

# TENNESSEE PUBLIC UTILITY COMMISSION

Kelly Cashman-Grams  
General Counsel  
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Nashville, TN 37243-0001

February 4, 2025

Electronically Filed in TPUC Docket  
Room on February 5, 2025 at 1:39 p.m.

***Via Email to Vance.Broemel@ag.tn.gov***

Mr. Vance Broemel  
Senior Assistant Attorney General  
Office of Tennessee Attorney General and Reporter  
Financial Division, Consumer Advocate Division  
P.O. Box 20207  
Nashville, Tennessee 37202

RE: Response to Request for Records under Tenn. Code Ann. § 65-4-118  
Docket No. 24-00044, *In re Petition of Piedmont Natural  
Gas Company Inc. to Adopt an Annual Review of Rates  
Mechanism Pursuant to Tenn. Code Ann. § 65-5-103(d)(6)*


Dear Mr. Broemel:

I received your letter of January 28, 2025, which requests copies of lawn maintenance invoices, staff-approved annual budgets, and/or related information used in the staff-assisted rate cases for Tennessee Wastewater Services, Inc. (Docket No. 20-00009), Superior Wastewater Systems, LLC (Docket No. 22-00087), and Integrated Resource Management, Inc. (24-00073). Upon review of the dockets referenced, please find the following attached documents held by the Commission that are responsive to your request:

- TWSI – The Commission does not have any invoices. *See*, Supplemental Testimony of Kevin McClenathan (May 14, 2020)- Schedule 5 (Docket No. 20-00009).
- Superior – The Commission has produced a mowing estimate from Walsh's Landscaping and Lawn Care. The annual estimate was \$4,860, which was included in the attrition year's O&M budget. *See*, Pre-filed Direct Testimony of Craig Cox (September 9, 2022) - TPUC Party Staff Workpaper 2.01 (Docket No. 22-00087).
- IRM—Lawn maintenance expense was included in Routine maintenance. Staff received invoices from IRM's affiliate, C&C, for bush-hogging or field maintenance. *See*, Pre-filed Direct Testimony of Craig Cox (November 14, 2024) - Staff Workpaper 4.01 (Docket No. 24-00073).

An electronic copy of this letter is being sent to the opposing counsel of record and designated utility representative below. Please do not hesitate to contact me if you have any questions.

**FOR THE TENNESSEE PUBLIC UTILITY COMMISSION:**

  
\_\_\_\_\_  
Kelly Cashman Grams, General Counsel

cc: TPUC Docket No. 24-00044

Melvin J. Malone @ [Melvin.Malone@butlersnow.com](mailto:Melvin.Malone@butlersnow.com)

David Woodsmall @ [DWoodsmall@cswrgroup.com](mailto:DWoodsmall@cswrgroup.com)

**Tennessee Wastewater Systems, Inc.**  
Contractual Services Expense  
For the 12 Months Ending December 31, 2020

Line No.		Test Period	Adjustments	Attrition Period
1	Professional	25,594	(8,001)	17,593
2	Testing	7,932	204	8,136
3	Maintenance	12,247	(5,044)	7,203
4	Service	1,505	39	1,544
5	Lawn Maintenance	28,063	28,063	56,125
6	One-Call	5,831	150	5,981
7	Management Fees	321,257	(90,237)	231,020
8	IT Support	74,238	(15,170)	59,068
9	<b>Total Contractual Services Expense</b>	<b>476,667</b>	<b>(89,998)</b>	<b>386,670</b>

SOURCE: Commission Staff Workpaper 7.

**Tennessee Wastewater Systems, Inc.**  
Contractual Services Expense Workpaper  
For the 12 Months Ending December 31, 2020

