By: John L. McDonald
Its: Sole Member

INTEGRA WATER TENNESSEE, LLC

By: Michael Myers
Its: President

Exhibit A

DESCRIPTION OF SUPPORT SERVICES

Services that may be provided by Integra to IWTN shall include, but not be limited to, the following services:

A. Accounting and Financial Services. Integra will assist in the preparation and implementation of accounting methods and procedures to ensure that they conform fully to the requirements, rules and regulations of governmental authorities having jurisdiction over IWTN. Integra will review IWTN's monthly financial reports, annual reports, and other reports, including those to governmental authorities. Integra will advise and assist in the establishment and maintenance of current record keeping techniques; review accounting procedures, methods and forms; and evaluate systems of internal control for receipt and disbursement of funds, materials, supplies, and other assets. Integra will assist in the maintenance of accounting records. When appropriate, Integra will cooperate and consult with IWTN's certified public accountants. Integra will provide assistance to IWTN in the preparation of all financial reports, and provide the financial reports to IWTN on a monthly basis no later than the tenth day of following month. Integra will provide services related to accounts payable, payroll, consolidation, budgeting and long-range planning.

Integra will assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing realized costs to the projected costs.

Integra will prepare or assist in the preparation of federal, state and local tax returns to the extent required by IWTN.

B. Administrative Services. Integra will make qualified employees available to perform or assist in the performance of IWTN's corporate activities. Those employees will keep themselves informed as to IWTN's operations. They will make recommendations to IWTN for operating expenditures and for additions to and improvements of property, plant, and equipment. They will keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect IWTN, and advise IWTN of such developments and conditions to the extent that they may be important to IWTN.

C. Communications Services. Integra will recommend procedures to promote satisfactory relations with employees, customers, communities, and the general public, including plant tours, public exhibits and displays, and other related services.

D. Corporate Secretarial Services. Integra will maintain, in such places and manner as may be required by applicable law, documents of IWTN, such as minute books, charters, by-laws, contracts, deeds and other corporate records. Integra will perform other corporate secretarial functions as required, including preparation of notices of director meetings and the minutes thereof.

Integra will review and assist in the preparation of documents and reports required by

IWTN, including deeds, easements, contracts, charters, franchises, trust indentures, and reports and filings to the Tennessee Regulatory Authority.

E. Customer Service and Billing Services. Integra will provide customer service and billing services to IWTN, including live and automated telephone service to customers, the rendering of periodic bills to customers based on the required tariffs, collections, assisting customers with water service changes, resolving customer disputes, and remittance processing.

F. Financial Services. Integra will assist in the development and implementation of financing programs for IWTN, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing, and assistance in the preparation of necessary papers, documents, registration statements, petitions, applications and declarations. Integra will prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Integra will assist IWTN in treasury and cash management functions, including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

G. Human Resource Services. Integra will assist in obtaining qualified personnel for IWTN, in establishing appropriate rates of pay for those employees, and in negotiating with bargaining units, if any, representing IWTN's employees. Integra will advise or assist and/or carry out training programs for the development of personnel and advise and assist IWTN regarding personnel. Integra will also advise and assist IWTN in regard to group employee insurance, pension and benefit plans, and in the drafting or revising of those plans when required. Integra will provide advice regarding employment laws and procedures and controls for compliance with such laws.

H. Information System Services. Integra will make available to IWTN electronic data processing systems, networks, applications, and services. Integra will maintain a computer network, data communications system, database and applications services, desktop and laptop computers, and peripheral equipment along with periodic upgrades, data backups and recovery procedures for the benefit of IWTN

I. Operation Services. Upon the request of IWTN, Integra will perform periodic operational reviews and provide recommendations for improvements.

J. Support Services for Rates and Regulatory Compliance. Integra will make recommendations for changes in rates, tariffs, and rules and regulations, and assist IWTN in the conduct of proceedings before the Tennessee Regulatory Authority and in compliance with the rulings of the Tennessee Regulatory Authority. Accounting personnel may assist in the preparation of rate filings or applications and the supporting documents and exhibits requested or required by IWTN, the Tennessee Regulatory Authority, and the Public Staff -- Tennessee Regulatory Authority. Integra will also provide qualified personnel to testify on behalf of IWTN as required during any regulatory proceedings

K. Risk Management Services. Integra will provide a risk management program to review the exposures to accidental loss, recommend methods of protection through the purchase of insurance, self-insurance or other risk management techniques, and arrange for the purchase of insurance coverage. Integra will also supervise investigation procedures, review claims and negotiate and assist in, and evaluate proposals for, settlement at the request of IWTN. Integra will advise IWTN on specific safety and security programs required to comply with insurance coverages.

L. Legal Services. Integra will assist IWTN in retaining outside counsel to represent IWTN. This may include finding qualified legal counsel for specific legal matters and assisting with negotiating fees and terms.

M. Purchasing Services. Integra will (a) utilize the purchasing power of IWTN in combination with Integra, insofar as it is feasible and at the request of IWTN in the purchase of supplies, materials and equipment; (b) endeavor to secure prompt shipment and delivery thereof; (c) and give IWTN the full benefit of all cash, trade and quantity discounts obtained with respect to items ordered for IWTN; (d) keep in touch with market conditions and endeavor to recommend purchases at advantageous times; (e) negotiate purchases and sales of real estate and the terms of leases; and (f) prepare quotations or competitive bids of suppliers or contractors on a summary bid tab for analysis by IWTN management and provide input relative thereto.

Exhibit B

SUMMARY

Integra Water, LLC ("Integra") was formed on October 27, 2004. Integra consists of officers and employees who are familiar with the water and wastewater utility business, and who have experience and expertise in corporate management services, including accounting and financial services, administrative services, communications services, corporate secretarial services, customer service and billing services, financial services, human resource services, information system services, operation services, support services for rates and regulatory compliance, risk management services, assistance in legal matters, and purchasing services. Integra employees are qualified to aid, assist, and advise water and wastewater companies in their businesses. Costs related to these services are collected and allocated to the appropriate subsidiaries and affiliated companies of Integra through a fair and appropriate allocation process.

Billing Process

All Integra officers and employees record the hours worked on behalf of a subsidiary or affiliated entity on their payroll timesheets. The timesheets are processed through Integra's payroll with the appropriate hours recorded into Integra's payroll database, which contains appropriate tables to calculate and allocate service billings to the appropriate entity.

The expenses of Integra are classified into two main categories under which a bill is produced: a service expense or a sundry expense. A service expense is comprised of the labor and overhead of Integra employees, and a sundry expense is the departmental costs associated with the normal operations of Integra and can also be categorized as listed above.

An example of the calculation of service billing is as follows:

An employee's total annual hours of 2,080 is utilized, and is based on a 40-hour work week and 52 weeks of annual paid time. The employee's actual work time is the total annual hours less the number of vacation, sick and holiday used throughout the year.

In calculating the employee's work hours for the year, assume that the employee has 2 weeks of vacation (10 days or 80 hours), has 5 sick days or 40 hours per year, and has 8 days of holidays (for a total of 64 hours for the holidays). Therefore, the employee's actual number of hours worked is 1,896 hours per year:

$2,080 \text{ hours} - 80 \text{ hours (vacation)} - 40 \text{ hours (sick)} - 64 \text{ hours (holiday)} = 1,896 \text{ hours.}$

Each employee's billable hour total is estimated at the beginning of each year based upon anticipated paid time-off (vacation, holidays, sick-time and personal days). At year's end, the employee will have billed actual time worked. Adjustments will be made for paid time-off to reconcile the difference of actual paid time-off and estimated paid time-off.

Billable Costs

Labor costs and overhead expense represent billable costs. Labor cost is defined as actual base pay of employees calculated into an hourly pay rate. Overhead expenses are additional employee compensation. As part of the budget process, these costs are identified by employee. Once the budget is final, the overhead costs for each employee are calculated by type of cost and loaded into payroll as a payroll additive to the employee's hourly rate. This payroll additive is calculated into the hourly rate based on the budget or estimated levels on the basis of time actually worked. They are recorded to the general ledger through the payroll system.

The following is an example of how employee deductions and burden is calculated.

ITEM	HOURS
ANNUAL SALARY	\$50,000.00
BASE RATE	\$24.03846
HOLIDAYS	64
SICK	40
VACATION	80
BILLABLE HOURS	1,896
BURDEN RATE	1.097046

In the above example, the employee is paid \$50,000 per year and has estimated billable hours of 1,896. In order to ensure that all overhead costs are billed out, it is necessary to calculate a burden rate to be applied to each employee's billable rate. The burden rate is calculated by dividing actual paid hours by actual hours worked. In this example $2,080/1,896$ produces a burden rate of 1.097046. This rate is applied to all billable hours for this employee.

In addition to the burden rate, each billable hour is burdened with an allocation for the employees benefit package. This includes Health Care, employer contributed Simple IRA, life insurance, and long term disability expense. The budgeted annual amount is divided over 26 pays and the burden rate of 1.097046 is applied to the cost in order to compensate for paid time off. These employer paid deductions then follow the distribution of direct payroll costs, and billable hours for each employee when payroll is processed.

Allocations

After the month-end and the allocation of service costs, all such costs will be appropriately distributed to IWTN and the Water Companies. Once the payrolls are posted, allocations are processed, and costs are distributed to each subsidiary and affiliate. An allocation pass through account is credited to offset all service related expenses within Integra. This leaves costs in the proper accounts where they can be further analyzed and reviewed. Integra will prepare reports detailing the costs allocated to IWTN.

Reconciliations

In addition to the reconciliation of the charges allocated to IWTN and the Water Companies, Integra will true-up actual expenses by type. As expenses change from budget or employees use more or less paid time off than budgeted, adjustments for these costs will be performed.

Unless significant changes to expense from budget occur, adjustments to expense will be done on a yearly basis. Reconciliations to adjust customer counts will be performed on the first day of July of each year. Also, account reconciliations will be performed on a monthly basis.

Exhibit For Consumer Advocate Request 13



Phone: 800-353-9130 Fax: 615-869-0435

240 Glenis Dr. Murfreesboro, TN 37129

www.paynseconds.com

PAY N SECONDS CHECKLIST

Merchants who wish to process ACH, Debit Card or Credit Card payments using the Pay N Seconds system must complete the Merchant Processing Application, PNS Client Agreement and submit them to Pay N Seconds with the supplementary documentation listed below. Federal law requires that all financial services companies obtain, verify and record information that identifies each person and business entity that opens a merchant account. The information requested will be used to process the application and will be kept confidential. Please provide the following information to complete the setup of your account. Incomplete applications will delay the setup of Pay N Seconds services.

MERCHANT APPLICATION - Please fill out completely

- Federal Tax ID#, SS# and banking ABA # fields
- Initial each page at the bottom
- Copy of Business Certificate / License (or) Articles of Incorporation
- Copy of EIN / TIN/SS-4 Certificate (or) Page 1 of Tax form showing EIN #
- Copy of Driver's License of Principal of Merchant

COMPANY INFORMATION - Please furnish additional information as appropriate for your form of organization:

- If a non-profit claiming tax-exemption under IRS Section 501(c)(3) – Provide a copy of IRS Ruling or Determination letter.
- If a Corporation or Partnership, in order to verify that the individual signing the attached Application and Terms and Conditions is authorized by the Corporation or Partnership to execute this document – Provide a copy of the Corporate or Partnership resolution. (Does not apply to sole proprietorships)
- If a Publicly held Corporation or Utility, Hospital, etc. – Provide a copy of most recent Annual Report.

BANK ACCOUNT INFORMATION

- For each bank account specified in the Merchant Application, a copy of a VOIDED check or bank letter that clearly identifies the bank name, account holder, route/transit number, and account number.
- Bank Statements (last 2 months) or Company Financials

Completed applications and supplemental information must be emailed to info@paynseconds.com.

For assistance on the Application, contact Pay N Seconds @ 800-353-9130.



Phone: 800-353-9130 Fax: 615-869-0435
240 Glenis Drive Murfreesboro, TN 37129
www.paynseconds.com

Client Agreement

Client information (Client)					
Company Name Integra Water, LLC			Doing Business As (if applicable) Integra Water		
Business Street Address 600 University Park Place, Ste 275		City Birmingham	State AL	Zip Code 35209	Business Phone (205) 326-3200
Billing Address (if different from above)		City	State	Zip Code	Business Phone ()
Business Email sdickson@integrawater.com		Fax Number ()	# of Locations	Website URL www.integrawater.com	
Provide some official document that verifies or confirms your Federal Employer Identification Number, for example: Tax Return - must be signed by preparer; Quarterly payroll form; IRS TIN [SS-4 form] or 501(c)3 letter					
FEIN # or SS# 20-1847075		State EIN #	Dunn Bradstreet #	In Business Since (MM/YYYY)	
Provide documentation regarding the formation of your legal business entity (such as Articles of Incorporation). Legal Status of Business: <input type="checkbox"/> Corporation S or C <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Professional Assoc. <input type="checkbox"/> Government <input type="checkbox"/> Nonprofit					
Description of Business or Service, Markets Served and Types of Business Location (e.g., retail, commercial, industrial)		Reason for the Transactions (i.e. bill payments, down payments)		Additional Information	
Utility		Bill Payments			
Company Contacts					
Name Shawn Dickson		Title Customer Service	Business Phone (205) 326-3200	Email Address sdickson@integrawater.com	
Name Heather Sexton		Title Director of Account	Business Phone (205) 326-3200	Email Address hsexton@integrawater.com	
Principal Owners (List Company Officers & Partners) • Publicly Traded Companies and Nonprofits are NOT Required to complete the "Principal Owners" section. • All other Companies are Required to complete the "Principal Owners" section. This information is confidential and is required to comply with USA Patriot Act Compliance, OFAC and Banking Regulations.					
Name & Title		Date of Birth	SS#	Home Phone # ()	
Residence Address		City		State	Zip
Name & Title		Date of Birth	SS#	Home Phone # ()	
Residence Address		City		State	Zip
Publicly Traded Companies and Nonprofits only • Please provide a copy of annual reports and/or a letter from your bank attesting account ownership and banking history. • For OFAC Compliance provide at least one residential contact name. - No credit check required -					
Name & Title		Residence Address			
Title	City		State	Zip	



Phone: 800-353-9130 Fax: 615-869-0435
240 Glenis Drive Murfreesboro, TN 37129
www.paynseconds.com

Client Agreement

Bank Account Information

- For each bank account specified, provide a copy of a voided check that clearly identifies the bank name, account holder, route/transit number and account number - Do Not Send a Deposit Slip -
- Provide copies of 2 Months of Bank Statements from the Bank or Financial Institution to which transaction amounts are to be posted.

