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September 10, 2019

TPUC Staff
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243

VIA EMAIL

Re: TPUC Docket No. 19-00028 - *Petition of Tennessee Water Service, Inc. for Adjustment of Rates and Charges and Modification To Certain Terms and Conditions for the Provision of Water Service*

Dear TPUC Staff:

On September 9, 2019, Tennessee Water Service, Inc. ("TWS") appeared before Vice-Chair Hill, Commissioner Jones, and Commissioner Hilliard in a hearing on the merits of Docket No. 19-00028. During the course of that hearing, multiple TWS witnesses testified to and were questioned about the capital replacement project in Sugar Mountain, North Carolina. Specifically, when questioned regarding the supporting documentation for the Sugar Mountain project, TWS witness, Catherine Heigel, stated that the Company would be happy to provide a late-filed exhibit to support its testimony. In accordance with Ms. Heigel's statement, TWS hereby files the following two exhibits:

- An excel file with G/L data showing the transactions associated with the Sugar Mountain project (attached hereto as **Exhibit 4**¹).
- Copies of invoices associated with the Sugar Mountain project, detailing the work performed and the costs charged (attached hereto as **Exhibit 5**).

As well, during the course of the September 9 hearing, TWS witness, Dante DeStefano testified to certain areas of agreement with the calculations of the Consumer Advocate's witness, Hal Novak. TWS witnesses, Catherine Heigel and Bryce Mendenhall, further testified regarding a proposed regulatory liability amount based on the use of the above-mentioned Sugar Mountain project as a proxy for the two major assets replaced in TWS's system following the 2016 wildfires. Based on these representations, TWS is also filing updated calculations for its requested rate increase reflecting the positions taken by its witnesses at the hearing (attached

¹ Because three exhibits were introduced and admitted during the hearing, the numbering of these late-filed exhibits will continue from the last numbered exhibit at the hearing.

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hereto as **Exhibit 6**). For ease of comparison, these calculations are reflected using the same model provided by Mr. Novak in Attachment WHN-2 to his pre-filed direct testimony.

Sincerely,

A handwritten signature in black ink that reads "Ryan Freeman". The signature is written in a cursive, flowing style.

Ryan Freeman
For the Firm

RAF:kcw

Enclosure

EXHIBIT 4

Co	Business Unit	Obj Acct	Amount	G/L Date	Region	Explanation Alpha Name	Explanation -Remark-	Asset ID	Document Number	Batch Number	Purchase Order	PO Originator	PO Do Ty	Rev Void	Do Ty	Sub	Sub Type	Sub- ledger	Per No	FY	Units	Address Number	LT	Doc Co	Bth Ty	Posted Code	JE Line Number	Line Extension	Reconciled
182	2015131	1665	105.70	10/15/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1548	220816					T4	106			10 15	2.5		1099811 AA	102 P	P			284		
182	2015131	1665	63.42	10/15/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1548	220816					T4	106			10 15	1.5		1099811 AA	102 P	P			285		
182	2015131	1665	42.28	10/15/2015	Atlantic	Konsul, Anthony J.	Sugar Top booster pump mo003 6		1548	220816					T4	106			10 15	1		1099725 AA	102 P	P			286		
182	2015131	1689	2,925.00	10/16/2015	Atlantic	MCGILL ASSOCIATES PA	Engineering design		208093	220601	198922	MLSCANLON	O6		OV	106			10 15	1		3069221 AA	182 O	P			1		
182	2015131	1689	100.00	10/20/2015	Atlantic	CAROLINA WATER SERVICE INC NC			722108	220833					PV	106			10 15			3000739 AA	853 V	P			4		
182	2015131	1666	26.95	10/31/2015	Atlantic		IDC		306325	222086					JE	106			10 15			AA	256 G	P			143		
182	2015131	1665	42.28	10/31/2015	Atlantic	Konsul, Anthony J.	Sugar Top booster install003 6		1551	222043					T4	106			10 15	1		1099725 AA	102 P	P			205		
182	2015131	1665	42.28	10/31/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1551	222043					T4	106			10 15	1		1099811 AA	102 P	P			212		
182	2015131	1665	84.56	10/31/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1551	222043					T4	106			10 15	2		1099811 AA	102 P	P			213		
182	2015131	1665	42.28	10/31/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1551	222043					T4	106			10 15	1		1099811 AA	102 P	P			214		
182	2015131	1665	63.42	10/31/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1551	222043					T4	106			10 15	1.5		1099811 AA	102 P	P			215		
182	2015131	1665	84.56	10/31/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1551	222043					T4	106			10 15	2		1099811 AA	102 P	P			216		
182	2015131	1665	42.28	10/31/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1551	222043					T4	106			10 15	1		1099811 AA	102 P	P			217		
182	2015131	1689	8,804.02	11/10/2015	Atlantic	GOPHER UTILITY SERVICES INC	Piping stub outs and tie ins		209929	222494	200703	MLSCANLON	O6		OV	106			11 15	1		3006347 AA	182 O	P			1		
182	2015131	1689	992.00	11/10/2015	Atlantic	EGGERS CONSTRUCTION CO	Gravel for access rd		209930	222496	200705	MLSCANLON	O6		OV	106			11 15	1		3000345 AA	182 O	P			1		
182	2015131	1665	338.24	11/10/2015	Atlantic	English, Alan R.	Cap Project 003 6		1560	223267					T4	106			11 15	8		1000570 AA	114 P	P			236		
182	2015131	1665	338.24	11/10/2015	Atlantic	English, Alan R.	Cap Project 003 6		1560	223267					T4	106			11 15	8		1000570 AA	114 P	P			237		
182	2015131	1665	338.24	11/10/2015	Atlantic	English, Alan R.	Cap Project 003 6		1560	223267					T4	106			11 15	8		1000570 AA	114 P	P			238		
182	2015131	1665	465.08	11/10/2015	Atlantic	English, Alan R.	Cap Project 003 6		1560	223267					T4	106			11 15	11		1000570 AA	114 P	P			239		
182	2015131	1665	169.12	11/10/2015	Atlantic	English, Alan R.	Cap Project 003 6		1560	223267					T4	106			11 15	4		1000570 AA	114 P	P			240		
182	2015131	1665	338.24	11/10/2015	Atlantic	Grindstaff, Jason	Cap Project 003 6		1560	223267					T4	106			11 15	8		1099680 AA	114 P	P			268		
182	2015131	1665	338.24	11/10/2015	Atlantic	Grindstaff, Jason	Cap Project 003 6		1560	223267					T4	106			11 15	8		1099680 AA	114 P	P			269		
182	2015131	1665	338.24	11/10/2015	Atlantic	Grindstaff, Jason	Cap Project 003 6		1560	223267					T4	106			11 15	8		1099680 AA	114 P	P			270		
182	2015131	1665	465.08	11/10/2015	Atlantic	Grindstaff, Jason	Cap Project 003 6		1560	223267					T4	106			11 15	11		1099680 AA	114 P	P			271		
182	2015131	1665	169.12	11/10/2015	Atlantic	Grindstaff, Jason	Cap Project 003 6		1560	223267					T4	106			11 15	4		1099680 AA	114 P	P			272		
182	2015131	1689	51.79	11/12/2015	Atlantic	Konsul, Anthony J.			727532	222759					PV	106			11 15			1099725 AA	853 V	P			2		
182	2015131	1665	169.12	11/15/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1557	223261					T4	106			11 15	4		1097120 AA	102 P	P			194		
182	2015131	1665	338.24	11/15/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1557	223261					T4	106			11 15	8		1097120 AA	102 P	P			195		
182	2015131	1665	253.68	11/15/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1557	223261					T4	106			11 15	6		1097120 AA	102 P	P			196		
182	2015131	1665	84.56	11/15/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1557	223261					T4	106			11 15	2		1097120 AA	102 P	P			197		
182	2015131	1665	169.12	11/15/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1557	223261					T4	106			11 15	4		1097120 AA	102 P	P			198		
182	2015131	1665	126.84	11/15/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1557	223261					T4	106			11 15	3		1099811 AA	102 P	P			199		
182	2015131	1665	274.82	11/15/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1557	223261					T4	106			11 15	6.5		1099811 AA	102 P	P			200		
182	2015131	1665	63.42	11/15/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1557	223261					T4	106			11 15	1.5		1099811 AA	102 P	P			201		
182	2015131	1665	84.56	11/15/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1557	223261					T4	106			11 15	2		1099811 AA	102 P	P			202		
182	2015131	1665	42.28	11/15/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1557	223261					T4	106			11 15	1		1099811 AA	102 P	P			203		
182	2015131	1665	84.56	11/15/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1557	223261					T4	106			11 15	2		1099811 AA	102 P	P			204		
182	2015131	1665	169.12	11/15/2015	Atlantic	Konsul, Anthony J.	Sugar Top 003 6		1557	223261					T4	106			11 15	4		1099725 AA	102 P	P			205		
182	2015131	1689	1,950.00	11/17/2015	Atlantic	MCGILL ASSOCIATES PA	Engineering design 95%		210433	223036	201180	MLSCANLON	O6		OV	106			11 15	1		3069221 AA	182 O	P			1		
182	2015131	1666	155.54	11/30/2015	Atlantic	IDC 11/2015	IDC		306613	224220					JE	106			11 15			AA	256 G	P			133		
182	2015131	1665	42.28	11/30/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1566	224200					T4	106			11 15	1		1099811 AA	102 P	P			247		
182	2015131	1665	42.28	11/30/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1566	224200					T4	106			11 15	1		1097120 AA	102 P	P			248		
182	2015131	1665	42.28	11/30/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1566	224200					T4	106			11 15	1		1099811 AA	102 P	P			249		
182	2015131	1665	84.56	11/30/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1566	224200					T4	106			11 15	2		1097120 AA	102 P	P			250		
182	2015131	1665	84.56	11/30/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1566	224200					T4	106			11 15	2		1097120 AA	102 P	P			251		
182	2015131	1665	105.70	11/30/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1566	224200					T4	106			11 15	2.5		1099811 AA	102 P	P			252		
182	2015131	1689	100.00	12/8/2015	Atlantic	Woody Jr, Rex			733052	224503					PV	106			12 15			1097120 AA	182 V	P			3		
182	2015131	1689	759.96	12/14/2015	Atlantic	IMCS ELECTRIC AND PLUMBING	Building electrical stub out		212301	224860	203000	MLSCANLON	O6		OV	106			12 15	1		3002072 AA	182 O	P			1		
182	2015131	1689	975.00	12/15/2015	Atlantic	MCGILL ASSOCIATES PA	Engineering/electrical design		212542	225048	203272	MLSCANLON	O6		OV	106			12 15	1		3069221 AA	182 O	P			1		
182	2015131	1665	42.28	12/15/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1572	225432					T4	106			12 15	1		1097120 AA	102 P	P			266		
182	2015131	1665	42.28	12/15/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1572	225432					T4	106			12 15	1		1097120 AA	102 P	P			267		
182	2015131	1665	42.28	12/15/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1572	225432					T4	106			12 15	1		1097120 AA	102 P	P			268		
182	2015131	1665	42.28	12/15/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1572	225432					T4	106			12 15	1		1097120 AA	102 P	P			269		
182	2015131	1665	42.28	12/15/2015	Atlantic	Woody Jr, Rex	Cap Project 003 6		1572	225432					T4	106			12 15	1		1097120 AA	102 P	P			270		
182	2015131	1665	42.28	12/15/2015	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6		1572	225432					T4	106			12 15	1		1099811 AA	102 P	P					

