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February 29, 2024

VIA ELECTRONIC FILING

Electronically Filed in TPUC Docket Room
on February 29, 2024 at 5:34 p.m.

Hon. Herbert H. Hilliard, Chairman
c/o Ectory Lawless, Docket Room Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243
TPUC.DocketRoom@tn.gov

RE: *Joint Application of Limestone Water Utility Operating Company, LLC, and Cumberland Basin Wastewater Systems, LLC, for Approval of the Acquisition of and to Operate the Wastewater System of Cumberland Basin Wastewater Systems, LLC, and to Issue a Certificate of Public Convenience and Necessity, TPUC Docket No. 23-00077*

Dear Chairman Hilliard:

Attached for filing please find *Cumberland Basin Wastewater Systems, LLC's Responses to the Consumer Advocate's First Set of Discovery Requests* in the above-referenced docket.

Please note that Attachment DR 1-5 is being submitted **UNDER SEAL** as **CONFIDENTIAL** and **PROPRIETARY**. Both a public version and a nonpublic, **CONFIDENTIAL** version of Attachment DR 1-5 is attached.

As required, the original plus four (4) hard copies will be mailed to your office. Should you have any questions concerning this filing, or require additional information, please do not hesitate to contact me.

Sincerely,

BUTLER SNOW LLP



Katherine Barnes

clw

Attachments

cc: Russ Mitten, Limestone Water Utility Operating Company, LLC
Tim Huddleston, Cumberland Basin Wastewater Systems, LLC
David Woodsmall, Central States Water Resources
Shilina B. Brown, Consumer Advocate Division
Victoria B. Glover, Consumer Advocate Division

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BUTLER SNOW LLP

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**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE**

IN RE:)	
)	
JOINT APPLICATION OF LIMESTONE)	
WATER UTILITY OPERATING)	
COMPANY, LLC AND CUMBERLAND)	
BASIN WASTEWATER SYSTEMS, LLC)	
FOR APPROVAL OF THE)	DOCKET NO. 23-00077
ACQUISITION OF AND TO OPERATE)	
THE WASTEWATER SYSTEM OF)	
CUMBERLAND BASIN WASTEWATER)	
SYSTEMS, LLC, AND TO ISSUE A)	
CERTIFICATE OF PUBLIC)	
CONVENIENCE AND NECESSITY)	

**CUMBERLAND BASIN WASTEWATER SYSTEMS, LLC’S RESPONSES TO
CONSUMER ADVOCATE’S FIRST SET OF DISCOVERY REQUESTS**

Cumberland Basin Wastewater Systems, LLC (“Cumberland Basin”), by and through counsel, hereby submits its Responses to the First Set of Discovery Requests propounded by the Consumer Advocate Division of the Attorney General’s Office (“Consumer Advocate”).

GENERAL OBJECTIONS

1. Cumberland Basin objects to all requests that seek information protected by the attorney-client privilege, the work-product doctrine and/or any other applicable privilege or restriction on disclosure.

2. Cumberland Basin objects to the definitions and instructions accompanying the requests to the extent the definitions and instructions contradict, are inconsistent with, or impose any obligations beyond those required by applicable provisions of the Tennessee Rules of Civil Procedure or the rules, regulations, or orders of the Tennessee Public Utility Commission (“TPUC”).

3. The specific responses set forth below are based on information now available to Cumberland Basin, and Cumberland Basin reserves the right at any time to revise, correct, add to or clarify the objections or responses and supplement the information produced.

4. Cumberland Basin objects to each request to the extent that it is unreasonably cumulative or duplicative, speculative, unduly burdensome, irrelevant or seeks information obtainable from some other source that is more convenient, less burdensome or less expensive.

5. Cumberland Basin objects to each request to the extent it seeks information outside Cumberland Basin's custody or control.

6. Cumberland Basin's decision, now or in the future, to provide information or documents notwithstanding the objectionable nature of any of the definitions or instructions, or the requests themselves, should not be construed as: (a) a stipulation that the material is relevant or admissible, (b) a waiver of Cumberland Basin's General Objections or the objections asserted in response to specific discovery requests, or (c) an agreement that requests for similar information will be treated in a similar manner.

7. Cumberland Basin objects to those requests that seek the identification of "any" or "all" documents or witnesses (or similar language) related to a particular subject matter on the grounds that they are overbroad and unduly burdensome and exceed the scope of permissible discovery.

