

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

IN RE:)	
)	
TENNESSEE WATER SERVICE, INC.)	
PETITION APPROVAL OF ITS 2025)	DOCKET NO. 25-00031
ANNUAL RATE REVIEW FILING)	
PURSUANT TO TENN. CODE ANN. § 65-)	
5-103(d)(6))	
)	
)	
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)	
)	

APPENDIX B

**DIRECT TESTIMONY
OF
ANDREW DICKSON**

**ON BEHALF OF
TENNESSEE WATER SERVICE, INC.**

May 30, 2025

1 **Q. PLEASE STATE YOUR NAME, TITLE AND BUSINESS ADDRESS.**

2 **A.** My name is Andrew Dickson. My business address is 500 W. Monroe St., Suite 3600,
3 Chicago, Illinois 60661. I am the Vice President of Finance at Tennessee Water Service
4 (“TWS” or “Company”).

5 **Q. WHAT IS YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND?**

6 **A.** I am a Certified Business Economist, as designated by the National Association for
7 Business Economics (NABE). I hold a Master of Science in Applied Economics (2017),
8 in addition to a Bachelor of Arts in Economics (2016) and a Bachelor of Science in
9 Biological Sciences (2016) from the University of Cincinnati. After my graduation, I
10 joined Raftelis Financial Consultants as a cost of service and rate design consultant for
11 water, wastewater, and electric utilities. I served as a consultant with Raftelis for
12 approximately two years, until July of 2019, when I began working for Water Service
13 Corporation (a subsidiary of Nexus Water Group, Inc. (“NWG”)) as Senior Financial
14 Analyst. I was promoted to Manager of Financial Planning and Analysis in January of
15 2022, and again to Vice President of Finance in September of 2024.

16 **Q. WHAT ARE YOUR DUTIES IN YOUR CURRENT POSITION?**

17 **A.** As Regional VP of Finance, I am responsible for overseeing all of the financial and
18 regulatory activities for the South Region of NWG, which includes the states of Louisiana,
19 Georgia, Alabama, and Tennessee. I direct a team of analysts who are responsible for filing
20 all base rate cases, annual financial reports, as well as other tax and required reports with
21 state regulatory agencies. The South Region team is also responsible for working with

1 operations to develop annual budgets and maintain financial forecasts throughout the year.
2 I oversee the annual budget process with the objective to accurately project short-term and
3 long-term financial plans which appropriately balance the objectives of all stakeholders. I
4 am also responsible for developing short-term and long-term projections for the
5 Company's operations. Additionally, I am responsible for reviewing financial results for
6 accuracy, and analyzing reporting variances to ensure adherence to annual budgets and
7 financial targets.

8 **Q. HAVE YOU TESTIFIED BEFORE ANY REGULATORY AUTHORITIES?**

9 A. Yes. I have provided testimony before commissions in Illinois, Indiana, Kentucky,
10 Maryland, Pennsylvania, and Virginia. I have also answered questions before the Alabama
11 Public Service Commission. Topics covered in prior testimony range from elements of the
12 revenue requirement, to cost allocations, to rate design (such as low-income rates, fixed
13 charge recovery, and rate consolidation), to the merits of consolidation.

14 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

15 A. The purpose of my testimony is to explain 1) the basis for the Company's Annual Review
16 Mechanism ("ARM") filing and its parameters, 2) the presentation and process for
17 calculating any Excess Earnings or Deficiency and Attrition Period Rate Reset, 3) explain
18 the lack of requested change in tariff rates, and 4) describe changes to the cost allocation
19 methodology.

20 **Q. PLEASE DETAIL YOUR TESTIMONY'S SUPPORTING EXHIBITS AND**
21 **SCHEDULES IN THIS FILING.**

1 **A.** This testimony includes the following Exhibits and Schedules:

2 **Exhibit 1 – Filing Model, comprised of:**

3 **Exhibit 1, Schedule A – Rate Base**

4 **Exhibit 1, Schedule B – Income Statement**

5 **Exhibit 1, Schedule C – Annual True Up Reconciliation and Attrition Period Rate**

6 Reset

7 **Exhibit 1, Schedule D – Income Taxes**

8 **Exhibit 1, Schedule E – Capital Structure and Retention Factor**

9 **Exhibit 1, Schedule F – Rate of Return**

10 **Exhibit 1, Schedule G – Proposed Tariff**

11 **Exhibit 1, Schedule A-1 – Plant In-Service and Depreciation Expense**

12 **Exhibit 1, Schedule A-2 – Accumulated Depreciation**

13 **Exhibit 1, Schedule A-3 – Cash Working Capital**

14 **Exhibit 1, Schedule A-4 – Deferred Charges, Regulatory Commission Expense**
15 and Deferred Maintenance Expense

16 **Exhibit 1, Schedule A-5 – Regulatory Liability and EDIT**

17 **Exhibit 1, Schedule A-6 – CIAC and CIAC Amortization Expense**

18 **Exhibit 1, Schedule B-1 – Attrition Period Revenues and Rate Design**

19 **Exhibit 1, Schedule B-2 – Bill Comparisons at Present Rates and Proposed Rates**

20 **Exhibit 1, Schedule B-3 – Non-Revenue Water Rate**

1 **Q. WHAT WAS THE RESULT OF THE TWS PETITION IN DOCKET NO. 23-00046**
2 **TO ADOPT AN ANNUAL REVIEW MECHANISM AND TARIFF?**

3 **A.** TWS petitioned the Commission to authorize the use of an Annual Review Mechanism
4 (“ARM”) pursuant to Tenn. Code Ann. §65-5-103(d)(6). TWS entered into a Settlement
5 Agreement with the Consumer Advocate Division of the Office of the Tennessee Attorney
6 General (“Consumer Advocate”), and the Settlement Agreement was approved by the
7 Commission. The Settlement Agreement included changes to the TWS tariff that
8 incorporated the agreed-upon ARM Methodologies, which provide the structure and
9 process for TWS to present its Historic Period and Attrition Period revenue requirements,
10 along with any other pertinent information and support for the annual mechanism filing.
11 The Settlement Agreement also included several provisions and limitations on TWS’s
12 annual filings, such as providing no rate increase for the first two filings, a 15% threshold
13 for non-revenue water, and a \$15,000 limitation on annual filing costs.

14 **Q. PLEASE EXPLAIN HOW THE COMPANY APPLIED THE ARM**
15 **METHODOLOGIES IN THE CURRENT PETITION.**

16 **A.** TWS first populated the Historic Period data based on 2024 actuals, and then adjusted the
17 data as required by the ARM Methodologies to determine the Adjusted Historic Period
18 amounts and resulting Earnings Excess or Deficiency. For the Income Statement in Exhibit
19 1, Schedule B, the variable expenses Purchased Water, Chemicals, and Purchased Power
20 were tested per Exhibit 1, Schedule B-3 for any needed adjustment for Non-Revenue Water
21 – none was needed for the Historic Period. For Rate Base on Exhibit 1, Schedule A, the

1 December 31, 2024 balances were replaced by 13-month averages and Cash Working
2 Capital was recalculated based on the approved formula. The Non-Current Asset balance,
3 which was not active in the 2019 rate case, was removed. I also made an additional
4 adjustment to Accumulated Deferred Income Taxes (“ADIT”), which will be described
5 further later in my testimony.

6 For the Attrition Period (12 months ending August 31, 2026), Income Statement items were
7 adjusted formulaically, consistent with the approved ARM Methodologies. These
8 adjustments are generally based on costs per ERC for 2022-24 – average ERCs have
9 increased from 376.25 in 2022 to 445.50 in 2024 – and the December 2024 change to Water
10 and Sewer Maintenance from the CPI Index (5.60%), grossed up for the Attrition Period’s
11 timing. Attrition Period rate base includes items with balances as of December 31, 2024
12 and average Attrition Period balances for amortizing items such as Excess Deferred Taxes,
13 Deferred Charges, and Regulatory Liabilities.

14 **Q. PLEASE DESCRIBE THE RESULTS OF APPLYING THE ARM**
15 **METHODOLOGIES FOR THIS FILING.**

16 **A.** By applying the ARM Methodologies to the Historic Period, the Company determines that
17 an Earnings Deficiency occurred in the amount of \$60,566, as shown on Exhibit 1,
18 Schedule C. Including interest and gross up, this excess amounts to an Annual True-Up
19 Rate Adjustment charge of \$84,147 to be applied to the Attrition Period Rate Reset.

1 The Company's calculations of the Attrition Period Rate Reset, using the ARM
2 Methodologies and inclusive of the Annual True-Up Rate Adjustment, results in an
3 increase in Service Revenues of \$98,528.

4 **Q. IS TWS PROPOSING TO INCREASE ITS TARIFF RATES THIS PETITION TO**
5 **RECOVER THE ABOVE CALCULATED REVENUES?**

6 **A.** No. The Company agreed in the Stipulation resolving its initial request for An ARM that
7 it would not seek to raise tariff rates in its first two ARM filings. As the current petition is
8 the second ARM filing, the Company is not permitted to increase its rates to recover the
9 calculated revenue increase presented in its Schedules.

10 **Q. IN THE LAST ARM FILING, THE COMPANY CONCEDED TO ADJUSTMENTS**
11 **TO ITS BOOK ADIT BALANCES FOR USE IN THE ARM CALCULATIONS.**
12 **PLEASE EXPLAIN IF THE COMPANY MADE SIMILAR ADJUSTMENTS IN**
13 **THE CURRENT FILING'S SCHEDULES.**

14 **A.** In the last ARM filing, the Company noted that reconciliation and correction to its book
15 ADIT balances for federal and state taxes were needed. The Company however has not
16 yet completed the adjustments, and therefore, consistent with its position in the last ARM
17 proceeding, has removed on Schedule A the federal Net Operating Loss ("NOL")
18 component of ADIT from its book balance in the Historic Period and likewise for the
19 Attrition Period calculations.

20 **Q. IS THERE ANY CHANGE TO THE COMPANY'S COST ALLOCATION**
21 **METHODOLOGY?**

1 A. Yes, NWG has developed and implemented a new Cost Allocation Methodology (“CAM”)
2 Manual, effective as of April 1, 2024. The new CAM describes the methodologies used to
3 either directly charge or allocate, as applicable, costs incurred to support NWG's operating
4 subsidiaries. The new manual updates the pre-NWG Merger CAM for the NWG
5 organization, including for TWS.

6 **Q. PLEASE EXPLAIN THE CHANGES WITH THE NEW COST ALLOCATION**
7 **MANUAL.**

8 A. After the NWG Merger, NWG reviewed the existing methodologies of legacy Corix
9 Infrastructure Inc. (“CII”) affiliates and legacy SouthWest Water Company (“SouthWest”)
10 affiliates, identified similarities and differences, and confirmed the organizational structure
11 that would generate allocated costs. NWG then determined a method that would
12 effectively pool and allocate costs for the affiliate companies, in accordance with the
13 *Guidelines for Cost Allocations and Affiliate Transactions* published by the National
14 Association of Regulatory Utility Commissioners. The primary change is that, while the
15 previous CII method included a two-tier allocation of common costs from the corporate
16 support and regional levels, the new method utilizes a single 3-factor methodology for
17 allocating indirect costs to NWG’s subsidiary operating companies. This single 3-factor
18 methodology is consistent with the pre-Merger methodology under SouthWest.
19 Additionally, operating companies under CII like TWS previously would receive
20 allocations based on Equivalent Residential Connections (“ERCs”) via the second tier
21 directly from Water Service Corporation, where ERC values would be updated monthly.

1 The new method utilizes ERCs to allocate within operating companies only, and requires
2 static ERC values to be set at the same time annually as the 3-factor allocators. This change
3 simplifies the allocation methodology, allowing for more consistency and greater leverage
4 of the three-factor allocators to determine allocations. NWG's CAM left largely
5 unchanged the nature and scope of allocated cost categories and maintained and solidified
6 direct cost protocols.

7 Please see attached Confidential Exhibit 1, Schedule H, the 2025 CAM manual, for further
8 details on the methodology.

9 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

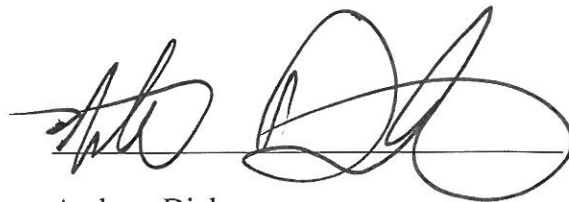
10 **A.** Yes, it does. However, I reserve the right to update or amend this testimony upon receipt
11 of additional data or other information that may become available.

STATE OF Illinois)

COUNTY OF Cook)

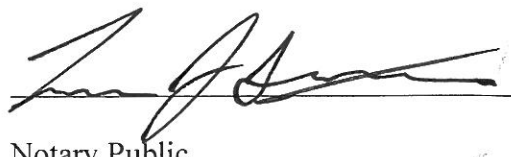
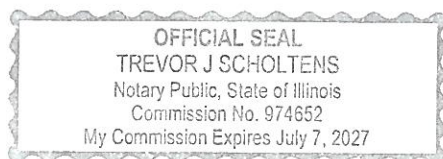
BEFORE ME, the undersigned, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared Andrew Dickson, being by me first duly sworn deposed and said that:

On behalf of Tennessee Water Service, Inc., I am authorized to testify in the above referenced docket and that my testimony and information therein is true and correct to the best of my knowledge, information, and belief.



Andrew Dickson

Sworn and subscribed before me this 29th day of May, 2025.