Line No.		2010	2011	2012	2013	2014	2015	2016	2017	2018	Method	Attrition Amount
1	Professional	26,691	55,460	0	100,534	110,435	256,068	48,271	9,591	25,594	2-Year Average	17,593
2	Testing	745	150	0	0	3,925	12,677	12,305	9,606	7,932	GDP Deflator	8,136
3	Maintenance	546,885	590,506	922,352	846,590	387,211	15,212	48,724	2,159	12,247	2-Year Average	7,203
4	Service	0	0	90	5,460	6,143	22,352	376	8,779	1,505	GDP Deflator	1,544
5	Lawn Maintenance	6,910	8,705	6,715	2,605	19,575	20,947	21,890	23,469	28,063	Double Test Period	56,125 A/
6	One-Call	2,178	2,564	2,279	5,122	2,552	3,169	5,519	7,340	5,831	GDP Deflator	5,981
7	Management Fees	218,560	139,859	68,274	109,993	81,213	148,788	223,460	116,473	321,257	Priceout Workpaper	231,020
8	IT Support	0	0	0	0	0	0	41,502	0	74,238	Priceout Workpaper	59,068
9	<b>Total Contractual Services Expense</b>	<b>801,969</b>	<b>797,244</b>	<b>999,710</b>	<b>1,070,304</b>	<b>611,054</b>	<b>479,213</b>	<b>402,047</b>	<b>177,418</b>	<b>476,667</b>		<b>386,670</b>

A/ Based on conversation with management regarding need for better maintenance of system grounds. Efforts during 2019 to clean up system grounds showed \$81,096 spent for contract lawn maintenance YTD Nov 2019.