182	2015131	1665	84.56	1/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1584	227771			T4	106	1	16	2	1099811	AA	102	P	P	190	
182	2015131	1665	42.28	1/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1584	227771			T4	106	1	16	1	1099811	AA	102	P	P	191	
182	2015131	1665	21.14	1/15/2016	Atlantic	Konsul, Anthony J.	Sugartop Booster 003 6	1584	227771			T4	106	1	16	0.5	1099725	AA	102	P	P	192	
182	2015131	1665	21.14	1/15/2016	Atlantic	Konsul, Anthony J.	Sugartop Booster 003 6	1584	227771			T4	106	1	16	0.5	1099725	AA	102	P	P	193	
182	2015131	1665	63.42	1/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1584	227771			T4	106	1	16	1.5	1099811	AA	102	P	P	203	
182	2015131	1665	126.84	1/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1584	227771			T4	106	1	16	3	1099811	AA	102	P	P	204	
182	2015131	1665	84.56	1/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1584	227771			T4	106	1	16	2	1099811	AA	102	P	P	205	
182	2015131	1665	126.84	1/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1584	227771			T4	106	1	16	3	1099811	AA	102	P	P	206	
182	2015131	1665	42.28	1/15/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1584	227771			T4	106	1	16	1	1097120	AA	102	P	P	207	
182	2015131	1665	42.28	1/15/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1584	227771			T4	106	1	16	1	1097120	AA	102	P	P	208	
182	2015131	1666	1,014.12	1/31/2016	Atlantic	IDC 1/2016	IDC	307218	228855			JE	106	1	16		AA	256	G	P	73		
182	2015131	1665	84.56	1/31/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1590	228811			T4	106	1	16	2	1097120	AA	102	P	P	210	
182	2015131	1665	84.56	1/31/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1590	228811			T4	106	1	16	2	1097120	AA	102	P	P	211	
182	2015131	1665	84.56	1/31/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1590	228811			T4	106	1	16	2	1097120	AA	102	P	P	212	
182	2015131	1665	84.56	1/31/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1590	228811			T4	106	1	16	2	1097120	AA	102	P	P	213	
182	2015131	1665	84.56	1/31/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1590	228811			T4	106	1	16	2	1097120	AA	102	P	P	214	
182	2015131	1665	63.42	1/31/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1590	228811			T4	106	1	16	1.5	1099811	AA	102	P	P	215	
182	2015131	1665	42.28	1/31/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1590	228811			T4	106	1	16	1	1099811	AA	102	P	P	216	
182	2015131	1665	42.28	1/31/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1590	228811			T4	106	1	16	1	1099811	AA	102	P	P	217	
182	2015131	1665	84.56	1/31/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1590	228811			T4	106	1	16	2	1099811	AA	102	P	P	218	
182	2015131	1665	63.42	1/31/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1590	228811			T4	106	1	16	1.5	1099811	AA	102	P	P	219	
182	2015131	1665	42.28	1/31/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1590	228811			T4	106	1	16	1	1099811	AA	102	P	P	220	
182	2015131	1665	42.28	1/31/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1590	228811			T4	106	1	16	1	1099811	AA	102	P	P	221	
182	2015131	1665	42.28	1/31/2016	Atlantic	Konsul, Anthony J.	Sugar Top Booster 003 6	1590	228811			T4	106	1	16	1	1099725	AA	102	P	P	222	
182	2015131	1689	4,210.97	2/5/2016	Atlantic	HD SUPPLY/WATERWORKS #541	Materials for piping tie in	216235	228908	206795	MLSCANLON	O6	OV	106	2	16	1	3007986	AA	182	O	P	1
182	2015131	1665	42.28	2/15/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1596	229855			T4	106	2	16	1	1097120	AA	102	P	P	209	
182	2015131	1665	42.28	2/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1596	229855			T4	106	2	16	1	1099811	AA	102	P	P	211	
182	2015131	1665	42.28	2/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1596	229855			T4	106	2	16	1	1099811	AA	102	P	P	212	
182	2015131	1665	42.28	2/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1596	229855			T4	106	2	16	1	1099811	AA	102	P	P	213	
182	2015131	1665	84.56	2/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1596	229855			T4	106	2	16	2	1099811	AA	102	P	P	214	
182	2015131	1665	42.28	2/15/2016	Atlantic	Konsul, Anthony J.	Sugar Top Booster 003 6	1596	229855			T4	106	2	16	1	1099725	AA	102	P	P	215	
182	2015131	1665	42.28	2/15/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1596	229855			T4	106	2	16	1	1097120	AA	102	P	P	233	
182	2015131	1665	84.56	2/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1596	229855			T4	106	2	16	2	1099811	AA	102	P	P	244	
182	2015131	1666	1,055.97	2/29/2016	Atlantic	IDC 2/2016	IDC	307478	230972			JE	106	2	16		AA	256	G	P	75		
182	2015131	1665	84.56	2/29/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1602	230820			T4	106	2	16	2	1097120	AA	102	P	P	202	
182	2015131	1665	126.84	2/29/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1602	230820			T4	106	2	16	3	1097120	AA	102	P	P	203	
182	2015131	1665	84.56	2/29/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1602	230820			T4	106	2	16	2	1097120	AA	102	P	P	204	
182	2015131	1665	84.56	2/29/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1602	230820			T4	106	2	16	2	1097120	AA	102	P	P	205	
182	2015131	1665	84.56	2/29/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1602	230820			T4	106	2	16	2	1097120	AA	102	P	P	206	
182	2015131	1665	84.56	2/29/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1602	230820			T4	106	2	16	2	1097120	AA	102	P	P	207	
182	2015131	1665	42.28	2/29/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1602	230820			T4	106	2	16	1	1099811	AA	102	P	P	208	
182	2015131	1665	84.56	2/29/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1602	230820			T4	106	2	16	2	1099811	AA	102	P	P	209	
182	2015131	1665	84.56	2/29/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1602	230820			T4	106	2	16	2	1099811	AA	102	P	P	210	
182	2015131	1665	42.28	2/29/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1602	230820			T4	106	2	16	1	1099811	AA	102	P	P	211	
182	2015131	1665	84.56	2/29/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1602	230820			T4	106	2	16	2	1099811	AA	102	P	P	212	
182	2015131	1665	42.28	2/29/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1602	230820			T4	106	2	16	1	1099811	AA	102	P	P	213	
182	2015131	1665	84.56	2/29/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1602	230820			T4	106	2	16	2	1097120	AA	102	P	P	225	
182	2015131	1665	338.24	3/1/2016	Atlantic	Grindstaff, Jason	Cap Project 003 6	1605	231525			T4	106	3	16	8	1099680	AA	110	P	P	281	
182	2015131	1665	338.24	3/1/2016	Atlantic	English, Alan R.	Cap Project 003 6	1605	231525			T4	106	3	16	8	1000570	AA	110	P	P	325	
182	2015131	1689	10,000.00	3/9/2016	Atlantic	IMCS ELECTRIC AND PLUMBING	Electrical installation	218737	231313	209172	MLSCANLON	O6	OV	106	3	16	1	3002072	AA	182	O	P	1
182	2015131	1689	17,391.15	3/9/2016	Atlantic	FREEMAN, TRAVIS A /DBA	BP install and piping tie ins	218738	231315	209173	MLSCANLON	O6	OV	106	3	16	1	3007901	AA	182	O	P	1
182	2015131	1665	84.56	3/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1608	232174			T4	106	3	16	2	1099811	AA	102	P	P	215	
182	2015131	1665	63.42	3/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1608	232174			T4	106	3	16	1.5	1099811	AA	102	P	P	216	
182	2015131	1665	84.56	3/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1608	232174			T4	106	3	16	2	1099811	AA	102	P	P	217	
182	2015131	1665	42.28	3/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1608	232174			T4	106	3	16	1	1099811	AA	102	P	P	218	
182	2015131	1665	42.28	3/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1608	232174			T4	106	3	16	1	1099811	AA	102	P	P	219	
182	2015131	1665	42.28	3/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1608	232174			T4	106	3	16	1	1099811	AA	102	P	P	220	
182	2015131	1665	42.28	3/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1608	232174			T4	106	3	16	1	1099811	AA	102	P	P	221	
182	2015131	1665	84.56	3/15/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1608	232174			T4	106	3	16	2	1097120	AA	102	P	P	276	
182	2015131	1665	84.56	3/15/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1608	232174			T4	106	3	16	2	1097120	AA	102	P	P	277	
182	2015131	1665	84.56	3/15/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1608	232174			T4	106	3	16	2	1097120	AA	102	P	P	278	
182	2015131	1665	84.56	3/15/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1608	232174			T4	106	3	16	2	1097120	AA	102	P	P	279	
182	2015131	1665	84.56	3/15/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1608	232174			T4	106	3	16	2	1097120	AA	102	P	P	280	
182	2015131	1665	84.56	3/15/2016	Atlantic	Woody Jr, Rex	Cap Project 003 6	1608	232174	</													