Notary Public

My Commission Expires: 07/07/2027

Tennessee Water Service, Inc.
Docket 25-00031
Annual Review Filing
Historic Period: December 31, 2024
Attrition Period: August 31, 2026

Exhibit 1
Schedule A

Rate Base and Rate of Return

Line No.	Description		Historic Period Per Books	Historic Period Adjustment	Historic Period As Adjusted	Attrition Period Adjustment	Attrition Period Under Present Rates	Proposed Increase/ (Decrease)	Period Under Proposed Rates
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	Net Operating Income		96,100	(5,358)	90,741	(16,963)	73,778	73,672	147,450
2	Gross Plant In Service	A-1	3,274,038	19,942	3,293,979	(19,942)	3,274,038		3,274,038
3	Accumulated Depreciation	A-2	(418,676)	(52,898)	(471,574)	52,898	(418,676)		(418,676)
4	Net Plant In Service		2,855,361	(32,956)	2,822,405	32,956	2,855,361	-	2,855,361
5	Cash Working Capital	A-3	40,188	-	40,188	(616)	39,572		39,572
6	Contributions In Aid of Constructio	A-6	(675,375)	10,656	(664,719)	(10,656)	(675,375)		(675,375)
7	Accumulated Deferred Income Taxes		(67,545)	(59,415)	(126,961)	(5,697)	(132,658)		(132,658)
8	Non-Current Asset		-	-	-	-	-		-
9	Excess Deferred Taxes	A-5	(64,818)	(859)	(65,677)	2,578	(63,099)		(63,099)
10	Deferred Charges	A-4	276,287	21,994	298,281	(77,720)	220,561		220,561
11	Regulatory Liability	A-5	(353,366)	(2,824)	(356,190)	9,509	(346,681)		(346,681)
12	Total Rate Base		2,010,732	(63,404)	1,947,328	(49,646)	1,897,682	-	1,897,682
13	Return on Rate Base		4.78%		4.66%		3.89%		7.77%

Income Statement

Line No.	Description		Historic Period Per Books	Historic Period Adjustment	Historic Period As Adjusted	Attrition Period Adjustment	Attrition Period Under Present Rates	Proposed Increase/ (Decrease)	Attrition Period Under Proposed Rates
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	Operating Revenues								
2	Service Revenues - Water	B-1	540,896.71	-	540,896.71	65,525.29	606,422.00	98,527.94	704,949.94
3	Service Revenues - Sewer		-	-	-	-	-	-	-
4	Miscellaneous Revenues		4,808.66	-	4,808.66	4,150.01	8,958.67	1,455.55	10,414.23
5	Uncollectible Accounts		(878.73)	-	(878.73)	101.02	(777.71)	(245.16)	(1,022.87)
6	Total Operating Revenues		544,826.64	-	544,826.64	69,776.32	614,602.96	99,738.33	714,341.29
7	Maintenance Expenses								
8	Salaries and Wages		-	-	-	-	-	-	-
9	Purchased Power		16,366.23	-	16,366.23	1,019.28	17,385.51	-	17,385.51
10	Purchased Water / Sewer		77,776.77	-	77,776.77	13,410.86	91,187.63	-	91,187.63
11	Maintenance and Repair		140,236.93	-	140,236.93	(14,868.91)	125,368.02	-	125,368.02
12	Maintenance Testing		4,286.29	-	4,286.29	28.45	4,314.74	-	4,314.74
13	Meter Reading		-	-	-	-	-	-	-
14	Chemicals		4,549.68	-	4,549.68	(2,306.41)	2,243.27	-	2,243.27
15	Transportation		-	-	-	0.61	0.61	-	0.61
16	Operating Exp. Charged to Plant		(13,538.48)	-	(13,538.48)	-	(13,538.48)	-	(13,538.48)
17	Outside Services - Other		304.50	-	304.50	43,226.22	43,530.72	-	43,530.72
18	Total		229,981.92	-	229,981.92	40,510.09	270,492.01	-	270,492.01
19	General Expenses								
20	Salaries and Wages		24,182.64	-	24,182.64	-	24,182.64	-	24,182.64
21	Office Supplies & Other Office Exp.		3,263.25	-	3,263.25	45.63	3,308.88	-	3,308.88
22	Regulatory Commission Exp.	A-4	34,457.23	-	34,457.23	(11,881.96)	22,575.27	-	22,575.27
23	Pension & Other Benefits		2,494.54	-	2,494.54	(805.71)	1,688.83	-	1,688.83
24	Rent		672.00	-	672.00	1,525.97	2,197.97	-	2,197.97
25	Insurance		7,629.05	-	7,629.05	1,886.20	9,515.25	-	9,515.25
26	Office Utilities		913.50	-	913.50	1,047.67	1,961.17	-	1,961.17
27	Miscellaneous		88,151.11	-	88,151.11	(19,711.12)	68,439.99	-	68,439.99
28	Total		161,763.32	-	161,763.32	(27,893.31)	133,870.01	-	133,870.01
29	Annual True-Up Rate Adjustmer	C	-	-	-	84,147.24	84,147.24	-	84,147.24
30	Depreciation	A-1	58,770.27	-	58,770.27	(80.31)	58,689.96	-	58,689.96
31	Amortization of PAA		-	-	-	-	-	-	-
32	Payroll Taxes		561.45	-	561.45	-	561.45	-	561.45
33	Franchise Tax		4,750.00	-	4,750.00	1,237.49	5,987.49	-	5,987.49
34	Gross Receipts Tax		269.00	-	269.00	32.88	301.88	-	301.88
35	Property Taxes		(2,313.57)	-	(2,313.57)	(5,727.26)	(8,040.83)	-	(8,040.83)
36	Special Assessments		(0.87)	-	(0.87)	-	(0.87)	-	(0.87)
37	Utility/Commission Tax		2,265.61	-	2,265.61	325.20	2,590.81	-	2,590.81
38	Other General Taxes		2,000.00	-	2,000.00	-	2,000.00	-	2,000.00
39	Income Taxes - Federal	D	4,130.84	5,080.97	9,211.81	(4,176.66)	5,035.15	19,583.62	24,618.77
40	Income Taxes - State	D	3,260.00	277.15	3,537.15	(1,382.65)	2,154.51	6,482.99	8,637.50
41	Amortization of ITC		(49.00)	-	(49.00)	-	(49.00)	-	(49.00)
42	Amortization of CIAC	A-6	(16,661.91)	-	(16,661.91)	(253.13)	(16,915.04)	-	(16,915.04)
43	Total		56,981.82	5,358.12	62,339.94	74,122.81	136,462.75	26,066.61	162,529.36
44	Total Operating Expenses		448,727.06	5,358.12	454,085.18	86,739.59	540,824.77	26,066.61	566,891.39
45	Net Operating Income		96,099.58	(5,358.12)	90,741.46	(16,963.27)	73,778.19	73,671.72	147,449.91

Tennessee Water Service, Inc.
Docket 25-00031
Annual Review Filing
Historic Period: December 31, 2024
Attrition Period: August 31, 2026

Exhibit 1
Schedule C

Annual True Up Rate Adjustment and Attrition Period Rate Reset

Line No.	Description	Reference	Annual True-Up Rate Adjustment	Attrition Period Rate Reset	Comments
			[A]	[B]	[C]
1	Historic/Attrition Period Operating Income:				
2	Total Present Rate Operating Revenues	B	544,827	614,603	L6
3	Less Deductions:				
4	Operations and Maintenance Expenses	B	391,745	404,362	L18 + L28
5	Depreciation and Amortization	B	42,059	41,726	L30 + L31 + L41 + L42
6	Taxes Other than Income	B	7,532	3,400	L32 to L38
7	Annual True-Up Rate Adjustment	B		84,147	Column [A], L19
8	Income Taxes	B	12,749	7,190	L39 + L40
9	Total Deductions		454,085	540,825	
10	Historic/ Attrition Period Operating Income		90,741	73,778	
	Excess or Deficiency Calculation:				
11	Rate Base	A	1,947,328	1,897,682	L12
12	Rate of Return	F	7.77%	7.77%	L10
13	Operating Income Requirement		151,307	147,450	
14	Less: Historic/ Attrition Period Operating Income		90,741	73,778	
15	Earnings (Excess) or Deficiency		60,566	73,672	
16	Revenue Conversion Factor	E	1.337392	1.337392	L20
17	Gross Revenue (Excess) or Deficiency		81,000	98,528	
18	Carrying Charge - Rate of Return / 2	F	3.89%		L10, divided by 2
19	Annual True-Up Rate Adjustment		84,147		

Tennessee Water Service, Inc.
Docket 25-00031
Annual Review Filing
Historic Period: December 31, 2024
Attrition Period: August 31, 2026

Exhibit 1
Schedule D

Income Taxes

Line No.	Description	Historic Period As Adjusted	Attrition Period Under Present Rates	Proposed Increase/ (Decrease)	Attrition Period Under Proposed Rates
		[A]	[B]	[C]	[D]
1	Operating Revenues	544,827	614,603	99,738	714,341
2					
3	Operating Deductions:				
4	Maintenance expenses	229,982	270,492		270,492
5	General expenses	161,763	133,870		133,870
6	Depreciation expense	58,770	58,690		58,690
7	Annual True-Up Rate Adjustment	-	84,147		84,147
8	TOII	7,532	3,400		3,400
9	Amortization of ITC	(49)	(49)		(49)
10	Amortization of CIAC	(16,662)	(16,915)		(16,915)
11	Interest expense	49,073	47,822		47,822
12	Total Operating Deductions	490,409	581,457	-	581,457
13	State Taxable Income (Line 1 minus Line 12)	54,418	33,146	99,738	132,885
14	State Excise Tax (Line 13 multiplied by 6.5%)	3,537	2,155	6,483	8,638
15	Federal Taxable Income (Line 13 minus Line 14)	50,881	30,992	93,255	124,247
16	Federal Income Tax Calculation (Line 17 multiplied by 21%)	10,685	6,508	19,584	26,092
17	EDIT Amortization	(1,473)	(1,473)		(1,473)
18	Total Federal Income Tax (Line 16 plus Line 17)	9,212	5,035	19,584	24,619
19	Net Amount (Line 15 minus Line 18)	41,669	25,957	73,672	99,628
20	Add: Interest Expense	49,073	47,822	-	47,822
21	Operating Income for Return (Line 19 plus Line 20)	90,741	73,778	73,672	147,450

Tennessee Water Service, Inc.
Docket 25-00031
Annual Review Filing
Historic Period: December 31, 2024
Attrition Period: August 31, 2026

Exhibit 1
Schedule E

Capital Structure and Retention Factor

Line No.	Item	Capital Structure	Cost Rates	Retention Factor	Revenue Effect
		[A]	[B]	[C]	[D]
	<u>Rate Base Factor</u>				
1	Debt	50.00%	5.04%	1.012285	0.024894
2	Equity	50.00%	10.50%	0.747724	0.070213
3	Total	<u>100.00%</u>			<u>0.095107</u>
4					
5					
6					
7				Attrition Period	
8				Rate Reset	
9		Factors		Revenue Change	
10		<u>[E]</u>		<u>[F]</u>	
11	<u>Retention Factor:</u>				
12	Total revenue	1.000000		98,528	
13	Forfeited Discounts	(0.014773)		(1,456)	
14	Revenue Factor (L12 - L13)	<u>1.014773</u>		<u>99,983</u>	
15	Bad Debt (L14 * 0.2452%)	<u>0.002488</u>		<u>245</u>	
16	Balance (L14 - L15)	<u>1.012285</u>		<u>99,738</u>	
17	State excise tax (L16 x 6.5%)	<u>0.065799</u>		<u>6,483</u>	
18	Balance (L16 - L17)	<u>0.946486</u>		<u>93,255</u>	
19	Federal income tax (L18 x 21%)	<u>0.198762</u>		<u>19,584</u>	
20	Retention Ratio (L18 - L19)	<u>0.747724</u>		<u>73,672</u>	
21					
22	Retention Factor (1 / L20)	1.337392			

Tennessee Water Service, Inc.
Docket 25-00031
Annual Review Filing
Historic Period: December 31, 2024
Attrition Period: August 31, 2026

Exhibit 1
Schedule F

Rate of Return

Line No.	Description	Capitalization Ratio	Rate Base	Embedded Cost	Overall Cost Rate	Operating Income
		(a)	(b)	(c)	(d)	(e)
1	<u>Historic Period as Adjusted:</u>					
2	Debt	50.00%	973,664	5.04%	2.52%	\$49,070
3	Equity	50.00%	973,664	4.28%	2.14%	\$41,671
4	Total	100.00%	\$1,947,328		4.66%	\$90,741
	<u>Attrition Period Under Present Rates:</u>					
5	Debt	50.00%	948,841	5.04%	2.52%	\$47,822
6	Equity	50.00%	948,841	2.74%	1.37%	\$25,957
7	Total	100.00%	\$1,897,682		3.89%	\$73,778
	<u>Attrition Period Under Proposed Rates:</u>					
8	Debt	50.00%	948,841	5.04%	2.52%	\$47,822
9	Equity	50.00%	948,841	10.50%	5.25%	\$99,628
10	Total	100.00%	\$1,897,682		7.77%	\$147,450

Tennessee Water Service, Inc.
Docket 25-00031
Annual Review Filing
Historic Period: December 31, 2024
Attrition Period: August 31, 2026

Exhibit 1
Schedule A-1

Plant In-Service and Depreciation Expense

Line No.	Account	Description	Historic Period Per Books	Historic Period Adjustment	Historic Period As Adjusted	Attrition Period Adjustment	Attrition Period Under Present Rates	Depreciation Rate	Attrition Period Depreciation
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	141101	Land and Rights General	-	-	-	-	-	0.00%	-
2	141102	Land and Rights Pump	-	-	-	-	-	0.00%	-
3	141103	Land and Rights Water	-	-	-	-	-	0.00%	-
4	141104	Land and Rights Trans	-	-	-	-	-	0.00%	-
5	141105	Land and Rights Intangible	-	-	-	-	-	0.00%	-
6	141106	Land and Rights Collections	-	-	-	-	-	0.00%	-
7	141107	Land and Rights Treatment	-	-	-	-	-	0.00%	-
8	141108	Land and Rights Reclaim	-	-	-	-	-	0.00%	-
9	141199	Land Clearing	-	-	-	-	-	0.00%	-
10	141201	Organization	4,548.78	-	4,548.78	-	4,548.78	1.50%	68.23
11	141202	Franchises	-	-	-	-	-	1.50%	-
12	141203	Struct and Improv General Plant	-	-	-	-	-	1.50%	-
13	141204	Struct and Improv Service Supplies	37,585.22	-	37,585.22	-	37,585.22	1.50%	563.78
14	141205	Struct and Improv Water Treat Plt	15,601.79	(571.46)	15,030.33	571.46	15,601.79	1.50%	234.03
15	141206	Struct and Improv Trans Dist Plt	18,853.53	-	18,853.53	-	18,853.53	1.50%	282.80
16	141207	Struct and Improv Collect Plant	-	-	-	-	-	1.50%	-
17	141208	Struct and Improv Pump Plant	-	-	-	-	-	1.50%	-
18	141209	Struct and Improv Treatment Plant	-	-	-	-	-	1.50%	-
19	141210	Struct and Improv Reclaim WTP	-	-	-	-	-	1.50%	-
20	141211	Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	1.50%	-
21	141212	Struct and Improv Production	-	-	-	-	-	1.50%	-
22	141213	Struct and Improv Natural Gas	-	-	-	-	-	1.50%	-
23	141214	Struct and Improv Transmissions	-	-	-	-	-	1.50%	-
24	141215	Struct and Improv Distribution	-	-	-	-	-	1.50%	-
25	141216	Struct and Improv Electrical	-	-	-	-	-	1.50%	-
26	141217	Struct and Improv Propane	-	-	-	-	-	1.50%	-
27	141218	Struct and Improv Municipal	-	-	-	-	-	1.50%	-
28	141219	Struct and Improv Biomass	-	-	-	-	-	1.50%	-
29	141220	Struct and Improv Office	-	4,553.43	4,553.43	(4,553.43)	-	1.50%	-
30	141221	Collecting Reservoirs	-	-	-	-	-	1.50%	-
31	141222	Lake, River, Other Intakes	-	-	-	-	-	1.50%	-
32	141223	Wells and Springs	305,906.73	(5,352.25)	300,554.48	5,352.25	305,906.73	1.50%	4,588.60
33	141224	Infiltration Gallery	-	-	-	-	-	1.50%	-
34	141225	Supply Mains	3,033.18	(108.61)	2,924.57	108.61	3,033.18	1.50%	45.50
35	141226	Power Generation Equipment	-	-	-	-	-	1.50%	-
36	141227	Electric Pump Equip Src Pump	42,858.17	-	42,858.17	-	42,858.17	1.50%	642.87
37	141228	Electric Pump Equip WTP	622,395.73	(5,193.86)	617,201.87	5,193.86	622,395.73	1.50%	9,335.94
38	141229	Electric Pump Equip Trans Dist	342,048.56	-	342,048.56	-	342,048.56	1.50%	5,130.73
39	141230	Water Treatment Equipment	33,131.77	-	33,131.77	-	33,131.77	1.50%	496.98
40	141231	Dist Resv and Standpipes	200,025.03	(18,687.15)	181,337.88	18,687.15	200,025.03	1.50%	3,000.38
41	141232	Trans and Distr Mains	1,013,123.94	(4,283.32)	1,008,840.62	4,283.32	1,013,123.94	1.50%	15,196.86
42	141233	Service Lines	156,243.77	(1,760.11)	154,483.66	1,760.11	156,243.77	1.50%	2,343.66
43	141234	Meters	110,338.40	(9,792.23)	100,546.17	9,792.23	110,338.40	1.50%	1,655.08
44	141235	Meter Installations	29,364.15	(7,309.66)	22,054.49	7,309.66	29,364.15	1.50%	440.46
45	141236	Hydrants	145,845.53	-	145,845.53	-	145,845.53	1.50%	2,187.68
46	141237	Backflow Prevention Devices	2,091.38	-	2,091.38	-	2,091.38	1.50%	31.37
47	141238	Power Gen Equip Coll Plt	-	-	-	-	-	1.50%	-
48	141239	Power Gen Equip Pump Plt	-	-	-	-	-	1.50%	-
49	141240	Power Gen Equip Treat Plt	-	-	-	-	-	1.50%	-
50	141241	Sewer Force Main	-	-	-	-	-	1.50%	-
51	141242	Sewer Gravity Main	-	-	-	-	-	1.50%	-
52	141243	Manholes	-	-	-	-	-	1.50%	-
53	141244	Special Collection Structures	-	-	-	-	-	1.50%	-
54	141245	Service to Customers	488.71	-	488.71	-	488.71	1.50%	7.33
55	141246	Flow Measure Devices	-	-	-	-	-	1.50%	-
56	141247	Flow Measure Install	-	-	-	-	-	1.50%	-
57	141248	Receiving Wells	-	-	-	-	-	1.50%	-
58	141249	Pumping Equip Pump Plt	-	-	-	-	-	1.50%	-
59	141250	Pumping Equip Reclaim WTP	-	-	-	-	-	1.50%	-
60	141251	Pumping Equip Rcl Wtr Dist	-	-	-	-	-	1.50%	-
61	141252	Treat/Disp Equip Lagoon	-	-	-	-	-	1.50%	-
62	141253	Treat/Disp Equip Trt Plt	-	-	-	-	-	1.50%	-