**SUPERIOR WASTEWATER SYSTEMS, LLC**

**O&M Expense Variance Comp**

Source : Profit & Loss Statements, Annual Reports, and Company's GL Data

Docket 22-00087

TPUC Party Staff

Workpaper

2.01

<u>Line</u>	<u>2021</u> <u>Test</u> <u>Period</u>	<u>Adjustment</u>	<u>Adjusted</u> <u>Test Period</u>	<u>Growth</u> <u>Factor</u> A/	<u>Attrition Period</u>	<u>Comments</u>
1	Allocated charge for office space - NEW ITEM	\$ -	\$ 3,600.00	\$ 3,600.00	\$ 703.16	\$ 4,800.00 2016 attrition-yr IRM office space charge (\$3,600 annually), inflated to 2022 using GDP index data; rounded
2	QuickBooks	\$ 312.80	\$ -	\$ 312.80	\$ 23.59	\$ 336.39 \$481 in 2019/\$241 in 2020/\$312 in 2021
3	Other - Staples, etc.	\$ 307.49	\$ -	\$ 307.49	\$ 23.19	\$ 330.68
4	<b>Office Expenses</b>	\$ 620.29	\$ 3,600.00	\$ 4,220.29	\$ 749.94	\$ 5,467.07
5	<b>Electricity - Middle TN Electric</b>	\$ 11,722.52	\$ -	\$ 11,722.52	\$ 884.18	\$ 12,606.70
6	Smith Manus - surety bond fees	\$ 1,170.00	\$ (1,170.00)	\$ -	\$ -	\$ - remove from base rates; covered by bond cost surcharge
7	Bank fees	\$ 26.00	\$ 9.00	\$ 35.00	\$ 2.64	\$ 37.64 \$56/\$0/\$26
8	Other	\$ 418.57	\$ (418.57)	\$ -	\$ -	\$ - remove from base rates; biennial letter-of-credit charge covered by bond cost surcharge
9	<b>Bank Charges</b>	\$ 1,614.57	\$ (1,579.57)	\$ 35.00	\$ 2.64	\$ 37.64
10	<b>Materials and Supplies</b>	\$ 4,143.75	\$ (643.75)	\$ 3,500.00	\$ 263.99	\$ 3,763.99 \$3.3K in 2020
11	USPS	\$ 160.00	\$ -	\$ 160.00	\$ 12.07	\$ 172.07
12	Other	\$ -	\$ -	\$ -	\$ -	\$ -
13	<b>Postage Expenses</b>	\$ 160.00	\$ -	\$ 160.00	\$ 12.07	\$ 172.07
14	<b>Contract Services - Billing</b>	\$ -	\$ -	\$ -	\$ -	\$ - Premier affiliate charges moved to separate section below
15	WHN Consulting - finance/bookkeeping	\$ 21,100.00	\$ (7,700.00)	\$ 13,400.00	\$ 1,010.71	\$ 14,410.71 3-yr avg = \$13,400
16	Evans, Jones, and Reynolds - Atty fees	\$ 14,685.00	\$ (6,485.00)	\$ 8,200.00	\$ 618.49	\$ 8,818.49 3-yr avg = \$8,200
17	CPA Fees	\$ 732.86	\$ 267.14	\$ 1,000.00	\$ 75.43	\$ 1,075.43 \$1.5K in 2020
18	Farris Bobango Branan - Atty fees	\$ 2,550.00	\$ -	\$ 2,550.00	\$ 192.34	\$ 2,742.34 similar amt in 2020
19	Civil Infrastructures - engineering (TDEC SOP)	\$ 1,400.00	\$ (1,100.00)	\$ 300.00	\$ -	\$ 300.00 use 5-yr average; \$1,500 every 5 years needed for TDEC SOP review
20	Court Reporting Services	\$ 193.23	\$ (43.23)	\$ 150.00	\$ -	\$ 150.00 nothing in 2019-2020
21	Check tanks ("sludge judge") every 3 yrs - NEW ITEM	\$ -	\$ 3,800.00	\$ 3,800.00	\$ -	\$ 3,800.00 To address Williamson Co tank regs ; est \$20/person * 2 ppl*.75 hrs*110 tanks/yr, along w 15% overhead ch
22	<b>Contract Services - Professional</b>	\$ 40,661.09	\$ (11,261.09)	\$ 29,400.00	\$ 1,896.97	\$ 31,296.97
23	James Johnson	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 226.28	\$ 3,226.28 similar amts in 2019/2020
24	Microbac Labs	\$ 131.25	\$ 78.75	\$ 210.00	\$ 15.84	\$ 225.84 3-yr avg = \$210 (\$99/\$389/\$131)
25	Other	\$ -	\$ -	\$ -	\$ -	\$ -
26	<b>Contract Services - Testing</b>	\$ 3,131.25	\$ 78.75	\$ 3,210.00	\$ 242.12	\$ 3,452.12
27	JP insurance reimbursements, WComp, and employer-paid taxes	\$ 11,281.93	\$ (281.93)	\$ 11,000.00	\$ 829.69	\$ 11,829.69 Amt \$14.7K in 2020; \$0 in 2019
28	Labor, supervision - checking plant, cleaning filters, repair/maint, etc.	\$ 22,234.16	\$ (734.16)	\$ 21,500.00	\$ 1,621.66	\$ 23,121.66 Amt \$21.7K in 2020; N/A in 2019