8. Cumberland Basin objects to those requests that constitute a "fishing expedition," seeking information that is not relevant or reasonably calculated to lead to the discovery of admissible evidence and is not limited to this matter.

9. Cumberland Basin does not waive any previously submitted objections to the Consumer Advocate's discovery requests.

RESPONSES TO FIRST SET OF DISCOVERY REQUESTS

1-1. Provide a copy of all federal, state, county, and any other audits (financial, environmental, etc.) for both wastewater systems since 2017.

RESPONSE: There have not been any such audits to date.

1-2. Provide answers to the following questions:

- (a) Provide a full and comprehensive explanation of how the wastewater systems were originally funded;
- (b) Whether the residents of these systems paid any fee or assessment when joining the system and what was the purpose of the fee or assessment; and
- (c) Whether owners were charged a tap fee to join the systems.

RESPONSE:

- (a) The wastewater systems were originally funded in full by the Developers.
- (b) The residents of these systems did not pay any fee or assessment to Cumberland Basin when joining the system.
- (c) The owners were not charged a tap fee by Cumberland Basin to join the system.

1-3. Provide a copy of the Company's Balance Sheet at December 31, 2022, 2021, 2020, and 2019.

RESPONSE: Please see attachment DR 1-3. In addition, please refer to pages F3 of the annual reports provided with the Tennessee Public Utility Commission's response to the Consumer Advocate's Records Request filed in this Docket on February 6, 2024.

1-4. Provide a copy of the Company's Income Statement at December 31, 2022, 2021, 2020, and 2019.

RESPONSE: Please see attachment DR 1-4. In addition, please refer to pages F4 of the annual reports provided with the Tennessee Public Utility Commission's response to the Consumer Advocate's Records Request filed in this Docket on February 6, 2024.

1-5. Provide a copy of the Company's General Ledger at December 31, 2022, 2021, 2020, and 2019.

RESPONSE: Please see CONFIDENTIAL attachment DR 1-5.

1-6. Identify the amount and date of any capital expenditures funded by Cumberland Basin owner(s) since 2012.

RESPONSE: The Cumberland Basin owners have made no capital expenditures since 2012.

1-7. Has Cumberland Basin used any escrow funds to either fund capital expenditures or operate the system being sold to Limestone?

- (a) If yes, provide the amounts and dates of the escrow fund expenditures;
- (b) Provide an explanation as to the use of the escrow funds; and
- (c) Provide documents supporting your explanation, such as invoices.

RESPONSE: Cumberland Basin has not used any escrowed funds to finance capital expenditures or to cover operating expenses.

1-8. Provide the current balance of Cumberland Basin's Escrow account(s).

RESPONSE: As of December 31, 2023, the balance was \$20,243.69.

1-9. Provide the account activity of Cumberland Basin's Escrow account for the last 3 years.

RESPONSE: There have been no withdrawals from the escrow account in the last 3 years.

As of December 31, 2020, the balance was \$8,706.27.

As of December 31, 2021, the balance was \$14,279.46.

As of December 31, 2022, the balance was \$20,134.90.

1-10. Does Cumberland Basin intend to transfer the balance of the Escrow account(s) at closing?

If not, provide an explanation for the Company's rationale for retaining the balance of the Escrow account(s).

RESPONSE: This information is not available at this time. Cumberland Basin and Limestone are working diligently to respond to this request and will supplement this response when the information is available.

1-11. Refer to the Company's 2022 Annual Report. Specifically, refer to page SU-2. Provide the general ledger detail supporting the escrow balance shown. Additionally, provide a narrative response describing why the assets recorded to the escrow account do not equal the liabilities recorded to escrow.

RESPONSE: This information is not available at this time. Cumberland Basin and Limestone are working diligently to respond to this request and will supplement this response when the information is available.

1-12. Provide the number of customers paying the sewer system access fee, by month and system, from January 2018 to date.

RESPONSE: Cumberland Basin has invoiced the Access Fees Annually at The Bluffs based on Ownership as of December 1 of each year. The numbers of customers invoiced each year for the period 2018 through 2022 are shown below.

2018	166 Lots Paid
2019	157 Lots Paid
2020	162 Lots Paid
2021	155 Lots Paid
2022	152 Lots Paid
2023	Currently Receiving Payments

1-13. Confirm whether or not Cumberland Basin holds Security Deposits from its customers.

RESPONSE: Cumberland Basin requires Security Deposit as part of a Subscription Agreement.

1-14. Identify the amount, number and type (if any) of Security Deposits held by the Company.