Tennessee Water Service, Inc.
Docket 25-00031
Annual Review Filing
Historic Period: December 31, 2024
Attrition Period: August 31, 2026

Exhibit 1
Schedule A-1

Plant In-Service and Depreciation Expense

Line No.	Account	Description	Historic Period Per Books	Historic Period Adjustment	Historic Period As Adjusted	Attrition Period Adjustment	Attrition Period Under Present Rates	Depreciation Rate	Attrition Period Depreciation
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
63	141254	Treat/Disp Equip Rclm Wtr	-	-	-	-	-	1.50%	-
64	141255	Plant Sewers Treatment Plt	-	-	-	-	-	1.50%	-
65	141256	Plant Sewers Reclaim Wtr	-	-	-	-	-	1.50%	-
66	141257	Outfall Lines	-	-	-	-	-	1.50%	-
67	141258	Reservoirs	-	-	-	-	-	1.50%	-
68	141259	House Regulators	-	-	-	-	-	1.50%	-
69	141260	House Regulatory Install	-	-	-	-	-	1.50%	-
70	141261	Reuse Services	-	-	-	-	-	1.50%	-
71	141262	Reuse Mtr/Installations	-	-	-	-	-	1.50%	-
72	141263	Reuse Dist Reservoirs	-	-	-	-	-	1.50%	-
73	141264	Reuse Transmission and Dist	-	-	-	-	-	1.50%	-
74	141265	Processing Plant	-	-	-	-	-	1.50%	-
75	141266	Maintenance Structure and Improv	-	-	-	-	-	1.50%	-
76	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	1.50%	-
77	141268	Other and Misc Equip Source Supply	-	-	-	-	-	1.50%	-
78	141269	Other and Misc Equip WTP	-	-	-	-	-	1.50%	-
79	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	1.50%	-
80	141271	Other Tangible Plant	-	-	-	-	-	1.50%	-
81	141272	Other Plant Collection	-	-	-	-	-	1.50%	-
82	141273	Other Plant Pump	-	-	-	-	-	1.50%	-
83	141274	Other Plant Treatment	-	-	-	-	-	1.50%	-
84	141275	Other Plant Reclaim Water Trt	-	-	-	-	-	1.50%	-
85	141276	Other Plant Reclaim Water Dist	-	-	-	-	-	1.50%	-
86	141277	Other Plant	-	-	-	-	-	1.50%	-
87	141278	Plant Alloc	-	-	-	-	-	1.50%	-
88	141292	Non-Utility Property	-	-	-	-	-	1.50%	-
89	141293	Plant Held for Future Use	-	-	-	-	-	1.50%	-
90	141298	FA default	-	-	-	-	-	1.50%	-
91	141299	Utility Plant Clearing	-	-	-	-	-	1.50%	-
92	141301	Building	-	-	-	-	-	1.50%	-
93	141302	Leasehold Improvement	-	-	-	-	-	1.50%	-
94	141303	Office Furniture	220.98	3,253.63	3,474.61	(3,253.63)	220.98	1.50%	3.31
95	141304	Office Equipment	14.25	1.91	16.16	(1.91)	14.25	1.50%	0.21
96	141305	Stores Equipment	18,714.77	2.63	18,717.40	(2.63)	18,714.77	1.50%	280.72
97	141306	Lab Equipment	584.58	-	584.58	-	584.58	1.50%	8.77
98	141307	Rental Equipment	-	-	-	-	-	1.50%	-
99	141308	Tool Shop Equipment	12,127.47	27.61	12,155.08	(27.61)	12,127.47	1.50%	181.91
100	141309	Power Operated Equipment	671.49	-	671.49	-	671.49	1.50%	10.07
101	141310	Communications Equipment	103,746.38	616.10	104,362.48	(616.10)	103,746.38	1.50%	1,556.20
102	141311	Misc Equipment	2,692.85	(173.08)	2,519.77	173.08	2,692.85	1.50%	40.39
103	141399	Building and Equipment Clearing	-	-	-	-	-	1.50%	-
104	141401	Vehicles	51,780.50	66.61	51,847.11	(66.61)	51,780.50	20.00%	10,356.10
105	141499	Vehicles Clearing	-	-	-	-	-	20.00%	-
106	141501	Computer Hardware	-	14.29	14.29	(14.29)	-	33.33%	-
107	141502	Desktop/Laptop Computers	-	1,647.55	1,647.55	(1,647.55)	-	33.33%	-
108	141503	Mainframe Computers	-	1,430.18	1,430.18	(1,430.18)	-	20.00%	-
109	141504	Mini Comp Wtr	-	14,341.67	14,341.67	(14,341.67)	-	33.33%	-
110	141601	Computer Software	-	3,842.66	3,842.66	(3,842.66)	-	33.33%	-
111	141602	Comp Systems	-	42,624.87	42,624.87	(42,624.87)	-	12.50%	-
112	141603	Micro Systems	-	739.89	739.89	(739.89)	-	33.33%	-
113	141699	Computer Clearing	-	10.50	10.50	(10.50)	-	33.33%	-
114									
115		Total Water Plant	<u>3,274,037.64</u>	<u>19,941.79</u>	<u>3,293,979.43</u>	<u>(19,941.79)</u>	<u>3,274,037.64</u>		<u>58,689.96</u>

Accumulated Depreciation

Line No.	Account	Description	Historic Period Per Books	Historic Period Adjustment	Historic Period As Adjusted	Attrition Period Adjustment	Attrition Period Under Present Rates
			[A]	[B]	[C]	[D]	[E]
1	142201	Acc Dep - Organization	3,322.82	34.09	3,356.91	(34.09)	3,322.82
2	142202	Acc Dep - Franchises	-	-	-	-	-
3	142203	Acc Dep - Struct and Improv General Plant	-	-	-	-	-
4	142204	Acc Dep - Struct and Improv Service Supplies	(7,927.56)	281.89	(7,645.67)	(281.89)	(7,927.56)
5	142205	Acc Dep - Struct and Improv Water Treat Plt	5,894.02	(647.44)	5,246.58	647.44	5,894.02
6	142206	Acc Dep - Struct and Improv Trans Dist Plt	1,928.98	141.38	2,070.36	(141.38)	1,928.98
7	142207	Acc Dep - Struct and Improv Collect Plant	-	-	-	-	-
8	142208	Acc Dep - Struct and Improv Pump Plant	-	-	-	-	-
9	142209	Acc Dep - Struct and Improv Treatment Plant	-	-	-	-	-
10	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	-	-	-
11	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	-	-	-	-	-
12	142212	Acc Dep - Struct and Improv Production	-	-	-	-	-
13	142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-
14	142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-
15	142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-
16	142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-
17	142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-
18	142218	Acc Dep - Struct and Improv Municipal	-	-	-	-	-
19	142219	Acc Dep - Struct and Improv Biomass	-	-	-	-	-
20	142220	Acc Dep - Struct and Improv Office	-	(1,442.85)	(1,442.85)	1,442.85	-
21	142221	Acc Dep - Collecting Reservoirs	-	-	-	-	-
22	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-
23	142223	Acc Dep - Wells and Springs	(99,673.74)	2,262.37	(97,411.37)	(2,262.37)	(99,673.74)
24	142224	Acc Dep - Infiltration Gallery	-	-	-	-	-
25	142225	Acc Dep - Supply Mains	1,541.54	(360.93)	1,180.61	360.93	1,541.54
26	142226	Acc Dep - Power Generation Equipment	-	-	-	-	-
27	142227	Acc Dep - Electric Pump Equip Src Pump	(5,165.61)	321.45	(4,844.16)	(321.45)	(5,165.61)
28	142228	Acc Dep - Electric Pump Equip WTP	56,515.47	(3,342.41)	53,173.06	3,342.41	56,515.47
29	142229	Acc Dep - Electric Pump Equip Trans Dist	(17,617.27)	2,565.36	(15,051.91)	(2,565.36)	(17,617.27)
30	142230	Acc Dep - Water Treatment Equipment	(4,429.69)	248.51	(4,181.18)	(248.51)	(4,429.69)
31	142231	Acc Dep - Dist Resv and Standpipes	(42,034.39)	(2,542.27)	(44,576.66)	2,542.27	(42,034.39)
32	142232	Acc Dep - Trans and Distr Mains	(325,421.53)	6,270.76	(319,150.77)	(6,270.76)	(325,421.53)
33	142233	Acc Dep - Service Lines	12,321.65	(2,709.09)	9,612.56	2,709.09	12,321.65
34	142234	Acc Dep - Meters	21,868.01	(71.23)	21,796.78	71.23	21,868.01
35	142235	Acc Dep - Meter Installations	5,130.32	(517.21)	4,613.11	517.21	5,130.32
36	142236	Acc Dep - Hydrants	3,615.59	1,093.82	4,709.41	(1,093.82)	3,615.59
37	142237	Acc Dep - Backflow Prevention Devices	(190.73)	15.71	(175.02)	(15.71)	(190.73)
38	142238	Acc Dep - Power Gen Equip Coll Plt	-	-	-	-	-
39	142239	Acc Dep - Power Gen Equip Pump Plt	-	-	-	-	-
40	142240	Acc Dep - Power Gen Equip Treat Plt	-	-	-	-	-
41	142241	Acc Dep - Sewer Force Main	-	-	-	-	-
42	142242	Acc Dep - Sewer Gravity Main	-	-	-	-	-
43	142243	Acc Dep - Manholes	-	-	-	-	-
44	142244	Acc Dep - Special Collection Structures	-	-	-	-	-
45	142245	Acc Dep - Service to Customers	(23.29)	3.26	(20.03)	(3.26)	(23.29)
46	142246	Acc Dep - Flow Measure Devices	-	-	-	-	-
47	142247	Acc Dep - Flow Measure Install	-	-	-	-	-
48	142248	Acc Dep - Receiving Wells	-	-	-	-	-
49	142249	Acc Dep - Pumping Equip Pump Plt	-	-	-	-	-
50	142250	Acc Dep - Pumping Equip Reclaim WTP	-	-	-	-	-
51	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-
52	142252	Acc Dep - Treat/Disp Equip Lagoon	-	-	-	-	-
53	142253	Acc Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-
54	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-
55	142255	Acc Dep - Plant Sewers Treatment Plt	-	-	-	-	-

Tennessee Water Service, Inc.
Docket 25-00031
Annual Review Filing
Historic Period: December 31, 2024
Attrition Period: August 31, 2026