29	Office administration and bookkeeping	\$ 14,077.00	\$ (77.00)	\$ 14,000.00	\$ 1,055.96	\$ 15,055.96 Amt \$12.9K in 2020
30	Postage	\$ 347.77	\$ -	\$ 347.77	\$ 26.23	\$ 374.00 Amt \$304.90 in 2021; N/A in 2019
31	Executive management fee (J. Powell) - NEW ITEM	\$ -	\$ -	\$ 18,500.00	\$ 3,613.45	\$ 24,000.00 2016 attrition-yr IRM exec mgmt fee (\$18,500 annually), inflated to 2022 using GDP index data; rounded up
32	Other	\$ 725.20	\$ -	\$ 725.20	\$ 24.80	\$ 750.00
33	<b>Premier Property Mgmt (affiliate) Charges</b>	\$ 48,666.06	\$ (1,093.09)	\$ 66,072.97	\$ 7,171.79	\$ 75,131.31 Premier - affiliate charges
34	<b>Transportation Expenses</b>	\$ 750.23	\$ (100.23)	\$ 650.00	\$ 49.03	\$ 699.03 3-yr avg = \$650
35	Rock City Machine	\$ 6,175.70	\$ 324.30	\$ 6,500.00	\$ 490.27	\$ 6,990.27 \$7K in 2020
36	Terry Engle	\$ 540.00	\$ (40.00)	\$ 500.00	\$ 37.71	\$ 537.71 \$495 in 2020
37	Tinglo Soxayaseng	\$ 784.00	\$ (284.00)	\$ 500.00	\$ 37.71	\$ 537.71 \$247 in 2020
38	Anglin Septic Svc	\$ -	\$ 500.00	\$ 500.00	\$ 37.71	\$ 537.71 \$1.1K in 2020
39	Clint Nichols	\$ 1,580.96	\$ (1,080.96)	\$ 500.00	\$ 37.71	\$ 537.71 only \$217 in 2020
40	James Esmond - Electrician	\$ 1,025.00	\$ (525.00)	\$ 500.00	\$ 37.71	\$ 537.71 only \$220 in 2020
41	Perkins/Whitsey	\$ 96.00	\$ (96.00)	\$ -	\$ -	\$ - nothing in 2019-2020
42	Non-Potable Well Water (separate, non-regulated business)	\$ 756.00	\$ (756.00)	\$ -	\$ -	\$ - remove: related to non-regulated operations
43	Drip fields' lawn maintenance/mowing - NEW ITEM	\$ -	\$ -	\$ -	\$ 4,860.00	\$ 4,860.00 quote provided for mowing of two drip fields
44	Service truck maintenance, fuel, and insurance allowance - NEW ITEM	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 3,500.00 purchase of service truck from escrow funds
45	<b>Repair and Maintenance Expenses</b>	\$ 10,957.66	\$ (1,957.66)	\$ 9,000.00	\$ 9,038.83	\$ 18,038.83
46	<b>Insurance Expenses</b>	\$ 2,990.00	\$ -	\$ 2,990.00	\$ 280.00	\$ 3,270.00 indemnity insurance policy
47	<b>Meals and Entertainment Expenses</b>	\$ 5,117.20	\$ (4,117.20)	\$ 1,000.00	\$ 75.43	\$ 1,075.43 Allow base amt for business- and training-related travel (\$600/\$2.8K/\$5K)
48	Copies	\$ 224.90	\$ -	\$ 224.90	\$ 16.96	\$ 241.86
49	AT&T	\$ 486.21	\$ -	\$ 486.21	\$ 36.67	\$ 522.88
50	Other	\$ -	\$ -	\$ -	\$ -	\$ -
51	<b>Miscellaneous Expenses</b>	\$ 711.11	\$ -	\$ 711.11	\$ 53.64	\$ 764.75
52	Tennessee Public Utility Commission	\$ 663.32	\$ -	\$ 663.32	\$ 180.10	\$ 843.42 computed via formula using <b>proposed</b> rates; corrected bond surchg to credit; incl escrow + bond-cost surchar
53	Williamson Co Trustee - Property Taxes	\$ 4,535.00	\$ -	\$ 4,535.00	\$ 123.00	\$ 4,658.00 Attrition period is actual property tax assessment
54	TDEC	\$ 1,000.00	\$ (520.00)	\$ 480.00	\$ -	\$ 480.00 use 5-yr average; \$350/yr for 4 years, then \$1,000 the fifth year for SOP review by TDEC (see related \$1,500)
55	TN SOS Annual Report	\$ 300.95	\$ -	\$ 300.95	\$ -	\$ 300.95
56	Franchise Tax	\$ -	\$ 627.00	\$ 627.00	\$ (115.00)	\$ 512.00 franchise tax not incl in GL; error, per Hal; actual amts paid for 2021 and 2022
57	<b>Taxes Other Than Income Taxes</b>	\$ 6,499.27	\$ 107.00	\$ 6,606.27	\$ 188.10	\$ 6,794.37
58	<b>State Excise Taxes</b>	\$ -	\$ -	\$ -	\$ (3,973.00)	\$ (3,973.00)
59	<b>Total Operating Expense at <u>Current Rates</u></b>	\$ 137,745.00	\$ (16,966.84)	\$ 139,278.16	\$ 16,935.73	\$ 158,597.28

