R. DALE GRIMES

TEL: (615) 742-6244
FAX: (615) 742-2744
dgrimes@bassberry.com

BASS

BERRY • SIMS PLC

A PROFESSIONAL LIMITED LIABILITY COMPANY
ATTORNEYS AT LAW

150 THIRD AVENUE SOUTH, SUITE 2800
NASHVILLE, TN 37201
(615) 742-6200

www.bassberry.com

OTHER OFFICES:

KNOXVILLE
MEMPHIS

November 15, 2010

Via Hand-Delivery

Chairman Mary W. Freeman
c/o Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

Re: ***Petition Of Tennessee American Water Company To Change And Increase Certain Rates And Charges So As To Permit It To Earn A Fair And Adequate Rate Of Return On Its Property Used And Useful In Furnishing Water Service To Its Customers***
Docket No. 10-00189

Dear Chairman Freeman:

Enclosed please find the original and five (5) sets of copies of Tennessee American Water Company's Responses to the City of Chattanooga's First Discovery Requests to Petitioner Tennessee American Water Company.

A compact disk has been provided for each set which contains copies of the responses, plus attachments, and attachments that, due to volume or specific instructions in the requests, are included only in electronic form. In addition, we are including a disc marked "Docket Manager Disc," which contains the entire filing in PDF format, excluding Excel spreadsheets.

Please file the original and four copies of these Responses and stamp the additional copy as "filed". Then please return that stamp filed copy to me by way of our courier.

Should you have any questions concerning any of the enclosed, please do not hesitate to contact me.

With kindest regards, I remain

Very truly yours,

R. D. Grimes

R. Dale Grimes

RDG:smb
Enclosures

cc: Hon. Sara Kyle (*w/o enclosure*)
Hon. Eddie Roberson (*w/o enclosure*)
Mr. David Foster, Chief of Utilities Division (*w/o enclosure*)
Richard Collier, Esq. (*w/o enclosure*)
Mr. Jerry Kettles, Chief of Economic Analysis & Policy Division *(w/o enclosure*)
T. Jay Warner, Esq. (*w/enclosure*)
Ryan McGehee, Esq. (*w/enclosure*)
Mary L. White, Esq. (*w/enclosure*)
David C. Higney, Esq. (*w/enclosure*)
Henry M. Walker, Esq. (*w/enclosure*)
Michael A. McMahan, Esq. (*w/enclosure*)
Valerie L. Malueg, Esq. (*w/enclosure*)
Frederick L. Hitchcock, Esq. (*w/enclosure*)
Harold L. North, Jr., Esq. (*w/enclosure*)
Mark Brooks, Esq. (*w/enclosure*)
Scott H. Strauss, Esq. (*w/enclosure*)
Katharine M. Mapes, Esq. (*w/enclosure*)
Donald L. Scholes, Esq. (*w/enclosure*)

BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

IN RE:	)	
	)	
PETITION OF TENNESSEE AMERICAN WATER COMPANY TO CHANGE AND INCREASE CERTAIN RATES AND CHARGES SO AS TO PERMIT IT TO EARN A FAIR AND ADEQUATE RATE OF RETURN ON ITS PROPERTY USED AND USEFUL IN FURNISHING WATER SERVICE TO ITS CUSTOMERS	)	**Docket No. 10-00189**

TENNESSEE AMERICAN WATER COMPANY'S RESPONSES TO THE CITY OF CHATTANOOGA'S FIRST DISCOVERY REQUESTS TO PETITIONER TENNESSEE AMERICAN WATER COMPANY

The Tennessee American Water Company ("TAWC") hereby responds as follows to the City of Chattanooga's ("COC") First Discovery Requests to Petitioner TAWC:

GENERAL OBJECTIONS

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

(2) TAWC objects to the definitions and instructions accompanying the requests to the extent the definitions and instructions contradict, are inconsistent with, or impose any obligations beyond those required by applicable provisions of the Tennessee Rules of Civil Procedure or the rules, regulations or orders of the Tennessee Regulatory Authority.

(3) TAWC objects to the definitions of the words "document," "communication," "explain," "identify," "non-regulated company," "non-regulated service," "Schumaker &

Company," and "Baryenbruch," that accompany the data requests because such definitions are overbroad and unduly burdensome.

(4) The specific responses set forth below are based upon information now available to TAWC, and TAWC reserves the right at any time to revise, correct, add to or clarify the objections or responses and supplement the information and/or documents produced.

(5) TAWC is providing its responses herein without wavier of, or prejudice to, its right at any later time to raise objections to: (a) the competence, relevance, materiality, privilege, or admissibility of the response, or the subject matter thereof; and (b) the use of any response, or subject matter thereof, in any subsequent proceedings.

(6) TAWC objects to each request to the extent that it is unreasonably cumulative or duplicative, or seeks information obtainable from some other source that is more convenient, less burdensome or less expensive.

(7) TAWC objects to each request to the extent it seeks information outside TAWC's custody or control.

(8) TAWC objects to the COC's requests to the extent that they have exceeded the number of discovery requests authorized by the Tennessee Regulatory Authority in contested case proceedings pursuant to Rule 1220-1-2-.11(5)(a). As such, the TAWC has responded to the COC's first 40 requests (inclusive of subparts). The TAWC reserves all of its objections with respect to the discovery propounded by the COC that is in excess of the limit.

(9) TAWC objects to requests that call upon TAWC to create, categorize, manipulate, customize or otherwise organize data regarding time periods outside of TAWC's historical test year. TAWC objects to all such requests because they are unduly burdensome, seek to have TAWC create work product and seek information that is not relevant to this rate case.

(10) TAWC's specific objections to each request are in addition to the General Objections set forth in this section. These General Objections form a part of each discovery response, and they are set forth here to avoid the duplication and repetition of restating them for each discovery response. The absence of a reference to a General Objection in response to a particular request does not constitute a waiver of any General Objection with respect to that discovery request. All responses are made subject to and without waiver of TAWC's general and specific objections.

Respectfully submitted,

R. Dale Grimes (#006332)
E. Steele Clayton (#017298)
C. David Killion (#026412)
BASS, BERRY & SIMS PLC
150 Third Ave. South, Suite 2800
Nashville, TN 37201
(615) 742-6200

Counsel for Petitioner
Tennessee American Water Company

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

1. Please ***Identify*** each person who provided information or participated in the preparation of the responses to each of these discovery requests, and for each such person specify the responses for which he or she provided information or participated in preparing, and describe the information provided or the participation in preparation.

Response:

The Company objects to this question on the grounds that it is overly broad and vague. The Company has provided the responsible witness under whose direction each discovery response is prepared and who will provide testimony if required on the response. Many of the discovery responses were sent to the SSC rate group, corporate treasury or the Charleston rate analysts for preparation of schedules or support data for the response and it would be unduly burdensome to determine each employee who participated in a portion of the response with a description of each of the multiple tasks required to generate the response.

Notwithstanding the objection, the Company will attempt to identify the employees or departments who participated in preparing a specific response when possible to do so.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller/John Watson

Other Responsible Employees: None

Question:

2. Provide copies of all Comprehensive Planning Studies completed since 2000 for or by *TAWC.*

Response:

The Company has not prepared a comprehensive planning study of its distribution and production facilities since 2000. Please see the attached Comprehensive Planning Study for the Business Transformation Project identified as TN-COC-01-Q2-CONFIDENTIAL ATTACHMENT. This Confidential Document is being submitted pursuant to the Protective Order entered in this matter. The Company is providing this information as Confidential Information because public disclosure of this information would provide the Company's competitors insight into the Company's business process that would place the Company at a competitive disadvantage if made available to the Company's competitors.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: John Watson

Other Participating Employees: None

Question:

3. ***Explain*** any addition, subtraction, acceleration, delay, deferral, or change in any recommended capital improvement projects identified in any Comprehensive Planning Study completed or dated since January 1, 2000.

Response:

The Company objects to this request on the grounds the requested information is over broad, unduly burdensome, not available in the format requested and can not be easily or cost effectively created, and is irrelevant to this proceeding in relation to the extremely long timeframe requested in the question above.

CPS studies are prepared to identify areas of the Company's distribution system and water production/water quality facilities that need to be addressed in both its long and short-term planning horizons. The studies also take into account known areas needing to be addressed and others that are expected to need improvements based on trends, growth, and potential changes in service levels, water quality regulations, and other factors. The study makes recommendations as to the priority of those capital projects in the scope of the facts, expectations, and assumptions on which those studies are prepared. Those projects identified in the CPS are subject to change in scope and priority based on various factors that may and often do occur as each year's capital plan is developed.

During each year's planning process, the Company consistently reviews the recommended capital improvement projects which were identified in the 2000 CPS, along with many other capital investment needs not identified in the CPS, in order to

develop the capital spending plan that best addresses the Company's needs. During this process, factors such as the impact on customer rates and service reliability are taken into consideration as to what level of capital investment is requested for approval by the Company's Board of Directors. Given the nature of these studies, which requires the continuous reassessment of capital needs from year to year, and the fact that the CPS is meant to be a guide as to timing, the massive effort required to comply with this request would be unduly burdensome and not relevant to this proceeding.

Without waiving these objections, the Company reports that since the rate case filing in TRA Case Number 08-00039, the Company has reviewed the CPS within the planning process, and the rate base requested through the attrition year in this case includes CPS projects related to upgrades to the Citico Water Treatment Plant Improvement Project, and the Lookout Mountain Supply Main project.

No projects have been subtracted from the CPS.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: Gary Akmentins and others at SSC Rates

Question:

4. For each addition to plant reflected by a capital expense listed in the Net Additions to UPIS sought by TAWC in case No. 10-00189, as shown in Exhibit 1, Schedule 2 ("Capital Expense"), ***identify*** the cost of the addition to plant utilizing the following tabular format:

Description of Capital Expense	**Date Initiated**	**Date In Service**	**Total Cost**	**Equipment Cost**	**Material Cost**	**Labor Costs**	**Overhead Costs**	**Amount Paid to Contractor**	**Amount Paid to *TAWC Parent or Affiliate***

Response:

See attached document labeled as TN-COC-01-Q4-ATTACHMENT showing actual expenditures through September 30, 2010. The net additions included in Exhibit 1, Schedule 2 are projections through the attrition year. Therefore, until those expenditures occur, the Company cannot provide the requested information.

Tennessee American Water Company
TN COC 01-04
Net Plant Additions 4/10 through 9/10

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/Other	AFUDC - Debt	AFUDC - Equity	Contract Services	Licenses, Permits, Misc Fees	Materials, Supplies
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	304300	1/0/00	($6,206.18)	$0.00	$0.00	$0.00	$0.00	$0.00
26029804 - CHAT-Replace Lkt Mtn Supp Mai	423521	331001	5/17/10	($0.00)	$11,759.88	$10,631.54	$1,067,614.04	$95.00	$82.90
26029804 - CHAT-Replace Lkt Mtn Supp Mai	460727	303500	6/10/10	$0.00	$0.00	$0.00	$1,782.22	$0.00	$46,000.00
26029804 - CHAT-Replace Lkt Mtn Supp Mai	464086	331001	3/9/10	$0.00	$12.89	$11.54	$21,354.97	$0.00	$1,055.88
CS-2602-1 - Business Transformation CPS	452468	339600	4/30/10	$0.00	$639.21	$572.50	$0.00	$0.00	$0.00
CS-2602-1 - Business Transformation CPS	452469	339600	4/30/10	$0.00	$612.80	$548.87	$0.00	$0.00	$0.00
CS-2602-1 - Business Transformation CPS	452470	339600	4/30/10	$0.00	$702.77	$629.43	$0.00	$0.00	$0.00
CS-2602-1 - Business Transformation CPS	452471	339600	4/30/10	$0.00	$671.04	$601.01	$0.00	$0.00	$0.00
CS-2602-1 - Business Transformation CPS	452472	339600	4/30/10	$0.00	$683.58	$612.25	$0.00	$0.00	$0.00
CS-2602-1 - Business Transformation CPS	452473	339600	4/30/10	$0.00	$613.13	$549.17	$0.00	$0.00	$0.00
CS-2602-3 - Business Transformation	463434	339600	4/30/10	$0.00	$8.60	$7.70	$0.00	$0.00	$0.00
CS-2602-3 - Business Transformation	463435	339600	4/30/10	$0.00	$7.75	$6.94	$0.00	$0.00	$0.00
CS-2602-3 - Business Transformation	463449	339600	4/30/10	$0.00	$7.39	$6.62	$0.00	$0.00	$0.00
CS-2602-3 - Business Transformation	463465	339600	4/30/10	$0.00	$7.67	$6.87	$0.00	$0.00	$0.00
CS-2602-3 - Business Transformation	463466	339600	4/30/10	$0.00	$13.84	$12.40	$0.00	$0.00	$0.00
DV-2602-1 - Projects Funded by Others	417257	331001	12/6/07	$0.00	$0.00	$0.00	($18,831.49)	$0.00	$0.00
DV-2602-1 - Projects Funded by Others	417257	333000	12/6/07	$0.00	$0.00	$0.00	$18,831.50	$0.00	$0.00
DV-2602-1 - Projects Funded by Others	456418	331001	10/3/09	$0.00	$0.00	$0.00	$766.84	$9.00	$111.71
DV-2602-1 - Projects Funded by Others	456418	333000	10/3/09	$0.00	$0.00	$0.00	($659.67)	($7.75)	($96.09)
DV-2602-1 - Projects Funded by Others	456418	335000	10/3/09	$0.00	$0.00	$0.00	($107.17)	($1.26)	($15.62)
DV-2602-1 - Projects Funded by Others	457217	331001	6/2/10	($0.00)	$0.00	$0.00	$21,752.68	$100.00	$9,734.67
DV-2602-1 - Projects Funded by Others	457724	331001	12/9/09	$0.00	$0.00	$0.00	($2,591.02)	($57.32)	($842.49)
DV-2602-1 - Projects Funded by Others	457724	333000	12/9/09	$0.00	$0.00	$0.00	$840.49	$18.60	$273.29
DV-2602-1 - Projects Funded by Others	457724	335000	12/9/09	$0.00	$0.00	$0.00	$1,750.53	$38.72	$569.20
DV-2602-1 - Projects Funded by Others	457919	331001	2/26/10	($7,699.96)	$0.00	$0.00	($1,247.25)	($8.42)	($505.11)
DV-2602-1 - Projects Funded by Others	457919	333000	2/26/10	($513.52)	$0.00	$0.00	$195.71	$1.10	$65.88
DV-2602-1 - Projects Funded by Others	457919	335000	2/26/10	$0.00	$0.00	$0.00	$1,304.74	$7.32	$439.22
DV-2602-1 - Projects Funded by Others	458289	304200	8/18/10	$0.00	$0.00	$0.00	$398,027.37	$265.00	$0.00
DV-2602-1 - Projects Funded by Others	459129	335000	3/17/10	$760.74	$0.00	$0.00	$0.00	$0.00	$0.00
DV-2602-1 - Projects Funded by Others	459755	331001	8/18/10	$0.00	$0.00	$0.00	$56,686.90	$0.00	$9,862.54
DV-2602-1 - Projects Funded by Others	460825	335000	4/28/10	$0.00	$0.00	$0.00	$2,455.75	$0.00	$1,751.05
RP-2602-A1 - Mains - New	466600	331001	6/21/10	$2,773.81	$1.52	$1.36	$6,613.40	$0.00	$413.71
RP-2602-B1 - Mains - Replaced / Restored	460646	331001	2/10/10	($1,848.19)	($0.00)	$0.00	$859.30	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	461419	331001	2/26/10	($1,254.01)	$0.00	$0.00	$321.04	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	465540	331001	7/28/10	$5,464.40	$248.54	$222.61	$79,479.80	$0.00	$10,992.13
RP-2602-B1 - Mains - Replaced / Restored	465540	333000	7/28/10	$2,354.65	$64.96	$58.17	$20,771.62	$0.00	$2,872.73
RP-2602-B1 - Mains - Replaced / Restored	468497	331001	8/18/10	$7,273.67	$67.10	$60.09	$33,701.08	$686.45	$7,812.18
RP-2602-B1 - Mains - Replaced / Restored	468497	333000	8/18/10	$4,704.08	$31.14	$27.89	$15,639.30	$318.55	$3,625.31
RP-2602-B1 - Mains - Replaced / Restored	469569	331001	9/13/10	$8,608.99	$50.99	$45.67	$21,907.07	$0.00	$6,225.80
RP-2602-B1 - Mains - Replaced / Restored	472322	331001	9/16/10	$8,018.53	$16.85	$15.10	$8,859.14	$286.09	$3,144.38
RP-2602-B1 - Mains - Replaced / Restored	472322	333000	9/16/10	$810.39	$1.70	$1.52	$895.36	$28.91	$317.79
RP-2602-C1 - Mains - Unscheduled	407403	331001	Recurring Projects	($467.76)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-C1 - Mains - Unscheduled	407405	331001	Recurring Projects	$822.43	$0.00	$0.00	$0.00	$0.00	$152.40
RP-2602-C1 - Mains - Unscheduled	407406	331001	Recurring Projects	($93.30)	$0.00	$0.00	$0.00	$0.00	$108.21
RP-2602-C1 - Mains - Unscheduled	407407	331001	Recurring Projects	$59,864.94	$0.00	$0.00	$865.81	$3,429.99	$8,059.14
RP-2602-C1 - Mains - Unscheduled	407422	331001	Recurring Projects	$4,234.22	$0.00	$0.00	$552.00	$200.00	$637.17
RP-2602-D1 - Mains - Relocated	454967	304400	2/26/10	$0.00	($28.34)	($25.39)	($3,439.28)	($70.53)	($732.25)
RP-2602-D1 - Mains - Relocated	454967	331001	2/26/10	($551.54)	($13.37)	($11.97)	($978.65)	($33.26)	($345.29)
RP-2602-D1 - Mains - Relocated	454967	333000	2/26/10	$0.00	$41.70	$37.36	$5,140.24	$103.79	$1,077.54
RP-2602-D1 - Mains - Relocated	465888	331001	7/28/10	$5,519.27	$49.58	$44.40	$30,474.27	$0.00	$3,562.31
RP-2602-E1 - Hydrants, Valves, and Manholes-New	407411	331001	Recurring Projects	$4,518.82	$0.00	$0.00	$0.00	$315.00	$2,904.96
RP-2602-E1 - Hydrants, Valves, and Manholes-New	462959	331001	4/8/10	$0.00	$20.82	$18.65	$12,729.39	$315.00	$1,704.85
RP-2602-E1 - Hydrants, Valves, and Manholes-New	465076	335000	8/9/10	$947.19	$25.90	$23.18	$4,805.60	$0.00	$2,534.55
RP-2602-E1 - Hydrants, Valves, and Manholes-New	467461	335000	6/9/10	$0.00	$0.00	$0.00	$1,333.53	$0.00	$834.59
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407351	331001	Recurring Projects	($19.37)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407352	331001	Recurring Projects	$338.11	$0.00	$0.00	$0.00	$0.00	$416.70
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407352	335000	Recurring Projects	($657.49)	$0.00	$0.00	$0.00	$0.00	$629.63
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407353	331001	Recurring Projects	$770.60	$0.00	$0.00	$0.00	$1,517.00	$2,091.93

Tennessee American Water Company
TN COC 01-04
Net Plant Additions 4/10 through 9/10

Funding Project	Work Order #	Plant Account #	Other Professional Services	Overheads	Labor Overhead / Payroll Taxes	Labor Regular	Retainage	Service Company Charges	Total
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	304300	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($6,206.18)
26029804 - CHAT-Replace Lkt Mtn Supp Mai	423521	331001	$439.31	$151,698.65	$29,045.35	$33,083.22	$57,637.19	$0.00	$1,362,087.08
26029804 - CHAT-Replace Lkt Mtn Supp Mai	460727	303500	$0.00	$5,579.70	$3,344.34	$3,224.48	$0.00	$0.00	$59,930.74
26029804 - CHAT-Replace Lkt Mtn Supp Mai	464086	331001	$0.00	$3,047.46	$3,381.89	$3,832.06	$0.00	$0.00	$32,696.69
CS-2602-1 - Business Transformation CPS	452468	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$21,173.02	$22,384.73
CS-2602-1 - Business Transformation CPS	452469	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$18,648.46	$19,810.13
CS-2602-1 - Business Transformation CPS	452470	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$23,248.64	$24,580.84
CS-2602-1 - Business Transformation CPS	452471	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$21,659.74	$22,931.79
CS-2602-1 - Business Transformation CPS	452472	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$22,328.76	$23,624.59
CS-2602-1 - Business Transformation CPS	452473	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$18,804.42	$19,966.72
CS-2602-3 - Business Transformation	463434	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$2,868.62	$2,884.92
CS-2602-3 - Business Transformation	463435	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$2,706.81	$2,721.50
CS-2602-3 - Business Transformation	463449	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$2,602.47	$2,616.48
CS-2602-3 - Business Transformation	463465	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$2,623.24	$2,637.78
CS-2602-3 - Business Transformation	463466	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$5,468.36	$5,494.60
DV-2602-1 - Projects Funded by Others	417257	331001	$0.00	($1,779.58)	($0.01)	($0.00)	$0.00	$0.00	($20,611.08)
DV-2602-1 - Projects Funded by Others	417257	333000	$0.00	$1,779.58	$0.00	$0.00	$0.00	$0.00	$20,611.08
DV-2602-1 - Projects Funded by Others	456418	331001	$0.00	$199.96	$12.10	$12.77	$0.00	$0.00	$1,112.38
DV-2602-1 - Projects Funded by Others	456418	333000	$0.00	($172.01)	($10.40)	($10.99)	$0.00	$0.00	($956.91)
DV-2602-1 - Projects Funded by Others	456418	335000	$0.00	($27.95)	($1.69)	($1.78)	$0.00	$0.00	($155.47)
DV-2602-1 - Projects Funded by Others	457217	331001	$0.00	$3,825.30	$2,527.89	$2,606.12	$0.00	$0.00	$40,546.66
DV-2602-1 - Projects Funded by Others	457724	331001	$0.00	($487.17)	($44.19)	($48.88)	$0.00	$0.00	($4,071.07)
DV-2602-1 - Projects Funded by Others	457724	333000	$0.00	$158.03	$14.33	$15.86	$0.00	$0.00	$1,320.60
DV-2602-1 - Projects Funded by Others	457724	335000	$0.00	$329.14	$29.86	$33.02	$0.00	$0.00	$2,750.47
DV-2602-1 - Projects Funded by Others	457919	331001	$0.00	($237.62)	($204.93)	($266.64)	$0.00	$0.00	($10,169.93)
DV-2602-1 - Projects Funded by Others	457919	333000	$0.00	$39.34	$52.28	$57.44	$0.00	$0.00	($101.77)
DV-2602-1 - Projects Funded by Others	457919	335000	$0.00	$262.24	$348.53	$382.91	$0.00	$0.00	$2,744.96
DV-2602-1 - Projects Funded by Others	458289	304200	$0.00	$45,637.90	$18,475.38	$19,587.83	$0.00	$0.00	$481,993.48
DV-2602-1 - Projects Funded by Others	459129	335000	$0.00	$21.55	$82.29	$127.57	$0.00	$0.00	$992.15
DV-2602-1 - Projects Funded by Others	459755	331001	$0.00	$3,960.89	$2,402.47	$3,096.50	$0.00	$0.00	$76,009.30
DV-2602-1 - Projects Funded by Others	460825	335000	$0.00	$499.62	$334.12	$323.91	$0.00	$0.00	$5,364.45
RP-2602-A1 - Mains - New	466600	331001	$0.00	$835.87	$370.34	$497.99	$0.00	$0.00	$11,508.00
RP-2602-B1 - Mains - Replaced / Restored	460646	331001	$0.00	$96.92	$45.68	$38.73	$0.00	$0.00	($807.56)
RP-2602-B1 - Mains - Replaced / Restored	461419	331001	$0.00	$58.57	$127.52	$121.72	$0.00	$0.00	($625.16)
RP-2602-B1 - Mains - Replaced / Restored	465540	331001	$0.00	$9,878.17	$1,727.41	$2,029.90	$0.00	$0.00	$110,042.96
RP-2602-B1 - Mains - Replaced / Restored	465540	333000	$0.00	$2,581.61	$451.45	$530.51	$0.00	$0.00	$29,685.70
RP-2602-B1 - Mains - Replaced / Restored	468497	331001	$0.00	$4,690.67	$872.26	$940.24	$0.00	$0.00	$56,103.74
RP-2602-B1 - Mains - Replaced / Restored	468497	333000	$0.00	$2,176.75	$404.79	$436.31	$0.00	$0.00	$27,364.12
RP-2602-B1 - Mains - Replaced / Restored	469569	331001	$0.00	$3,121.25	$574.42	$572.81	$0.00	$0.00	$41,107.00
RP-2602-B1 - Mains - Replaced / Restored	472322	331001	$0.00	$1,529.12	$999.42	$1,055.46	$0.00	$0.00	$23,924.09
RP-2602-B1 - Mains - Replaced / Restored	472322	333000	$0.00	$154.55	$101.01	$106.68	$0.00	$0.00	$2,417.91
RP-2602-C1 - Mains - Unscheduled	407403	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($467.76)
RP-2602-C1 - Mains - Unscheduled	407405	331001	$0.00	$358.00	$993.80	$1,504.98	$0.00	$0.00	$3,831.61
RP-2602-C1 - Mains - Unscheduled	407406	331001	$0.00	$145.37	$239.10	$212.16	$0.00	$0.00	$611.54
RP-2602-C1 - Mains - Unscheduled	407407	331001	$0.00	$28,392.72	$8,215.57	$10,524.97	$0.00	$0.00	$119,353.14
RP-2602-C1 - Mains - Unscheduled	407422	331001	$0.00	$1,020.15	$1,223.94	$1,107.92	$0.00	$0.00	$8,975.40
RP-2602-D1 - Mains - Relocated	454967	304400	$0.00	($1,119.04)	($312.26)	($440.54)	$0.00	$0.00	($6,167.63)
RP-2602-D1 - Mains - Relocated	454967	331001	$0.00	($431.02)	$67.38	($6.03)	$0.00	$0.00	($2,303.75)
RP-2602-D1 - Mains - Relocated	454967	333000	$0.00	$1,658.62	$485.93	$673.08	$0.00	$0.00	$9,218.26
RP-2602-D1 - Mains - Relocated	465888	331001	$0.00	$4,042.68	$1,827.49	$2,221.82	$0.00	$0.00	$47,741.82
RP-2602-E1 - Hydrants, Valves, and Manholes-New	407411	331001	$0.00	$1,882.24	$4,781.49	$5,420.42	$0.00	$0.00	$19,822.93
RP-2602-E1 - Hydrants, Valves, and Manholes-New	462959	331001	$0.00	$1,588.96	$347.95	$374.56	$0.00	$0.00	$17,100.18
RP-2602-E1 - Hydrants, Valves, and Manholes-New	465076	335000	$0.00	$901.22	$533.62	$615.74	$0.00	$0.00	$10,387.00
RP-2602-E1 - Hydrants, Valves, and Manholes-New	467461	335000	$0.00	$260.26	$201.42	$239.04	$0.00	$0.00	$2,868.84
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407351	331001	$0.00	$118.89	$0.00	$0.00	$0.00	$0.00	$99.52
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407352	331001	$0.00	$44.42	$0.00	$0.00	$0.00	$0.00	$799.23
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407352	335000	$0.00	$87.05	$45.04	$141.96	$0.00	$0.00	$246.19
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407353	331001	$0.00	$622.94	$925.71	$957.64	$0.00	$0.00	$6,885.82

Tennessee American Water Company
TN COC 01-04
Net Plant Additions 4/10 through 9/10

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/Other	AFUDC - Debt	AFUDC - Equity	Contract Services	Licenses, Permits, Misc Fees	Materials, Supplies
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407353	335000	Recurring Projects	$1,468.66	$0.00	$0.00	$0.00	$1,698.01	$8,092.95
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407413	331001	Recurring Projects	($170.96)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407414	331001	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-G1 - Services and Laterals - New	407356	333000	Recurring Projects	$36.22	$0.00	$0.00	$618.45	$0.00	$0.00
RP-2602-G1 - Services and Laterals - New	407378	333000	Recurring Projects	($34.88)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-G1 - Services and Laterals - New	407379	333000	Recurring Projects	$39.17	$0.00	$0.00	$0.00	$0.00	$116.80
RP-2602-G1 - Services and Laterals - New	407380	333000	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$138.38
RP-2602-G1 - Services and Laterals - New	407381	333000	Recurring Projects	$1,214.14	$0.00	$0.00	$0.00	$400.00	$2,693.85
RP-2602-G1 - Services and Laterals - New	407383	333000	Recurring Projects	$464.95	$0.00	$0.00	$0.00	$0.00	$91.39
RP-2602-G1 - Services and Laterals - New	407385	333000	Recurring Projects	($209.68)	$0.00	$0.00	$0.00	$150.00	$1,107.80
RP-2602-G1 - Services and Laterals - New	407386	333000	Recurring Projects	$62,820.01	$0.00	$0.00	($163.07)	($4,232.73)	($56,876.16)
RP-2602-H1 - Services and Laterals - Replaced	407357	333000	Recurring Projects	$623.70	$0.00	$0.00	$0.00	$2,835.00	$1,036.12
RP-2602-H1 - Services and Laterals - Replaced	407387	333000	Recurring Projects	($355.53)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407395	333000	Recurring Projects	$477.90	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407396	333000	Recurring Projects	($7,952.84)	$0.00	$0.00	$0.00	$0.00	$25.84
RP-2602-H1 - Services and Laterals - Replaced	407397	333000	Recurring Projects	($355.53)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407398	333000	Recurring Projects	($355.53)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407399	333000	Recurring Projects	($355.53)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407400	333000	Recurring Projects	($355.53)	$0.00	$0.00	$0.00	$0.00	$85.14
RP-2602-H1 - Services and Laterals - Replaced	407401	333000	Recurring Projects	($355.53)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407402	333000	Recurring Projects	$52.32	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407339	333000	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	($1.82)
RP-2602-I1 - Meters - New	407339	334100	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$9.04
RP-2602-I1 - Meters - New	407339	334200	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	($7.22)
RP-2602-I1 - Meters - New	407340	334100	Recurring Projects	($0.00)	$0.00	$0.00	$0.00	$0.00	$112.84
RP-2602-I1 - Meters - New	407340	334200	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$157.90
RP-2602-I1 - Meters - New	407341	334100	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$216.34
RP-2602-I1 - Meters - New	407341	334200	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$507.54
RP-2602-I1 - Meters - New	407342	334100	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$589.11
RP-2602-I1 - Meters - New	407342	334200	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$1,505.57
RP-2602-I1 - Meters - New	407344	333000	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$119.52
RP-2602-I1 - Meters - New	407344	334100	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$119.52
RP-2602-I1 - Meters - New	407344	334200	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$119.52
RP-2602-I1 - Meters - New	407346	334100	Recurring Projects	$0.01	$0.00	$0.00	$0.00	$0.00	$91.06
RP-2602-I1 - Meters - New	407346	334200	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$141.48
RP-2602-I1 - Meters - New	407361	334100	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$31,178.61
RP-2602-I1 - Meters - New	407361	334200	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$49,097.94
RP-2602-I1 - Meters - New	461923	334100	3/24/10	$0.00	$21.79	$19.52	$0.00	$0.00	$4,424.02
RP-2602-I1 - Meters - New	461985	334100	3/19/10	$0.00	$5.63	$5.04	$0.00	$0.00	$1,425.13
RP-2602-J1 - Meters - Replaced	407360	334100	Recurring Projects	$840.36	$0.00	$0.00	$0.00	$400.00	$802.04
RP-2602-J1 - Meters - Replaced	407360	334200	Recurring Projects	($1,210.66)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407367	334100	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$67.96
RP-2602-J1 - Meters - Replaced	407367	334200	Recurring Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$67.97
RP-2602-J1 - Meters - Replaced	407369	334100	Recurring Projects	($985.78)	$0.00	$0.00	$0.00	$0.00	$468.02
RP-2602-J1 - Meters - Replaced	407369	334200	Recurring Projects	($1,020.15)	$0.00	$0.00	$0.00	$0.00	($62.70)
RP-2602-J1 - Meters - Replaced	407370	334100	Recurring Projects	($31,505.78)	$0.00	$0.00	$0.00	$1,440.01	$256,526.18
RP-2602-J1 - Meters - Replaced	407370	334200	Recurring Projects	($35,278.42)	$0.00	$0.00	$0.00	$0.00	($6,195.43)
RP-2602-K1 - ITS Equipment and Systems	458985	340200	1/11/10	$0.00	$0.00	$0.00	$0.00	$0.00	$12,182.52
RP-2602-K1 - ITS Equipment and Systems	467785	340200	6/17/10	$67.55	$0.00	$0.00	$0.00	$0.00	$9,311.81
RP-2602-L1 - SCADA Equipment and Systems	465309	340100	8/27/10	$0.00	$153.38	$137.38	$10,315.26	$0.00	$0.00
RP-2602-L1 - SCADA Equipment and Systems	465321	346190	6/29/10	$0.00	$4.90	$4.39	$0.00	$0.00	$4,599.71
RP-2602-L1 - SCADA Equipment and Systems	465333	304300	7/30/10	$0.00	$10.94	$9.80	$0.00	$0.00	$7,640.38
RP-2602-L1 - SCADA Equipment and Systems	468175	346190	8/27/10	$0.00	$4.59	$4.11	$3,792.17	$0.00	$56.82
RP-2602-P1 - Tools and Equipment	468490	341400	6/30/10	$0.00	$0.00	$0.00	$0.00	$0.00	$3,179.96
RP-2602-P1 - Tools and Equipment	468501	343000	8/15/10	$0.00	$0.00	$0.00	$0.00	$0.00	$14,848.12
RP-2602-P1 - Tools and Equipment	468642	343000	7/14/10	$0.00	$0.00	$0.00	$0.00	$0.00	$723.82
RP-2602-P1 - Tools and Equipment	468979	343000	8/3/10	$0.00	$0.00	$0.00	$0.00	$0.00	$3,688.55
RP-2602-P1 - Tools and Equipment	468986	343000	8/9/10	$0.00	$0.00	$0.00	$0.00	$0.00	$3,731.15

Tennessee American Water Company
TN COC 01-04
Net Plant Additions 4/10 through 9/10

Funding Project	Work Order #	Plant Account #	Other Professional Services	Overheads	Labor Overhead / Payroll Taxes	Labor Regular	Retainage	Service Company Charges	Total
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407353	335000	$0.00	$3,454.05	$5,366.38	$5,831.10	$0.00	$0.00	$25,911.15
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407413	331001	$0.00	$0.00	($278.54)	($623.10)	$0.00	$0.00	($1,072.60)
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407414	331001	$0.00	$2.48	$13.08	$11.04	$0.00	$0.00	$26.60
RP-2602-G1 - Services and Laterals - New	407356	333000	$0.00	$65.93	$0.00	$0.00	$0.00	$0.00	$720.60
RP-2602-G1 - Services and Laterals - New	407378	333000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($34.88)
RP-2602-G1 - Services and Laterals - New	407379	333000	$0.00	$61.86	$180.74	$282.84	$0.00	$0.00	$681.41
RP-2602-G1 - Services and Laterals - New	407380	333000	$0.00	$271.29	$904.44	$1,542.62	$0.00	$0.00	$2,856.73
RP-2602-G1 - Services and Laterals - New	407381	333000	$0.00	$600.66	$470.57	$613.00	$0.00	$0.00	$5,992.22
RP-2602-G1 - Services and Laterals - New	407383	333000	$0.00	$89.82	$135.76	$211.86	$0.00	$0.00	$993.78
RP-2602-G1 - Services and Laterals - New	407385	333000	$0.00	$164.59	$79.20	$117.76	$0.00	$0.00	$1,409.67
RP-2602-G1 - Services and Laterals - New	407386	333000	$0.00	$115,914.41	$159,517.55	$84,559.36	$0.00	$0.00	$361,539.37
RP-2602-H1 - Services and Laterals - Replaced	407357	333000	$0.00	$2,485.22	$6,924.12	$7,293.24	$0.00	$0.00	$21,197.40
RP-2602-H1 - Services and Laterals - Replaced	407387	333000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($355.53)
RP-2602-H1 - Services and Laterals - Replaced	407395	333000	$0.00	$111.28	$0.00	$0.00	$0.00	$0.00	$589.18
RP-2602-H1 - Services and Laterals - Replaced	407396	333000	$0.00	$2.65	$0.00	$0.00	$0.00	$0.00	($7,924.35)
RP-2602-H1 - Services and Laterals - Replaced	407397	333000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($355.53)
RP-2602-H1 - Services and Laterals - Replaced	407398	333000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($355.53)
RP-2602-H1 - Services and Laterals - Replaced	407399	333000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($355.53)
RP-2602-H1 - Services and Laterals - Replaced	407400	333000	$0.00	$8.74	$0.00	$0.00	$0.00	$0.00	($261.65)
RP-2602-H1 - Services and Laterals - Replaced	407401	333000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($355.53)
RP-2602-H1 - Services and Laterals - Replaced	407402	333000	$0.00	$53.74	$221.63	$282.48	$0.00	$0.00	$610.17
RP-2602-I1 - Meters - New	407339	333000	$0.00	($0.19)	$0.00	$0.00	$0.00	$0.00	($2.01)
RP-2602-I1 - Meters - New	407339	334100	$0.00	$0.93	$0.00	$0.00	$0.00	$0.00	$9.97
RP-2602-I1 - Meters - New	407339	334200	$0.00	($0.74)	$0.00	$0.00	$0.00	$0.00	($7.96)
RP-2602-I1 - Meters - New	407340	334100	$0.00	$30.87	$66.91	$109.92	$0.00	$0.00	$320.54
RP-2602-I1 - Meters - New	407340	334200	$0.00	$47.40	$113.75	$172.92	$0.00	$0.00	$491.97
RP-2602-I1 - Meters - New	407341	334100	$0.00	$102.52	$291.90	$490.17	$0.00	$0.00	$1,100.93
RP-2602-I1 - Meters - New	407341	334200	$0.00	$241.30	$655.36	$1,111.51	$0.00	$0.00	$2,515.71
RP-2602-I1 - Meters - New	407342	334100	$0.00	$104.37	$175.20	$230.44	$0.00	$0.00	$1,099.12
RP-2602-I1 - Meters - New	407342	334200	$0.00	$254.06	$398.09	$523.98	$0.00	$0.00	$2,681.70
RP-2602-I1 - Meters - New	407344	333000	$0.00	$25.09	$45.25	$70.62	$0.00	$0.00	$260.48
RP-2602-I1 - Meters - New	407344	334100	$0.00	$25.09	$45.25	$70.62	$0.00	$0.00	$260.48
RP-2602-I1 - Meters - New	407344	334200	$0.00	$25.10	$45.26	$70.62	$0.00	$0.00	$260.50
RP-2602-I1 - Meters - New	407346	334100	$0.00	$12.16	$11.57	$15.82	$0.00	$0.00	$130.62
RP-2602-I1 - Meters - New	407346	334200	$0.00	$18.75	$9.89	$31.14	$0.00	$0.00	$201.26
RP-2602-I1 - Meters - New	407361	334100	$0.00	$9,469.46	$23,658.35	$29,213.30	$0.00	$0.00	$93,519.72
RP-2602-I1 - Meters - New	407361	334200	$0.00	$16,059.81	$44,219.91	$54,765.17	$0.00	$0.00	$164,142.83
RP-2602-I1 - Meters - New	461923	334100	$0.00	$3,916.12	$86.55	$66.40	$0.00	$0.00	$8,534.40
RP-2602-I1 - Meters - New	461985	334100	$0.00	$148.93	$4.98	$20.08	$0.00	$0.00	$1,609.79
RP-2602-J1 - Meters - Replaced	407360	334100	$0.00	$215.64	$0.00	$0.00	$0.00	$0.00	$2,258.04
RP-2602-J1 - Meters - Replaced	407360	334200	$0.00	($0.00)	$0.00	$0.00	$0.00	$0.00	($1,210.66)
RP-2602-J1 - Meters - Replaced	407367	334100	$0.00	$7.24	$0.00	$0.00	$0.00	$0.00	$75.20
RP-2602-J1 - Meters - Replaced	407367	334200	$0.00	$7.25	$0.00	$0.00	$0.00	$0.00	$75.22
RP-2602-J1 - Meters - Replaced	407369	334100	$0.00	$177.58	$616.22	$876.98	$0.00	$0.00	$1,153.02
RP-2602-J1 - Meters - Replaced	407369	334200	$0.00	($33.61)	($214.16)	($312.02)	$0.00	$0.00	($1,642.64)
RP-2602-J1 - Meters - Replaced	407370	334100	$0.00	$30,658.61	$14,999.87	$17,767.69	$0.00	$0.00	$289,886.58
RP-2602-J1 - Meters - Replaced	407370	334200	$0.00	($818.87)	($169.54)	($113.14)	$0.00	$0.00	($42,575.40)
RP-2602-K1 - ITS Equipment and Systems	458985	340200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$12,182.52
RP-2602-K1 - ITS Equipment and Systems	467785	340200	$0.00	$992.64	$0.00	$0.00	$0.00	$0.00	$10,372.00
RP-2602-L1 - SCADA Equipment and Systems	465309	340100	$0.00	$1,023.58	$16.71	$40.16	$0.00	$0.00	$11,686.47
RP-2602-L1 - SCADA Equipment and Systems	465321	346190	$0.00	$478.23	$16.71	$40.16	$0.00	$0.00	$5,144.10
RP-2602-L1 - SCADA Equipment and Systems	465333	304300	$0.00	$818.68	$16.71	$40.16	$0.00	$0.00	$8,536.67
RP-2602-L1 - SCADA Equipment and Systems	468175	346190	$0.00	$419.23	$26.63	$60.24	$0.00	$0.00	$4,363.79
RP-2602-P1 - Tools and Equipment	468490	341400	$0.00	$338.98	$0.00	$0.00	$0.00	$0.00	$3,518.94
RP-2602-P1 - Tools and Equipment	468501	343000	$0.00	$1,582.82	$0.00	$0.00	$0.00	$0.00	$16,430.94
RP-2602-P1 - Tools and Equipment	468642	343000	$0.00	$77.16	$0.00	$0.00	$0.00	$0.00	$800.98
RP-2602-P1 - Tools and Equipment	468979	343000	$0.00	$393.20	$0.00	$0.00	$0.00	$0.00	$4,081.75
RP-2602-P1 - Tools and Equipment	468986	343000	$0.00	$397.74	$0.00	$0.00	$0.00	$0.00	$4,128.89