Name of Financial Institution Regions Bank		Branch	Contact Name		Email Address	
Address		City	State	Zip Code	Phone # ()	
Fax # ()	Type of Account:	<input checked="" type="checkbox"/> Business	<input type="checkbox"/> Personal	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings	
Single Bank Account - All debits and credits will be issued using this account						
Account Number:			Bank Routing Number:			

OR

You may designate individual bank accounts for Deposits, Chargebacks and Billing Service.

Daily Funding / Deposits - Funds will be deposited into this bank account.

Account Number:	Bank Routing Number:
-----------------	----------------------

Returns & Chargebacks - Items returned for any reason (Chargebacks) will be debited from this account.

Account Number:	Bank Routing Number:
-----------------	----------------------

Billing Services (if applicable) - Setup Fees, Monthly Minimums, Chargeback Fees & NSF Fees

Account Number:	Bank Routing Number:
-----------------	----------------------

Payment Types Accepted			Monthly Transaction Size & Volume		
eCheck	Credit Cards	Debit Only	Average Ticket	Total Volume	Max Ticket
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$ 150.00	\$ 5000	\$ 1500

Batch Settlement Closing Time

PNS performs a daily batch close out of all transactions made to your business each day. This batch settlement cutoff time will occur Monday - Friday (except on bank holidays) based on the following

ACH Check Batch: 5:30 p.m. Central Time

Credit/Debit Card Batch: 5:30 p.m. Central Time

Setup Options and Fees	Cost	Total
<input checked="" type="checkbox"/> Web <input type="checkbox"/> VT <input type="checkbox"/> Pre-Auth <input type="checkbox"/> Recurring <input type="checkbox"/> POS/Retail	\$99.00	\$ 0
<input type="checkbox"/> IVR (Interactive Voice Response)	\$799.00	\$ 0
POS Hardware/Equipment <input type="checkbox"/> Card Swipe (\$139.00 / unit) _____ # units	\$139.00	\$ 0
Total Cost		\$ 0



Client Agreement

This Pay N Seconds Agreement is entered into by and between the above listed Client (CLIENT) and PNS Partners, LLC (PNS), DBA Pay N Seconds with a principal place of business at 240 Glenis Drive, Murfreesboro, Tennessee, 37129 and shall run for the benefit of other parties named herein (the "Agreement"). The Effective Date is the date that PNS signs below.

SCOPE OF SERVICES: PNS will provide billing services on behalf of CLIENT for CLIENT's consumers via a web portal found at www.paynseconds.net, automated telephone service (IVR) and Mobile payment platform SMS called Pay N Seconds. The parties may expand or limit various portions of this Agreement as contained in Addendum A to this Agreement. If there is an Addendum A, the terms of the Addendum shall control if there is a conflict between this Agreement and Addendum A. PNS is a Payment Service Provider who uses its Authorized Processors (PROCESSORS) Bank (BANK) or Banks (BANKS) (the Authorized Processors and their Bank or Banks are referred to collectively herein as "Processors" or "Authorized Processors") to settle transactions to PNS CLIENT'S through the respective card associations or ACH system for eCheck transactions.

1. DEFINITIONS. For purposes of this Agreement, the following shall apply:

- a) "Agreement" means this Agreement entered by and between PNS Partners, LLC and Client.
- b) "Client" means the party identified as such in the signature block.
- c) "Customer" means a person or business that is eligible to pay, or is required to pay, amounts due to Client.
- d) "PNS" or "PNS Partners" means PNS Partners, LLC, a Tennessee Limited Liability Company.
- e) "Processor(s)" or "Authorized Processor(s)" means any company with whom PNS has contracted to settle transactions on behalf of PNS and specifically includes any Bank(s) that Processor may use to settle any such transactions.
- f) "NACHA" means The Electronic Payments Association that manages governance of the ACH network.
- g) "ACH" means a nationwide electronic funds transfer (EFT) system that provides for inter-bank clearing of credit and debit transactions
- h) "ISO" means, collectively, PNS and its Authorized Processors and Independent Sales Organizations, along with any Bank or Banks utilized by PNS, its Authorized Processors and Independent Sales Organizations.
- i) "TMF" means the Terminated CLIENT File.
- j) "Guarantor" means, collectively, the Client, any corporation on whose behalf this Agreement is executed and any party otherwise executing this Agreement, or identified as, a guarantor.
- k) "Card Association" means, a network of issuing banks and acquiring banks that process payment cards such as Visa, MasterCard, and Discover.
- l) "Card" means both the plastic card and other device of the account and the account number, issued to the cardholder, which you accept from your customer as payment for their purchases from the CLIENT, and for the transactions with respect to which PNS agrees to process.
- m) "Service Fee" means a fee that is charged to the Customer for the ability to make a payment through the PNS system.
- n) "Client Service Fee" means all fees due PNS by the Client.
- o) "Principal Amount" means funds due to Client less any Service Fee on all Payment Transactions made through the PNS System.
- p) "PNS System" means any payment type utilized through Pay N Seconds in order to facilitate a Customers payment transaction.
- q) "Payment Transaction" means both Principle amount and Service Fee, all regular, periodic due, fixed dues and assessment payments, and all other amounts, fixed or variable, payable by the Customer to the Client and/or PNS.
- r) "Chargeback" means a reversal of a Card or ACH sale previously settled through the PNS system.

2. PAYMENT SERVICE TYPES:

- a) Web – An online payment application that gives the Customer the option to submit a payment using the internet.
- b) IVR – An automated Interactive Voice Response system that gives the customer the option to submit a payment using their telephone.
- c) POS – A Point of Sale terminal used to process in person transactions.
- d) Virtual Terminal – A web based virtual terminal that provides live operators the ability to process Customer payments over the telephone.



Client Agreement

- e) Mobile Text (SMS) Bill Pay and EBilling – A service that allows Clients' Customers the ability to view their balance due online, enroll in mobile text (SMS) billing and transmit payment to Client through mobile text (SMS).

3. PNS AGREES TO:

In consideration of the mutual promises and obligations in this Agreement, the sufficiency of which is hereby acknowledged, the parties agree as follows:

- a) Make available Visa, MasterCard, Discover and E-Check processing services to CLIENT for CLIENT's customers and;
- b) Notify CLIENT via email when payments are made to CLIENT and;
- c) Instruct its AUTHORIZED PROCESSORS to initiate a deposit of principal amount due to CLIENT into CLIENT designated bank checking account within two (2) business days for card and five (5) business days for ACH transactions (excluding holidays), and charge CLIENT or CLIENT customers a service fee as listed in PNS pricing section (17) below for all payments processed through PNS and;
- d) Grant access to PNS dashboard for managing account features like employee accounts, location details, payment transactions, scripts, etc. and;
- e) Provide a link from Client website to PNS and;
- f) Provide Training on the use of PNS and;
- g) Provide CLIENT web access to view/run Transaction and Settlement reports;

4. CLIENT AGREES THAT IT SHALL:

- a) Furnish PNS, its Authorized PROCESSORS and its ISO with all underwriting materials prior to approval including but not limited to a minimum of the most current two months bank statements, credit card processing statements (if applicable), previous years financials and a copy of the signers driver's license and;
- b) Confirm that you, your company, its principals and key employees have never been terminated by an ACH or credit card processor and that your company has not been placed on the Terminated CLIENT File (TMF) and;
- c) Pay all applicable setup fees before PNS service begins and any applicable Client Service fees as shown in paragraph 17 and;
- d) Use the PNS system as it was designed and intended for use and;
- e) Comply with all State, Federal, and Local laws, statutes, ordinances, the Electronic Funds Transfer Act, Regulation 'E', other current or prevailing NACHA operating rules, and card association rules (VISA/MasterCard & Discover) in the conduct of its business. These rules are available online at the respective party's websites and;
- f) Maintain a chargeback ratio of less than 1% for all card transactions;
- g) Maintain a minimum of twenty (20) transactions per month as found in terms and conditions C & D and;
- h) Guarantee unconditionally to PNS and its authorized PROCESSORS payment for any and all consumer eCheck/ACH returns and/or Credit or Debit card processing chargebacks that were previously funded by PNS to CLIENT and;
- i) Execute a Sub-CLIENT Agreement with Authorized PROCESSORS if your business processes over \$100,000 in Credit and/or Debit Cards within a calendar year and;
- j) CLIENT will be responsible for inserting web link on CLIENT website for navigating CLIENT customers to PNS and;
- k) CLIENT shall enter into all applicable credit card and ach processing agreements required to process payments with PNS and;
- l) CLIENT shall notify CLIENT customers within 60 days from the Effective Date with instructions on how to access PNS by adding a message to CLIENT business phone messaging system and by inserting instructions on CLIENT customer billing statements and;
- m) CLIENT shall notify all CLIENT customers of any transaction fees to be paid by CLIENT customers and shall be solely responsible for all such notifications to CLIENT customers.

5. TERMS AND CONDITIONS

- a) PNS agrees to provide our services to CLIENT as outlined in this Agreement and;
- b) This Agreement will begin on the Effective Date and continue for a term of 2 (two) years from the Effective Date, unless sooner terminated as provided herein below. After the 2 (two) year term, the Agreement will then automatically renew for additional 1 (one) year periods. Either party has the right to cancel immediately without notice if the either party reasonably suspects fraud, collusion, dishonesty or misrepresentation and;

Client Agreement

- c) When CLIENT owes PNS money for any reason, PNS (through its Processors) may ACH CLIENT's checking account for all fees and/or payments due PNS, with notice. CLIENT must pay PNS on demand for this Agreement and any future agreement and;
- d) A minimum of twenty (20) transactions per monthly billing cycle must be met by the CLIENT. If this minimum transaction limit is not met, a flat charge of \$50 will be electronically debited from CLIENT's bank account by PNS for any CLIENT not meeting the minimum transaction limit and;
- e) A consumer may Chargeback, some or all of a Payment Transaction. If the Consumer only issues a Chargeback for the Service Fee the Client will be responsible to PNS for the Service Fee. If a consumer issues a complete Chargeback including both the Principle Amount and Service Fee both a \$35 Chargeback fee and the original Principle Payment Transaction amount will be debited by ACH from the same account that the funds were deposited into. If an ACH debit returns for any reason by CLIENT's bank, a \$39 fee per occurrence will apply and;
- f) CLIENT acknowledges that all Payment Transactions and credits provided to CLIENT are provisional and subject to suspension, to Chargebacks and to Adjustments in accordance with this Agreement. Without limiting Authorized Processor or PNS remedies, Authorized Processors or PNS may obtain the amount due by deducting it from the Settlement Account, Reserve Account or other accounts of or funds due CLIENT.
- g) If PNS or CLIENT terminates this Agreement, then PNS retains access to CLIENT bank account for 365 days from the time of termination to process chargebacks as per NACHA and Card Association rules and;
- h) All users of PNS must follow PNS's Privacy Policy which may change with or without notice, the terms of which are incorporated by references as if fully set forth herein and found on the PNS website and;
- i) An investigative or Consumer Report may be made in connection with the application. Applicants authorize PNS or its BANK or/and any credit bureau or credit reporting agency employed by PNS and/or agents of PNS to investigate references, statements or data obtained from the CLIENT or any of the principals, officers, employees or agents for the purpose of this application and Agreement and will be used to determine the financial condition of the CLIENT and;
- j) The consumer service fee pricing is based on information provided to PNS from CLIENT as well as the processing cost from Authorized PROCESSORS. PNS reserves the right to adjust pricing if the information provided by CLIENT is not accurate or changes over time and/or in the event the Authorized PROCESSORS increase processing costs to PNS.

6. CORPORATE GUARANTY

FOR VALUE RECEIVED, the undersigned corporation CLIENT guarantees unconditionally to PNS, and its Authorized PROCESSORS, as the case may be, payment at maturity or upon demand of any and all indebtedness obligations, whether direct or indirect, absolute or contingent, primary or secondary, joint or several, and any and all renewals, extensions, restructuring, continuations, consolidations and increases thereof for which PNS or Authorized PROCESSORS now or hereafter may become liable or indebted as a result of PNS processing credit card and ACH payments on behalf of CLIENT, whether arising by contract, chargebacks of credit card items, notes, drafts, overdrafts, discount, under law or in equity or otherwise (hereinafter collectively referred to as the "Guaranteed Indebtedness").