## Walsh's Landscaping and Lawn Care

1306 Old Highway 99  
Chapel Hill, TN 37034 US  
walsh101089@gmail.com



## Estimate

ADDRESS  
Premier Properties  
Kings Chapel  
Arrington, Tn 37014

ESTIMATE 1168  
DATE 08/30/2022  
EXPIRATION DATE 09/13/2022

DATE	DESCRIPTION	QTY	RATE	AMOUNT	
	Mowing service	drip field	14	240.00	3,360.00
		2 x's per month for 7 months			
	Mowing service	drip field - bush hog	3	500.00	1,500.00
		3 x's a year			

Thank you for considering Walsh's Landscaping! Estimates are only valid for 14 days, pricing is subject to change after 14 days. To lock in pricing, estimate must be accepted and a 50% deposit must be made to be added to our calendar. LABOR COST IS JUST AN ESTIMATED AMOUNT/TIME AND IS SUBJECT TO CHANGE. If you have any questions please let us know! Have a wonderful day!

TOTAL

**\$4,860.00**

Accepted By

Accepted Date

Integrated Resource Management, Inc.  
Operation and Maintenance Expense Analysis and Forecast  
For the 12 Months Attrition Period Ending December 31, 2024

Line		Test Period	Adjustments	Adjusted Test Period	Growth Factor B/	Attrition Period
1	<b>Purchased Power</b>	\$ 10,582 A/	\$ -	\$ 10,582	\$ 859	\$ 11,442
2	Legal Fees	\$ 19,500 A/	\$ -	\$ 19,500	\$ 1,583	\$ 21,083
3	Accounting and Finance Fees	12,737 A/	-	12,737	1,034	13,771
4	Billing Service Expenses	7,340 A/	-	7,340	596	7,936
5	Professional Services Fees	8,287 A/	-	8,287	673	8,960
6	Pumping Expense	2,800 A/	-	2,800	227	3,027
7	Other	1,160 A/	-	1,160	94	1,254
8	<b>Contractual Services</b>	\$ 51,825	\$ -	\$ 51,825	\$ 4,208	\$ 56,033
9	Clerical Allocation	\$ 28,200 E/	\$ 29,514 G/	\$ 57,714	\$ 4,690 G/	\$ 62,404 G/
10	Management Allocation	80,530 E/	(8,388) G/	72,142	5,860 G/	78,002 G/
11	Rent Allocation	14,400 E/	-	14,400	0	14,400
12	Pumping, incl Technical Assistance	32,190 E/	-	32,190	2,614	34,804
13	Routine Maintenance	130,960 E/	64,790 D/	195,750	15,895	211,645
14	Non-Routine Maintenance	81,574 E/	(81,574) D/	0	0	0
15	Other Maintenance	2,160 E/	-	2,160	175	2,335
16	<b>Affiliate Charges from C&amp;C Co.</b>	\$ 370,014	\$ 4,342	\$ 374,356	\$ 29,234	\$ 403,590
17	Insurance	\$ 394 A/	\$ -	\$ 394	\$ 32	\$ 426
18	Website support and Logo Shirts for Field Employees	1,646 A/	(45) F/	1,600	130	1,730
19	Bank-Service Charge	3,455 A/	-	3,455	281	3,736
20	Interest Expenses	1,837 A/	-	1,837	149	1,986
21	Vehicle Maintenance and Travel	211 A/	-	211	17	228
22	Management Fee	0 A/	-	0	0	0
23	Office Supplies and Administration	1,659 A/	45 F/	1,704	138	1,842
24	Computer and Office Equipment Maint and Repair	6,615 A/	-	6,615	537	7,153
25	Postage & Delivery	0 A/	-	0	0	0
26	Cell Phone Expenses	3,223 A/	-	3,223	262	3,485
27	Annual Reports, Licenses/Permits, and Penalties	1,511 A/	-	1,511	123	1,634
28	Dues & Subscriptions	0 A/	-	0	0	0
29	Travel, Meals, and Entertainment	375 A/	(12) H/	363	29	392
30	Miscellaneous	3,103 A/	-	3,103	252	3,355
31	<b>Administrative &amp; General:</b>	\$ 24,028	\$ (12)	\$ 24,016	\$ 1,950	\$ 25,966
32	<b>Removal of Expenses Related to Riverstone System</b>	C/ \$ - A/	\$ (30,000) C/	\$ (30,000)	\$ (2,436)	\$ (32,436)
33	<b>Total Operations and Maintenance Expense</b>	<b>\$ 456,449</b>	<b>\$ (25,670)</b>	<b>\$ 430,779</b>	<b>\$ 33,816</b>	<b>\$ 464,595</b>

A/ Per Staff workpaper 1.01.

B/ Adjusted Test Period Expense multiplied by Attrition Period Growth Factor computed as follows:

GDP Price Deflator for 2024, Q2. See Staff workpaper 3.06.	124.984	
GDP Price Deflator for 2023, Q2. See Staff workpaper 3.06.	121.766	
Annual Percentage Increase in GDP Price Deflator	2.64%	2.64%
Total Attrition Period Billing determinant growth, per Revenue workpaper 3.06	10.96%	
One-half of Attrition Period Bill Determinant Growth, per Staff workpaper 3.06.	0.5	5.48% *
		8.12%

\* 50% factor employed since not all costs will increase with increases in customers or billing determinants.