Tennessee American Water Company
TN COC 01-04
Net Plant Additions 4/10 through 9/10

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/Other	AFUDC - Debt	AFUDC - Equity	Contract Services	Licenses, Permits, Misc Fees	Materials, Supplies
RP-2602-P1 - Tools and Equipment	471450	304100	8/26/10	$0.00	$0.00	$0.00	$0.00	$0.00	$1,868.72
RP-2602-P1 - Tools and Equipment	471450	343000	8/26/10	$0.00	$0.00	$0.00	$0.00	$0.00	$7,621.50
RP-2602-Q1 - Process Plant - Facilities and Equi	460323	304200	4/15/10	($23,438.34)	$254.52	$227.93	$29,602.46	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	460323	335000	4/15/10	$0.00	$20.11	$18.01	$2,339.21	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	461102	304200	3/3/10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	461102	311200	3/3/10	($943.68)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	462469	330300	4/22/10	$0.00	$0.33	$0.31	$16,847.02	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	462888	304300	6/29/10	$0.00	$386.34	$346.02	$0.00	$0.00	$51,782.40
RP-2602-Q1 - Process Plant - Facilities and Equi	462888	320100	6/29/10	($7,762.29)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	462899	311000	4/14/10	$0.00	$22.44	$20.09	$0.00	$0.00	$23,000.00
RP-2602-Q1 - Process Plant - Facilities and Equi	462899	311200	4/14/10	($1,333.10)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	463830	311000	7/1/10	$0.00	$80.77	$72.33	$0.00	$0.00	$6,937.62
RP-2602-Q1 - Process Plant - Facilities and Equi	463830	320100	7/1/10	($833.53)	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	464886	320200	5/6/10	$0.00	$94.85	$84.95	$0.00	$0.00	$12,600.53
RP-2602-Q1 - Process Plant - Facilities and Equi	464968	304200	7/2/10	$0.00	$260.18	$233.02	$67,240.00	$0.00	$0.00
RP-2603-G1 - Services and Laterals - New	407374	333000	Recurring Projects	$0.00	$0.00	$0.00	$600.00	$0.00	$0.00
Grand Total				$51,765.24	$17,640.41	$15,898.38	$1,941,648.66	$10,247.27	$589,293.36

Tennessee American Water Company
TN COC 01-04
Net Plant Additions 4/10 through 9/10

Funding Project	Work Order #	Plant Account #	Other Professional Services	Overheads	Labor Overhead / Payroll Taxes	Labor Regular	Retainage	Service Company Charges	Total
RP-2602-P1 - Tools and Equipment	471450	304100	$0.00	$199.21	$0.00	$0.00	$0.00	$0.00	$2,067.93
RP-2602-P1 - Tools and Equipment	471450	343000	$0.00	$812.45	$0.00	$0.00	$0.00	$0.00	$8,433.95
RP-2602-Q1 - Process Plant - Facilities and Equi	460323	304200	$0.00	$3,049.85	$7.51	$18.61	$0.00	$0.00	$9,722.54
RP-2602-Q1 - Process Plant - Facilities and Equi	460323	335000	$0.00	$241.00	$0.60	$1.47	$0.00	$0.00	$2,620.40
RP-2602-Q1 - Process Plant - Facilities and Equi	461102	304200	$0.00	$0.00	$13.03	$11.07	$0.00	$0.00	$24.10
RP-2602-Q1 - Process Plant - Facilities and Equi	461102	311200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($943.68)
RP-2602-Q1 - Process Plant - Facilities and Equi	462469	330300	$0.00	$1,734.64	$24.27	$41.19	$0.00	$0.00	$18,647.76
RP-2602-Q1 - Process Plant - Facilities and Equi	462888	304300	$0.00	$6,402.97	$4,091.52	$6,046.19	$0.00	$0.00	$69,055.44
RP-2602-Q1 - Process Plant - Facilities and Equi	462888	320100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($7,762.29)
RP-2602-Q1 - Process Plant - Facilities and Equi	462899	311000	$0.00	$2,365.58	$24.87	$31.15	$0.00	$0.00	$25,464.13
RP-2602-Q1 - Process Plant - Facilities and Equi	462899	311200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,333.10)
RP-2602-Q1 - Process Plant - Facilities and Equi	463830	311000	$0.00	$721.62	$30.74	$52.25	$0.00	$0.00	$7,895.33
RP-2602-Q1 - Process Plant - Facilities and Equi	463830	320100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($833.53)
RP-2602-Q1 - Process Plant - Facilities and Equi	464886	320200	$0.00	$1,303.33	$37.89	$52.25	$0.00	$0.00	$14,173.80
RP-2602-Q1 - Process Plant - Facilities and Equi	464968	304200	$0.00	$7,060.02	$10.54	$20.08	$0.00	$0.00	$74,823.84
RP-2603-G1 - Services and Laterals - New	407374	333000	$0.00	$63.96	$0.00	$0.00	$0.00	$0.00	$663.96
Grand Total			$439.31	$493,490.45	$347,953.36	$307,692.87	$57,637.19	$142,132.54	$3,975,839.04

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: John Watson/Michael A. Miller

Other Participating Employees: Gary Akmentins and others at SSC Rates

Question:

5. For each addition to plant reflected by a capital expense listed in the Net Additions to UPIS sought by TAWC in case No. 08-00039, as shown in Exhibit 1, Schedule 2 ("Capital Expense"), ***identify*** the cost of the addition to plant utilizing the following tabular format:

Description of Capital Expense	Date Initiated	Date In Service	Total Cost	Equipment Cost	Material Cost	Labor Costs	Overhead Costs	Amount Paid to Contractor	Amount Paid to *TAWC Parent or Affiliate*

Response:

See attached document labeled as TN-COC-01-Q5-ATTACHMENT for the actual net additions from December 2007 through August 2009.

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/Other	AFUDC - Debt	AFUDC - Equity	Contract Services	Licenses, Permits, Misc Fees
00000026 - Conversion Funding Project	50128097	309000	12/31/06	$0.00	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	50128097	331001	12/31/06	$0.00	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	50128097	333000	12/31/06	$0.00	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	50128097	334200	12/31/06	$0.00	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	50128097	335000	12/31/06	$0.00	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	304200	1/0/00	($136.83)	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	304300	1/0/00	($466.69)	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	339600	1/0/00	($405,131.83)	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340100	1/0/00	($126,601.87)	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340200	1/0/00	($324,631.94)	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340300	1/0/00	($12,537.76)	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340500	1/0/00	($79,900.22)	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	344000	1/0/00	($1,884.48)	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	346100	1/0/00	($2,343.73)	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	346200	1/0/00	($75,962.25)	$0.00	$0.00	$0.00	$0.00
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	347000	1/0/00	($1,083.12)	$0.00	$0.00	$0.00	$0.00
26020003 - CHAT-Design Eastridge Tank	50066549	330100	12/14/06	$2.45	$0.02	$0.00	$97,851.25	$0.00
26020003 - CHAT-Design Eastridge Tank	50113420	331001	6/11/07	$0.00	$0.00	$0.00	($1,200.10)	$0.00
2602000A - CHAT-Invest Item A	50029180	334100	5/28/03	$0.00	$0.00	$0.00	$0.00	$0.00
2602000E - CHAT-Invest Item E	50030044	340300	7/21/03	$0.00	$0.00	$0.00	$0.00	$0.00
2602000H - CHAT-Invest Item H	50027704	344000	7/21/03	$0.00	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	26005827	334100	1/15/01	($10.93)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50000766	331001	11/20/01	($1,623.56)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50122020	341100	8/15/07	($21,128.64)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50122023	341100	8/15/07	($19,363.82)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50122177	331001	8/8/07	($447.13)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50122196	331001	3/2/07	($358.00)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50122797	341100	8/15/07	($19,518.85)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50122798	341100	8/15/07	($16,527.50)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50122799	341100	8/15/07	($47,221.90)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50122800	341200	3/13/07	($22,469.00)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50122807	341100	8/15/07	($20,091.44)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50122891	331001	10/17/07	($902.00)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50123439	331001	6/20/07	$0.00	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50123993	331001	9/14/07	($1,377.00)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50124345	331001	3/24/07	($76.56)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50124345	335000	3/24/07	($675.03)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50125176	331001	8/13/07	($13,419.00)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50126586	331001	4/9/07	($1,658.05)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50126586	335000	4/9/07	($83.52)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50128040	331001	7/25/07	($19,960.45)	$0.00	$0.00	$0.00	$0.00
2602000R - CHAT-Retirements	50129267	331001	6/25/07	($4,260.61)	$0.00	$0.00	$8,617.42	$0.00
2602000R - CHAT-Retirements	50129267	335000	6/25/07	($675.03)	$0.00	$0.00	$0.00	$0.00
26020080 - Developer/Govt. Contributions	50063357	331001	11/24/04	$0.00	$0.00	$0.00	($14,795.00)	$0.00
26020080 - Developer/Govt. Contributions	50114192	331001	12/14/06	$0.00	$0.00	$0.00	$0.00	$0.00
26020080 - Developer/Govt. Contributions	50119231	331001	9/20/07	$0.00	$0.00	$0.00	($0.01)	$0.00
26020080 - Developer/Govt. Contributions	50119232	333000	9/20/07	$0.00	$0.00	$0.00	$6,600.00	$0.00
26020080 - Developer/Govt. Contributions	50124840	331001	12/21/07	$0.00	$0.00	$0.00	$39,287.00	$0.00
26020080 - Developer/Govt. Contributions	50124841	333000	12/21/07	$0.00	$0.00	$0.00	$16,125.00	$0.00
26020080 - Developer/Govt. Contributions	50129192	335000	6/27/07	$0.00	$0.00	$0.00	$2,600.00	$0.00
26020080 - Developer/Govt. Contributions	50129193	333000	6/27/07	$0.00	$0.00	$0.00	$17,000.00	$0.00
26020081 - CHAT-Network-Replace/Renewal	50098628	331001	7/20/06	$0.00	$0.00	$0.00	$0.00	($102.38)
26020081 - CHAT-Network-Replace/Renewal	50100741	331001	3/14/07	$0.00	$0.00	$0.00	$13,857.03	$0.00
26020081 - CHAT-Network-Replace/Renewal	50104757	304200	9/25/06	$0.00	$0.00	$0.00	$27,729.45	$0.00
26020081 - CHAT-Network-Replace/Renewal	50122535	331001	11/30/07	$0.00	($0.00)	$0.00	($0.01)	$0.00
26020081 - CHAT-Network-Replace/Renewal	50123350	331001	12/10/07	$0.00	$546.55	$613.65	$32,396.49	$0.00
26020081 - CHAT-Network-Replace/Renewal	50123350	333000	12/10/07	$0.00	$11.15	$12.52	$661.16	$0.00
26020081 - CHAT-Network-Replace/Renewal	50125134	331001	8/10/07	$0.00	$381.78	$437.55	$33,555.95	$759.30
26020081 - CHAT-Network-Replace/Renewal	50125134	333000	8/10/07	$0.00	($545.97)	($625.69)	($47,984.97)	($1,085.81)
26020081 - CHAT-Network-Replace/Renewal	50125134	335000	8/10/07	$0.00	$164.17	$188.15	$14,429.05	$326.50
26020081 - CHAT-Network-Replace/Renewal	50129259	331001	8/8/07	$0.00	($3.52)	($3.80)	($2,583.22)	$0.00
26020081 - CHAT-Network-Replace/Renewal	50129259	335000	8/8/07	$0.00	$3.51	$3.80	$2,583.24	$0.00
26020084 - Hydrants New	50123051	335000	8/27/07	$0.00	$0.00	$0.00	$0.01	$0.00
26020087 - Meters - Replacement	50054577	334100	4/15/04	$0.00	$0.00	$0.00	$0.00	$0.00
26020087 - Meters - Replacement	50111952	334100	12/27/06	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	26005177	334100	9/30/00	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	26005189	334100	9/30/00	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	26005210	334100	9/30/00	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	50044679	334100	12/24/03	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	50044744	334100	12/29/03	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	50044746	334100	12/29/03	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	50044747	334100	12/29/03	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	50044748	334100	12/29/03	$0.00	$0.00	$0.00	$0.00	$0.00

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	Materials, Supplies	Other Professional Services	Overheads	Labor Overhead / Payroll Taxes	Labor Regular	Service Company Charges	Total
00000026 - Conversion Funding Project	50128097	309000	$0.00	$0.00	$0.00	$1,170.54	$0.00	$0.00	$1,170.54
00000026 - Conversion Funding Project	50128097	331001	$0.00	$0.00	$0.00	$4,513.09	$0.00	$0.00	$4,513.09
00000026 - Conversion Funding Project	50128097	333000	$0.00	$0.00	$0.00	$38,229.42	$0.00	$0.00	$38,229.42
00000026 - Conversion Funding Project	50128097	334200	$0.00	$0.00	$0.00	$46,935.49	$0.00	$0.00	$46,935.49
00000026 - Conversion Funding Project	50128097	335000	$0.00	$0.00	$0.00	$1,834.76	$0.00	$0.00	$1,834.76
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	304200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($136.83)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	304300	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($466.69)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	339600	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($405,131.83)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($126,601.87)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($324,631.94)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340300	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($12,537.76)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340500	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($79,900.22)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	344000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,884.48)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	346100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($2,343.73)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	346200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($75,962.25)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	347000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,083.12)
26020003 - CHAT-Design Eastridge Tank	50066549	330100	$0.00	$0.00	$11,556.23	$0.00	$0.00	$0.00	$109,409.95
26020003 - CHAT-Design Eastridge Tank	50113420	331001	$926.21	$1,331.03	$162.35	$0.00	$0.00	$0.00	$1,219.49
2602000A - CHAT-Invest Item A	50029180	334100	$1,024.41	$0.00	$0.00	$0.00	$0.00	$0.00	$1,024.41
2602000E - CHAT-Invest Item E	50030044	340300	$1,037.24	$0.00	$0.00	$0.00	$0.00	$0.00	$1,037.24
2602000H - CHAT-Invest Item H	50027704	344000	$859.61	$0.00	$0.00	$0.00	$0.00	$0.00	$859.61
2602000R - CHAT-Retirements	26005827	334100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($10.93)
2602000R - CHAT-Retirements	50000766	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,623.56)
2602000R - CHAT-Retirements	50122020	341100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($21,128.64)
2602000R - CHAT-Retirements	50122023	341100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($19,363.82)
2602000R - CHAT-Retirements	50122177	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($447.13)
2602000R - CHAT-Retirements	50122196	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($358.00)
2602000R - CHAT-Retirements	50122797	341100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($19,518.85)
2602000R - CHAT-Retirements	50122798	341100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($16,527.50)
2602000R - CHAT-Retirements	50122799	341100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($47,221.90)
2602000R - CHAT-Retirements	50122800	341200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($22,469.00)
2602000R - CHAT-Retirements	50122807	341100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($20,091.44)
2602000R - CHAT-Retirements	50122891	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($902.00)
2602000R - CHAT-Retirements	50123439	331001	($1,066.84)	$0.00	$0.00	$0.00	$0.00	$0.00	($1,066.84)
2602000R - CHAT-Retirements	50123993	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,377.00)
2602000R - CHAT-Retirements	50124345	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($76.56)
2602000R - CHAT-Retirements	50124345	335000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($675.03)
2602000R - CHAT-Retirements	50125176	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($13,419.00)
2602000R - CHAT-Retirements	50126586	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,658.05)
2602000R - CHAT-Retirements	50126586	335000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($83.52)
2602000R - CHAT-Retirements	50128040	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($19,960.45)
2602000R - CHAT-Retirements	50129267	331001	$0.00	$0.00	$814.35	$0.00	$0.00	$0.00	$5,171.16
2602000R - CHAT-Retirements	50129267	335000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($675.03)
26020080 - Developer/Govt. Contributions	50063357	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($14,795.00)
26020080 - Developer/Govt. Contributions	50114192	331001	$0.00	$0.00	($237.84)	$0.00	$0.00	$0.00	($237.84)
26020080 - Developer/Govt. Contributions	50119231	331001	$0.01	$0.00	($3,956.36)	$0.00	$0.00	$0.00	($3,956.36)
26020080 - Developer/Govt. Contributions	50119232	333000	$0.00	$0.00	$517.60	$0.00	$0.00	$0.00	$7,117.60
26020080 - Developer/Govt. Contributions	50124840	331001	$0.00	$0.00	$451.28	$0.00	$0.00	$0.00	$39,738.28
26020080 - Developer/Govt. Contributions	50124841	333000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$16,125.00
26020080 - Developer/Govt. Contributions	50129192	335000	$0.00	$0.00	$219.72	$0.00	$0.00	$0.00	$2,819.72
26020080 - Developer/Govt. Contributions	50129193	333000	$0.00	$0.00	$1,448.40	$0.00	$0.00	$0.00	$18,448.40
26020081 - CHAT-Network-Replace/Renewal	50098628	331001	$0.00	$0.00	($25.08)	$0.00	$0.00	$0.00	($127.46)
26020081 - CHAT-Network-Replace/Renewal	50100741	331001	$0.00	$0.00	$2,822.42	$0.00	$0.00	$0.00	$16,679.45
26020081 - CHAT-Network-Replace/Renewal	50104757	304200	$0.00	$0.00	$6,793.72	$0.00	$0.00	$0.00	$34,523.17
26020081 - CHAT-Network-Replace/Renewal	50122535	331001	$0.00	$0.00	$698.52	$0.00	$0.00	$0.00	$698.51
26020081 - CHAT-Network-Replace/Renewal	50123350	331001	$10,985.96	$0.00	$9,036.18	$0.00	$0.00	$0.00	$53,578.83
26020081 - CHAT-Network-Replace/Renewal	50123350	333000	$224.20	$0.00	$184.41	$0.00	$0.00	$0.00	$1,093.44
26020081 - CHAT-Network-Replace/Renewal	50125134	331001	$3,036.90	$0.00	$6,062.48	$0.00	$0.00	$0.00	$44,233.96
26020081 - CHAT-Network-Replace/Renewal	50125134	333000	($4,342.77)	$0.00	($8,669.36)	$0.00	$0.00	$0.00	($63,254.57)
26020081 - CHAT-Network-Replace/Renewal	50125134	335000	$1,305.87	$0.00	$2,606.87	$0.00	$0.00	$0.00	$19,020.61
26020081 - CHAT-Network-Replace/Renewal	50129259	331001	($1,043.02)	$0.00	($372.27)	$0.00	$0.00	$0.00	($4,005.83)
26020081 - CHAT-Network-Replace/Renewal	50129259	335000	$1,043.01	$0.00	$372.27	$0.00	$0.00	$0.00	$4,005.83
26020084 - Hydrants New	50123051	335000	$0.00	$0.00	($170.50)	$0.00	$0.00	$0.00	($170.49)
26020087 - Meters - Replacement	50054577	334100	$58.21	$0.00	$0.00	$0.00	$0.00	$0.00	$58.21
26020087 - Meters - Replacement	50111952	334100	$6,311.17	$0.00	$480.28	$0.00	$0.00	$0.00	$6,791.45
26020088 - Meters New	26005177	334100	$6,238.93	$0.00	$1,240.71	$0.00	$0.00	$0.00	$7,479.64
26020088 - Meters New	26005189	334100	$98.28	$0.00	$19.54	$0.00	$0.00	$0.00	$117.82
26020088 - Meters New	26005210	334100	$360.41	$0.00	$71.67	$0.00	$0.00	$0.00	$432.08
26020088 - Meters New	50044679	334100	$5,989.17	$0.00	$0.00	$0.00	$0.00	$0.00	$5,989.17
26020088 - Meters New	50044744	334100	$981.58	$0.00	$195.20	$0.00	$0.00	$0.00	$1,176.78
26020088 - Meters New	50044746	334100	$557.31	$0.00	$110.83	$0.00	$0.00	$0.00	$668.14
26020088 - Meters New	50044747	334100	$176.03	$0.00	$35.01	$0.00	$0.00	$0.00	$211.04
26020088 - Meters New	50044748	334100	$1,030.79	$0.00	$204.99	$0.00	$0.00	$0.00	$1,235.78

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/Other	AFUDC - Debt	AFUDC - Equity	Contract Services	Licenses, Permits, Misc Fees
26020088 - Meters New	50057734	335000	5/25/04	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	50067663	334100	11/24/04	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	50080884	334100	8/30/05	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	50080887	334100	8/30/05	$0.00	$0.00	$0.00	$0.00	$0.00
26020088 - Meters New	50118131	334100	3/23/07	$0.00	$0.00	$0.00	$0.00	$0.00
26020089 - ITS Equipment & Systems	50056144	340300	10/22/04	$0.00	$0.00	$0.00	$0.00	$0.00
26020092 - Tools and Equipment	50043838	344000	12/3/03	$0.00	$0.00	$0.00	$0.00	$0.00
26020092 - Tools and Equipment	50053551	334100	3/17/04	$0.00	$0.00	$0.00	$0.00	$0.00
26020092 - Tools and Equipment	50054266	334100	4/15/04	$0.00	$0.00	$0.00	$0.00	$0.00
26020092 - Tools and Equipment	50054483	344000	4/13/04	$0.00	$0.00	$0.00	$0.00	$0.00
26020092 - Tools and Equipment	50054575	344000	4/13/04	$0.00	$0.00	$0.00	$0.00	$0.00
26020092 - Tools and Equipment	50057677	345000	10/22/04	$0.00	$0.00	$0.00	$0.00	$0.00
26020092 - Tools and Equipment	50111022	343000	8/15/06	$0.00	$0.00	$0.00	$0.00	$0.00
26020092 - Tools and Equipment	50128130	343000	8/13/07	$0.00	$0.00	$0.00	$0.00	$0.00
26020093 - Process Plant - Replacement	50072506	311000	7/19/05	$4,649.91	$0.00	$0.00	$0.00	$0.00
26020093 - Process Plant - Replacement	50100221	320100	6/27/06	$0.00	$0.00	$0.00	$0.00	$0.00
26020093 - Process Plant - Replacement	50115530	304500	12/7/07	$0.00	$0.00	$0.00	$0.00	$0.00
26020093 - Process Plant - Replacement	50128304	304200	8/27/07	$0.00	$0.00	$0.00	$0.00	$0.00
26020093 - Process Plant - Replacement	50128306	311000	8/27/07	$0.00	$0.00	$0.00	$1,708.88	$0.00
26020093 - Process Plant - Replacement	50128306	311500	8/27/07	$0.00	$0.00	$0.00	($1,708.88)	$0.00
26020093 - Process Plant - Replacement	50128903	311000	8/27/07	$0.00	$0.00	$0.00	$0.00	$0.00
26020093 - Process Plant - Replacement	50128903	311200	8/27/07	$0.00	$0.00	$0.00	$0.00	$0.00
26020096 - Tank Rehabilitation/Painting	50110681	330003	3/14/07	$0.00	$0.00	$0.00	($435.21)	$0.00
26020096 - Tank Rehabilitation/Painting	50110692	320200	3/14/07	$0.00	$0.00	$0.00	($2,530.00)	$0.00
26020402 - Construct 1.0 MG Tank - Hill	50066546	330100	12/2/03	$0.00	$0.00	$0.00	$2,960.97	$0.00
26020501 - TN DOT Relocations	437069	331001	8/25/08	($3,348.80)	$0.00	$0.00	$22,104.49	$0.00
26020501 - TN DOT Relocations	437069	335000	8/25/08	($368.33)	$0.00	$0.00	$2,456.18	$0.00
26020501 - TN DOT Relocations	50100098	331001	6/12/06	($3.42)	$548.68	$595.48	$174,925.54	$0.00
26020601 - Hill City Booster Suction	50108135	331001	9/8/06	$0.00	$0.00	$0.00	$682.79	$0.00
26020703 - SCADA EQUIPMENT & SYSTEMS	50125312	346190	12/9/07	$0.00	$0.00	$0.00	$0.00	$0.00
26020703 - SCADA EQUIPMENT & SYSTEMS	50125315	346190	12/17/07	$0.00	$0.00	$0.00	$0.00	$0.00
26020703 - SCADA EQUIPMENT & SYSTEMS	50125316	346190	11/1/07	$0.00	$0.00	$0.00	$0.00	$0.00
26020703 - SCADA EQUIPMENT & SYSTEMS	50125319	346190	12/15/07	$0.00	$0.00	$0.00	$0.00	$0.00
26020704 - SECURITY EQUIPMENT & SYSTEMS	50125341	347000	7/19/07	$0.00	$0.00	$0.00	$4,158.07	$0.00
26029612 - CHAT-Customer Service System	26007448	334100	12/31/01	$0.00	$0.00	$0.00	$0.00	$0.00
26029804 - CHAT-Replace Lkt Mtn Supp Mai	440602	331001	10/7/08	$0.00	$16.11	$19.55	$25,622.69	$0.00
26029804 - CHAT-Replace Lkt Mtn Supp Mai	447916	303500	3/23/09	$0.00	$0.00	$0.00	$3,542.27	$0.00
26040206 - CHAT-Lone Oak Acquisition	50020906	331001	12/2/03	$0.00	$0.00	$0.00	$0.00	($750.00)
26060302 - Walden's Ridge Utility	50071502	331001	11/18/05	$0.00	$0.00	$0.00	$160.08	$0.00
DV-2602-1 - Projects Funded by Others	409602	331001	7/12/07	$0.00	$0.00	$0.00	$0.00	$150.00
DV-2602-1 - Projects Funded by Others	416885	335000	8/21/07	$0.00	$0.00	$0.00	$0.00	$0.00
DV-2602-1 - Projects Funded by Others	417220	335000	12/13/07	$0.00	$0.00	$0.00	$5,322.82	$0.00
DV-2602-1 - Projects Funded by Others	417234	331001	9/12/07	$0.00	$0.00	$0.00	$32,722.68	$0.00
DV-2602-1 - Projects Funded by Others	417234	335000	9/12/07	$0.00	$0.00	$0.00	$3,757.33	$0.00
DV-2602-1 - Projects Funded by Others	417239	331001	11/28/07	$0.00	$0.00	$0.00	$51,498.35	$0.00
DV-2602-1 - Projects Funded by Others	417239	333000	11/28/07	$0.00	$0.00	$0.00	$1,170.28	$0.00
DV-2602-1 - Projects Funded by Others	417239	335000	11/28/07	$0.00	$0.00	$0.00	$5,851.37	$0.00
DV-2602-1 - Projects Funded by Others	417245	331001	7/27/07	$0.00	$0.00	$0.00	($6,274.67)	($229.38)
DV-2602-1 - Projects Funded by Others	417245	335000	7/27/07	$0.00	$0.00	$0.00	$6,274.68	$229.38
DV-2602-1 - Projects Funded by Others	417253	331001	9/12/07	$0.00	$0.00	$0.00	($1,257.41)	$0.00
DV-2602-1 - Projects Funded by Others	417253	333000	9/12/07	$0.00	$0.00	$0.00	$1,257.41	$0.00
DV-2602-1 - Projects Funded by Others	417257	331001	12/6/07	$0.00	$0.00	$0.00	$163,050.00	$0.00
DV-2602-1 - Projects Funded by Others	417259	331001	8/13/07	$0.00	$0.00	$0.00	$36,040.00	$0.00
DV-2602-1 - Projects Funded by Others	417272	331001	11/14/08	$0.00	$0.00	$0.00	$212,200.00	$0.00
DV-2602-1 - Projects Funded by Others	417325	331001	12/7/07	$0.00	$0.00	$0.00	$32,454.39	$0.00
DV-2602-1 - Projects Funded by Others	417325	333000	12/7/07	$0.00	$0.00	$0.00	$737.60	$0.00
DV-2602-1 - Projects Funded by Others	417325	335000	12/7/07	$0.00	$0.00	$0.00	$3,688.00	$0.00
DV-2602-1 - Projects Funded by Others	417326	331001	9/10/07	$0.00	$0.00	$0.00	$39,252.91	$0.00
DV-2602-1 - Projects Funded by Others	417326	333000	9/10/07	$0.00	$0.00	$0.00	$801.09	$0.00
DV-2602-1 - Projects Funded by Others	417335	331001	10/8/07	($767.19)	$0.00	$0.00	($2,848.92)	($60.95)
DV-2602-1 - Projects Funded by Others	417335	333000	10/8/07	$0.00	$0.00	$0.00	$554.19	$11.86
DV-2602-1 - Projects Funded by Others	417335	335000	10/8/07	$0.00	$0.00	$0.00	$2,294.73	$49.09
DV-2602-1 - Projects Funded by Others	417338	331001	12/31/07	$0.00	$0.00	$0.00	$49,513.54	$0.00
DV-2602-1 - Projects Funded by Others	417338	335000	12/31/07	$0.00	$0.00	$0.00	$5,211.44	$0.00
DV-2602-1 - Projects Funded by Others	417340	331001	12/31/07	$0.00	$0.00	$0.00	$46,338.01	$0.00
DV-2602-1 - Projects Funded by Others	418037	331001	11/14/07	$0.00	$0.00	$0.00	$14,579.99	$0.00
DV-2602-1 - Projects Funded by Others	418037	335000	11/14/07	$0.00	$0.00	$0.00	$1,620.00	$0.00
DV-2602-1 - Projects Funded by Others	418320	331001	10/9/07	$0.00	$0.00	$0.00	$8,170.68	$0.00
DV-2602-1 - Projects Funded by Others	418320	333000	10/9/07	$0.00	$0.00	$0.00	$166.75	$0.00
DV-2602-1 - Projects Funded by Others	418356	331001	11/5/07	$0.00	$0.00	$0.00	$21,746.90	$0.00
DV-2602-1 - Projects Funded by Others	418356	333000	11/5/07	$0.00	$0.00	$0.00	$494.19	$0.00
DV-2602-1 - Projects Funded by Others	418356	335000	11/5/07	$0.00	$0.00	$0.00	$2,470.92	$0.00
DV-2602-1 - Projects Funded by Others	419560	331001	1/7/08	$0.00	$0.00	$0.00	$55,466.40	$0.00

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	Materials, Supplies	Other Professional Services	Overheads	Labor Overhead / Payroll Taxes	Labor Regular	Service Company Charges	Total
26020088 - Meters New	50057734	335000	$274.78	$0.00	$0.00	$0.00	$0.00	$0.00	$274.78
26020088 - Meters New	50067663	334100	$61.40	$0.00	$0.00	$0.00	$0.00	$0.00	$61.40
26020088 - Meters New	50080884	334100	$63.67	$0.00	$0.00	$0.00	$0.00	$0.00	$63.67
26020088 - Meters New	50080887	334100	$432.18	$0.00	$0.00	$0.00	$0.00	$0.00	$432.18
26020088 - Meters New	50118131	334100	$0.00	$0.00	($354.42)	$0.00	$0.00	$0.00	($354.42)
26020089 - ITS Equipment & Systems	50056144	340300	$1,904.48	$0.00	$0.00	$0.00	$0.00	$0.00	$1,904.48
26020092 - Tools and Equipment	50043838	344000	$1,648.61	$0.00	$0.00	$0.00	$0.00	$0.00	$1,648.61
26020092 - Tools and Equipment	50053551	334100	$934.37	$0.00	$0.00	$0.00	$0.00	$0.00	$934.37
26020092 - Tools and Equipment	50054266	334100	$442.66	$0.00	$0.00	$0.00	$0.00	$0.00	$442.66
26020092 - Tools and Equipment	50054483	344000	$366.15	$0.00	$0.00	$0.00	$0.00	$0.00	$366.15
26020092 - Tools and Equipment	50054575	344000	$108.24	$0.00	$0.00	$0.00	$0.00	$0.00	$108.24
26020092 - Tools and Equipment	50057677	345000	$789.10	$0.00	$0.00	$0.00	$0.00	$0.00	$789.10
26020092 - Tools and Equipment	50111022	343000	($6,626.85)	$0.00	$0.00	$0.00	$0.00	$0.00	($6,626.85)
26020092 - Tools and Equipment	50128130	343000	$1,418.54	$0.00	$0.00	$0.00	$0.00	$0.00	$1,418.54
26020093 - Process Plant - Replacement	50072506	311000	$0.00	$0.00	$1,139.23	$0.00	$0.00	$0.00	$5,789.14
26020093 - Process Plant - Replacement	50100221	320100	$0.00	$0.00	$17,195.13	$0.00	$0.00	$0.00	$17,195.13
26020093 - Process Plant - Replacement	50115530	304500	$0.00	$0.00	$5,354.12	$0.00	$0.00	$0.00	$5,354.12
26020093 - Process Plant - Replacement	50128304	304200	$16,879.00	$0.00	$1,767.23	$0.00	$0.00	$0.00	$18,646.23
26020093 - Process Plant - Replacement	50128306	311000	$9,824.11	$0.00	$2,023.56	$0.00	$0.00	$0.00	$13,556.55
26020093 - Process Plant - Replacement	50128306	311500	($9,824.11)	$0.00	($2,023.56)	$0.00	$0.00	$0.00	($13,556.55)
26020093 - Process Plant - Replacement	50128903	311000	$25,436.13	$0.00	$5,706.89	$0.00	$0.00	$0.00	$31,143.02
26020093 - Process Plant - Replacement	50128903	311200	($25,436.13)	$0.00	($5,706.89)	$0.00	$0.00	$0.00	($31,143.02)
26020096 - Tank Rehabilitation/Painting	50110681	330003	$0.00	$0.00	($339.38)	$0.00	$0.00	$0.00	($774.59)
26020096 - Tank Rehabilitation/Painting	50110692	320200	$0.00	$0.00	($192.53)	$0.00	$0.00	$0.00	($2,722.53)
26020402 - Construct 1.0 MG Tank - Hill	50066546	330100	$0.00	$0.00	$313.03	$0.00	$0.00	$0.00	$3,274.00
26020501 - TN DOT Relocations	437069	331001	$5,097.86	$0.00	$13,083.70	$0.00	$0.00	$0.00	$36,937.25
26020501 - TN DOT Relocations	437069	335000	$566.46	$0.00	$1,453.82	$0.00	$0.00	$0.00	$4,108.13
26020501 - TN DOT Relocations	50100098	331001	$0.00	$0.00	$22,563.95	$0.00	$0.00	$0.00	$198,630.23
26020601 - Hill City Booster Suction	50108135	331001	$0.00	$0.00	$71.49	$0.00	$0.00	$0.00	$754.28
26020703 - SCADA EQUIPMENT & SYSTEMS	50125312	346190	$6,042.17	$0.00	$570.99	$0.00	$0.00	$0.00	$6,613.16
26020703 - SCADA EQUIPMENT & SYSTEMS	50125315	346190	$4,728.22	$0.00	$675.71	$0.00	$0.00	$0.00	$5,403.93
26020703 - SCADA EQUIPMENT & SYSTEMS	50125316	346190	$4,914.89	$0.00	$743.02	$0.00	$0.00	$0.00	$5,657.91
26020703 - SCADA EQUIPMENT & SYSTEMS	50125319	346190	$22,687.99	$0.00	$3,680.70	$0.00	$0.00	$0.00	$26,368.69
26020704 - SECURITY EQUIPMENT & SYSTEMS	50125341	347000	$0.00	$0.00	$3,168.35	$0.00	$0.00	$4,256.24	$11,582.66
26029612 - CHAT-Customer Service System	26007448	334100	$42.97	$0.00	$0.00	$0.00	$0.00	$0.00	$42.97
26029804 - CHAT-Replace Lkt Mtn Supp Mai	440602	331001	$0.00	$0.00	$8,741.61	$0.00	$0.00	$0.00	$34,399.96
26029804 - CHAT-Replace Lkt Mtn Supp Mai	447916	303500	$145,390.00	$0.00	$13,457.39	$0.00	$0.00	$0.00	$162,389.66
26040206 - CHAT-Lone Oak Acquisition	50020906	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($750.00)
26060302 - Walden's Ridge Utility	50071502	331001	$0.00	$0.00	$16.76	$0.00	$0.00	$0.00	$176.84
DV-2602-1 - Projects Funded by Others	409602	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00
DV-2602-1 - Projects Funded by Others	416885	335000	$0.00	$0.00	($12.37)	$0.00	$0.00	$0.00	($12.37)
DV-2602-1 - Projects Funded by Others	417220	335000	$0.00	$0.00	$453.51	$0.00	$0.00	$0.00	$5,776.33
DV-2602-1 - Projects Funded by Others	417234	331001	$0.00	$0.00	$3,194.00	$0.00	$0.00	$0.00	$35,916.68
DV-2602-1 - Projects Funded by Others	417234	335000	$0.00	$0.00	$366.75	$0.00	$0.00	$0.00	$4,124.08
DV-2602-1 - Projects Funded by Others	417239	331001	$0.00	$0.00	$4,866.60	$0.00	$0.00	$0.00	$56,364.95
DV-2602-1 - Projects Funded by Others	417239	333000	$0.00	$0.00	$110.59	$0.00	$0.00	$0.00	$1,280.87
DV-2602-1 - Projects Funded by Others	417239	335000	$0.00	$0.00	$552.95	$0.00	$0.00	$0.00	$6,404.32
DV-2602-1 - Projects Funded by Others	417245	331001	($1,180.72)	$0.00	($726.20)	$0.00	$0.00	$0.00	($8,410.97)
DV-2602-1 - Projects Funded by Others	417245	335000	$1,180.71	$0.00	$605.41	$0.00	$0.00	$0.00	$8,290.18
DV-2602-1 - Projects Funded by Others	417253	331001	$0.00	$0.00	($1,109.26)	$0.00	$0.00	$0.00	($2,366.67)
DV-2602-1 - Projects Funded by Others	417253	333000	$0.00	$0.00	$98.61	$0.00	$0.00	$0.00	$1,356.02
DV-2602-1 - Projects Funded by Others	417257	331001	$0.00	$0.00	$15,408.23	$0.00	$0.00	$0.00	$178,458.23
DV-2602-1 - Projects Funded by Others	417259	331001	$0.00	$0.00	$2,826.43	$0.00	$0.00	$0.00	$38,866.43
DV-2602-1 - Projects Funded by Others	417272	331001	$0.00	$0.00	$18,094.46	$96.45	$69.68	$0.00	$230,460.59
DV-2602-1 - Projects Funded by Others	417325	331001	$0.00	$0.00	$2,545.23	$0.00	$0.00	$0.00	$34,999.62
DV-2602-1 - Projects Funded by Others	417325	333000	$0.00	$0.00	$57.85	$0.00	$0.00	$0.00	$795.45
DV-2602-1 - Projects Funded by Others	417325	335000	$0.00	$0.00	$289.23	$0.00	$0.00	$0.00	$3,977.23
DV-2602-1 - Projects Funded by Others	417326	331001	$0.00	$0.00	$3,344.35	$0.00	$0.00	$0.00	$42,597.26
DV-2602-1 - Projects Funded by Others	417326	333000	$0.00	$0.00	$68.25	$0.00	$0.00	$0.00	$869.34
DV-2602-1 - Projects Funded by Others	417335	331001	($879.74)	$0.00	($857.40)	$0.00	$0.00	$0.00	($5,414.20)
DV-2602-1 - Projects Funded by Others	417335	333000	$180.69	$0.00	$54.91	$0.00	$0.00	$0.00	$801.65
DV-2602-1 - Projects Funded by Others	417335	335000	$749.05	$0.00	$217.07	$0.00	$0.00	$0.00	$3,309.94
DV-2602-1 - Projects Funded by Others	417338	331001	$0.00	$0.00	$3,883.10	$0.00	$0.00	$0.00	$53,396.64
DV-2602-1 - Projects Funded by Others	417338	335000	$0.00	$0.00	$408.71	$0.00	$0.00	$0.00	$5,620.15
DV-2602-1 - Projects Funded by Others	417340	331001	$0.00	$0.00	$3,947.99	$0.00	$0.00	$0.00	$50,286.00
DV-2602-1 - Projects Funded by Others	418037	331001	$0.00	$0.00	$1,242.23	$0.00	$0.00	$0.00	$15,822.22
DV-2602-1 - Projects Funded by Others	418037	335000	$0.00	$0.00	$138.02	$0.00	$0.00	$0.00	$1,758.02
DV-2602-1 - Projects Funded by Others	418320	331001	$0.00	$0.00	$696.14	$0.00	$0.00	$0.00	$8,866.82
DV-2602-1 - Projects Funded by Others	418320	333000	$0.00	$0.00	$14.21	$0.00	$0.00	$0.00	$180.96
DV-2602-1 - Projects Funded by Others	418356	331001	$0.00	$0.00	$1,852.83	$0.00	$0.00	$0.00	$23,599.73
DV-2602-1 - Projects Funded by Others	418356	333000	$0.00	$0.00	$42.10	$0.00	$0.00	$0.00	$536.29
DV-2602-1 - Projects Funded by Others	418356	335000	$0.00	$0.00	$210.52	$0.00	$0.00	$0.00	$2,681.44
DV-2602-1 - Projects Funded by Others	419560	331001	$0.00	$0.00	$4,725.74	$0.00	$0.00	$0.00	$60,192.14