In the event of payments due by PNS or PROCESSORS in the payment or performance of all or any portion of the Guaranteed Indebtedness, when such Guaranteed Indebtedness becomes due, either by its terms or as the result of the exercise of any power to accelerate, CLIENT shall, on demand and without further notice of dishonor, pay the full amount due thereon to PNS at its office in Tennessee. CLIENT hereby waives notice of acceptance of this Guaranty, notice of default to CLIENT and waives all other notices in connection herewith or in connection with the Guaranteed Indebtedness, and further waives diligence, presentment, protest, and suit on the part of PNS or PROCESSORS in the collection of any of the Guaranteed Indebtedness or to foreclose, proceed against, or exhaust any collateral or security for any Guaranteed Indebtedness (or to represent any item that is the subject of any chargeback), before requiring CLIENT to pay the full amount of the liability hereby created. Suit may be brought and maintained against CLIENT at the election of PNS or PROCESSORS without joinder of the Debtor or any other guarantors. CLIENT shall pay PNS and authorized PROCESSORS reasonable collection and attorneys' fees incurred in PNS's effort to collect the Guaranteed Indebtedness from Client. Demand hereunder shall be deemed to have been made when in person or mailed postage prepaid to CLIENTS's address as hereinafter set forth.

This Guaranty is a continuing guaranty and it shall continue to apply without regard to the form or amount of Guaranteed Indebtedness that the Client (with or without notice to CLIENT) may create, incur, renew, extend or alter, in whole or in part. CLIENTS's liability hereunder shall not be affected by any surrender, release, exchange or alteration of any collateral or security for any Guaranteed Indebtedness or any release, settlement, payment (partial or in full) or other agreement with the Client or other person or entity relating to the Guaranteed Indebtedness. The rights of PNS and Authorized PROCESSORS hereunder shall be cumulative. The exercise by PNS or PROCESSORS of any right or remedy hereunder or under any other instrument, or at law or in equity, shall not preclude

Client Agreement

concurrent or subsequent exercise of any right or remedy. This Guaranty is performable for all purposes in Rutherford County, TN, and CLIENT waives the right to sue or be sued elsewhere.

Notwithstanding any other provision of this Guaranty, PNS, PROCESSORS and CLIENT agree that Guarantor shall never be required to pay interest in excess of the maximum interest rate permitted by law. Any contract for interest shall be subject to reduction to the maximum interest rate allowed under law.

This Guaranty shall be governed by and construed in accordance with the laws of the State of Tennessee.

7. PERSONAL GUARANTEE

In the event that the CLIENT Fails to make any payments to PNS, or PROCESSORS, as the case may be, including the failure to pay any Guaranteed Indebtedness or fails to perform in any manner under this Agreement, the Guarantor signed below does hereby promise to make all payments to PNS or PROCESSORS, as the case may be, in the same manner as if they were the party named in this Agreement. This is a guarantee of payment and not collection and the undersigned also guarantees to PNS payment of all cost of collection to enforce this guarantee including PNS or PROCESSORS' legal fees.

8. REPRESENTATIONS AND WARRANTIES

THE WEB SITE SERVICES ARE PROVIDED TO CLIENT ON AN "AS IS" "AS AVAILABLE" BASIS WITHOUT WARRANTY OF ANY KIND EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF CLIENTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT, PNS, AND/OR PROCESSORS MAKE NO WARRANTY AS TO THE ACCURACY, COMPLETENESS, CURRENCY, OR RELIABILITY OF ANY CONTENT AVAILABLE THROUGH THE WEB SERVICE. CLIENT IS RESPONSIBLE FOR VERIFYING ANY INFORMATION BEFORE RELYING ON IT. USE OF THE WEB SERVICE AND THE CONTENT ON THE WEB SERVICE IS AT THE CLIENT'S SOLE RISK. PNS AND/OR PROCESSORS MAKE NOT REPRESENTATIONS OR WARRANTIES THAT USE OF THE WEB SERVICE WILL BE UNINTERRUPTED OR ERROR-FREE.

9. LIMITATION OF LIABILITY

CLIENT releases and discharges PNS and Authorized PROCESSORS, and agrees to indemnify and hold harmless, PNS and Authorized PROCESSORS for any loss, cost, judgment, penalty, claim, action, damage, expenses or attorney's fees which may be incurred by PNS or Authorized PROCESSORS from any loss sustained by CLIENT as a result of any acts, errors, or failures to act of CLIENT, the Automated Clearing House, banks, credit or debit card processors, communications carriers or clearing houses through which entries may be originated or PNS receives or transmits information, and no such entity shall be deemed PNS or Authorized PROCESSORS agent. Further, CLIENT agrees that PNS or Authorized PROCESSORS shall have no responsibility, nor bear any loss, liability or delay caused by fires, earthquakes, wars, civil disturbances, power surges or failures, acts of government, labor disputes, terrorist attacks, failure in communication networks, legal constraints or other events beyond PNS or Authorized PROCESSORS control. No action or proceeding arising out of this Agreement may be brought by us or you more than one year after the cause of action has arisen. If at any time, CLIENT believes PNS is in breach of this Agreement, CLIENT must give an officer of PNS actual written notice and allow PNS or Authorized PROCESSORS thirty (30) days to cure the alleged breach.

10. INTELLECTUAL PROPERTY

"Intellectual Property" means all of the following owned by a party: (i) trademarks and service marks (registered and unregistered) and trade names and goodwill associated therewith; (ii) patents, patentable inventions, computer programs, and software; (iii) databases; (iv) trade secrets and the right to limit the use or disclosure thereof; (v) copyrights in all works, including software programs; and (vi) domain names. The rights owned by a party in its Intellectual Property shall be defined, collectively, as "Intellectual Property Rights." Other than the express licenses granted by this Agreement, PNS grants no right or license to CLIENT by implication, or otherwise to PNS's Products or any Intellectual Property Rights of PNS. PNS shall retain all ownership rights, title, and interest in and to its own products and services (including in the case of any PNS services provided to CLIENT) and all Intellectual Property Rights therein. CLIENT will cooperate with PNS in pursuing such protection. CLIENT acknowledges that all services provided to CLIENT by PNS, including any improvements or changes made in the Intellectual Property or services remain the Intellectual Property of PNS and CLIENT has no ownership rights.

11. MUTUAL INDEMNIFICATION AND HOLD HARMLESS

CLIENT agrees to indemnify and hold harmless PNS and Authorized PROCESSORS, its employees, officers, agents, and directors from any and all Losses, fines, penalties, claims, expenses (including attorney fees), or other liabilities resulting from or in connection with CLIENT's obligations and performance under this Agreement, or CLIENT's breach of this Agreement. PNS agrees to indemnify and hold harmless CLIENT, its employees, officers, agents, and directors from any and all Losses, fines, penalties, claims, expenses (including attorney fees), or other liabilities resulting from or in connection with PNS's obligations and performance under this Agreement, or PNS's breach of this Agreement.

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12. NO MODIFICATIONS

No oral modification to this Agreement will be accepted. Any written modification must be approved in writing by an officer of PNS. PNS is not an agent or fiduciary of CLIENT or others. PNS and Authorized PROCESSORS are arm's length independent contractors. Any unenforceable clause within this Agreement will be excluded and the remainder enforced. PNS or Authorized PROCESSORS may assign this Agreement in writing. If CLIENT transfers or sells its business and the new operator or owner continues to use PNS's service, they are also bound by this Agreement. PNS may change the terms of this Agreement at any time upon reasonable notice to CLIENT.

13. ARBITRATION RESOLUTION

CLIENT agrees that any dispute or claim related this Agreement as between CLIENT and PNS will be settled by the American Arbitration Association using the commercial arbitration rules. Judgment on the award rendered may be entered in a court in Rutherford County, Tennessee. The sole site of the arbitration shall be Rutherford County, Tennessee. Tennessee law will apply. The Arbitrator may, in the Arbitrator's discretion, award the prevailing party in the arbitration up to the full amount of its reasonable costs and expenses occasioned by the arbitration. This may include, but not be limited to, attorney's fees, costs of reproduction, travel expense, and other expense as a direct result of the arbitration.

14. FORCE MAJEURE

Neither party will be responsible for delays or failures on performance resulting from acts beyond the control of such party. Such acts will include but not limited to acts of God, strikes, lockouts, riots, power outages, acts of war, terrorist attacks, epidemics, and government regulations superimposed after the fact, fire, communication line failures, earthquakes or other disasters.

15. COMPLETE AGREEMENT: AMENDMENT

This Agreement and any attached Addendums constitute the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements between the parties whether written or oral, referring to the same subject matter. Modifications, amendments, cancellations or supplements to or any other change in any term or condition of this Agreement, including any exhibits, work orders, or other attachments will be enforceable only if they are in writing and are signed by an officer of PNS. CLIENT acknowledges and agrees that PNS' ISO, and in particular Authorized PROCESSORS shall be a third party beneficiary and may enforce this Agreement against CLIENT and guarantees as Guarantors as set forth herein, notwithstanding that such ISO or Authorized PROCESSORS are not signatories hereto.

16. CONFIDENTIALITY

The Parties expressly acknowledge that the data and other information to which the Parties and their employees and agents have access in connection with the negotiation; performance and administration of this Agreement have commercial value and are proprietary to the respective Party. Each Party agrees that it will not use for its own purposes, will not disclose to any third party, and will retain in strictest confidence all information and data belonging to or relating to the business of the other (including without limitation the terms and pricing of this Agreement), and that each Party will safeguard such information and data by using the same degree of care and discretion that it uses to protect its own confidential information.



Phone: 800-353-9130 Fax: 615-869-0435
240 Glenis Drive Murfreesboro, TN 37129
www.paynseconds.com

Client Agreement

17. PNS PRICING

Payment Types Accepted		Monthly Transaction Size & Volume				Client Service Fee	
Payment Method	Average Ticket	Max Ticket	Monthly Volume	Monthly Transactions	Per Transaction		
<input type="checkbox"/> eCheck	\$	\$	\$	#			
<input checked="" type="checkbox"/> Credit / Debit Cards	\$ 150.00	\$ 1599	\$ 5000	#			
<input type="checkbox"/> Debit Only	\$	\$	\$	#			

Client Service Fees						
Service Type	Setup Fee	Discount Rate	Transaction Fee	Monthly Fee	Monthly Min	Service Fee
<input type="checkbox"/> Web	\$	%	\$	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> IVR	\$	%	\$ (per min)	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> POS	\$	%	\$	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Virtual Terminal	\$	%	\$	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Text (SMS)	\$	%	\$	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No

Consumable Price Table		Debit / Credit Pricing				eCheck Pricing	
Service Type	\$ 0 to \$ 49.99	\$ 150.00 to \$ 9999	\$ 50.00 to \$ 149.99	\$ to	\$ to	Flat Rate	
<input checked="" type="checkbox"/> Web	\$ 2.95	%	2.75 %	\$ 3.50	%	\$ 2.95	
<input type="checkbox"/> IVR	\$	%	%	\$	%	\$	
<input type="checkbox"/> POS	\$	%	%	\$	%	\$	
<input type="checkbox"/> Virtual Terminal	\$	%	%	\$	%	\$	
<input type="checkbox"/> Text (SMS)	\$	%	%	\$	%	\$	

Website Design and Setup			
Do you have a website? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	If no, would you like us to build you one? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Will we link from your site to Pay N Seconds? <input type="checkbox"/> Yes <input type="checkbox"/> No	Will we create this link for you? <input type="checkbox"/> Yes <input type="checkbox"/> No
Website Contact for your Company	Name	Email	Phone
Technical Contact for your Company	Name	Email	Phone

18. AUTHORITY TO EXECUTE

The party executing this Agreement on behalf of the parties represents and warrants that he or she has been duly-authorized under the party's charter documents and applicable law to do so. This Agreement shall not be effective until executed by a member of PNS Partners, LLC.

CLIENT SIGNATURE AND AUTHORIZATION		Please PRINT and SIGN this Client Agreement	
Client Signature 	Print Name and Title Shawn Dickson Customer Service & Billing Manager	Date 2-22-16	
PNS REPRESENTATIVE			
Representative Signature	Print Name and Title	RSP ID #	
PNS PARTNERS, LLC			
Signature	Print Name and Title	Effective Date	

Exhibit For Consumer Advocate Request 21

<u>Account Number</u>	<u>Account Description</u>	<u>Posting Type</u>	<u>Account Category Number</u>
XXX-10100-04	Utility PIS-Sewer(Control Acct-351 thru 398)	Balance Sheet	Property, Plant and Equipment
XXX-10801-01	A/D-Utility PIS-Struct & Improve(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-02	A/D-Utility PIS-Collect and Impound Reserv(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-03	A/D-Utility PIS-Lake, River, and Intakes(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-04	A/D-Utility PIS-Wells and Springs(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-05	A/D-Utility PIS-Infilt Gall and Tunnels(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-06	A/D-Utility PIS-Supply Mains(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-07	A/D-Utility PIS-Power Gen Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-08	A/D-Utility PIS-Pumping Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-09	A/D-Utility PIS-Water Treat Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-10	A/D-Utility PIS-Distrib Reserv & Standpipes(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-11	A/D-Utility PIS-Trans & Dist Mains(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-12	A/D-Utility PIS-Serv(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-13	A/D-Utility PIS-Meters & Meter Installs(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-14	A/D-Utility PIS-Hydrants(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-15	A/D-Utility PIS-Backflow Prevention Devices(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-16	A/D-Utility PIS-Other Plant and Misc Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-17	A/D-Utility PIS-Office Furniture and Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-18	A/D-Utility PIS-Transportation Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-19	A/D-Utility PIS-Stores Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-20	A/D-Utility PIS-Tools, Shop & Garage Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-21	A/D-Utility PIS-Laboratory Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-22	A/D-Utility PIS-Power Operated Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-23	A/D-Utility PIS-Communication Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-24	A/D-Utility PIS-Misc Equip(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-25	A/D-Utility PIS-Other Tangible Plant(Water)	Balance Sheet	Accumulated Depreciation
XXX-10801-26	A/D-Utility PIS-Struct & Improve(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-27	A/D-Utility PIS-Power Gen Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-28	A/D-Utility PIS-Collect Sewers-Force(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-29	A/D-Utility PIS-Collect Sewers-Gravity(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-30	A/D-Utility PIS-Special Collect Structures(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-31	A/D-Utility PIS-Serv to Customers(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-32	A/D-Utility PIS-Flow Measuring Devices(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-33	A/D-Utility PIS-Flow Measuring Installs(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-34	A/D-Utility PIS-Reuse Serv(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-35	A/D-Utility PIS-Reuse Meters & Mtr Installs(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-36	A/D-Utility PIS-Receiving Wells(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-37	A/D-Utility PIS-Pumping Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-38	A/D-Utility PIS-Reuse Distrib Reserv(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-39	A/D-Utility PIS-Reuse Trans & Dist System(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-40	A/D-Utility PIS-Treat & Disposal Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-41	A/D-Utility PIS-Plant Sewers(Sewer)	Balance Sheet	Accumulated Depreciation