Exhibit 1
Schedule A-2

Accumulated Depreciation

Line No.	Account	Description	Historic Period Per Books	Historic Period Adjustment	Historic Period As Adjusted	Attrition Period Adjustment	Attrition Period Under Present Rates
			[A]	[B]	[C]	[D]	[E]
56	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-
57	142257	Acc Dep - Outfall Lines	-	-	-	-	-
58	142258	Acc Dep - Reservoirs	-	-	-	-	-
59	142259	Acc Dep - House Regulators	-	-	-	-	-
60	142260	Acc Dep - House Regulatory Install	-	-	-	-	-
61	142261	Acc Dep - Reuse Services	-	-	-	-	-
62	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-
63	142263	Acc Dep - Reuse Dist Reservoirs	-	-	-	-	-
64	142264	Acc Dep - Reuse Transmission and Dist	-	-	-	-	-
65	142265	Acc Dep - Processing Plant	-	-	-	-	-
66	142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-
67	142267	Acc Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-
68	142268	Acc Dep - Other and Misc Equip Source Supply	-	-	-	-	-
69	142269	Acc Dep - Other and Misc Equip WTP	-	-	-	-	-
70	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-
71	142271	Acc Dep - Other Tangible Plant	-	-	-	-	-
72	142272	Acc Dep - Other Plant Collection	-	-	-	-	-
73	142273	Acc Dep - Other Plant Pump	-	-	-	-	-
74	142274	Acc Dep - Other Plant Treatment	-	-	-	-	-
75	142275	Acc Dep - Other Plant Reclaim Water Trt	-	-	-	-	-
76	142276	Acc Dep - Other Plant Reclaim Water Dist	-	-	-	-	-
77	142277	Acc Dep - Other Plant	-	-	-	-	-
78	142278	Acc Dep - Plant Alloc	-	-	-	-	-
79	142292	Acc Dep - Non-Utility Property	-	-	-	-	-
80	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-
81	142299	Acc Dep - Land	-	-	-	-	-
82	142301	Acc Dep - Building	-	-	-	-	-
83	142302	Acc Dep - Leasehold Improvement	-	-	-	-	-
84	142303	Acc Dep - Office Furniture	(18.28)	(2,273.65)	(2,291.93)	2,273.65	(18.28)
85	142304	Acc Dep - Office Equipment	(5.09)	0.28	(4.81)	(0.28)	(5.09)
86	142305	Acc Dep - Stores Equipment	(2,166.01)	519.46	(1,646.55)	(519.46)	(2,166.01)
87	142306	Acc Dep - Lab Equipment	1,401.93	4.38	1,406.31	(4.38)	1,401.93
88	142307	Acc Dep - Rental Equipment	-	-	-	-	-
89	142308	Acc Dep - Tool Shop Equipment	(2,260.12)	61.11	(2,199.01)	(61.11)	(2,260.12)
90	142309	Acc Dep - Power Operated Equipment	(144.40)	5.03	(139.37)	(5.03)	(144.40)
91	142310	Acc Dep - Communications Equipment	(13,733.64)	107.45	(13,626.19)	(107.45)	(13,733.64)
92	142311	Acc Dep - Misc Equipment	(186.11)	20.00	(166.11)	(20.00)	(186.11)
93	142401	Acc Dep - Vehicles	(11,219.10)	5,177.81	(6,041.29)	(5,177.81)	(11,219.10)
94	142501	Acc Dep - Computer Hardware	-	(6.64)	(6.64)	6.64	-
95	142502	Acc Dep - Desktop/Laptop Computers	-	(515.63)	(515.63)	515.63	-
96	142503	Acc Dep - Mainframe Computers	-	(1,430.18)	(1,430.18)	1,430.18	-
97	142504	Acc Dep - Mini Comp Wtr	-	(13,639.65)	(13,639.65)	13,639.65	-
98	142601	Acc Dep - Computer Software	-	(1,795.26)	(1,795.26)	1,795.26	-
99	142602	Acc Dep - Comp Systems	-	(39,997.66)	(39,997.66)	39,997.66	-
100	142603	Acc Dep - Micro Systems	-	(739.89)	(739.89)	739.89	-
101	142701	Acc Dec - Salvage	-	-	-	-	-
102	142702	Cost of Removal	-	-	-	-	-
103	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-
104							
105		Total Water Plant	<u>(418,676.23)</u>	<u>(52,897.85)</u>	<u>(471,574.08)</u>	<u>52,897.85</u>	<u>(418,676.23)</u>

Tennessee Water Service, Inc.
Docket 25-00031
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Exhibit 1
Schedule A-3

Cash Working Capital

Line No.	Description	Historic Period Per Books	Historic Period Adjustment	Historic Period As Adjusted	Attrition Period Adjustment	Attrition Period Under Present Rates
		[A]	[B]	[C]	[D]	[E]
1	Maintenance & General Expenses, less purchased wa	152,205.15	-	152,205.15	27,099.23	179,304.38
2	General expenses	161,763.32	-	161,763.32	(27,893.31)	133,870.01
3	Taxes Other than Income	7,531.62	-	7,531.62	(4,131.69)	3,399.93
4	Total cash working capital expenses	<u>321,500.09</u>	<u>-</u>	<u>321,500.09</u>	<u>(4,925.76)</u>	<u>316,574.33</u>
5	Cash Working Capital (Line 4 multiplied by 1/8)	40,187.51	-	40,187.51	(615.72)	39,571.79

Tennessee Water Service, Inc.
Docket 25-00031
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Exhibit 1
Schedule A-4

Deferred Charges, Regulatory Commission Expense and Deferred Maintenance Expense

Month	2019 Rate Case Expense	2023 ARM Filing Expense	2017- Sept 2018 Operating Loss	Oct 2018 - 2019 Operating Loss	Return on Plant	Total	13 Month Average
12/31/2019	103,188.00		208,940.00	122,567.77	57,574.00	492,269.77	
1/31/2020	101,468.20		207,198.83	122,567.77	57,094.22	488,329.02	
2/29/2020	99,748.40		205,457.67	122,567.77	56,614.43	484,388.27	
3/31/2020	98,028.60		203,716.50	122,567.77	56,134.65	480,447.52	
4/30/2020	96,308.80		201,975.33	122,567.77	55,654.87	476,506.77	
5/31/2020	94,589.00		200,234.17	122,567.77	55,175.08	472,566.02	
6/30/2020	92,869.20		198,493.00	122,567.77	54,695.30	468,625.27	
7/31/2020	91,149.40		196,751.83	122,567.77	54,215.52	464,684.52	
8/31/2020	89,429.60		195,010.67	122,567.77	53,735.73	460,743.77	
9/30/2020	87,709.80		193,269.50	122,567.77	53,255.95	456,803.02	
10/31/2020	85,990.00		191,528.33	122,567.77	52,776.17	452,862.27	
11/30/2020	84,270.20		189,787.17	122,567.77	52,296.38	448,921.52	
12/31/2020	82,550.40		188,046.00	122,567.77	51,816.60	444,980.77	
1/31/2021	80,830.60		186,304.83	122,567.77	51,336.82	441,040.02	468,625.27
2/28/2021	79,110.80		184,563.67	122,567.77	50,857.03	437,099.27	464,684.52
3/31/2021	77,391.00		182,822.50	122,567.77	50,377.25	433,158.52	460,743.77
4/30/2021	75,671.20		181,081.33	122,567.77	49,897.47	429,217.77	456,803.02
5/31/2021	73,951.40		179,340.17	122,567.77	49,417.68	425,277.02	452,862.27
6/30/2021	72,231.60		177,599.00	122,567.77	48,937.90	421,336.27	448,921.52
7/31/2021	70,511.80		175,857.83	122,567.77	48,458.12	417,395.52	444,980.77
8/31/2021	68,792.00		174,116.67	122,567.77	47,978.33	413,454.77	441,040.02
9/30/2021	67,072.20		172,375.50	122,567.77	47,498.55	409,514.02	437,099.27
10/31/2021	65,352.40		170,634.33	122,567.77	47,018.77	405,573.27	433,158.52
11/30/2021	63,632.60		168,893.17	122,567.77	46,538.98	401,632.52	429,217.77
12/31/2021	61,912.80		167,152.00	122,567.77	46,059.20	397,691.77	425,277.02
1/31/2022	60,193.00		165,410.83	122,567.77	45,579.42	393,751.02	421,336.27
2/28/2022	58,473.20		163,669.67	122,567.77	45,099.63	389,810.27	417,395.52
3/31/2022	56,753.40		161,928.50	122,567.77	44,619.85	385,869.52	413,454.77
4/30/2022	55,033.60		160,187.33	122,567.77	44,140.07	381,928.77	409,514.02
5/31/2022	53,313.80		158,446.17	122,567.77	43,660.28	377,988.02	405,573.27
6/30/2022	51,594.00		156,705.00	122,567.77	43,180.50	374,047.27	401,632.52
7/31/2022	49,874.20		154,963.83	122,567.77	42,700.72	370,106.52	397,691.77
8/31/2022	48,154.40		153,222.67	122,567.77	42,220.93	366,165.77	393,751.02
9/30/2022	46,434.60		151,481.50	122,567.77	41,741.15	362,225.02	389,810.27
10/31/2022	44,714.80		149,740.33	122,567.77	41,261.37	358,284.27	385,869.52
11/30/2022	42,995.00		147,999.17	122,567.77	40,781.58	354,343.52	381,928.77
12/31/2022	41,275.20		146,258.00	122,567.77	40,301.80	350,402.77	377,988.02
1/31/2023	39,555.40		144,516.83	122,567.77	39,822.02	346,462.02	374,047.27
2/28/2023	37,835.60		142,775.67	122,567.77	39,342.23	342,521.27	370,106.52
3/31/2023	36,115.80		141,034.50	122,567.77	38,862.45	338,580.52	366,165.77
4/30/2023	34,396.00		139,293.33	122,567.77	38,382.67	334,639.77	362,225.02
5/31/2023	32,676.20		137,552.17	122,567.77	37,902.88	330,699.02	358,284.27
6/30/2023	30,956.40		135,811.00	122,567.77	37,423.10	326,758.27	354,343.52
7/31/2023	29,236.60		134,069.83	122,567.77	36,943.32	322,817.52	350,402.77
8/31/2023	27,516.80		132,328.67	122,567.77	36,463.53	318,876.77	346,462.02
9/30/2023	25,797.00		130,587.50	122,567.77	35,983.75	314,936.02	342,521.27
10/31/2023	24,077.20		128,846.33	122,567.77	35,503.97	310,995.27	338,580.52
11/30/2023	22,357.40		127,105.17	122,567.77	35,024.18	307,054.52	334,639.77
12/31/2023	20,637.60	22,725.82	125,364.00	122,567.77	34,544.40	325,839.59	330,699.02

Tennessee Water Service, Inc.
Docket 25-00031
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Exhibit 1
Schedule A-4

Deferred Charges, Regulatory Commission Expense and Deferred Maintenance Expense

Month	2019 Rate Case Expense	2023 ARM Filing Expense	2017- Sept 2018 Operating Loss	Oct 2018 - 2019 Operating Loss	Return on Plant	Total	13 Month Average
1/31/2024	18,917.80	22,725.82	123,622.83	122,567.77	34,064.62	321,898.84	328,506.41
2/29/2024	17,198.00	22,725.82	121,881.67	122,567.77	33,584.83	317,958.09	326,313.80
3/31/2024	15,478.20	22,725.82	120,140.50	122,567.77	33,105.05	314,017.34	324,121.19
4/30/2024	13,758.40	22,725.82	118,399.33	122,567.77	32,625.27	310,076.59	321,928.58
5/31/2024	12,038.60	22,725.82	116,658.17	122,567.77	32,145.48	306,135.84	319,735.97
6/30/2024	10,318.80	22,725.82	114,917.00	122,567.77	31,665.70	302,195.09	317,543.36
7/31/2024	8,599.00	22,725.82	113,175.83	122,567.77	31,185.92	298,254.34	315,350.75
8/31/2024	6,879.20	22,725.82	111,434.67	121,546.37	30,706.13	293,292.19	313,158.14
9/30/2024	5,159.40	22,094.55	109,693.50	120,524.97	30,226.35	287,698.77	310,886.96
10/31/2024	3,439.60	21,463.27	107,952.33	119,503.58	29,746.57	282,105.35	308,488.65
11/30/2024	1,719.80	20,832.00	106,211.17	118,482.18	29,266.78	276,511.93	305,963.22
12/31/2024	(0.00)	20,200.73	104,470.00	117,460.78	28,787.00	270,918.51	303,310.65
1/31/2025		19,569.46	102,728.83	116,439.38	28,307.22	267,044.89	300,530.96
2/28/2025		18,938.18	100,987.67	115,417.98	27,827.43	263,171.27	296,008.29
3/31/2025		18,306.91	99,246.50	114,396.59	27,347.65	259,297.65	291,490.78
4/30/2025		17,675.64	97,505.33	113,375.19	26,867.87	255,424.03	286,978.44
5/31/2025		17,044.37	95,764.17	112,353.79	26,388.08	251,550.40	282,471.26
6/30/2025		16,413.09	94,023.00	111,332.39	25,908.30	247,676.78	277,969.25
7/31/2025		15,781.82	92,281.83	110,310.99	25,428.52	243,803.16	273,472.40
8/31/2025		15,150.55	90,540.67	109,289.59	24,948.73	239,929.54	268,980.71
9/30/2025		14,519.27	88,799.50	108,268.20	24,468.95	236,055.92	264,494.19
10/31/2025		13,888.00	87,058.33	107,246.80	23,989.17	232,182.30	260,091.40
11/30/2025		13,256.73	85,317.17	106,225.40	23,509.38	228,308.68	255,820.90
12/31/2025		12,625.46	83,576.00	105,204.00	23,029.60	224,435.06	251,682.70
1/31/2026		11,994.18	81,834.83	104,182.60	22,549.82	220,561.44	247,676.78
2/28/2026		11,362.91	80,093.67	103,161.21	22,070.03	216,687.82	243,803.16
3/31/2026		10,731.64	78,352.50	102,139.81	21,590.25	212,814.20	239,929.54
4/30/2026		10,100.36	76,611.33	101,118.41	21,110.47	208,940.57	236,055.92
5/31/2026		9,469.09	74,870.17	100,097.01	20,630.68	205,066.95	232,182.30
6/30/2026		8,837.82	73,129.00	99,075.61	20,150.90	201,193.33	228,308.68
7/31/2026		8,206.55	71,387.83	98,054.22	19,671.12	197,319.71	224,435.06
8/31/2026		7,575.27	69,646.67	97,032.82	19,191.33	193,446.09	220,561.44
Monthly Amort.	1,719.80	631.27	1,741.17	1,021.40	479.78		
Attrition Period Expense	-	7,575.27	20,894.00	12,256.78	5,757.40		
Regulatory Commission Expense		7,575.27					
Deferred Maintenance Expense					38,908.18		

Tennessee Water Service, Inc.
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Exhibit 1
Schedule A-5