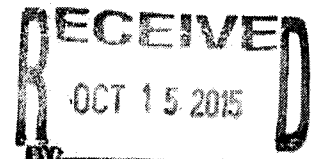
182	2015131	1665	42.28	3/31/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1617	233443							T4	106	3	16	1	1099811	AA	102	P	P	243
182	2015131	1689	5,250.00	4/13/2016	Atlantic	IMCS ELECTRIC AND PLUMBING	Electrical installation	221569	234113	212002	MLSCANLON	O6				OV	106	4	16	1	3002072	AA	182	O	P	1
182	2015131	1689	3,078.38	4/13/2016	Atlantic	IMCS ELECTRIC AND PLUMBING	Electrical installation extra	221571	234115	212005	MLSCANLON	O6				OV	106	4	16	1	3002072	AA	182	O	P	1
182	2015131	1665	21.14	4/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1620	235008							T4	106	4	16	0.5	1099811	AA	102	P	P	137
182	2015131	1665	42.28	4/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1620	235008							T4	106	4	16	1	1099811	AA	102	P	P	138
182	2015131	1665	63.42	4/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1620	235008							T4	106	4	16	1.5	1099811	AA	102	P	P	177
182	2015131	1665	42.28	4/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1620	235008							T4	106	4	16	1	1099811	AA	102	P	P	178
182	2015131	1665	338.24	4/26/2016	Atlantic	English, Alan R.	Cap Project 003 6	1626	235862							T4	106	4	16	8	1000570	AA	111	P	P	242
182	2015131	1665	338.24	4/26/2016	Atlantic	Grindstaff, Jason	Cap Project 003 6	1626	235862							T4	106	4	16	8	1099680	AA	111	P	P	276
182	2015131	1666	1,256.92	4/30/2016	Atlantic	IDC 4/2016	IDC	308355	236052							JE	106	4	16		AA	256	G	P	61	
182	2015131	1665	42.28	4/30/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1629	235869							T4	106	4	16	1	1099811	AA	110	P	P	184
182	2015131	1665	84.56	4/30/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1629	235869							T4	106	4	16	2	1099811	AA	110	P	P	185
182	2015131	1665	42.28	4/30/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1629	235869							T4	106	4	16	1	1099811	AA	110	P	P	186
182	2015131	1665	42.28	4/30/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1629	235869							T4	106	4	16	1	1099811	AA	110	P	P	187
182	2015131	1665	42.28	4/30/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1629	235869							T4	106	4	16	1	1099811	AA	110	P	P	188
182	2015131	1665	41.85	4/30/2016	Atlantic	Konsul, Anthony J.	Sugar Top Booster 003 6	1629	235869							T4	106	4	16	1	1099725	AA	110	P	P	189
182	2015131	1665	334.80	5/10/2016	Atlantic	English, Alan R.	Cap Project 003 6	1635	237111							T4	106	5	16	8	1000570	AA	110	P	P	223
182	2015131	1665	334.80	5/10/2016	Atlantic	Grindstaff, Jason	Cap Project 003 6	1635	237111							T4	106	5	16	8	1099680	AA	110	P	P	256
182	2015131	1689	334.80	5/10/2016	Atlantic	Grindstaff, Jason	Cap Project 003 6	1635	237111							T4	106	5	16	8	1099680	AA	110	P	P	257
182	2015131	1689	10,291.00	5/12/2016	Atlantic	IMCS ELECTRIC AND PLUMBING	BP abandonment	224108	236680	214404	MLSCANLON	O6				OV	106	5	16	1	3002072	AA	182	O	P	1
182	2015131	1689	4,315.00	5/12/2016	Atlantic	IMCS ELECTRIC AND PLUMBING	Add Scada to new booster Pumps	224109	236680	214406	MLSCANLON	O6				OV	106	5	16	1	3002072	AA	182	O	P	1
182	2015131	1665	63.42	5/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1638	237257							T4	106	5	16	1.5	1099811	AA	102	P	P	122
182	2015131	1665	42.28	5/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1638	237257							T4	106	5	16	1	1099811	AA	102	P	P	123
182	2015131	1665	42.28	5/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1638	237257							T4	106	5	16	1	1099811	AA	102	P	P	124
182	2015131	1665	42.28	5/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1638	237257							T4	106	5	16	1	1099811	AA	102	P	P	125
182	2015131	1665	167.40	5/15/2016	Atlantic	Konsul, Anthony J.	Sugar Top Booster 003 6	1638	237257							T4	106	5	16	4	1099725	AA	102	P	P	126
182	2015131	1665	334.80	5/24/2016	Atlantic	Grindstaff, Jason	Cap Project 003 6	1641	238085							T4	106	5	16	8	1099680	AA	110	P	P	241
182	2015131	1665	334.80	5/24/2016	Atlantic	English, Alan R.	Cap Project 003 6	1641	238085							T4	106	5	16	8	1000570	AA	110	P	P	294
182	2015131	1666	1,371.76	5/31/2016	Atlantic	IDC 5/2016	IDC	308611	238325							JE	106	5	16		AA	256	G	P	59	
182	2015131	1665	63.42	5/31/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1644	238283							T4	106	5	16	1.5	1099811	AA	102	P	P	163
182	2015131	1665	84.56	5/31/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1644	238283							T4	106	5	16	2	1099811	AA	102	P	P	164
182	2015131	1689	3,700.00	6/13/2016	Atlantic	DARREN BUCHANAN	building removal	226484	238985	216737	MLSCANLON	O6				OV	106	6	16	1	3077066	AA	182	O	P	1
182	2015131	1689	4,500.00	6/13/2016	Atlantic	CHARLES MITCHELL HOILMAN	tank removal	226512	239007	216764	MLSCANLON	O6				OV	106	6	16	1	3039605	AA	182	O	P	1
182	2015131	1665	63.42	6/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1653	239981							T4	106	6	16	1.5	1099811	AA	102	P	P	242
182	2015131	1665	42.28	6/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1653	239981							T4	106	6	16	1	1099811	AA	102	P	P	243
182	2015131	1665	42.28	6/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1653	239981							T4	106	6	16	1	1099811	AA	102	P	P	244
182	2015131	1665	42.28	6/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1653	239981							T4	106	6	16	1	1099811	AA	102	P	P	245
182	2015131	1665	84.56	6/15/2016	Atlantic	Scanlon, Martin L.	Sugar Mtn booster pump in003 6	1653	239981							T4	106	6	16	2	1099811	AA	102	P	P	246
182	2015131	1699	(216,008.20)	6/30/2016	Atlantic	JUNE 16 CP CLOSE	CLOSE CP 2015131 TO 5000835	308910	240846							JE	106	6	16		AA	357	G	P	36	

Potential	
Insurance Proceeds	
216,008.20	Proxy for Clubhouse project
216,008.20	Proxy for Piney Butt project
(50,000.00)	Less: Deductible
382,016.40	Regulatory Liability for undercollection from insurance

EXHIBIT 5

Invoice

McGill Associates, P.A.
Post Office Box 2259
Asheville, NC 28802



Batch 220647

Doc 721331

September 15, 2015

Invoice No:

14.00384 - 47403

Martin Scanlon

Carolina Water Service, Inc. of North Carolina

5701 Westpark Drive

Suite 101

Charlotte, NC 28224

PO # 198922-06

Bud 182106

Sr. Project Manager Mike Waresak

Project 14.00384 Sugar Top Resort Water System Improvements

Phase 003 Booster Pump Station Design

Fee

Total Fee 19,500.00

Percent Complete

85.00 Total Earned

16,575.00

Previous Fee Billing

13,650.00

Current Fee Billing

2,925.00

Total Fee

2,925.00

Total this Phase

\$2,925.00

Total Invoice - Net 30 Days

\$2,925.00

Batch 220833Doc 722108VENDOR #: 3000739DATE 10/3/15

INVOICE #: PC 9/1/15 thru 9/30/15 INVOICE AMOUNT \$3,712.82

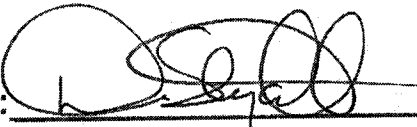
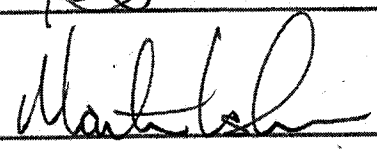
AmountCoding

\$ 100.00	853100-5825
\$ 75.00	853100-6020
\$ 100.00	182137-6020
\$ 100.00	2015131-182106-6020
\$ 400.00	220100-5810
\$ 698.32	853100-1555
\$ 95.47	182220-5875
\$ 55.50	182220-6380
\$ 375.20	853100-6225
\$ 457.65	853100-7545
\$ 1,255.68	182100-1180

RECEIVED

OCT 15 2015

Total: \$3,712.82

Donna Stegall: Martin Lashua: Date: 10/15/1512
10-20-15

CAROLINA WATER SERVICE INC.