C/ Reduction in overall test period expenses due to sale of the Riverstone Estates system to Limestone (Docket No. 23-00037) estimated via the following methods:

1. Revenue collected from Riverstone Estates' customers in test period was 6.4% of total, per Staff workpaper 3.05. 6.4% of O&M equates to \$29,213.
2. During the test period, the Company had 14 different billable service areas, per Staff worksheet 3.05. Simply taking 1/14th of O&M equates to \$32,604.
3. Per Docket No. 23-00037, the acquirer (Limestone) estimated the Riverstone system would require \$30,000 in incremental O&M to operate.
4. Total collections by the Company from Riverstone Estates' customers was between \$29 and 30 thousand during the test period.

Given the narrow range provided by the results of these approaches, Staff opts to use \$30,000 as the 2023 estimated reduction in associated O&M expenses.

D/ Removed Company's \$81,574 self-described non-routine test period expenses. Of those removed, added \$64,790 back as routine maintenance items. The remaining \$16,784 deemed appropriate for escrow funding. Staff considers pump & vault replacements, along with broken service lines, as escrowable items. However, Staff considers tank pumping & sludge removal as routine maintenance items and therefore included in base rates.

E/ Per Staff workpaper 4.04, Affiliate Charge Analysis.

F/ Adjustment for printing reclassified from website/uniform expenses to office expenses.

G/ Proposed affiliate managerial and clerical allowances for recovery from customers consist of 1.0 FT clerical position at \$30/hr. for 2,080 hours/yr. and 0.5 managerial position at \$75/hr. for 1,040 hours/yr.

H/ Non-regulatory purchases: (12) iTunes purchases @ \$0.99.

IRM-C&C COMPANY  
P.O. Box 71526  
Knoxville, TN 37938 USA  
irmutility@gmail.com

# INVOICE

## BILL TO

Mr. Jeffrey W. Cox, Jr.  
Intergrated Resource  
Management, Inc  
IRM Utility, Inc.  
P.O. Box 71526  
Knoxville, TN 37938

## SHIP TO

Mr. Jeffrey W. Cox, Sr.  
Intergrated Resource  
Management, Inc

INVOICE # 22491

DATE 12/31/2023

DUE DATE 01/01/2024

TERMS Due on receipt

## SHIP DATE

12/31/2023

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
		December 2023 Routine Maintenance			0.00
					0.00
		12-01-2023 RM Lost creek . Levls good . No alarms . The system appears ok . Also ride through the alarms Billy			0.00
	Foreman Licensed Operator	Foreman Licensed Operator	3	75.00	225.00
	Mileage	Mileage	78	0.65	50.70
		12-04-2023 - Rm MT.shangrila , RM Wild Briar MR 10111947			0.00
	Laborer	Laborer	2	27.50	55.00
	Laborer	Laborer	2	27.50	55.00
	Laborer	Laborer	2	27.50	55.00
	Mileage Service Truck	Mileage - Service Truck	48	0.65	31.20
		12-04-2023 - RM Grand view . Mian plant levels ok . No alarms . MR10297521			0.00
	Laborer	Laborer	1	27.50	27.50
	Laborer	Laborer	1	27.50	27.50
	Laborer	Laborer	1	27.50	27.50
	Mileage Service Truck	Mileage - Service Truck	36	0.65	23.40
		12-05-2023 - RM Douglas lake had to pick up pumps from main plant . Tyler R had to pick up escavator g3500. Tyler m , caleb			0.00



DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	Foreman Construction Supervisor	Foreman Construction Supervisor	2	45.00	90.00
	Laborer	Laborer	2	27.50	55.00
	Laborer	Laborer	2	27.50	55.00
	Mileage Service Truck	Mileage - Service Truck	30	0.65	19.50
	Mileage Service Truck	Mileage - Service Truck	30	0.65	19.50
		12-06-2023 - RM Grand view, check systems, all ok			0.00
	Foreman Construction Supervisor	Foreman Construction Supervisor	1	45.00	45.00
	Laborer	Laborer	1	27.50	27.50
	Laborer	Laborer	1	27.50	27.50
	Laborer	Laborer	1	27.50	27.50
	Laborer	Laborer	1	27.50	27.50
	Mileage Service Truck	Mileage - Service Truck	42	0.65	27.30
		12-06-2023 - RM Riverstone, check main plant, all ok			0.00
	Foreman Licensed Operator	Foreman Licensed Operator	1	75.00	75.00
	Laborer	Laborer	1	27.50	27.50
		12-07-2023 - RM Grandview, check system and main plant, all ok			0.00
	Foreman Construction Supervisor	Foreman Construction Supervisor	1	45.00	45.00
	Laborer	Laborer	1	27.50	27.50
	Laborer	Laborer	1	27.50	27.50
	Laborer	Laborer	1	27.50	27.50
	Laborer	Laborer	1	27.50	27.50
	Mileage Service Truck	Mileage - Service Truck	42	0.65	27.30
	Mileage Service Truck	Mileage - Service Truck	43	0.65	27.95
		12-07-2023 - Isha Enclave ph1. 509.2 ph2. 10.8 check out main plant . OK cory			0.00
	Laborer	Laborer	1	27.50	27.50
	Mileage	Mileage	24	0.65	15.60
		12-07-2023 - RM Douglas lake MR 19382, Wild Briar MR 10129458 ,MT. Shangrila			0.00
	Laborer	Laborer	3	27.50	82.50
	Mileage Service Truck	Mileage - Service Truck	38	0.65	24.70
		12-08-2023 - RM Grand view , Cove Creek RM/ inspections lot 59,106,72,99,88&check main plant . Shawn & john			0.00
	Laborer	Laborer	4	27.50	110.00
	Laborer	Laborer	4	27.50	110.00

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	Mileage Service Truck	Mileage - Service Truck	98	0.65	63.70
		12-08-2023 - Isha Enclave RM check main plant, levels are good, get meter readings			0.00
	Laborer	Laborer	1	27.50	27.50
	Mileage	Mileage	24	0.65	15.60
		12-11-2023 - Rm Grand View MR10363435, Wild Briar no MR . main plant levls ok . No alarms			0.00
	Laborer	Laborer	4	27.50	110.00
	Laborer	Laborer	4	27.50	110.00
	Mileage Service Truck	Mileage - Service Truck	84	0.65	54.60
		12-12-2023 - RM Grand view cabins inspected 1067, 1069,628 MR 10374952 / Cove creek Rm . Main plants check ok . Corey			0.00
	Laborer	Laborer	4	27.50	110.00
	Mileage	Mileage	46	0.65	29.90
		12-15-2023 - ISha Enclave Rm main plant ok MR ph1: 515.7 Ph2: 10.1			0.00
	Laborer	Laborer	1	27.50	27.50
	Mileage	Mileage	24	0.65	15.60
		12-16-2023 - RM Cove Creek, looks good			0.00
	Laborer	Laborer	1	27.50	27.50
		12-18-2023 - ISha Enclave RM Main plant .levls ok . No alarms.The system appears to be working properly . MR /Ph1- 518.9x1			0.00
	Laborer	Laborer	1	27.50	27.50
	Mileage	Mileage	24	0.65	15.60
		12-18-2023 - RM Grand view main plant Levels are low on recir and dosing.			0.00
	Foreman Construction Supervisor	Foreman Construction Supervisor	1	45.00	45.00
	Laborer	Laborer	1	27.50	27.50
	Mileage Service Truck	Mileage - Service Truck	72	0.65	46.80
		12-19-2023 - Douglas lake Rm follow up on some lots . Lot 115 is almost ready for panel.			0.00
	Foreman Construction Supervisor	Foreman Construction Supervisor	6	45.00	270.00
	Laborer	Laborer	6	27.50	165.00