Regulatory Liability and EDIT

Month	EDIT			13 Month Average	Uninsured Property	
	EDIT - Protected	EDIT - Unprotected	Total		Uninsured Property	13 Month Average
12/31/2019	(72,183.11)	(3,887.83)	(76,070.94)		(382,016.00)	
1/31/2020	(72,060.35)	(3,779.83)	(75,840.18)		(381,538.50)	
2/29/2020	(71,937.59)	(3,671.83)	(75,609.42)		(381,061.00)	
3/31/2020	(71,814.83)	(3,563.83)	(75,378.66)		(380,583.50)	
4/30/2020	(71,692.07)	(3,455.83)	(75,147.90)		(380,106.00)	
5/31/2020	(71,569.31)	(3,347.83)	(74,917.14)		(379,628.50)	
6/30/2020	(71,446.55)	(3,239.83)	(74,686.38)		(379,151.00)	
7/31/2020	(71,323.79)	(3,131.83)	(74,455.62)		(378,673.50)	
8/31/2020	(71,201.03)	(3,023.83)	(74,224.86)		(378,196.00)	
9/30/2020	(71,078.27)	(2,915.83)	(73,994.10)		(377,718.50)	
10/31/2020	(70,955.51)	(2,807.83)	(73,763.34)		(377,241.00)	
11/30/2020	(70,832.75)	(2,699.83)	(73,532.58)		(376,763.50)	
12/31/2020	(70,709.99)	(2,591.83)	(73,301.82)		(376,286.00)	
1/31/2021	(70,587.23)	(2,483.83)	(73,071.06)	(74,686.38)	(375,808.50)	(379,151.00)
2/28/2021	(70,464.47)	(2,375.83)	(72,840.30)	(74,455.62)	(375,331.00)	(378,673.50)
3/31/2021	(70,341.71)	(2,267.83)	(72,609.54)	(74,224.86)	(374,853.50)	(378,196.00)
4/30/2021	(70,218.95)	(2,159.83)	(72,378.78)	(73,994.10)	(374,376.00)	(377,718.50)
5/31/2021	(70,096.19)	(2,051.83)	(72,148.02)	(73,763.34)	(373,898.50)	(377,241.00)
6/30/2021	(69,973.43)	(1,943.83)	(71,917.26)	(73,532.58)	(373,421.00)	(376,763.50)
7/31/2021	(69,850.67)	(1,835.83)	(71,686.50)	(73,301.82)	(372,943.50)	(376,286.00)
8/31/2021	(69,727.91)	(1,727.83)	(71,455.74)	(73,071.06)	(372,466.00)	(375,808.50)
9/30/2021	(69,605.15)	(1,619.83)	(71,224.98)	(72,840.30)	(371,988.50)	(375,331.00)
10/31/2021	(69,482.39)	(1,511.83)	(70,994.22)	(72,609.54)	(371,511.00)	(374,853.50)
11/30/2021	(69,359.63)	(1,403.83)	(70,763.46)	(72,378.78)	(371,033.50)	(374,376.00)
12/31/2021	(69,236.87)	(1,295.83)	(70,532.70)	(72,148.02)	(370,556.00)	(373,898.50)
1/31/2022	(69,114.11)	(1,187.83)	(70,301.94)	(71,917.26)	(370,078.50)	(373,421.00)
2/28/2022	(68,991.35)	(1,079.83)	(70,071.18)	(71,686.50)	(369,601.00)	(372,943.50)
3/31/2022	(68,868.59)	(971.83)	(69,840.42)	(71,455.74)	(369,123.50)	(372,466.00)
4/30/2022	(68,745.83)	(863.83)	(69,609.66)	(71,224.98)	(368,646.00)	(371,988.50)
5/31/2022	(68,623.07)	(755.83)	(69,378.90)	(70,994.22)	(368,168.50)	(371,511.00)
6/30/2022	(68,500.31)	(647.83)	(69,148.14)	(70,763.46)	(367,691.00)	(371,033.50)
7/31/2022	(68,377.55)	(539.83)	(68,917.38)	(70,532.70)	(367,213.50)	(370,556.00)
8/31/2022	(68,254.79)	(431.83)	(68,686.62)	(70,301.94)	(366,736.00)	(370,078.50)
9/30/2022	(68,132.03)	(323.83)	(68,455.86)	(70,071.18)	(366,258.50)	(369,601.00)
10/31/2022	(68,009.27)	(215.83)	(68,225.10)	(69,840.42)	(365,781.00)	(369,123.50)
11/30/2022	(67,886.51)	(107.83)	(67,994.34)	(69,609.66)	(365,303.50)	(368,646.00)
12/31/2022	(67,763.75)	-	(67,763.75)	(69,378.90)	(364,826.00)	(368,168.50)
1/31/2023	(67,640.99)		(67,640.99)	(69,148.15)	(364,348.50)	(367,691.00)
2/28/2023	(67,518.23)		(67,518.23)	(68,925.71)	(363,871.00)	(367,213.50)
3/31/2023	(67,395.47)		(67,395.47)	(68,711.58)	(363,393.50)	(366,736.00)
4/30/2023	(67,272.71)		(67,272.71)	(68,505.76)	(362,916.00)	(366,258.50)
5/31/2023	(67,149.95)		(67,149.95)	(68,308.24)	(362,438.50)	(365,781.00)
6/30/2023	(67,027.19)		(67,027.19)	(68,119.03)	(361,961.00)	(365,303.50)
7/31/2023	(66,904.43)		(66,904.43)	(67,938.13)	(361,483.50)	(364,826.00)
8/31/2023	(66,781.67)		(66,781.67)	(67,765.54)	(361,006.00)	(364,348.50)
9/30/2023	(66,658.91)		(66,658.91)	(67,601.25)	(360,528.50)	(363,871.00)
10/31/2023	(66,536.15)		(66,536.15)	(67,445.28)	(360,051.00)	(363,393.50)
11/30/2023	(66,413.39)		(66,413.39)	(67,297.61)	(359,573.50)	(362,916.00)
12/31/2023	(66,290.63)		(66,290.63)	(67,158.24)	(359,096.00)	(362,438.50)

Tennessee Water Service, Inc.
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Exhibit 1
Schedule A-5

Regulatory Liability and EDIT

Month	EDIT			Uninsured Property	
	EDIT - Protected	EDIT - Unprotected	Total	13 Month Average	Uninsured Property
1/31/2024	(66,167.87)		(66,167.87)	(67,027.19)	(358,618.50)
2/29/2024	(66,045.11)		(66,045.11)	(66,904.43)	(358,141.00)
3/31/2024	(65,922.35)		(65,922.35)	(66,781.67)	(357,663.50)
4/30/2024	(65,799.59)		(65,799.59)	(66,658.91)	(357,186.00)
5/31/2024	(65,676.83)		(65,676.83)	(66,536.15)	(356,708.50)
6/30/2024	(65,554.07)		(65,554.07)	(66,413.39)	(356,231.00)
7/31/2024	(65,431.31)		(65,431.31)	(66,290.63)	(355,753.50)
8/31/2024	(65,308.55)		(65,308.55)	(66,167.87)	(355,276.00)
9/30/2024	(65,185.79)		(65,185.79)	(66,045.11)	(354,798.50)
10/31/2024	(65,063.03)		(65,063.03)	(65,922.35)	(354,321.00)
11/30/2024	(64,940.27)		(64,940.27)	(65,799.59)	(353,843.50)
12/31/2024	(64,817.51)		(64,817.51)	(65,676.83)	(353,366.00)
1/31/2025	(64,694.75)		(64,694.75)	(65,554.07)	(352,888.50)
2/28/2025	(64,571.99)		(64,571.99)	(65,431.31)	(352,411.00)
3/31/2025	(64,449.23)		(64,449.23)	(65,308.55)	(351,933.50)
4/30/2025	(64,326.47)		(64,326.47)	(65,185.79)	(351,456.00)
5/31/2025	(64,203.71)		(64,203.71)	(65,063.03)	(350,978.50)
6/30/2025	(64,080.95)		(64,080.95)	(64,940.27)	(350,501.00)
7/31/2025	(63,958.19)		(63,958.19)	(64,817.51)	(350,023.50)
8/31/2025	(63,835.43)		(63,835.43)	(64,694.75)	(349,546.00)
9/30/2025	(63,712.67)		(63,712.67)	(64,571.99)	(349,068.50)
10/31/2025	(63,589.91)		(63,589.91)	(64,449.23)	(348,591.00)
11/30/2025	(63,467.15)		(63,467.15)	(64,326.47)	(348,113.50)
12/31/2025	(63,344.39)		(63,344.39)	(64,203.71)	(347,636.00)
1/31/2026	(63,221.63)		(63,221.63)	(64,080.95)	(347,158.50)
2/28/2026	(63,098.87)		(63,098.87)	(63,958.19)	(346,681.00)
3/31/2026	(62,976.11)		(62,976.11)	(63,835.43)	(346,203.50)
4/30/2026	(62,853.35)		(62,853.35)	(63,712.67)	(345,726.00)
5/31/2026	(62,730.59)		(62,730.59)	(63,589.91)	(345,248.50)
6/30/2026	(62,607.83)		(62,607.83)	(63,467.15)	(344,771.00)
7/31/2026	(62,485.07)		(62,485.07)	(63,344.39)	(344,293.50)
8/31/2026	(62,362.31)		(62,362.31)	(63,221.63)	(343,816.00)
9/30/2026	(62,239.55)		(62,239.55)	(63,098.87)	(343,338.50)
Monthly Amort.		(122.76)	(108.00)		(477.50)

Tennessee Water Service, Inc.

Docket 25-00031

Annual Review Filing

Historic Period: December 31, 2024

Attrition Period: August 31, 2026

Exhibit 1

Schedule A-6

Contribution-In-Aid of Construction and Amortization Expense

Line No.	Account	Description	Historic Period Per Books	Historic Period Adjustment	Historic Period As Adjusted	Attrition Period Adjustment	Period Under Present	CIAC Rate	Attrition Period CIAC Ammortization
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	141899	CIAC-Clearing	-	-	-	-	-	0.00%	-
2	271001	CIAC - Organization	-	-	-	-	-	1.50%	-
3	271002	CIAC - Franchises	-	-	-	-	-	1.50%	-
4	271003	CIAC - Structure/Improvement Src Supply	-	-	-	-	-	1.50%	-
5	271004	CIAC - Structure/Improvement WTP	-	-	-	-	-	1.50%	-
6	271005	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	1.50%	-
7	271006	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	1.50%	-
8	271007	CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	1.50%	-
9	271008	CIAC - Structure/Improvement Treatment Plant	-	-	-	-	-	1.50%	-
10	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	1.50%	-
11	271010	CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	1.50%	-
12	271011	CIAC - Structure/Improvement Generator Plant	-	-	-	-	-	1.50%	-
13	271012	CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	1.50%	-
14	271013	CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	1.50%	-
15	271014	CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	0.00%	-
16	271015	CIAC - Power Generator Equipment Reclaim DIST	-	-	-	-	-	0.00%	-
17	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	1.50%	-
18	271017	CIAC - Wells and Springs	-	-	-	-	-	1.50%	-
19	271018	CIAC - Supply Mains	-	-	-	-	-	1.50%	-
20	271019	CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-	1.50%	-
21	271020	CIAC - Electric Pump Equipment WTP	-	-	-	-	-	1.50%	-
22	271021	CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	1.50%	-
23	271022	CIAC - Water Treatment Equipment	-	-	-	-	-	1.50%	-
24	271023	CIAC - Dist Resv and S	-	-	-	-	-	1.50%	-
25	271024	CIAC - Trans and Distr Mains	-	-	-	-	-	1.50%	-
26	271025	CIAC - Service Lines	-	-	-	-	-	1.50%	-
27	271026	CIAC - Meters	-	-	-	-	-	1.50%	-
28	271027	CIAC - Meter Installations	-	-	-	-	-	1.50%	-
29	271028	CIAC - Hydrants	-	-	-	-	-	1.50%	-
30	271029	CIAC - Backflow Prevent D	-	-	-	-	-	1.50%	-
31	271030	CIAC - Collecting Reservo	-	-	-	-	-	1.50%	-
32	271031	CIAC - Lake, River, Other	-	-	-	-	-	0.00%	-
33	271032	CIAC - Office Structure	-	-	-	-	-	1.50%	-
34	271033	CIAC - Office Furniture/Equipment	-	-	-	-	-	1.50%	-
35	271034	CIAC - Misc Equipment	-	-	-	-	-	1.50%	-
36	271035	CIAC - Other Tangible Plant	(998,451.59)	-	(998,451.59)	-	(998,451.59)	1.50%	(14,976.77)
37	271036	CIAC - Tap Fee	(112,892.50)	19,038.46	(93,854.04)	(19,038.46)	(112,892.50)	1.50%	(1,693.39)
38	271037	CIAC - Management Fee	-	-	-	-	-	1.50%	-
39	271038	CIAC - Line Ext Fee	-	-	-	-	-	1.50%	-
40	271039	CIAC - Res Cap Fee	-	-	-	-	-	1.50%	-
41	271040	CIAC - Plant Mod Fee	-	-	-	-	-	1.50%	-
42	271041	CIAC - Plant Meter Fee	(16,324.99)	-	(16,324.99)	-	(16,324.99)	1.50%	(244.87)
43	271042	CIAC - Sewer Force Main	-	-	-	-	-	1.50%	-
44	271043	CIAC - Sewer Gravity Main	-	-	-	-	-	1.50%	-
45	271044	CIAC - Manholes	-	-	-	-	-	1.50%	-
46	271045	CIAC - Special Coll Struc	-	-	-	-	-	1.50%	-
47	271046	CIAC - Service to Customers	-	-	-	-	-	1.50%	-
48	271047	CIAC - Flow Measure Devices	-	-	-	-	-	1.50%	-
49	271048	CIAC - Flow Measure Install	-	-	-	-	-	1.50%	-
50	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-	1.50%	-
51	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	1.50%	-
52	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	1.50%	-
53	271052	CIAC - Laborator Equipment	-	-	-	-	-	1.50%	-
54	271053	CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	1.50%	-
55	271054	CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	1.50%	-
56	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	1.50%	-
57	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-	1.50%	-
58	271057	CIAC - Outfall Lines	-	-	-	-	-	1.50%	-
59	271058	CIAC - Stores Equipment	-	-	-	-	-	1.50%	-
60	271059	CIAC - Power Operated Equipment	-	-	-	-	-	1.50%	-
61	271060	CIAC - Communication Equipment	-	-	-	-	-	1.50%	-
62	271061	CIAC - Reuse Services	-	-	-	-	-	1.50%	-
63	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-	1.50%	-
64	271063	CIAC - Reuse Transmission	-	-	-	-	-	1.50%	-
65	271064	CIAC - Capital	-	-	-	-	-	0.00%	-
66	271065	CIAC - Commercial Concession	-	-	-	-	-	0.00%	-
67	271066	CIAC - Developer	-	-	-	-	-	0.00%	-
68	271067	CIAC - Post Oct 97	-	-	-	-	-	0.00%	-
69	271068	CIAC - New (Taxable)N	-	-	-	-	-	0.00%	-
70	271069	CIAC - Old-10 Year (Taxable)	-	-	-	-	-	0.00%	-
71	271070	CIAC - Old Plant	-	-	-	-	-	0.00%	-
72	271071	CIAC - Estimates Only	-	-	-	-	-	0.00%	-
73	271072	CIAC - Unallocated - Non-taxable	-	-	-	-	-	0.00%	-
74	271073	CIAC - Unallocated - Taxable	-	-	-	-	-	0.00%	-
75	271074	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	0.00%	-
76	271075	CIAC - Utility Reloc/Taxable	-	-	-	-	-	0.00%	-
77	271076	CIAC - Residential	-	-	-	-	-	0.00%	-
78	271077	CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	0.00%	-
79	271078	CIAC - BC Hydro Grant	-	-	-	-	-	0.00%	-
80	271079	CIAC - Land	-	-	-	-	-	0.00%	-
81		Total Gross CIAC - Water	(1,127,669.08)	19,038.46	(1,108,630.62)	(19,038.46)	#####		(16,915.04)
82	272001	Acc Amort CIAC - Organization	-	-	-	-	-	1.50%	-
83	272002	Acc Amort CIAC - Franchises	-	-	-	-	-	1.50%	-
84	272003	Acc Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-	1.50%	-
85	272004	Acc Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	1.50%	-
86	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	1.50%	-
87	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	1.50%	-
88	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	1.50%	-
89	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-	1.50%	-

Tennessee Water Service, Inc.
Docket 25-00031
Annual Review Filing
Historic Period: December 31, 2024
Attrition Period: August 31, 2026

