

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

IN RE:)	
)	
JOINT PETITION OF TENNESSEE)	
WASTEWATER SYSTEMS, INC.,)	DOCKET NO. 20-00009
AND TPUC STAFF (as a Party) TO)	
INCREASE RATES AND CHARGES)	

SUPPLEMENTAL TESTIMONY OF SUZANNE CHRISTMAN

Q1. What is your name, position, and business address?

A. My name is Suzanne Christman. I am the Controller for Tennessee Wastewater Systems, Inc. My business address is 849 Aviation Parkway, Smyrna TN, 37167.

Q2. Did you previously provide testimony in this proceeding?

A. Yes.

Q3. What is the purpose of your supplemental testimony?

A. The purpose of my supplemental testimony is to support revisions to the calculations of the revenue requirement, certain accounting procedures related to escrow funds and developer revenue, and provide the initial reconciliation report related to the escrow and CIAC accounts as further described in Joe Shirley's supplemental testimony.

Q4. Please discuss the revisions to the original Petition.

A. The parties are recommending that the proposed revenue deficiency of \$449,198 be reduced by \$44,905 to a revised revenue deficiency amount of \$404,293. Further, the parties recommend taking the \$44,905 and increase escrow fees by this amount. This results in a decrease in base rates, but an increase in escrow rates from the originally proposed rates. However, the recommended combined rates (base rate plus escrow) remains the same.

As for additional accounting procedures for escrow and developer revenue, TWSI supports the recommended procedures set forth in Joe Shirley's supplemental testimony.

Q5. Are you sponsoring any Exhibits are part of your supplemental testimony?

A. Yes. I have provided an initial reconciliation report in this docket to serve as the beginning balance and starting point for the accounting and reporting of the escrow fund and developer payments. The reconciliation report consists of two parts, one providing the transaction details for the escrow fund and the other the CIAC account. The CIAC account is for the developer contributions, and notes whether the contributions are cash or property.

The reconciliation is done as of March 31, 2020 and shows a total a total reserve amount of \$1,002,574.77 between escrow and CIAC.

Q11. Does this complete your testimony?

A. Yes.

AFFIDAVIT

I, Suzanne Christman, being duly sworn, state that I am authorized to make this verification on behalf of Tennessee Wastewater Systems, Inc.; that I have read the foregoing Supplemental Testimony of Suzanne Christman and know the contents thereof; and that the same are true and correct to the best of my knowledge, information, and belief.

Suzanne Christman
Suzanne Christman

County of Rutherford)
State of Tennessee)

On this 11th day of May 2020, personally appeared before me, Carol R White, a notary public, the above-named Suzanne Christman known to me personally who was duly sworn and on oath executed the above Affidavit.



Carol R White
Notary

My commission expires: 1/25/2023

Tennessee Wastewater Systems, Inc
Transactions by Account - 265 Operating Reserves
As of May 7, 2020