5701 WESTPARK DR. STE. 101
P.O. BOX 240908 704-525-7990
CHARLOTTE, NC 28224

6915

66-19/530 NC
4231

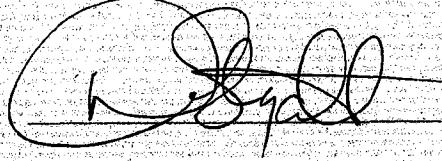
DATE 9/4/15r

PAY TO THE ORDER OF DENR-Public Water Supply Section \$ 100.00

One Hundred Dollars & No cents-----DOLLARS-----

Bank of America 

ACH R/T 053000196



FOR Sugar Top Proj. #2015131

⑈006915⑈ ⑆053000196⑆ 000001651884⑈

Application for Approval of Engineering Plans and Specifications for Water Supply Systems

In accordance with NCGS 130A-328, the Public Water Supply Section charges a fee for plan review. **Any documents submitted for review must be accompanied by a check payable to DENR-Public Water Supply Section before the review will begin.**

There is a \$25 fee for returned checks.

The charges for review of plans are shown below. Check one of the following.

Distribution System fees

- ☐ Construction of water lines, less than 5000 linear feet
- ☐ Construction of water lines, 5000 linear feet or more
- ☐ Other construction or alteration to a distribution system

\$150
\$200
\$ 75

Sugar Top

Ground Water System fees

- ☐ Construction of a new ground water system or adding a new well
- ☒ Alteration to an existing ground water system

\$200
\$100

Project
2015131

Surface water system fees

- ☐ Construction of a new surface water intake or treatment facility
- ☐ Alteration to existing surface water intake or treatment facility

\$250
\$150

Other fees

- ☐ Water System Management Plan review
- ☐ Miscellaneous changes or maintenance not covered above

\$ 75
\$ 50

Notes:

1. Projects for Tank Rehabilitation use separate "Application for Water Tank Reconditioning Plan Approval."
2. The fee is not refundable if the plans are not approved
3. Revisions to plans to address the Public Water Supply Section's or other state agency's comments do not incur an additional fee.
4. If one set of plans has multiple related items (such as a new well with construction of water lines) only one fee must be submitted for highest price item. The amounts are not cumulative, except for fees for Water System Management Plans.
5. **If the appropriate plan review fee is not received within ten days after the receipt of plans and specifications for approval, then all plan documents will be recycled. A new set of documents must then be submitted with the appropriate fee for approval.**

This approval does not address all applicable laws, rules, standards and criteria, and other approvals and licenses that may be required by the local, state or federal government.

The Public Water Supply Section gives this approval with the understanding that upon installation of such works, its operation shall be placed under the care of a competent person, and the operation shall be carried out according to best accepted practice and in accordance with DENR's recommendations.

The Public Water Supply Section has stamped and sealed the official copies of plans and specifications accompanying this application with the serial number of this application _____. Any erasures, additions or alterations of the proposed improvements except those permitted in 15A NCAC 18C .0306 make this approval null and void.

This approval does not constitute a warranty of the design, construction or future operation of the water system.

Signed: _____
Public Water Supply Section
DENR

3006347

GOPHER UTILITY SERVICES, INC.
1511 N MAIN ST
PO BOX 965
KANNAPOLIS, NC 28082-0965
Phone # 7049327662
Fax # 704-933-1538

Batch 222687
Doc 727091

Invoice

Date	Invoice #
11/9/2015	15317

Bill To
CAROLINA WATER SERVICE, INC OF NC ATTN ACCOUNTS PAYABLE 2335 SANDERS ROAD NORTHBROOK, IL 60062

Ship To
SUGAR TOP 182106

P.O. No.	Terms	Due Date	Project
	Net 30	12/9/2015	

Quantity	Item	Description	Unit Price	Extension
1	QUOTE	PER QUOTE, 10-15-15, TRIP, LABOR, & MATERIALS TO STUB OUT 12" LINE FOR BOOSTER STATION PO#200703-O6 BU#182106 RECEIVED NOV 10 2015	8,804.02	8,804.02

Subtotal		\$8,804.02
Sales Tax		\$0.00
Total Invoice Amount		\$8,804.02
Payments/Credits		\$0.00
Total		\$8,804.02

3000345

Eggers Construction Co

PO Box 696

Banner Elk, N.C. 28604

INVOICE

DATE	INVOICE #
11/5/2015	5172

BILL TO
Carolina Water Service Water Service Corp. 2335 Sanders Rd Northbrook, IL 60062-6196

Batch 222687Doc 727092

P.O. NO./ JOB	TERMS	DUE DATE
	Net 10	11/15/2015

DATE	QUANTITY	DESCRIPTION	RATE	AMOUNT
11/5/2015	41.32	ABC Stone Delivered by Aaron Baird Dumped in Pile at Sugar Mtn Water Tank PO#200705-06 BU#182106 RECEIVED NOV 10 2015	24.00774	992.00

We Appreciate Your Business

Total	\$992.00
--------------	----------

Payments/Credits	\$0.00
-------------------------	--------

Balance Due	\$992.00
--------------------	----------

Phone #

(828)898-5862

333

Buy One Get One Free Quarter Pounder
w/cheese or Egg McMuffin
Go to www.mcdonalds.com within 7 days
and receive about your visit

Validation Code: _____
Expires 30 days after receipt date
Valid at participating US McDonald's

2251 HWY 70 SE
HICKORY
NC

28602

!!! THANK YOU !!!

TEL# 828 324 9905 Store# 13120

KS# 3 Nov.06 '15 (Fri) 07:38

MFY SIDE 1 KVS Order 33

QTY	ITEM	TOTAL
1	Stk Egg Ch Bisc Mt	4.89
1	L Unsweet Iced Tea	0.19

<Drink Upcharge>

Subtotal	5.08
Tax	0.36

Jake-Out Total 5.44

Cashless	5.44
Change	0.00

MER# 96797602
CARD ISSUER ACCOUNT#
Visa SALE *****7874
AUTHORIZATION CODE - 072779
SEQ# 830032

Lunch - Jaxxon
Mackin Tonia

PUERTO NUEVO MEXICAN
2120 TWINECASTLE HWY
BANNER ELK, NC 28604

TERMINAL ID: 884748833
MERCHANT #: 313241281887

UTSA
#xxxxxxx9006

SALE
BATCH: 081426 INVOICE: 1264218100
DATE: NOV 06, 15 TIME: 13:07
SQ: 813 AUTH NO: 732510

MOSE/SERVICES \$48.35

TIP 6.00

TOTAL 46.35

CUSTOMER COPY

3069221

Invoice

McGill Associates, P.A.
Post Office Box 2259
Asheville, NC 28802



RECEIVED
NOV 16 2015
Batch 223066

Doc 728506

October 15, 2015

Invoice No:

14.00384 - 47664

Martin Scanlon
Carolina Water Service, Inc. of North Carolina
5701 Westpark Drive
Suite 101
Charlotte, NC 28224

PO#201180-O6
BU#182106

Sr. Project Manager Mike Waresak

Project 14.00384 Sugar Top Resort Water System Improvements
Phase 003 Booster Pump Station Design
Fee

Total Fee 19,500.00

Percent Complete	95.00	Total Earned	18,525.00
		Previous Fee Billing	16,575.00
		Current Fee Billing	1,950.00
		Total Fee	1,950.00

Total this Phase \$1,950.00

Total Invoice - Net 30 Days \$1,950.00

Outstanding Invoices

Number	Date	Balance
47403	9/15/2015	2,925.00
Total		2,925.00

RECEIVED

NOV 17 2015

1097120

RECEIVED

DEC 08 2015

Batch 224 503

Doc 733052

Employee Travel and Business Expense Reimbursement Form

Employee Name: Rex Woody
Business Unit: 182106

EXP 04/08 - 11/12/15

EMPLOYEE USE

ACCOUNTING USE

	Object Code	Amount
1.	182106.5799 5900	\$ 12.83
2.	182106.5895	50.37
3.	2015131.0000	100.00
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
		\$ 163.20

EXPENSE SUMMARY	
Total expenses	\$ 163.20
Less cash advances	
Less amounts charged on corporate credit card	-
Net amount due employee	\$ 163.20

MILEAGE REIMBURSEMENT CALCULATOR

Miles driven	-
IRS mileage rate	\$ 0.575
Mileage reimbursement	\$ -

Note that the mileage reimbursement calculated above must be manually entered on page two of this form.

PURPOSE OF EMPLOYEE TRAVEL

Digitally signed by Tony Konsul
DN: cn=Tony Konsul, o=Utilities,
inc, ou=Operations,
email=tony.konsul@utilities.com,
c=US
Date: 2015.12.07 13:28:28 -05'00'

Employee Signature *Rex Woody* Date *12-7-15* Approved By _____ Date _____

NOTES

RECEIPT

DATE 11-12-2015

NO. 432759

RECEIVED FROM

ADDRESS

FOR

ACCOUNT		HOW PAID		
AMT. OF ACCOUNT	100.00	CASH		☒
AMT. PAID	100.00	CHECK		
BALANCE DUE	1	MONEY ORDER		

BY

©2001 REDIFORM® 8116

10380

2002012

Intermountain Controls

1209 #2 Millers Gap Hwy.