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/Other	AFUDC - Debt	AFUDC - Equity	Contract Services	Licenses, Permits, Misc Fees
DV-2602-1 - Projects Funded by Others	419560	333000	1/7/08	$0.00	$0.00	$0.00	$1,260.60	$0.00
DV-2602-1 - Projects Funded by Others	419560	335000	1/7/08	$0.00	$0.00	$0.00	$6,303.00	$0.00
DV-2602-1 - Projects Funded by Others	419761	331001	4/9/07	$0.00	$0.00	$0.00	$36,754.49	$0.00
DV-2602-1 - Projects Funded by Others	419761	335000	4/9/07	$0.00	$0.00	$0.00	$2,375.51	$0.00
DV-2602-1 - Projects Funded by Others	419766	331001	4/30/07	$0.00	$0.00	$0.00	$16,875.00	$0.00
DV-2602-1 - Projects Funded by Others	419766	335000	4/30/07	$0.00	$0.00	$0.00	$1,875.00	$0.00
DV-2602-1 - Projects Funded by Others	419842	331001	11/16/07	$0.00	$0.00	$0.00	$556.92	$15.90
DV-2602-1 - Projects Funded by Others	419842	335000	11/16/07	($1,071.09)	$0.00	$0.00	$8,725.08	$249.10
DV-2602-1 - Projects Funded by Others	422147	331001	2/8/08	$0.00	$0.00	$0.00	$35,987.59	$0.00
DV-2602-1 - Projects Funded by Others	422147	333000	2/8/08	$0.00	$0.00	$0.00	$817.91	$0.00
DV-2602-1 - Projects Funded by Others	422147	335000	2/8/08	$0.00	$0.00	$0.00	$4,089.50	$0.00
DV-2602-1 - Projects Funded by Others	422433	331001	12/13/07	$0.00	$0.00	$0.00	$14,461.51	$0.00
DV-2602-1 - Projects Funded by Others	422433	333000	12/13/07	$0.00	$0.00	$0.00	$1,587.24	$0.00
DV-2602-1 - Projects Funded by Others	422433	335000	12/13/07	$0.00	$0.00	$0.00	$1,587.24	$0.00
DV-2602-1 - Projects Funded by Others	422459	331001	12/14/07	$0.00	$0.00	$0.00	$36,116.24	$0.00
DV-2602-1 - Projects Funded by Others	422459	333000	12/14/07	$0.00	$0.00	$0.00	$820.63	$0.00
DV-2602-1 - Projects Funded by Others	422459	335000	12/14/07	$0.00	$0.00	$0.00	$4,103.13	$0.00
DV-2602-1 - Projects Funded by Others	422461	331001	12/14/07	$0.00	$0.00	$0.00	$33,440.05	$0.00
DV-2602-1 - Projects Funded by Others	422461	333000	12/14/07	$0.00	$0.00	$0.00	$682.45	$0.00
DV-2602-1 - Projects Funded by Others	422495	331001	12/13/07	$0.00	$0.00	$0.00	$3,229.94	$0.00
DV-2602-1 - Projects Funded by Others	424608	331001	1/19/08	$0.00	$0.00	$0.00	$28,756.00	$0.00
DV-2602-1 - Projects Funded by Others	424608	335000	1/19/08	$0.00	$0.00	$0.00	$2,844.00	$0.00
DV-2602-1 - Projects Funded by Others	424868	331001	1/28/08	$0.00	$0.00	$0.00	$47,532.97	$0.00
DV-2602-1 - Projects Funded by Others	424868	335000	1/28/08	$0.00	$0.00	$0.00	$5,217.03	$0.00
DV-2602-1 - Projects Funded by Others	425928	331001	4/3/08	($1,946.73)	$0.00	$0.00	$0.00	$0.00
DV-2602-1 - Projects Funded by Others	425928	335000	4/3/08	($1,834.30)	$0.00	$0.00	$4,245.10	$265.00
DV-2602-1 - Projects Funded by Others	427176	331001	6/11/08	($2,143.06)	$0.00	$0.00	$13,608.87	$324.01
DV-2602-1 - Projects Funded by Others	427491	331001	2/28/08	$0.00	$0.00	$0.00	$46,517.28	$310.29
DV-2602-1 - Projects Funded by Others	427491	335000	2/28/08	$0.00	$0.00	$0.00	$705.50	$4.71
DV-2602-1 - Projects Funded by Others	427919	331001	4/10/08	$0.00	$0.00	$0.00	$1,500.00	$0.00
DV-2602-1 - Projects Funded by Others	428502	331001	3/6/08	$0.00	$0.00	$0.00	$11,031.38	$238.49
DV-2602-1 - Projects Funded by Others	428502	335000	3/6/08	$0.00	$0.00	$0.00	$1,225.91	$26.50
DV-2602-1 - Projects Funded by Others	429505	331001	3/31/08	$0.00	$0.00	$0.00	$28,177.39	$573.99
DV-2602-1 - Projects Funded by Others	429797	331001	3/13/08	$0.00	$0.00	$0.00	$10,186.50	$265.00
DV-2602-1 - Projects Funded by Others	430082	331001	4/25/08	$0.00	$0.00	$0.00	$16,553.06	$811.80
DV-2602-1 - Projects Funded by Others	430082	333000	4/25/08	$0.00	$0.00	$0.00	$1,816.80	$89.10
DV-2602-1 - Projects Funded by Others	430082	335000	4/25/08	$0.00	$0.00	$0.00	$1,816.80	$89.10
DV-2602-1 - Projects Funded by Others	430361	335000	4/10/08	$0.00	$0.00	$0.00	$2,132.11	$0.00
DV-2602-1 - Projects Funded by Others	430706	331001	4/24/08	$0.00	$0.00	$0.00	$35,241.48	$0.00
DV-2602-1 - Projects Funded by Others	430706	333000	4/24/08	$0.00	$0.00	$0.00	$908.38	$0.00
DV-2602-1 - Projects Funded by Others	430706	335000	4/24/08	$0.00	$0.00	$0.00	$3,178.14	$0.00
DV-2602-1 - Projects Funded by Others	430743	331001	11/3/08	($4,411.33)	$0.00	$0.00	$43,932.55	$403.30
DV-2602-1 - Projects Funded by Others	430743	335000	11/3/08	($400.00)	$0.00	$0.00	$1,274.69	$11.70
DV-2602-1 - Projects Funded by Others	431819	331001	4/23/08	$0.00	$0.00	$0.00	$10,423.72	$0.00
DV-2602-1 - Projects Funded by Others	431819	335000	4/23/08	$0.00	$0.00	$0.00	$1,158.20	$0.00
DV-2602-1 - Projects Funded by Others	432492	331001	5/7/08	$0.00	$0.00	$0.00	$9,742.57	$0.00
DV-2602-1 - Projects Funded by Others	432492	333000	5/7/08	$0.00	$0.00	$0.00	$1,069.31	$0.00
DV-2602-1 - Projects Funded by Others	432492	335000	5/7/08	$0.00	$0.00	$0.00	$1,069.31	$0.00
DV-2602-1 - Projects Funded by Others	433779	331001	9/22/08	$0.00	$0.00	$0.00	$6,775.00	$0.00
DV-2602-1 - Projects Funded by Others	434110	331001	7/10/08	$0.00	$0.00	$0.00	$17,409.85	$860.88
DV-2602-1 - Projects Funded by Others	434110	333000	7/10/08	$0.00	$0.00	$0.00	$5,945.11	$293.97
DV-2602-1 - Projects Funded by Others	434110	335000	7/10/08	$0.00	$0.00	$0.00	$1,808.75	$89.44
DV-2602-1 - Projects Funded by Others	434784	335000	6/11/08	$0.00	$0.00	$0.00	$3,075.76	$0.00
DV-2602-1 - Projects Funded by Others	435264	331001	8/25/08	($158.49)	$0.00	$0.00	$0.00	$0.00
DV-2602-1 - Projects Funded by Others	435264	335000	8/25/08	($1,028.43)	$0.00	$0.00	$3,667.20	$0.00
DV-2602-1 - Projects Funded by Others	435355	331001	9/15/08	$0.00	$0.00	$0.00	$46,466.89	$290.66
DV-2602-1 - Projects Funded by Others	435355	333000	9/15/08	$0.00	$0.00	$0.00	$10,807.29	$67.60
DV-2602-1 - Projects Funded by Others	435355	335000	9/15/08	$0.00	$0.00	$0.00	$4,202.83	$26.29
DV-2602-1 - Projects Funded by Others	435367	335000	8/25/08	$0.00	$0.00	$0.00	$1,521.31	$0.00
DV-2602-1 - Projects Funded by Others	435756	331001	7/10/08	$0.00	$0.00	$0.00	$23,085.00	$38.84
DV-2602-1 - Projects Funded by Others	435756	333000	7/10/08	$0.00	$0.00	$0.00	$1,390.62	$2.34
DV-2602-1 - Projects Funded by Others	435756	335000	7/10/08	$0.00	$0.00	$0.00	$5,241.84	$8.82
DV-2602-1 - Projects Funded by Others	436618	331001	10/10/08	$0.00	$0.00	$0.00	$17,038.91	$0.00
DV-2602-1 - Projects Funded by Others	437140	331001	8/25/08	$0.00	$0.00	$0.00	$23,922.65	$48.85
DV-2602-1 - Projects Funded by Others	437140	333000	8/25/08	$0.00	$0.00	$0.00	$568.32	$1.16
DV-2602-1 - Projects Funded by Others	437278	331001	12/11/08	$0.00	$0.00	$0.00	$12,720.29	$0.00
DV-2602-1 - Projects Funded by Others	437278	333000	12/11/08	$0.00	$0.00	$0.00	$1,748.84	$0.00
DV-2602-1 - Projects Funded by Others	437949	331001	7/16/09	$0.00	$0.00	$0.00	$3,901.74	$0.00
DV-2602-1 - Projects Funded by Others	437949	333000	7/16/09	$0.00	$0.00	$0.00	$939.16	$0.00
DV-2602-1 - Projects Funded by Others	440795	331001	10/24/08	$0.00	$0.00	$0.00	$16,923.38	$963.39
DV-2602-1 - Projects Funded by Others	440795	335000	10/24/08	$0.00	$0.00	$0.00	$1,714.76	$97.61
DV-2602-1 - Projects Funded by Others	441932	331001	1/5/09	$0.00	$0.00	$0.00	$11,740.00	$0.00
DV-2602-1 - Projects Funded by Others	441932	333000	1/5/09	$0.00	$0.00	$0.00	$1,320.00	$0.00

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	Materials, Supplies	Other Professional Services	Overheads	Labor Overhead / Payroll Taxes	Labor Regular	Service Company Charges	Total
DV-2602-1 - Projects Funded by Others	419560	333000	$0.00	$0.00	$107.40	$0.00	$0.00	$0.00	$1,368.00
DV-2602-1 - Projects Funded by Others	419560	335000	$0.00	$0.00	$537.02	$0.00	$0.00	$0.00	$6,840.02
DV-2602-1 - Projects Funded by Others	419761	331001	$0.00	$0.00	$3,131.49	$0.00	$0.00	$0.00	$39,885.98
DV-2602-1 - Projects Funded by Others	419761	335000	$0.00	$0.00	$202.39	$0.00	$0.00	$0.00	$2,577.90
DV-2602-1 - Projects Funded by Others	419766	331001	$0.00	$0.00	$1,437.75	$0.00	$0.00	$0.00	$18,312.75
DV-2602-1 - Projects Funded by Others	419766	335000	$0.00	$0.00	$159.75	$0.00	$0.00	$0.00	$2,034.75
DV-2602-1 - Projects Funded by Others	419842	331001	$61.10	$0.00	$49.72	$0.00	$0.00	$0.00	$683.64
DV-2602-1 - Projects Funded by Others	419842	335000	$957.27	$0.00	$778.87	$0.00	$0.00	$0.00	$9,639.23
DV-2602-1 - Projects Funded by Others	422147	331001	$0.00	$0.00	$3,066.15	$0.00	$0.00	$0.00	$39,053.74
DV-2602-1 - Projects Funded by Others	422147	333000	$0.00	$0.00	$69.68	$0.00	$0.00	$0.00	$887.59
DV-2602-1 - Projects Funded by Others	422147	335000	$0.00	$0.00	$348.43	$0.00	$0.00	$0.00	$4,437.93
DV-2602-1 - Projects Funded by Others	422433	331001	$8,467.89	$0.00	$1,798.22	$0.00	$0.00	$0.00	$24,727.62
DV-2602-1 - Projects Funded by Others	422433	333000	$929.41	$0.00	$197.37	$0.00	$0.00	$0.00	$2,714.02
DV-2602-1 - Projects Funded by Others	422433	335000	$929.41	$0.00	$197.37	$0.00	$0.00	$0.00	$2,714.02
DV-2602-1 - Projects Funded by Others	422459	331001	$0.00	$0.00	$2,832.40	$0.00	$0.00	$0.00	$38,948.64
DV-2602-1 - Projects Funded by Others	422459	333000	$0.00	$0.00	$64.36	$0.00	$0.00	$0.00	$884.99
DV-2602-1 - Projects Funded by Others	422459	335000	$0.00	$0.00	$321.79	$0.00	$0.00	$0.00	$4,424.92
DV-2602-1 - Projects Funded by Others	422461	331001	$0.00	$0.00	$2,622.53	$0.00	$0.00	$0.00	$36,062.58
DV-2602-1 - Projects Funded by Others	422461	333000	$0.00	$0.00	$53.52	$0.00	$0.00	$0.00	$735.97
DV-2602-1 - Projects Funded by Others	422495	331001	$1,177.59	$0.00	$328.33	$0.00	$0.00	$0.00	$4,735.86
DV-2602-1 - Projects Funded by Others	424608	331001	$0.00	$0.00	$2,450.01	$0.00	$0.00	$0.00	$31,206.01
DV-2602-1 - Projects Funded by Others	424608	335000	$0.00	$0.00	$242.31	$0.00	$0.00	$0.00	$3,086.31
DV-2602-1 - Projects Funded by Others	424868	331001	$0.00	$0.00	$4,049.81	$0.00	$0.00	$0.00	$51,582.78
DV-2602-1 - Projects Funded by Others	424868	335000	$0.00	$0.00	$444.49	$0.00	$0.00	$0.00	$5,661.52
DV-2602-1 - Projects Funded by Others	425928	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,946.73)
DV-2602-1 - Projects Funded by Others	425928	335000	$1,752.59	$0.00	$546.81	$0.00	$0.00	$0.00	$4,975.20
DV-2602-1 - Projects Funded by Others	427176	331001	$4,221.75	$0.00	$779.97	$0.00	$0.00	$0.00	$16,791.54
DV-2602-1 - Projects Funded by Others	427491	331001	$19,510.10	$0.00	$5,513.89	$0.00	$0.00	$0.00	$71,851.56
DV-2602-1 - Projects Funded by Others	427491	335000	$295.90	$0.00	$83.63	$0.00	$0.00	$0.00	$1,089.74
DV-2602-1 - Projects Funded by Others	427919	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,500.00
DV-2602-1 - Projects Funded by Others	428502	331001	$5,253.52	$0.00	$1,340.57	$0.00	$0.00	$0.00	$17,863.96
DV-2602-1 - Projects Funded by Others	428502	335000	$583.82	$0.00	$148.98	$0.00	$0.00	$0.00	$1,985.21
DV-2602-1 - Projects Funded by Others	429505	331001	$14,545.44	$0.00	$3,688.90	$0.00	$0.00	$0.00	$46,985.72
DV-2602-1 - Projects Funded by Others	429797	331001	$3,135.16	$0.00	$1,157.58	$0.00	$0.00	$0.00	$14,744.24
DV-2602-1 - Projects Funded by Others	430082	331001	$12,108.97	$0.00	$2,511.17	$0.00	$0.00	$0.00	$31,985.00
DV-2602-1 - Projects Funded by Others	430082	333000	$1,329.04	$0.00	$275.62	$0.00	$0.00	$0.00	$3,510.56
DV-2602-1 - Projects Funded by Others	430082	335000	$1,329.04	$0.00	$275.62	$0.00	$0.00	$0.00	$3,510.56
DV-2602-1 - Projects Funded by Others	430361	335000	$1,582.46	$0.00	$316.48	$0.00	$0.00	$0.00	$4,031.05
DV-2602-1 - Projects Funded by Others	430706	331001	$0.00	$0.00	$2,681.87	$0.00	$0.00	$0.00	$37,923.35
DV-2602-1 - Projects Funded by Others	430706	333000	$0.00	$0.00	$69.13	$0.00	$0.00	$0.00	$977.51
DV-2602-1 - Projects Funded by Others	430706	335000	$0.00	$0.00	$241.86	$0.00	$0.00	$0.00	$3,420.00
DV-2602-1 - Projects Funded by Others	430743	331001	$14,972.24	$0.00	$7,005.72	$0.00	$0.00	$0.00	$61,902.48
DV-2602-1 - Projects Funded by Others	430743	335000	$434.41	$0.00	$203.27	$0.00	$0.00	$0.00	$1,524.07
DV-2602-1 - Projects Funded by Others	431819	331001	$5,569.12	$0.00	$1,362.59	$0.00	$0.00	$0.00	$17,355.43
DV-2602-1 - Projects Funded by Others	431819	335000	$618.79	$0.00	$151.40	$0.00	$0.00	$0.00	$1,928.39
DV-2602-1 - Projects Funded by Others	432492	331001	$5,868.89	$0.00	$1,330.09	$0.00	$0.00	$0.00	$16,941.55
DV-2602-1 - Projects Funded by Others	432492	333000	$644.15	$0.00	$145.99	$0.00	$0.00	$0.00	$1,859.45
DV-2602-1 - Projects Funded by Others	432492	335000	$644.15	$0.00	$145.99	$0.00	$0.00	$0.00	$1,859.45
DV-2602-1 - Projects Funded by Others	433779	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,775.00
DV-2602-1 - Projects Funded by Others	434110	331001	$14,282.69	$0.00	$2,607.68	$0.00	$0.00	$0.00	$35,161.10
DV-2602-1 - Projects Funded by Others	434110	333000	$4,877.25	$0.00	$890.47	$0.00	$0.00	$0.00	$12,006.80
DV-2602-1 - Projects Funded by Others	434110	335000	$1,483.86	$0.00	$270.92	$0.00	$0.00	$0.00	$3,652.97
DV-2602-1 - Projects Funded by Others	434784	335000	$835.87	$0.00	$305.27	$0.00	$0.00	$0.00	$4,216.90
DV-2602-1 - Projects Funded by Others	435264	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($158.49)
DV-2602-1 - Projects Funded by Others	435264	335000	$1,590.11	$0.00	$400.07	$0.00	$0.00	$0.00	$4,628.95
DV-2602-1 - Projects Funded by Others	435355	331001	$39,120.90	$0.00	$6,849.80	$0.00	$0.00	$0.00	$92,728.25
DV-2602-1 - Projects Funded by Others	435355	333000	$9,098.76	$0.00	$1,593.13	$0.00	$0.00	$0.00	$21,566.78
DV-2602-1 - Projects Funded by Others	435355	335000	$3,538.41	$0.00	$619.55	$0.00	$0.00	$0.00	$8,387.08
DV-2602-1 - Projects Funded by Others	435367	335000	$908.80	$0.00	$184.93	$0.00	$0.00	$0.00	$2,615.04
DV-2602-1 - Projects Funded by Others	435756	331001	$12,311.25	$0.00	$2,696.97	$0.00	$0.00	$0.00	$38,132.06
DV-2602-1 - Projects Funded by Others	435756	333000	$741.62	$0.00	$162.46	$0.00	$0.00	$0.00	$2,297.04
DV-2602-1 - Projects Funded by Others	435756	335000	$2,795.48	$0.00	$612.40	$0.00	$0.00	$0.00	$8,658.54
DV-2602-1 - Projects Funded by Others	436618	331001	$20,604.58	$0.00	$3,992.65	$0.00	$0.00	$0.00	$41,636.14
DV-2602-1 - Projects Funded by Others	437140	331001	$17,921.71	$0.00	$3,188.07	$0.00	$0.00	$0.00	$45,081.28
DV-2602-1 - Projects Funded by Others	437140	333000	$425.76	$0.00	$75.74	$0.00	$0.00	$0.00	$1,070.98
DV-2602-1 - Projects Funded by Others	437278	331001	$6,554.25	$0.00	$2,742.76	$15.07	$9.45	$0.00	$22,041.82
DV-2602-1 - Projects Funded by Others	437278	333000	$901.11	$0.00	$377.09	$2.07	$1.30	$0.00	$3,030.41
DV-2602-1 - Projects Funded by Others	437949	331001	$0.00	$0.00	$354.08	$2.54	$4.33	$0.00	$4,262.69
DV-2602-1 - Projects Funded by Others	437949	333000	$0.00	$0.00	$85.22	$0.61	$1.04	$0.00	$1,026.03
DV-2602-1 - Projects Funded by Others	440795	331001	$16,176.34	$0.00	$4,847.18	$0.00	$0.00	$0.00	$38,910.29
DV-2602-1 - Projects Funded by Others	440795	335000	$1,639.06	$0.00	$491.14	$0.00	$0.00	$0.00	$3,942.57
DV-2602-1 - Projects Funded by Others	441932	331001	$0.00	$0.00	$1,061.29	$13.45	$9.67	$0.00	$12,824.41
DV-2602-1 - Projects Funded by Others	441932	333000	$0.00	$0.00	$119.33	$1.51	$1.09	$0.00	$1,441.93

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/Other	AFUDC - Debt	AFUDC - Equity	Contract Services	Licenses, Permits, Misc Fees
DV-2602-1 - Projects Funded by Others	442081	335000	11/25/08	$0.00	$0.00	$0.00	$2,168.11	$0.00
DV-2602-1 - Projects Funded by Others	443402	331001	1/26/09	$0.00	$0.00	$0.00	$6,469.98	$89.54
DV-2602-1 - Projects Funded by Others	443402	335000	1/26/09	$0.00	$0.00	$0.00	$756.23	$10.47
DV-2602-1 - Projects Funded by Others	443501	331001	1/2/09	$0.00	$0.00	$0.00	$4,464.09	$100.00
DV-2602-1 - Projects Funded by Others	445173	331001	2/23/09	$0.00	$0.00	$0.00	$4,277.17	$315.46
DV-2602-1 - Projects Funded by Others	445173	333000	2/23/09	$0.00	$0.00	$0.00	$671.73	$49.54
DV-2602-1 - Projects Funded by Others	445178	331001	2/20/09	$0.00	$0.00	$0.00	$10,395.01	($0.00)
DV-2602-1 - Projects Funded by Others	445178	335000	2/20/09	$0.00	$0.00	$0.00	$1,323.84	($0.00)
DV-2602-1 - Projects Funded by Others	445342	331001	2/9/09	$0.00	$0.00	$0.00	$7,878.75	$312.38
DV-2602-1 - Projects Funded by Others	445342	333000	2/9/09	$0.00	$0.00	$0.00	$1,327.05	$52.62
DV-2602-1 - Projects Funded by Others	448019	331001	4/23/09	$0.00	$0.00	$0.00	$20,003.93	$252.76
DV-2602-1 - Projects Funded by Others	448019	335000	4/23/09	$0.00	$0.00	$0.00	$967.20	$12.24
DV-2602-1 - Projects Funded by Others	450036	335000	5/4/09	$0.00	$0.00	$0.00	$2,735.64	$0.00
DV-2602-1 - Projects Funded by Others	450573	335000	5/26/09	$0.00	$0.00	$0.00	$4,959.02	$0.00
DV-2602-1 - Projects Funded by Others	451284	335000	6/9/09	$0.00	$0.00	$0.00	$3,658.28	$0.00
DV-2602-1 - Projects Funded by Others	454303	335000	7/21/09	$0.00	$0.00	$0.00	$4,112.71	$0.00
DV-2604-1 - Projects Funded by Others	424790	331001	5/17/07	$0.00	$0.00	$0.00	$23,127.78	$0.00
DV-2604-1 - Projects Funded by Others	424790	333000	5/17/07	$0.00	$0.00	$0.00	$525.64	$0.00
DV-2604-1 - Projects Funded by Others	424790	335000	5/17/07	$0.00	$0.00	$0.00	$2,628.16	$0.00
IP-2602-10 - Rehab of Aldrich Units #3 and #4	438220	320100	12/29/08	($41,991.30)	$0.00	$0.00	$0.00	$0.00
IP-2602-10 - Rehab of Aldrich Units #3 and #4	438220	330003	12/29/08	$0.00	$3,927.90	$3,761.47	$1,131,951.35	$0.00
RP-2602-A1 - Mains - New	413060	331001	8/8/07	$0.00	$0.00	$0.00	$0.02	$0.00
RP-2602-A1 - Mains - New	413592	331001	12/27/07	$0.00	$25.61	$27.71	$14,224.15	$778.50
RP-2602-A1 - Mains - New	413592	335000	12/27/07	$0.00	$2.85	$3.08	$1,580.46	$86.50
RP-2602-A1 - Mains - New	418083	331001	12/13/07	$0.00	$110.76	$119.85	$13,039.26	$150.00
RP-2602-A1 - Mains - New	428424	331001	2/19/08	$0.00	$0.00	$0.00	$8,994.04	$0.00
RP-2602-A1 - Mains - New	429091	331001	3/6/08	$0.00	$30.20	$32.68	$19,153.64	$0.00
RP-2602-A1 - Mains - New	429976	331001	3/24/08	$0.00	$6.02	$6.52	$5,813.60	$265.00
RP-2602-A1 - Mains - New	431942	331001	12/31/08	$0.00	$202.61	$211.06	$12,454.95	$495.84
RP-2602-A1 - Mains - New	431942	335000	12/31/08	$0.00	$1.69	$1.76	$104.07	$4.14
RP-2602-A1 - Mains - New	434621	331001	7/3/08	$0.00	$17.75	$19.20	$7,932.57	$530.00
RP-2602-A1 - Mains - New	436633	331001	12/30/08	$0.00	$11.84	$11.02	$10,802.84	$361.59
RP-2602-A1 - Mains - New	436633	333000	12/30/08	$0.00	$0.11	$0.10	$102.01	$3.41
RP-2602-A1 - Mains - New	442939	331001	1/21/09	$0.00	$111.39	$99.76	$36,678.66	$265.00
RP-2602-A1 - Mains - New	443027	331001	12/2/08	$0.00	$0.00	$0.00	$5,219.52	$0.00
RP-2602-A1 - Mains - New	443569	331001	1/19/09	$0.00	$212.69	$190.49	$39,122.23	$103.88
RP-2602-A1 - Mains - New	443569	333000	1/19/09	$0.00	$7.21	$6.46	$1,325.74	$3.52
RP-2602-B1 - Mains - Replaced / Restored	410085	334100	5/14/07	($18.57)	$0.00	$0.00	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	410196	303500	5/23/07	$13,000.00	$0.00	$0.00	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	410196	304600	5/23/07	($13,000.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	410196	334100	5/23/07	$58,478.00	$0.00	$0.00	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	410196	340200	5/23/07	($53,631.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	410196	340300	5/23/07	($5,388.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	410196	341100	5/23/07	$17,000.00	$0.00	$0.00	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	410196	341200	5/23/07	($17,000.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	410196	343000	5/23/07	($4,262.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	410196	347000	5/23/07	$4,803.00	$0.00	$0.00	$0.00	$0.00
RP-2602-B1 - Mains - Replaced / Restored	415762	331001	9/19/07	($485.72)	$0.00	$0.00	$0.01	$0.00
RP-2602-B1 - Mains - Replaced / Restored	416809	331001	12/13/07	($43,210.45)	$959.05	$1,037.71	$475,488.59	$255.76
RP-2602-B1 - Mains - Replaced / Restored	416809	335000	12/13/07	($5,037.65)	$111.52	$120.66	$55,289.38	$29.74
RP-2602-B1 - Mains - Replaced / Restored	424380	331001	12/13/07	($120.00)	$0.00	$0.00	$16,991.32	$265.00
RP-2602-B1 - Mains - Replaced / Restored	424622	331001	12/21/07	($318.94)	$0.00	$0.00	$21,868.40	$348.33
RP-2602-B1 - Mains - Replaced / Restored	424622	333000	12/21/07	$0.00	$0.00	$0.00	$530.57	$8.45
RP-2602-B1 - Mains - Replaced / Restored	424622	335000	12/21/07	($737.04)	$0.00	$0.00	$265.29	$4.23
RP-2602-B1 - Mains - Replaced / Restored	427038	331001	2/1/08	($1,819.01)	$33.09	$35.78	$56,863.11	$44.90
RP-2602-B1 - Mains - Replaced / Restored	427038	335000	2/1/08	$0.00	$3.76	$4.07	$6,461.72	$5.10
RP-2602-B1 - Mains - Replaced / Restored	427190	331001	4/11/08	($2,341.54)	$192.23	$207.99	$77,249.72	$556.35
RP-2602-B1 - Mains - Replaced / Restored	427190	335000	4/11/08	$0.00	$23.44	$25.37	$9,420.70	$67.85
RP-2602-B1 - Mains - Replaced / Restored	427572	331001	6/11/08	($2,171.16)	$124.50	$134.70	$102,768.13	$1,548.16
RP-2602-B1 - Mains - Replaced / Restored	427572	335000	6/11/08	$0.00	$1.55	$1.67	$1,275.18	$19.20
RP-2602-B1 - Mains - Replaced / Restored	428279	331001	2/8/08	($269.50)	$4.79	$5.19	$14,869.21	$0.00
RP-2602-B1 - Mains - Replaced / Restored	428279	335000	2/8/08	$0.00	$0.54	$0.59	$1,689.68	$0.00
RP-2602-B1 - Mains - Replaced / Restored	428427	331001	2/19/08	($455.24)	$2.20	$2.39	$13,312.75	$265.00
RP-2602-B1 - Mains - Replaced / Restored	430750	331001	4/16/08	($602.13)	$6.64	$7.17	$46,041.83	$315.00
RP-2602-B1 - Mains - Replaced / Restored	430831	331001	8/25/08	($238.86)	$12.78	$13.83	$6,292.45	$0.00
RP-2602-B1 - Mains - Replaced / Restored	430831	335000	8/25/08	($675.03)	$3.19	$3.45	$1,567.77	$0.00
RP-2602-B1 - Mains - Replaced / Restored	432498	331001	5/20/08	($979.04)	$21.89	$23.68	$47,661.91	$719.00
RP-2602-B1 - Mains - Replaced / Restored	433367	331001	8/25/08	($465.65)	$24.36	$26.38	$13,630.22	$265.00
RP-2602-B1 - Mains - Replaced / Restored	434526	331001	7/21/08	($1,964.40)	$74.49	$80.59	$44,480.86	$45.00
RP-2602-B1 - Mains - Replaced / Restored	434526	335000	7/21/08	$0.00	$8.28	$8.95	$4,942.24	$5.00
RP-2602-B1 - Mains - Replaced / Restored	435974	331001	11/3/08	($15,974.08)	$629.56	$677.10	$125,041.49	$125.67
RP-2602-B1 - Mains - Replaced / Restored	435974	335000	11/3/08	($930.58)	$1.81	$1.95	$359.39	$0.36
RP-2602-B1 - Mains - Replaced / Restored	436018	331001	9/15/08	($745.81)	$35.63	$38.55	$33,305.94	$400.00

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	Materials, Supplies	Other Professional Services	Overheads	Labor Overhead / Payroll Taxes	Labor Regular	Service Company Charges	Total
DV-2602-1 - Projects Funded by Others	442081	335000	$1,589.20	$0.00	$534.66	$3.16	$5.37	$0.00	$4,300.50
DV-2602-1 - Projects Funded by Others	443402	331001	$5,264.05	$0.00	$1,164.15	$11.26	$19.25	$0.00	$13,018.23
DV-2602-1 - Projects Funded by Others	443402	335000	$615.27	$0.00	$136.07	$1.32	$2.25	$0.00	$1,521.61
DV-2602-1 - Projects Funded by Others	443501	331001	$2,404.75	$0.00	$1,069.55	$45.91	$37.61	$0.00	$8,121.91
DV-2602-1 - Projects Funded by Others	445173	331001	$2,691.13	$0.00	$673.30	$71.38	$92.88	$0.00	$8,121.32
DV-2602-1 - Projects Funded by Others	445173	333000	$422.64	$0.00	$105.74	$11.21	$14.59	$0.00	$1,275.45
DV-2602-1 - Projects Funded by Others	445178	331001	$5,203.35	$0.00	$1,395.88	$34.07	$28.60	$0.00	$17,056.91
DV-2602-1 - Projects Funded by Others	445178	335000	$662.66	$0.00	$177.77	$4.34	$3.65	$0.00	$2,172.26
DV-2602-1 - Projects Funded by Others	445342	331001	$3,818.17	$0.00	$1,093.54	$175.30	$147.13	$0.00	$13,425.27
DV-2602-1 - Projects Funded by Others	445342	333000	$643.11	$0.00	$184.19	$29.52	$24.78	$0.00	$2,261.27
DV-2602-1 - Projects Funded by Others	448019	331001	$3,256.97	$0.00	$2,149.57	$132.24	$112.75	$0.00	$25,908.22
DV-2602-1 - Projects Funded by Others	448019	335000	$157.75	$0.00	$103.92	$6.40	$5.46	$0.00	$1,252.97
DV-2602-1 - Projects Funded by Others	450036	335000	$1,254.39	$0.00	$373.27	$37.21	$36.77	$0.00	$4,437.28
DV-2602-1 - Projects Funded by Others	450573	335000	$1,609.31	$0.00	$667.01	$254.75	$240.82	$0.00	$7,730.91
DV-2602-1 - Projects Funded by Others	451284	335000	$1,645.55	$0.00	$500.74	$11.22	$10.75	$0.00	$5,826.54
DV-2602-1 - Projects Funded by Others	454303	335000	$1,309.74	$0.00	$665.43	$63.81	$58.96	$0.00	$6,210.65
DV-2604-1 - Projects Funded by Others	424790	331001	$0.00	$0.00	$1,813.80	$0.00	$0.00	$0.00	$24,941.58
DV-2604-1 - Projects Funded by Others	424790	333000	$0.00	$0.00	$41.22	$0.00	$0.00	$0.00	$566.86
DV-2604-1 - Projects Funded by Others	424790	335000	$0.00	$0.00	$206.11	$0.00	$0.00	$0.00	$2,834.27
IP-2602-10 - Rehab of Aldrich Units #3 and #4	438220	320100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($41,991.30)
IP-2602-10 - Rehab of Aldrich Units #3 and #4	438220	330003	$4,231.67	$0.00	$336,462.22	$0.00	$0.00	$0.00	$1,480,334.61
RP-2602-A1 - Mains - New	413060	331001	($0.01)	$0.00	$46.00	$0.00	$0.00	$0.00	$46.01
RP-2602-A1 - Mains - New	413592	331001	$4,337.29	$0.00	$3,186.59	$0.00	$0.00	$0.00	$22,579.85
RP-2602-A1 - Mains - New	413592	335000	$481.92	$0.00	$354.07	$0.00	$0.00	$0.00	$2,508.88
RP-2602-A1 - Mains - New	418083	331001	$3,255.66	$0.00	$2,525.43	$0.00	$0.00	$0.00	$19,200.96
RP-2602-A1 - Mains - New	428424	331001	$3,199.72	$0.00	$982.41	$0.00	$0.00	$0.00	$13,176.17
RP-2602-A1 - Mains - New	429091	331001	$5,577.33	$0.00	$2,028.82	$0.00	$0.00	$0.00	$26,822.67
RP-2602-A1 - Mains - New	429976	331001	$2,160.67	$0.00	$701.99	$0.00	$0.00	$0.00	$8,953.80
RP-2602-A1 - Mains - New	431942	331001	$1,276.08	$0.00	$1,003.45	$84.55	$143.86	$0.00	$15,872.40
RP-2602-A1 - Mains - New	431942	335000	$10.66	$0.00	$8.38	$0.71	$1.20	$0.00	$132.61
RP-2602-A1 - Mains - New	434621	331001	$2,866.43	$0.00	$899.36	$0.00	$0.00	$0.00	$12,265.31
RP-2602-A1 - Mains - New	436633	331001	$838.20	$0.00	$3,147.47	$0.00	$0.00	$0.00	$15,172.96
RP-2602-A1 - Mains - New	436633	333000	$7.92	$0.00	$29.72	$0.00	$0.00	$0.00	$143.27
RP-2602-A1 - Mains - New	442939	331001	$10,333.62	$0.00	$10,383.54	$997.50	$769.12	$0.00	$59,638.59
RP-2602-A1 - Mains - New	443027	331001	$0.00	$0.00	$1,780.73	$0.00	$0.00	$0.00	$7,000.25
RP-2602-A1 - Mains - New	443569	331001	$18,215.21	$0.00	$17,514.11	$207.07	$129.93	$0.00	$75,695.61
RP-2602-A1 - Mains - New	443569	333000	$617.26	$0.00	$593.50	$7.02	$4.40	$0.00	$2,565.11
RP-2602-B1 - Mains - Replaced / Restored	410085	334100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($18.57)
RP-2602-B1 - Mains - Replaced / Restored	410196	303500	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$13,000.00
RP-2602-B1 - Mains - Replaced / Restored	410196	304600	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($13,000.00)
RP-2602-B1 - Mains - Replaced / Restored	410196	334100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$58,478.00
RP-2602-B1 - Mains - Replaced / Restored	410196	340200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($53,631.00)
RP-2602-B1 - Mains - Replaced / Restored	410196	340300	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($5,388.00)
RP-2602-B1 - Mains - Replaced / Restored	410196	341100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$17,000.00
RP-2602-B1 - Mains - Replaced / Restored	410196	341200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($17,000.00)
RP-2602-B1 - Mains - Replaced / Restored	410196	343000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($4,262.00)
RP-2602-B1 - Mains - Replaced / Restored	410196	347000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,803.00
RP-2602-B1 - Mains - Replaced / Restored	415762	331001	($0.01)	$0.00	$1,215.96	$0.00	$0.00	$0.00	$730.24
RP-2602-B1 - Mains - Replaced / Restored	416809	331001	$63,037.10	$0.00	$73,480.05	$0.00	$0.00	$0.00	$571,047.81
RP-2602-B1 - Mains - Replaced / Restored	416809	335000	$7,329.90	$0.00	$8,544.19	$0.00	$0.00	$0.00	$66,387.74
RP-2602-B1 - Mains - Replaced / Restored	424380	331001	$679.17	$0.00	$2,736.23	$0.00	$0.00	$0.00	$20,551.72
RP-2602-B1 - Mains - Replaced / Restored	424622	331001	$5,987.86	$0.00	$4,571.33	$0.00	$0.00	$0.00	$32,456.98
RP-2602-B1 - Mains - Replaced / Restored	424622	333000	$145.28	$0.00	$110.91	$0.00	$0.00	$0.00	$795.21
RP-2602-B1 - Mains - Replaced / Restored	424622	335000	$72.64	$0.00	$55.45	$0.00	$0.00	$0.00	($339.43)
RP-2602-B1 - Mains - Replaced / Restored	427038	331001	$11,934.32	$0.00	$5,682.83	$0.00	$0.00	$0.00	$72,775.02
RP-2602-B1 - Mains - Replaced / Restored	427038	335000	$1,356.17	$0.00	$645.78	$0.00	$0.00	$0.00	$8,476.60
RP-2602-B1 - Mains - Replaced / Restored	427190	331001	$18,677.31	$0.00	$8,220.38	$0.00	$0.00	$0.00	$102,762.44
RP-2602-B1 - Mains - Replaced / Restored	427190	335000	$2,277.72	$0.00	$1,002.49	$0.00	$0.00	$0.00	$12,817.57
RP-2602-B1 - Mains - Replaced / Restored	427572	331001	$22,765.64	$0.00	$10,255.79	$0.00	$0.00	$0.00	$135,425.76
RP-2602-B1 - Mains - Replaced / Restored	427572	335000	$282.48	$0.00	$127.25	$0.00	$0.00	$0.00	$1,707.33
RP-2602-B1 - Mains - Replaced / Restored	428279	331001	$6,050.38	$0.00	$1,688.02	$0.00	$0.00	$0.00	$22,348.09
RP-2602-B1 - Mains - Replaced / Restored	428279	335000	$687.54	$0.00	$191.82	$0.00	$0.00	$0.00	$2,570.17
RP-2602-B1 - Mains - Replaced / Restored	428427	331001	$2,547.67	$0.00	$1,286.95	$0.00	$0.00	$0.00	$16,961.72
RP-2602-B1 - Mains - Replaced / Restored	430750	331001	$7,467.39	$0.00	$4,166.84	$0.00	$0.00	$0.00	$57,402.74
RP-2602-B1 - Mains - Replaced / Restored	430831	331001	$2,184.15	$0.00	$645.07	$0.00	$0.00	$0.00	$8,909.42
RP-2602-B1 - Mains - Replaced / Restored	430831	335000	$544.19	$0.00	$160.73	$0.00	$0.00	$0.00	$1,604.30
RP-2602-B1 - Mains - Replaced / Restored	432498	331001	$10,620.06	$0.00	$5,026.87	$0.00	$0.00	$0.00	$63,094.37
RP-2602-B1 - Mains - Replaced / Restored	433367	331001	$3,220.82	$0.00	$1,304.94	$0.00	$0.00	$0.00	$18,006.07
RP-2602-B1 - Mains - Replaced / Restored	434526	331001	$12,778.66	$0.00	$4,468.70	$0.00	$0.00	$0.00	$59,963.90
RP-2602-B1 - Mains - Replaced / Restored	434526	335000	$1,419.83	$0.00	$496.51	$0.00	$0.00	$0.00	$6,880.81
RP-2602-B1 - Mains - Replaced / Restored	435974	331001	$31,924.25	$0.00	$40,682.26	$0.00	$0.00	$0.00	$183,106.25
RP-2602-B1 - Mains - Replaced / Restored	435974	335000	$91.76	$0.00	$116.94	$0.00	$0.00	$0.00	($358.37)
RP-2602-B1 - Mains - Replaced / Restored	436018	331001	$8,133.96	$0.00	$8,556.15	$0.00	$0.00	$0.00	$49,724.42