Account	Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
265 - Misc. Operating Reserves									845,828.52
265.1 - Inspection C Opening Bal		1/1/2020							3,000.00
Total 265.1 - Inspection Costs									3,000.00
265.2 - Sewer Sys/C Opening Bal		1/1/2020							540,895.83
General Journal		1/2/2020	122339	UMS Receipts	Escrow Charge	141.1 - Sewer Service		0.62	540,896.45
General Journal		1/6/2020	10623	UMS Receipts	Commercial Escrow Charge	141.12 - East TN		5.31	540,901.76
General Journal		1/6/2020	10623	UMS Receipts	Escrow Charge	141.12 - East TN		1.01	540,902.77
General Journal		1/7/2020	123121	UMS Receipts	Escrow Charge	141.1 - Sewer Service		1.69	540,904.46
General Journal		1/8/2020	12012021	UMS Receipts	Escrow Charge	141.1 - Sewer Service		0.21	540,904.67
General Journal		1/10/2020	12022020	UMS Receipts	Escrow Charge	141.1 - Sewer Service		3.04	540,907.71
General Journal		1/13/2020	123120	UMS Receipts	Escrow Charge	141.1 - Sewer Service		4.05	540,911.76
General Journal		1/14/2020	121320	UMS Receipts	Escrow Charge	141.1 - Sewer Service		4.39	540,916.15
General Journal		1/14/2020	121321	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	194.06		540,722.09
General Journal		1/14/2020	121322	UMS Receipts	Commercial Escrow Charge	141.12 - East TN		4.79	540,726.88
General Journal		1/16/2020	1132022	UMS Receipts	Escrow Open Credit	141.1 - Sewer Service	10.13		540,716.75
General Journal		1/16/2020	1132023	UMS Receipts	Escrow Charge	141.1 - Sewer Service		5.07	540,721.82
General Journal		1/16/2020	1132024	UMS Receipts	Commercial Escrow Open Credit	141.12 - East TN	39.87		540,681.95
General Journal		1/16/2020	1132025	UMS Receipts	Commercial Escrow Charge	141.12 - East TN		16.49	540,698.44
General Journal		1/17/2020	11721	UMS Receipts	Escrow Charge	141.1 - Sewer Service	10.13		540,688.31
General Journal		1/17/2020	11722	UMS Receipts	Commercial Escrow Charge	141.12 - East TN		9.04	540,697.35
General Journal		1/20/2020	1012024	UMS Receipts	Commercial Escrow Charge	141.12 - East TN		4.07	540,701.42
General Journal		1/22/2020	10821	UMS Receipts	Escrow Charge	141.1 - Sewer Service	2.94		540,698.48
General Journal		1/22/2020	10822	UMS Receipts	Escrow Open Credit	141.1 - Sewer Service	218.47		540,480.01
General Journal		1/24/2020	123124	UMS Receipts	Escrow Charge	141.1 - Sewer Service		14.86	540,494.87
General Journal		1/27/2020	12821	UMS Receipts	Escrow Charge	141.12 - East TN		0.21	540,495.08
General Journal		1/29/2020	1152022	UMS Receipts	Escrow Charge	141.1 - Sewer Service		8.78	540,503.86
General Journal		1/29/2020	1152024	UMS Receipts	Commercial Escrow Charge	141.12 - East TN		15.85	540,519.71
General Journal		1/31/2020	1152021	UMS Receipts	Escrow Charge	141.1 - Sewer Service		15.95	540,535.66
General Journal		1/31/2020	1152021	UMS Receipts	Escrow Charge	141.1 - Sewer Service		22,562.24	563,097.90
General Journal		1/31/2020	1152023	UMS Receipts	Commercial Escrow Charge	141.1 - Sewer Service		6,135.25	569,233.15
General Journal		1/31/2020	1152023	UMS Receipts	Commercial Escrow Charge	141.12 - East TN		13,279.83	582,512.98
General Journal		2/3/2020	1152024	UMS Receipts	Escrow Charge	141.12 - East TN		5,258.15	587,771.13
General Journal		2/3/2020	1152026	UMS Receipts	Commercial Escrow Charge	141.12 - East TN		1.01	587,772.14
General Journal		2/3/2020	1152026	UMS Receipts	Escrow Charge	141.12 - East TN		0.53	587,772.67
General Journal		2/4/2020	1152027	UMS Receipts	Escrow Charge	141.12 - East TN		1.35	587,774.02
General Journal		2/10/2020	2012024	UMS Receipts	Escrow Charge	141.1 - Sewer Service	16.34		587,757.68
General Journal		2/12/2020	1312022	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	32.43		587,726.73
General Journal		2/13/2020	2132021	UMS Receipts	Escrow Charge	141.1 - Sewer Service		4.39	587,731.12
General Journal		2/21/2020	123120	UMS Receipts	Escrow Charge	141.1 - Sewer Service		7.09	587,738.21

Tennessee Wastewater Systems, Inc
Transactions by Account - 265 Operating Reserves