PO Box 808

Newland, NC 28657

828-733-9799

RECEIVED

DEC 14 2015

Invoice

Date	Invoice #
10/22/2015	5171

Batch 225102Doc 734692

Bill To
Carolina Water Service Attn: Accounts Payable 2335 Sanders Road Northbrook, IL 60062-6108

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	Sugar Top booster upfit DEMO	61.65	61.65
1	12x12x4 PVC Junction Box	3.92	3.92
1	Weather Proof Box 3 Hub	11.65	11.65
1	Weather Proof Receptacle Cover Continuous Use	1.39	1.39
1	Duplex Receptacle Tamper Proof	62.60	62.60
1	100 ft cord	82.50	618.75
7.5	Labor		
	Labor is for two separate days		
PO#203000-O6 BU#182106			
Total			\$759.96

2069221

Invoice

McGill Associates, P.A.
Post Office Box 2259
Asheville, NC 28802

Batch 225102Doc 734714

Martin Scanlon
Carolina Water Service, Inc. of North Carolina
5701 Westpark Drive
Suite 101
Charlotte, NC 28224

November 15, 2015

Invoice No: 14.00384 - 47877

PO# 203272-06

B# 182106

Sr. Project Manager Mike Waresak

Project 14.00384 Sugar Top Resort Water System Improvements

Phase 003 Booster Pump Station Design

Fee

Total Fee 19,500.00

Percent Complete

100.00

Total Earned

19,500.00

Previous Fee Billing

18,525.00

Current Fee Billing

975.00

Total Fee

975.00

Total this Phase

\$975.00

Total Invoice - Net 30 Days

\$975.00

Outstanding Invoices

Number

Date

Balance

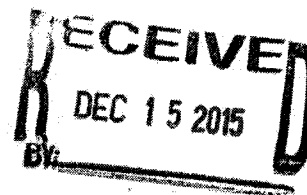
47664

10/15/2015

1,950.00

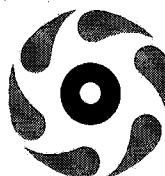
Total

1,950.00



RECEIVED
DEC 15 2015

3069215

**CAROLINA PUMPWORKS, LLC**

PO Box 429
Port Royal, SC 29935
(843) 522-9600 - phone
(843) 522-9615 - fax

Batch 225755Doc 737227**Invoice**

PO#203816-O6
BU#182106

Date	Invoice #
12/9/2015	4251

Bill To:

Carolina Water Service of North Carolina
Attn: Accounts Payable
2335 Sanders Rd.
Northbrook, IL 60062

Ship To:

Carolina Water Service, Inc.
Attn: Rex Woody - (828) 898-2897
c/o: Sugar Top BPS
250 Dell Road
Banner Elk, NC 28604

PO Number		Terms	Rep	Ship Date	Ship Via	F.O.B.	
Martin Scanlon		Net 30	Hale	12/8/2015	FedEx Freight	Jobsite	
QTY	DESCRIPTION					EACH	AMOUNT
1	Grundfos BoosterpaQ Package Domestic & Fire Booster System model MPC F 3CR90-3-2 40HP & MPC E 2CRE10-6 5HP with Pressure Sustaining Valve Assembly set to open at 150 PSI for Sugar Top Booster System Includes the Following: Panel Includes: HOA Switches (MPC F) Emergency/Normal Switches Surge Protection Pump Run Indicator Lights Alarm Circuit Service Disconnect Switches IO351B Rittal Enclosure : TSFM717120NC (71" x 71" x 20") Type 12 System Notes: 8" Suction & Discharge Manifolds 316SS SCH10 4" Butterfly Valves & Check Valves 2.5" Wika Pressure Gauges MBS 3000 Suction & Discharge Sensors. 304SS Base Frame 40hp TEFC Motors 5hp TEFC Motors Credit for Mt. Mitchell Lands Duplex Booster Pump Station Note: This package booster station was ordered for 3-phase power and 1-phase power was only available. The booster station was returned for credit.					67,330.00	67,330.00T
						-4,794.27	-4,794.27

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DEC 28 2015

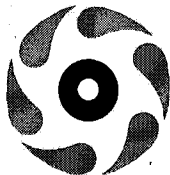
- Credit terms are Net 30 Days. No Retainage Allowed, unless Carolina Pumpworks specifically agrees to terms in writing.
- In the event payment is not timely made, Customer agrees to pay a service charge of 1.5% per month (18% per annum) on all overdue amounts, and to pay all collection costs incurred by Carolina Pumpworks in enforcement of the terms and conditions of this agreement, including court costs, attorney's fees, and collection fees. The aforementioned rate also applies after judgment. Failure by Carolina Pumpworks to levy a late charge shall not be construed as a waiver unless specifically agreed to in writing.
- CAROLINA PUMPWORKS MAKES NO WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE AS TO ANY OF THE GOODS SOLD PURSUANT TO THIS AGREEMENT. MANUFACTURER WARRANTIES APPLY. The buyer is not entitled to recover any incidental or consequential damages caused by any defective goods
- PLEASE PAY FROM THIS INVOICE. NO STATEMENT WILL BE ISSUED.

Subtotal

Sales Tax (6.75%)

Total

REMIT TO:
PO BOX 429
PORT ROYAL, SC 29935

**CAROLINA PUMPWORKS, LLC**

PO Box 429
Port Royal, SC 29935
(843) 522-9600 - phone
(843) 522-9615 - fax

Invoice

Date	Invoice #
12/9/2015	4251

Bill To:

Carolina Water Service of North Carolina
Attn: Accounts Payable
2335 Sanders Rd.
Northbrook, IL 60062

Ship To:

Carolina Water Service, Inc.
Attn: Rex Woody - (828) 898-2897
c/o: Sugar Top BPS
250 Dell Road
Banner Elk, NC 28604

PO Number		Terms	Rep	Ship Date	Ship Via	F.O.B.	
Martin Scanlon		Net 30	Hale	12/8/2015	FedEx Freight	Jobsite	
QTY	DESCRIPTION					EACH	AMOUNT
1	Prepaid Freight to Jobsite FedEx Freight Pro #: 3638932102					0.00	0.00T

1. Credit terms are Net 30 Days. No Retainage Allowed, unless Carolina Pumpworks specifically agrees to terms in writing.
2. In the event payment is not timely made, Customer agrees to pay a service charge of 1.5% per month (18% per annum) on all overdue amounts, and to pay all collection costs incurred by Carolina Pumpworks in enforcement of the terms and conditions of this agreement, including court costs, attorney's fees, and collection fees. The aforementioned rate also applies after judgment. Failure by Carolina Pumpworks to levy a late charge shall not be construed as a waiver unless specifically agreed to in writing.
3. CAROLINA PUMPWORKS MAKES NO WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE AS TO ANY OF THE GOODS SOLD PURSUANT TO THIS AGREEMENT. MANUFACTURER WARRANTIES APPLY. The buyer is not entitled to recover any incidental or consequential damages caused by any defective goods
4. PLEASE PAY FROM THIS INVOICE. NO STATEMENT WILL BE ISSUED.

Subtotal	\$62,535.73
Sales Tax (6.75%)	\$4,221.16
Total	\$66,756.89

REMIT TO:
PO BOX 429
PORT ROYAL, SC 29935

3002072

Intermountain Controls

1209 #2 Millers Gap Hwy.

PO Box 808

Newland, NC 28657

828-733-9799

Batch 226350Doc 739426**Invoice**

Date	Invoice #
12/30/2015	5241

Bill To

Carolina Water Service
 Attn: Accounts Payable
 2335 Sanders Road
 Northbrook, IL 60062-6108

RECEIVED

JAN 06 2016

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
1	Deposit to order equipment and wire for Sugar Top Booster Station	19,250.00	19,250.00
PO#204556-O6 BU#182233			
Total			\$19,250.00

HD SUPPLY

WATERWORKS

INVOICE

1830 Craig Park Court
St. Louis, MO 63146

Batch

28968

Doc

746830

Invoice # **E757379**
Invoice Date **11/05/15**
Account # **015408**
Sales Rep **DON ATNIP**
Phone # **704-596-4080**
Branch # **541** **Charlotte, NC**
Total Amount Due **\$4,210.97**

Remit To:
HD SUPPLY WATERWORKS, LTD.
PO BOX 4853
ORLANDO, FL 32802-4853

844 1 MB 0.439 E0352X I0514 D1528531777 P2933787 0001:0001



CAROLINA WATER SERVICE
2335 SANDERS RD
NORTHBROOK IL 60062-6108

Shipped to:

PO#206795-O6
BU#182106

OMER PICK-UP -

RECEIVED

NOV 09 2015

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	
11/04/15	11/04/15	182106				WILL CALL	
Product Code	Description	Quantity			Price	UM	Extended Price
		Ordered	Shipped	B/O			
2110T100M	10X10 MJ TEE C/L CP DI C153	1	1		210.56000	EA	210.56
5110F6100LA	10 F6100 MJ RW GV OL ON L/ACC CLOW GATE VALVE EPOXY COATED W/STAINLESS STEEL BOLTS & NUTS	1	1		1223.81000	EA	1,223.81
21AMF8103010	10 3010 DI STARGRIP RESTRAINT GLAND ONLY IMPORT SGDP10	9	9		43.71000	EA	393.39
21AMMJR10LG	10 MJ REGULAR ACC SET L/GLAND	9	9		15.55000	EA	139.95
21109M	10 MJ 90 BEND C/L CP DI C153	1	1		156.80000	EA	156.80
0110350T	10 TJ PR350 DI PIPE C/L	20	20		20.70000	FT	414.00
24AFGFR10A	10X1/8 FLG FF RR GASKET	1	1		5.00000	EA	5.00
24AFBNKB10	10 BLK HEX BOLT & NUT KIT	1	1		15.63000	EA	15.63
2110AF	10 MJXFLG ADPT C/L CP DI C153	1	1		143.36000	EA	143.36
5110A236016R	10 A2360-16 MJXFL RW GV OR ON RED OP NUT	1	1		1223.81000	EA	1,223.81



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- Save trees.
- Go paperless.

www.hdswaterworks.com

Sign up under the Online Services
menu option and find out about a host
of other online advantages!

HD SUPPLY
WATERWORKS

Local Knowledge
Local Experience
Local Service, Nationwide*

Freight Delivery Handling Restock Misc.

Subtotal: **3,926.31**
Other: **0.00**
Tax: **284.66**
Invoice Total: **\$4,210.97**

Terms: NET 30

Ordered By: CHARLES

This transaction is governed by and subject to HD Supply Waterworks' standard terms and conditions, which are incorporated by reference and accepted. To review these terms and conditions, please visit: www.waterworks.hdsupply.com/TandC.