Exhibit 1
Schedule A-6

Contribution-In-Aid of Construction and Amortization Expense

Line No.	Account	Description	Historic Period Per Books	Historic Period Adjustment	Historic Period As Adjusted	Attrition Period Adjustment	Period Under Present	CIAC Rate	Attrition Period CIAC Ammortization
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
90	272009	Acc Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	1.50%	
91	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	1.50%	
92	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	-	-	-	-	-	1.50%	
93	272012	Acc Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	1.50%	
94	272013	Acc Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	1.50%	
95	272014	Acc Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	0.00%	
96	272015	Acc Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	0.00%	
97	272016	Acc Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	1.50%	
98	272017	Acc Amort CIAC - Wells and Springs	-	-	-	-	-	1.50%	
99	272018	Acc Amort CIAC - Supply Mains	-	-	-	-	-	1.50%	
100	272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-	1.50%	
101	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment P	-	-	-	-	-	1.50%	
102	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	1.50%	
103	272022	Acc Amort CIAC - Water Treatment Equipment	-	-	-	-	-	1.50%	
104	272023	Acc Amort CIAC - Dist Resv and S	-	-	-	-	-	1.50%	
105	272024	Acc Amort CIAC - Trans and Distr Mains	-	-	-	-	-	1.50%	
106	272025	Acc Amort CIAC - Service Lines	-	-	-	-	-	1.50%	
107	272026	Acc Amort CIAC - Meters	-	-	-	-	-	1.50%	
108	272027	Acc Amort CIAC - Meter Installations	-	-	-	-	-	1.50%	
109	272028	Acc Amort CIAC - Hydrants	-	-	-	-	-	1.50%	
110	272029	Acc Amort CIAC - Backflow Prevent D	-	-	-	-	-	1.50%	
111	272030	Acc Amort CIAC - Collecting Reservo	-	-	-	-	-	1.50%	
112	272031	Acc Amort CIAC - Lake, River, Other	-	-	-	-	-	1.50%	
113	272032	Acc Amort CIAC - Office Structure	-	-	-	-	-	1.50%	
114	272033	Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	1.50%	
115	272034	Acc Amort CIAC - Misc Equipment	-	-	-	-	-	1.50%	
116	272035	Acc Amort CIAC - Other Tangible Plant	446,854.54	(7,488.41)	439,366.13	7,488.41	446,854.54	1.50%	
117	272036	Acc Amort CIAC - Tap Fee	3,985.26	(771.72)	3,213.54	771.72	3,985.26	1.50%	
118	272037	Acc Amort CIAC - Management Fee	-	-	-	-	-	1.50%	
119	272038	Acc Amort CIAC - Line Ext Fee	-	-	-	-	-	1.50%	
120	272039	Acc Amort CIAC - Res Cap Fee	-	-	-	-	-	1.50%	
121	272040	Acc Amort CIAC - Plant Mod Fee	-	-	-	-	-	1.50%	
122	272041	Acc Amort CIAC - Plant Meter Fee	1,454.17	(122.41)	1,331.76	122.41	1,454.17	1.50%	
123	272042	Acc Amort CIAC - Sewer Force Main	-	-	-	-	-	1.50%	
124	272043	Acc Amort CIAC - Sewer Gravity Main	-	-	-	-	-	1.50%	
125	272044	Acc Amort CIAC - Manholes	-	-	-	-	-	1.50%	
126	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-	1.50%	
127	272046	Acc Amort CIAC - Service to Customers	-	-	-	-	-	1.50%	
128	272047	Acc Amort CIAC - Flow Measure Devices	-	-	-	-	-	1.50%	
129	272048	Acc Amort CIAC - Flow Measure Install	-	-	-	-	-	1.50%	
130	272049	Acc Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	1.50%	
131	272050	Acc Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	1.50%	
132	272051	Acc Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	1.50%	
133	272052	Acc Amort CIAC - Laboratory Equipment	-	-	-	-	-	1.50%	
134	272053	Acc Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	1.50%	
135	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	1.50%	
136	272055	Acc Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	1.50%	
137	272056	Acc Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	1.50%	
138	272057	Acc Amort CIAC - Outfall Lines	-	-	-	-	-	1.50%	
139	272058	Acc Amort CIAC - Stores Equipment	-	-	-	-	-	1.50%	
140	272059	Acc Amort CIAC - Power Operated Equipment	-	-	-	-	-	1.50%	
141	272060	Acc Amort CIAC - Communication Equipment	-	-	-	-	-	1.50%	
142	272061	Acc Amort CIAC - Reuse Services	-	-	-	-	-	1.50%	
143	272062	Acc Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	1.50%	
144	272063	Acc Amort CIAC - Reuse Transmission	-	-	-	-	-	1.50%	
145	272064	Acc Amort CIAC - Capital	-	-	-	-	-	0.00%	
146	272065	Acc Amort CIAC - Commercial Concession	-	-	-	-	-	0.00%	
147	272066	Acc Amort CIAC - Developer	-	-	-	-	-	0.00%	
148	272067	Acc Amort CIAC - Post Oct 97	-	-	-	-	-	0.00%	
149	272068	Acc Amort CIAC - New (Taxable)N	-	-	-	-	-	0.00%	
150	272069	Acc Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	0.00%	
151	272070	Acc Amort CIAC - Old Plant	-	-	-	-	-	0.00%	
152	272071	Acc Amort CIAC - Estimates Only	-	-	-	-	-	0.00%	
153	272072	Acc Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	0.00%	
154	272073	Acc Amort CIAC - Unallocated - Taxable	-	-	-	-	-	0.00%	
155	272074	Acc Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	0.00%	
156	272075	Acc Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	0.00%	
157	272076	Acc Amort CIAC - Residential	-	-	-	-	-	0.00%	
158	272077	Acc Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	0.00%	
159	272078	Acc Amort CIAC - BC Hydro Grant	-	-	-	-	-	0.00%	
160	272079	Acc Amort CIAC - Land	-	-	-	-	-	0.00%	
161		Total Acc Amortization CIAC - Water	452,293.97	(8,382.54)	443,911.43	8,382.54	452,293.97		
162		Net CIAC- Water (Line 161 plus Line 81)	(675,375.11)	10,655.93	(664,719.18)	(10,655.93)	(675,375.11)		

Tennessee Water Service, Inc.
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Exhibit 1
Schedule B-1

Attrition Period Revenues and Rate Design

Present Rates at Present Rate Design

Water Revenues

<u>Customers</u>	<u>Billed Usage</u>	<u>Usage Block</u>	<u>Base Charge</u>	<u>Usage Charge</u>	<u>Base Revenue</u>	<u>Usage Revenue</u>	<u>Total Revenue</u>
5,605			49.96	-	280,009	-	280,009
	9,450,090	0-2 TG		-		-	-
	11,245,254	2-6 TG		16.93		190,382	190,382
	4,464,331	6-12 TG		19.98		89,197	89,197
	1,990,618	12+ TG		22.88		45,545	45,545

Fire Revenues

<u>Customers</u>	<u>Usage</u>	<u>Base Charge</u>	<u>Usage Charge</u>	<u>Base Revenue</u>	<u>Usage Revenue</u>	<u>Total Revenue</u>
36	-	35.77	-	1,288	-	1,288
						<u>\$ 606,422</u>

Proposed Rates at Proposed Rate Design

Water Revenues

<u>Customers</u>	<u>Billed Usage</u>	<u>Usage Block</u>	<u>Base Charge</u>	<u>Usage Charge</u>	<u>Base Revenue</u>	<u>Usage Revenue</u>	<u>Total Revenue</u>
5,605			49.96		280,009		280,009
	9,450,090	0-2 TG		-		-	-
	11,245,254	2-6 TG		16.93		190,382	190,382
	4,464,331	6-12 TG		19.98		89,197	89,197
	1,990,618	12+ TG		22.88		45,545	45,545

Fire Revenues

<u>Customers</u>	<u>Usage</u>	<u>Base Charge</u>	<u>Usage Charge</u>	<u>Base Revenue</u>	<u>Usage Revenue</u>	<u>Total Revenue</u>
36	-	35.77	-	1,288	-	1,288
						<u>\$ 606,422</u>

Tennessee Water Service, Inc.
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Exhibit 1
Schedule B-2

Bill Comparisons at Present Rates and Proposed Rates

Usage, 000 Gallons	Present Rates	Proposed Rates and Structure	Difference	Percent Difference
	[A]	[B]	[C] = [B] - [A]	[D] = [C] / [A]
0	\$ 49.96	\$ 49.96	\$ -	0.00%
1	49.96	49.96	-	0.00%
2	49.96	49.96	-	0.00%
3	66.89	66.89	-	0.00%
4	83.82	83.82	-	0.00%
5	100.75	100.75	-	0.00%
6	117.68	117.68	-	0.00%
7	137.66	137.66	-	0.00%
8	157.64	157.64	-	0.00%
9	177.62	177.62	-	0.00%
10	197.60	197.60	-	0.00%
11	217.58	217.58	-	0.00%
12	237.56	237.56	-	0.00%
13	260.44	260.44	-	0.00%
14	283.32	283.32	-	0.00%
15	306.20	306.20	-	0.00%
20	420.60	420.60	-	0.00%
25	535.00	535.00	-	0.00%
30	649.40	649.40	-	0.00%
35	763.80	763.80	-	0.00%
40	878.20	878.20	-	0.00%
45	992.60	992.60	-	0.00%
50	1,107.00	1,107.00	-	0.00%

Fire Rates

Multi-Use Connection	\$ 35.77	\$ 35.77	\$ -	0.00%
Fire Only Connection	\$ 71.60	\$ 71.60	\$ -	0.00%

Tennessee Water Service, Inc.
Docket 25-00031
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Exhibit 1
Schedule B-3

Non-Revenue Water Rate

Line No.	Year	Total Purchased Water, TG	Total Well Water, TG	Total Water Supplied, TG - B + C	Total Metered Consumption, TG	Attrition Period NRW Rate - (D - E) / D	Historic Period NRW Rate
	[A]	[B]	[C]	[D]	[E]	[F]	
1	2022	12,042	9,895	21,937	21,524	1.92%	
2	2023	10,129	14,886	25,015	22,738	10.02%	
3	2024	12,625	14,818	27,443	24,067	14.02%	14.02%
4	Aggregate (Line 1 + Line 2 + Line 3)	34,796	39,599	74,395	68,329	8.88%	14.02%
5	NRW Threshold					15.00%	15.00%
6	Variance (Line 4 - Line 5)					-6.12%	-0.98%
7	Purchased Water Ratio (Attrition Period: Line 4, B / D. Historic Period: Line 3, B / D)					46.77%	46.00%
8	Well Water Ratio (Attrition Period: Line 4, C / D. Historic Period: Line 3, C / D)					53.23%	54.00%
9	Ratio for Purchased Power Expense: (1 + Line 5) / (1 + Line 4), Note 1					105.62%	100.86%
10	Ratio for Purchased Water Expense: (1 + (Line 5 * Line 7)) / (1 + (Line 4 * Line 7)), Note 1					102.75%	100.42%
11	Ratio for Chemicals Expense (1 + (Line 5 * Line 8)) / (1 + (Line 4 * Line 8)), Note 1					103.11%	100.49%

Note 1 - If Line 6 is positive, values of the identified expenses will be multiplied by the ratio in Lines 9, 10, and 11 to adjust Historic Period or Attrition Period calculated result.

SCHEDULE G

TENNESSEE WATER SERVICE, INC.

(Name of Company)

SCHEDULE OF RATES

FOR

WATER SERVICE

Applying to the following Territory:

Chalet Village North, City of Gatlinburg, Sevier County, Tennessee

Issued: 1 1 2020
Month Day Year

Effective: 1 1 2020
Month Day Year

Issued by: Donald Denton
Name of Officer

President
Title

4944 Parkway Plaza Boulevard, Suite 375, Charlotte, North Carolina 28217
Address of Officer

Applies to: Chalet Village North

WATER SERVICE

METERED SERVICE

Base Facility Charge per month

0 – 2,000 gallons usage per month

Effective September 1, 2024: \$48.54

All usage over 2,000 Gallons per month

2,001 to 6,000 Gallons: \$16.93 per 1,000 gallons

6,001 to 12,000 Gallons: \$19.98 per 1,000 gallons

Usage over 12,000 Gallons: \$22.88 per 1,000 gallons

DELAYED PAYMENT CHARGE:

An additional charge amounting to ten percent (10%) of net bill will be added to all water bills under the foregoing schedule, if not paid within twenty-one (21) days of the billing date.

NEW ACCOUNT CHARGE:

Each new account shall pay a one-time service fee of \$20 at the time application for service is filed with the Company.

RECONNECTION CHARGE:

If water service cut off by utility for good cause: \$35.00

If water service discontinued at customer's request: \$35.00

(Customers who ask to be reconnected within 9 months of disconnection will be charged the base facility charge for the service period they were disconnected.)

FREQUENCY OF BILLING:

Bills will be rendered monthly in arrears.

NSF CHECK CHARGE:

A charge of \$10 will be applied to customers whose check is returned by the bank due to non-sufficient funds (one charge per check each time it is returned).

Issued: 10 16 2024
Month Day YearEffective: 9 1 2024
Month Day YearIssued by: Tiffany Van Horn
Name of OfficerPresident
Title#2 N. Wolfscratch Drive, Jasper, GA 30143
Address of Officer

Applies to: Chalet Village North

PRIVATE FIRE SERVICE

FIXED SERVICE CHARGE

Standby Charge per month	<u>Multi-Use Connection</u>	<u>Fire-Only Connection</u>
Effective September 1, 2024:	\$34.35	\$70.11

All usage will be billed:

Effective September 1, 2024: \$19.98 per 1,000 gallons

DELAYED PAYMENT CHARGE:

An additional charge amounting to ten per cent (10%) of net bill will be added to all water bills under the foregoing schedule, if not paid within twenty-one (21) days of the billing date.

RECONNECTION CHARGE:

If private fire service cut off by utility for good cause: \$35.00

If private fire service discontinued at customer's request: \$35.00

FREQUENCY OF BILLING:

Bills will be rendered monthly in arrears. Fire service meters will be read concurrent and included in a single monthly bill with regular water service.

NSF CHECK CHARGE:

A charge of \$10 will be applied to customers whose check is returned by the bank due to non-sufficient funds (one charge per check each time it is returned).

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WATER AND FIRE SERVICE

Contributions in Aid of Construction

The contract with the developer/customer shall contain a notice of these charges and timetable of payment.

For all cash and property contributions provided to the utility a gross-up factor shall be applied in order to recover the corporate federal income taxes associated with those contributions. The Utility will be paid this amount directly before the water system is allowed to start operation.

The formula used to gross up contributed cash and property is as follows:

Tax Impact= $TR / (1-TR) * (C+P)$

TR = Marginal tax rate of federal corporate income tax.

C = Dollar amount of charges (cash) paid to the utility as a contribution.

P = Dollar amount of property (plant, land...) conveyed to the utility to be recorded at the original construction cost of the property conveyed to the utility, or a reasonable estimate of the original construction cost if such cost is not reasonably ascertainable.

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Applies to: Chalet Village North

RULES, REGULATIONS AND CONDITIONS OF SERVICE

Section I. DEFINITIONS

Company – The word "Company", whenever the same appears herein, means Tennessee Water Service, Inc., a Tennessee corporation.