				As of May 7, 2020			
General Journal	2/21/2020	123121	UMS Receipts	141.12 - East TN	10.13	587,728.08	
General Journal	2/21/2020	123122	UMS Receipts	Escrow Charge			
General Journal	2/25/2020	2232023	UMS Receipts	Commercial Escrow Charge	8.51	587,736.59	
General Journal	2/26/2020	2232029	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	587,746.69	
General Journal	2/26/2020	2232030	UMS Receipts	Escrow Charge	141.1 - Sewer Service	587,746.35	0.34
General Journal	2/26/2020	2232031	UMS Receipts	Escrow Charge	141.12 - East TN	587,772.01	
General Journal	2/26/2020	2232032	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	587,786.82	14.81
General Journal	2/26/2020	2232032	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	587,832.54	45.72
General Journal	2/26/2020	2232032	UMS Receipts	Escrow Charge	141.12 - East TN	587,842.33	9.79
General Journal	2/27/2020	2132021	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	587,856.69	14.36
General Journal	2/29/2020	2292022	UMS Receipts	Escrow Charge	141.1 - Sewer Service	610,542.66	22,685.97
General Journal	2/29/2020	2292022	UMS Receipts	Commercial Escrow Charge	141.1 - Sewer Service	616,677.91	6,135.25
General Journal	2/29/2020	2292023	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	629,628.18	12,950.27
General Journal	2/29/2020	2292023	UMS Receipts	Escrow Charge	141.12 - East TN	634,796.16	5,167.98
General Journal	3/2/2020	2292022	UMS Receipts	Escrow Charge	141.1 - Sewer Service	634,797.52	1.36
General Journal	3/4/2020	2292023	UMS Receipts	Escrow Charge	141.1 - Sewer Service	634,797.73	0.21
General Journal	3/4/2020	2292024	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	634,801.99	4.26
General Journal	3/4/2020	2292024	UMS Receipts	Escrow Charge	141.12 - East TN	634,803.69	1.70
General Journal	3/5/2020	123120	UMS Receipts	Escrow Charge	141.1 - Sewer Service	634,806.79	3.10
General Journal	3/5/2020	123122	UMS Receipts	Escrow Charge	141.12 - East TN	634,808.48	1.69
General Journal	3/6/2020	123123	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	634,809.54	1.06
General Journal	3/12/2020	3132021	UMS Receipts	Escrow Charge	141.1 - Sewer Service	634,809.20	0.34
General Journal	3/13/2020	3132022	UMS Receipts	Escrow Charge	141.12 - East TN	634,809.54	0.34
General Journal	3/17/2020	3022021	UMS Receipts	Escrow Charge	141.1 - Sewer Service	634,814.94	5.40
General Journal	3/18/2020	3132021	UMS Receipts	Escrow Charge	141.1 - Sewer Service	634,826.48	11.54
General Journal	3/23/2020	4302021	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	634,838.71	12.23
General Journal	3/23/2020	4302021	UMS Receipts	Escrow Charge	141.12 - East TN	634,844.79	6.08
General Journal	3/24/2020	4302022	UMS Receipts	Escrow Charge	141.1 - Sewer Service	634,852.22	7.43
General Journal	3/27/2020	3232021	UMS Receipts	Escrow Charge	141.1 - Sewer Service	634,857.94	5.72
General Journal	3/31/2020	3232024	UMS Receipts	Escrow Charge	141.1 - Sewer Service	658,021.34	23,163.40
General Journal	3/31/2020	3232024	UMS Receipts	Commercial Escrow Charge	141.1 - Sewer Service	664,156.59	6,135.25
General Journal	3/31/2020	3232025	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	677,142.22	12,985.63
General Journal	3/31/2020	3232025	UMS Receipts	Escrow Charge	141.12 - East TN	682,404.08	5,261.86
General Journal	4/1/2020	3232027	UMS Receipts	Commercial Escrow Charge	141.12 - East TN	682,404.61	0.53
General Journal	4/1/2020	3232027	UMS Receipts	Escrow Charge	141.12 - East TN	682,404.95	0.34
General Journal	4/2/2020	3232029	UMS Receipts	Escrow Charge	141.1 - Sewer Service	682,405.97	1.02
General Journal	4/6/2020	3312021	UMS Receipts	Escrow Charge	141.1 - Sewer Service	682,406.39	0.42
General Journal	4/6/2020	3312023	UMS Receipts	Escrow Charge	141.12 - East TN	682,403.69	2.70
General Journal	4/7/2020	3312024	UMS Receipts	Escrow Charge	141.1 - Sewer Service	682,403.90	0.21
General Journal	4/8/2020	4092021	UMS Receipts	Escrow Charge	141.1 - Sewer Service	682,409.19	5.29
General Journal	4/9/2020	4092022	UMS Receipts	Escrow Charge	141.1 - Sewer Service	682,409.40	0.21
General Journal	4/10/2020	3312021	UMS Receipts	Escrow Charge	141.1 - Sewer Service	682,411.93	2.53
General Journal	4/13/2020	3312023	UMS Receipts	Escrow Charge	141.1 - Sewer Service	682,415.98	4.05
General Journal	4/14/2020	4022021	UMS Receipts	Escrow Charge	141.1 - Sewer Service	682,422.91	6.93

Tennessee Wastewater Systems, Inc
Transactions by Account - 265 Operating Reserves