Patrycja Wojnicka

From: Martin Scanlon
Sent: Friday, February 05, 2016 7:04 AM
To: Patrycja Wojnicka
Cc: Rex Woody
Subject: RE: HdSupply inv. E757379
Attachments: HD Supply PO#206795-O6.pdf

Patrycja. Good morning. Please process the attached invoice for payment. Thanks. Martin

Martin Scanlon,
Project Manager
Phone 704-319-0518
Fax 704-525-8174
Email address mlscanlon@uiwater.com

-----Original Message-----

From: Patrycja Wojnicka
Sent: Thursday, February 04, 2016 4:23 PM
To: Martin Scanlon <MLScanlon@uiwater.com>
Subject: FW: HdSupply inv. E757379

Hello Martin,

Would you please advise on payment on this invoice, on the statement it shows past due.

Thank you,
Patrycja

From: Rex Woody
Sent: Tuesday, December 08, 2015 3:18 PM
To: Patrycja Wojnicka <PWojnicka@uiwater.com>
Subject: Re: FW: HdSupply inv. E757379

Hello

Martin Scanlon sent this for payment awhile back. This is part of a project.

Sent from my Verizon 4G LTE Smartphone

-----Original Message-----

From: Patrycja Wojnicka
Sent: Tuesday, December 08, 2015 3:15 PM
To: Rex Woody <RJWoody@uiwater.com>
Subject: FW: HdSupply inv. E757379

Hello,

Would you please respond, if there is a problem with this invoice please let me know.

Thank you,
Patrycja

-----Original Message-----

From: Patrycja Wojnicka
Sent: Wednesday, November 11, 2015 1:30 PM
To: Rex Woody <RJWoody@uiwater.com>
Subject: HdSupply inv. E757379

Hello,

Would you please review the attached invoice, if correct, please provide me a PO number for payment processing.

Thank you,
Patrycja

-----Original Message-----

From: do_not_reply@uiwater.com [mailto:do_not_reply@uiwater.com]
Sent: Wednesday, November 11, 2015 1:23 PM
To: Patrycja Wojnicka <PWojnicka@uiwater.com>
Subject: Scan from Northbrook

Please open the attached PDF document.

Number of Images: 1

2007901

Invoice

Freeman's Construction & CTS, LLC

419 Flynn Branch Road
Marshall, NC 28753

(828) 649-9493
(828) 206-9493

Date
2/22/2016

Batch 231333
Doc 753982

Minority Owned
Fully Insured
NC Licensed Public Utility Contractor

PO#209173-O6
BU#182106

Bill To:

Carolina Water Service, Inc. of NC
2335 Sanders Rd,
Northbrook, IL 60062

Invoice #	Terms
16-2144	Pump Station @...

Hours	Description	Rate	Amount
	Pump Station at Sugar Mountain 1 - 12" x 8" Reducer 1 - 8" MJ 90 6' - 8" flg DIP 1 - 12" MJ Megalug & gasket kit 3 - 8" MJ Megalug & gasket kit 2 - 8" flg gaskets 1 - 8" flg 90 1 - 10" x 8" MJ reducer 1 - 8" MJ 90 6' - 8" flg DIP 1 - 10" MJ Megalug & gasket kit 3 - 8" MJ Megalug & gasket kits 2 - 8" flg gaskets 1 - 8" flg 90 ***CHANGE ORDER FROM 6" MATERIAL TO 10" MATERIAL*** 0 - 12" x 6" MJ reducer 0' - 6" DIP 0 - 6" MJ gate valves 0 - valve boxes with lids 0 - 6" x 6" MJ tee 0 - 6" MJ sleeve 0 - 6" MJ 22 1/2 bend		

RECEIVED
MAR 09 2016

Thank you for considering us for your business!	Total:
---	--------

Invoice

Freeman's Construction & CTS, LLC

419 Flynn Branch Road
Marshall, NC 28753

(828) 649-9493
(828) 206-9493

Minority Owned
Fully Insured
NC Licensed Public Utility Contractor

Date

2/22/2016

PO#209173-O6
BU#182106

Bill To:

Carolina Water Service, Inc. of NC
2335 Sanders Rd.
Northbrook, IL 60062

		Invoice #	Terms
		16-2144	Pump Station @ Sugar Top
Hours	Description	Rate	Amount
	0 - 6" MJ 45 bend 1 - 12" MJ Megalug & gasket kits 0 - 6" MJ Megalug & gasket kits 1 - 10" x 10" MJ Tee 2 - 10" MJ 90 bends 1 - 12" x 10" MJ reducer 14 - 10" MJ Megalug & gasket kits 2 - 10" Gate valves 1 - 10" MJ sleeve 20' of 10" DIP Relocate and level booster pump assembly	17,391.15	17,391.15
Thank you for considering us for your business!		Total:	\$17,391.15

3002072

Intermountain Controls

1209 #2 Millers Gap Hwy.
PO Box 808
Newland, NC 28657
828-733-9799

RECEIVED

MAR 0 9 2016

Invoice

Date	Invoice #
2/23/2016	5328

Batch 231 333Doc 753983

Bill To
Carolina Water Service Attn: Accounts Payable 2335 Sanders Road Northbrook, IL 60062-6108

P.O. No.	Terms	Project
	Due on receipt	Sugar Top

Quantity	Description	Rate	Amount
1	draw toward project Installation of electrical conduit/wire and wiring of booster pump house PO#209172-O6 BU#182106	10,000.00	10,000.00
		Total	\$10,000.00

MAR 24 2016

3002072

Batch 234150Doc 761732**Invoice**

Intermountain Controls

1209 #2 Millers Gap Hwy.

PO Box 808

Newland, NC 28657

828-733-9799

Date	Invoice #
3/18/2016	5406

Bill To
Carolina Water Service Attn: Accounts Payable 2335 Sanders Road Northbrook, IL 60062-6108

RECEIVED

APR 13 2016

PO#212002-06
BU#182106

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
1	Draw towards Sugar Top Project This Leaves 4000.00 towards demo of pit	5,250.00	5,250.00
Total			\$5,250.00

3002072

Batch 234150Doc 761733**Invoice**

Intermountain Controls

1209 #2 Millers Gap Hwy.

PO Box 808

Newland, NC 28657

828-733-9799

Date	Invoice #
3/18/2016	5392

RECEIVED

APR 13 2016

Bill To
Carolina Water Service Attn: Accounts Payable 2335 Sanders Road Northbrook, IL 60062-6108

PO#212005-06 BU#182106

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
300	Sugar Top Extra For Service		
	350 MCM Cu Service wire from transformer to building. Power comp. side.	4.28	1,284.00
6	3' PVC 90	9.66	57.96
40	3' PVC Conduit	2.20	88.00
6	3' PVC Coupling	2.85	17.10
2	3' PVC Adapter W/ Locknut	5.66	11.32
13.5	Labor 2 Men and Truck	120.00	1,620.00
	Labor and materials to dig ditches and install power side to new building		
		Total	\$3,078.38

3002072

Intermountain Controls

1209 #2 Millers Gap Hwy.

PO Box 808

Newland, NC 28657

828-733-9799

Batch 236711Doc 770037**Invoice**

Date	Invoice #
5/9/2016	5468

Bill To
Carolina Water Service Attn: Accounts Payable 2335 Sanders Road Northbrook, IL 60062-6108

PO#214404-O6
BU#182106

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
60	Sugar Top Booster		
	Yards of flowable fill	136.60	8,196.00
1	pump truck . Had to be pumped because ground was to unstable where it had been dug for new valve connections.	1,495.00	1,495.00
5	Labor 2 Men and Truck	120.00	600.00
RECEIVED MAY 12 2016			
Total			\$10,291.00

7002072

Intermountain Controls

1209 #2 Millers Gap Hwy.

PO Box 808

Newland, NC 28657

828-733-9799

Batch 236711

Doc 770038

Invoice

Date	Invoice #
5/11/2016	5486

Bill To
Carolina Water Service Attn: Accounts Payable 2335 Sanders Road Northbrook, IL 60062-6108

PO#214406-O6 BU#182106

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
1	Sugar Top SCADA Addition lot for relays din rail terminals and other misc items to add Sugar Top To the existing telemetry	475.00	475.00
7	Labor 2 Men and Truck Above is for the installation of components and building controller to add to existing telemetry	120.00	840.00
20	In House Programming for SCADA Packs	150.00	3,000.00

RECEIVED

MAY 12 2016

	Total	\$4,315.00
--	--------------	------------

RECEIVED

JUN 06 2016

Betch

Batch 239164

Doc

Doc 777220

DARREN BUCHANAN

828-765-1754

cell 828-385-0952

573 Sullins Br 0384

Spruce Pine NC

28777

DATE _____

51716

CUSTOMER'S ORDER NO.

PHONE

NAME _____

NAME Carolina Water

ADDRESS

PO#216737-06

BU#182106

QTY.	DESCRIPTION	PRICE	AMOUNT
	Building Removal		
	Sugar Mtn		
		TAX	
		TOTAL	27.00

Thank You

Patrycja Wojnicka

From: Patrycja Wojnicka
Sent: Tuesday, June 07, 2016 2:43 PM
To: Rex Woody
Subject: Darren Buchanan inv. 0384
Attachments: DOC001.pdf

Hello Rex,

This invoice was included in the envelope of invoices I received from you in the mail but it didn't have the PO number listed. Would you please review the attached invoice, if correct, please provide me a PO number for payment processing.