XXX-10801-42	A/D-Utility PIS-Outfall Sewer Lines(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-43	A/D-Utility PIS-Other Plant and Misc Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-44	A/D-Utility PIS-Office Furniture and Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-45	A/D-Utility PIS-Transportation Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-46	A/D-Utility PIS-Stores Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-47	A/D-Utility PIS-Tools, Shop & Garage Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-48	A/D-Utility PIS-Laboratory Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-49	A/D-Utility PIS-Power Operated Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-50	A/D-Utility PIS-Communication Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-51	A/D-Utility PIS-Misc Equip(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-52	A/D-Utility PIS-Other Tangible Plant(Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-53	A/D-Utility PIS-Service Connections (Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-54	A/D-Utility PIS-Mains (Sewer)	Balance Sheet	Accumulated Depreciation
XXX-10801-55	A/D-Utility PIS-CIAC (Sewer)	Balance Sheet	Accumulated Depreciation
XXX-12100-05	Nonutility Prop-Auto	Balance Sheet	Property, Plant and Equipment
XXX-12100-10	Nonutility Prop-Furn & Fix	Balance Sheet	Property, Plant and Equipment
XXX-12100-15	Nonutility Prop-Comp Equip	Balance Sheet	Property, Plant and Equipment
XXX-12100-20	Nonutility Prop-Aircraft	Balance Sheet	Property, Plant and Equipment
XXX-12100-25	Nonutility Prop-Other	Balance Sheet	Property, Plant and Equipment
XXX-12200-05	A/D-Nonutility Prop-Auto	Balance Sheet	Accumulated Depreciation
XXX-12200-10	A/D-Nonutility Prop-Furn & Fix	Balance Sheet	Accumulated Depreciation
XXX-12200-15	A/D-Nonutility Prop-Comp Equip	Balance Sheet	Accumulated Depreciation
XXX-12200-20	A/D-Nonutility Prop-Aircraft	Balance Sheet	Accumulated Depreciation
XXX-12200-25	A/D-Nonutility Prop-Other	Balance Sheet	Accumulated Depreciation
XXX-12300-02	Invest in Assoc Companies-Baldwin	Balance Sheet	Long-Term Investments
XXX-12300-04	Invest in Assoc Companies-Creola	Balance Sheet	Long-Term Investments
XXX-12300-06	Invest in Assoc Companies-Currahee	Balance Sheet	Long-Term Investments
XXX-12300-08	Invest in Assoc Companies-Oconee	Balance Sheet	Long-Term Investments
XXX-12300-10	Invest in Assoc Companies-Union Springs	Balance Sheet	Long-Term Investments
XXX-12300-12	Invest in Assoc Companies-Watersound	Balance Sheet	Long-Term Investments
XXX-12300-14	Invest in Assoc Companies-Pickens	Balance Sheet	Long-Term Investments
XXX-12300-16	Invest in Assoc Companies-Vinemont	Balance Sheet	Long-Term Investments
XXX-12300-18	Invest in Assoc Companies-Old North State Water Co	Balance Sheet	Long-Term Investments
XXX-12500-00	Other Investments	Balance Sheet	Long-Term Investments
XXX-13102-02	Cash in Bank-Regions (Integra Water LLC)	Balance Sheet	Cash
XXX-13102-04	Cash in Bank-Integra Regions-Flex Spend Acct	Balance Sheet	Cash
XXX-13102-06	Cash in Bank-Regions (Union Springs, LLC)	Balance Sheet	Cash
XXX-13102-08	Cash in Bank-Regions (Vinemont, LLC)	Balance Sheet	Cash
XXX-13102-10	Cash in Bank-Regions (Creola, LLC)	Balance Sheet	Cash
XXX-13102-12	Cash in Bank-Regions (Watersound, LLC)	Balance Sheet	Cash
XXX-13102-14	Cash in Bank-Regions (Currahee Club, LLC)	Balance Sheet	Cash
XXX-13102-16	Cash in Bank-Regions (Baldwin County, LLC)	Balance Sheet	Cash
XXX-13102-18	Cash in Bank-Regions (Pickens County, LLC)	Balance Sheet	Cash

XXX-13102-30	Cash in Bank-Regions (ONSW - Majestic Oaks)	Balance Sheet	Cash
XXX-13102-31	Cash in Bank-Regions (ONSWC - Carolina Plantation)	Balance Sheet	Cash
XXX-13300-02	Other Special Deposits (Security Deposits)	Balance Sheet	Cash
XXX-13500-02	Temporary Cash Invest(Integra Water LLC)	Balance Sheet	Cash
XXX-13500-04	Temporary Cash Invest(USWWTP-Regions)	Balance Sheet	Cash
XXX-13500-06	Temporary Cash Invest(USWWTP-Morgan Keegan)	Balance Sheet	Cash
XXX-13500-08	Temporary Cash Invest(Vinemont, LLC)	Balance Sheet	Cash
XXX-13500-10	Temporary Cash Invest(Creola, LLC)	Balance Sheet	Cash
XXX-13500-12	Temporary Cash Invest(Watersound, LLC)	Balance Sheet	Cash
XXX-13500-14	Temporary Cash Invest(Currahee Club, LLC)	Balance Sheet	Cash
XXX-13500-16	Temporary Cash Invest(Baldwin County, LLC)	Balance Sheet	Cash
XXX-13500-18	Temporary Cash Invest(Pickens County, LLC)	Balance Sheet	Cash
XXX-13500-20	Temporary Cash Invest(Red Mountain Bank)	Balance Sheet	Cash
XXX-14000-04	Customer Accts Receiv-Water (Billed Only)	Balance Sheet	Accounts Receivable
XXX-14000-05	Customer Accts Receiv-Water Tap	Balance Sheet	Accounts Receivable
XXX-14000-06	Customer Accts Receiv-Water System Development	Balance Sheet	Accounts Receivable
XXX-14000-07	Customer Accts Receiv-Water Mthly Unmetered	Balance Sheet	Accounts Receivable
XXX-14000-08	Customer Accts Receiv-Water Mthly Metered	Balance Sheet	Accounts Receivable
XXX-14000-09	Customer Accts Receiv-Water Taxes Pass Thru	Balance Sheet	Accounts Receivable
XXX-14000-10	Customer Accts Receiv-Water Other Fees	Balance Sheet	Accounts Receivable
XXX-14000-11	Customer Accts Receiv-Water Trunk Capacity Fees	Balance Sheet	Accounts Receivable
XXX-14000-12	Customer Accts Receiv-Water Irrigation	Balance Sheet	Accounts Receivable
XXX-14000-13	Customer Accts Receiv-Water Fire Protection	Balance Sheet	Accounts Receivable
XXX-14100-02	Customer Accts Receiv-Water(Billed Only)	Balance Sheet	Accounts Receivable
XXX-14100-04	Customer Accts Receiv-Sewer(Billed Only)	Balance Sheet	Accounts Receivable
XXX-14100-05	Customer Accts Receiv-Sewer - Tap	Balance Sheet	Accounts Receivable
XXX-14100-06	Customer Accts Receiv-Sewer-System Development	Balance Sheet	Accounts Receivable
XXX-14100-07	Customer Accts Receiv-Sewer-Monthly	Balance Sheet	Accounts Receivable
XXX-14100-08	Customer Accts Receiv-Sewer-Leachate/Wash Water	Balance Sheet	Accounts Receivable
XXX-14100-09	Customer Accts Receiv-Sewer-Septage	Balance Sheet	Accounts Receivable
XXX-14100-10	Customer Accts Receiv-Sewer-Other Fees	Balance Sheet	Accounts Receivable
XXX-14102-08	Customer Accts Receivables	Balance Sheet	Accounts Receivable
XXX-14150-00	Accts Receiv - IW First Data	Balance Sheet	Accounts Receivable
XXX-14200-02	Other Accts Receiv-Employee Reimbursement	Balance Sheet	Accounts Receivable
XXX-14200-04	Other Accts Receiv-M Aviation, LLC	Balance Sheet	Accounts Receivable
XXX-14200-06	Other Accts Receiv-McDonald, LLC	Balance Sheet	Accounts Receivable
XXX-14200-08	Other Accts Receiv-WhiteOak Invest	Balance Sheet	Accounts Receivable
XXX-14200-10	Other Accts Receiv-Other	Balance Sheet	Accounts Receivable
XXX-14200-12	Other Accts Receiv-Management Fees	Balance Sheet	Accounts Receivable
XXX-14300-00	Accumulated Provision for Uncollectible Accounts	Balance Sheet	Accounts Receivable
XXX-14500-00	Accts Receiv from Assoc Companies-Integra Water	Balance Sheet	Accounts Receivable
XXX-14500-02	Accts Receiv from Assoc Companies-Union Springs	Balance Sheet	Accounts Receivable
XXX-14500-04	Accts Receiv from Assoc Companies-Vinemont	Balance Sheet	Accounts Receivable

XXX-14500-06	Accts Receiv from Assoc Companies-Creola	Balance Sheet	Accounts Receivable
XXX-14500-08	Accts Receiv from Assoc Companies-Watersound	Balance Sheet	Accounts Receivable
XXX-14500-10	Accts Receiv from Assoc Companies-Currahee Club	Balance Sheet	Accounts Receivable
XXX-14500-12	Accts Receiv from Assoc Companies-Baldwin	Balance Sheet	Accounts Receivable
XXX-14500-14	Accts Receiv from Assoc Companies-Pickens	Balance Sheet	Accounts Receivable
XXX-14500-17	Accts Payable to Assoc Companies-Lee Co	Balance Sheet	Accounts Receivable
XXX-14600-00	Accts Receiv-Reimbursable Items	Balance Sheet	Accounts Receivable
XXX-15100-02	Plant Material and Supplies (Inventory)	Balance Sheet	Inventory
XXX-16200-02	Prepayments-Insurance	Balance Sheet	Prepaid Expenses
XXX-16200-03	Prepayments-Other	Balance Sheet	Prepaid Expenses
XXX-16200-04	Prepayments-Other	Balance Sheet	Prepaid Expenses
XXX-17000-00	Permits	Balance Sheet	Property, Plant and Equipment
XXX-17100-02	Accrued Interest and Dividends Receiv	Balance Sheet	Other Assets
XXX-17300-02	Accrued Utility Revs-Water(Unbilled Only)	Balance Sheet	Other Assets
XXX-17300-04	Accrued Utility Revs-Sewer(Unbilled Only)	Balance Sheet	Other Assets
XXX-17400-00	Misc Current and Accrued Assets	Balance Sheet	Other Assets
XXX-17500-00	CWIP	Balance Sheet	Work in Process
XXX-17510-00	CWIP - Project 3 - Force Main	Balance Sheet	Work in Process
XXX-17520-00	CWIP - Buckeye	Balance Sheet	Work in Process
XXX-17851-00	CWIP - Buckhorn - Property	Balance Sheet	Work in Process
XXX-17852-00	CWIP - Buckhorn - Permit	Balance Sheet	Work in Process
XXX-17911-00	CWIP - Engineering - Collection Systems	Balance Sheet	Work in Process
XXX-17912-00	CWIP - Engineering - Management	Balance Sheet	Work in Process
XXX-17913-00	CWIP - Engineering - Treatment Plant	Balance Sheet	Work in Process
XXX-17919-00	CWIP - Engineering - Other Development Costs	Balance Sheet	Work in Process
XXX-17920-00	CWIP - Land Improvements	Balance Sheet	Work in Process
XXX-17930-00	CWIP - Permits	Balance Sheet	Work in Process
XXX-17960-00	CWIP - Easement	Balance Sheet	Work in Process
XXX-17970-00	CWIP - Surveys	Balance Sheet	Work in Process
XXX-17990-00	CWIP - Non-Amort Reorganization Cost	Balance Sheet	Work in Process
XXX-18100-02	Unamortized Debt Discount and Expense	Balance Sheet	Other Assets
XXX-18100-04	Accum Amort of Debt Discount and Expense	Balance Sheet	Accumulated Depreciation
XXX-18300-01	Prelim Survey and Invest Charges-Callawassie	Balance Sheet	Other Assets
XXX-18300-02	Prelim Survey and Invest Charges-St. George Island	Balance Sheet	Other Assets
XXX-18300-05	Prelim Survey and Invest Charges-Onslow County, NC	Balance Sheet	Other Assets
XXX-18300-06	Prelim Survey and Invest Charges-Prichard	Balance Sheet	Other Assets
XXX-18300-07	Prelim Survey and Invest Charges-Spartanburg, SC	Balance Sheet	Other Assets
XXX-18300-08	Prelim Survey and Invest Charges-Elberta, AL	Balance Sheet	Other Assets
XXX-18300-09	Prelim Survey and Invest Charges-Walnut Grove	Balance Sheet	Other Assets
XXX-18300-10	Prelim Survey and Invest Charges-Pender County, NC	Balance Sheet	Other Assets
XXX-18300-11	Prelim Survey and Invest Charges-Loxley, AL	Balance Sheet	Other Assets
XXX-18300-12	Prelim Survey and Invest Charges-Pike Road, AL	Balance Sheet	Other Assets
XXX-18300-13	Prelim Survey and Invest Charges-Bryan Co, GA	Balance Sheet	Other Assets