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/Other	AFUDC - Debt	AFUDC - Equity	Contract Services	Licenses, Permits, Misc Fees
RP-2602-B1 - Mains - Replaced / Restored	436118	331001	8/25/08	($461.49)	$38.16	$41.31	$18,597.64	$265.00
RP-2602-B1 - Mains - Replaced / Restored	440472	331001	10/20/08	($2,085.95)	$10.00	$12.14	$8,762.61	$365.00
RP-2602-B1 - Mains - Replaced / Restored	442091	331001	12/1/08	$0.00	$0.00	$0.00	$443.28	$0.00
RP-2602-B1 - Mains - Replaced / Restored	442091	335000	12/1/08	($943.89)	$0.00	$0.00	$3,206.40	$0.00
RP-2602-B1 - Mains - Replaced / Restored	448269	331001	3/16/09	($553.37)	$90.70	$81.22	$28,299.57	$720.99
RP-2602-B1 - Mains - Replaced / Restored	450031	331001	5/4/09	($7.19)	$37.91	$33.96	$18,007.26	$100.00
RP-2602-B1 - Mains - Replaced / Restored	451016	331001	5/28/09	($1,266.77)	$0.00	$0.00	$64,454.11	$1,059.00
RP-2602-C1 - Mains - Unscheduled	407403	331001	Recurring Project	($274.62)	$0.00	$0.00	$0.00	$0.00
RP-2602-C1 - Mains - Unscheduled	407404	331001	Recurring Project	$2,929.47	$0.00	$0.00	$0.00	$75.00
RP-2602-C1 - Mains - Unscheduled	407407	331001	Recurring Project	$105,428.55	$0.00	$0.00	$10,706.33	$6,955.01
RP-2602-C1 - Mains - Unscheduled	407422	331001	Recurring Project	$10,387.72	$0.00	$0.00	$0.00	$900.00
RP-2602-C1 - Mains - Unscheduled	407426	331001	Recurring Project	($22.72)	$0.00	$0.00	$0.00	$0.00
RP-2602-C1 - Mains - Unscheduled	412470	331001	7/2/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-C1 - Mains - Unscheduled	416906	331001	10/4/07	($246.70)	($11.82)	($12.80)	($6,798.78)	($141.35)
RP-2602-C1 - Mains - Unscheduled	416906	333000	10/4/07	$0.00	$1.97	$2.13	$1,133.13	$23.56
RP-2602-C1 - Mains - Unscheduled	416906	335000	10/4/07	($675.03)	$9.86	$10.66	$5,665.64	$117.79
RP-2602-C1 - Mains - Unscheduled	418092	331001	12/2/07	($1,065.45)	$45.04	$48.73	$41,556.12	$283.04
RP-2602-C1 - Mains - Unscheduled	418092	335000	12/2/07	$0.00	$5.09	$5.50	$4,692.86	$31.96
RP-2602-C1 - Mains - Unscheduled	425070	331001	11/12/07	($91.64)	$0.00	$0.00	$0.00	$0.00
RP-2602-C1 - Mains - Unscheduled	429336	331001	2/20/08	($74.35)	$0.00	$0.00	$0.00	$0.00
RP-2602-C1 - Mains - Unscheduled	431837	331001	4/9/08	($742.75)	$0.00	$0.00	$0.00	$0.00
RP-2602-C1 - Mains - Unscheduled	433424	331001	4/30/08	($185.11)	$0.00	$0.00	$0.00	$0.00
RP-2602-C1 - Mains - Unscheduled	435657	331001	7/1/08	($57.75)	$0.00	$0.00	$0.00	$0.00
RP-2602-C1 - Mains - Unscheduled	437139	331001	7/21/08	($2,735.43)	$0.00	$0.00	$0.00	$0.00
RP-2602-C1 - Mains - Unscheduled	439248	331001	9/3/08	($924.53)	$0.00	$0.00	$16,365.58	$0.00
RP-2602-D1 - Mains - Relocated	410834	331001	Recurring Project	$0.00	($6.60)	($7.15)	($942.25)	$0.00
RP-2602-D1 - Mains - Relocated	429185	331001	12/31/08	($11,104.42)	$1,406.47	$1,474.11	$67,835.11	$0.00
RP-2602-D1 - Mains - Relocated	445316	331001	1/15/09	$0.00	$9.23	$8.27	$34,509.71	$0.00
RP-2602-D1 - Mains - Relocated	445890	331001	3/2/09	($15.37)	$18.35	$16.44	$7,828.78	$0.00
RP-2602-E1 - Hydrants, Valves, and Manholes-New	410316	331001	11/1/07	$0.00	$381.08	$412.78	$36,606.26	$0.00
RP-2602-E1 - Hydrants, Valves, and Manholes-New	415639	335000	12/14/07	$0.00	$236.75	$256.14	$26,142.26	$0.00
RP-2602-E1 - Hydrants, Valves, and Manholes-New	416738	335000	10/15/07	$0.00	$0.00	($0.01)	$0.02	$0.00
RP-2602-E1 - Hydrants, Valves, and Manholes-New	417991	335000	12/14/07	$0.00	$799.56	$865.12	$76,560.38	$0.00
RP-2602-E1 - Hydrants, Valves, and Manholes-New	431296	347000	3/27/08	$0.00	$0.00	$0.00	$3,504.00	$0.00
RP-2602-E1 - Hydrants, Valves, and Manholes-New	432292	335000	3/29/08	$0.00	$0.00	$0.00	$650.00	$0.00
RP-2602-E1 - Hydrants, Valves, and Manholes-New	433910	335000	6/5/08	$0.00	$6.87	$7.42	$2,132.13	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407348	335000	Recurring Project	($80.51)	$0.00	$0.00	$0.00	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407349	331001	Recurring Project	$3,072.58	$0.00	$0.00	$0.00	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407351	331001	Recurring Project	$429.84	$0.00	$0.00	$0.00	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407352	331001	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407352	335000	Recurring Project	($1,049.54)	$0.00	$0.00	$0.00	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407353	331001	Recurring Project	$13,420.79	$0.00	$0.00	$1,242.77	$4,143.86
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407353	335000	Recurring Project	($19,438.31)	$0.00	$0.00	$907.91	$1,881.12
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407412	331001	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407412	335000	Recurring Project	($860.42)	$0.00	$0.00	$0.00	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407414	331001	Recurring Project	$1,266.95	$0.00	$0.00	$0.00	$300.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	416902	335000	9/6/07	($4,003.69)	($6.54)	($7.08)	$0.00	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	428672	335000	2/8/08	$0.00	($0.73)	($0.95)	$257.84	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	430541	335000	4/18/08	($1,030.41)	$0.62	$0.67	$5,017.16	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	430902	335000	6/6/08	($675.03)	$10.92	$11.81	$4,481.83	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	430950	335000	5/7/08	($1,001.32)	$4.30	$4.66	$3,717.99	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	431600	335000	10/10/08	($812.21)	$44.32	$49.73	$8,590.41	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	432345	335000	12/4/08	($1,350.05)	$336.27	$341.46	$19,075.93	$0.00
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	436369	335000	9/15/08	($745.32)	$1.24	$1.35	$12,690.41	$0.00
RP-2602-G1 - Services and Laterals - New	407356	333000	Recurring Project	$187.50	$0.00	$0.00	$0.00	$0.00
RP-2602-G1 - Services and Laterals - New	407378	333000	Recurring Project	$711.46	$0.00	$0.00	$0.00	$0.00
RP-2602-G1 - Services and Laterals - New	407379	333000	Recurring Project	($1,107.22)	$0.00	$0.00	$0.00	$0.00
RP-2602-G1 - Services and Laterals - New	407380	333000	Recurring Project	$935.97	$0.00	$0.00	$0.00	$0.00
RP-2602-G1 - Services and Laterals - New	407381	333000	Recurring Project	$4,865.35	$0.00	$0.00	$1,605.98	$2,600.00
RP-2602-G1 - Services and Laterals - New	407382	333000	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-G1 - Services and Laterals - New	407383	333000	Recurring Project	$3,843.23	$0.00	$0.00	$0.00	$0.00
RP-2602-G1 - Services and Laterals - New	407385	333000	Recurring Project	$1,675.03	$0.00	$0.00	$0.00	$675.00
RP-2602-G1 - Services and Laterals - New	407386	333000	Recurring Project	$83,731.45	$0.00	$0.00	$185.00	$53,054.99
RP-2602-G1 - Services and Laterals - New	427374	334200	1/18/07	$0.00	$0.00	$0.00	$12,723.77	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407357	331001	Recurring Project	($5,193.05)	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407357	333000	Recurring Project	($135,633.91)	$0.00	$0.00	$0.00	$17,470.00
RP-2602-H1 - Services and Laterals - Replaced	407387	333000	Recurring Project	$695.63	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407395	331001	Recurring Project	($25.28)	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407395	333000	Recurring Project	($424.56)	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407396	333000	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407397	333000	Recurring Project	($149.88)	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407398	331001	Recurring Project	($364.92)	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407398	333000	Recurring Project	$8,866.33	$0.00	$0.00	$0.00	$4,400.00

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	Materials, Supplies	Other Professional Services	Overheads	Labor Overhead / Payroll Taxes	Labor Regular	Service Company Charges	Total
RP-2602-B1 - Mains - Replaced / Restored	436118	331001	$6,478.72	$0.00	$1,928.47	$0.00	$0.00	$0.00	$26,887.81
RP-2602-B1 - Mains - Replaced / Restored	440472	331001	$2,514.73	$0.00	$3,971.96	$0.00	$0.00	$0.00	$13,550.49
RP-2602-B1 - Mains - Replaced / Restored	442091	331001	$231.85	$0.00	$230.33	$0.00	$0.00	$0.00	$905.46
RP-2602-B1 - Mains - Replaced / Restored	442091	335000	$1,677.08	$0.00	$1,666.08	$0.00	$0.00	$0.00	$5,605.67
RP-2602-B1 - Mains - Replaced / Restored	448269	331001	$10,778.07	$0.00	$2,458.94	$172.67	$166.59	$0.00	$42,215.38
RP-2602-B1 - Mains - Replaced / Restored	450031	331001	$5,385.15	$0.00	$2,224.46	$2.41	$4.61	$0.00	$25,788.57
RP-2602-B1 - Mains - Replaced / Restored	451016	331001	$16,151.53	$0.00	$8,639.36	$122.22	$153.41	$0.00	$89,312.86
RP-2602-C1 - Mains - Unscheduled	407403	331001	$239.74	$0.00	$133.68	$518.31	$795.54	$0.00	$1,412.65
RP-2602-C1 - Mains - Unscheduled	407404	331001	$214.94	$0.00	$903.15	$524.08	$693.89	$0.00	$5,340.53
RP-2602-C1 - Mains - Unscheduled	407407	331001	$24,420.82	$0.00	$31,066.11	$18,916.03	$22,959.14	$0.00	$220,451.99
RP-2602-C1 - Mains - Unscheduled	407422	331001	$1,633.90	$0.00	$4,298.53	$790.94	$1,208.87	$0.00	$19,219.96
RP-2602-C1 - Mains - Unscheduled	407426	331001	$0.00	$0.00	$773.87	$0.00	$0.00	$0.00	$751.15
RP-2602-C1 - Mains - Unscheduled	412470	331001	$0.00	$0.00	$17.17	$58.81	$86.60	$0.00	$162.58
RP-2602-C1 - Mains - Unscheduled	416906	331001	($1,913.90)	$0.00	$2,216.23	$0.00	$0.00	$0.00	($6,909.12)
RP-2602-C1 - Mains - Unscheduled	416906	333000	$318.98	$0.00	$207.40	$0.00	$0.00	$0.00	$1,687.17
RP-2602-C1 - Mains - Unscheduled	416906	335000	$1,594.92	$0.00	$1,036.99	$0.00	$0.00	$0.00	$7,760.83
RP-2602-C1 - Mains - Unscheduled	418092	331001	$7,492.15	$0.00	$8,041.87	$0.00	$0.00	$0.00	$56,401.50
RP-2602-C1 - Mains - Unscheduled	418092	335000	$846.07	$0.00	$908.16	$0.00	$0.00	$0.00	$6,489.64
RP-2602-C1 - Mains - Unscheduled	425070	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($91.64)
RP-2602-C1 - Mains - Unscheduled	429336	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($74.35)
RP-2602-C1 - Mains - Unscheduled	431837	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($742.75)
RP-2602-C1 - Mains - Unscheduled	433424	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($185.11)
RP-2602-C1 - Mains - Unscheduled	435657	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($57.75)
RP-2602-C1 - Mains - Unscheduled	437139	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($2,735.43)
RP-2602-C1 - Mains - Unscheduled	439248	331001	$0.00	$0.00	$1,245.42	$0.00	$0.00	$0.00	$16,686.47
RP-2602-D1 - Mains - Relocated	410834	331001	$0.00	$0.00	($98.65)	$0.00	$0.00	$0.00	($1,054.65)
RP-2602-D1 - Mains - Relocated	429185	331001	$6,035.77	$0.00	$10,484.13	$0.00	$0.00	$0.00	$76,131.17
RP-2602-D1 - Mains - Relocated	445316	331001	$9,934.32	$0.00	$3,852.99	$0.00	$0.00	$0.00	$48,314.52
RP-2602-D1 - Mains - Relocated	445890	331001	$2,265.77	$0.00	$918.65	$35.13	$32.24	$0.00	$11,099.99
RP-2602-E1 - Hydrants, Valves, and Manholes-New	410316	331001	$12,512.54	$0.00	$6,257.23	$0.00	$0.00	$0.00	$56,169.89
RP-2602-E1 - Hydrants, Valves, and Manholes-New	415639	335000	$9,673.74	$0.00	$4,813.39	$0.00	$0.00	$0.00	$41,122.28
RP-2602-E1 - Hydrants, Valves, and Manholes-New	416738	335000	$0.00	$0.00	$231.25	$0.00	$0.00	$0.00	$231.26
RP-2602-E1 - Hydrants, Valves, and Manholes-New	417991	335000	$0.00	$0.00	$7,234.96	$0.00	$0.00	$0.00	$85,460.02
RP-2602-E1 - Hydrants, Valves, and Manholes-New	431296	347000	$0.00	$0.00	$298.54	$0.00	$0.00	$0.00	$3,802.54
RP-2602-E1 - Hydrants, Valves, and Manholes-New	432292	335000	$1,290.68	$0.00	$165.35	$0.00	$0.00	$0.00	$2,106.03
RP-2602-E1 - Hydrants, Valves, and Manholes-New	433910	335000	$1,520.57	$0.00	$311.20	$0.00	$0.00	$0.00	$3,978.19
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407348	335000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($80.51)
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407349	331001	$851.13	$0.00	$456.44	$637.27	$739.54	$0.00	$5,756.96
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407351	331001	$337.66	$0.00	$779.71	$696.14	$786.83	$0.00	$3,030.18
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407352	331001	$10.10	$0.00	$32.44	$9.25	$9.85	$0.00	$61.64
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407352	335000	$2,011.51	$0.00	$820.18	$366.18	$533.49	$0.00	$2,681.82
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407353	331001	$30,083.03	$0.00	$9,435.20	$9,092.31	$13,176.92	$0.00	$80,594.88
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407353	335000	$13,747.63	$0.00	$3,646.88	$3,360.63	$3,378.87	$0.00	$7,484.73
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407412	331001	$151.11	$0.00	$47.85	$100.69	$83.79	$0.00	$383.44
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407412	335000	$576.81	$0.00	$182.67	$384.37	$319.85	$0.00	$603.28
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407414	331001	$441.72	$0.00	$920.43	$564.18	$712.52	$0.00	$4,205.80
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	416902	335000	$0.00	$0.00	$447.19	$0.00	$0.00	$0.00	($3,570.12)
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	428672	335000	($744.05)	$0.00	($192.00)	$0.00	$0.00	$0.00	($679.89)
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	430541	335000	$713.62	$0.00	$488.25	$0.00	$0.00	$0.00	$5,189.91
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	430902	335000	$2,211.12	$0.00	$570.24	$0.00	$0.00	$0.00	$6,610.89
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	430950	335000	$1,296.11	$0.00	$427.20	$0.00	$0.00	$0.00	$4,448.94
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	431600	335000	$1,401.29	$0.00	$1,727.65	$0.00	$0.00	$0.00	$11,001.19
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	432345	335000	$5,679.63	$0.00	$7,055.52	$584.03	$899.07	$0.00	$32,621.86
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	436369	335000	$1,456.38	$0.00	$1,916.68	$0.00	$0.00	$0.00	$15,320.74
RP-2602-G1 - Services and Laterals - New	407356	333000	$101.88	$0.00	$49.99	$57.66	$266.24	$0.00	$663.27
RP-2602-G1 - Services and Laterals - New	407378	333000	$5,621.83	$0.00	$1,220.03	$1,966.89	$2,632.69	$0.00	$12,152.90
RP-2602-G1 - Services and Laterals - New	407379	333000	$470.69	$0.00	$274.84	$1,093.76	$1,707.08	$0.00	$2,439.15
RP-2602-G1 - Services and Laterals - New	407380	333000	$1,314.57	$0.00	$2,926.61	$5,512.45	$6,943.99	$0.00	$17,633.59
RP-2602-G1 - Services and Laterals - New	407381	333000	$41,250.92	$0.00	$8,877.18	$5,160.62	$7,100.39	$0.00	$71,460.44
RP-2602-G1 - Services and Laterals - New	407382	333000	$111.63	$0.00	$96.47	$53.85	$255.18	$0.00	$517.13
RP-2602-G1 - Services and Laterals - New	407383	333000	$1,405.39	$0.00	$1,492.11	$2,058.00	$3,042.08	$0.00	$11,840.81
RP-2602-G1 - Services and Laterals - New	407385	333000	$19,807.78	$0.00	$3,519.83	$670.95	$924.10	$0.00	$27,272.69
RP-2602-G1 - Services and Laterals - New	407386	333000	$201,698.61	$0.00	$167,681.03	$352,871.05	$413,870.71	$0.00	$1,273,092.84
RP-2602-G1 - Services and Laterals - New	427374	334200	$0.00	$0.00	$1,015.67	$0.00	$0.00	$0.00	$13,739.44
RP-2602-H1 - Services and Laterals - Replaced	407357	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($5,193.05)
RP-2602-H1 - Services and Laterals - Replaced	407357	333000	$9,919.18	$0.00	$21,299.44	$34,188.28	$41,654.43	$0.00	($11,102.58)
RP-2602-H1 - Services and Laterals - Replaced	407387	333000	$0.00	$0.00	$106.83	$0.00	$0.00	$0.00	$802.46
RP-2602-H1 - Services and Laterals - Replaced	407395	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($25.28)
RP-2602-H1 - Services and Laterals - Replaced	407395	333000	$232.81	$0.00	$190.76	$0.00	$0.00	$0.00	($0.99)
RP-2602-H1 - Services and Laterals - Replaced	407396	333000	$150.83	$0.00	$13.64	$0.00	$0.00	$0.00	$164.47
RP-2602-H1 - Services and Laterals - Replaced	407397	333000	$182.33	$0.00	$31.63	$0.00	$0.00	$0.00	$64.08
RP-2602-H1 - Services and Laterals - Replaced	407398	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($364.92)
RP-2602-H1 - Services and Laterals - Replaced	407398	333000	$1,437.15	$0.00	$4,764.41	$7,483.30	$11,387.47	$0.00	$38,338.66

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/Other	AFUDC - Debt	AFUDC - Equity	Contract Services	Licenses, Permits, Misc Fees
RP-2602-H1 - Services and Laterals - Replaced	407400	331001	Recurring Project	($3.33)	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407400	333000	Recurring Project	($999.32)	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407402	331001	Recurring Project	($710.20)	$0.00	$0.00	$0.00	$0.00
RP-2602-H1 - Services and Laterals - Replaced	407402	333000	Recurring Project	($760.82)	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407338	334100	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407338	334200	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407339	333000	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407339	334100	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407339	334200	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407340	334100	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407340	334200	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407341	334100	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407341	334200	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407342	334100	Recurring Project	($0.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407342	334200	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407343	334100	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407343	334200	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407344	333000	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407344	334100	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407344	334200	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407346	334100	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407346	334200	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	407361	334100	Recurring Project	($0.00)	$0.00	$0.00	$297.31	$0.00
RP-2602-I1 - Meters - New	407361	334200	Recurring Project	$0.00	$0.00	$0.00	$705.60	$0.00
RP-2602-I1 - Meters - New	418716	334100	10/26/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-I1 - Meters - New	432545	334100	9/19/08	$0.00	$60.80	$65.79	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407359	334100	Recurring Project	($18.60)	$0.00	$0.00	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407359	334200	Recurring Project	($91.09)	$0.00	$0.00	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407360	334100	Recurring Project	$261.00	$0.00	$0.00	$0.00	$46.86
RP-2602-J1 - Meters - Replaced	407360	334200	Recurring Project	($201.98)	$0.00	$0.00	$0.00	$153.14
RP-2602-J1 - Meters - Replaced	407364	334100	Recurring Project	($92.98)	$0.00	$0.00	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407364	334200	Recurring Project	($494.07)	$0.00	$0.00	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407365	334200	Recurring Project	($91.09)	$0.00	$0.00	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407367	334100	Recurring Project	($30.43)	$0.00	$0.00	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407367	334200	Recurring Project	($723.28)	$0.00	$0.00	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407368	334200	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407369	334100	Recurring Project	($37.19)	$0.00	$0.00	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407369	334200	Recurring Project	($397.62)	$0.00	$0.00	$0.00	$0.00
RP-2602-J1 - Meters - Replaced	407370	334100	Recurring Project	($214,147.62)	$0.00	$0.00	$0.00	$12,679.18
RP-2602-J1 - Meters - Replaced	407370	334200	Recurring Project	($23,097.53)	$0.00	$0.00	$0.00	($3,189.18)
RP-2602-K1 - ITS Equipment and Systems	411911	340200	7/31/07	($50,630.58)	($0.08)	$0.01	$0.00	$0.00
RP-2602-K1 - ITS Equipment and Systems	416336	340200	9/15/07	($0.01)	$0.01	$0.00	$0.00	$0.00
RP-2602-K1 - ITS Equipment and Systems	424709	340200	3/15/08	$0.00	$194.09	$210.00	$0.00	$0.00
RP-2602-K1 - ITS Equipment and Systems	425075	339600	12/13/07	$0.00	$0.00	$0.00	$3,216.83	$0.00
RP-2602-K1 - ITS Equipment and Systems	425075	346200	12/13/07	$0.00	$0.00	$0.00	$4,212.17	$0.00
RP-2602-K1 - ITS Equipment and Systems	431985	340200	7/1/08	$0.04	$0.00	$0.00	$0.00	$0.00
RP-2602-K1 - ITS Equipment and Systems	433835	340200	6/6/08	$0.00	$7.37	$7.97	$0.00	$0.00
RP-2602-K1 - ITS Equipment and Systems	433836	340200	6/6/08	$0.00	$2.30	$2.50	$0.00	$0.00
RP-2602-K1 - ITS Equipment and Systems	436941	340200	10/8/08	$0.00	$63.96	$70.91	$0.00	$0.00
RP-2602-K1 - ITS Equipment and Systems	436942	340200	12/2/08	($0.02)	$26.76	$27.33	$0.00	$0.00
RP-2602-K1 - ITS Equipment and Systems	437142	340200	12/29/08	$0.00	$28.44	$28.27	$0.00	$0.00
RP-2602-K1 - ITS Equipment and Systems	451587	340200	6/23/09	$0.00	$5.79	$5.18	$0.00	$0.00
RP-2602-L1 - SCADA Equipment and Systems	430051	346190	12/31/08	$0.00	$120.66	$123.75	$218.50	$0.00
RP-2602-L1 - SCADA Equipment and Systems	432001	346190	12/22/08	$0.00	$61.01	$57.87	$191.19	$0.00
RP-2602-L1 - SCADA Equipment and Systems	432005	346190	12/22/08	$0.00	$294.07	$304.16	$0.00	$0.00
RP-2602-L1 - SCADA Equipment and Systems	432018	346190	7/2/08	$0.00	$22.66	$24.52	$6,600.00	$0.00
RP-2602-L1 - SCADA Equipment and Systems	447389	346190	2/25/09	$0.00	$29.24	$26.19	$0.00	$0.00
RP-2602-M1 - Security Equipment and Systems	412800	304500	10/23/07	$0.00	$422.25	$456.89	$6,347.06	$0.00
RP-2602-M1 - Security Equipment and Systems	420804	304500	12/27/07	$0.00	$16.30	$17.64	$9,473.26	$0.00
RP-2602-M1 - Security Equipment and Systems	420899	304500	12/27/07	$0.00	$91.51	$99.01	$100,583.21	$0.00
RP-2602-M1 - Security Equipment and Systems	428673	304500	12/31/08	$0.00	$88.01	$91.35	$2,719.93	$0.00
RP-2602-M1 - Security Equipment and Systems	429720	304300	12/31/08	$0.00	$451.28	$478.82	$14,023.33	$0.00
RP-2602-M1 - Security Equipment and Systems	429720	304400	12/31/08	($7,650.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-M1 - Security Equipment and Systems	429740	304500	12/31/08	$0.00	$361.74	$380.34	$28,046.82	$0.00
RP-2602-M1 - Security Equipment and Systems	429740	347000	12/31/08	($996.69)	$0.00	$0.00	$0.00	$0.00
RP-2602-M1 - Security Equipment and Systems	450396	304200	6/30/09	$0.00	$48.60	$43.53	$6,310.00	$0.00
RP-2602-N1 - Offices and Operations Centers	416846	304600	10/16/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-N1 - Offices and Operations Centers	416846	340100	10/16/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-N1 - Offices and Operations Centers	419608	340100	11/28/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-N1 - Offices and Operations Centers	422211	304100	12/15/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-N1 - Offices and Operations Centers	422211	304200	12/15/07	($1,000.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-N1 - Offices and Operations Centers	429000	304100	2/29/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-N1 - Offices and Operations Centers	429283	304500	1/16/08	$0.00	$0.00	$0.00	$4,200.00	$0.00

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	Materials, Supplies	Other Professional Services	Overheads	Labor Overhead / Payroll Taxes	Labor Regular	Service Company Charges	Total
RP-2602-H1 - Services and Laterals - Replaced	407400	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($3.33)
RP-2602-H1 - Services and Laterals - Replaced	407400	333000	$165.40	$0.00	$71.20	$0.00	$0.00	$0.00	($762.72)
RP-2602-H1 - Services and Laterals - Replaced	407402	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($710.20)
RP-2602-H1 - Services and Laterals - Replaced	407402	333000	$73.35	$0.00	$8.83	$0.00	$0.00	$0.00	($678.64)
RP-2602-I1 - Meters - New	407338	334100	$125.71	$0.00	$19.13	$19.20	$88.64	$0.00	$252.68
RP-2602-I1 - Meters - New	407338	334200	$235.34	$0.00	$37.09	$38.46	$177.60	$0.00	$488.49
RP-2602-I1 - Meters - New	407339	333000	$0.00	$0.00	$29.97	$148.49	$183.04	$0.00	$361.50
RP-2602-I1 - Meters - New	407339	334100	$862.20	$0.00	$224.54	$668.36	$931.48	$0.00	$2,686.58
RP-2602-I1 - Meters - New	407339	334200	$2,055.09	$0.00	$521.38	$1,139.00	$1,509.28	$0.00	$5,224.75
RP-2602-I1 - Meters - New	407340	334100	$691.19	$0.00	$162.20	$467.89	$732.93	$0.00	$2,054.21
RP-2602-I1 - Meters - New	407340	334200	$996.00	$0.00	$269.73	$625.60	$974.15	$0.00	$2,865.48
RP-2602-I1 - Meters - New	407341	334100	$2,219.48	$0.00	$1,133.01	$2,146.55	$2,870.92	$0.00	$8,369.96
RP-2602-I1 - Meters - New	407341	334200	$3,184.08	$0.00	$1,959.42	$3,044.36	$3,755.79	$0.00	$11,943.65
RP-2602-I1 - Meters - New	407342	334100	$2,653.74	$0.00	$779.30	$2,128.51	$2,832.18	$0.00	$8,393.73
RP-2602-I1 - Meters - New	407342	334200	$4,689.21	$0.00	$1,361.84	$2,699.75	$3,742.31	$0.00	$12,493.11
RP-2602-I1 - Meters - New	407343	334100	$162.31	$0.00	$36.86	$18.76	$88.64	$0.00	$306.57
RP-2602-I1 - Meters - New	407343	334200	$325.22	$0.00	$73.86	$37.59	$177.60	$0.00	$614.27
RP-2602-I1 - Meters - New	407344	333000	$31.21	$0.00	$21.17	$94.60	$108.34	$0.00	$255.32
RP-2602-I1 - Meters - New	407344	334100	$1,613.50	$0.00	$522.15	$785.21	$1,186.53	$0.00	$4,107.39
RP-2602-I1 - Meters - New	407344	334200	$1,904.68	$0.00	$850.90	$1,154.52	$1,724.98	$0.00	$5,635.08
RP-2602-I1 - Meters - New	407346	334100	$1,008.94	$0.00	$231.37	$282.53	$362.78	$0.00	$1,885.62
RP-2602-I1 - Meters - New	407346	334200	$1,967.76	$0.00	$411.12	$411.50	$594.77	$0.00	$3,385.15
RP-2602-I1 - Meters - New	407361	334100	$170,941.02	$0.00	$56,820.36	$99,830.16	$121,438.89	$0.00	$449,327.74
RP-2602-I1 - Meters - New	407361	334200	$252,499.19	$0.00	$91,548.44	$150,835.18	$178,100.25	$0.00	$673,688.66
RP-2602-I1 - Meters - New	418716	334100	$0.00	$0.00	$186.40	$0.00	$0.00	$0.00	$186.40
RP-2602-I1 - Meters - New	432545	334100	$5,871.43	$0.00	$500.25	$0.00	$0.00	$0.00	$6,498.27
RP-2602-J1 - Meters - Replaced	407359	334100	$762.73	$0.00	$137.25	$0.00	$0.00	$0.00	$881.38
RP-2602-J1 - Meters - Replaced	407359	334200	$113.95	$0.00	$38.88	$0.00	$0.00	$0.00	$61.74
RP-2602-J1 - Meters - Replaced	407360	334100	$1,164.96	$0.00	$195.73	$0.00	$0.00	$0.00	$1,668.55
RP-2602-J1 - Meters - Replaced	407360	334200	$464.89	$0.00	$270.03	$0.00	$0.00	$0.00	$686.08
RP-2602-J1 - Meters - Replaced	407364	334100	$1,041.64	$0.00	$226.66	$0.00	$0.00	$0.00	$1,175.32
RP-2602-J1 - Meters - Replaced	407364	334200	$825.17	$0.00	$227.79	$0.00	$0.00	$0.00	$558.89
RP-2602-J1 - Meters - Replaced	407365	334200	$348.78	$0.00	$87.85	$56.76	$166.50	$0.00	$568.80
RP-2602-J1 - Meters - Replaced	407367	334100	$1,053.34	$0.00	$89.20	$0.00	$0.00	$0.00	$1,112.11
RP-2602-J1 - Meters - Replaced	407367	334200	$317.25	$0.00	$92.59	($333.07)	($258.52)	$0.00	($905.03)
RP-2602-J1 - Meters - Replaced	407368	334200	$0.00	$0.00	$178.39	$168.80	$354.08	$0.00	$701.27
RP-2602-J1 - Meters - Replaced	407369	334100	$640.33	$0.00	$122.08	$212.03	$266.24	$0.00	$1,203.49
RP-2602-J1 - Meters - Replaced	407369	334200	$350.13	$0.00	$737.43	$521.92	$499.29	$0.00	$1,711.15
RP-2602-J1 - Meters - Replaced	407370	334100	$1,811,341.34	$0.00	$245,234.12	$97,554.68	$142,805.36	$0.00	$2,095,467.06
RP-2602-J1 - Meters - Replaced	407370	334200	($759,284.71)	$0.00	($113,015.56)	($15,021.55)	($27,969.65)	$0.00	($941,578.18)
RP-2602-K1 - ITS Equipment and Systems	411911	340200	$0.03	$0.00	$0.05	$0.00	$0.00	$0.00	($50,630.57)
RP-2602-K1 - ITS Equipment and Systems	416336	340200	$0.00	$0.00	$562.08	$0.00	$0.00	$0.00	$562.08
RP-2602-K1 - ITS Equipment and Systems	424709	340200	$23,621.73	$0.00	$3,122.12	$0.00	$0.00	$0.00	$27,147.94
RP-2602-K1 - ITS Equipment and Systems	425075	339600	$4,212.17	$0.00	$632.95	$0.00	$0.00	$0.00	$8,061.95
RP-2602-K1 - ITS Equipment and Systems	425075	346200	$5,515.46	$0.00	$828.79	$0.00	$0.00	$0.00	$10,556.42
RP-2602-K1 - ITS Equipment and Systems	431985	340200	$74,115.16	$0.00	$5,640.18	$0.00	$0.00	$0.00	$79,755.38
RP-2602-K1 - ITS Equipment and Systems	433835	340200	$2,147.29	$0.00	$182.95	$0.00	$0.00	$0.00	$2,345.58
RP-2602-K1 - ITS Equipment and Systems	433836	340200	$671.64	$0.00	$57.22	$0.00	$0.00	$0.00	$733.66
RP-2602-K1 - ITS Equipment and Systems	436941	340200	$7,903.19	$0.00	$601.44	$0.00	$0.00	$0.00	$8,639.50
RP-2602-K1 - ITS Equipment and Systems	436942	340200	$2,502.00	$0.00	$190.41	$0.00	$0.00	$0.00	$2,746.48
RP-2602-K1 - ITS Equipment and Systems	437142	340200	$8,959.95	$0.00	$1,803.85	$0.00	$0.00	$6,045.30	$16,865.81
RP-2602-K1 - ITS Equipment and Systems	451587	340200	$6,038.16	$0.00	$545.85	$0.00	$0.00	$0.00	$6,594.98
RP-2602-L1 - SCADA Equipment and Systems	430051	346190	$4,216.82	$0.00	$1,508.40	$0.00	$0.00	$7,845.01	$14,033.14
RP-2602-L1 - SCADA Equipment and Systems	432001	346190	$12,104.52	$0.00	$3,597.09	$0.00	$0.00	$0.00	$16,011.68
RP-2602-L1 - SCADA Equipment and Systems	432005	346190	$25,835.84	$0.00	$5,570.78	$0.00	$0.00	$0.00	$32,004.85
RP-2602-L1 - SCADA Equipment and Systems	432018	346190	$0.00	$0.00	$562.32	$0.00	$0.00	$0.00	$7,209.50
RP-2602-L1 - SCADA Equipment and Systems	447389	346190	$30,500.22	$0.00	$2,757.22	$0.00	$0.00	$0.00	$33,312.87
RP-2602-M1 - Security Equipment and Systems	412800	304500	$20,725.08	$0.00	$3,403.00	$0.00	$0.00	$13,989.75	$45,344.03
RP-2602-M1 - Security Equipment and Systems	420804	304500	$0.00	$0.00	$1,154.65	$0.00	$0.00	$0.00	$10,661.85
RP-2602-M1 - Security Equipment and Systems	420899	304500	$0.00	$0.00	$16,521.63	$0.00	$0.00	$0.00	$117,295.36
RP-2602-M1 - Security Equipment and Systems	428673	304500	$3,161.28	$0.00	$646.20	$0.00	$0.00	$0.00	$6,706.77
RP-2602-M1 - Security Equipment and Systems	429720	304300	$0.00	$0.00	$1,194.78	$0.00	$0.00	$0.00	$16,148.21
RP-2602-M1 - Security Equipment and Systems	429720	304400	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($7,650.00)
RP-2602-M1 - Security Equipment and Systems	429740	304500	$0.00	$0.00	$6,436.27	$0.00	$0.00	$0.00	$35,225.17
RP-2602-M1 - Security Equipment and Systems	429740	347000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($996.69)
RP-2602-M1 - Security Equipment and Systems	450396	304200	$0.00	$0.00	$570.42	$0.00	$0.00	$0.00	$6,972.55
RP-2602-N1 - Offices and Operations Centers	416846	304600	$3,487.74	$0.00	$535.61	$0.00	$0.00	$0.00	$4,023.35
RP-2602-N1 - Offices and Operations Centers	416846	340100	($3,487.74)	$0.00	($329.59)	$0.00	$0.00	$0.00	($3,817.33)
RP-2602-N1 - Offices and Operations Centers	419608	340100	$0.00	$0.00	$148.31	$0.00	$0.00	$0.00	$148.31
RP-2602-N1 - Offices and Operations Centers	422211	304100	$6,485.11	$0.00	$925.15	$0.00	$0.00	$0.00	$7,410.26
RP-2602-N1 - Offices and Operations Centers	422211	304200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,000.00)
RP-2602-N1 - Offices and Operations Centers	429000	304100	$2,064.08	$0.00	$160.86	$0.00	$0.00	$0.00	$2,224.94
RP-2602-N1 - Offices and Operations Centers	429283	304500	$0.00	$0.00	$357.84	$0.00	$0.00	$0.00	$4,557.84