RESPONSE: Cumberland Basin current holds 10 security deposits of \$60.00 each.

1-15. Confirm that the Security Deposits currently held by Cumberland Basin for customers will be transferred as part of the sale. If not confirmed, provide an explanation for the Company's rationale for not transferring the held Security Deposits.

RESPONSE: This information is not available at this time. Cumberland Basin and Limestone are working diligently to respond to this request and will supplement this response when the information is available.

1-16. Identify any Paid-in-Capital provided by ownership to the Company by year for the period 2018 – 2023.

RESPONSE: There was no Paid-In-Capital for the period 2018-2023.

1-17. Is it the Company's understanding that its State Operating Permit from the Tennessee Department of Environment and Conservation ("TDEC") requires fencing around the drip field? If so, please explain why and provide a full explanation.

RESPONSE: Fencing is required by the State Operating Permit Paragraph A. General Requirements for the Genesis Site.

1-18. Refer to Petition, Exhibit 7, Sales Agreement. Has the Company finalized Exhibits A-D of the agreement? If so, provide those finalized Exhibits.

RESPONSE: Those exhibits have not been finalized to date.

1-19. Provide a copy of all appraisals relied upon by Cumberland Basin to evaluate an appropriate purchase/sale price, if such appraisals exist. To the extent such appraisals differ from the proposed purchase price of the system, provide all analysis reconciling the two amounts.

RESPONSE: Cumberland Basin did not rely on any appraisals to determine the agreed upon purchase price.

1-20. Refer to the Direct Testimony of Josiah Cox. Specifically, refer to p. 14, lines 12-18. On November 28, 2007, the Commission approved the Certificate of Convenience and Necessity (“CCN”) for the Cumberland Basin Wastewater System to provide service to a proposed “175 single family home and one commercial establishment” in a development called the Bluffs at Cumberland Cove.¹ To date, this development provides service to only 7 customers.² In discovery responses in 2016, Cumberland Basin explained that the original developer of the Bluffs at Cumberland Cove defaulted resulting in a sale “on the

¹ *Order Approving Application for a Certificate of Public Convenience and Necessity and Tariff*, pp. 2-4, TRA Docket No. 07-00079 (November 28, 2007).

² *Petition*, Exhibit 22.

Court House Steps.”³ Provide support for the Company’s assertion that the Bluffs is a “growing” community. Provide the growth that has occurred at the Bluffs at Cumberland Cove since the granting of a CCN in 2007.

RESPONSE: The growth that has occurred at the Bluffs at Cumberland Cove since the granting of a CCN in 2007 is as follows:

2007-2014 0 occupied residence
2015 1 occupied resident
2016 2 occupied residences
2018 3 occupied residences
2019 4 occupied residences
2020 4 occupied residences
2021 4 occupied residences
2022 4 occupied residences
2023 10 occupied residences and 9 each under construction.
Development sold to new developers in 2023.
2024 Currently 10 occupied residences and 12 each under construction.

³ Cumberland Basin Wastewater Systems, LLC Response to Staff’s Data Request, DR #1, TRA Docket No. 16-00069 (September 16, 2016).

ATTACHMENT DR 1-3

Name of Respondent Cumberland Basin Wastewater System	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-2020	Year of Report 2019
COMPARATIVE BALANCE SHEET			
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)
ASSETS			
Utility Plant in Service (101-105)	F5/W1/S1	\$175,585	\$175,585
Accum. Depreciation and Amortization (108)	F5/W2/S2	26,337	17,558
Net Utility Plant		\$149,248	\$158,027
Cash		\$51,135	\$35,698
Customer Accounts Receivable (141)		0	0
Customer Deposits (132.05)		7,021	6,943
Escrow Deposits (132.10)		675	241
Other Assets (Please Specify)		0	0
Other Assets (Please Specify)		0	0
Total Assets		\$208,080	\$200,909
LIABILITIES AND CAPITAL			
Common Stock Issued (201)	F-6	\$0	\$0
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		0	0
Retained Earnings (215)	F-6	28,393	18,039
Capital (Proprietary & Partnership-218)	F-6	20,000	20,000
Total Capital		\$48,393	\$38,039
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)		0	0
Notes Payable (232)		0	0
Customer Deposits (235)		346	286
Accrued Taxes (236)		0	0
Advances Payable		0	0
Escrowed Deposits (235.1)		10,093	4,556
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of Const.-Net (271-2)	F-8	149,248	158,027
Total Liabilities		\$159,687	\$162,870
Total Liabilities & Capital		\$208,080	\$200,909