XXX-18300-15	Prelim Survey and Invest Charges-Liberty Co, GA	Balance Sheet	Other Assets
XXX-18300-18	Prelim Survey and Invest Charges-General/Other	Balance Sheet	Other Assets
XXX-18601-00	Defer Rate Case Expense	Balance Sheet	Other Assets
XXX-18800-00	Non-Current A/R - Tap Fee Revenue	Balance Sheet	Other Assets
XXX-19000-00	Goodwill	Balance Sheet	Intangible Assets
XXX-21500-00	Unappropriated Retained Earnings	Balance Sheet	Additional Paid-in Capital - Common
XXX-21800-00	Proprietary Capital-Integra Water	Balance Sheet	Additional Paid-in Capital - Common
XXX-21800-02	Proprietary Capital-JLM	Balance Sheet	Additional Paid-in Capital - Common
XXX-21800-04	Proprietary Capital-Minority Investors	Balance Sheet	Additional Paid-in Capital - Common
XXX-21800-06	Proprietary Capital-D Butler	Balance Sheet	Additional Paid-in Capital - Common
XXX-21800-08	Proprietary Capital-H Cutter	Balance Sheet	Additional Paid-in Capital - Common
XXX-21800-10	Proprietary Capital-S Lambert	Balance Sheet	Additional Paid-in Capital - Common
XXX-22100-00	Bonds (Long-Term Debt)	Balance Sheet	Long-Term Debt
XXX-22300-00	Advances from Assoc Companies	Balance Sheet	Long-Term Debt
XXX-22400-02	Other Long-Term Debt	Balance Sheet	Long-Term Debt
XXX-22400-03	Notes Payable to Shareholder	Balance Sheet	Long-Term Debt
XXX-23100-00	Accts Payable	Balance Sheet	Accounts Payable
XXX-23100-02	Accts Payable-Pass Thru Billing Items Payable	Balance Sheet	Accounts Payable
XXX-23200-00	Notes Payable	Balance Sheet	Notes Payable
XXX-23300-00	Accts Payable to Assoc Companies-Integra Water	Balance Sheet	Accounts Payable
XXX-23300-02	Accts Payable to Assoc Companies-White Oak	Balance Sheet	Accounts Payable
XXX-23300-04	Accts Payable to Assoc Companies-Union Springs	Balance Sheet	Accounts Payable
XXX-23300-06	Accts Payable to Assoc Companies-Vinemont	Balance Sheet	Accounts Payable
XXX-23300-08	Accts Payable to Assoc Companies-Creola	Balance Sheet	Accounts Payable
XXX-23300-10	Accts Payable to Assoc Companies-Watersound	Balance Sheet	Accounts Payable
XXX-23300-12	Accts Payable to Assoc Companies-Currahee Club	Balance Sheet	Accounts Payable
XXX-23300-14	Accts Payable to Assoc Companies-Baldwin	Balance Sheet	Accounts Payable
XXX-23300-16	Accts Payable to Assoc Companies-Pickens	Balance Sheet	Accounts Payable
XXX-23300-17	Accts Payable to Assoc Companies-Lee Co	Balance Sheet	Accounts Payable
XXX-23500-00	Customer Deposits	Balance Sheet	Other Current Liabilities
XXX-23701-00	Accrued Interest on Long-Term Debt	Balance Sheet	Other Current Liabilities
XXX-23702-00	Accrued Interest on Other Liab	Balance Sheet	Other Current Liabilities
XXX-23900-00	Matured Long-Term Debt	Balance Sheet	Long-Term Debt
XXX-24100-02	Misc Current and Accrued Liab-Accrued Purchases	Balance Sheet	Other Current Liabilities
XXX-24100-04	Misc Current and Accrued Liab-Accrued Payroll	Balance Sheet	Other Current Liabilities
XXX-24100-06	Misc Current and Accrued Liab-Direct Deposit Liab	Balance Sheet	Other Current Liabilities
XXX-24100-08	Misc Current and Accrued Liab-Accrued Vacation	Balance Sheet	Other Current Liabilities
XXX-24100-10	Misc Current and Accrued Liab-Accrued Benefits	Balance Sheet	Other Current Liabilities
XXX-24100-12	Misc Current and Accrued Liab-Accrued Payroll Tax	Balance Sheet	Other Current Liabilities
XXX-24100-14	Misc Current and Accrued Liab-Flex Spend Acct Liab	Balance Sheet	Other Current Liabilities
XXX-24100-16	Misc Current and Accrued Liab-Accrued Mngt Fees	Balance Sheet	Other Current Liabilities
XXX-24100-18	Misc Current and Accrued Liab-Worker Comp Payable	Balance Sheet	Other Current Liabilities
XXX-24100-20	Misc Current and Accrued Liab-Other	Balance Sheet	Other Current Liabilities

XXX-24300-00	N/P - Dave Sally Harvey	Balance Sheet	Notes Payable
XXX-24400-00	N/P - Integra Water LLC	Balance Sheet	Notes Payable
XXX-24401-00	N/P - Integra Water LLC - Principal	Balance Sheet	Notes Payable
XXX-24402-00	N/P - Integra Water LLC - Interest	Balance Sheet	Notes Payable
XXX-25300-00	Deferred Revenue - Prepaid Tap Fee	Balance Sheet	Long-Term Debt
XXX-25301-00	Defer. Rev. - Contributions in Aid of Construction	Balance Sheet	Long-Term Debt
XXX-30101-00	Organization-Intangible	Balance Sheet	Intangible Assets
XXX-30201-00	Franchises-Intangible	Balance Sheet	Intangible Assets
XXX-30302-02	Land and Land Rights-SOS & Pumping	Balance Sheet	Property, Plant and Equipment
XXX-30303-02	Land and Land Rights-Water Treatment	Balance Sheet	Property, Plant and Equipment
XXX-30304-00	Land and Land Rights-Trans & Distrib	Balance Sheet	Property, Plant and Equipment
XXX-30305-00	Land and Land Rights-General	Balance Sheet	Property, Plant and Equipment
XXX-30402-00	Structures & Improve-SOS & Pumping	Balance Sheet	Property, Plant and Equipment
XXX-30403-00	Structures & Improve-Water Treatment	Balance Sheet	Property, Plant and Equipment
XXX-30404-00	Structures & Improve-SOS & Pumping	Balance Sheet	Property, Plant and Equipment
XXX-30405-00	Structures & Improve-General	Balance Sheet	Property, Plant and Equipment
XXX-30502-00	Collection and Impound ReServices-SOS & Pumping	Balance Sheet	Property, Plant and Equipment
XXX-30602-00	Lake, River, and Other Intakes-SOS & Pumping	Balance Sheet	Property, Plant and Equipment
XXX-30702-00	Wells and Springs-SOS & Pumping	Balance Sheet	Property, Plant and Equipment
XXX-30802-00	Infiltration Galleries and Tunnels-SOS & Pumping	Balance Sheet	Property, Plant and Equipment
XXX-30902-00	Supply Mains-SOS & Pumping	Balance Sheet	Property, Plant and Equipment
XXX-31002-00	Power Gen Equip-SOS & Pumping	Balance Sheet	Property, Plant and Equipment
XXX-31102-00	Pumping Equip-SOS & Pumping	Balance Sheet	Property, Plant and Equipment
XXX-31103-00	Pumping Equip-Water Treatment	Balance Sheet	Property, Plant and Equipment
XXX-31104-00	Pumping Equip-Trans & Distrib	Balance Sheet	Property, Plant and Equipment
XXX-32003-00	Water Treatment Equip-Water Treatment	Balance Sheet	Property, Plant and Equipment
XXX-33004-00	Distrib ReServices and Standpipe-Trans & Distrib	Balance Sheet	Property, Plant and Equipment
XXX-33104-00	Trans & Dist Mains-Trans & Distrib	Balance Sheet	Property, Plant and Equipment
XXX-33304-00	Services -Trans & Distrib	Balance Sheet	Property, Plant and Equipment
XXX-33404-00	Meters and Meter Installs-Trans & Distrib	Balance Sheet	Property, Plant and Equipment
XXX-33504-00	Hydrants-Trans & Distrib	Balance Sheet	Property, Plant and Equipment
XXX-33604-00	Backflow Prevention Devices-Trans & Distrib	Balance Sheet	Property, Plant and Equipment
XXX-33901-00	Other Plant & Misc Equip-Intangible	Balance Sheet	Property, Plant and Equipment
XXX-33902-00	Other Plant & Misc Equip-SOS & Pumping	Balance Sheet	Property, Plant and Equipment
XXX-33903-00	Other Plant & Misc Equip-Water Treatment	Balance Sheet	Property, Plant and Equipment
XXX-33904-00	Other Plant & Misc Equip-Trans & Distrib	Balance Sheet	Property, Plant and Equipment
XXX-34005-00	Office Furniture and Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-34105-00	Transportation Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-34205-00	Stores Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-34305-00	Tools, Shop and Garage Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-34405-00	Laboratory Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-34505-00	Power Operated Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-34605-00	Communication Equip-General	Balance Sheet	Property, Plant and Equipment

XXX-34705-00	Misc Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-34805-00	Other Tangible -General	Balance Sheet	Property, Plant and Equipment
XXX-35101-00	Organization-Intangible	Balance Sheet	Property, Plant and Equipment
XXX-35201-00	Franchises-Intangible	Balance Sheet	Property, Plant and Equipment
XXX-35206-00	Franchises-Reclaim Water Distrib	Balance Sheet	Property, Plant and Equipment
XXX-35302-00	Land and Land Rights-Collection	Balance Sheet	Property, Plant and Equipment
XXX-35303-00	Land and Land Rights-System Pumping	Balance Sheet	Property, Plant and Equipment
XXX-35304-00	Land and Land Rights-Treat & Disposal	Balance Sheet	Property, Plant and Equipment
XXX-35305-00	Land and Land Rights-Reclaim Water Treat	Balance Sheet	Property, Plant and Equipment
XXX-35306-00	Land and Land Rights-Reclaim Water Distrib	Balance Sheet	Property, Plant and Equipment
XXX-35307-00	Land and Land Rights-General	Balance Sheet	Property, Plant and Equipment
XXX-35402-00	Structures & Improve-Collection	Balance Sheet	Property, Plant and Equipment
XXX-35403-00	Structures & Improve-System Pumping	Balance Sheet	Property, Plant and Equipment
XXX-35404-00	Structures & Improve-Treat & Disposal	Balance Sheet	Property, Plant and Equipment
XXX-35405-00	Structures & Improve-Reclaim Water Treat	Balance Sheet	Property, Plant and Equipment
XXX-35406-00	Structures & Improve-Reclaim Water Distrib	Balance Sheet	Property, Plant and Equipment
XXX-35407-00	Structures & Improve-General	Balance Sheet	Property, Plant and Equipment
XXX-35502-00	Power Gen Equip-Collection	Balance Sheet	Property, Plant and Equipment
XXX-35503-00	Power Gen Equip-System Pumping	Balance Sheet	Property, Plant and Equipment
XXX-35504-00	Power Gen Equip-Treat & Disposal	Balance Sheet	Property, Plant and Equipment
XXX-35505-00	Power Gen Equip-Reclaim Water Treat	Balance Sheet	Property, Plant and Equipment
XXX-35506-00	Power Gen Equip-Reclaim Water Distrib	Balance Sheet	Property, Plant and Equipment
XXX-36002-00	Collection Sewers-Force-Collection	Balance Sheet	Property, Plant and Equipment
XXX-36102-00	Collection Sewers-Gravity-Collection	Balance Sheet	Property, Plant and Equipment
XXX-36202-00	Special Collection Structures-Collection	Balance Sheet	Property, Plant and Equipment
XXX-36250-00	Service Connections	Balance Sheet	Property, Plant and Equipment
XXX-36260-00	Mains	Balance Sheet	Property, Plant and Equipment
XXX-36270-00	Contribution in Aid of Construction (CIAC)	Balance Sheet	Property, Plant and Equipment
XXX-36270-01	Contribution in Aid of Construction(CIAC)-Tap Fees	Balance Sheet	Property, Plant and Equipment
XXX-36302-00	Serv to Customers-Collection	Balance Sheet	Property, Plant and Equipment
XXX-36402-00	Flow Measuring Devices-Collection	Balance Sheet	Property, Plant and Equipment
XXX-36502-00	Flow Measuring Installs-Collection	Balance Sheet	Property, Plant and Equipment
XXX-36606-00	Reuse Serv-Reclaim Water Distrib	Balance Sheet	Property, Plant and Equipment
XXX-36706-00	Reuse Meters & Meter Install-Reclaim Water Distrib	Balance Sheet	Property, Plant and Equipment
XXX-37003-00	Receiving Wells-System Pumping	Balance Sheet	Property, Plant and Equipment
XXX-37103-00	Pumping Equip-System Pumping	Balance Sheet	Property, Plant and Equipment
XXX-37105-00	Pumping Equip-Reclaim Water Treat	Balance Sheet	Property, Plant and Equipment
XXX-37106-00	Pumping Equip-Reclaim Water Distrib	Balance Sheet	Property, Plant and Equipment
XXX-37405-00	Reuse Distrib Reserv-Reclaim Water Treat	Balance Sheet	Property, Plant and Equipment
XXX-37506-00	Reuse Trans & Dist System-Reclaim Water Distrib	Balance Sheet	Property, Plant and Equipment
XXX-38004-00	Treat and Disposal Equip-Treat & Disposal	Balance Sheet	Property, Plant and Equipment
XXX-38005-00	Treat and Disposal Equip-Reclaim Water Treat	Balance Sheet	Property, Plant and Equipment
XXX-38104-00	Sewers-Treat & Disposal	Balance Sheet	Property, Plant and Equipment