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/Other	AFUDC - Debt	AFUDC - Equity	Contract Services	Licenses, Permits, Misc Fees
RP-2602-N1 - Offices and Operations Centers	436053	304600	8/29/08	($1,571.43)	$7.43	$8.03	$2,181.62	$0.00
RP-2602-N1 - Offices and Operations Centers	439689	304600	9/12/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-N1 - Offices and Operations Centers	444583	340100	2/9/09	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	414842	341200	12/31/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	414844	341200	12/6/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	414853	341200	12/31/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	414883	341200	12/31/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	414888	341200	12/31/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	414890	341400	10/30/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	436210	341300	7/16/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	436222	341100	9/12/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	436225	341100	9/12/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	436227	341100	8/5/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	436231	341100	7/23/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	436235	341100	1/9/09	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	436238	341200	1/9/09	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	436243	341200	2/23/09	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	436794	345000	9/1/08	($30,989.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	440579	341200	1/9/09	($47,887.91)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	441705	341200	4/30/09	($40,272.08)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	441706	341100	1/28/09	($27,248.34)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	441711	345000	4/30/09	($15,514.07)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	441715	341100	1/28/09	($1,050.89)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	441716	341400	1/28/09	($9,753.03)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	441717	341100	1/28/09	($21,413.40)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	441718	341200	1/28/09	($48,874.98)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	441758	341100	1/28/09	($2,557.19)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	441770	343000	4/30/09	($33,895.67)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	441772	341200	4/30/09	($43,980.70)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	443521	343000	12/31/08	($49,841.10)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	444584	341200	3/24/09	($272.37)	$0.00	$0.00	$0.00	$0.00
RP-2602-O1 - Vehicles	447372	341300	5/7/09	($16,618.33)	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	422149	343000	12/15/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	432314	343000	6/11/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	435069	343000	6/18/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	435879	343000	7/14/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	435906	343000	7/10/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	435914	343000	7/14/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	436844	341400	8/8/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	436973	343000	7/31/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	437219	343000	9/23/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	437763	343000	10/16/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	438317	343000	9/25/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-P1 - Tools and Equipment	440227	304800	9/19/08	($2,575.09)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	410016	304400	8/8/08	$0.00	$0.00	$0.00	$740.92	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	411384	311000	12/6/07	$0.00	$80.61	$87.41	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	413889	333000	8/15/07	($4,624.72)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	415629	320100	11/6/07	$0.00	$0.00	$0.00	$63,645.82	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	416004	320100	10/10/07	($5,370.50)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	416004	346190	10/10/07	$0.00	$63.52	$68.73	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	427727	335000	3/1/08	($835.79)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	427727	347000	3/1/08	$0.00	$13.10	$14.18	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	427828	311200	2/4/08	($9,044.12)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	427853	311200	2/4/08	($110.13)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	427891	330000	2/4/08	($181.30)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	428538	311000	3/19/08	$0.00	$7.99	$8.64	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	428538	311200	3/19/08	($2,551.42)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	428830	330100	4/23/08	$0.00	$5.43	$5.87	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	429296	320100	5/30/08	$0.00	$280.41	$303.40	($1,270.00)	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	429756	344000	3/12/08	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	433038	304200	7/2/08	$0.00	$4.57	$4.94	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	433049	304200	6/17/08	$0.00	$0.00	$0.00	$37.93	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	433049	304300	6/17/08	($1,360.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	433344	304200	5/15/08	($620.35)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	433353	304300	5/15/08	($1,226.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	433918	304100	6/17/08	$0.00	$89.19	$96.51	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	433918	304200	6/17/08	($264.00)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	434469	344000	6/17/08	($1,275.80)	$4.69	$5.08	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	440534	311000	10/10/08	$0.00	$4.07	$4.94	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	440534	331001	10/10/08	($1,587.78)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	445634	304200	2/16/09	$0.00	$2.54	$2.28	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	445634	311200	2/16/09	($1,966.59)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	447590	320200	3/2/09	$0.00	$0.00	$0.00	$0.00	$0.00

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	Materials, Supplies	Other Professional Services	Overheads	Labor Overhead / Payroll Taxes	Labor Regular	Service Company Charges	Total
RP-2602-N1 - Offices and Operations Centers	436053	304600	$0.00	$0.00	$166.02	$0.00	$0.00	$0.00	$791.67
RP-2602-N1 - Offices and Operations Centers	439689	304600	$3,531.82	$0.00	$268.77	$0.00	$0.00	$0.00	$3,800.59
RP-2602-N1 - Offices and Operations Centers	444583	340100	$6,070.48	$0.00	$548.77	$0.00	$0.00	$0.00	$6,619.25
RP-2602-O1 - Vehicles	414842	341200	$75,421.65	$0.00	$11,888.55	$0.00	$0.00	$0.00	$87,310.20
RP-2602-O1 - Vehicles	414844	341200	$75,421.65	$0.00	$0.00	$0.00	$0.00	$0.00	$75,421.65
RP-2602-O1 - Vehicles	414853	341200	$93,479.04	$0.00	$7,964.41	$0.00	$0.00	$0.00	$101,443.45
RP-2602-O1 - Vehicles	414883	341200	$93,479.04	$0.00	$7,964.41	$0.00	$0.00	$0.00	$101,443.45
RP-2602-O1 - Vehicles	414888	341200	$93,479.04	$0.00	$7,964.41	$0.00	$0.00	$0.00	$101,443.45
RP-2602-O1 - Vehicles	414890	341400	$83,694.88	$0.00	$0.00	$0.00	$0.00	$0.00	$83,694.88
RP-2602-O1 - Vehicles	436210	341300	$16,306.34	$0.00	$1,240.91	$0.00	$0.00	$0.00	$17,547.25
RP-2602-O1 - Vehicles	436222	341100	$20,137.27	$0.00	$0.00	$0.00	$0.00	$0.00	$20,137.27
RP-2602-O1 - Vehicles	436225	341100	$20,157.84	$0.00	$0.00	$0.00	$0.00	$0.00	$20,157.84
RP-2602-O1 - Vehicles	436227	341100	$20,112.59	$0.00	$0.00	$0.00	$0.00	$0.00	$20,112.59
RP-2602-O1 - Vehicles	436231	341100	$17,789.85	$0.00	$0.00	$0.00	$0.00	$0.00	$17,789.85
RP-2602-O1 - Vehicles	436235	341100	$25,089.47	$0.00	$8,559.68	$0.00	$0.00	$0.00	$33,649.15
RP-2602-O1 - Vehicles	436238	341200	$39,869.37	$0.00	$13,602.09	$0.00	$0.00	$0.00	$53,471.46
RP-2602-O1 - Vehicles	436243	341200	$103,596.25	$0.00	$9,365.10	$0.00	$0.00	$0.00	$112,961.35
RP-2602-O1 - Vehicles	436794	345000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($30,989.00)
RP-2602-O1 - Vehicles	440579	341200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($47,887.91)
RP-2602-O1 - Vehicles	441705	341200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($40,272.08)
RP-2602-O1 - Vehicles	441706	341100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($27,248.34)
RP-2602-O1 - Vehicles	441711	345000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($15,514.07)
RP-2602-O1 - Vehicles	441715	341100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,050.89)
RP-2602-O1 - Vehicles	441716	341400	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($9,753.03)
RP-2602-O1 - Vehicles	441717	341100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($21,413.40)
RP-2602-O1 - Vehicles	441718	341200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($48,874.98)
RP-2602-O1 - Vehicles	441758	341100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($2,557.19)
RP-2602-O1 - Vehicles	441770	343000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($33,895.67)
RP-2602-O1 - Vehicles	441772	341200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($43,980.70)
RP-2602-O1 - Vehicles	443521	343000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($49,841.10)
RP-2602-O1 - Vehicles	444584	341200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($272.37)
RP-2602-O1 - Vehicles	447372	341300	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($16,618.33)
RP-2602-P1 - Tools and Equipment	422149	343000	$41,954.45	$0.00	$6,891.38	$0.00	$0.00	$0.00	$48,845.83
RP-2602-P1 - Tools and Equipment	432314	343000	$2,741.45	$0.00	$233.57	$0.00	$0.00	$0.00	$2,975.02
RP-2602-P1 - Tools and Equipment	435069	343000	$3,730.97	$0.00	$317.19	$0.00	$0.00	$0.00	$4,048.16
RP-2602-P1 - Tools and Equipment	435879	343000	$2,069.55	$0.00	$157.49	$0.00	$0.00	$0.00	$2,227.04
RP-2602-P1 - Tools and Equipment	435906	343000	$2,198.16	$0.00	$167.28	$0.00	$0.00	$0.00	$2,365.44
RP-2602-P1 - Tools and Equipment	435914	343000	$3,681.92	$0.00	$280.20	$0.00	$0.00	$0.00	$3,962.12
RP-2602-P1 - Tools and Equipment	436844	341400	$8,947.58	$0.00	$680.91	$0.00	$0.00	$0.00	$9,628.49
RP-2602-P1 - Tools and Equipment	436973	343000	$13,549.26	$0.00	$1,031.10	$0.00	$0.00	$0.00	$14,580.36
RP-2602-P1 - Tools and Equipment	437219	343000	$2,376.16	$0.00	$235.80	$0.00	$0.00	$0.00	$2,611.96
RP-2602-P1 - Tools and Equipment	437763	343000	$32,342.00	$0.00	$4,602.27	$0.00	$0.00	$0.00	$36,944.27
RP-2602-P1 - Tools and Equipment	438317	343000	$4,259.44	$0.00	$978.27	$0.00	$0.00	$0.00	$5,237.71
RP-2602-P1 - Tools and Equipment	440227	304800	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($2,575.09)
RP-2602-Q1 - Process Plant - Facilities and Equi	410016	304400	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$740.92
RP-2602-Q1 - Process Plant - Facilities and Equi	411384	311000	$42,102.31	$0.00	$6,827.91	$0.00	$0.00	$0.00	$49,098.24
RP-2602-Q1 - Process Plant - Facilities and Equi	413889	333000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($4,624.72)
RP-2602-Q1 - Process Plant - Facilities and Equi	415629	320100	$0.00	$0.00	$10,454.36	$0.00	$0.00	$0.00	$74,100.18
RP-2602-Q1 - Process Plant - Facilities and Equi	416004	320100	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($5,370.50)
RP-2602-Q1 - Process Plant - Facilities and Equi	416004	346190	$16,983.73	$0.00	$1,733.90	$0.00	$0.00	$0.00	$18,849.88
RP-2602-Q1 - Process Plant - Facilities and Equi	427727	335000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($835.79)
RP-2602-Q1 - Process Plant - Facilities and Equi	427727	347000	$3,597.94	$0.00	$386.51	$201.27	$737.28	$0.00	$4,950.28
RP-2602-Q1 - Process Plant - Facilities and Equi	427828	311200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($9,044.12)
RP-2602-Q1 - Process Plant - Facilities and Equi	427853	311200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($110.13)
RP-2602-Q1 - Process Plant - Facilities and Equi	427891	330000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($181.30)
RP-2602-Q1 - Process Plant - Facilities and Equi	428538	311000	$9,289.89	$0.00	$743.65	$0.00	$0.00	$0.00	$10,050.17
RP-2602-Q1 - Process Plant - Facilities and Equi	428538	311200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($2,551.42)
RP-2602-Q1 - Process Plant - Facilities and Equi	428830	330100	$6,311.99	$0.00	$537.78	$0.00	$0.00	$0.00	$6,861.07
RP-2602-Q1 - Process Plant - Facilities and Equi	429296	320100	$159,613.29	$0.00	$13,490.85	$0.00	$0.00	$0.00	$172,417.95
RP-2602-Q1 - Process Plant - Facilities and Equi	429756	344000	$5,210.95	$0.00	$372.72	$0.00	$0.00	$0.00	$5,583.67
RP-2602-Q1 - Process Plant - Facilities and Equi	433038	304200	$5,376.50	$0.00	$409.15	$0.00	$0.00	$0.00	$5,795.16
RP-2602-Q1 - Process Plant - Facilities and Equi	433049	304200	$3,246.09	$0.00	$249.91	$0.00	$0.00	$0.00	$3,533.93
RP-2602-Q1 - Process Plant - Facilities and Equi	433049	304300	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,360.00)
RP-2602-Q1 - Process Plant - Facilities and Equi	433344	304200	$2,872.94	$0.00	$244.77	$0.00	$0.00	$0.00	$2,497.36
RP-2602-Q1 - Process Plant - Facilities and Equi	433353	304300	$4,777.30	$0.00	$407.03	$0.00	$0.00	$0.00	$3,958.33
RP-2602-Q1 - Process Plant - Facilities and Equi	433918	304100	$34,676.54	$0.00	$2,884.09	$0.00	$0.00	$0.00	$37,746.33
RP-2602-Q1 - Process Plant - Facilities and Equi	433918	304200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($264.00)
RP-2602-Q1 - Process Plant - Facilities and Equi	434469	344000	$5,475.11	$0.00	$466.48	$0.00	$0.00	$0.00	$4,675.56
RP-2602-Q1 - Process Plant - Facilities and Equi	440534	311000	$4,743.06	$0.00	$1,618.18	$0.00	$0.00	$0.00	$6,370.25
RP-2602-Q1 - Process Plant - Facilities and Equi	440534	331001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,587.78)
RP-2602-Q1 - Process Plant - Facilities and Equi	445634	304200	$2,946.09	$0.00	$239.82	$0.00	$0.00	$0.00	$3,190.73
RP-2602-Q1 - Process Plant - Facilities and Equi	445634	311200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,966.59)
RP-2602-Q1 - Process Plant - Facilities and Equi	447590	320200	$210,400.40	$0.00	$19,144.61	$538.13	$838.08	$0.00	$230,921.22

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/Other	AFUDC - Debt	AFUDC - Equity	Contract Services	Licenses, Permits, Misc Fees
RP-2602-Q1 - Process Plant - Facilities and Equi	449349	330200	5/7/09	$0.00	$2.26	$2.02	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	449349	335000	5/7/09	($1,525.89)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	449882	304200	7/7/09	$0.00	$43.22	$38.70	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	449882	330000	7/7/09	($17,955.20)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	450437	304200	4/30/09	($1,546.85)	$0.00	$0.00	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	450437	304300	4/30/09	$0.00	$0.00	$0.00	$20,130.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	451316	304300	8/14/09	$0.00	$77.02	$68.99	$0.00	$0.00
RP-2602-Q1 - Process Plant - Facilities and Equi	451317	344000	5/22/09	($708.86)	$8.33	$7.46	$0.00	$0.00
RP-2602-R1 - Capitalized Tank Rehabilitation / P	416405	330000	11/30/07	($11,641.37)	$0.00	$0.00	$0.00	$0.00
RP-2602-R1 - Capitalized Tank Rehabilitation / P	416405	330003	11/30/07	$0.00	$212.52	$229.95	$245,234.93	$0.00
RP-2603-E1 - Hydrants, Valves, and Manholes-New	407372	335000	Recurring Project	$0.00	$0.00	$0.00	$2,275.00	$0.00
RP-2603-G1 - Services and Laterals - New	407374	333000	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2603-I1 - Meters - New	407376	334200	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2603-P1 - Tools and Equipment	416966	343000	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2603-Q1 - Process Plant - Facilities and Equi	410475	311000	12/31/07	$0.00	$465.33	$503.49	$0.00	$0.00
RP-2603-Q1 - Process Plant - Facilities and Equi	410475	311200	12/31/07	($12,761.04)	$0.00	$0.00	$0.00	$0.00
RP-2603-Q1 - Process Plant - Facilities and Equi	425987	344000	12/31/07	$0.00	$0.00	$0.00	$0.00	$0.00
RP-2604-G1 - Services and Laterals - New	407390	333000	Recurring Project	$0.00	$0.00	$0.00	$0.00	$0.00
Grand Total				($2,105,328.34)	$15,304.38	$15,830.49	$5,691,336.74	$120,270.90

Tennessee American Water Company
TN COC 01-05
Net Plant Additions 12/07 through 8/09

Funding Project	Work Order #	Plant Account #	Materials, Supplies	Other Professional Services	Overheads	Labor Overhead / Payroll Taxes	Labor Regular	Service Company Charges	Total
RP-2602-Q1 - Process Plant - Facilities and Equi	449349	330200	$2,354.00	$0.00	$212.80	$0.00	$0.00	$0.00	$2,571.08
RP-2602-Q1 - Process Plant - Facilities and Equi	449349	335000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,525.89)
RP-2602-Q1 - Process Plant - Facilities and Equi	449882	304200	$37,268.38	$0.00	$12,370.45	$2.41	$4.61	$0.00	$49,727.77
RP-2602-Q1 - Process Plant - Facilities and Equi	449882	330000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($17,955.20)
RP-2602-Q1 - Process Plant - Facilities and Equi	450437	304200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,546.85)
RP-2602-Q1 - Process Plant - Facilities and Equi	450437	304300	$0.00	$0.00	$1,821.08	$5.50	$9.22	$0.00	$21,965.80
RP-2602-Q1 - Process Plant - Facilities and Equi	451316	304300	$65,238.63	$0.00	$21,994.48	$9.65	$18.44	$0.00	$87,407.21
RP-2602-Q1 - Process Plant - Facilities and Equi	451317	344000	$8,659.74	$0.00	$785.38	$9.65	$18.44	$0.00	$8,780.14
RP-2602-R1 - Capitalized Tank Rehabilitation / P	416405	330000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($11,641.37)
RP-2602-R1 - Capitalized Tank Rehabilitation / P	416405	330003	$0.00	$0.00	$41,857.21	$0.00	$0.00	$0.00	$287,534.61
RP-2603-E1 - Hydrants, Valves, and Manholes-New	407372	335000	$846.48	$0.00	$874.96	$0.00	$0.00	$0.00	$3,996.44
RP-2603-G1 - Services and Laterals - New	407374	333000	$469.74	$0.00	$36.72	$0.00	$0.00	$0.00	$506.46
RP-2603-I1 - Meters - New	407376	334200	$205.60	$0.00	$18.20	$0.00	$0.00	$0.00	$223.80
RP-2603-P1 - Tools and Equipment	416966	343000	($4,259.44)	$0.00	($402.52)	$0.00	$0.00	$0.00	($4,661.96)
RP-2603-Q1 - Process Plant - Facilities and Equi	410475	311000	$35,312.49	$0.00	$4,775.18	$0.00	$0.00	$0.00	$41,056.49
RP-2603-Q1 - Process Plant - Facilities and Equi	410475	311200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($12,761.04)
RP-2603-Q1 - Process Plant - Facilities and Equi	425987	344000	$7,486.54	$0.00	$637.86	$0.00	$0.00	$0.00	$8,124.40
RP-2604-G1 - Services and Laterals - New	407390	333000	$2,315.83	$0.00	$199.64	$0.00	$0.00	$0.00	$2,515.47
Grand Total			$4,617,347.24	$1,331.03	$1,795,058.73	$893,559.81	$977,583.14	$32,136.30	$12,054,430.42

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: John Watson/Michael A. Miller

Other Participating Employees: Gary Akmentins and others at SSC Rates

Question:

6. For each addition to plant reflected by a capital expense listed in the Net Additions to UPIS sought by TAWC in case No. 06-00290, as shown in Exhibit 1, Schedule 2 ("Capital Expense"), ***identify*** the cost of the addition to plant utilizing the following tabular format:

Description of Capital Expense	**Date Initiated**	**Date In Service**	**Total Cost**	**Equipment Cost**	**Material Cost**	**Labor Costs**	**Overhead Costs**	**Amount Paid to Contractor**	**Amount Paid to *TAWC Parent or Affiliate***

Response:

Please see the attachment document labeled as TN-COC-01-Q6-ATTACHMENT for the Net Additions to UPIS for the months July 2006 through February 2008. The expenditures for the months July 2006 through March 2007 were recorded prior to company switching to Power Plant, a new utility plant accounting software. The dollars for these months could not be categorized and appear on the attachment in the column headed Conversion/Other.

Tennessee American Water Company
TN-COC-01-Q6
Net Plant Additions 7/2006 through 2/2008

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/ Other	AFUDC Debt	AFUDC Equity	Contract Services	Licenses, Permits & Misc Fees	Materials & Supplies	Other Professional Services	Overheads	Labor Overhead & Payroll Taxes	Labor Regular	Service Company	Total
Conversion to PP	JDE_ACT_CNV	301000	Conversion PP	($0)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
Conversion to PP	JDE_ACT_CNV	303502	Conversion PP	$430	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$430
Conversion to PP	JDE_ACT_CNV	304200	Conversion PP	$115,042	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$115,042
Conversion to PP	JDE_ACT_CNV	304300	Conversion PP	$293,515	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$293,515
Conversion to PP	JDE_ACT_CNV	304301	Conversion PP	$141,805	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$141,805
Conversion to PP	JDE_ACT_CNV	304800	Conversion PP	$15,948	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$15,948
Conversion to PP	JDE_ACT_CNV	306000	Conversion PP	$207,671	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$207,671
Conversion to PP	JDE_ACT_CNV	309000	Conversion PP	$88,390	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$88,390
Conversion to PP	JDE_ACT_CNV	310000	Conversion PP	$8,087	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,087
Conversion to PP	JDE_ACT_CNV	311200	Conversion PP	($83,644)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($83,644)
Conversion to PP	JDE_ACT_CNV	311500	Conversion PP	$228,990	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$228,990
Conversion to PP	JDE_ACT_CNV	320100	Conversion PP	$54,270	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$54,270
Conversion to PP	JDE_ACT_CNV	330000	Conversion PP	$297,412	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$297,412
Conversion to PP	JDE_ACT_CNV	330003	Conversion PP	$639,893	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$639,893
Conversion to PP	JDE_ACT_CNV	330100	Conversion PP	$1,580,044	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,580,044
Conversion to PP	JDE_ACT_CNV	331001	Conversion PP	$85,965	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$85,965
Conversion to PP	JDE_ACT_CNV	331100	Conversion PP	$302,747	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$302,747
Conversion to PP	JDE_ACT_CNV	331210	Conversion PP	$3,964,613	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,964,613
Conversion to PP	JDE_ACT_CNV	331300	Conversion PP	$597,515	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$597,515
Conversion to PP	JDE_ACT_CNV	331350	Conversion PP	$1,250,785	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,250,785
Conversion to PP	JDE_ACT_CNV	331400	Conversion PP	$409,273	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$409,273
Conversion to PP	JDE_ACT_CNV	333000	Conversion PP	$919,346	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$919,346
Conversion to PP	JDE_ACT_CNV	334100	Conversion PP	$1,086,034	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,086,034
Conversion to PP	JDE_ACT_CNV	334120	Conversion PP	($91,620)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($91,620)
Conversion to PP	JDE_ACT_CNV	334130	Conversion PP	($130,241)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($130,241)
Conversion to PP	JDE_ACT_CNV	334200	Conversion PP	$887,335	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$887,335
Conversion to PP	JDE_ACT_CNV	335000	Conversion PP	$427,912	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$427,912
Conversion to PP	JDE_ACT_CNV	340100	Conversion PP	$6,252	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,252
Conversion to PP	JDE_ACT_CNV	340200	Conversion PP	$67,380	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$67,380
Conversion to PP	JDE_ACT_CNV	340220	Conversion PP	$75,353	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75,353
Conversion to PP	JDE_ACT_CNV	340230	Conversion PP	$8,683	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,683
Conversion to PP	JDE_ACT_CNV	340300	Conversion PP	$19,535	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$19,535
Conversion to PP	JDE_ACT_CNV	340400	Conversion PP	($56,212)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($56,212)
Conversion to PP	JDE_ACT_CNV	340500	Conversion PP	($2,617)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($2,617)
Conversion to PP	JDE_ACT_CNV	341100	Conversion PP	$107,050	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$107,050
Conversion to PP	JDE_ACT_CNV	341200	Conversion PP	($40,348)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($40,348)
Conversion to PP	JDE_ACT_CNV	341300	Conversion PP	$77,781	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$77,781
Conversion to PP	JDE_ACT_CNV	341400	Conversion PP	$179,031	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$179,031
Conversion to PP	JDE_ACT_CNV	343000	Conversion PP	$118,303	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$118,303
Conversion to PP	JDE_ACT_CNV	345000	Conversion PP	$81,845	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$81,845
Conversion to PP	JDE_ACT_CNV	346100	Conversion PP	$33,533	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$33,533
Conversion to PP	JDE_ACT_CNV	346200	Conversion PP	($12,241)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($12,241)
Conversion to PP	JDE_ACT_CNV	347000	Conversion PP	$11,748	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,748
Conversion to PP	JDE_ACT_CNV	331001	Conversion PP	$174	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$174
00000026 - Conversion Funding Project	50128097	309000	12/31/06	$0	$0	$0	$0	$0	$0	$0	$0	$1,171	$0	$0	$1,171
00000026 - Conversion Funding Project	50128097	331100	12/31/06	$0	$0	$0	$0	$0	$0	$0	$0	$723	$0	$0	$723
00000026 - Conversion Funding Project	50128097	331210	12/31/06	$0	$0	$0	$0	$0	$0	$0	$0	$3,663	$0	$0	$3,663
00000026 - Conversion Funding Project	50128097	331350	12/31/06	$0	$0	$0	$0	$0	$0	$0	$0	$127	$0	$0	$127
00000026 - Conversion Funding Project	50128097	333000	12/31/06	$0	$0	$0	$0	$0	$0	$0	$0	$38,229	$0	$0	$38,229
00000026 - Conversion Funding Project	50128097	334200	12/31/06	$0	$0	$0	$0	$0	$0	$0	$0	$46,935	$0	$0	$46,935
00000026 - Conversion Funding Project	50128097	335000	12/31/06	$0	$0	$0	$0	$0	$0	$0	$0	$1,835	$0	$0	$1,835
00000026 - Conversion Funding Project	ASSET_SPLIT	331001	Recurring Project	($3)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($3)
00000026 - Conversion Funding Project	ASSET_SPLIT	331100	Recurring Project	($4)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($4)
00000026 - Conversion Funding Project	ASSET_SPLIT	334100	Recurring Project	$181	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$181
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	304200	Recurring Project	($137)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($137)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	304300	Recurring Project	($467)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($467)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	339600	Recurring Project	($405,132)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($405,132)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340100	Recurring Project	($101,696)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($101,696)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340200	Recurring Project	($12,097)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($12,097)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340220	Recurring Project	($299,636)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($299,636)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340230	Recurring Project	($12,899)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($12,899)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340320	Recurring Project	($9,372)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($9,372)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	340500	Recurring Project	($44,519)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($44,519)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	344000	Recurring Project	($1,884)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($1,884)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	346100	Recurring Project	($2,344)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($2,344)

Tennessee American Water Company
TN-COC-01-Q6
Net Plant Additions 7/2006 through 2/2008

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/ Other	AFUDC Debt	AFUDC Equity	Contract Services	Licenses, Permits & Misc Fees	Materials & Supplies	Other Professional Services	Overheads	Labor Overhead & Payroll Taxes	Labor Regular	Service Company	Total
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	346200	Recurring Project	($70,027)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($70,027)
00000026 - Conversion Funding Project	ZZ_LIFE_AUTO	347000	Recurring Project	($365)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($365)
26020003 - CHAT-Design Eastridge Tank	50066549	330100	12/14/06	$2	$0	$0	$121,961	$0	$0	$0	$17,216	$0	$0	$0	$139,180
26020003 - CHAT-Design Eastridge Tank	50113420	331350	06/11/07	$0	$11,749	$14,920	$609,711	$65,057	$126,240	$4,539	$128,426	$0	$0	$0	$960,643
2602000R - CHAT-Retirements	26005827	334100	01/15/01	($11)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($11)
2602000R - CHAT-Retirements	50000766	331100	11/20/01	($1,608)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($1,608)
2602000R - CHAT-Retirements	50000766	331210	11/20/01	($16)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($16)
2602000R - CHAT-Retirements	50107416	331100	02/16/07	($9,330)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($9,330)
2602000R - CHAT-Retirements	50107416	331210	02/16/07	($265,163)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($265,163)
2602000R - CHAT-Retirements	50107416	331350	02/16/07	($19,306)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($19,306)
2602000R - CHAT-Retirements	50122020	341100	08/15/07	($21,129)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($21,129)
2602000R - CHAT-Retirements	50122023	341100	08/15/07	($19,364)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($19,364)
2602000R - CHAT-Retirements	50122177	331001	08/08/07	($447)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($447)
2602000R - CHAT-Retirements	50122196	331001	03/02/07	($358)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($358)
2602000R - CHAT-Retirements	50122196	331100	03/02/07	($9,451)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($9,451)
2602000R - CHAT-Retirements	50122797	341100	08/15/07	($19,519)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($19,519)
2602000R - CHAT-Retirements	50122798	341100	08/15/07	($16,528)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($16,528)
2602000R - CHAT-Retirements	50122807	341100	08/15/07	($20,091)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($20,091)
2602000R - CHAT-Retirements	50122891	331001	10/17/07	($902)	$0	$0	$0	$0	$137	$0	$0	$0	$0	$0	($765)
2602000R - CHAT-Retirements	50123993	331001	09/14/07	($1,377)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($1,377)
2602000R - CHAT-Retirements	50125176	331001	08/13/07	($13,419)	$0	$0	$0	$0	$417	$0	$0	$0	$0	$0	($13,002)
2602000R - CHAT-Retirements	50126586	331001	04/09/07	($1,613)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($1,613)
2602000R - CHAT-Retirements	50126586	331350	04/09/07	($45)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($45)
2602000R - CHAT-Retirements	50126586	335000	04/09/07	($84)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($84)
26020080 - Developer/Govt. Contributions	50063357	331210	11/24/04	$0	$0	$0	($14,795)	$0	$0	$0	$0	$0	$0	$0	($14,795)
26020080 - Developer/Govt. Contributions	50114192	331210	12/14/06	$0	$0	$0	$14,795	$0	$0	$0	$1,160	$0	$0	$0	$15,955
26020080 - Developer/Govt. Contributions	50119231	331210	09/20/07	$0	$0	$0	$246,115	$0	$90	$0	$19,304	$0	$0	$0	$265,509
26020080 - Developer/Govt. Contributions	50119232	333000	09/20/07	$0	$0	$0	$6,600	$0	$0	$0	$518	$0	$0	$0	$7,118
26020080 - Developer/Govt. Contributions	50122452	331210	03/15/07	$0	$0	$0	$136,165	$0	$0	$0	$12,868	$0	$0	$0	$149,033
26020080 - Developer/Govt. Contributions	50122453	331350	03/15/07	$0	$0	$0	$45,870	$0	$0	$0	$4,335	$0	$0	$0	$50,205
26020080 - Developer/Govt. Contributions	50122454	335000	03/15/07	$0	$0	$0	$7,180	$0	$0	$0	$679	$0	$0	$0	$7,859
26020080 - Developer/Govt. Contributions	50122455	333000	03/15/07	$0	$0	$0	$1,000	$0	$0	$0	$95	$0	$0	$0	$1,095
26020080 - Developer/Govt. Contributions	50124388	335000	02/28/07	$0	$0	$0	$4,105	$0	$0	$0	$113	$0	$0	$0	$4,218
26020080 - Developer/Govt. Contributions	50126330	331210	05/07/07	$0	$25	$33	$18,488	$590	$5,317	$0	$732	$0	$0	$0	$25,184
26020080 - Developer/Govt. Contributions	50126466	331210	07/26/07	$0	$0	$0	$28,375	$0	$0	$0	$2,681	$0	$0	$0	$31,056
26020080 - Developer/Govt. Contributions	50126467	335000	07/26/07	$0	$0	$0	$6,750	$0	$0	$0	$638	$0	$0	$0	$7,388
26020080 - Developer/Govt. Contributions	50126468	333000	07/26/07	$0	$0	$0	$24,750	$0	$0	$0	$2,339	$0	$0	$0	$27,089
26020080 - Developer/Govt. Contributions	50126921	331210	05/14/07	$0	$0	$0	$113,211	$126	$0	$0	$3,400	$0	$0	$0	$116,737
26020080 - Developer/Govt. Contributions	50126926	335000	05/14/07	$0	$0	$0	$14,326	$0	$0	$0	$414	$0	$0	$0	$14,740
26020080 - Developer/Govt. Contributions	50126943	333000	05/14/07	$0	$0	$0	$35,544	$0	$0	$0	$1,066	$0	$0	$0	$36,611
26020080 - Developer/Govt. Contributions	50127432	331210	05/03/07	$0	$0	$0	($14,750)	$0	$0	$0	$0	$0	$0	$0	($14,750)
26020080 - Developer/Govt. Contributions	50127445	335000	05/03/07	$0	$0	$0	($4,000)	$0	$0	$0	$0	$0	$0	$0	($4,000)
26020080 - Developer/Govt. Contributions	50129155	335000	07/12/07	$0	$0	$0	$9,385	$0	$0	$0	$887	$0	$0	$0	$10,272
26020080 - Developer/Govt. Contributions	50129191	331210	04/26/07	$0	$0	$0	($19,530)	$0	$0	$0	$0	$0	$0	$0	($19,530)
26020080 - Developer/Govt. Contributions	50129192	335000	06/27/07	$0	$0	$0	$0	$0	$0	$0	$246	$0	$0	$0	$246
26020080 - Developer/Govt. Contributions	50129193	333000	06/27/07	$0	$0	$0	$0	$0	$0	$0	$1,607	$0	$0	$0	$1,607
26020081 - CHAT-Network-Replace/Renewal	50000752	331100	11/20/01	$1,256	$0	$0	$0	$530	$126	$0	$469	$0	$0	$0	$2,381
26020081 - CHAT-Network-Replace/Renewal	50000761	331210	11/20/01	$1,980	$0	$0	$0	$265	$0	$0	$550	$0	$0	$0	$2,795
26020081 - CHAT-Network-Replace/Renewal	50000762	331210	11/20/01	$0	$0	$0	$0	$0	$2,788	$0	$1,412	$1,593	$2,557	$0	$8,351
26020081 - CHAT-Network-Replace/Renewal	50000764	331350	11/20/01	$1,995	$0	$0	$0	$0	$0	$0	$489	$0	$0	$0	$2,484
26020081 - CHAT-Network-Replace/Renewal	50098628	331350	07/20/06	$0	$0	$0	$0	($102)	$0	$0	($25)	$0	$0	$0	($127)
26020081 - CHAT-Network-Replace/Renewal	50100741	331350	03/14/07	$0	$0	$0	$33,933	$0	$0	$0	$4,732	$0	$0	$0	$38,665
26020081 - CHAT-Network-Replace/Renewal	50104757	304200	09/25/06	$0	$0	$0	$27,729	$0	$0	$0	$6,794	$0	$0	$0	$34,523
26020081 - CHAT-Network-Replace/Renewal	50115923	331210	12/14/06	$0	$0	$0	($1,270)	$0	$0	$0	($329)	$0	$0	$0	($1,599)
26020081 - CHAT-Network-Replace/Renewal	50115923	331350	12/14/06	$0	$0	$0	($4,511)	$0	$0	$0	($1,167)	$0	$0	$0	($5,677)
26020081 - CHAT-Network-Replace/Renewal	50121711	331210	03/13/07	$0	$0	$0	$2,920	$0	$0	$0	$345	$0	$0	$0	$3,264
26020081 - CHAT-Network-Replace/Renewal	50122174	331210	03/15/07	$0	$0	$0	$2,147	$0	$104	$0	$357	$0	$0	$0	$2,608
26020081 - CHAT-Network-Replace/Renewal	50122176	333000	08/08/07	$0	$45	$53	$6,590	$0	$1,998	$0	$1,544	$0	$0	$0	$10,230
26020081 - CHAT-Network-Replace/Renewal	50122535	331210	11/30/07	$0	$310	$336	$32,290	$0	$8,542	$0	$4,782	$0	$0	$0	$46,261
26020081 - CHAT-Network-Replace/Renewal	50123050	331210	06/20/07	$0	$169	$197	$125,596	$2,421	$27,175	$0	$21,145	$0	$0	$0	$176,704
26020081 - CHAT-Network-Replace/Renewal	50123350	331210	12/10/07	$0	$556	$625	$33,022	$0	$11,210	$0	$9,130	$0	$0	$0	$54,543
26020081 - CHAT-Network-Replace/Renewal	50123350	333000	12/10/07	$0	$1	$1	$36	$0	$0	$0	$90	$0	$0	$0	$129
26020081 - CHAT-Network-Replace/Renewal	50123453	331100	03/23/07	$0	$0	$0	$174	$0	($4)	$0	($1)	$0	$0	$0	$169
26020081 - CHAT-Network-Replace/Renewal	50123453	331210	03/23/07	$0	$0	$0	$2,425	$0	($50)	$0	($12)	$0	$0	$0	$2,363
26020081 - CHAT-Network-Replace/Renewal	50123981	331350	03/01/07	$0	$0	$0	$18,702	$0	$10	$0	$4,303	$0	$0	$0	$23,015

Tennessee American Water Company
TN-COC-01-Q6
Net Plant Additions 7/2006 through 2/2008