Owner – The word "Owner", whenever the same appears herein, means the person, firm, corporation or association having the sole interest in any premises or property which is, or is about to be, supplied with water service by the Company, and the word "Owners" means all so interested.

Tenant – The word "tenant", whenever the same appears herein, means anyone occupying a premises or property under lease, oral or written, from the Owner and obtaining water service from the mains of the Company with the consent of his landlord.

Customer – The word "Customer" as used herein shall mean the party contracting for water service.

Section II. WATER SERVICE CONNECTIONS

1. All applications for water service connections must be made in writing on forms furnished by the Company by the person or parties desiring the same, must state the correct lot(s), block and street number of the property to be supplied, and must be signed by the Owner of the premises or his duly authorized agent.

2. A service pipe shall not be used to supply more than a single property without the consent of the Company. The minimum earth cover of the Customer's service pipe installation shall be four (4) feet.

3. Service pipes will not be installed where any portion of the pipes must pass through lands, buildings or parts of buildings which are not the property of applicant unless applicant- in writing assumes the liability therefor.

Issued: 10 4 2009
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Effective: 11 3 2009
Month Day Year

Issued by: Lawrence N. Schumacher
Name of Officer

CEO
Title

2335 Sanders Road, Northbrook, Illinois 60062
Address of Officer

Applies to: Chalet Village North

RULES, REGULATIONS AND CONDITIONS OF SERVICE

4. Applications for the service will be accepted subject to there being a Company main adjacent to the property to be served.

5. The Company will repair all leaks in the service pipe from the main up to and including the meter. Beyond the meter box, the Property Owner is responsible for all leaks, and the same must be repaired by him, and if such leaks are not repaired within a reasonable time, the water may be turned off.

Section III. APPLICATIONS FOR SERVICE

6. All applications for water service must be made on written forms provided by the Company. Upon acceptance thereof and payment to Company of any Commission-approved tap-on fee, such applications shall constitute a contract between the applicant as a Customer and the Company.

7. A new application must be made upon any change in tenancy where the tenant has contracted for the water service or by the new Owner upon any change in ownership where the Owner has contracted for water service. Where more than one tenant is supplied through a meter, the application for the water service must be made by the Owner of the property.

8. When an application is made, the Company reserves the right to require a deposit in cash commensurate with the probable size of the applicant's bill for the purpose of establishing or maintaining any Customer's credit. Any such deposit so made shall be subject to such terms and conditions as may be required by order of regulation of the Tennessee Public Utility Commission.

9. No contract for water service will be entered into by the Company with any applicant until all arrears and charges due by such applicant for water service to any premises then or theretofore owned or occupied by him shall have been paid.

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RULES, REGULATIONS AND CONDITIONS OF SERVICE

Section IV. BILLS AND PAYMENT FOR SERVICES

10. Customers are liable for payment for all water used on the premises or property until notice has been received at the Company's office that the use of water is no longer desired. Customers are liable for all water shown to have passed through the meter whether by use, wastage or leakage.

11. A Customer's bill will not be considered past due unless it remains unpaid subsequent to the due date printed on the bill. The due date will be twenty-one (21) days after the bill is mailed.

12. Bills for metered service shall be rendered either bi-monthly or quarterly unless otherwise specified in the rate schedule then in effect, and shall show the readings of the meter at the beginning and end of the period for which the bill is rendered as well as consumption for the period. Monthly meter reading or billing periods that are less than 25 days or more than 33 days shall have any applicable usage blocks, base facility charge, or fixed service charge prorated based on the actual days in the meter reading or billing period.

13. Bills for water service will be mailed or delivered to the Customer's last address as shown by the records of the Company when due, but failure to receive a bill will not relieve the Customer from the obligation to pay the same. All bills and other accounts must be paid at the office of the Company.

14. In case the meter cannot be read for any cause, the Company will require a payment on account equal to the estimated bill for the period involved.

15. In cases where for any cause the meter cannot be read for a period of two (2) billing periods, the Company will turn off the water upon five (5) days 'written notice (8 days, if mailed) unless the Customer provides access to the meter immediately.

16. Where a meter has ceased to register or is registering improperly, the quantity of water for which the bill will be rendered will be determined by the average registration of the meter for the prior three (3) billing periods.

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RULES, REGULATIONS AND CONDITIONS OF SERVICE

Section V. RULES GOVERNING SERVICE

17. When the supply of water is to be temporarily shut off, advance notice will be given by the Company when practicable to all Customers affected by the shutting off, stating the probable duration of the interruption of service.

18. The Company will not permit its mains or services to be connected. on any premises with any service pipe or piping which is connected with any other source of supply. The Company will not permit its mains or services to be connected in any way to any piping, tank, vat or other apparatus which contains liquids, chemicals or any other matter which may flow back into the Company's service pipes or mains.

19. The Company undertakes to use reasonable care and diligence to provide a constant supply of water at a reasonable pressure but reserves the right at any time, without notice, to shut off the water in its mains for the purpose of making repairs or extensions or for other purposes.

20. The Company shall not be liable for a deficiency or failure, regardless of cause, in the supply of water or in the pressure nor for any damage caused thereby or by the bursting or breaking of any main or service pipe or any attachment to the Company's property. All applicants having boilers upon their premises depending upon the pressure in the Company's pipes to keep them supplied are cautioned against danger of collapse, and all damage occasioned by any such collapse must be borne exclusively by the Customer.

21. The Company shall require all new Customers who require both regular water service and fire protection per applicable local, state, or federal building codes to submit a request to the Company for either a multi-use service (private fire and regular water) or a separate dedicated fire service line to be installed, solely at the Company's cost. The nature of the private fire service (dedicated fire or multi-use line) will be governed by applicable building codes for the premise type.

22. The Company shall have the sole right to determine the size of meters, number of meters, valves, service lines and connections necessary to give the service applied for.

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RULES, REGULATIONS AND CONDITIONS OF SERVICE

23. All use of water for any purpose or upon any premises not stated or described in the application must be prevented by the Customer.

24. Service may be discontinued for any of the following reasons:

- (a) For the use of water from Customer's facilities for any other property or purpose than that described in the application.
- (b) For waste of water due to leakage.
- (c) For tampering with or damaging any service pipe, meter, meter installation, stop cock valve, buffalo box, meter seal or other property of the Company.
- (d) For non-payment of bills for water service or any other charges of the Company.
- (e) For cross-connecting the Company's supply with any other source of supply, or with any apparatus which may endanger the quality or health standard of the Company's water supply.
- (f) For refusal of reasonable access to property for the purpose of inspecting, reading, repairing or removing meters.
- (g) For violation or refusal to comply with any of the rules and regulations of the Company filed with the Tennessee Public Utility Commission.

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RULES, REGULATIONS AND CONDITIONS OF SERVICE

25. If a Customer whose service has been discontinued for non-payment of bills or for violation of the rules and regulations of the Company desires a reconnection, such reconnection will only be made after the Customer:

- (a) has made a deposit to ensure future payment of bills (in cases only where no deposit was originally made or where such deposit has been applied to payment of the Customer's delinquent account);
- (b) has paid all unpaid bills and other charges;
- (c) has paid a reconnection fee of fifteen dollars (\$15.00)
- (d) and has corrected any condition found objectionable under the rules and regulations of the Company.

26. Automatic lawn sprinklers or sprays or other attachments requiring large quantities of water will be permitted only when water is furnished by meter measurement. The Company reserves the right to restrict lawn sprinkling by Customers whenever in its judgment there is not an adequate supply of water available for such purposes.

27. A supply of water for construction or other special purposes must be applied for in writing and the Company reserves the right to require a suitable deposit from the applicant. Water so supplied shall be discharged through a hose or pipe directly upon the material to be wet or into a barrel or other container and not upon the ground or into or through a ditch or trench, and all use of water by other than the applicant or for any purposes or upon any premises not described or stated in the application must be prevented by the applicant.

Section VI. METERED SERVICE

28. Meters, except detector devices, shall be installed, maintained and renewed by and at the expense of the Company and shall be conveniently located at a place approved by the Company, and such proper place and protection for the meter shall be provided by the applicant. A stop and waste or gate valve shall be placed on the service line on the street side of and near the meter, and a stop and waste or gate valve on the house side of such meter.

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RULES, REGULATIONS AND CONDITIONS OF SERVICE

29. All meters placed in building shall be located in the basement or on the first floor, as near as possible to the point of entrance of the service, in clean, dry, safe place not subject to great variation in temperature and so located as to be easily accessible for installation or disconnection purposes and for reading.

30. Meters will be maintained by the Company as far as ordinary wear and tear are concerned, but damage due to freezing, hot water or external causes shall be paid for by the Customers (except for outside meter settings).

31. Rules and regulations regarding meter accuracy, meter testing and frequency of meter tests shall be as contained in the Tennessee Public Utility Commission's Rules and Regulations Governing Public Utilities as from time to time revised.

Section VII. FIRE HYDRANTS

32. No person other than a Company agent or employee shall take water from any fire hydrant except for fire-fighting purposes, and no fire hydrant shall be used for sprinkling streets, flushing sewers or gutters or for any other purpose except with the advance approval of the Company in writing.

Section VIII. GENERAL CONDITIONS OF SERVICE

33. Where water is to be used for steam boilers or other uses where a stoppage of water supply might cause damage, Customers are cautioned that it is impossible for the Company to guarantee a continuous supply of water and that the Customer should, therefore, arrange for adequate storage capacity.

34. The Company will not be obliged to furnish service where service pipes are inferior, the plumbing defective or the fixtures, water closets or other fixtures leaky. When such conditions are discovered, the Company reserves the right to shut off the supply of water unless immediate repairs are made.

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RULES, REGULATIONS AND CONDITIONS OF SERVICE

35. Title to the main, service connections from the main up to and including the meter, stop cocks or valves, buffalo boxes, meters and meter installations is vested in the Company, and these shall at all times remain the sole property of the Company and shall not be trespassed upon or interfered with in any way.

36. Curb stops shall not be used by the Customer for turning on or shutting off the water supply. Control of the water supply by the Customer shall be by means of a valve located inside the building where the Customer is provided with water service.

37. Where two or more Customers are supplied through a single service pipe, any violation of the rules and regulations of the Company by either or any of such Customers shall be considered as a violation by all, and the Company may take such action as may be taken for a single Customer committing the violation.

38. All employees of the Company whose duty compels them to enter the Customer's premises shall, upon request, show their credentials or other evidence of authority.

39. If the Company finds that a meter seal or cover has been broken or any bypass inserted or there is evidence that the meter or meter seal or cover has been tampered with, the water will be shut off and not turned on again until the Customer has paid for the estimated quantity of water which has been used for the preceding four (4) month period and not registered plus the cost to restore the meter to proper working order and other expense incurred by the Company, plus the reconnection fee hereinabove specified.

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RULES, REGULATIONS AND CONDITIONS OF SERVICE

Section IX. USE OF WATER FOR SUMMER COMFORT AIR CONDITIONING OR REFRIGERATION

40. In all apparatus or equipment installed for the purpose of changing the dry bulb temperature or humidity content of the air, whether used in conjunction with summer comfort air conditioning or other refrigeration, the following regulations shall apply, unless other arrangements have been approved in advance by the Company.

- (a) The use of water is prohibited when used directly from the mains as a cooling medium in air washers or any type of equipment whereby the air to be conditioned comes into direct contact with sprays or wet surfaces, or where the water is used as the direct or indirect cooling medium in coils.
- (b) The use of water is permitted in all compressor type refrigeration units having standard rated capacities of one and one-half (1-1/2) tons or less.
- (c) All compressor type refrigeration units having standard rated capacities* of over one and one-half (1-1/2) tons shall be equipped with evaporative coolers and condensers, water cooling towers, spray ponds or other water cooling equipment so that all water from the mains is used for make-up purposes only.
- (d) If other than compressor types of refrigeration units are used, the consumption of water from the mains shall be limited in amount to not more per ton of refrigeration produced than would be used by the compressor type described under (c) above when such type is operated under normal conditions.

41. Failure to comply with the above Rule 40 shall be sufficient cause to discontinue service.

* Note in (b) and (c) capacities shall be in accordance with conditions given in Standard A.S.E.E. Testing and Rating Codes.

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Applies to: Chalet Village North

RULES, REGULATIONS AND CONDITIONS OF SERVICE

Section X. WATER FOR PRIVATE FIRE PROTECTION AND SPECIAL USES

42. It is specifically understood that the Company does not hold itself out to render private fire protection service for purposes of extinguishment.

Section XI. PUBLIC FIRE PROTECTION SERVICE

43. The Company does not hold itself out to furnish public fire protection service.

Section XII. DAMAGE TO COMPANY PROPERTY

44. In case of damage to the Company's property on the Customer's premises and/or damage to the buffalo box installation on the service connection to the customer, including obstruction, burying and filling thereof, the cost of repair shall be billed to and paid by the customer in accordance with the applicable schedules of rates and of rules, regulations and conditions of service pertaining to the payment of water bills.

Section XIII. CHANGES IN RULES AND REGULATIONS

45. The Company reserves the right at any time to alter, amend, change or add to these rules, regulations and conditions of service or to substitute other rules and regulations, subject to the approval of the Tennessee Public Utility Commission or other regulatory body having jurisdiction thereof.

46. No representative, employee or agent of the Company has the right to alter or waive any of these rules, regulations or conditions of service without the consent or approval of the Tennessee Public Utility Commission or other regulatory body having jurisdiction thereof.

Section XIV. MAIN EXTENSION POLICY

47. Any person requesting water service from Company to an area not then served by water mains will be required to pay the entire cost of a water main extension to such area. The Company will require person applying to hire contractors and pay contractors directly for main installation. Company must approve the design, main size and route of main to be installed, and Company's representatives will inspect all work for construction standards and compliance with proper procedures related to water main installation.

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RULES, REGULATIONS AND CONDITIONS OF SERVICE

Section XV. CLEAR NOTICE OF RETURNED CHECK FEES

48. The Company shall provide a clear and conspicuous notice of any returned check fee charge and other charges and fees, including the amount of the charge, on its monthly billings to customers.

Section XVI. ABILITY TO WAIVE FEES

49. The Company shall implement and establish a process to permit waiving all fees associated with late payment including, but not limited to, disconnection, reconnection, and late fees, in special circumstances such as financial distress or for disabled customers, family member of customers or customers with a unique situation.

Section XVII. PROMPT RECONNECTION

50. The Company shall provide prompt and timely reconnection service for all customers within no more than two (2) days of receiving the first installment payment from the past due customer.

Section XVIII. ALTERNATE ADDRESS NOTIFICATION

51. The Company shall establish and implement a process to permit and notify customers of the opportunity to provide an alternate address for notification of a potential disconnection. If a customer has provided such an alternate address, the Company shall be required to provide the required notice of disconnection to that address in addition to the customer's primary billing address.