Name of Respondent Cumberland Basin Wastewater System	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-2021	Year of Report 2020
COMPARATIVE BALANCE SHEET			
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)
ASSETS			
Utility Plant in Service (101-105)	F5/W1/S1	\$175,585	\$175,585
Accum. Depreciation and Amortization (108)	F5/W2/S2	35,116	26,337
Net Utility Plant		\$140,469	\$149,248
Cash		\$57,454	\$51,135
Customer Accounts Receivable (141)		0	0
Customer Deposits (132.05)		0	0
Escrow Deposits (132.10)		11,073	7,697
Other Assets (Please Specify)		0	0
Other Assets (Please Specify)		0	0
Total Assets		\$208,997	\$208,080
LIABILITIES AND CAPITAL			
Common Stock Issued (201)	F-6	\$0	\$0
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		0	0
Retained Earnings (215)	F-6	32,450	28,393
Capital (Proprietary & Partnership-218)	F-6	20,000	20,000
Total Capital		\$52,450	\$48,393
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)		0	0
Notes Payable (232)		0	0
Customer Deposits (235)		346	346
Accrued Taxes (236)		0	0
Advances Payable		0	0
Escrowed Deposits (235.1)		15,731	10,093
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of Const.-Net (271-2)	F-8	140,469	149,248
Total Liabilities		\$156,547	\$159,687
Total Liabilities & Capital		\$208,997	\$208,080

Name of Respondent Cumberland Basin Wastewater System	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-2022	Year of Report 2021
COMPARATIVE BALANCE SHEET			
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)
ASSETS			
Utility Plant in Service (101-105)	F5/W1/S1	\$175,585	\$175,585
Accum. Depreciation and Amortization (108)	F5/W2/S2	43,895	35,116
Net Utility Plant		\$131,690	\$140,469
Cash		\$66,218	\$57,454
Customer Accounts Receivable (141)		0	0
Customer Deposits (132.05)		0	0
Escrow Deposits (132.10)		15,739	11,073
Other Assets (Please Specify)		0	0
Other Assets (Please Specify)		0	0
Total Assets		\$213,647	\$208,997
LIABILITIES AND CAPITAL			
Common Stock Issued (201)	F-6	\$0	\$0
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		0	0
Retained Earnings (215)	F-6	40,303	32,450
Capital (Proprietary & Partnership-218)	F-6	20,000	20,000
Total Capital		\$60,303	\$52,450
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)		0	0
Notes Payable (232)		0	0
Customer Deposits (235)		346	346
Accrued Taxes (236)		0	0
Advances Payable		0	0
Escrowed Deposits (235.1)		21,307	15,731
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of Const.-Net (271-2)	F-8	131,690	140,469
Total Liabilities		\$153,344	\$156,547
Total Liabilities & Capital		\$213,647	\$208,997

Name of Respondent Cumberland Basin Wastewater System	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-2023	Year of Report 2022
COMPARATIVE BALANCE SHEET			
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)
ASSETS			
Utility Plant in Service (101-105)	F5/W1/S1	\$175,585	\$175,585
Accum. Depreciation and Amortization (108)	F5/W2/S2	52,674	43,895
Net Utility Plant		\$122,911	\$131,690
Cash		\$73,043	\$66,218
Customer Accounts Receivable (141)		0	0
Customer Deposits (132.05)		0	0
Escrow Deposits (132.10)		21,330	15,739
Other Assets (Please Specify)		0	0
Other Assets (Please Specify)		0	0
Total Assets		\$217,283	\$213,647
LIABILITIES AND CAPITAL			
Common Stock Issued (201)	F-6	\$0	\$0
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		0	0
Retained Earnings (215)	F-6	46,869	40,303
Capital (Proprietary & Partnership-218)	F-6	20,000	20,000
Total Capital		\$66,869	\$60,303
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)		0	0
Notes Payable (232)		0	0
Customer Deposits (235)		346	346
Accrued Taxes (236)		0	0
Advances Payable		0	0
Escrowed Deposits (235.1)		27,157	21,307
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of Const.-Net (271-2)	F-8	122,911	131,690
Total Liabilities		\$150,414	\$153,344
Total Liabilities & Capital		\$217,283	\$213,647