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/ Other	AFUDC Debt	AFUDC Equity	Contract Services	Licenses, Permits & Misc Fees	Materials & Supplies	Other Professional Services	Overheads	Labor Overhead & Payroll Taxes	Labor Regular	Service Company	Total
26020081 - CHAT-Network-Replace/Renewal	50123989	331210	09/04/07	$0	$176	$191	$80,039	$2,054	$17,210	$0	$11,519	$0	$0	$0	$111,190
26020081 - CHAT-Network-Replace/Renewal	50123990	331100	10/31/07	$0	$84	$90	$16,875	$0	$3,469	$0	$2,181	$0	$0	$0	$22,699
26020081 - CHAT-Network-Replace/Renewal	50124836	331100	04/19/07	$0	$2	$3	$2,651	$61	$1,040	$0	$905	$0	$0	$0	$4,662
26020081 - CHAT-Network-Replace/Renewal	50124836	331210	04/19/07	$0	$5	$6	$5,310	$123	$2,082	$0	$1,812	$0	$0	$0	$9,337
26020081 - CHAT-Network-Replace/Renewal	50124836	331350	04/19/07	$0	$78	$101	$88,526	$2,053	$34,715	$0	$30,205	$0	$0	$0	$155,679
26020081 - CHAT-Network-Replace/Renewal	50125134	333000	08/10/07	$0	$1,642	$1,881	$144,291	$3,265	$13,059	$0	$26,069	$0	$0	$0	$190,206
26020081 - CHAT-Network-Replace/Renewal	50126356	331210	04/09/07	$0	$71	$92	$21,625	$647	$11,604	$0	$8,451	$765	$1,271	$0	$44,525
26020081 - CHAT-Network-Replace/Renewal	50128032	331210	06/20/07	$9,233	$199	$252	$113,998	$0	$0	$0	$17,307	$0	$0	$0	$140,988
26020081 - CHAT-Network-Replace/Renewal	50129257	331100	06/25/07	$0	$0	$0	$899	$0	$270	$0	$133	$0	$0	$0	$1,302
26020081 - CHAT-Network-Replace/Renewal	50129257	331210	06/25/07	$0	$12	$13	$44,050	$0	$13,231	$0	$6,508	$0	$0	$0	$63,816
26020081 - CHAT-Network-Replace/Renewal	50129259	331210	08/08/07	$0	$32	$34	$23,249	$0	$9,387	$0	$3,350	$0	$0	$0	$36,052
26020081 - CHAT-Network-Replace/Renewal	50129259	335000	08/08/07	$0	$4	$4	$2,583	$0	$1,043	$0	$372	$0	$0	$0	$4,006
26020083 - Hydrants - Replacement	50000765	335000	11/20/01	$0	$0	$0	$0	$0	$1,057	$0	$1,121	$1,406	$2,114	$0	$5,699
26020083 - Hydrants - Replacement	50126357	335000	04/09/07	$0	$3	$3	$0	$0	$1,044	$0	$256	$0	$0	$0	$1,306
26020084 - Hydrants New	50122175	335000	03/15/07	$0	$0	$0	$0	$0	($130)	$0	($32)	$0	$0	$0	($161)
26020084 - Hydrants New	50123051	335000	08/27/07	$0	$64	$69	$6,344	$0	$1,234	$0	$721	$0	$0	$0	$8,433
26020084 - Hydrants New	50123458	335000	03/23/07	$0	$0	$0	$177	$0	($114)	$0	($28)	$0	$0	$0	$35
26020084 - Hydrants New	50123517	335000	03/13/07	$0	$0	$0	$13,805	$0	$0	$0	$3,353	$0	$0	$0	$17,158
26020084 - Hydrants New	50124099	335000	10/31/07	$0	$8	$9	$792	$0	$750	$0	$201	$0	$0	$0	$1,760
26020084 - Hydrants New	50126331	335000	05/22/07	$0	$4	$5	$656	$0	$891	$0	$379	$0	$0	$0	$1,934
26020085 - Services - Replacement	26005290	333000	09/30/00	$7,014	$0	$0	$0	$2,120	$87	$0	$4,142	$3,183	$4,499	$0	$21,046
26020085 - Services - Replacement	26005300	333000	09/30/00	$660	$0	$0	$0	$265	$0	$0	$227	$0	$0	$0	$1,152
26020086 - Services New	26005288	333000	09/30/00	$3,923	$0	$0	$0	$7,880	$654	$0	$8,977	$8,575	$15,610	$0	$45,619
26020086 - Services New	26005298	333000	09/11/00	$276	$0	$0	$0	$265	$491	$0	$537	$299	$862	$0	$2,730
26020086 - Services New	26005308	333000	09/30/00	$0	$0	$0	$0	$265	$326	$0	$145	$0	$0	$0	$736
26020086 - Services New	50115329	333000	12/05/06	$480	$0	$0	$0	$265	$1,009	$0	$401	$346	$659	$0	$3,161
26020086 - Services New	50128616	333000	04/12/07	$0	$0	$0	$0	$0	$880	$0	$364	$228	$377	$0	$1,849
26020087 - Meters - Replacement	26005235	334200	09/30/00	$0	$0	$0	$0	$0	$0	$0	$278	$530	$604	$0	$1,412
26020087 - Meters - Replacement	26005277	334200	09/30/00	$0	$0	$0	$0	$0	$0	$0	$284	$299	$862	$0	$1,446
26020087 - Meters - Replacement	50044752	334200	12/29/03	$0	$0	$0	$0	$0	$14	$0	$1,116	$1,500	$3,055	$0	$5,685
26020087 - Meters - Replacement	50044757	334200	12/29/03	$0	$0	$0	$0	$0	$0	$0	$227	$314	$614	$0	$1,154
26020087 - Meters - Replacement	50044760	334200	12/29/03	$0	$0	$0	$0	$0	$452	$0	$370	$398	$699	$0	$1,920
26020087 - Meters - Replacement	50089231	334100	10/05/05	$0	$0	$0	$0	$0	$9,498	$0	$2,327	$0	$0	$0	$11,825
26020088 - Meters New	26005233	334200	09/30/00	$0	$0	$0	$0	$0	$0	$0	$6,890	$12,293	$15,828	$0	$35,011
26020088 - Meters New	26005255	334200	09/30/00	$0	$0	$0	$0	$0	$0	$0	$928	$1,633	$2,156	$0	$4,717
26020088 - Meters New	50115353	334200	12/28/06	$0	$0	$0	$0	$0	$0	$0	$9	$90	$0	$0	$99
26020088 - Meters New	50118131	334100	03/23/07	$0	$0	$0	$0	$0	($6,000)	$0	($921)	$0	$0	$0	($6,921)
26020088 - Meters New	50121371	334131	05/14/07	$0	$0	$0	$0	$0	$2,996	$0	$389	$0	$0	$0	$3,385
26020088 - Meters New	50125118	334200	02/27/07	$0	$0	$0	$0	$0	$1,940	$0	$435	$0	$0	$0	$2,375
26020089 - ITS Equipment & Systems	50127002	340230	04/30/07	$0	$0	$0	$0	$0	$435	$0	$107	$0	$0	$0	$542
26020089 - ITS Equipment & Systems	50127006	340220	04/30/07	$0	$0	$0	$0	$0	$5,156	$0	$1,263	$0	$0	$0	$6,419
26020089 - ITS Equipment & Systems	50127010	340220	04/30/07	$0	$0	$0	$0	$0	$320	$0	$78	$0	$0	$0	$398
26020089 - ITS Equipment & Systems	50127012	340230	04/30/07	$0	$0	$0	$0	$0	$645	$0	$151	$0	$0	$0	$796
26020090 - Offices & Operations Centers	50121175	340100	04/30/07	$0	$0	$0	$0	$0	$4,767	$0	$1,058	$0	$0	$0	$5,826
26020090 - Offices & Operations Centers	50121176	340100	04/30/07	$0	$0	$0	$0	$0	$10,480	$0	$1,801	$0	$0	$0	$12,281
26020091 - Vehicles	50124740	341200	08/27/07	$0	$0	$0	$0	$0	$105,491	$0	$0	$0	$0	$0	$105,491
26020092 - Tools and Equipment	50126379	343000	03/14/07	$0	$0	$0	$0	$0	$7,905	$0	$0	$0	$0	$0	$7,905
26020092 - Tools and Equipment	50126426	343000	08/13/07	$0	$0	$0	$0	$0	$4,000	$0	$0	$0	$0	$0	$4,000
26020092 - Tools and Equipment	50126792	304400	04/16/07	$0	$0	$0	$0	$0	$13,975	$0	($0)	$0	$0	$0	$13,975
26020092 - Tools and Equipment	50127737	341400	04/16/07	$0	$0	$0	$0	$0	$22,823	$0	$0	$0	$0	$0	$22,823
26020092 - Tools and Equipment	50128030	344000	04/18/07	$0	$0	$0	$0	$0	$2,038	$0	$0	$0	$0	$0	$2,038
26020092 - Tools and Equipment	50128130	343000	08/13/07	$0	$0	$0	$0	$0	$1,419	$0	$0	$0	$0	$0	$1,419
26020092 - Tools and Equipment	50128189	343000	04/18/07	$0	$0	$0	$0	$0	$1,686	$0	$0	$0	$0	$0	$1,686
26020092 - Tools and Equipment	50128204	343000	04/12/07	$0	$0	$0	$0	$0	$2,742	$0	$0	$0	$0	$0	$2,742
26020093 - Process Plant - Replacement	50100221	320100	06/27/06	$0	$0	$0	$0	$0	$0	$0	$17,195	$0	$0	$0	$17,195
26020093 - Process Plant - Replacement	50115530	347000	12/07/07	$0	$0	$0	$0	$0	$0	$0	$5,354	$0	$0	$0	$5,354
26020093 - Process Plant - Replacement	50122531	304300	03/05/07	$0	$0	$0	$0	$0	$9,560	$0	$2,342	$0	$0	$0	$11,902
26020093 - Process Plant - Replacement	50128304	304200	08/27/07	$0	$0	$0	$0	$0	$16,879	$0	$1,767	$0	$0	$0	$18,646
26020093 - Process Plant - Replacement	50128306	311500	08/27/07	$0	$0	$0	$1,709	$0	$9,824	$0	$2,024	$0	$0	$0	$13,557
26020093 - Process Plant - Replacement	50128903	311530	08/27/07	$0	$0	$0	$0	$0	$25,436	$0	$5,707	$0	$0	$0	$31,143
26020096 - Tank Rehabilitation/Painting	50110681	330003	03/14/07	$0	$0	$0	$60,918	$0	$0	$0	$13,484	$0	$0	$0	$74,403
26020501 - TN DOT Relocations	50100098	331300	06/12/06	($5,713)	$0	$0	$78,654	$0	$147	$0	$1,947	$495	$872	$0	$76,402
26020501 - TN DOT Relocations	50104549	331210	12/14/06	$0	$0	$0	$12,041	$0	$0	$0	$1,138	$0	$0	$0	$13,178
26020601 - Hill City Booster Suction	50108135	331400	09/08/06	$0	$0	$0	$683	$0	$0	$0	$71	$0	$0	$0	$754
26020703 - SCADA EQUIPMENT & SYSTEMS	50125312	346190	12/09/07	$0	$0	$0	$0	$0	$6,042	$0	$571	$0	$0	$0	$6,613

Tennessee American Water Company
TN-COC-01-Q6
Net Plant Additions 7/2006 through 2/2008

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/ Other	AFUDC Debt	AFUDC Equity	Contract Services	Licenses, Permits & Misc Fees	Materials & Supplies	Other Professional Services	Overheads	Labor Overhead & Payroll Taxes	Labor Regular	Service Company	Total
26020703 - SCADA EQUIPMENT & SYSTEMS	50125315	346190	12/17/07	$0	$0	$0	$0	$0	$4,728	$0	$676	$0	$0	$0	$5,404
26020703 - SCADA EQUIPMENT & SYSTEMS	50125316	346190	11/01/07	$0	$0	$0	$0	$0	$4,915	$0	$743	$0	$0	$0	$5,658
26020703 - SCADA EQUIPMENT & SYSTEMS	50125317	340210	08/13/07	$0	$0	$0	$0	$0	$1,904	$0	$466	$0	$0	$0	$2,370
26020703 - SCADA EQUIPMENT & SYSTEMS	50125318	340230	07/12/07	$0	$0	$0	$0	$0	$36,950	$0	$8,424	$0	$0	$0	$45,374
26020703 - SCADA EQUIPMENT & SYSTEMS	50125319	346190	12/15/07	$0	$0	$0	$0	$0	$22,688	$0	$3,693	$0	$0	$0	$26,381
26020704 - SECURITY EQUIPMENT & SYSTEMS	50125341	347000	07/19/07	$0	$0	$0	$1,612	$0	$0	$0	($1,019)	$0	$0	($3,543)	($2,950)
26030086 - Services New	50079777	333000	05/26/05	$0	$0	$0	$716	$0	$0	$0	$0	$0	$0	$0	$716
26030088 - Meters New	50079763	334200	05/26/05	$0	$0	$0	$916	$0	$340	$0	$49	$0	$0	$0	$1,305
26040086 - Services New	50079770	333000	05/26/05	$0	$0	$0	$340	$0	$0	$0	($17)	$0	$0	$0	$323
26040088 - Meters New	50079761	334200	05/26/05	$0	$0	$0	$575	$0	$0	$0	$41	$0	$0	$0	$616
26040206 - CHAT-Lone Oak Acquisition	50020906	331210	12/02/03	$0	$0	$0	$0	($750)	$0	$0	$0	$0	$0	$0	($750)
26060302 - Walden's Ridge Utility	50071502	331300	11/18/05	$0	$0	$0	$160	$0	$0	$0	$17	$0	$0	$0	$177
DV-2602-1 - Projects Funded by Others	409602	331210	07/12/07	$0	$0	$0	$26,000	$200	$5,920	$0	$162	$0	$0	$0	$32,282
DV-2602-1 - Projects Funded by Others	416885	335000	08/21/07	$0	$0	$0	$4,741	$265	$505	$0	$508	$0	$0	$0	$6,018
DV-2602-1 - Projects Funded by Others	417231	335000	10/17/07	$0	$0	$0	$5,722	$0	$0	$0	$541	$0	$0	$0	$6,262
DV-2602-1 - Projects Funded by Others	417234	331210	09/12/07	$0	$0	$0	$36,600	$0	$0	$0	$3,561	$0	$0	$0	$40,161
DV-2602-1 - Projects Funded by Others	417234	335000	09/12/07	$0	$0	$0	($120)	$0	$0	$0	$0	$0	$0	$0	($120)
DV-2602-1 - Projects Funded by Others	417239	331210	11/28/07	$0	$0	$0	$58,520	$0	$0	$0	$5,530	$0	$0	$0	$64,050
DV-2602-1 - Projects Funded by Others	417245	331210	07/27/07	$0	$0	$0	$6,275	$229	$1,181	$0	$622	$0	$0	$0	$8,306
DV-2602-1 - Projects Funded by Others	417245	335000	07/27/07	$0	$0	$0	$974	$36	$183	$0	$97	$0	$0	$0	$1,290
DV-2602-1 - Projects Funded by Others	417253	331210	09/12/07	$0	$0	$0	$62,870	$0	$0	$0	$4,951	$0	$0	$0	$67,821
DV-2602-1 - Projects Funded by Others	417253	333000	09/12/07	$0	$0	$0	$0	$0	$0	$0	($20)	$0	$0	$0	($20)
DV-2602-1 - Projects Funded by Others	417257	331210	12/06/07	$0	$0	$0	$163,050	$0	$0	$0	$15,408	$0	$0	$0	$178,458
DV-2602-1 - Projects Funded by Others	417259	331210	08/13/07	$0	$0	$0	$36,040	$0	$0	$0	$2,826	$0	$0	$0	$38,866
DV-2602-1 - Projects Funded by Others	417272	331100	11/14/08	$0	$0	$0	$15,612	$0	$0	$0	$1,475	$0	$0	$0	$17,088
DV-2602-1 - Projects Funded by Others	417272	331210	11/14/08	$0	$0	$0	$196,588	$0	$0	$0	$18,578	$0	$0	$0	$215,165
DV-2602-1 - Projects Funded by Others	417325	331210	12/07/07	$0	$0	$0	$34,557	$0	$0	$0	$2,710	$0	$0	$0	$37,267
DV-2602-1 - Projects Funded by Others	417325	335000	12/07/07	$0	$0	$0	$2,323	$0	$0	$0	$182	$0	$0	$0	$2,505
DV-2602-1 - Projects Funded by Others	417326	331210	09/10/07	$0	$0	$0	$40,054	$0	$0	$0	$3,785	$0	$0	$0	$43,839
DV-2602-1 - Projects Funded by Others	417335	331210	10/08/07	$0	$0	$0	$26,587	$569	$8,663	$0	$2,849	$0	$0	$0	$38,668
DV-2602-1 - Projects Funded by Others	417335	333000	10/08/07	$0	$0	$0	$0	$0	$1	$0	($8)	$0	$0	$0	($7)
DV-2602-1 - Projects Funded by Others	417335	335000	10/08/07	$0	$0	$0	$476	$10	$160	$0	$15	$0	$0	$0	$661
DV-2602-1 - Projects Funded by Others	417338	331210	12/31/07	$0	$0	$0	$4,913	$0	$0	$0	$385	$0	$0	$0	$5,298
DV-2602-1 - Projects Funded by Others	417338	331350	12/31/07	$0	$0	$0	$44,276	$0	$0	$0	$3,472	$0	$0	$0	$47,749
DV-2602-1 - Projects Funded by Others	417338	335000	12/31/07	$0	$0	$0	$5,536	$0	$0	$0	$434	$0	$0	$0	$5,970
DV-2602-1 - Projects Funded by Others	418037	331210	11/14/07	$0	$0	$0	$16,200	$0	$0	$0	$1,531	$0	$0	$0	$17,731
DV-2602-1 - Projects Funded by Others	419560	331210	01/07/08	$0	$0	$0	$53,262	$0	$0	$0	$5,033	$0	$0	$0	$58,295
DV-2602-1 - Projects Funded by Others	419560	333000	01/07/08	$0	$0	$0	$5,765	$0	$0	$0	$545	$0	$0	$0	$6,309
DV-2602-1 - Projects Funded by Others	419560	335000	01/07/08	$0	$0	$0	$4,003	$0	$0	$0	$378	$0	$0	$0	$4,382
DV-2602-1 - Projects Funded by Others	419761	331210	04/09/07	$0	$0	$0	$39,130	$0	$0	$0	$3,698	$0	$0	$0	$42,828
DV-2602-1 - Projects Funded by Others	419766	331210	04/30/07	$0	$0	$0	$16,875	$0	$0	$0	$1,595	$0	$0	$0	$18,470
DV-2602-1 - Projects Funded by Others	419766	335000	04/30/07	$0	$0	$0	$1,875	$0	$0	$0	$177	$0	$0	$0	$2,052
DV-2602-1 - Projects Funded by Others	419842	335000	11/16/07	$0	$0	$0	$9,282	$265	$1,018	$0	$829	$0	$0	$0	$11,394
DV-2602-1 - Projects Funded by Others	422433	331210	12/13/07	$0	$0	$0	$16,668	$0	$9,760	$0	$2,073	$0	$0	$0	$28,500
DV-2602-1 - Projects Funded by Others	422433	335000	12/13/07	$0	$0	$0	$968	$0	$567	$0	$120	$0	$0	$0	$1,655
DV-2602-1 - Projects Funded by Others	422459	331210	12/14/07	$0	$0	$0	$38,891	$0	$0	$0	$3,025	$0	$0	$0	$41,915
DV-2602-1 - Projects Funded by Others	422459	333000	12/14/07	$0	$0	$0	$0	$0	$0	$0	$7	$0	$0	$0	$7
DV-2602-1 - Projects Funded by Others	422459	335000	12/14/07	$0	$0	$0	$2,149	$0	$0	$0	$186	$0	$0	$0	$2,336
DV-2602-1 - Projects Funded by Others	422461	331210	12/14/07	$0	$0	$0	$34,123	$0	$0	$0	$2,670	$0	$0	$0	$36,792
DV-2602-1 - Projects Funded by Others	422461	333000	12/14/07	$0	$0	$0	$0	$0	$0	$0	$6	$0	$0	$0	$6
DV-2602-1 - Projects Funded by Others	422495	331210	12/13/07	$0	$0	$0	$4,310	$0	$1,178	$0	$430	$0	$0	$0	$5,918
DV-2602-1 - Projects Funded by Others	425928	335000	04/03/08	$0	$0	$0	$4,245	$265	$1,753	$0	$592	$0	$0	$0	$6,855
DV-2604-1 - Projects Funded by Others	424790	331210	05/17/07	$0	$0	$0	$26,282	$0	$0	$0	$2,032	$0	$0	$0	$28,314
DV-2604-1 - Projects Funded by Others	424790	333000	05/17/07	$0	$0	$0	$0	$0	$0	$0	$5	$0	$0	$0	$5
DV-2604-1 - Projects Funded by Others	424790	335000	05/17/07	$0	$0	$0	$0	$0	$0	$0	$24	$0	$0	$0	$24
RP-2602-A1 - Mains - New	413060	331210	08/08/07	$0	$67	$73	$40,249	$829	$8,966	$0	$7,982	$0	$0	$0	$58,167
RP-2602-A1 - Mains - New	413592	331210	12/27/07	$0	$26	$29	$15,694	$865	$4,819	$0	$3,201	$0	$0	$0	$24,634
RP-2602-A1 - Mains - New	413592	335000	12/27/07	$0	$2	$2	$111	$0	$0	$0	$340	$0	$0	$0	$455
RP-2602-A1 - Mains - New	418083	331210	12/13/07	$0	$111	$120	$13,039	$150	$3,256	$0	$2,525	$0	$0	$0	$19,201
RP-2602-B1 - Mains - Replaced / Restored	410085	331100	05/14/07	$0	$1	$1	$13,380	$0	$1,234	$0	$1,703	$0	$0	$0	$16,320
RP-2602-B1 - Mains - Replaced / Restored	410196	303501	05/23/07	$13,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,000
RP-2602-B1 - Mains - Replaced / Restored	410196	304600	05/23/07	($13,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($13,000)
RP-2602-B1 - Mains - Replaced / Restored	410196	331100	05/23/07	$42,373	$0	$0	$337	$0	$106	$0	$62	$0	$0	$0	$42,878
RP-2602-B1 - Mains - Replaced / Restored	410196	331210	05/23/07	($44,328)	$9	$12	$32,639	$0	$10,292	$0	$5,993	$0	$0	$0	$4,617
RP-2602-B1 - Mains - Replaced / Restored	410196	333000	05/23/07	$0	$0	$0	$673	$0	$212	$0	$124	$0	$0	$0	$1,009

Tennessee American Water Company
TN-COC-01-Q6
Net Plant Additions 7/2006 through 2/2008

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/ Other	AFUDC Debt	AFUDC Equity	Contract Services	Licenses, Permits & Misc Fees	Materials & Supplies	Other Professional Services	Overheads	Labor Overhead & Payroll Taxes	Labor Regular	Service Company	Total
RP-2602-B1 - Mains - Replaced / Restored	410196	334100	05/23/07	$58,478	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$58,478
RP-2602-B1 - Mains - Replaced / Restored	410196	340220	05/23/07	($541)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($541)
RP-2602-B1 - Mains - Replaced / Restored	410196	340230	05/23/07	($53,090)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($53,090)
RP-2602-B1 - Mains - Replaced / Restored	410196	340320	05/23/07	($5,388)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($5,388)
RP-2602-B1 - Mains - Replaced / Restored	410196	341100	05/23/07	$17,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$17,000
RP-2602-B1 - Mains - Replaced / Restored	410196	341200	05/23/07	($17,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($17,000)
RP-2602-B1 - Mains - Replaced / Restored	410196	343000	05/23/07	($4,262)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($4,262)
RP-2602-B1 - Mains - Replaced / Restored	410196	347000	05/23/07	$4,803	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,803
RP-2602-B1 - Mains - Replaced / Restored	410228	331100	04/23/07	$0	$0	$0	$957	$0	$542	$0	$233	$0	$0	$0	$1,733
RP-2602-B1 - Mains - Replaced / Restored	410228	331210	04/23/07	$0	$0	$0	$11,010	$0	$6,238	$0	$2,681	$0	$0	$0	$19,930
RP-2602-B1 - Mains - Replaced / Restored	410307	331210	07/16/07	$0	$14	$16	$4,146	$0	$0	$0	$434	$0	$0	$0	$4,610
RP-2602-B1 - Mains - Replaced / Restored	415762	331100	09/19/07	$0	$0	$0	$677	$6	$150	$0	$103	$0	$0	$0	$937
RP-2602-B1 - Mains - Replaced / Restored	415762	331210	09/19/07	$0	$18	$19	$32,743	$309	$7,232	$0	$5,002	$0	$0	$0	$45,322
RP-2602-B1 - Mains - Replaced / Restored	416809	331350	12/13/07	$0	$1,071	$1,158	$273,271	$286	$70,367	$0	$60,086	$0	$0	$0	$406,238
RP-2602-B1 - Mains - Replaced / Restored	424380	331210	12/13/07	$0	$0	$0	$16,399	$256	$656	$0	$2,643	$0	$0	$0	$19,954
RP-2602-B1 - Mains - Replaced / Restored	424380	335000	12/13/07	$0	$0	$0	$592	$9	$24	$0	$95	$0	$0	$0	$720
RP-2602-B1 - Mains - Replaced / Restored	424622	331210	12/21/07	$0	$0	$0	$22,161	$348	$6,064	$0	$4,641	$0	$0	$0	$33,214
RP-2602-B1 - Mains - Replaced / Restored	424622	333000	12/21/07	$0	$0	$0	$2	$8	$8	$0	($2)	$0	$0	$0	$17
RP-2602-B1 - Mains - Replaced / Restored	424622	335000	12/21/07	$0	$0	$0	$501	$4	$134	$0	$106	$0	$0	$0	$745
RP-2602-B1 - Mains - Replaced / Restored	427038	331210	02/01/08	$0	$37	$39	$28,876	$50	$13,170	$0	$3,978	$0	$0	$0	$46,150
RP-2602-B1 - Mains - Replaced / Restored	427038	335000	02/01/08	$0	$0	$0	$263	$0	$120	$0	$36	$0	$0	$0	$421
RP-2602-B1 - Mains - Replaced / Restored	428279	331210	02/08/08	$0	$5	$6	$0	$0	$5,950	$0	$562	$0	$0	$0	$6,523
RP-2602-B1 - Mains - Replaced / Restored	428279	335000	02/08/08	$0	$0	$0	$0	$0	$234	$0	$22	$0	$0	$0	$256
RP-2602-C1 - Mains - Unscheduled	407403	331100	Recurring Project	$0	$0	$0	$0	$0	$0	$0	$39	$149	$268	$0	$456
RP-2602-C1 - Mains - Unscheduled	407403	331210	Recurring Project	$0	$0	$0	$0	$0	$0	$0	$3	$12	$22	$0	$38
RP-2602-C1 - Mains - Unscheduled	407404	331210	Recurring Project	($33)	$0	$0	$0	$0	$133	$0	$20	$0	$0	$0	$120
RP-2602-C1 - Mains - Unscheduled	407407	331001	Recurring Project	($50)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($50)
RP-2602-C1 - Mains - Unscheduled	407407	331100	Recurring Project	$4,467	$0	$0	$3,551	$436	$1,480	$0	$1,624	$1,245	$1,583	$0	$14,385
RP-2602-C1 - Mains - Unscheduled	407407	331210	Recurring Project	$30,898	$0	$0	$18,886	$2,255	$9,044	$0	$11,491	$7,962	$9,640	$0	$90,176
RP-2602-C1 - Mains - Unscheduled	407407	331350	Recurring Project	$15,384	$0	$0	$8,349	$1,019	$4,814	$0	$5,526	$3,682	$4,566	$0	$43,339
RP-2602-C1 - Mains - Unscheduled	407422	331100	Recurring Project	$143	$0	$0	$0	$31	$135	$0	$96	$89	$139	$0	$633
RP-2602-C1 - Mains - Unscheduled	407422	331210	Recurring Project	$3,991	$0	$0	$0	$569	$1,857	$0	$1,641	$1,309	$2,101	$0	$11,469
RP-2602-C1 - Mains - Unscheduled	407426	331100	Recurring Project	$3,904	$0	$0	$0	$0	$117	$0	$467	$675	$1,002	$0	$6,165
RP-2602-C1 - Mains - Unscheduled	407426	331210	Recurring Project	$4,641	$0	$0	$0	$0	$470	$0	$1,059	$0	$0	$0	$6,170
RP-2602-C1 - Mains - Unscheduled	412470	331100	07/02/07	($2,903)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($2,903)
RP-2602-C1 - Mains - Unscheduled	414851	331001	08/13/07	($5,036)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($5,036)
RP-2602-C1 - Mains - Unscheduled	415543	331001	08/13/07	($4,495)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($4,495)
RP-2602-C1 - Mains - Unscheduled	416906	331210	10/04/07	$0	$96	$104	$55,329	$1,150	$15,576	$0	$9,834	$0	$0	$0	$82,089
RP-2602-C1 - Mains - Unscheduled	416906	333000	10/04/07	$0	$0	$0	$0	$0	$0	$0	$74	$0	$0	$0	$74
RP-2602-C1 - Mains - Unscheduled	416906	335000	10/04/07	$0	$0	$0	$0	$0	$0	$0	$370	$0	$0	$0	$370
RP-2602-C1 - Mains - Unscheduled	417520	331001	09/21/07	($65)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($65)
RP-2602-C1 - Mains - Unscheduled	417520	331100	09/21/07	($2,501)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($2,501)
RP-2602-C1 - Mains - Unscheduled	417520	331210	09/21/07	($130)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($130)
RP-2602-C1 - Mains - Unscheduled	418092	331210	12/02/07	$0	$54	$59	$45,855	$312	$8,223	$0	$8,899	$0	$0	$0	$63,402
RP-2602-C1 - Mains - Unscheduled	418092	335000	12/02/07	$0	($4)	($5)	$394	$3	$115	$0	$55	$0	$0	$0	$559
RP-2602-D1 - Mains - Relocated	410834	331350	Recurring Project	$0	$7	$7	$942	$0	$0	$0	$99	$0	$0	$0	$1,055
RP-2602-D1 - Mains - Relocated	419206	331350	Recurring Project	($3)	$549	$595	$149,331	$0	$0	$0	$20,532	$0	$0	$0	$171,004
RP-2602-E1 - Hydrants, Valves, and Manholes-New	410245	335000	05/23/07	$0	$1	$1	$656	$0	$880	$0	$284	$0	$0	$0	$1,822
RP-2602-E1 - Hydrants, Valves, and Manholes-New	410316	331210	11/01/07	$0	$0	$0	$0	$0	$0	$0	$4	$0	$0	$0	$4
RP-2602-E1 - Hydrants, Valves, and Manholes-New	410316	335000	11/01/07	$0	$381	$413	$36,606	$0	$12,513	$0	$6,254	$0	$0	$0	$56,166
RP-2602-E1 - Hydrants, Valves, and Manholes-New	415639	335000	12/14/07	$0	$237	$256	$21,729	$0	$9,674	$0	$4,437	$0	$0	$0	$36,333
RP-2602-E1 - Hydrants, Valves, and Manholes-New	416738	335000	10/15/07	$0	$3	$3	$3,014	$0	$902	$0	$601	$0	$0	$0	$4,523
RP-2602-E1 - Hydrants, Valves, and Manholes-New	417991	335000	12/14/07	$0	$800	$865	$76,560	$0	$0	$0	$7,235	$0	$0	$0	$85,460
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407348	335000	Recurring Project	($45)	$0	$0	$0	$0	$803	$0	$197	$0	$0	$0	$956
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407349	331100	Recurring Project	($234)	$0	$0	$0	$0	$935	$0	$650	$555	$968	$0	$2,874
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407349	331210	Recurring Project	$688	$0	$0	$0	$0	$567	$0	$394	$336	$587	$0	$2,573
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407351	335000	Recurring Project	$0	$0	$0	$0	$0	$0	$0	$7	$0	$0	$0	$7
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407352	335000	Recurring Project	$0	$0	$0	$0	$0	$915	$0	$364	$677	$776	$0	$2,731
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407353	331100	Recurring Project	($279)	$0	$0	$0	$124	$930	$0	$353	$357	$610	$0	$2,095
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407353	331210	Recurring Project	$773	$0	$0	$0	$108	$1,593	$0	$474	$495	$729	$0	$4,173
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407353	335000	Recurring Project	$5,655	$0	$0	$0	$1,688	$16,956	$0	$5,884	$6,038	$10,108	$0	$46,330
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407412	331210	Recurring Project	$0	$0	$0	$0	$0	$151	$0	$48	$101	$84	$0	$383
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407412	335000	Recurring Project	$0	$0	$0	$0	$0	$577	$0	$183	$384	$320	$0	$1,464
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	407414	331100	Recurring Project	$309	$0	$0	$0	$150	$318	$0	$309	$535	$701	$0	$2,322
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	416902	335000	09/06/07	$0	$7	$7	$5,907	$0	$1,663	$0	$1,163	$0	$0	$0	$8,747

Tennessee American Water Company
TN-COC-01-Q6
Net Plant Additions 7/2006 through 2/2008

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/ Other	AFUDC Debt	AFUDC Equity	Contract Services	Licenses, Permits & Misc Fees	Materials & Supplies	Other Professional Services	Overheads	Labor Overhead & Payroll Taxes	Labor Regular	Service Company	Total
RP-2602-F1 - Hydrants, Valves, and Manholes-Rep	428672	335000	02/08/08	$0	$0	$0	$0	$0	$84	$0	$8	$0	$0	$0	$91
RP-2602-G1 - Services and Laterals - New	407378	333000	Recurring Project	$0	$0	$0	$0	$0	$5,923	$0	$1,015	$1,119	$1,631	$0	$9,689
RP-2602-G1 - Services and Laterals - New	407379	333000	Recurring Project	$1,313	$0	$0	$0	$0	$1,098	$0	$952	$1,217	$1,987	$0	$6,567
RP-2602-G1 - Services and Laterals - New	407380	333000	Recurring Project	$3,003	$0	$0	$0	$0	$937	$0	$1,667	$3,279	$4,637	$0	$13,523
RP-2602-G1 - Services and Laterals - New	407381	333000	Recurring Project	$1,493	$0	$0	$0	$1,200	$15,545	$0	$3,285	$2,306	$3,376	$0	$27,204
RP-2602-G1 - Services and Laterals - New	407382	333000	Recurring Project	$383	$0	$0	$0	$0	$92	$0	$161	$333	$259	$0	$1,228
RP-2602-G1 - Services and Laterals - New	407383	333000	Recurring Project	$503	$0	$0	$0	$0	$2,766	$0	$790	$1,471	$2,110	$0	$7,640
RP-2602-G1 - Services and Laterals - New	407385	333000	Recurring Project	$653	$0	$0	$0	$150	$8,337	$0	$1,371	$81	$173	$0	$10,763
RP-2602-G1 - Services and Laterals - New	407386	333000	Recurring Project	$41,159	$0	$0	$0	$37,490	$102,653	$0	$74,018	$156,812	$196,769	$0	$608,902
RP-2602-H1 - Services and Laterals - Replaced	407357	333000	Recurring Project	$13,965	$0	$0	$0	$10,070	$5,071	$0	$8,045	$14,903	$19,942	$0	$71,995
RP-2602-H1 - Services and Laterals - Replaced	407387	333000	Recurring Project	$696	$0	$0	$0	$0	$0	$0	$107	$0	$0	$0	$802
RP-2602-H1 - Services and Laterals - Replaced	407395	333000	Recurring Project	$420	$0	$0	$0	$0	$55	$0	$48	$0	$0	$0	$523
RP-2602-H1 - Services and Laterals - Replaced	407398	333000	Recurring Project	$0	$0	$0	$0	$300	$138	$0	$63	$0	$0	$0	$500
RP-2602-H1 - Services and Laterals - Replaced	407399	333000	Recurring Project	$3,129	$0	$0	$0	$0	$847	$0	$1,869	$2,273	$3,667	$0	$11,785
RP-2602-H1 - Services and Laterals - Replaced	407400	333000	Recurring Project	$0	$0	$0	$0	$0	$203	$0	$37	$0	$0	$0	$240
RP-2602-H1 - Services and Laterals - Replaced	407402	333000	Recurring Project	$0	$0	$0	$0	$0	$55	$0	$8	$0	$0	$0	$64
RP-2602-I1 - Meters - New	407339	334110	Recurring Project	$0	$0	$0	$0	$0	$365	$0	$110	$167	$281	$0	$923
RP-2602-I1 - Meters - New	407339	334200	Recurring Project	$0	$0	$0	$0	$0	$17,517	$0	$2,524	$1,799	$2,733	$0	$24,574
RP-2602-I1 - Meters - New	407340	334110	Recurring Project	$9	$0	$0	$0	$0	$77	$0	$7	$0	$0	$0	$92
RP-2602-I1 - Meters - New	407340	334200	Recurring Project	$9	$0	$0	$0	$0	$628	$0	$408	$1,038	$1,724	$0	$3,807
RP-2602-I1 - Meters - New	407341	334110	Recurring Project	$0	$0	$0	$0	$0	$51	$0	$113	$325	$311	$0	$800
RP-2602-I1 - Meters - New	407341	334200	Recurring Project	$0	$0	$0	$0	$0	$2,272	$0	$1,322	$2,751	$4,042	$0	$10,386
RP-2602-I1 - Meters - New	407342	334110	Recurring Project	$5	$0	$0	$0	$0	$47	$0	$13	$19	$25	$0	$110
RP-2602-I1 - Meters - New	407342	334200	Recurring Project	$84	$0	$0	$0	$0	$4,495	$0	$1,333	$2,084	$3,227	$0	$11,224
RP-2602-I1 - Meters - New	407343	334110	Recurring Project	$0	$0	$0	$0	$0	$51	$0	$19	$0	$0	$0	$70
RP-2602-I1 - Meters - New	407343	334200	Recurring Project	$0	$0	$0	$0	$0	$217	$0	$104	$333	$259	$0	$912
RP-2602-I1 - Meters - New	407344	334110	Recurring Project	$0	$0	$0	$0	$0	$233	$0	$120	$197	$296	$0	$845
RP-2602-I1 - Meters - New	407344	334200	Recurring Project	$0	$0	$0	$0	$0	$1,893	$0	$597	$1,372	$1,971	$0	$5,834
RP-2602-I1 - Meters - New	407346	334110	Recurring Project	$0	$0	$0	$0	$0	$36	$0	$6	$0	$0	$0	$41
RP-2602-I1 - Meters - New	407346	334200	Recurring Project	$0	$0	$0	$0	$0	$506	$0	$136	$81	$173	$0	$895
RP-2602-I1 - Meters - New	407361	334100	Recurring Project	$0	$0	$0	$0	$0	$3,072	$0	$1,811	$2,665	$3,012	$0	$10,560
RP-2602-I1 - Meters - New	407361	334110	Recurring Project	$0	$0	$0	$0	$0	$15,268	$0	$9,002	$13,248	$14,968	$0	$52,486
RP-2602-I1 - Meters - New	407361	334200	Recurring Project	$0	$0	$0	$0	$0	$197,923	$0	$59,447	$92,538	$129,621	$0	$479,529
RP-2602-I1 - Meters - New	411846	334131	08/27/07	$0	$31	$34	$0	$0	$8,982	$0	$894	$0	$0	$0	$9,942
RP-2602-I1 - Meters - New	413286	334110	08/27/07	$0	$11	$12	$0	$0	$3,090	$0	$365	$0	$0	$0	$3,478
RP-2602-I1 - Meters - New	418716	334131	10/26/07	$0	$3	$3	$0	$0	$3,156	$0	$485	$0	$0	$0	$3,646
RP-2602-J1 - Meters - Replaced	407360	334200	Recurring Project	$0	$0	$0	$0	$0	$470	$0	$61	$0	$0	$0	$531
RP-2602-J1 - Meters - Replaced	407364	334200	Recurring Project	$0	$0	$0	$0	$0	$114	$0	$49	$90	$172	$0	$426
RP-2602-J1 - Meters - Replaced	407365	334200	Recurring Project	$0	$0	$0	$0	$0	$349	$0	$88	$57	$167	$0	$660
RP-2602-J1 - Meters - Replaced	407366	334200	Recurring Project	$270	$0	$0	$0	$0	$831	$0	$723	$1,035	$1,700	$0	$4,559
RP-2602-J1 - Meters - Replaced	407367	334200	Recurring Project	$0	$0	$0	$0	$0	$708	$0	$107	$0	$0	$0	$815
RP-2602-J1 - Meters - Replaced	407369	334200	Recurring Project	$1,673	$0	$0	$0	$225	$1,197	$0	$1,338	$2,276	$3,365	$0	$10,073
RP-2602-J1 - Meters - Replaced	407370	334110	Recurring Project	$9,672	$0	$0	$0	$3,731	$1,297,693	$0	$193,904	$48,940	$74,862	$0	$1,628,802
RP-2602-J1 - Meters - Replaced	407370	334200	Recurring Project	($394)	$0	$0	$0	$239	$87,774	$0	$13,006	$3,324	$5,086	$0	$109,035
RP-2602-K1 - ITS Equipment and Systems	409573	340230	05/15/07	$0	$0	$0	$0	$0	$3,300	$0	$346	$0	$0	$0	$3,646
RP-2602-K1 - ITS Equipment and Systems	411829	346200	07/09/07	$0	$10	$11	$0	$0	$2,952	$0	$309	$0	$0	$0	$3,282
RP-2602-K1 - ITS Equipment and Systems	411911	340220	07/31/07	$0	$23	$25	$0	$0	$21,961	$0	$2,574	$0	$0	$0	$24,583
RP-2602-K1 - ITS Equipment and Systems	415912	340230	09/01/07	$0	$4	$5	$0	$0	$5,146	$0	$486	$0	$0	$0	$5,641
RP-2602-K1 - ITS Equipment and Systems	415915	340220	09/01/07	$0	$0	$0	$0	$0	$499	$0	$47	$0	$0	$0	$547
RP-2602-K1 - ITS Equipment and Systems	415920	340220	09/01/07	$0	$1	$1	$0	$0	$1,182	$0	$112	$0	$0	$0	$1,296
RP-2602-K1 - ITS Equipment and Systems	416335	340220	09/01/07	$0	$10	$11	$0	$0	$11,599	$0	$1,096	$0	$0	$0	$12,716
RP-2602-K1 - ITS Equipment and Systems	416336	340220	09/15/07	($0)	$0	$0	$0	$0	$9,734	$0	$1,482	$0	$0	$0	$11,216
RP-2602-M1 - Security Equipment and Systems	412800	304500	10/23/07	$0	$422	$457	$6,347	$0	$20,725	$0	$3,403	$0	$0	$13,990	$45,344
RP-2602-M1 - Security Equipment and Systems	420804	304500	12/27/07	$0	$16	$18	$9,473	$0	$0	$0	$1,144	$0	$0	$0	$10,651
RP-2602-M1 - Security Equipment and Systems	420899	304500	12/27/07	$0	$92	$99	$100,583	$0	$0	$0	$16,522	$0	$0	$0	$117,295
RP-2602-N1 - Offices and Operations Centers	416846	340100	10/16/07	$0	$0	$0	$0	$0	$3,488	$0	$531	$0	$0	$0	$4,019
RP-2602-N1 - Offices and Operations Centers	419608	340100	11/28/07	$0	$0	$0	$0	$0	$2,511	$0	$386	$0	$0	$0	$2,896
RP-2602-N1 - Offices and Operations Centers	422211	304100	12/15/07	$0	$0	$0	$0	$0	$6,485	$0	$935	$0	$0	$0	$7,420
RP-2602-O1 - Vehicles	414842	341200	12/31/07	$0	$0	$0	$0	$0	$75,422	$0	$11,889	$0	$0	$0	$87,310
RP-2602-O1 - Vehicles	414844	341200	12/06/07	$0	$0	$0	$0	$0	$75,422	$0	$0	$0	$0	$0	$75,422
RP-2602-O1 - Vehicles	414853	341200	12/31/07	$0	$0	$0	$0	$0	$93,479	$0	$8,834	$0	$0	$0	$102,313
RP-2602-O1 - Vehicles	414883	341200	12/31/07	$0	$0	$0	$0	$0	$93,479	$0	$8,834	$0	$0	$0	$102,313
RP-2602-O1 - Vehicles	414888	341200	12/31/07	$0	$0	$0	$0	$0	$93,479	$0	$8,834	$0	$0	$0	$102,313
RP-2602-O1 - Vehicles	414890	341400	10/30/07	$0	$0	$0	$0	$0	$83,695	$0	$0	$0	$0	$0	$83,695
RP-2602-P1 - Tools and Equipment	412296	340100	08/13/07	$0	$0	$0	$0	$0	$4,056	$0	$0	$0	$0	$0	$4,056