XXX-38105-00	Sewers-Reclaim Water Treat	Balance Sheet	Property, Plant and Equipment
XXX-38204-00	Outfall Sewer Lines-Treat & Disposal	Balance Sheet	Property, Plant and Equipment
XXX-38901-00	Other and Misc Equip-Intangible	Balance Sheet	Property, Plant and Equipment
XXX-38902-00	Other Plant & Misc Equip-Collection	Balance Sheet	Property, Plant and Equipment
XXX-38903-00	Other Plant & Misc Equip-System Pumping	Balance Sheet	Property, Plant and Equipment
XXX-38904-00	Other Plant & Misc Equip-Treat & Disposal	Balance Sheet	Property, Plant and Equipment
XXX-38905-00	Other Plant & Misc Equip-Reclaim Water Treat	Balance Sheet	Property, Plant and Equipment
XXX-38906-00	Other Plant & Misc Equip-Reclaim Water Distrib	Balance Sheet	Property, Plant and Equipment
XXX-39007-00	Office Furniture and Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-39107-00	Transportation Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-39207-00	Stores Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-39307-00	Tools, Shop and Garage Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-39407-00	Laboratory Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-39507-00	Power Operated Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-39607-00	Communication Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-39707-00	Misc Equip-General	Balance Sheet	Property, Plant and Equipment
XXX-39807-00	Other Tangible -General	Balance Sheet	Property, Plant and Equipment
XXX-40100-00	Oper Exp (Control Acct)	Profit and Loss	Other Expenses
XXX-40301-01	Depre Exp-Utility PIS-Struct & Improve(Water)	Profit and Loss	Depreciation Expense
XXX-40301-02	Depre Exp-Utility PIS-Collect and Reserv(Water)	Profit and Loss	Depreciation Expense
XXX-40301-03	Depre Exp-Utility PIS-Lake, Riv, & Intakes(Water)	Profit and Loss	Depreciation Expense
XXX-40301-04	Depre Exp-Utility PIS-Wells and Springs(Water)	Profit and Loss	Depreciation Expense
XXX-40301-05	Depre Exp-Utility PIS-Infilt Gall & Tunnels(Water)	Profit and Loss	Depreciation Expense
XXX-40301-06	Depre Exp-Utility PIS-Supply Mains(Water)	Profit and Loss	Depreciation Expense
XXX-40301-07	Depre Exp-Utility PIS-Power Gen Equip(Water)	Profit and Loss	Depreciation Expense
XXX-40301-08	Depre Exp-Utility PIS-Pumping Equip(Water)	Profit and Loss	Depreciation Expense
XXX-40301-09	Depre Exp-Utility PIS-Water Treat Equip(Water)	Profit and Loss	Depreciation Expense
XXX-40301-10	Depre Exp-Utility PIS-Distrib Reserv & SP(Water)	Profit and Loss	Depreciation Expense
XXX-40301-11	Depre Exp-Utility PIS-Trans & Dist Mains(Water)	Profit and Loss	Depreciation Expense
XXX-40301-12	Depre Exp-Utility PIS-Serv(Water)	Profit and Loss	Depreciation Expense
XXX-40301-13	Depre Exp-Utility PIS-Meters & Met Installs(Water)	Profit and Loss	Depreciation Expense
XXX-40301-14	Depre Exp-Utility PIS-Hydrants(Water)	Profit and Loss	Depreciation Expense
XXX-40301-15	Depre Exp-Utility PIS-Backflow Prevent Dev(Water)	Profit and Loss	Depreciation Expense
XXX-40301-16	Depre Exp-Utility PIS-Oth Plant & Misc Equi(Water)	Profit and Loss	Depreciation Expense
XXX-40301-17	Depre Exp-Utility PIS-Office Furn and Equip(Water)	Profit and Loss	Depreciation Expense
XXX-40301-18	Depre Exp-Utility PIS-Transportation Equip(Water)	Profit and Loss	Depreciation Expense
XXX-40301-19	Depre Exp-Utility PIS-Stores Equip(Water)	Profit and Loss	Depreciation Expense
XXX-40301-20	Depre Exp-Utility PIS-Tool, Shop & Gar Equi(Water)	Profit and Loss	Depreciation Expense
XXX-40301-21	Depre Exp-Utility PIS-Laboratory Equip(Water)	Profit and Loss	Depreciation Expense
XXX-40301-22	Depre Exp-Utility PIS-Power Operated Equip(Water)	Profit and Loss	Depreciation Expense
XXX-40301-23	Depre Exp-Utility PIS-Communication Equip(Water)	Profit and Loss	Depreciation Expense
XXX-40301-24	Depre Exp-Utility PIS-Misc Equip(Water)	Profit and Loss	Depreciation Expense
XXX-40301-25	Depre Exp-Utility PIS-Other Tangible Plant(Water)	Profit and Loss	Depreciation Expense

XXX-40301-26	Depre Exp-Utility PIS-Struct & Improve(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-27	Depre Exp-Utility PIS-Power Gen Equip(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-28	Depre Exp-Utility PIS-Collect Sewers-Force(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-29	Depre Exp-Utility PIS-Collect Sewer-Gravity(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-30	Depre Exp-Utility PIS-Special Coll Struct(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-31	Depre Exp-Utility PIS-Serv to Customers(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-32	Depre Exp-Utility PIS-Flow Measuring Device(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-33	Depre Exp-Utility PIS-Flow Measurin Install(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-34	Depre Exp-Utility PIS-Reuse Serv(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-35	Depre Exp-Utility PIS-Reuse Mtr & Mtr Insta(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-36	Depre Exp-Utility PIS-Receiving Wells(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-37	Depre Exp-Utility PIS-Pumping Equip(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-38	Depre Exp-Utility PIS-Reuse Distrib Reserv(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-39	Depre Exp-Utility PIS-Reuse Trans & Dist (Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-40	Depre Exp-Utility PIS-Treat & Dispos Equip(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-41	Depre Exp-Utility PIS-Plant Sewers(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-42	Depre Exp-Utility PIS-Outfall Sewer Lines(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-43	Depre Exp-Utility PIS-Oth Plant & Misc Equi(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-44	Depre Exp-Utility PIS-Office Furn & Equip(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-45	Depre Exp-Utility PIS-Transportation Equip(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-46	Depre Exp-Utility PIS-Stores Equip(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-47	Depre Exp-Utility PIS-Tools Shop & Gar Equi(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-48	Depre Exp-Utility PIS-Laboratory Equip(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-49	Depre Exp-Utility PIS-Power Operated Equip(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-50	Depre Exp-Utility PIS-Communication Equip(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-51	Depre Exp-Utility PIS-Misc Equip(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-52	Depre Exp-Utility PIS-Other Tangible Plant(Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-53	Depre Exp-Utility PIS-Service Connections (Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-54	Depre Exp-Utility PIS-Mains (Sewer)	Profit and Loss	Depreciation Expense
XXX-40301-55	Depre Exp-Utility PIS-CIAC (Sewer)	Profit and Loss	Depreciation Expense
XXX-40500-00	New Customer Fee - Sewer	Profit and Loss	Sales
XXX-40811-00	Property Taxes(Ad Valorem)	Profit and Loss	Tax Expense
XXX-40812-00	Payroll Taxes	Profit and Loss	Tax Expense
XXX-40813-00	Other Taxes and Licenses	Profit and Loss	Tax Expense
XXX-41400-00	Gains (Losses) From Disposal of Utility Property	Profit and Loss	Other Income
XXX-41900-00	Interest and Dividend Income	Profit and Loss	Other Income
XXX-42100-00	Nonutility Income	Profit and Loss	Other Income
XXX-42600-02	Misc Nonutility Exp-Depre Exp-Auto	Profit and Loss	Selling Expense
XXX-42600-03	Misc Nonutility Exp-Depre Exp-Furn & Fix	Profit and Loss	Selling Expense
XXX-42600-04	Misc Nonutility Exp-Depre Exp-Comp Equip	Profit and Loss	Selling Expense
XXX-42600-05	Misc Nonutility Exp-Depre Exp-Aircraft	Profit and Loss	Selling Expense
XXX-42600-06	Misc Nonutility Exp-Payroll Exp-Regular	Profit and Loss	Selling Expense
XXX-42600-07	Misc Nonutility Exp-Payroll Exp-Vacation	Profit and Loss	Selling Expense

XXX-42600-08	Misc Nonutility Exp-Payroll Exp-Sick	Profit and Loss	Selling Expense
XXX-42600-09	Misc Nonutility Exp-Payroll Exp-Bonus	Profit and Loss	Selling Expense
XXX-42600-10	Misc Nonutility Exp-Contract Labor	Profit and Loss	Selling Expense
XXX-42600-11	Misc Nonutility Exp-Employee Health Ins	Profit and Loss	Selling Expense
XXX-42600-12	Misc Nonutility Exp-Employee Retire Match	Profit and Loss	Selling Expense
XXX-42600-13	Misc Nonutility Exp-Other Employee Benefits	Profit and Loss	Selling Expense
XXX-42600-14	Misc Nonutility Exp-Life & Disabil Insurance	Profit and Loss	Selling Expense
XXX-42600-15	Misc Nonutility Exp-Prof Fees-Other	Profit and Loss	Selling Expense
XXX-42600-16	Misc Nonutility Exp-Prof Fees-Legal	Profit and Loss	Selling Expense
XXX-42600-17	Misc Nonutility Exp-Prof Fees-Consulting	Profit and Loss	Selling Expense
XXX-42600-18	Misc Nonutility Exp-Prof Fees-Engineering	Profit and Loss	Selling Expense
XXX-42600-19	Misc Nonutility Exp-Prof Fees-Accounting	Profit and Loss	Selling Expense
XXX-42600-20	Misc Nonutility Exp-Recruiting	Profit and Loss	Selling Expense
XXX-42600-21	Misc Nonutility Exp-Advertising	Profit and Loss	Selling Expense
XXX-42600-22	Misc Nonutility Exp-Dues & Subscriptions	Profit and Loss	Selling Expense
XXX-42600-23	Misc Nonutility Exp-Autos-Lease Expense	Profit and Loss	Selling Expense
XXX-42600-24	Misc Nonutility Exp-Equipment Rental	Profit and Loss	Selling Expense
XXX-42600-25	Misc Nonutility Exp-Insurance	Profit and Loss	Selling Expense
XXX-42600-26	Misc Nonutility Exp-Insurance-Auto	Profit and Loss	Selling Expense
XXX-42600-27	Misc Nonutility Exp-Insurance-Liability	Profit and Loss	Selling Expense
XXX-42600-28	Misc Nonutility Exp-Insurance-Disability	Profit and Loss	Selling Expense
XXX-42600-29	Misc Nonutility Exp-Insurance-Workers' Comp	Profit and Loss	Selling Expense
XXX-42600-30	Misc Nonutility Exp-Insurance-Other	Profit and Loss	Selling Expense
XXX-42600-31	Misc Nonutility Exp-Moving Expenses	Profit and Loss	Selling Expense
XXX-42600-32	Misc Nonutility Exp-Postage and Delivery	Profit and Loss	Selling Expense
XXX-42600-33	Misc Nonutility Exp-Printing and Reproduction	Profit and Loss	Selling Expense
XXX-42600-34	Misc Nonutility Exp-Rent Expense	Profit and Loss	Selling Expense
XXX-42600-35	Misc Nonutility Exp-Utilities	Profit and Loss	Selling Expense
XXX-42600-36	Misc Nonutility Exp-Cleaning/Janitorial	Profit and Loss	Selling Expense
XXX-42600-37	Misc Nonutility Exp-Repairs & Maint-Computer	Profit and Loss	Selling Expense
XXX-42600-38	Misc Nonutility Exp-Repairs & Maint-Other	Profit and Loss	Selling Expense
XXX-42600-39	Misc Nonutility Exp-Maint Agreements	Profit and Loss	Selling Expense
XXX-42600-40	Misc Nonutility Exp-Travel	Profit and Loss	Selling Expense
XXX-42600-41	Misc Nonutility Exp-Entertainment	Profit and Loss	Selling Expense
XXX-42600-42	Misc Nonutility Exp-50% Tax Deduct Business Meals	Profit and Loss	Selling Expense
XXX-42600-43	Misc Nonutility Exp-100% Tax Deduct Business Meals	Profit and Loss	Selling Expense
XXX-42600-44	Misc Nonutility Exp-Airfare	Profit and Loss	Selling Expense
XXX-42600-45	Misc Nonutility Exp-Private Aircraft Charter	Profit and Loss	Selling Expense
XXX-42600-46	Misc Nonutility Exp-Autos-Lease Expense	Profit and Loss	Selling Expense
XXX-42600-47	Misc Nonutility Exp-Vehicle Expense	Profit and Loss	Selling Expense
XXX-42600-48	Misc Nonutility Exp-Autos-Gas & Oil	Profit and Loss	Selling Expense
XXX-42600-49	Misc Nonutility Exp-Autos-Repairs & Maint	Profit and Loss	Selling Expense
XXX-42600-50	Misc Nonutility Exp-Autos-Registration & License	Profit and Loss	Selling Expense