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CEO
Title

2335 Sanders Road, Northbrook, Illinois 60062
Address of Officer

Cancelling _____ Sheet No. _____

Applies to Chalet Village North

Annual Review Mechanism ("ARM")

Section I. PROCESS

This Annual Review Mechanism ("ARM") is implemented under the provisions of Tennessee Code Annotated Section 65-5-103(d) (6), which authorizes the Company to opt for an annual review of the Company's rates. Pursuant to this ARM and the annual filings described below, the Company's tariff rates shall be adjusted to provide that the Company earns the Authorized Return on Equity. The rate adjustments implemented under this mechanism shall reflect changes in the Company's revenues, cost of service, and rate base. The ARM may be terminated or modified as provided under Tennessee Code Annotated 65-5-103(d) (6) (D).

The Company's proposed ARM shall incorporate an historical base year review of its revenues, expenses, investments (rate base), and rate of return components to determine if the Company earned the authorized return on equity adopted in the most recent rate case. If the Company earned more than the authorized return on equity, the earnings excess (grossed up to determine excess revenues) shall be deferred in a regulatory liability and rates shall be reduced for this amount prospectively. If the Company earned less than its authorized return on equity, the Company shall defer expenses to a regulatory asset and rates shall be increased for this amount prospectively. Under both scenarios, the Company is proposing that any carrying charges be computed and accrued for on the simple average of the deferred balance. The simple average shall be determined based on the final year end deferred balance, assuming the balance accrued evenly throughout the year. The average balance shall then be multiplied by the authorized rate of return per the Company's 2019 Rate Case Final Order in Docket No. 19-00028 ("Rate Order").

In addition to the review of the annual earnings deficiency or excess, rates shall be adjusted prospectively based on an adjusted historic base period ("Attrition Period") so that the Company may earn its authorized return in the future, as well as include the recovery or refund of the deferred balance reflecting any earnings deficiency or excess. The annual earnings deficiency or excess review and Rate Reset shall occur in one filing, made on or before April 30th of each year. The historic base period for the ARM filing shall align with the Company's most recent fiscal year end, December 31. In summary, there shall be one annual filing that shall include the determination of the earning deficiency or excess, based on a reconciliation of the historic base period, and the Rate Reset, based on an adjusted cost of service for the historic base period. Per TCA 65-5-103(d)(1)(B), the Commission shall make a final determination on the filing no later than 120 days from the initial filing. Therefore, the final determination shall be issued by August 28th, and adjusted rates shall go into effect on September 1st.

The Company's rates shall not be increased as a result of the first two ARM filings, made on or before April 30, 2024 and April 30, 2025. If there is an earnings excess resulting from such filings, rates shall be reduced accordingly. However, revenue-neutral rate design changes may be requested.

Finally, the methodologies detailed below have been ordered and are numbered consistent with the applicable corresponding sections and page numbers in the Rate Case Order. Based on the Commission's rationale and discussions of the methodologies adopted in the Rate Order, the Company has determined that its proposed adjustment methodologies would be a reasonable basis for its ARM.

Issued: 10 20 2023
Month Day Year

Effective: 1 1 2024
Month Day Year

Issued by: Tiffany Van Horn
Name of Officer

President
Title

#2 Wolfscratch Drive, Jasper, GA 30143
Address of Officer

Cancelling _____ Sheet No. _____

Applies to Chalet Village North

Annual Review Mechanism ("ARM")

Section II. METHODOLOGIES

The below methodologies shall be utilized for determining the appropriate revenue requirement components for both the Attrition Period Rate Reset and the Historic Period Excess or Deficiency Calculation. For the Attrition Period, the Company may adjust certain expenses to reflect annualization of new or changed circumstances (e.g., a new rent expense due to an office move or new office being added).

A. Attrition Period

Defined as the year in which adjusted rates shall be in effect – September 1st to August 31st.

B. Historic Period

Defined as the most recently completed fiscal year ended December 31st as of the time of ARM filing.

C. Water Revenues

For the Attrition Period Rate Reset, the Company shall set its billing determinants based on projecting the average monthly customer counts in the Attrition Period and using the average per customer monthly consumption in the prior three calendar years. These billing determinants shall be applied to the applicable present tariff rates and usage blocks to determine Attrition Period present revenues.

For the Historic Period Excess or Deficiency Calculation, recorded revenues shall be used.

D. Other Revenues

For the Attrition Period Rate Reset, a rate of 1.4773% shall be used for late fees (forfeited discounts) per the Rate Order. For the remainder of Other Revenues, the Company shall use the actual Other Revenues per customer for the prior three calendar years, then multiply this value times the forecasted Attrition Period customer count per the Water Revenues methodology above.

For the Historic Period Excess or Deficiency Calculation, actual Other Revenues shall be used.

E. Expenses: Salaries and Wages

For the Attrition Period Rate Reset and the Historic Period Excess or Deficiency Calculation, the Company shall use the actual Salaries and Wages and capitalized labor as booked in the Historic Period.

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Address of Officer

Cancelling _____ Sheet No. _____

Applies to Chalet Village North

Annual Review Mechanism ("ARM")

F. Expenses: Purchased Power, Maintenance Testing, Transportation, Office Supplies, Benefits, Insurance, Maintenance and Repair, Chemicals, Office Utilities, Outside Services, Rent, and Miscellaneous, Purchased Water, Bad Debt

For the Attrition Period Rate Reset in these expense line items, the Company shall use the actual expenses per customer for the prior three calendar years, then multiply this amount times the CPI Index – Water & Sewerage Maintenance value for the end of the Historic Period, compounded by 20 months (midpoint of the Historic Period through midpoint of the Attrition Period). Then, this value is multiplied by the forecasted Attrition Period customer count per the Water Revenues methodology above.

For the Historic Period Excess or Deficiency Calculation, actual expenses for these line items shall be used.

G. Expenses: Non-Revenue Water

The Company shall calculate and supply a Non-Revenue Water ("NRW") rate for the Historic Period Excess or Deficiency Calculation and for the Attrition Period Rate Reset in Schedule B-3. The Historic Period NRW rate is calculated on an annual historic basis as follows:

(Historic Period Total Metered Consumption minus Total Water Supplied)

Divided by: Historic Period Total Water Supplied

Non-Revenue Water Rate

Less: 15%

Non-Revenue Water Variance (Over/Under allowable %)

If the Historic Period NRW rate is above 15%, the Company shall adjust Purchased Water, Purchased Power, and Chemical Expenses for the proportion above 15% applicable to each expense. If the Historic Period NRW rate is below 15% for the Historic Period, the actual Purchased Water, Purchased Power, and Chemical Expense incurred in the Historic Period shall be used in the Historic Period Excess or Deficiency Calculation.

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Annual Review Mechanism ("ARM")

H. Cap on ARM Filing Costs

TWS will limit recovery through the ARM of costs to file and process each annual ARM filing to \$15,000, inclusive of incremental internal costs.

I. Depreciation Expense and CIAC Amortization Expense

For the Attrition Period Rate Reset, the Company shall use the authorized depreciation and CIAC amortization rates as applicable to utility plant balances as of the end of the Historic Period.

J. Amortization of Investment Tax Credits, Excess Deferred Income Taxes, Regulatory Liabilities and Regulatory Assets

For the Attrition Period Rate Reset, the Company shall use the authorized amortization life applied to the authorized balances per the Rate Order. Should the amortization conclude during an Attrition Period, the Company shall reflect only the amount relevant for that Attrition Period in the Rate Reset calculation (i.e., not an annualized level).

For the Historic Period Excess or Deficiency Calculation, actual amortization for these line items shall be used. The Company shall expense the costs related to the processing of the annual ARM filing, and therefore recover such costs as part of the Excess or Deficiency Calculation in the normal course of the ARM process.

K. Taxes Other than Income: Payroll Taxes, Real Estate Tax

For the Attrition Period Rate Reset and the Historic Period Excess or Deficiency Calculation, the Company shall use the actual Payroll Taxes as booked in the Historic Period.

L. Taxes Other than Income: Franchise Tax, Gross Receipts Tax, Property Tax

For the Attrition Period Rate Reset in these tax line items, the Company shall use the actual expenses per customer for the prior three calendar years, then multiply this amount times the CPI Index – Water & Sewerage Maintenance value for the end of the Historic Period, compounded by 20 months (midpoint of the Historic Period through midpoint of the Attrition Period). Then, this value is multiplied by the forecasted Attrition Period customer count per the Water Revenues methodology above.

For the Historic Period Excess or Deficiency Calculation, actual expenses for these line items shall be used.

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Annual Review Mechanism ("ARM")

M. State Excise and Federal Income Taxes

For the Attrition Period Rate Reset, the Company shall use the applicable statutory rates.

For the Historic Period Excess or Deficiency Calculation, the statutory State Excise and Federal Income Tax rates as of the end of the Historic Period shall be used.

N. Utility Plant in Service, Accumulated Depreciation, CIAC, Accumulated Amortization of CIAC, Accumulated Deferred Income Taxes

For the Attrition Period Rate Reset, the Company shall use the balances for these line items as of the end of the Historic Period.

For the Historic Period Excess or Deficiency Calculation, the Company shall use the 13-month average (December to December) of the balances for these line items.

O. Cash Working Capital

For both the Attrition Period Rate Reset and Historic Period Excess or Deficiency Calculation, the Company shall use the applicable Period's total Operation and Maintenance Expenses and Taxes Other than Income, less Purchased Water, multiplied by 1/8th.

P. Deferred Operating Losses, Deferred Return on Incremental Plant Investment, Deferred Rate Case Costs, Regulatory Liability – Uninsured Property, Excess Deferred Income Taxes

For both the Attrition Period Rate Reset and Historic Period Excess or Deficiency Calculation, the Company shall use the applicable Period's 13-month average (December to December for Historic Period, September to August for Attrition Period) of the unamortized balances for these line items.

Q. Revenue Conversion Factor

For both the Attrition Period Rate Reset and Historic Period Excess or Deficiency Calculation, the Company shall use the approved conversion factor of 1.337392 per the Rate Order, adjusted as needed for any changes per the above methodologies. The excise and federal income tax components are subject to change to reflect the then-current rate.

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Annual Review Mechanism ("ARM")

R. Rate of Return

For both the Attrition Period Rate Reset and Historic Period Excess or Deficiency Calculation, the Company shall use the approved 50%/50% debt/equity ratio, 5.04% cost of debt, and 10.50% return on equity per the Rate Order.

S. Other Adjustments

Consistent with Commission Rules, costs not generally allowed for rate recovery shall be removed or excluded from both the Historic Period and Attrition Period. Removals and exclusions include, but are not limited to, the following categories: Advertising, Lobbying, Charitable Contributions, and Fines & Penalties. Any material one-time, non-recurring items impacting income or costs may be identified and adjusted for by the Company for either the Historic Period or Attrition Period.

T. New Matters

New Matters refers to any issue, adjustment, and/or ambiguity in or for any account, method of accounting or estimation, or ratemaking topic that would directly or indirectly affect the Annual ARM Filing for which there is no explicit prior determination by the Commission regarding the Company. The Company may reflect, for the Attrition Period, amortization expense and unamortized balances for new deferral amounts incurred since the Rate Order or for deferral amounts not yet authorized for amortization. The Attrition Period shall also reflect any other relevant changes since the Rate Order in GAAP or other regulatory pronouncements or tax law changes. The Company may include and present studies or other evidence supporting other necessary changes since the Rate Order, such as depreciation studies.

U. Rate Design and Tariff Changes

Any Party to an ARM proceeding may propose adjustments to the then-current rate design, miscellaneous terms, tariff language or provisions.

V. Excess or Deficiency Deferral

The Company shall defer any revenue excess or deficiency incurred in the Historic Period. The Company shall recover/credit over the Attrition Period any revenue deficiency/excess deferred. Further, there would be no regulatory asset deferrals created as a result of any revenue deficiency produced in the first two ARM filings. The deferral shall accrue carrying charges at the authorized rate of return of 7.77% per the Rate Order. Carrying charges shall be calculated based on a simple average of the starting and ending balance of the Historic Period.

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Annual Review Mechanism ("ARM")

W. Additional Alternative Rate Mechanisms

Authorization of the ARM process does not preclude the Company requesting or being approved to implement additional alternative rate mechanisms, as allowed pursuant to T.C.A. § 65-5-103(d).

X. Affidavit Certifying Filing

The Company shall include with its annual filings an affidavit signed by an officer of the Company, certifying that the information included within the filing is accurate and complete.

Y. Cost Allocation Manual

The Company shall include with its annual filings the most current iteration of its Cost Allocation Manual ("CAM"), which details the allocation methodologies for affiliate costs supporting operating companies such as TWS. The CAM shall be consistent with the terms of the active Affiliate interest Agreement for TWS.

Section III. DEFINED TERMS

A. Excess or Deficiency Calculation

The Company shall calculate, based on the methodologies described above, any excess earnings or deficiency for the Historic Period. The excess earnings or deficiency shall be based on the comparison of the earned return on equity and the authorized 10.50%. This amount shall be used to calculate the Annual True-Up Rate Adjustment.

B. Annual True-Up Rate Adjustment

Defined as the revenue adjustment necessary to allow the Company to recover from or credit to customers the Historic Period deficiency or excess earnings. The Excess or Deficiency Calculation result shall be multiplied by the Revenue Conversion Factor, then shall incorporate any carrying charges, to determine the revenue adjustment required in setting the Attrition Period revenue requirement.

C. Attrition Period Rate Reset

Defined as the adjustment of rates applicable to the Attrition Period, effective September 1st each year, that reflects the Attrition Period methodologies described above and incorporates the Annual True-Up Rate Adjustment into the revenue requirement.

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D. Annual ARM Filing

By April 30th each year, the Company shall file with the Commission the schedules and workpapers that reflect 1) actual Historic Period amounts per its books and records, 2) any adjustments to the Historic Period actuals per the methodologies described above, 3) the Excess Earnings or Deficiency Calculation and resulting Annual True-Up Rate Adjustment, 4) the Attrition Period Rate Reset revenue requirement, inclusive of any recovery/credit from the Annual True-Up Rate Adjustment, calculated per the methodologies described above, 5) proposed tariff rates that support the Attrition Period Rate Reset revenue requirement, and 6) the most current version of the Company's Cost Allocation Manual ("CAM"). The list of schedules to be filed include, but need not be limited to:

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Annual Review Mechanism ("ARM")

SCHEDULE	NAME
A	Rate Base
B	Income Statement
C	Annual True Up Reconciliation and Attrition Period Rate Reset
D	Income Taxes
E	Capital Structure and Retention Factor
F	Rate of Return
G	Proposed Tariff
H	Current Cost Allocation Manual
I	Affidavit by Officer
A-1	Plant In-Service and Depreciation Expense
A-2	Accumulated Depreciation
A-3	Cash Working Capital
A-4	Deferred Charges, Regulatory Commission Expense and Deferred Maintenance Expense
A-5	Regulatory Liability and EDIT
A-6	CIAC and CIAC Amortization Expense
B-1	Attrition Period Revenues and Rate Design
B-2	Bill Comparisons at Present Rates and Proposed Rates
B-3	Non-Revenue Water Rate

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