Tennessee American Water Company
TN-COC-01-Q6
Net Plant Additions 7/2006 through 2/2008

Funding Project	Work Order #	Plant Account #	In Service Date	Conversion/ Other	AFUDC Debt	AFUDC Equity	Contract Services	Licenses, Permits & Misc Fees	Materials & Supplies	Other Professional Services	Overheads	Labor Overhead & Payroll Taxes	Labor Regular	Service Company	Total
RP-2602-P1 - Tools and Equipment	422149	343000	12/15/07	$0	$0	$0	$0	$0	$41,954	$0	$6,891	$0	$0	$0	$48,846
RP-2602-Q1 - Process Plant - Facilities and Equi	411384	311520	12/06/07	$0	$81	$87	$0	$0	$42,102	$0	$6,828	$0	$0	$0	$49,098
RP-2602-Q1 - Process Plant - Facilities and Equi	413017	347000	08/15/07	$0	$26	$28	$31,149	$0	$0	$0	$5,104	$0	$0	$0	$36,306
RP-2602-Q1 - Process Plant - Facilities and Equi	413889	347000	08/15/07	$0	$0	$0	$0	$0	$16,495	$0	$1,948	$0	$0	$0	$18,443
RP-2602-Q1 - Process Plant - Facilities and Equi	415629	320100	11/06/07	$0	$0	$0	$63,646	$0	$0	$0	$10,454	$0	$0	$0	$74,100
RP-2602-Q1 - Process Plant - Facilities and Equi	416004	346190	10/10/07	$0	$64	$69	$0	$0	$18,348	$0	$1,734	$0	$0	$0	$20,214
RP-2602-R1 - Capitalized Tank Rehabilitation / P	416405	330000	11/30/07	($11,641)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($11,641)
RP-2602-R1 - Capitalized Tank Rehabilitation / P	416405	330003	11/30/07	$0	$213	$230	$245,235	$0	$0	$0	$41,860	$0	$0	$0	$287,538
RP-2603-E1 - Hydrants, Valves, and Manholes-New	407372	335000	Recurring Project	$0	$0	$0	$0	$0	$3,615	$0	$373	$0	$0	$0	$3,988
RP-2603-P1 - Tools and Equipment	416966	343000	Recurring Project	$0	$0	$0	$0	$0	$4,259	$0	$403	$0	$0	$0	$4,662
RP-2603-Q1 - Process Plant - Facilities and Equi	410475	311520	12/31/07	$0	$465	$503	$0	$0	$35,312	$0	$4,775	$0	$0	$0	$41,056
RP-2603-Q1 - Process Plant - Facilities and Equi	425987	344000	12/31/07	$0	$0	$0	$0	$0	$7,487	$0	$707	$0	$0	$0	$8,194
Grand Total				$12,733,241	$20,204	$24,297	$4,832,118	$153,610	$3,464,595	$4,539	$1,280,990	$509,361	$569,388	$10,446	$23,602,790

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: John Watson/Michael A. Miller

Other Participating Employees: None

Question:

7. ***Identify*** the location, by latitude and longitude or by census tract and block number, of each addition to plant reflected by a Capital Expense ***identified*** in response to Requests Nos. 4, 5, and 6 in excess of Five Hundred Dollars ($500.00).

Response:

The Company objects to this question on the grounds that it is unduly burdensome and overly broad, and is not presently available in the format requested. Furthermore, the requested information is not relevant to this proceeding. Notwithstanding its objections, the Company does not own, contract for, or utilize a GPS system in its operation currently and does not have or possess latitude and longitude coordinates, census tract or block number for every plant addition addressed in TN-COC-01-Q4 thru Q6. In addition, a portion of the plant additions in response to TN-COC-01-Q4 relate to attrition year additions of which the majority of those projects are currently under construction or will be constructed at some point in the future prior to December 2011. Due to the large volume of capital work orders involved in the Company's property records, at a mutually agreeable time, the Company will make available at its office in Chattanooga the files supporting each project from which the City can review those files and recap any information they believe is needed and appropriate.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller/John Watson

Other Participating Employees: None

Question:

8. For each Capital Expense identified in response to Request Nos. 4, 5, and 6, produce all ***Documents*** indicating, referring to, or regarding the date that the addition to plant associated with the Capital Expense was put in service and ***explain*** how the addition to plant was used and useful to ***TAWC*** ratepayers as of that date.

Response:

The Company objects to this question on the grounds that it is overly broad and unduly burdensome, and is of such detail to not be relevant or necessary for the establishment of fair and reasonable rates in this proceeding. The Company's plant additions and plant balances each year are subject to management's representations that they are used and useful for the provision of service. Management's representations have been confirmed by its independent outside auditors, PwC, in each of the annual reports (audited financial statements of TAWC) issued by PwC supported by statistically valid sampling of numerous capital project files and UPIS additions and retirements. The Company would indicate that all utility plant in service ("UPIS") requested in rate base for this case and completed through September 2010 (the latest monthly completed accounting close) is used and useful in the business. There are literally thousands of individual additions to UPIS each year including thousands of mass property additions (i.e. individual replacements of meters, meter installations, service lines, hydrants, mains, booster pumps, electrical equipment, vehicles, computers, field service equipment, etc). The Company further objects because it would be unduly burdensome for the Company to provide explanations of each UPIS addition and how it is used in providing service. The descriptions of the types of property are ample and self-evident of the types of UPIS

additions, i.e., meters, services, hydrants, cars, trucks, mains, tanks, booster stations, etc. It would take thousands of work hours to recap the information as requested and would cost the Company to undue burden and expense. The Company is willing to make its massive property records available to the City for review and would be willing for the City to pick a mutually agreeable representative sample from the extensive information provided in response to TN-COC-01-Q4 thru Q6 for review at the Company's office in Chattanooga.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: Basil D'Antonio

Question:

9. For each Capital Expense identified in response to Request Nos. 4, 5, and 6, ***identify*** all amounts paid to any ***TAWC Parent or Affiliate,*** state the date of each such payment, and provide all ***Documents*** reflecting, recording, referring to, reporting, or relating to each such payment to a ***TAWC Parent or Affiliate.***

Response:

For the total Service Company expenditures please refer to the attachments in response to TN-COC-01-Q4, Q5 and Q6 under the column heading "Service Company Charges". The dates in which these expenditures were incurred are not readily identifiable but as with all payments for Service Company charges, TAWC makes reimbursement at regular intervals each month in accordance with the 1989 Service Company Agreement.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: John Watson/Michael A. Miller

Other Participating Employees: None

Question:

10. For each Capital Expense identified in response to Request Nos. 4, 5, and 6, provide the date and amount of each payment made by ***TAWC*** prior to the date the plant addition associated with the Capital Expense was placed in service.

Response:

The Company incorporates as its partial answer here all objections set forth in the Company's response to TN-COC-01-Q8. Without waiving those objections, the Company's responses to TN-COC-01-Q4 thru Q6 and the breakdown of those costs as requested by the City provide ample support for the expenditures and type of expenditures for each capital addition. The City's request would require the Company to review each invoice for the thousands of individual plant additions which exponentially increases the requested information. The Company is willing to make its massive property records available to the City for review and would be willing for the City to pick a mutually agreeable representative sample from the extensive information provided in response to TN-COC-01-Q4 thru Q6 for review at the Company's office in Chattanooga.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: Bob Engle

Question:

11. Provide for each year and quarter since January 1, 2003, the complete audited financial statements (including income statement and balance sheet) for ***AWWSC*** and any other ***TAWC Parent or Affiliate*** that has been paid any amount by ***TAWC***. If audited financial statements are not available, provide unaudited financial statements (including income statement and balance sheet) for such periods.

Response:

The unaudited balance sheets and income statements for AWWSC and AWCC are attached for this response and identified as TN-COC-01-Q11-ATTACHMENT.

The Company objects to providing the information requested for any other "affiliate companies" as being totally irrelevant, unlikely to lead to the discovery of admissible evidence, unduly burdensome, and overbroad.

Income Statement 12 Month Ended
For the Period Ending 09/30/2010

American Water Works Serv Co.

Sept 2010

Unaudited

	Description	12 Month Actual
1	OPERATING REVENUES	
2	Water	
3	Sewer	
4	Other	
5	Management	266,827,226
6	Total Revenues	266,827,226
7	OPERATIONS & MAINTENANCE EXPENSE	
8	Labor	115,703,031
9	Purchased Water	
10	Fuel & Power	
11	Chemicals	
12	Waste Disposal	
13	Management Fees	
14	Group Insurance	17,806,146
15	Pensions	15,729,206
16	Regulatory Expense	
17	Insurance Other Than Group	2,451,362
18	Customer Accounting	59,392
19	Rents	8,584,709
20	General Office Expense	13,250,368
21	Miscellaneous	43,529,043
25	Other Maintenance	6,919,923
	Total Maintenance & Operations Expense	225,033,180
27	Depreciation	29,691,522
28	Amortization	
29	General Taxes	8,445,219
30	State Income Taxes	11,535
31	Federal Income Taxes	2,437
32	Tax Savings Acquisition Adjustment	
33	Total Operating Expenses	263,183,893
34	Utility Operating Income	3,643,333
35	OTHER INCOME & DEDUCTIONS	
36	Non-Operating Rental Income	
37	Dividend Income-Common	
38	Dividend Income-Preferred	
39	Interest Income	
40	AFUDC Equity	
42	M & J Miscellaneous Income	
43	Gain(Loss)on Disposition	527,334-
45	Total Other Income	527,334-
46	Miscellaneous Amortization	
47	Tax Savings Acquisition Adjustment	
48	Misc. Other Deductions	2,084
49	General Taxes	
50	State Income Taxes	
51	Federal Income Taxes	
52	Total Other Deductions	2,084
53	Total Other Income	529,418-
54	Income Before Interest Charges	3,113,915
55	INTEREST CHARGES	
56	Interest on Long-Term Debt	3,025,568
57	Amortization and Debt Expense	
58	Interest-Short Term Bank Debt	77,012
59	Other Interest Expense	11,335
60	AFUDC-Debt	
61	Total Interest Charges	3,113,915
62	Net Income	
64	Preferred Dividend Declared	
65	Net Income to Common Stock	

TN-COC-01-Q11-ATTACHMENT
Page 1 of 24

Comparative Balance Sheet
For the Period Ending 09/30/2010

American Water Works Serv Co.

Sept. 2010

Unaudited

Description	Current Year
ASSETS	
1 Utility Plant	
2 Construction work in progress	
3 Accumulated depreciation	
4 Utility plant acquisition adjustment	
5 Other utility plant adjustments	
6 Sub-total Utility Plant	
7 Non-Utility property	92,762,292
8 Other investments	
Current Assets	
10 Cash and cash equivalents	9
11 Temporary investments	
12 Customer accounts receivable	
13 Allowance for uncollectible accounts	
14 Unbilled revenues	
15 FIT refund due from assoc. companies	
16 Miscellaneous receivables	6,171,893
17 Materials and supplies	
19 Other	5,314,525
20 Sub-total	11,486,427
22 Deferred debits	
23 Debt and preferred stock	
24 Expense of rate proceeding	
25 Prelim survey & invest charges	
26 Reg Asset-income tax recovery	
27 Other	1,295,857
29 Sub-total	1,295,857
30 Total Assets	105,544,576
32 CAPITAL AND LIABILITIES	
33 Common Stock	10,000
34 Paid in capital	10,194,320
35 Retained Earnings	87
36 Unearned Compensation	
37 Reacquired C/S & Accum Comp Inc	
38 Total common equity	10,204,407
39 Preferred stock	
40 Long term debt	17,278,218
41 Total capitalization	27,482,625
42 Current liabilities	
43 Bank debt	28,940,009
44 Current portion of LTD	9,680,413
45 Accounts Payable	7,354,800
46 Taxes accrued	3,480,800
47 Interest accrued	
48 Customer deposits	
49 Dividends declared	
51 Other	18,480,819
52 Sub-total	67,936,841
54 Deferred credits	
55 Customer adv. for construction	
56 Deferred income taxes	3,363,658-
57 Deferred investment tax credits	
58 Reg.liab-inc.tax.refund thru rates	
59 Other	13,488,768
60 Sub-total	10,125,110
62 Contributions in aid of construction	
Total capital and liabilities	105,544,576

Income Statement 12 Month Ended
For the Period Ending 12/31/2009

American Water Works Serv Co.

2009

Unaudited

	Description	12 Month Actual
1	OPERATING REVENUES	
2	Water	
3	Sewer	
4	Other	
5	Management	248,211,987
6	Total Revenues	248,211,987
7	OPERATIONS & MAINTENANCE EXPENSE	
8	Labor	124,666,196
9	Purchased Water	
10	Fuel & Power	
11	Chemicals	
12	Waste Disposal	
13	Management Fees	
14	Group Insurance	19,059,076
15	Pensions	18,912,298
16	Regulatory Expense	
17	Insurance Other Than Group	2,676,835
18	Customer Accounting	10,718-
19	Rents	6,025,113
20	General Office Expense	14,007,661
21	Miscellaneous	28,786,420
25	Other Maintenance	6,629,307
	Total Maintenance & Operations Expense	212,952,188
27	Depreciation	21,704,680
28	Amortization	
29	General Taxes	$,190,999
30	State Income Taxes	10,222
31	Federal Income Taxes	15,574-
32	Tax Savings Acquisition Adjustment	
33	Total Operating Expenses	242,842,515
34	Utility Operating Income	5,369,472
35	OTHER INCOME & DEDUCTIONS	
36	Non-Operating Rental Income	
37	Dividend Income-Common	
38	Dividend Income-Preferred	
39	Interest Income	13,406
40	AFUDC Equity	
42	M & J Miscellaneous Income	
43	Gain(Loss)on Disposition	1,052,123-
45	Total Other Income	1,038,717-
46	Miscellaneous Amortization	
47	Tax Savings Acquisition Adjustment	
48	Misc. Other Deductions	190
49	General Taxes	
50	State Income Taxes	
51	Federal Income Taxes	
52	Total Other Deductions	190
53	Total Other Income	1,038,907-
54	Income Before Interest Charges	4,330,565
55	INTEREST CHARGES	
56	Interest on Long-Term Debt	4,217,634
57	Amortization and Debt Expense	
58	Interest-Short Term Bank Debt	57,918
59	Other Interest Expense	55,013
60	AFUDC-Debt	
62	Total Interest Charges	4,330,565
62	Net Income	
64	Preferred Dividend Declared	
65	Net Income to Common Stock	

Comparative Balance Sheet
For the Period Ending 12/31/2009

American Water Works Serv Co.

Unaudited

	Description	2009 Current Year
	ASSETS	
1	Utility Plant	
2	Construction work in progress	
3	Accumulated depreciation	
4	Utility plant acquisition adjustment	
5	Other utility plant adjustments	
6	Sub-total Utility Plant	
7	Non-Utility property	101,490,601
8	Other investments	
	Current Assets	
10	Cash and cash equivalents	
11	Temporary investments	
12	Customer accounts receivable	
13	Allowance for uncollectible accounts	
14	Unbilled revenues	
15	FIT refund due from assoc. companies	
16	Miscellaneous receivables	6,584,031
17	Materials and supplies	3,450,256
19	Other	
20	Sub-total	10,034,287
22	Deferred debits	
23	Debt and preferred stock	
24	Expense of rate proceeding	
25	Prelim survey & invest charges	
26	Reg Asset-income tax recovery	
27	Other	1,295,857
29	Sub-total	1,295,857
30	Total Assets	112,820,745
32	CAPITAL AND LIABILITIES	
33	Common Stock	10,000
34	Paid in capital	6,488,746
35	Retained Earnings	87
36	Unearned Compensation	
37	Reacquired C/S & Accum Comp Inc	
38	Total common equity	6,498,833
39	Preferred stock	
40	Long term debt	25,099,835
41	Total capitalization	31,598,668
42	Current liabilities	
43	Bank debt	28,579,818
44	Current portion of LTD	11,749,605
45	Accounts Payable	10,548,445
46	Taxes accrued	3,964,795
47	Interest accrued	
48	Customer deposits	
49	Dividends declared	
51	Other	17,220,829
52	Sub-total	72,063,492
54	Deferred credits	
55	Customer adv. for construction	
56	Deferred income taxes	11,104,069-
57	Deferred investment tax credits	
58	Reg.liab-inc.tax.refund thru rates	
59	Other	20,262,655
60	Sub-total	9,158,586
62	Contributions in aid of construction	
	Total capital and liabilities	112,820,746

Income Statement 12 Month Ended
For the Period Ending 12/31/2008

American Water Works Serv Co

2008

Un Audited

	Description	12 Month Actual
1	OPERATING REVENUES	
2	Water	
3	Sewer	
4	Other	
5	Management	251,225,246
6	Total Revenues	251,225,246
7	OPERATIONS & MAINTENANCE EXPENSE	
8	Labor	114,378,961
9	Purchased Water	
10	Fuel & Power	
11	Chemicals	
12	Waste Disposal	
13	Management Fees	
14	Group Insurance	18,230,178
15	Pensions	10,936,775
16	Regulatory Expense	
17	Insurance Other Than Group	2,692,201
18	Customer Accounting	23,017
19	Rents	8,707,801
20	General Office Expense	15,515,466
21	Miscellaneous	41,174,835
25	Other Maintenance	5,731,089
	Total Maintenance & Operations Expense	217,390,323
27	Depreciation	20,151,572
28	Amortization	
29	General Taxes	9,648,493
30	State Income Taxes	8,841-
31	Federal Income Taxes	70,534-
32	Tax Savings Acquisition Adjustment	
33	Total Operating Expenses	247,111,013
34	Utility Operating Income	4,114,233
35	OTHER INCOME & DEDUCTIONS	
36	Non-Operating Rental Income	
37	Dividend Income-Common	
38	Dividend Income-Preferred	
39	Interest Income	662,832
40	AFUDC Equity	
42	M & J Miscellaneous Income	
43	Gain(Loss)on Disposition	565,803
45	Total Other Income	1,228,635
46	Miscellaneous Amortization	
47	Tax Savings Acquisition Adjustment	
48	Misc. Other Deductions	2,718
49	General Taxes	
50	State Income Taxes	
51	Federal Income Taxes	
52	Total Other Deductions	2,718
53	Total Other Income	1,225,917
54	Income Before Interest Charges	5,340,150
55	INTEREST CHARGES	
56	Interest on Long-Term Debt	5,335,142
57	Amortization and Debt Expense	
58	Interest-Short Term Bank Debt	
59	Other Interest Expense	5,007
60	AFUDC-Debt	
61	Total Interest Charges	5,340,149
62	Net Income	1
64	Preferred Dividend Declared	
65	Net Income to Common Stock	1

Comparative Balance Sheet
For the Period Ending 12/31/2008

American Water Works Serv Co.

2008

Unaudited

	Description	Current Year
	ASSETS	
1	Utility Plant	
2	Construction work in progress	
3	Accumulated depreciation	
4	Utility plant acquisition adjustment	
5	Other utility plant adjustments	
6	Sub-total Utility Plant	
7	Non-Utility property	
8	Other investments	86,378,361
	Current Assets	
10	Cash and cash equivalents	379
11	Temporary investments	
12	Customer accounts receivable	
13	Allowance for uncollectible accounts	
14	Unbilled revenues	
15	FIT refund due from assoc. companies	
16	Miscellaneous receivables	8,810,125
17	Materials and supplies	
19	Other	5,721,184
20	Sub-total	14,531,688
22	Deferred debits	
23	Debt and preferred stock	
24	Expense of rate proceeding	
25	Prelim survey & invest charges	
26	Reg Asset-income tax recovery	
27	Other	1,306,798
29	Sub-total	1,306,798
30	Total Assets	102,216,847
32	CAPITAL AND LIABILITIES	
33	Common Stock	10,000
34	Paid in capital	2,401,481
35	Retained Earnings	88
36	Unearned Compensation	
37	Reacquired C/S & Accum Comp Inc	
38	Total common equity	2,411,569
39	Preferred stock	
40	Long term debt	36,680,820
41	Total capitalization	39,092,389
42	Current liabilities	
43	Bank debt	
44	Current portion of LTD	14,203,114
45	Accounts Payable	10,942,535
46	Taxes accrued	1,528,948
47	Interest accrued	
48	Customer deposits	
49	Dividends declared	
51	Other	21,575,403
52	Sub-total	48,250,000
54	Deferred credits	
55	Customer adv. for construction	
56	Deferred income taxes	7,387,732-
57	Deferred investment tax credits	
58	Reg.liab-inc.tax.refund thru rates	
59	Other	22,262,192
60	Sub-total	14,874,460
62	Contributions in aid of construction	
	Total capital and liabilities	102,216,849

Income Statement YTD
For the Period Ending 12/31/2007

American Water Works Serv Co.

2007

	Description	Yr to Date December Actual	Yr to Date December Prior Year
1	OPERATING REVENUES		
2	Water		
3	Sewer		
4	Other		
5	Management	254,255,113	264,834,574
6	Total Revenues	254,255,113	264,834,574
7	OPERATIONS & MAINTENANCE EXPENSE		
8	Labor	113,140,844	108,664,104
9	Purchased Water		
10	Fuel & Power		
11	Chemicals		
12	Waste Disposal		
13	Management Fees		
14	Group Insurance	18,258,060	17,555,468
15	Pensions	10,986,815	30,315,971
16	Regulatory Expense		
17	Insurance Other Than Group	1,694,775	1,611,903
18	Customer Accounting	314,478	809,249
19	Rents	9,439,926	9,110,196
20	General Office Expense	15,494,052	17,442,161
21	Miscellaneous	56,978,962	49,727,763
25	Other Maintenance	5,857,444	5,679,329
	Total Maintenance & Operations Expense	232,165,356	240,916,144
27	Depreciation	12,261,921	10,161,970
28	Amortization		
29	General Taxes	8,316,882	10,164,814
30	State Income Taxes	3,905	115,698
31	Federal Income Taxes	142,826-	466,628
32	Tax Savings Acquisition Adjustment		
33	Total Operating Expenses	252,605,238	261,825,254
34	Utility Operating Income	1,649,875	3,009,320
35	OTHER INCOME & DEDUCTIONS		
36	Non-Operating Rental Income		
37	Dividend Income-Common		
38	Dividend Income-Preferred		
39	Interest Income	3,500,457	27
40	AFUDC Equity		
42	M & J Miscellaneous Income	1,000-	
43	Gain(Loss)on Disposition	62,245-	253,178-
45	Total Other Income	3,437,212	253,151-
46	Miscellaneous Amortization		
47	Tax Savings Acquisition Adjustment		
48	Misc. Other Deductions	14,168	15,791
49	General Taxes		
50	State Income Taxes		
51	Federal Income Taxes		
52	Total Other Deductions	14,168	15,791
53	Total Other Income	3,423,044	268,942-
54	Income Before Interest Charges	5,072,919	2,740,378
55	INTEREST CHARGES		
56	Interest on Long-Term Debt	5,013,949	3,921,420
57	Amortization and Debt Expense		
58	Interest-Short Term Bank Debt		1,191,018-
59	Other Interest Expense	58,872	38-
60	AFUDC-Debt		
61	Total Interest Charges	5,072,821	2,730,364
62	Net Income	98	10,014
64	Preferred Dividend Declared		
65	Net Income to Common Stock	98	10,014

unaudited

Comparative Balance Sheet
For the Period Ending 12/31/2007

American Water Works Serv Co

2007

Description	Current Year	Prior Year
ASSETS		
1 Utility Plant		
2 Construction work in progress		
3 Accumulated depreciation		
4 Utility plant acquisition adjustment		
5 Other utility plant adjustments		
6 Sub-total Utility Plant		
7 Non-Utility property	68,090,129	39,333,586
8 Other investments		
Current Assets		
10 Cash and cash equivalents	40,962,141	37,434,747
11 Temporary investments		
12 Customer accounts receivable		
13 Allowance for uncollectible accounts		
14 Unbilled revenues		
15 FIT refund due from assoc. companies	80,691-	599,480
16 Miscellaneous receivables	1,456,575	27,577,217
17 Materials and supplies		
19 Other	2,168,759	1,345,422
20 Sub-total	44,506,784	66,956,866
22 Deferred debits		
23 Debt and preferred stock		
24 Expense of rate proceeding		
25 Prelim survey & invest charges		
26 Reg Asset-income tax recovery		
27 Other	1,295,857	1,493,659
29 Sub-total	1,295,857	1,493,659
30 Total Assets	113,892,770	107,784,111
32 CAPITAL AND LIABILITIES		
33 Common Stock	10,000	10,000
34 Paid in capital		
35 Retained Earnings	89	10-
36 Unearned Compensation		
37 Reacquired C/S & Accum Comp Inc		
38 Total common equity	10,089	9,990
39 Preferred stock		
40 Long term debt	46,644,404	37,483,253
41 Total capitalization	46,654,493	37,493,243
42 Current liabilities		
43 Bank debt		
44 Current portion of LTD	12,284,619	8,202,056
45 Accounts Payable	13,104,000	12,473,176
46 Taxes accrued	3,405,954	16,775,540
47 Interest accrued		
48 Customer deposits		
49 Dividends declared		
51 Other	10,207,082	6,922,486
52 Sub-total	39,001,655	44,373,258
54 Deferred credits		
55 Customer adv. for construction		
56 Deferred income taxes	17,729,010-	15,696,159-
57 Deferred investment tax credits		
58 Reg.liab-inc.tax.refund thru rates		
59 Other	45,965,634	41,613,769
60 Sub-total	28,236,624	25,917,610
62 Contributions in aid of construction		
Total capital and liabilities	113,892,772	107,784,111

unaudited

Income Statement YTD
For the Period Ending 12/31/2006

American Water Works Serv Co.

Description	2006 Yr to Date December Actual	2005 Yr to Date December Prior Year
1 OPERATING REVENUES		
2 Water		
3 Sewer		
4 Other		
5 Management	264,034,574	232,267,107
6 Total Revenues	264,834,574	232,267,107
7 OPERATIONS & MAINTENANCE EXPENSE		
8 Labor	108,664,104	97,527,718
9 Purchased Water		
10 Fuel & Power		569,586
11 Chemicals		
12 Waste Disposal		
13 Management Fees		29
14 Group Insurance	17,555,468	14,924,649
15 Pensions	30,319,971	2,591,138
16 Regulatory Expense		
17 Insurance Other Than Group	1,611,903	830,244
18 Customer Accounting	309,149-	61
19 Rents	9,110,196	8,182,060
20 General Office Expense	17,442,161	19,902,704
21 Miscellaneous	49,727,763	64,408,996
25 Other Maintenance	5,679,329	4,832,253
Total Maintenance & Operations Expense	240,916,144	213,779,448
27 Depreciation	10,161,970	7,395,092
28 Amortization		
29 General Taxes	10,164,814	9,016,442
30 State Income Taxes	315,698	123,135
31 Federal Income Taxes	466,628	478,477
32 Tax Savings Acquisition Adjustment		
33 Total Operating Expenses	261,025,254	230,792,794
34 Utility Operating Income	3,809,320	1,474,313
35 OTHER INCOME & DEDUCTIONS		
36 Non-Operating Rental Income		
37 Dividend Income-Common		
38 Dividend Income-Preferred		
39 Interest Income	27	34,910
40 AFUDC Equity		
42 M & J Miscellaneous Income		847
43 Gain(Loss)on Disposition	253,178-	
45 Total Other Income	253,151-	35,757
46 Miscellaneous Amortization		
47 Tax Savings Acquisition Adjustment		
48 Misc. Other Deductions	15,791	97,396
49 General Taxes		
50 State Income Taxes		
51 Federal Income Taxes		
52 Total Other Deductions	15,791	97,396
53 Total Other Income	268,942-	61,639-
54 Income Before Interest Charges	3,740,378	1,412,674
55 INTEREST CHARGES		
56 Interest on Long-Term Debt	3,921,420	2,196,218
57 Amortization and Debt Expense		
58 Interest-Short Term Bank Debt	1,191,018-	777,355-
59 Other Interest Expense	38-	3,834
60 AFUDC-Debt		
61 Total Interest Charges	2,730,364	1,422,697
62 Net Income	10,014	10,023-
64 Preferred Dividend Declared		
65 Net Income to Common Stock	10,014	10,023-

unaudited

Comparative Balance Sheet
For the Period Ending 12/31/2006

American Water Works Serv Co.

Description	2006 Current Year	2005 Prior Year
ASSETS		
1 Utility Plant		
2 Construction work in progress		
3 Accumulated depreciation		
4 Utility plant acquisition adjustment		
5 Other utility plant adjustments		
6 Sub-total Utility Plant		
7 Non-Utility property	39,333,586	30,569,860
8 Other investments		
Current Assets		
10 Cash and cash equivalents	37,434,747	23,269,863
11 Temporary investments		
12 Customer accounts receivable		
13 Allowance for uncollectible accounts		
14 Unbilled revenues		
15 FIT refund due from assoc. companies	599,400	15,897-
16 Miscellaneous receivables	27,577,217	14,337,045
17 Materials and supplies		
19 Other	1,345,422	1,370,584
20 Sub-total	66,956,866	38,962,189
22 Deferred debits		
23 Debt and preferred stock		
24 Expense of rate proceeding		
25 Prelim survey & invest charges		
26 Reg Asset-income tax recovery		
27 Other	1,493,659	28,560,923
29 Sub-total	1,493,659	28,560,923
30 Total Assets	107,784,111	98,092,982
32 CAPITAL AND LIABILITIES		
33 Common Stock	10,000	10,000
34 Paid in capital		
35 Retained Earnings	10-	10,023-
36 Unearned Compensation		
37 Reacquired C/S & Accum Comp Inc		
38 Total common equity	9,990	23-
39 Preferred stock		
40 Long term debt	37,983,253	25,799,510
41 Total capitalization	37,493,243	25,799,487
42 Current liabilities		
43 Bank debt		
44 Current portion of LTD	8,202,056	5,739,713
45 Accounts Payable	12,473,176	15,336,445
46 Taxes accrued	15,775,540	3,866,444
47 Interest accrued		
48 Customer deposits		
49 Dividends declared		
51 Other	6,922,486	19,625,452
52 Sub-total	44,373,258	45,568,054
54 Deferred credits		
55 Customer adv. for construction		
56 Deferred income taxes	15,696,159-	4,970,793-
57 Deferred investment tax credits		
58 Reg.liab-inc.tax.refund thru rates		
59 Other	41,613,769	31,696,238
60 Sub-total	25,917,610	26,725,445
62 Contributions in aid of construction		
Total capital and liabilities	107,784,111	98,092,986

Unaudited

Income Statement YTD
For the Period Ending 12/10/2004

American Water Works Serv Co.

Description	2004 Yr to Date December Actual	2003 Yr to Date December Prior Year
1 OPERATING REVENUES		
2 Water		
3 Sewer		
4 Other		
5 Management	198,745,290	120,662,336
6 Total Revenues	198,745,290	120,662,336
7 OPERATIONS & MAINTENANCE EXPENSE		
8 Labor	68,132,762	51,569,080
9 Purchased Water		
10 Fuel & Power	176,916	56,582
11 Chemicals		
12 Waste Disposal		
13 Management Fees		
14 Group Insurance	11,054,347	9,078,442
15 Pensions	1,842,658	690,685
16 Regulatory Expense		
17 Insurance Other Than Group	760,150	457,906
18 Customer Accounting		
19 Rents	5,615,603	5,294,492
20 General Office Expense	15,758,509	9,815,038
21 Miscellaneous	78,639,917	30,805,634
25 Other Maintenance	2,974,494	2,139,985
Total Maintenance & Operations Expense	184,555,156	109,907,852
27 Depreciation	5,822,701	4,891,097
28 Amortization		
29 General Taxes	6,600,299	4,161,698
30 State Income Taxes	39,879-	29,448
31 Federal Income Taxes	166-	234,172-
32 Tax Savings Acquisition Adjustment		
33 Total Operating Expenses	196,938,111	118,975,919
34 Utility Operating Income	1,807,179	1,686,418
35 OTHER INCOME & DEDUCTIONS		
36 Non-Operating Rental Income		
37 Dividend Income-Common		
38 Dividend Income-Preferred		
39 Interest Income	3,726	34,242
40 AFUDC Equity		
42 M & J Miscellaneous Income		
43 Gain(Loss)on Disposition		16,755-
45 Total Other Income	3,726	17,487
46 Miscellaneous Amortization		
47 Tax Savings Acquisition Adjustment		
48 Misc. Other Deductions	59,320	12,675
49 General Taxes		
50 State Income Taxes		
51 Federal Income Taxes		
52 Total Other Deductions	59,320	12,675
53 Total Other Income	55,594-	4,812
54 Income Before Interest Charges	1,751,585	1,691,231
55 INTEREST CHARGES		
56 Interest on Long-Term Debt	1,607,158	1,688,334
57 Amortization and Debt Expense		
58 Interest-Short Term Bank Debt	140,165	
59 Other Interest Expense	4,262	2,897
60 AFUDC-Debt		
61 Total Interest Charges	1,751,585	1,691,231
62 Net Income		
64 Preferred Dividend Declared		
65 Net Income to Common Stock		

unaudited

Comparative Balance Sheet
For the Period Ending 12/10/2004

American Water Works Serv Co.