As of May 7, 2020

General Journal	4/16/2020	4022024 UMS Receipts	Escrow Charge	141.1 - Sewer Service	4.73	682,427.64
General Journal	4/17/2020	3312021 UMS Receipts	Escrow Charge	141.1 - Sewer Service	10.47	682,438.11
General Journal	4/17/2020	3312022 UMS Receipts	Escrow Charge	141.12 - East TN	5.40	682,443.51
General Journal	4/21/2020	4092023 UMS Receipts	Commercial Escrow Charge	141.12 - East TN	15.96	682,459.47
General Journal	4/22/2020	4092026 UMS Receipts	Commercial Escrow Charge	141.12 - East TN	7.98	682,451.49
General Journal	4/28/2020	4232021 UMS Receipts	Escrow Charge	141.1 - Sewer Service	10.13	682,461.62
General Journal	4/30/2020	1012023 UMS Receipts	Escrow Charge	141.1 - Sewer Service	23,290.22	705,751.84
General Journal	4/30/2020	1012023 UMS Receipts	Commercial Escrow Charge	141.1 - Sewer Service	6,135.25	711,887.09
General Journal	4/30/2020	1012024 UMS Receipts	Commercial Escrow Charge	141.12 - East TN	13,288.60	725,175.69
General Journal	4/30/2020	1012024 UMS Receipts	Escrow Charge	141.12 - East TN	5,373.29	730,548.98
General Journal	5/5/2020	4302024 UMS Receipts	Escrow Charge	141.1 - Sewer Service	4.10	730,553.08
Total 265.2 - Sewer Sys/Comp Repl - Post 2006				545.86	190,203.11	730,553.08
265.4 - Eudaily Rest Opening Bal	1/1/2020					301,932.69
Bill	4/8/2020	28657 Maury Fence Company, Eudaily Treatment		231 - Accounts Payable	3,720.00	298,212.69
Total 265.4 - Eudaily Reserve					3,720.00	600,145.38
Total 265 - Misc. Operating Reserves				4,265.86	190,203.11	1,031,765.77

GRAND TOTAL OF 265 RESERVES LIABILITY AS OF 5/7/2020 \$ 1,031,765.77
 FIRSTBANK ESCROW ACCOUNT BALANCE AS OF 5/7/2020 1,031,765.77
 VARIANCE \$ -

Tennessee Wastewater Systems, Inc
Transactions by Account - 271 - CIAC
As of May 7, 2020

Type	Date	Num	Name	Memo	Type	Debit	Credit	Balance
271 - Cont. In Aid of Construction								\$ 25,283,414.26
271.1 - CIAC - Williamson County								\$ 2,015,742.54
Deposit	5/6/2020	2187	Brentwood Contr Falls Grove Sec 6 - Utility Fee - 66 Lots @ \$1,200 per lot		Cash		\$ 79,200.00	\$ 2,094,942.54
Total 271.1 - CIAC - Williamson County								\$ 2,094,942.54
271.5 - CIAC - ETN Capital								\$ 29,620.00
Invoice	1/8/2020	1046	Gaurav Ahuja	Utility Fee - Location: TNBBR096R - 1711 High Rock Way, Sevierville, TN 37862	Cash		\$ 7,218.00	\$ 36,838.00
Invoice	1/17/2020	1047	Jose Menendez	Utility Fee - Location: TNEG3129 - 1860 Billiard Way, Sevierville, TN 37862	Cash		\$ 4,812.00	\$ 41,650.00
Invoice	2/10/2020	1048	Jose Menendez	Utility Fee - Location: TNEG00134 - 2103 Paradise View Way, Sevierville, TN 37862	Cash		\$ 1,604.00	\$ 43,254.00
Invoice	2/14/2020	1049	Jose Menendez	Utility Fee - Location: TNEG3158 - 1876 Billiard Way, Sevierville, TN 37862	Cash		\$ 1,604.00	\$ 44,858.00
Total 271.5 - CIAC - ETN Capital							\$ 15,238.00	\$ 44,858.00
271 - Cont. In Aid of Construction - Other								\$ 23,238,051.72
General Journal	1/1/2020	1202020		Charltonnary/Clovercroft TF	Property		\$ 452,400.00	\$ 23,690,451.72
Total 271 - Cont. In Aid of Construction - Other							\$ 452,400.00	\$ 23,690,451.72
Total 271 - Cont. In Aid of Construction							\$ 546,838.00	\$ 25,830,252.26
TOTAL							\$ 546,838.00	\$ 25,830,252.26

GRAND TOTAL OF CASH CONTRIBUTIONS TO CIAC YTD \$ 94,438.00
FIRSTBANK CIAC ACCOUNT BALANCE AS OF 5/7/2020 94,438.00
VARIANCE \$ *