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	Mileage Service Truck	Mileage - Service Truck	30	0.65	19.50
	Equipment Operator	Equipment Operator	5	42.50	212.50
	Excavation Equipment	Equipment Hours	5	70.00	350.00
		12-19-2023 - RM Valley mart , Cove creek , Grand view MR 10441557 .Main plants levls ok . notes spreadsheet			0.00
	Laborer	Laborer	6	27.50	165.00
	Laborer	Laborer	6	27.50	165.00
	Mileage Service Truck	Mileage - Service Truck	87	0.65	56.55
		12-21-2023 - RM Douglas lake lot 123& 124 .Cutting up the fallen trees and bush hogged clean up brush . Also load up brush and unloaded it .			0.00
	Foreman Construction Supervisor	Foreman Construction Supervisor	7	45.00	315.00
	Laborer	Laborer	7	27.50	192.50
	Laborer	Laborer	7	27.50	192.50
	Laborer	Laborer	7	27.50	192.50
	Mileage Service Truck	Mileage - Service Truck	35	0.65	22.75
	Mileage Service Truck	Mileage - Service Truck	35	0.65	22.75
	Equipment Operator	Equipment Operator	6	42.50	255.00
	Excavation Equipment	Equipment Hours	6	70.00	420.00
		12-22-2023 - RM Grand view MR 10477945 main plant levls ok . Mt. shangrila levls good . Just still waiting on a meter replacement . Wild Briar recric levls high MR 10232198 Tyler R , Tyler M			0.00
	Foreman Construction Supervisor	Foreman Construction Supervisor	3	45.00	135.00
	Laborer	Laborer	3	27.50	82.50
	Mileage Service Truck	Mileage - Service Truck	51	0.65	33.15
		12-22-2023 - RM Douglas, check systems, all ok			0.00
	Foreman Construction Supervisor	Foreman Construction Supervisor	1	45.00	45.00
		12-23-2023 - RM Douglas, all ok			0.00
	Foreman Construction Supervisor	Foreman Construction Supervisor	1	45.00	45.00
		12-26-2023 - Rm Grand view MR 10532107 levls high dosing side so we pulled the pump & clean it . Pumped levels down for about 25 minutes. Valley Mart we dug aproximately 3 to 4 ft next to our sample port to see			0.00

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
		if we could find a leak . We didnt notice a leak . Cove creek Check main plant and did a ride through no alarms . The system check out good . Caleb , shawn , & john			
	Laborer	Laborer	6	27.50	165.00
	Laborer	Laborer	6	27.50	165.00
	Laborer	Laborer	6	27.50	165.00
	Mileage Service Truck	Mileage - Service Truck	91	0.65	59.15
		12-27-2023 - Rm Grand view MR 10545217 main plant levls high . The place is full capacity because of holidays . Its time for a upgrade . Mt. Shangrila main plant levls ok . No alarms Also check 4613 MT. shangrila wy. cabin (skys the limit) the sytem levls high because of no power to the panel we have tested all maybe have to have a panel upgrade . Wild briar MR 10263632 main plant levls high . waiting on a upgrade . Shawn, caleb , & John			0.00
	Laborer	Laborer	7	27.50	192.50
	Laborer	Laborer	7	27.50	192.50
	Laborer	Laborer	7	27.50	192.50
	Mileage Service Truck	Mileage - Service Truck	59	0.65	38.35
		12-28-2023 - RM Grand view MR10561944 main check . levls high! Had to put pump in to draw levels down in recir. Pump recir pumps and cleaned them. Screens was clogged. Drawdown is good. Mt. Shangrila check main plant ok . 4613 house panel is burnt up. Wild briar MR10267883 Dosing levls good reci Levls high . Shawn , Tyler r , caleb , Tyler m , & John m			0.00
	Foreman Construction Supervisor	Foreman Construction Supervisor	5	45.00	225.00
	Laborer	Laborer	5	27.50	137.50
	Laborer	Laborer	5	27.50	137.50
	Laborer	Laborer	5	27.50	137.50
	Laborer	Laborer	5	27.50	137.50
	Mileage Service Truck	Mileage - Service Truck	96	0.65	62.40
	Mileage Service Truck	Mileage - Service Truck	96	0.65	62.40

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
		12-29-2023 - Rm Grand view MR 10578264 Mt. shangrila , Wild Briar MR 10271635 Check main plants ok .			0.00
	Foreman Construction Supervisor	Foreman Construction Supervisor	4	45.00	180.00
	Laborer	Laborer	4	27.50	110.00
	Laborer	Laborer	4	27.50	110.00
	Laborer	Laborer	4	27.50	110.00
	Mileage Service Truck	Mileage - Service Truck	84	0.65	54.60
		12-30-2023 - RM Douglas, check systems, all ok			0.00
	Laborer	Laborer	1	27.50	27.50
PAYMENT					8,455.55
BALANCE DUE					<b>\$0.00</b>