XXX-42600-51	Misc Nonutility Exp-Telephone	Profit and Loss	Selling Expense
XXX-42600-52	Misc Nonutility Exp-Telephone-Cell	Profit and Loss	Selling Expense
XXX-42600-53	Misc Nonutility Exp-Office Supplies	Profit and Loss	Selling Expense
XXX-42600-54	Misc Nonutility Exp-Postage & Delivery	Profit and Loss	Selling Expense
XXX-42600-55	Misc Nonutility Exp-Business License & Fees	Profit and Loss	Selling Expense
XXX-42600-56	Misc Nonutility Exp-Professional Development	Profit and Loss	Selling Expense
XXX-42600-57	Misc Nonutility Exp-Recording Fees	Profit and Loss	Selling Expense
XXX-42600-58	Misc Nonutility Exp-Web Hosting	Profit and Loss	Selling Expense
XXX-42600-59	Misc Nonutility Exp-Web Design	Profit and Loss	Selling Expense
XXX-42600-60	Misc Nonutility Exp-Bank Service Charges	Profit and Loss	Selling Expense
XXX-42600-61	Misc Nonutility Exp-Finance Charges	Profit and Loss	Selling Expense
XXX-42600-62	Misc Nonutility Exp-Commercial Loan Fees	Profit and Loss	Selling Expense
XXX-42600-63	Misc Nonutility Exp-Contributions	Profit and Loss	Selling Expense
XXX-42600-64	Misc Nonutility Exp-Utilities-Gas & Electric	Profit and Loss	Selling Expense
XXX-42600-65	Misc Nonutility Exp-Licenses & Permits	Profit and Loss	Selling Expense
XXX-42600-66	Misc Nonutility Exp-Other Misc	Profit and Loss	Selling Expense
XXX-42600-67	Misc Nonutility Exp-Payroll Exp-Bill & Cust Serv	Profit and Loss	Salaries Expense
XXX-42600-68	Mis Nonutility Exp-Extrodinary Expense	Profit and Loss	Selling Expense
XXX-42600-70	Mis Nonutility Exp-Bad Debt Exp-InterCompanies	Profit and Loss	Selling Expense
XXX-42600-71	Mis Nonutility Exp-Bad Debt Exp-Outside Companies	Profit and Loss	Selling Expense
XXX-42600-72	Mis Nonutility Exp-Bad Debt Exp-Inventory	Profit and Loss	Selling Expense
XXX-42600-73	Mis Nonutility Exp-Bad Debt Exp-Misc	Profit and Loss	Selling Expense
XXX-42600-74	Misc Nonutility Exp-Storage	Profit and Loss	Selling Expense
XXX-42600-75	Misc Nonutility Exp-Computer Software Subscription	Profit and Loss	Other Expenses
XXX-42600-80	First Data (CC) Fees	Profit and Loss	Other Expenses
XXX-42702-00	Interest on Short-Term Debt	Profit and Loss	Interest Expense
XXX-42703-00	Interest on Long-Term Debt	Profit and Loss	Interest Expense
XXX-42800-00	Amort of Debt Discount and Expense	Profit and Loss	Interest Expense
XXX-45900-00	Water System Develop Fee (Non-Reg System Only)	Profit and Loss	Sales
XXX-45900-01	Water Tap Fee (Non-Reg System Only)	Profit and Loss	Sales
XXX-45900-02	Water Trunk Capacity Fee (Non-Reg System Only)	Profit and Loss	Sales
XXX-46000-00	Unmetered Revs(Water)	Profit and Loss	Sales
XXX-46101-00	Metered Residential Revs(Water)	Profit and Loss	Sales
XXX-46102-00	Metered Commercial Revs(Water)	Profit and Loss	Sales
XXX-46103-00	Metered Industrial Revs(Water)	Profit and Loss	Sales
XXX-46104-00	Metered Public Auth Revs(Water)	Profit and Loss	Sales
XXX-46105-00	Metered Multiple Family Dwelling Revs(Water)	Profit and Loss	Sales
XXX-46201-00	Public Fire Protection(Water)	Profit and Loss	Sales
XXX-46202-00	Private Fire Protection(Water)	Profit and Loss	Sales
XXX-46400-00	Other Sales to Public Auth(Water)	Profit and Loss	Sales
XXX-46501-00	Metered Sales to Irrigation Customers(Water)	Profit and Loss	Sales
XXX-46502-00	Flat Rate Sales to Irrigation Customers(Water)	Profit and Loss	Sales
XXX-46600-00	Sales for Resale(Water)	Profit and Loss	Sales

XXX-46700-00	Interdepartmental Sales-Mngt Fees(Water)	Profit and Loss	Sales
XXX-46900-00	Guaranteed Revs(Water)	Profit and Loss	Sales
XXX-47000-00	Forfeited Discounts(Water)	Profit and Loss	Sales
XXX-47100-02	Other Water Revs-New Customer Fee	Profit and Loss	Sales
XXX-47100-04	Other Water Revs-Inspection of Water Connection	Profit and Loss	Sales
XXX-47100-06	Other Water Revs-Change/Connect/Disconnect Service	Profit and Loss	Sales
XXX-47100-08	Other Water Revs-Late Fee	Profit and Loss	Sales
XXX-47100-10	Other Water Revs-Returned Check Fee	Profit and Loss	Sales
XXX-47100-12	Other Water Revs-Credit Adjustment	Profit and Loss	Sales
XXX-47100-14	Other Water Revs-Other	Profit and Loss	Sales
XXX-47200-00	Rent From Water Property	Profit and Loss	Sales
XXX-47300-00	Interdepartmental Rents	Profit and Loss	Sales
XXX-47400-00	Other Water Revs	Profit and Loss	Sales
XXX-47400-01	Other Water Rev - Water Meter Charge	Profit and Loss	Sales
XXX-50300-00	Monitoring System	Profit and Loss	Cost of Goods Sold
XXX-51150-00	Licenses and Permits	Profit and Loss	Cost of Goods Sold
XXX-52000-00	Sewer System Develop Fee (Non-Reg System Only)	Profit and Loss	Sales
XXX-52000-01	Sewer Trunk Capacity Fee (Non-Reg System Only)	Profit and Loss	Sales
XXX-52000-02	Sewer Tapping Fee (Non-Reg System Only)	Profit and Loss	Sales
XXX-52101-02	Flat Rate Residential Revs(Sewer)	Profit and Loss	Sales
XXX-52102-04	Flat Rate Commercial Revs(Sewer)	Profit and Loss	Sales
XXX-52103-06	Flat Rate Industrial Revs(Sewer)	Profit and Loss	Sales
XXX-52104-08	Flat Rate Revs From Public Auth(Sewer)	Profit and Loss	Sales
XXX-52105-10	Flat Rate Multiple Family Dwelling Revs(Sewer)	Profit and Loss	Sales
XXX-52106-12	Flat Rate Other Revs(Sewer)	Profit and Loss	Sales
XXX-52201-02	Measured Residential Revs(Sewer)	Profit and Loss	Sales
XXX-52202-04	Measured Commercial Revs(Sewer)	Profit and Loss	Sales
XXX-52203-10	Measured Industrial Revs(Sewer)	Profit and Loss	Sales
XXX-52204-12	Measured Revs From Public Auth(Sewer)	Profit and Loss	Sales
XXX-52205-06	Measured Septage Receiving Revs(Sewer)	Profit and Loss	Sales
XXX-52205-08	Measured Grease Receiving Revs(Sewer)	Profit and Loss	Sales
XXX-52205-10	Measured Waste-oil Receiving Revs(Sewer)	Profit and Loss	Sales
XXX-52205-14	Measured Multiple Family Dwelling Revs(Sewer)	Profit and Loss	Sales
XXX-52206-01	Measured Leachate/Wash Receiving Revs (Sewer)	Profit and Loss	Sales
XXX-52300-00	Revs From Public Auth(Sewer)	Profit and Loss	Sales
XXX-52400-00	Revs From Other Systems(Sewer)	Profit and Loss	Sales
XXX-52500-00	Interdepartmental Revs-Mngt fees(Sewer)	Profit and Loss	Sales
XXX-53000-00	Guaranteed Revs(Sewer)	Profit and Loss	Sales
XXX-53100-00	Sale of Sludge(Sewer)	Profit and Loss	Sales
XXX-53200-00	Forfeited Discounts(Sewer)	Profit and Loss	Sales
XXX-53400-00	Rent for Property(Sewer)	Profit and Loss	Sales
XXX-53500-00	Interdepartmental Rents(Sewer)	Profit and Loss	Sales
XXX-53600-02	Other Sewer Revs-New Customer Fee	Profit and Loss	Sales

XXX-53600-04	Other Sewer Revs-Inspection of Sewer Connection	Profit and Loss	Sales
XXX-53600-06	Other Sewer Revs-Change/Connect/Disconnect Service	Profit and Loss	Sales
XXX-53600-08	Other Sewer Revs-Septage Dumping Application Fee	Profit and Loss	Sales
XXX-53600-10	Other Sewer Revs-Late Fee	Profit and Loss	Sales
XXX-53600-12	Other Sewer Revs-Returned Check Fee	Profit and Loss	Sales
XXX-53600-14	Other Sewer Revs-Credit Adjustment	Profit and Loss	Sales
XXX-53600-16	Other Sewer Revs-Other	Profit and Loss	Sales
XXX-53600-18	Other Sewer Revs-Misc Late Fees	Profit and Loss	Sales
XXX-53600-19	Other Sewer Revs-Bad Debt Legal	Profit and Loss	Sales
XXX-53600-20	Other Sewer Revs-Bad Debt Interest	Profit and Loss	Sales
XXX-54001-00	Flat Rate Residential Reuse Revs(Sewer)	Profit and Loss	Sales
XXX-54002-00	Flat Rate Commercial Reuse Revs(Sewer)	Profit and Loss	Sales
XXX-54003-00	Flat Rate Industrial Reuse Revs(Sewer)	Profit and Loss	Sales
XXX-54004-00	Flat Rate Reuse Revs from Public Auth(Sewer)	Profit and Loss	Sales
XXX-54005-00	Flat Rate Other Revs(Sewer)	Profit and Loss	Sales
XXX-54101-00	Measured Residential Reuse Revs(Sewer)	Profit and Loss	Sales
XXX-54102-00	Measured Commercial Reuse Revs(Sewer)	Profit and Loss	Sales
XXX-54103-00	Measured Industrial Reuse Revs(Sewer)	Profit and Loss	Sales
XXX-54104-00	Measured Reuse Revs from Public Auth(Sewer)	Profit and Loss	Sales
XXX-54400-00	Reuse Revs from Other Systems(Sewer)	Profit and Loss	Sales
XXX-60101-00	Employee Salaries (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-60102-00	Employee Salaries (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-60103-00	Employee Salaries (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-60104-00	Employee Salaries (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-60105-00	Employee Salaries (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-60106-00	Employee Salaries (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-60106-01	Payroll Taxes	Profit and Loss	Tax Expense
XXX-60106-02	Direct Exp - Employee Retire Match	Profit and Loss	Selling Expense
XXX-60107-00	Employee Salaries (Customer Accts)	Profit and Loss	Cost of Goods Sold
XXX-60108-00	Employee Salaries (Gen & Admin)	Profit and Loss	Cost of Goods Sold
XXX-60900-00	Professional Fees - Accounting	Profit and Loss	Administrative Expense
XXX-61001-00	Purchased Water (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61250-00	Insurance - Liability	Profit and Loss	Administrative Expense
XXX-61400-00	Insurance - Other	Profit and Loss	Administrative Expense
XXX-61500-00	Postage and Delivery	Profit and Loss	Administrative Expense
XXX-61501-00	Utilities (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61501-01	Utilities - Water (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61501-02	Utilities - Electric (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61501-03	Utilities - Gas (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61501-04	Utilities - Telephone (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61502-00	Utilities (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61502-01	Utilities - Water (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61502-02	Utilities - Electric (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold

XXX-61502-03	Utilities - Gas (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61502-04	Utilities - Telephone (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61503-00	Utilities (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61503-01	Utilities - Water (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61503-02	Utilities - Electric (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61503-03	Utilities - Gas (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61503-04	Utilities - Telephone (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61504-00	Utilities (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61504-01	Utilities - Water (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61504-02	Electric (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61504-03	Utilities - Gas (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61504-04	Utilities - Telephone (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61505-00	Utilities (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61505-01	Utilities - Water (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61505-02	Utilities - Electric (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61505-03	Utilities - Gas (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61505-04	Utilities - Telephone (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61506-00	Utilities (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61506-01	Utilities - Water (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61506-02	Utilities - Electric (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61506-03	Utilities - Gas (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61506-04	Utilities - Telephone (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61507-00	Utilities (Customer Acct Exp)	Profit and Loss	Cost of Goods Sold
XXX-61507-01	Utilities - Water (Customer Acct Exp)	Profit and Loss	Cost of Goods Sold
XXX-61507-02	Utilities - Electric (Customer Acct Exp)	Profit and Loss	Cost of Goods Sold
XXX-61507-03	Utilities - Gas (Customer Acct Exp)	Profit and Loss	Cost of Goods Sold
XXX-61507-04	Utilities - Telephone (Customer Acct Exp)	Profit and Loss	Cost of Goods Sold
XXX-61508-00	Utilities (G & A Exp)	Profit and Loss	Cost of Goods Sold
XXX-61508-01	Utilities - Water (G & A Exp)	Profit and Loss	Cost of Goods Sold
XXX-61508-02	Utilities - Electric (G & A Exp)	Profit and Loss	Cost of Goods Sold
XXX-61508-03	Utilities - Gas (G & A Exp)	Profit and Loss	Cost of Goods Sold
XXX-61508-04	Utilities - Telephone (G & A Exp)	Profit and Loss	Cost of Goods Sold
XXX-61605-00	Fuel for Power Prod (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61801-00	Chemicals (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61802-00	Chemicals (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61803-00	Chemicals (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61804-00	Chemicals (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-61805-00	Chemicals (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-61806-00	Chemicals (Trans & Dist - Maint)	Profit and Loss	Cost of Goods Sold
XXX-61900-00	Travel	Profit and Loss	Administrative Expense
XXX-62001-00	Materials & Supplies (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-62002-00	Materials & Supplies (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-62003-00	Materials & Supplies (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold

XXX-62004-00	Materials & Supplies (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-62005-00	Materials & Supplies (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-62006-00	Materials & Supplies (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63101-00	Contract Engin Serv (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63102-00	Contract Engin Serv (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63103-00	Contract Engin Serv (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63104-00	Contract Engin Serv (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63105-00	Contract Engin Serv (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63106-00	Contract Engin Serv (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63201-00	Contract Accounting Serv (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63202-00	Contract Accounting Serv (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63203-00	Contract Accounting Serv (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63204-00	Contract Accounting Serv (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63205-00	Contract Accounting Serv (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63206-00	Contract Accounting Serv (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63301-00	Contract Legal Serv (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63302-00	Contract Legal Serv (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63303-00	Contract Legal Serv (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63304-00	Contract Legal Serv (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63305-00	Contract Legal Serv (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63306-00	Contract Legal Serv (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63401-00	Contract Serv-Mngt Fees (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63402-00	Contract Serv-Mngt Fees (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63403-00	Contract Serv-Mngt Fees (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63404-00	Contract Serv-Mngt Fees (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63405-00	Contract Serv-Mngt Fees (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63406-00	Contract Serv-Mngt Fees (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63501-00	Contract Serv-Testing (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63502-00	Contract Serv-Testing (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63503-00	Contract Serv-Testing (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63504-00	Contract Serv-Testing (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63505-00	Contract Serv-Testing (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63506-00	Contract-Serv-Testing (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63601-00	Contract Serv-Other (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63602-00	Contract Serv-Other (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63603-00	Contract Serv-Other (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63604-00	Contract Serv-Other (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-63605-00	Contract Serv-Other (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-63606-00	Contract Serv-Other (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-64101-00	Rent (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-67501-00	Misc Expense (Source of Supply-Oper)	Profit and Loss	Cost of Goods Sold
XXX-67502-00	Misc Expense (Source of Supply-Maint)	Profit and Loss	Cost of Goods Sold
XXX-67503-00	Misc Expense (Water Treatment-Oper)	Profit and Loss	Cost of Goods Sold

XXX-67504-00	Misc Expense (Water Treatment-Maint)	Profit and Loss	Cost of Goods Sold
XXX-67505-00	Misc Expense (Trans & Dist-Oper)	Profit and Loss	Cost of Goods Sold
XXX-67506-00	Misc Expense (Trans & Dist-Maint)	Profit and Loss	Cost of Goods Sold
XXX-70100-00	Interest Income	Profit and Loss	Interest Expense
XXX-70101-00	Employee Salaries (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-70102-00	Employee Salaries (Collect Systems-Maint)	Profit and Loss	Cost of Goods Sold
XXX-70103-00	Employee Salaries (Pumping-Oper)	Profit and Loss	Cost of Goods Sold
XXX-70104-00	Employee Salaries (Pumping-Maint)	Profit and Loss	Cost of Goods Sold
XXX-70105-00	Employee Salaries (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-70106-00	Employee Salaries (Treat & Disposal-Maint)	Profit and Loss	Cost of Goods Sold
XXX-70107-00	Employee Salaries (Cust Service Exp)	Profit and Loss	Cost of Goods Sold
XXX-70108-00	Employee Salaries (G & A Exp)	Profit and Loss	Cost of Goods Sold
XXX-70108-01	Payroll Taxes (G & A Exp)	Profit and Loss	Cost of Goods Sold
XXX-70108-02	Direct Exp - Employee Retirement Match (G & A Exp)	Profit and Loss	Cost of Goods Sold
XXX-70109-00	Employee Salaries (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-70110-00	Employee Salaries (Reclaim Water Treat-Maint)	Profit and Loss	Cost of Goods Sold
XXX-70111-00	Employee Salaries (Reclaim Water Distrib-Oper)	Profit and Loss	Cost of Goods Sold
XXX-70112-00	Employee Salaries (Reclaim Water Distrib-Maint)	Profit and Loss	Cost of Goods Sold
XXX-70200-00	Dividend Income	Profit and Loss	Interest Expense
XXX-70301-00	Executive Salaries (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-70302-00	Executive Salaries (Collect Systems-Maint)	Profit and Loss	Cost of Goods Sold
XXX-70350-00	Other Income - Finance Charges	Profit and Loss	Other Income
XXX-71000-00	Other Expenses	Profit and Loss	Other Expenses
XXX-71005-00	Purchased Sewer Treat (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71105-00	Sludge Removal Expense (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71106-00	Sludge Removal Expense (Treat & Disposal-Maint)	Profit and Loss	Cost of Goods Sold
XXX-71501-00	Utilities (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71503-00	Utilities (Pumping-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71505-00	Utilities (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71505-01	Utilities - Water (Treat & Disposal-Oper)	Profit and Loss	Other Expenses
XXX-71505-02	Utilities - Electric (Treat & Disposal-Oper)	Profit and Loss	Other Expenses
XXX-71505-03	Utilities - Gas (Treat & Disposal-Oper)	Profit and Loss	Other Expenses
XXX-71505-04	Utilities - Telephone (Treat & Disposal-Oper)	Profit and Loss	Other Expenses
XXX-71506-00	Primary Solids\Screenings Disposal (Treat&Disp-Op)	Profit and Loss	Cost of Goods Sold
XXX-71509-00	Utilities (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71511-00	Utilities (Reclaim Water Distrib-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71600-00	Minority Interest - Gain/Loss	Profit and Loss	Other Income
XXX-71601-00	Fuel for Power Product (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71603-00	Fuel for Power Product (Pumping-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71605-00	Fuel for Power Product (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71609-00	Fuel for Power Product (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71611-00	Fuel for Power Product (Reclaim Water Distri-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71801-00	Chemicals (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold

XXX-71802-00	Chemicals (Collect Systems-Maint)	Profit and Loss	Cost of Goods Sold
XXX-71803-00	Chemicals (Pumping-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71804-00	Chemicals (Pumping-Maint)	Profit and Loss	Cost of Goods Sold
XXX-71805-00	Chemicals (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71806-00	Chemicals (Treat & Disposal-Maint)	Profit and Loss	Cost of Goods Sold
XXX-71809-00	Chemicals (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71810-00	Chemicals (Reclaim Water Treat-Maint)	Profit and Loss	Cost of Goods Sold
XXX-71811-00	Chemicals (Reclaim Water Distrib-Oper)	Profit and Loss	Cost of Goods Sold
XXX-71812-00	Chemicals (Reclaim Water Distrib-Maint)	Profit and Loss	Cost of Goods Sold
XXX-72001-00	Materials & Supplies (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-72002-00	Materials & Supplies (Collect Systems-Maint)	Profit and Loss	Cost of Goods Sold
XXX-72003-00	Materials & Supplies (Pumping-Oper)	Profit and Loss	Cost of Goods Sold
XXX-72004-00	Materials & Supplies (Pumping-Maint)	Profit and Loss	Cost of Goods Sold
XXX-72005-00	Materials & Supplies (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-72006-00	Materials & Supplies (Treat & Disposal-Maint)	Profit and Loss	Cost of Goods Sold
XXX-72009-00	Materials & Supplies (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-72010-00	Materials & Supplies (Reclaim Water Treat-Maint)	Profit and Loss	Cost of Goods Sold
XXX-72011-00	Materials & Supplies (Reclaim Water Distrib-Oper)	Profit and Loss	Cost of Goods Sold
XXX-72012-00	Materials & Supplies (Reclaim Water Distrib-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73101-00	Contract Engin Serv (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73102-00	Contract Engin Serv (Collect Systems-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73103-00	Contract Engin Serv (Pumping-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73104-00	Contract Engin Serv (Pumping-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73105-00	Contract Engin Serv (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73106-00	Contract Engin Serv (Treat & Disposal-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73109-00	Contract Engin Serv (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73110-00	Contract Engin Serv (Reclaim Water Treat-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73111-00	Contract Engin Serv (Reclaim Water Distrib-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73112-00	Contract Engin Serv (Reclaim Water Distrib-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73201-00	Contract Accting Serv (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73202-00	Contract Accting Serv (Collect Systems-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73203-00	Contract Accting Serv (Pumping-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73204-00	Contract Accting Serv (Pumping-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73205-00	Contract Accting Serv (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73206-00	Contract Accting Serv (Treat & Disposal-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73209-00	Contract Accting Serv (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73210-00	Contract Accting Serv (Reclaim Water Treat-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73211-00	Contract Accting Serv (Reclaim Water Distrib-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73212-00	Contract Accting Serv (Reclaim Water Distri-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73301-00	Contract Legal Serv (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73302-00	Contract Legal Serv (Collect Systems-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73303-00	Contract Legal Serv (Pumping-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73304-00	Contract Legal Serv (Pumping-Maint)	Profit and Loss	Cost of Goods Sold

XXX-73305-00	Contract Legal Serv (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73306-00	Contract Legal Serv (Treat & Disposal-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73309-00	Contract Legal Serv (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73310-00	Contract Legal Serv (Reclaim Water Treat-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73311-00	Contract Legal Serv (Reclaim Water Distrib-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73312-00	Contract Legal Serv (Reclaim Water Distrib-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73401-00	Contract Mngt Fees (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73402-00	Contract Mngt Fees (Collect Systems-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73403-00	Contract Mngt Fees (Pumping-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73404-00	Contract Mngt Fees (Pumping-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73405-00	Contract Mngt Fees (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73406-00	Contract Mngt Fees (Treat & Disposal-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73408-00	Contract Mngt Fees (G & A Exp)	Profit and Loss	Cost of Goods Sold
XXX-73409-00	Contract Mngt Fees (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73410-00	Contract Mngt Fees (Reclaim Water Treat-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73411-00	Contract Mngt Fees (Reclaim Water Distrib-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73412-00	Contract Mngt Fees (Reclaim Water Distrib-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73501-00	Contract Testing (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73502-00	Contract Testing (Collect Systems-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73503-00	Contract Testing (Pumping-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73504-00	Contract Testing (Pumping-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73505-00	Contract Testing (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73506-00	Contract Testing (Treat & Disposal-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73509-00	Contract Testing (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73510-00	Contract Testing (Reclaim Water Treat-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73511-00	Contract Testing (Reclaim Water Distrib-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73512-00	Contract Testing (Reclaim Water Distrib-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73601-00	Other Contract Serv (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73602-00	Other Contract Serv (Collect Systems-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73603-00	Other Contract Serv (Pumping-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73604-00	Other Contract Serv (Pumping-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73605-00	Other Contract Serv (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73606-00	Other Contract Serv (Treat & Disposal-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73609-00	Other Contract Serv (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73610-00	Other Contract Serv (Reclaim Water Treat-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73611-00	Other Contract Serv (Reclaim Water Distrib-Oper)	Profit and Loss	Cost of Goods Sold
XXX-73612-00	Other Contract Serv (Reclaim Water Distrib-Maint)	Profit and Loss	Cost of Goods Sold
XXX-73705-00	Locating Expense	Profit and Loss	Cost of Goods Sold
XXX-74105-00	Rent (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-77006-00	Bad Debt Expense	Profit and Loss	Cost of Goods Sold
XXX-77501-00	Misc Exp (Collect Systems-Oper)	Profit and Loss	Cost of Goods Sold
XXX-77502-00	Misc Exp (Collect Systems-Maint)	Profit and Loss	Cost of Goods Sold
XXX-77503-00	Misc Exp (Pumping-Oper)	Profit and Loss	Cost of Goods Sold

XXX-77504-00	Misc Exp (Pumping-Maint)	Profit and Loss	Cost of Goods Sold
XXX-77505-00	Misc Exp (Treat & Disposal-Oper)	Profit and Loss	Cost of Goods Sold
XXX-77506-00	Misc Exp (Treat & Disposal-Maint)	Profit and Loss	Cost of Goods Sold
XXX-77507-00	Misc Exp (Cust Service Exp)	Profit and Loss	Cost of Goods Sold
XXX-77508-00	Misc Exp (G & A Exp)	Profit and Loss	Cost of Goods Sold
XXX-77509-00	Misc Exp (Reclaim Water Treat-Oper)	Profit and Loss	Cost of Goods Sold
XXX-77510-00	Misc Exp (Reclaim Water Treat-Maint)	Profit and Loss	Cost of Goods Sold
XXX-77511-00	Misc Exp (Reclaim Water Distrib-Oper)	Profit and Loss	Cost of Goods Sold
XXX-77512-00	Misc Exp (Reclaim Water Distrib-Maint)	Profit and Loss	Cost of Goods Sold
XXX-80000-00	Taxes - Federal	Profit and Loss	Tax Expense
XXX-99999-01	Accounts Payable Suspense	Balance Sheet	Other Expenses
XXX-99999-02	Bank Rec Suspense Acct	Balance Sheet	Other Expenses

REQUEST No. 22 Response:

INTEGRA WATER
2014-2016 Financial Documents

REDACTED IN ENTIRETY

FILED UNDER SEAL PER MAY 25, 2017 PROTECTIVE ORDER IN TPUC Docket 17-00014

REQUEST No. 24 Response:

INTEGRA WATER
2014-2016 Tax Filings

REDACTED IN ENTIRETY

FILED UNDER SEAL PER MAY 25, 2017 PROTECTIVE ORDER IN TPUC Docket 17-00014

REQUEST No. 30 Response:

INTEGRA WATER

Rate Model

REDACTED IN ENTIRETY

FILED UNDER SEAL PER MAY 25, 2017 PROTECTIVE ORDER IN TPUC Docket 17-00014

Data Request Question #34

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Phone: 865-776-1455

Tennessee Certified Wastewater Operator for the past 10 years and has a maintenance business that maintains, services and repairs STEP/STEG tanks and pumps or grinder pumps.

Wastewater operator for the following developments in Tennessee

Arrington Vineyards, Williamson County Tennessee

Riverstone Pigeon, Forge Tennessee

Wildbriar Sevierville, Tennessee

River Plaza Rutherford County, Tennessee