Thank you,
Patrycja

From: do_not_reply@uiwater.com [mailto:do_not_reply@uiwater.com]
Sent: Saturday, March 27, 2066 7:07 AM
To: Patrycja Wojnicka <PWojnicka@uiwater.com>
Subject: Scan from APColorScanner

EXHIBIT 6

TENNESSEE WATER SERVICE
INDEX TO SCHEDULES
For the 12 Months Ending December 31, 2020

	<u>Schedule</u>
Results of Operations	1
Average Rate Base	2
Comparative Rate Base	3
Working Capital Allowance	4
Income Statement at Current Rates	5
Comparative Income Statement at Current Rates	6
Comparative O&M Expense Summary	7
Taxes Other than Income Income Taxes	8
Excise and Income Taxes	9
Income Statement at Proposed Rates	10
Rate of Return Summary	11
Revenue Conversion Factor	12

TENNESSEE WATER SERVICE
Results of Operations
For the 12 Months Ending December 31, 2020

Line No.		TWS Initial Filing	TWS Revised Filing	TWS per Hearing	Consumer Advocate
1	Rate Base	\$ 1,196,687 A/	\$ 1,351,123 C/	\$ 1,420,118 E/	\$ 1,041,942 I/
2	Operating Income At Current Rates	-129,877 A/	-131,838 C/	-112,168 F/	26,296 J/
3	Earned Rate Of Return	-10.85%	-9.76%	-7.90%	2.52%
4	Fair Rate Of Return	7.77% A/	7.77% C/	7.77% G/	7.77% K/
5	Required Operating Income	92,983	104,982	110,343	80,960
6	Operating Income Deficiency	222,860	236,820	222,512	54,664
7	Gross Revenue Conversion Factor	1.359599 B/	1.359599 D/	1.343096 H/	1.337030 L/
8	Revenue Deficiency	\$ 300,444	\$ 318,191	\$ 298,855	\$ 73,087

- A/ Company Filing, Exhibit 2.
B/ Company Filing, Exhibit 4.
C/ Company Revised Filing, Exhibit 2.
D/ Company Revised Filing, Exhibit 4.
E/ TWS Exhibit, Schedule 2.
F/ TWS Exhibit, Schedule 5.
G/ TWS Exhibit, Schedule 11.
H/ TWS Exhibit, Schedule 12.
I/ CA Exhibit, Schedule 2.
J/ CA Exhibit, Schedule 5.
K/ CA Exhibit, Schedule 11.
L/ CA Exhibit, Schedule 12.

TENNESSEE WATER SERVICE
Average Rate Base
For the 12 Months Ending December 31, 2020

Line No.		<u>Test Period</u>	<u>Adjustments</u>	<u>Attrition Period</u>
	Additions:			
1	Utility Plant in Service	\$ 1,845,378	\$ 779,449	\$ 2,624,827 A/
2	Working Capital	18,455	-2,657	15,798 B/
3	Deferred Operating Losses	208,941	-10,447	198,494 A/
4	Deferred Return on Incremental Plant Investment	20,475	61,687	82,162 A/
5	Deferred Rate Case Costs	<u>48,757</u>	<u>31,973</u>	<u>80,730</u> A/
6	Total Additions	\$ <u>2,142,006</u>	\$ <u>860,005</u>	\$ <u>3,002,011</u>
	Deductions:			
7	Accumulated Depreciation	\$ 459,597	\$ -22,671	\$ 436,926 A/
8	Contributions in Aid of Construction	659,969	-26,622	633,347 A/
9	Accumulated Deferred Income Taxes	54,013	3,674	57,687 A/
10	Regulatory Liability - Excess Deferred Taxes	99,031	-27,114	71,917 A/
11	Regulatory Liability - Uninsured Property	<u>0</u>	<u>382,016</u>	<u>382,016</u> C/
12	Total Deductions	\$ <u>1,272,610</u>	\$ <u>309,283</u>	\$ <u>1,581,893</u>
13	Rate Base	\$ <u>869,396</u>	\$ <u>550,722</u>	\$ <u>1,420,118</u>

A/ Per CA Exhibit, Schedule 2.
B/ TWS Exhibit, Schedule 4.
C/ Per Mendenhall Rebuttal Testimony

TENNESSEE WATER SERVICE
Comparative Rate Base
For the 12 Months Ending December 31, 2020

Line No.		<u>TWS Initial Filing</u> A/	<u>TWS Revised Filing</u> B/	<u>TWS per Hearing</u> C/	<u>Consumer Advocate</u> D/
Additions:					
1	Utility Plant in Service	\$ 2,468,663	\$ 2,598,494	\$ 2,624,827	\$ 2,624,827
2	Working Capital	32,408	34,994	15,798	12,612
3	Deferred Operating Losses	0	0	198,494	198,494
4	Deferred Return on Incremental Plant Investment	0	0	82,162	82,162
5	Deferred Rate Case Costs	<u>0</u>	<u>0</u>	<u>80,730</u>	<u>80,730</u>
6	Total Additions	\$ <u>2,501,071</u>	\$ <u>2,633,488</u>	\$ <u>3,002,011</u>	\$ <u>2,998,825</u>
Deductions:					
7	Accumulated Depreciation	\$ 513,922	\$ 513,922	\$ 436,926	\$ 436,926
8	Contributions in Aid of Construction	633,347	633,347	633,347	633,347
9	Accumulated Deferred Income Taxes	59,444	60,147	57,687	57,687
10	Regulatory Liability - Excess Deferred Taxes	97,671	74,949	71,917	71,917
11	Regulatory Liability - Uninsured Property	<u>0</u>	<u>0</u>	<u>382,016</u>	<u>757,006</u>
12	Total Deductions	\$ <u>1,304,384</u>	\$ <u>1,282,365</u>	\$ <u>1,581,893</u>	\$ <u>1,956,883</u>
13	Rate Base	\$ <u>1,196,687</u>	\$ <u>1,351,123</u>	\$ <u>1,420,118</u>	\$ <u>1,041,942</u>

A/ Company Filing, Exhibit 2.
B/ Company Revised Filing, Exhibit 2.
C/ TWS Exhibit, Schedule 2.
D/ CA Exhibit, Schedule 2.

TENNESSEE WATER SERVICE
Working Capital Allowance
For the 12 Months Ending December 31, 2020

Line No.		Test Period	Adjustments	Attrition Amount
1	Maintenance Expenses	\$ 93,143 A/	\$ -26,223	\$ 66,920 A/
2	General Expenses	15,645 A/	3,592	19,237 A/
3	Other Operating & Maintenance Expenses	89,767 A/	48,527	138,294 A/
4	General Taxes	<u>17,362 A/</u>	<u>1,512</u>	<u>18,874 A/</u>
5	Total Operating Expenses	\$ 215,917	\$ 27,407	\$ 243,324
6	Less Purchased Water Expense	<u>68,275 B/</u>	<u>48,662</u>	<u>116,937 B/</u>
7	Net Operating Expenses	\$ <u>147,642</u>	\$ <u>-21,255</u>	\$ <u>126,387</u>
8	Working Capital (1/8th of Net Operating Expenses)	\$ <u>18,455</u>	\$ <u>-2,657</u>	\$ <u>15,798</u>

A/ TWS Exhibit, Schedule 5.

B/ TWS Exhibit, Schedule 7.

TENNESSEE WATER SERVICE
Income Statement at Current Rates
For the 12 Months Ending December 31, 2020

Line No.		Test Period	Adjustments	Attrition Amount
	Operating Revenues:			
1	Water Sales Revenues	\$ 86,299	\$ 84,113	\$ 170,412 A/
2	Other Revenues	95,318	-90,399	4,919 A/
3	Total Operating Revenue	\$ 181,617	\$ -6,286	\$ 175,331
	Operating & Maintenance Expenses:			
4	Maintenance Expenses	\$ 93,143	\$ -26,223	\$ 66,920 F/
5	General Expenses	15,645	3,592	19,237 F/
6	Other Operating & Maintenance Expenses	89,767	48,527	138,294 F/
7	Total Operating & Maintenance Expenses	\$ 198,555	\$ 25,895	\$ 224,450
8	Other Expenses:			
9	Depreciation Expense	\$ 27,999	\$ 14,736	\$ 42,735 C/
10	Amortization of Contributions in Aid of Construction	-15,119	-94	-15,213 C/
11	Amortization of Regulatory Liability - Excess Deferred Taxes	0	-2,245	-2,245 B/
12	Amortization of Investment Tax Credits	-48	0	-48 C/
13	Amortization of Deferred Operating Losses	0	41,788	41,788 G/
14	Amortization of Deferred Return on Incremental Plant	0	17,298	17,298 G/
15	Amortization of Deferred Rate Case Costs	0	17,940	17,940 C/
16	Amortization of Regulatory Liability - Uninsured Property	0	-5,730	-5,730 C/
17	General Taxes	17,362	1,512	18,874 D/
18	State Excise Taxes	0	-13,020	-13,020 E/
19	Federal Income Taxes	0	-39,330	-39,330 E/
20	Total Other Expenses	\$ 30,194	\$ 32,855	\$ 63,049
21	Total Operating Expenses	\$ 228,749	\$ 58,750	\$ 287,499
22	Utility Operating Income	\$ -47,132	\$ -65,036	\$ -112,168

A/ TWS Exhibit, Schedule 6.

B/ Per TWS Response to DR 1-39.

C/ CA Exhibit, Schedule 5.

D/ TWS Exhibit, Schedule 8.

E/ TWS Exhibit, Schedule 9.

F/ TWS Exhibit, Schedule 7.

G/ 5 year amortization of deferral, vs. 10 year amortization as provided in CA Exhibit, Schedule 5.