ATTACHMENT DR 1-4

Name of Respondent Cumberland Basin Wastewater System	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-2020	Year of Report 2019		
INCOME STATEMENT					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
Gross Revenue:					
Residential			\$27,756		\$27,756
Commercial			0		0
Industrial			0		0
Multi-Family			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Gross Revenue			\$27,756		\$27,756
Operation & Maint. Expense	W3/S3		\$17,402		\$17,402
Depreciation Expense	F-5		0		0
Amortization Expense			0		0
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		0		0
Income Taxes	F-7		0		0
Total Operating Expenses			\$17,402		\$17,402
Net Operating Income			\$10,354		\$10,354
Other Income:					
Nonutility Income			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Income			\$0		\$0
Other Deductions:					
Misc. Nonutility Expenses			\$0		\$0
Other - Interest Expense			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Deductions			\$0		\$0
Net Income			\$10,354		\$10,354

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Name of Respondent Cumberland Basin Wastewater System	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-2021	Year of Report 2020		
INCOME STATEMENT					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
Gross Revenue:					
Residential			\$26,581		\$26,581
Commercial			0		0
Industrial			0		0
Multi-Family			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Gross Revenue			\$26,581		\$26,581
Operation & Maint. Expense	W3/S3		\$21,279		\$21,279
Depreciation Expense	F-5		0		0
Amortization Expense			0		0
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		1,245		1,245
Income Taxes	F-7		0		0
Total Operating Expenses			\$22,524		\$22,524
Net Operating Income			\$4,057		\$4,057
Other Income:					
Nonutility Income			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Income			\$0		\$0
Other Deductions:					
Misc. Nonutility Expenses			\$0		\$0
Other - Interest Expense			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Deductions			\$0		\$0
Net Income			\$4,057		\$4,057

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Name of Respondent Cumberland Basin Wastewater System	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-2022	Year of Report 2021		
INCOME STATEMENT					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
Gross Revenue:					
Residential			\$26,787		\$26,787
Commercial			0		0
Industrial			0		0
Multi-Family			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Gross Revenue			\$26,787		\$26,787
Operation & Maint. Expense	W3/S3		\$17,601		\$17,601
Depreciation Expense	F-5		0		0
Amortization Expense			0		0
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		1,333		1,333
Income Taxes	F-7		0		0
Total Operating Expenses			\$18,934		\$18,934
Net Operating Income			\$7,853		\$7,853
Other Income:					
Nonutility Income			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Income			\$0		\$0
Other Deductions:					
Misc. Nonutility Expenses			\$0		\$0
Other - Interest Expense			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Deductions			\$0		\$0
Net Income			\$7,853		\$7,853

Name of Respondent Cumberland Basin Wastewater System	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-2023	Year of Report 2022		
INCOME STATEMENT					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
Gross Revenue:					
Residential			\$26,097		\$26,097
Commercial			0		0
Industrial			0		0
Multi-Family			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Gross Revenue			\$26,097		\$26,097
Operation & Maint. Expense	W3/S3		\$19,531		\$19,531
Depreciation Expense	F-5		0		0
Amortization Expense			0		0
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		0		0
Income Taxes	F-7		0		0
Total Operating Expenses			\$19,531		\$19,531
Net Operating Income			\$6,566		\$6,566
Other Income:					
Nonutility Income			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Income			\$0		\$0
Other Deductions:					
Misc. Nonutility Expenses			\$0		\$0
Other - Interest Expense			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Deductions			\$0		\$0
Net Income			\$6,566		\$6,566

PUBLIC VERSION
ATTACHMENT DR 1-5

General Ledger

STATE OF Tennessee)

COUNTY OF Knox)

BEFORE ME, the undersigned, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared Tim Huddleston, being by me first duly sworn deposed and said that:

He is appearing as a witness on behalf of Cumberland Basin Wastewater Systems, LLC before the Tennessee Public Utility Commission, and duly sworn, verifies that the data requests and discovery responses are accurate to the best of [his/her] knowledge.

Tim Huddleston
TIM HUDDLESTON

Sworn to and subscribed before me
this 28th day of February, 2024.

Terr Abbott

Notary Public

My Commission expires: 12/5/2024



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:

Shilina B. Brown, Esq.
Assistant Attorney General
Office of the Tennessee Attorney General
Consumer Advocate Division
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Nashville, TN 37202-0207
Shilina.Brown@ag.tn.gov

Victoria B. Glover, Esq.
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Consumer Advocate Division
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This the 29th day of February 2024.



Katherine Barnes