TENNESSEE WATER SERVICE
Comparative Income Statement at Current Rates
For the 12 Months Ending December 31, 2020

Line No.		TWS Initial Filing A/	TWS Revised Filing D/	TWS per Hearing G/	Consumer Advocate H/
	Operating Revenues:				
1	Water Sales Revenues	\$ 169,323	\$ 170,412	\$ 170,412 D/	\$ 244,156
2	Other Revenues	0	0	4,919 H/	4,919
3	Total Operating Revenue	\$ 169,323	\$ 170,412	\$ 175,331	\$ 249,075
	Operating & Maintenance Expenses:				
4	Maintenance Expenses	\$ 67,433	\$ 66,920	\$ 66,920	\$ 35,745
5	General Expenses	19,114	19,711	19,237	17,473
6	Other Operating & Maintenance Expenses	138,286	138,294	138,294	88,534
7	Total Operating & Maintenance Expenses	\$ 224,833	\$ 224,925	\$ 224,450	\$ 141,752
8	Other Expenses:				
9	Depreciation Expense	\$ 37,669	\$ 39,613	\$ 42,735	\$ 42,735
10	Amortization of Contributions in Aid of Construction	-15,119	-15,119	-15,213	-15,213
11	Amortization of Regulatory Liability - Excess Deferred Taxes	-2,719 B/	-2,719 E/	-2,245	-2,769
12	Amortization of Investment Tax Credits	-48	-48	-48	-48
13	Amortization of Deferred Operating Losses	49,061 C/	49,730 F/	41,788	20,894
14	Amortization of Deferred Return on Incremental Plant	16,239 C/	17,297 F/	17,298	8,649
15	Amortization of Deferred Rate Case Costs	21,691 C/	21,691 F/	17,940	17,940
16	Amortization of Regulatory Liability - Uninsured Property	0	0	-5,730	-11,619
17	General Taxes	18,874	18,874	18,874	20,444
18	State Excise Taxes	-12,754	-12,931	-13,020	3
19	Federal Income Taxes	-38,527	-39,063	-39,330	10
20	Total Other Expenses	\$ 74,367	\$ 77,325	\$ 63,049	\$ 81,027
21	Total Operating Expenses	\$ 299,200	\$ 302,250	\$ 287,499	\$ 222,779
22	Utility Operating Income	\$ -129,877	\$ -131,838	\$ -112,168	\$ 26,296

- A/ Company Filing, Exhibit 1.
B/ Company Filing, Schedule G.
C/ Company Filing, Schedule D.
D/ Company Revised Filing, Exhibit 1.
E/ Company Revised Filing, Schedule G.
F/ Company Revised Filing, Schedule D.
G/ TWS Exhibit, Schedule 5.
H/ CA Exhibit, Schedule 5.

TENNESSEE WATER SERVICE
Comparative O&M Expense Summary
For the 12 Months Ending December 31, 2020

Line No.	Expense	TWS Initial Filing A/	TWS Revised Filing C/	TWS per Hearing	Consumer Advocate E/
	Maintenance Expenses:				
1	Purchased Power	\$ 8,667	\$ 8,723	\$ 8,723 C/	\$ 8,527
2	Maintenance & Repair	50,173	50,190	50,190 C/	23,240
3	Maintenance Testing	1,908	1,920	1,920 C/	1,876
4	Chemicals	241	243	243 C/	111
5	Transportation	2	2	2 C/	5
6	Outside Services	6,442	5,842	5,842 C/	1,986
7	Total Maintenance Expenses	\$ 67,433	\$ 66,920	\$ 66,920	\$ 35,745
	General Expenses:				
8	Office Supplies & Other Office Expenses	\$ 2,935	\$ 2,954	\$ 2,954 C/	\$ 2,882
9	Pension & Other Benefits	6,880	6,924	6,924 C/	6,769
10	Rent	2,034	2,047	2,047 C/	1,492
11	Insurance	3,379	3,401	3,401 C/	3,324
12	Office Utilities	2,370	2,386	2,386 C/	1,575
13	Miscellaneous	1,516 B/	1,999 B/	1,525 D/	1,431
14	Total General Expenses	\$ 19,114	\$ 19,711	\$ 19,237	\$ 17,473
	Other Expenses:				
15	Purchased Water	\$ 116,937	\$ 116,937	\$ 116,937 C/	\$ 60,295
16	Bad Debt	1,179	1,187	1,187 C/	600
17	Regulatory	0	0	0 C/	0
18	Salary & Wages	20,170	20,170	20,170 C/	27,639
19	Total Other Expenses	\$ 138,286	\$ 138,294	\$ 138,294	\$ 88,534
20	Total O&M Expense	\$ 224,833	\$ 224,925	\$ 224,450	\$ 141,752

A/ Company Filing, Exhibit 1.

B/ Excludes amortization of operating losses, amortization of return on incremental investment and amortization of excess deferred taxes which are reported separately.

C/ Company Revised Filing, Exhibit 1.

D/ Excludes amortization of operating losses, amortization of return on incremental investment and amortization of excess deferred taxes which are reported separately. Excess Deferred Taxes per Company Revised Filing, Schedule G.

E/ CA Exhibit, Schedule 7.

TENNESSEE WATER SERVICE
Taxes Other than Income Taxes
For the 12 Months Ending December 31, 2020

Line No.		TWS Initial Filing A/	TWS Revised Filing B/	TWS per Hearing B/	Consumer Advocate C/
1	Payroll Tax Expense	\$ 1,940	\$ 1,940	\$ 1,940	\$ 723
2	Franchise Tax Expense	1,792	1,792	1,792	1,122
3	Gross Receipts Tax Expense	3	3	3	144
4	Property Tax Expense	15,139	15,139	15,139	18,188
5	Utility Commission Tax Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>267</u>
6	Total	\$ <u>18,874</u>	\$ <u>18,874</u>	\$ <u>18,874</u>	\$ <u>20,444</u>

A/ Company Filing, Exhibit 1.

B/ Company Revised Filing, Exhibit 1.

C/ CA Exhibit, Schedule 8.

TENNESSEE WATER SERVICE
Excise and Income Taxes
For the 12 Months Ending December 31, 2020

Line No.		Amount
1	Operating Revenues	\$ <u><u>175,331</u></u> A/
	Operating Expenses:	
2	O&M Expenses	\$ 224,450 A/
3	Depreciation Expense	42,735 A/
4	Net Amortization Expense	53,790 A/
5	General Taxes	18,874 A/
6	Total Operating Expenses	\$ <u><u>339,849</u></u>
7	NOI Before Excise and Income Taxes	\$ -164,518
8	Interest Expense	35,787 B/
9	Net Income Before Income Taxes	\$ <u><u>-200,305</u></u>
	Tennessee Excise Tax Calculation:	
10	Net Income Before Income Taxes	\$ -200,305
11	Excise Tax Rate	6.50%
12	Excise Tax Expense	\$ <u><u>-13,020</u></u>
	Federal Income Tax Calculation:	
13	Net Income Before Income Taxes	\$ -200,305
14	State Excise Tax Expense	-13,020
15	Net Income Before Federal Income Tax	\$ <u><u>-187,285</u></u>
16	FIT Rate	21.00%
17	Federal Income Tax Expense	\$ <u><u>-39,330</u></u>

A/ TWS Exhibit, Schedule 5.

B/ TWS Exhibit, Schedule 11.

TENNESSEE WATER SERVICE
Income Statement at Proposed Rates
For the 12 Months Ending December 31, 2020

Line No.		Current Rates A/	Rate Increase B/	Proposed Rates
	Operating Revenues:			
1	Water Sales Revenues	\$ 170,412	\$ 298,855	\$ 469,267
2	Other Revenues	4,919	4,499	9,418
3	Total Operating Revenue	\$ 175,331	\$ 303,353	\$ 478,684
	Operating & Maintenance Expenses:			
4	Maintenance Expenses	\$ 66,920	\$ 0	\$ 66,920
5	General Expenses	19,237	0	19,237
6	Other Operating & Maintenance Expenses	138,294	2,112	140,406
7	Total Operating & Maintenance Expenses	\$ 224,450	\$ 2,112	\$ 226,562
8	Other Expenses:			
9	Depreciation Expense	\$ 42,735	\$ 0	\$ 42,735
10	Amortization of Contributions in Aid of Construction	-15,213	0	-15,213
11	Amortization of Regulatory Liability - Excess Deferred Taxes	-2,245	0	-2,245
12	Amortization of Investment Tax Credits	-48	0	-48
13	Amortization of Deferred Operating Losses	41,788	0	41,788
14	Amortization of Deferred Return on Incremental Plant	17,298	0	17,298
15	Amortization of Deferred Rate Case Costs	17,940	0	17,940
16	Amortization of Regulatory Liability - Uninsured Property	-5,730	0	-5,730
17	General Taxes	18,874	0	18,874
18	State Excise Taxes	-13,020	19,581	6,561
19	Federal Income Taxes	-39,330	59,149	19,819
20	Total Other Expenses	\$ 63,049	\$ 78,729	\$ 141,779
21	Total Operating Expenses	\$ 287,499	\$ 80,842	\$ 368,341
22	Utility Operating Income	\$ -112,168	\$ 222,512	\$ 110,343

A/ TWS Exhibit, Schedule 5.

B/ TWS Exhibit, Schedule 1.

TENNESSEE WATER SERVICE
Rate of Return Summary
For the 12 Months Ending December 31, 2020

Line No.	Class of Capital	Tennessee Water Service			A/
		Percent of Total	Cost Rate	Weighted Cost Rate	
1	Debt	50.00%	5.04%	2.52%	
2	Equity	50.00%	10.50%	5.25%	
3	Total	100.00%		7.77%	
Interest Expense:					
4	Rate Base			\$ 1,420,118	B/
5	Weighted Debt Cost			2.52%	
6	Interest Expense			\$ 35,787	

A/ Company Rate Filing Exhibit - Exhibit 5.

B/ TWS Exhibit, Schedule 2.

TENNESSEE WATER SERVICE
Revenue Conversion Factor
For the 12 Months Ending December 31, 2020

Line No.		<u>Amount</u>	<u>Balance</u>
1	Operating Revenues		1.000000
2	Add: Forfeited Discounts	0.015053 A/	<u>0.015053</u>
3	Balance		1.015053
4	Uncollectible Ratio	0.006963 B/	<u>0.007068</u>
5	Balance		1.007985
6	State Excise Tax	0.065000 C/	<u>0.065519</u>
7	Balance		0.942466
8	Federal Income Tax	0.210000 C/	<u>0.197918</u>
9	Balance		<u>0.744548</u>
10	Revenue Conversion Factor (Line 1 / Line 9)		<u><u>1.343096</u></u>

A/ CA Exhibit, Schedule 12.

B/ Company Filing, Schedule B-2.

C/ Statutory Rates.