Description	2004 Current Year	2003 Prior Year
ASSETS		
1 Utility Plant		
2 Construction work in progress		
3 Accumulated depreciation		
4 Utility plant acquisition adjustment		
5 Other utility plant adjustments		
6 Sub-total Utility Plant		
7 Non-Utility property	18,818,741	20,049,036
8 Other investments		
Current Assets		
10 Cash and cash equivalents	3,268	3,621,951
11 Temporary investments		
12 Customer accounts receivable		
13 Allowance for uncollectible accounts		
14 Unbilled revenues		
15 FIT refund due from assoc. companies	580,330-	1,561,147
16 Miscellaneous receivables	43,184,766	25,823,449
17 Materials and supplies		
19 Other	2,544,480	2,020,387
20 Sub-total	45,152,184	33,026,934
22 Deferred debits		
23 Debt and preferred stock		
24 Expense of rate proceeding		
25 Prelim survey & invest charges		
26 Reg Asset-income tax recovery		
27 Other	14,297,955	8,666,933
29 Sub-total	14,297,955	8,666,933
30 Total Assets	78,268,880	61,742,903
32 CAPITAL AND LIABILITIES		
33 Common Stock	10,000	10,000
34 Paid in capital		
35 Retained Earnings	5	3
36 Unearned Compensation		
37 Reacquired C/S & Accum Comp Inc		
38 Total common equity	10,005	10,003
39 Preferred stock		
40 Long term debt	14,941,651	15,655,065
41 Total capitalization	14,951,656	15,665,068
42 Current liabilities		
43 Bank debt	4,936,403	647,255
44 Current portion of LTD	4,892,195	4,993,036
45 Accounts Payable	13,387,620	4,995,458
46 Taxes accrued	6,053,465	5,954,308
47 Interest accrued		
48 Customer deposits		
49 Dividends declared		
51 Other	9,810,113	8,497,305
52 Sub-total	39,039,996	25,087,962
54 Deferred credits		
55 Customer adv. for construction		
56 Deferred income taxes	613,781-	1,028,561
57 Deferred investment tax credits		
58 Reg.liab-inc.tax.refund thru rates		
59 Other	24,891,010	19,961,214
60 Sub-total	24,277,229	20,989,875
62 Contributions in aid of construction		
Total capital and liabilities	78,268,881	61,742,905

Unaudited

83500
GL046BSY
BSAWCC

American Water Works Company
American Water Capital Corp - Co 46
Total Company (USGAAP)
Comparative Balance Sheet
For the Period Ending 09/30/2010

American Water Capital Corp

Sept. 2010

	Description	Current Year
	ASSETS	
1	Utility Plant	
2	Construction work in progress	
3	Accumulated depreciation	
4	Utility plant acquisition adjustment	
5	Other utility plant adjustments	
6	Sub-total Utility Plant	
7	Non-Utility property	
8	Other investments	3,410,311,000
	Current Assets	
10	Cash and cash equivalents	63,125,686
11	Temporary investments	
12	Customer accounts receivable	
13	Allowance for uncollectible accounts	
14	Unbilled revenues	
15	FIT refund due from assoc. companies	
16	Miscellaneous receivables	332,251,309
17	Materials and supplies	
19	Other	974,460
20	Sub-total	396,351,455
22	Deferred debits	
23	Debt and preferred stock	35,956,810
24	Expense of rate proceeding	
25	Prelim survey & invest charges	
26	Reg Asset-income tax recovery	
27	Other	21,583,293
29	Sub-total	57,540,103
30	Total Assets	3,864,202,558
32	CAPITAL AND LIABILITIES	
33	Common Stock	1,000
34	Paid in capital	
35	Retained Earnings	
36	Unearned Compensation	
37	Reacquired C/S & Accum Comp Inc	
38	Total common equity	1,000
39	Preferred stock	
40	Long term debt	3,385,845,652
41	Total capitalization	3,385,846,652
42	Current liabilities	
43	Bank debt	256,717,695
44	Current portion of LTD	28,000,000
45	Accounts Payable	81,170,169
46	Taxes accrued	7,826,701
47	Interest accrued	72,082,051
48	Customer deposits	
49	Dividends declared	
51	Other	203,287
52	Sub-total	445,999,903
54	Deferred credits	
55	Customer adv. for construction	
56	Deferred income taxes	3,577,577-
57	Deferred investment tax credits	
58	Reg.liab-inc.tax.refund thru rates	
59	Other	35,933,580
60	Sub-total	32,356,003
62	Contributions in aid of construction	
	Total capital and liabilities	3,864,202,558

Unaudited

83500
GL046IST
ISAWCC

American Water Works Company
American Water Capital Corp - Co 46
Total Company (USGAAP)
Income Statement 12 Month Ended
For the Period Ending 09/30/2010

American Water Capital Corp

Sept 2010

Unaudited

Description	12 Month Actual
1 OPERATING REVENUES	
2 Water	
3 Sewer	
4 Other	
5 Management	
6 Total Revenues	
7 OPERATIONS & MAINTENANCE EXPENSE	
8 Labor	
9 Purchased Water	
10 Fuel & Power	
11 Chemicals	
12 Waste Disposal	
13 Management Fees	501,128
14 Group Insurance	
15 Pensions	
16 Regulatory Expense	
17 Insurance Other Than Group	
18 Customer Accounting	
19 Rents	
20 General Office Expense	1,058,937
21 Miscellaneous	48,932
25 Other Maintenance	
Total Maintenance & Operations Expense	1,608,997
27 Depreciation	
28 Amortization	
29 General Taxes	1,460
30 State Income Taxes	
31 Federal Income Taxes	
32 Tax Savings Acquisition Adjustment	
33 Total Operating Expenses	1,610,457
34 Utility Operating Income	1,610,457-
35 OTHER INCOME & DEDUCTIONS	
36 Non-Operating Rental Income	
37 Dividend Income-Common	
38 Dividend Income-Preferred	
39 Interest Income	202,432,919
40 AFUDC Equity	
42 M & J Miscellaneous Income	3,447,193
43 Gain(Loss)on Disposition	
45 Total Other Income	205,880,112
46 Miscellaneous Amortization	
47 Tax Savings Acquisition Adjustment	
48 Misc. Other Deductions	
49 General Taxes	
50 State Income Taxes	
51 Federal Income Taxes	
52 Total Other Deductions	
53 Total Other Income	205,880,112
54 Income Before Interest Charges	204,269,655
55 INTEREST CHARGES	
56 Interest on Long-Term Debt	201,214,317
57 Amortization and Debt Expense	1,836,735
58 Interest-Short Term Bank Debt	1,218,603
59 Other Interest Expense	
60 AFUDC-Debt	
61 Total Interest Charges	204,269,655
62 Net Income	
64 Preferred Dividend Declared	
65 Net Income to Common Stock	

Comparative Balance Sheet
For the Period Ending 12/31/2009

American Water Capital Corp

2009

Unaudited

Description	Current Year	Prior Year
ASSETS		
1 Utility Plant		
2 Construction work in progress		
3 Accumulated depreciation		
4 Utility plant acquisition adjustment		
5 Other utility plant adjustments		
6 Sub-total Utility Plant		
7 Non-Utility property		
8 Other investments	3,316,828,000	3,045,860,000
Current Assets		
10 Cash and cash equivalents	23,336,912	507,898
11 Temporary investments		
12 Customer accounts receivable		
13 Allowance for uncollectible accounts		
14 Unbilled revenues		
15 FIT refund due from assoc. companies		
16 Miscellaneous receivables	273,317,476	704,887,394
17 Materials and supplies		
19 Other	974,460	974,460
20 Sub-total	297,628,848	706,369,752
22 Deferred debits		
23 Debt and preferred stock	34,376,487	27,029,964
24 Expense of rate proceeding		
25 Prelim survey & invest charges		
26 Reg Asset-income tax recovery		
27 Other		
29 Sub-total	34,376,487	27,029,964
30 Total Assets	3,648,833,335	3,779,259,716
32 CAPITAL AND LIABILITIES		
33 Common Stock	1,000	1,000
34 Paid in capital		
35 Retained Earnings		1-
36 Unearned Compensation		
37 Reacquired C/S & Accum Comp Inc		
38 Total common equity	1,000	999
39 Preferred stock		
40 Long term debt	3,288,828,000	3,017,860,000
41 Total capitalization	3,288,829,000	3,017,860,999
42 Current liabilities		
43 Bank debt	84,994,487	429,813,460
44 Current portion of LTD	28,000,000	28,000,000
45 Accounts Payable	177,251,365	238,901,860
46 Taxes accrued	518,969-	4,506,682
47 Interest accrued	31,373,826	27,845,622
48 Customer deposits		
49 Dividends declared		
51 Other	160,327	2,425
52 Sub-total	321,261,036	729,070,049
54 Deferred credits		
55 Customer adv. for construction		
56 Deferred income taxes	4,366,812	5,336,504
57 Deferred investment tax credits		
58 Reg.liab-inc.tax.refund thru rates		
59 Other	34,376,487	26,992,165
60 Sub-total	38,743,299	32,328,669
62 Contributions in aid of construction		
Total capital and liabilities	3,648,833,335	3,779,259,717

83500
GL046IST
ISAWCC

American Water Works Company
American Water Capital Corp - Co 46
Total Company (USGAAP)
Income Statement 12 Month Ended
For the Period Ending 12/31/2009

American Water Capital Corp

Unaudited

Description	12 Month Actual	2009 12 Month Previous
1 OPERATING REVENUES		
2 Water		
3 Sewer		
4 Other		
5 Management		
6 Total Revenues		
7 OPERATIONS & MAINTENANCE EXPENSE		
8 Labor		
9 Purchased Water		
10 Fuel & Power		
11 Chemicals		
12 Waste Disposal		
13 Management Fees	497,227	
14 Group Insurance		
15 Pensions		
16 Regulatory Expense		
17 Insurance Other Than Group		
18 Customer Accounting		
19 Rents		
20 General Office Expense	1,083,370	
21 Miscellaneous	57,161	1,374,093
25 Other Maintenance		
Total Maintenance & Operations Expense	1,637,758	1,374,093
27 Depreciation		
28 Amortization		
29 General Taxes	150,571-	
30 State Income Taxes		
31 Federal Income Taxes		1
32 Tax Savings Acquisition Adjustment		1-
33 Total Operating Expenses	1,487,187	1,374,093
34 Utility Operating Income	1,487,187-	1,374,093-
35 OTHER INCOME & DEDUCTIONS		
36 Non-Operating Rental Income		
37 Dividend Income-Common		
38 Dividend Income-Preferred		
39 Interest Income	198,341,452	192,698,102
40 AFUDC Equity		
42 M & J Miscellaneous Income	4,177,928	3,176,706
43 Gain(Loss)on Disposition		
45 Total Other Income	202,519,380	195,874,808
46 Miscellaneous Amortization		
47 Tax Savings Acquisition Adjustment		
48 Misc. Other Deductions		
49 General Taxes		
50 State Income Taxes		
51 Federal Income Taxes		
52 Total Other Deductions		
53 Total Other Income	202,519,380	195,874,808
54 Income Before Interest Charges	201,032,193	194,500,715
55 INTEREST CHARGES		
56 Interest on Long-Term Debt	193,902,893	174,516,895
57 Amortization and Debt Expense	2,690,741	1,802,614
58 Interest-Short Term Bank Debt	4,438,559	18,181,207
59 Other Interest Expense		
60 AFUDC-Debt		
61 Total Interest Charges	201,032,193	194,500,716
62 Net Income		1-
64 Preferred Dividend Declared		
65 Net Income to Common Stock		1-

83500
GL046BSY
BSAWCC

American Water Works Company
American Water Capital Corp - Co 46
Total Company (USGAAP)
Comparative Balance Sheet
For the Period Ending 12/31/2008

American Water Capital Corp

2008

Unaudited

	Description	Current Year
	ASSETS	
1	Utility Plant	
2	Construction work in progress	
3	Accumulated depreciation	
4	Utility plant acquisition adjustment	
5	Other utility plant adjustments	
6	Sub-total Utility Plant	
7	Non-Utility property	
8	Other investments	3,045,860,000
	Current Assets	
10	Cash and cash equivalents	507,898
11	Temporary investments	
12	Customer accounts receivable	
13	Allowance for uncollectible accounts	
14	Unbilled revenues	
15	FIT refund due from assoc. companies	
16	Miscellaneous receivables	704,887,394
17	Materials and supplies	
19	Other	974,460
20	Sub-total	706,369,752
22	Deferred debits	
23	Debt and preferred stock	27,029,964
24	Expense of rate proceeding	
25	Prelim survey & invest charges	
26	Reg Asset-income tax recovery	
27	Other	
29	Sub-total	27,029,964
30	Total Assets	3,779,259,716
32	CAPITAL AND LIABILITIES	
33	Common Stock	1,000
34	Paid in capital	
35	Retained Earnings	1-
36	Unearned Compensation	
37	Reacquired C/S & Accum Comp Inc	
38	Total common equity	999
39	Preferred stock	
40	Long term debt	3,017,860,000
41	Total capitalization	3,017,860,999
42	Current liabilities	
43	Bank debt	429,813,460
44	Current portion of LTD	28,000,000
45	Accounts Payable	238,901,860
46	Taxes accrued	4,506,682
47	Interest accrued	27,845,622
48	Customer deposits	
49	Dividends declared	
51	Other	2,425
52	Sub-total	729,070,049
54	Deferred credits	
55	Customer adv. for construction	
56	Deferred income taxes	5,336,504
57	Deferred investment tax credits	
58	Reg.liab-inc.tax.refund thru rates	
59	Other	26,992,165
60	Sub-total	32,328,669
62	Contributions in aid of construction	
	Total capital and liabilities	3,779,259,717

83500
GL046IST
ISAWCC

American Water Works Company
American Water Capital Corp - Co 46
Total Company (USGAAP)
Income Statement 12 Month Ended
For the Period Ending 12/31/2008

American Water Capital Corp

2008

Unaudited

Description	12 Month Actual
1 OPERATING REVENUES	
2 Water	
3 Sewer	
4 Other	
5 Management	
6 Total Revenues	
7 OPERATIONS & MAINTENANCE EXPENSE	
8 Labor	
9 Purchased Water	
10 Fuel & Power	
11 Chemicals	
12 Waste Disposal	
13 Management Fees	
14 Group Insurance	
15 Pensions	
16 Regulatory Expense	
17 Insurance Other Than Group	
18 Customer Accounting	
19 Rents	
20 General Office Expense	1,374,093
21 Miscellaneous	
25 Other Maintenance	
Total Maintenance & Operations Expense	1,374,093
27 Depreciation	
28 Amortization	
29 General Taxes	
30 State Income Taxes	
31 Federal Income Taxes	1
32 Tax Savings Acquisition Adjustment	1-
33 Total Operating Expenses	1,374,093
34 Utility Operating Income	1,374,093-
35 OTHER INCOME & DEDUCTIONS	
36 Non-Operating Rental Income	
37 Dividend Income-Common	
38 Dividend Income-Preferred	
39 Interest Income	
40 AFUDC Equity	192,698,102
42 M & J Miscellaneous Income	3,176,706
43 Gain(Loss)on Disposition	
45 Total Other Income	195,874,808
46 Miscellaneous Amortization	
47 Tax Savings Acquisition Adjustment	
48 Misc. Other Deductions	
49 General Taxes	
50 State Income Taxes	
51 Federal Income Taxes	
52 Total Other Deductions	
53 Total Other Income	195,874,808
54 Income Before Interest Charges	194,500,715
55 INTEREST CHARGES	
56 Interest on Long-Term Debt	174,516,895
57 Amortization and Debt Expense	1,802,614
58 Interest-Short Term Bank Debt	18,181,207
59 Other Interest Expense	
60 AFUDC-Debt	
61 Total Interest Charges	194,500,716
62 Net Income	1-
64 Preferred Dividend Declared	
65 Net Income to Common Stock	1-

Income Statement YTD
For the Period Ending 12/31/2007

American Water Capital Corp

2007

Description	Yr to Date December Actual	Yr to Date December Prior Year
1 OPERATING REVENUES		
2 Water		
3 Sewer		
4 Other		
5 Management		
6 Total Revenues		
7 OPERATIONS & MAINTENANCE EXPENSE		
8 Labor		
9 Purchased Water		
10 Fuel & Power		
11 Chemicals		
12 Waste Disposal		
13 Management Fees		
14 Group Insurance		
15 Pensions		
16 Regulatory Expense		
17 Insurance Other Than Group		
18 Customer Accounting		
19 Rents		
20 General Office Expense	2,065,264	1,616,222
21 Miscellaneous		
25 Other Maintenance		
Total Maintenance & Operations Expense	2,065,264	1,616,222
27 Depreciation		
28 Amortization		
29 General Taxes		
30 State Income Taxes		
31 Federal Income Taxes		
32 Tax Savings Acquisition Adjustment		
33 Total Operating Expenses	2,065,264	1,616,222
34 Utility Operating Income	2.065,264-	1,616,222-
35 OTHER INCOME & DEDUCTIONS		
36 Non-Operating Rental Income		
37 Dividend Income-Common		
38 Dividend Income-Preferred		
39 Interest Income	148,128,497	134,390,879
40 AFUDC Equity		
42 M & J Miscellaneous Income	3,175,832	2,181,932
43 Gain(Loss)on Disposition		
45 Total Other Income	151,304,329	136,572,811
46 Miscellaneous Amortization		
47 Tax Savings Acquisition Adjustment		
48 Misc. Other Deductions		
49 General Taxes		
50 State Income Taxes		
51 Federal Income Taxes		
52 Total Other Deductions		
53 Total Other Income	151,304,329	136,572,811
54 Income Before Interest Charges	149,239,065	134,956,589
55 INTEREST CHARGES		
56 Interest on Long-Term Debt	110,139,321	110,789,231
57 Amortization and Debt Expense	1,110,714	565,710
58 Interest-Short Term Bank Debt	37,989,032	23,601,647
59 Other Interest Expense		
60 AFUDC-Debt		
61 Total Interest Charges	149,239,067	134,956,588
62 Net Income	2-	1
64 Preferred Dividend Declared		
65 Net Income to Common Stock	2-	1

Unaudited

Comparative Balance Sheet
For the Period Ending 12/31/2007

American Water Capital Corp

2007

	Description	Current Year	Prior Year
	ASSETS		
1	Utility Plant		
2	Construction work in progress		
3	Accumulated depreciation		
4	Utility plant acquisition adjustment		
5	Other utility plant adjustments		
6	Sub-total Utility Plant		
7	Non-Utility property		
8	Other investments	2,798,860,000	1,448,389,704
	Current Assets		
10	Cash and cash equivalents	219,581,158-	1,297,199-
11	Temporary investments		
12	Customer accounts receivable		
13	Allowance for uncollectible accounts		
14	Unbilled revenues		
15	FIT refund due from assoc. companies	913,513	3,885,183
16	Miscellaneous receivables	422,582,677	445,975,521
17	Materials and supplies		
19	Other	974,460	974,460
20	Sub-total	204,889,492	449,537,965
22	Deferred debits		
23	Debt and preferred stock	25,393,463	6,387,206
24	Expense of rate proceeding		
25	Prelim survey & invest charges		
26	Reg Asset-income tax recovery		
27	Other		
29	Sub-total	25,393,463	6,387,206
30	Total Assets	3,029,142,955	1,904,314,875
32	CAPITAL AND LIABILITIES		
33	Common Stock	1,000	1,000
34	Paid in capital		
35	Retained Earnings	1-	
36	Unearned Compensation		
37	Reacquired C/S & Accum Comp Inc		
38	Total common equity	999	1,000
39	Preferred stock		
40	Long term debt	2,770,860,000	977,160,000
41	Total capitalization	2,770,860,999	977,161,000
42	Current liabilities		
43	Bank debt	169,947,000	894,572,317
44	Current portion of LTD	28,000,000	28,000,000
45	Accounts Payable	829,749	9,127,041-
46	Taxes accrued	4,947,079	5,833,918
47	Interest accrued	24,238,393	4,344,022
48	Customer deposits		
49	Dividends declared		
51	Other		4,600
52	Sub-total	227,962,221	923,627,816
54	Deferred credits		
55	Customer adv. for construction		
56	Deferred income taxes	5,605,836	1,466,323-
57	Deferred investment tax credits		
58	Reg.liab-inc.tax.refund thru rates		
59	Other	24,713,899	4,992,382
60	Sub-total	30,319,735	3,526,059
62	Contributions in aid of construction		
	Total capital and liabilities	3,029,142,955	1,904,314,875

unaudited

Income Statement XTD
For the Period Ending 12/31/2006

American Water Capital Corp

Description	2006 Yr to Date December Actual	2005 Yr to Date December Prior Year
1 OPERATING REVENUES		
2 Water		
3 Sewer		
4 Other		
5 Management		
6 Total Revenues		
7 OPERATIONS & MAINTENANCE EXPENSE		
8 Labor		
9 Purchased Water		
10 Fuel & Power		
11 Chemicals		
12 Waste Disposal		
13 Management Fees		
14 Group Insurance		
15 Pensions		
16 Regulatory Expense		
17 Insurance Other Than Group		
18 Customer Accounting		
19 Rents		
20 General Office Expense	1,616,222	1,257,477
21 Miscellaneous		
25 Other Maintenance		
Total Maintenance & Operations Expense	1,616,222	1,257,477
27 Depreciation		
28 Amortization		
29 General Taxes		
30 State Income Taxes		
31 Federal Income Taxes		
32 Tax Savings Acquisition Adjustment		
33 Total Operating Expenses	1,616,222	1,257,477
34 Utility Operating Income	1,616,223-	1,257,477-
35 OTHER INCOME & DEDUCTIONS		
36 Non-Operating Rental Income		
37 Dividend Income Common		
38 Dividend Income Preferred		
39 Interest Income	134,390,879	103,732,652
40 AFUDC Equity		
42 M & J Miscellaneous Income	2,181,932	1,812,142
43 Gain(Loss) on Disposition		
45 Total Other Income	136,572,811	105,544,794
46 Miscellaneous Amortization		
47 Tax Savings Acquisition Adjustment		
48 Misc. Other Deductions		
49 General Taxes		
50 State Income Taxes		
51 Federal Income Taxes		
52 Total Other Deductions		
53 Total Other Income	136,572,811	105,544,794
54 Income Before Interest Charges	134,956,589	104,287,317
55 INTEREST CHARGES		
56 Interest on Long Term Debt	110,789,231	92,664,286
57 Amortization and Debt Expense	565,710	554,665
58 Interest Short Term Bank Debt	23,601,647	11,068,366
59 Other Interest Expense		
60 AFUDC Debt		
61 Total Interest Charges	134,956,588	104,287,317
62 Net Income	1	
64 Preferred Dividend Declared		
65 Net Income to Common Stock	1	

unaudited

Comparative Balance Sheet
For the Period Ending 12/31/2006

American Water Capital Corp

Description	2006 Current Year	2005 Prior Year
ASSETS		
1 Utility Plant		
2 Conatruction work in progress		
3 Accumulated depreciation		
4 Utility plant acquisition adjustment		
5 Other utility plant adjustments		
6 Sub-total Utility Plant		
7 Non-Utility property		
8 Other investments	1,448,389,704	1,858,660,000
Current Assets		
10 Cash and cash equivalents	1,297,199-	32,214,994-
11 Temporary investments		
12 Customer accounts receivable		
13 Allowance for uncollectible accounts		
14 Unbilled revenues		
15 FIT refund due from assoc. companies	3,885,183	237,374
16 Miscellaneous receivables	445,975,521	840,580,097
17 Materials and supplies		
19 Other	974,460	188,673
20 Sub-total	449,537,965	808,791,150
22 Deferred debits		
23 Debt and preferred stock	6,387,206	3,870,599
24 Expense of rate proceeding		
25 Prelim survey & invest charges		
26 Reg Asset-income tax recovery		
27 Other		
29 Sub-total	6,387,206	3,870,599
30 Total Assets	1,904,314,875	2,671,321,749
32 CAPITAL AND LIABILITIES		
33 Common Stock	1,000	1,000
34 Paid in capital		
35 Retained Earnings		
36 Unearned Compensation		
37 Reacquired C/S & Accum Comp Inc		
38 Total common equity	1,000	1,000
39 Preferred stock		
40 Long term debt	977,160,000	1,858,660,000
41 Total capitalization	977,161,000	1,858,661,000
42 Current liabilities		
43 Bank debt	894,572,317	774,142,900
44 Current portion of LTD	28,000,000	
45 Accounts Payable	9,127,041-	15,181,712
46 Taxes accrued	5,833,918	3,291,907
47 Interest accrued	4,344,022	17,613,236
48 Customer deposits		
49 Dividends declared		
51 Other	4,600	36,462
52 Sub-total	923,627,816	810,266,217
54 Deferred credits		
55 Customer adv. for construction		
56 Deferred income taxes	1,466,323-	1,476,068-
57 Deferred investment tax credits		
58 Reg.liab-inc.tax.refund thru rates		
59 Other	4,992,382	3,870,599
60 Sub-total	3,526,059	2,394,531
62 Contributions in aid of construction		
Total capital and liabilities	1,904,314,875	2,671,321,748

unaudited

Income Statement YTD
For the Period Ending 12/10/2004

American Water Capital Corp

Description	2004 Yr to Date December Actual	2003 Yr to Date December Prior Year
1 OPERATING REVENUES		
2 Water		
3 Sewer		
4 Other		
5 Management		
6 Total Revenues		
7 OPERATIONS & MAINTENANCE EXPENSE		
8 Labor		
9 Purchased Water		
10 Fuel & Power		
11 Chemicals		
12 Waste Disposal		
13 Management Fees		
14 Group Insurance		
15 Pensions		
16 Regulatory Expense		
17 Insurance Other Than Group		
18 Customer Accounting		
19 Rents		
20 General Office Expense	973,215	824,951
21 Miscellaneous		
25 Other Maintenance		
Total Maintenance & Operations Expense	973,215	824,951
27 Depreciation		
28 Amortization		
29 General Taxes		
30 State Income Taxes		
31 Federal Income Taxes		
32 Tax Savings Acquisition Adjustment		
33 Total Operating Expenses	973,215	824,951
34 Utility Operating Income	973,215-	824,951-
35 OTHER INCOME & DEDUCTIONS		
36 Non-Operating Rental Income		
37 Dividend Income-Common		
38 Dividend Income-Preferred		
39 Interest Income	89,862,903	85,212,151
40 AFUDC Equity		
42 M & J Miscellaneous Income	1,657,709	1,322,775
43 Gain(Loss) on Disposition		
45 Total Other Income	91,520,618	86,534,926
46 Miscellaneous Amortization		
47 Tax Savings Acquisition Adjustment		
48 Misc. Other Deductions		
49 General Taxes		
50 State Income Taxes		
51 Federal Income Taxes		
52 Total Other Deductions		
53 Total Other Income	91,520,618	86,534,926
54 Income Before Interest Charges	90,547,403	85,709,975
55 INTEREST CHARGES		
56 Interest on Long-Term Debt	84,490,894	79,796,935
57 Amortization and Debt Expense	684,494	497,824
58 Interest-Short-Term Bank Debt	5,372,015	5,415,216
59 Other Interest Expense		
60 AFUDC-Debt		
61 Total Interest Charges	90,547,403	85,709,975
62 Net Income		
64 Preferred Dividend Declared		
65 Net Income to Common Stock		

unaudited

Comparative Balance Sheet
For the Period Ending 12/10/2004

American Water Capital Corp

Description	2004 Current Year	2003 Prior Year
ASSETS		
1 Utility Plant		
2 Construction work in progress		
3 Accumulated depreciation		
4 Utility plant acquisition adjustment		
5 Other utility plant adjustments		
6 Sub-total Utility Plant		
7 Non-Utility property		
8 Other investments	1,778,660,000	1,580,360,000
Current Assets		
10 Cash and cash equivalents	8,623,754-	19,069,677-
11 Temporary investments		
12 Customer accounts receivable		
13 Allowance for uncollectible accounts		
14 Unbilled revenues		
15 FIT refund due from assoc. companies	550,784	
16 Miscellaneous receivables	334,805,665	414,343,055
17 Materials and supplies		
19 Other	51,557	
20 Sub-total	326,784,252	395,273,378
22 Deferred debits		
23 Debt and preferred stock	4,425,264	4,117,197
24 Expense of rate proceeding		
25 Prelim survey & invest charges		
26 Reg Asset-income tax recovery		
27 Other		
29 Sub-total	4,425,264	4,117,197
30 Total Assets	2,109,869,516	1,979,750,575
32 CAPITAL AND LIABILITIES		
33 Common Stock	1,000	1,000
34 Paid in capital		
35 Retained Earnings		
36 Unearned Compensation		
37 Reacquired C/S & Accum Comp Inc		
38 Total common equity	1,000	1,000
39 Preferred stock		
40 Long term debt	1,778,660,000	1,580,360,000
41 Total capitalization	1,778,661,000	1,580,361,000
42 Current liabilities		
43 Bank debt	310,106,284	377,737,660
44 Current portion of LTD		
45 Accounts Payable	834,965	478,454
46 Taxes accrued	2,050,237	
47 Interest accrued	15,940,446	17,051,674
48 Customer deposits		
49 Dividends declared		
51 Other		4,590
52 Sub-total	328,931,932	395,272,378
54 Deferred credits		
55 Customer adv. for construction		
56 Deferred income taxes	2,148,680-	
57 Deferred investment tax credits		
58 Reg.liab-inc.tax.refund thru rates		
59 Other	4,425,264	4,117,197
60 Sub-total	2,276,584	4,117,197
62 Contributions in aid of construction		
Total capital and liabilities	2,109,869,516	1,979,750,575

unaudited

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: Robert Shiltz

Question:

12. Please provide copies of all bills or statements in the form received by ***TAWC*** from ***AWWSC*** or ***AWWC*** or any subsidiary or affiliate of ***AWWC*** from January 1, 2007 through the present date for expenses classified as Management Fees.

Response:

Due to the volume of pages, the bills are included on the enclosed CD. Please refer to the document labeled as TN-COC-01-Q12-ATTACHMENT.

Data Selection Values
Year: 07 Period: 01 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	512.85	15,688.82	7,876.52	23,565.34
Administration	97.21	6,770.64	70,769.72	77,540.36
Audit	27.75	1,361.14	734.97	2,096.11
Communications	57.75	4,079.07	4,973.57	9,052.64
Legal	41.06	3,115.68	4,699.15	7,814.83
Engineering	80.15	4,191.49	3,608.71	7,800.20
Finance	469.70	21,292.64	46,372.04	67,664.68
Human Resources	163.82	5,295.77	7,661.36	12,957.13
Information Systems	391.56	16,055.65	27,426.08	43,481.73
Operations	348.58	17,017.49	12,729.01	29,746.50
Rates & Revenue	29.05	2,697.76	2,425.80	5,123.56
Risk Management	108.40	4,569.53	1,081.27	5,650.80
Water Quality	236.28	8,385.76	6,735.79	15,121.55
Customer Service	2,512.45	44,641.99	47,979.22	92,621.21
TOTAL:	5,076.61	155,163.43	245,073.21	400,236.64

TOTAL CURRENT MONTH CHARGES	400,236.64
LESS: PAYMENT-PRIOR EST. BILLING	1,107,500.82-
NET AMOUNT PAYABLE (RECEIVABLE)	707,264.18-
PLUS: EST. CURRENT MONTH BILLING	400,236.64
	307,027.54-

TN-COC-01-Q12-ATTACHMENT
Page 1 of 623

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	1,414,973.34-	1,414,973.34-		733,907.61-		733,907.61-
Total:	1,414,973.34-	1,414,973.34-		733,907.61-		733,907.61-
Total: 0003 AW Service Co.	1,414,973.34-	1,414,973.34-		733,907.61-		733,907.61-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	925.29	925.29		12,112.57		12,112.57
Total: OPEX	925.29	925.29		12,112.57		12,112.57
CAPEX						
032020 CORP-Corporate Bus Development	11.96	11.96		270.33		270.33
Total: CAPEX	11.96	11.96		270.33		270.33
Total: 0320 SC-CORP Bus Develop	937.25	937.25		12,382.90		12,382.90
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,083.50	2,083.50		18,380.40		18,380.40
Total: OPEX	2,083.50	2,083.50		18,380.40		18,380.40
CAPEX						
032060 CORP-Audit	12.61	12.61		276.42		276.42
Total: CAPEX	12.61	12.61		276.42		276.42
Total: 0321 SC-CORP Audit	2,096.11	2,096.11		18,656.82		18,656.82
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs				78.25		78.25
032025 CORP-External Affairs	1,997.47	1,997.47		11,078.51		11,078.51
032068 CORP-Marketing & Sales	1,081.65	1,081.65		18,179.44		18,179.44
032085 CORP-External Communications	2,093.74	2,093.74		11,370.24		11,370.24
032086 CORP-Internal Communications	743.59	743.59		4,821.89		4,821.89
032087 CORP-Corp Social Resp	1,097.33	1,097.33		5,366.08		5,366.08
Total: OPEX	7,013.78	7,013.78		50,894.41		50,894.41
CAPEX						
032025 CORP-External Affairs	13.17	13.17		188.13		188.13
032068 CORP-Marketing & Sales	13.28	13.28		368.66		368.66
032085 CORP-External Communications	3.03	3.03		76.37		76.37
032086 CORP-Internal Communications	2.61	2.61		47.57		47.57
032087 CORP-Corp Social Resp						
Total: CAPEX	32.09	32.09		680.73		680.73
Total: 0322 SC-CORP External Affairs	7,045.87	7,045.87		51,575.14		51,575.14
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru	.69-	.69-		.69-		.69-
032010 CORP-Supply Chain-Sourcing	3,854.36	3,854.36		26,062.99		26,062.99
033010 WE-Supply Chain	33.29	33.29		74.93		74.93
033510 CE-Supply Chain	1.65	1.65		23.84		23.84

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	1,097.46		1,097.46	6,455.31		6,455.31
036510 NE-Supply Chain	111.51-		111.51-	80.30-		80.30-
Total: OPEX	4,874.56		4,874.56	32,536.08		32,536.08
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	1,610.36		1,610.36	19,081.09		19,081.09
033010 WE-Supply Chain	1.14		1.14	1.14		1.14
033510 CE-Supply Chain				20.43		20.43
035010 SE-Supply Chain	228.38		228.38	3,517.16		3,517.16
036510 NE-Supply Chain	69.19-		69.19-	69.19-		69.19-
Total: CAPEX	1,770.69		1,770.69	22,550.63		22,550.63
Total: 0323 SC-Supply Chain Location	6,645.25		6,645.25	55,086.71		55,086.71
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	750.13		750.13	5,825.64		5,825.64
032031 CORP-Service Desk	1,243.24		1,243.24	9,660.63		9,660.63
032032 CORP-ITS Bus Development	630.02		630.02	6,122.49		6,122.49
032033 CORP-ITS Desktop Adminstration	373.07		373.07	2,771.11		2,771.11
032034 CORP-ITS Appl Adm & Security	776.80		776.80	5,910.17		5,910.17
032071 CORP-ITS Admin	572.55-		572.55-	44,942.83		44,942.83
032072 CORP-ITS PMO	1,593.20		1,593.20	14,329.43		14,329.43
032073 CORP-ITS Infra/Oper Admin	521.87		521.87	3,748.32		3,748.32
032074 CORP-ITS Production	10,747.84		10,747.84	61,274.70		61,274.70
032075 CORP-System Maint & Perf	11,582.72		11,582.72	82,791.84		82,791.84
032076 CORP-Communications	859.42		859.42	25,204.63		25,204.63
032077 CORP-ITS Telecom	183.40		183.40	16.81		16.81
032078 CORP-Adm Business Solutions	356.57		356.57	2,832.30		2,832.30
032079 CORP-Technical Applications	4,216.41		4,216.41	37,130.44		37,130.44
032080 CORP-Functional Applications	1,513.28		1,513.28	16,337.83		16,337.83
032081 CORP-ITS Quality Assurance	836.94		836.94	7,760.95		7,760.95
032082 CORP-Technical Lead	776.02		776.02	5,784.80		5,784.80
032083 CORP-ITS Strategy/Governance	625.96		625.96	4,276.57		4,276.57
032093 CORP-ITS Design Authority	336.92		336.92	3,691.50		3,691.50
033031 WE-ITS Client Relations	8.14		8.14	8.69		8.69
033531 CE-Western CS & S	381.55		381.55	4,616.69		4,616.69
035031 SE-ITS Client Relations	301.98-		301.98-	111.32-		111.32-
036531 NE-Eastern CS & S	4,740.86		4,740.86	36,644.58		36,644.58
Total: OPEX	42,179.83		42,179.83	381,571.63		381,571.63
CAPEX						
032030 CORP-ITS Client Rel Admin	4.50		4.50	111.95		111.95
032031 CORP-Service Desk	8.05		8.05	147.18		147.18
032032 CORP-ITS Bus Development	4.36		4.36	93.80		93.80

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 CORP-ITS Desktop Adminstration	2.33		2.33	39.73		39.73
032034 CORP-ITS Appl Adm & Security	4.84		4.84	82.55		82.55
032071 CORP-ITS Admin	677.04		677.04	1,911.97		1,911.97
032072 CORP-ITS PMO	120.87-		120.87-	168.29		168.29
032073 CORP-ITS Infra/Oper Admin	2.53		2.53	56.39		56.39
032074 CORP-ITS Production	316.43		316.43	5,161.95		5,161.95
032075 CORP-System Maint & Perf	283.13		283.13	3,975.10		3,975.10
032076 CORP-Communications	19.12		19.12	456.65		456.65
032077 CORP-ITS Telecom	.77		.77	3.21-		3.21-
032078 CORP-Adm Business Solutions	1.91		1.91	40.43		40.43
032079 CORP-Technical Applications	29.49		29.49	730.21		730.21
032080 CORP-Functional Applications	11.55		11.55	253.89		253.89
032081 CORP-ITS Quality Assurance	5.05		5.05	112.76		112.76
032082 CORP-Technical Lead	5.17		5.17	84.96		84.96
032083 CORP-ITS Strategy/Governance	3.90		3.90	45.41		45.41
032093 CORP-ITS Design Authority	.43		.43	31.70		31.70
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				.47		.47
035031 SE-ITS Client Relations	3.86-		3.86-	3.86-		3.86-
036531 NE-Eastern CS & S	46.03		46.03	280.24		280.24
Total: CAPEX	1,301.90		1,301.90	13,778.56		13,778.56
Total: 0324 SC-ITS Location	43,481.73		43,481.73	395,350.19		395,350.19
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,371.99		3,371.99	24,067.60		24,067.60
032505 SSC-Administration	4,675.45		4,675.45	54,608.49		54,608.49
032560 SSC-Financial Reporting	132.33		132.33	.40		.40
032570 SSC-General Accounting	5,387.18		5,387.18	40,585.69		40,585.69
032571 SSC-Tax	1,616.90		1,616.90	14,765.51		14,765.51
032572 SSC-Business Support Services	1,352.62		1,352.62	10,985.77		10,985.77
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,130.27		1,130.27	10,852.47		10,852.47
032575 SSC-Cash Management	2,306.29		2,306.29	17,643.61		17,643.61
032576 SSC-Facility Services	245.31		245.31	2,284.69-		2,284.69-
032577 SSC-Fixed Assets/Job Cost	2,236.94		2,236.94	19,332.81		19,332.81
032578 SSC-Project Management	16.00		16.00	3,267.54		3,267.54
032579 SSC-Employee Services	4,174.75		4,174.75	28,244.66		28,244.66
032580 SSC-AWE				1,228.08		1,228.08
Total: OPEX	26,646.03		26,646.03	223,297.94		223,297.94
CAPEX						
032084 SSC-Accounts Payable				414.47		414.47
032505 SSC-Administration				3,169.05		3,169.05

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting				5.33-		5.33-
032570 SSC-General Accounting				696.92		696.92
032571 SSC-Tax				214.26		214.26
032572 SSC-Business Support Services				191.74		191.74
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation				12,609.49		12,609.49
032575 SSC-Cash Management				331.28		331.28
032576 SSC-Facility Services				22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost				304.31		304.31
032578 SSC-Project Management				66.37		66.37
032579 SSC-Employee Services				552.53		552.53
032580 SSC-AWE				7.41		7.41
Total: CAPEX				18,529.97		18,529.97
Total: 0325 SC-SSC Location	26,646.03		26,646.03	241,827.91		241,827.91
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,201.18		3,201.18	22,385.99		22,385.99
032019 CORP-Operational Risk	1,575.75		1,575.75	23,879.48		23,879.48
032064 CORP-Operational Performance	1,518.81		1,518.81	10,961.18		10,961.18
032065 CORP-Asset Management	243.96		243.96	2,155.56		2,155.56
032066 CORP-Research & Env Excellence	2,361.66		2,361.66	16,073.68		16,073.68
036550 CORP-COE-Engineering	405.45		405.45	1,480.15		1,480.15
036551 CORP-COE-Technical Services	159.33		159.33	1,319.76		1,319.76
Total: OPEX	9,466.14		9,466.14	78,255.80		78,255.80
CAPEX						
032011 CORP-Chief Operating Officer	112.21		112.21	2,484.80		2,484.80
032019 CORP-Operational Risk	14.10		14.10	2,177.08		2,177.08
032064 CORP-Operational Performance	18.56		18.56	733.48		733.48
032065 CORP-Asset Management	1,420.77		1,420.77	11,241.13		11,241.13
032066 CORP-Research & Env Excellence	229.56		229.56	2,113.63		2,113.63
036550 CORP-COE-Engineering	2,021.08		2,021.08	8,023.35		8,023.35
036551 CORP-COE-Technical Services	1,022.34		1,022.34	6,270.15		6,270.15
Total: CAPEX	4,838.62		4,838.62	33,043.62		33,043.62
Total: 0326 SC-CORP Operations	14,304.76		14,304.76	111,299.42		111,299.42
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	5,007.36-		5,007.36-	22,666.00		22,666.00
032017 CORP-Planning & Reporting	5,708.00		5,708.00	29,393.14		29,393.14
032027 CORP-Reporting & Compliance	32,166.73		32,166.73	462,478.24		462,478.24
032037 CORP-Investor Relations	763.48		763.48	5,593.22		5,593.22
032047 CORP-Income Tax	11,783.05		11,783.05	37,128.65		37,128.65
032057 CORP-Treasury	601.03		601.03	14,092.59		14,092.59

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	46,014.93	46,014.93		571,351.84	571,351.84	
CAPEX						
032007 CORP-Finance	172.62-	172.62-		96.97-	96.97-	
032017 CORP-Planning & Reporting	24.84	24.84		268.22	268.22	
032027 CORP-Reporting & Compliance	5.71	5.71		116.51	116.51	
032037 CORP-Investor Relations	6.34	6.34		135.17	135.17	
032047 CORP-Income Tax				226.58	226.58	
032057 CORP-Treasury	5.41	5.41		282.82	282.82	
Total: CAPEX	130.32-	130.32-		932.33	932.33	
Total: 0327 SC-CORP Finance	45,884.61	45,884.61		572,284.17	572,284.17	
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	1,673.43	1,673.43		17,644.68	17,644.68	
032003 CORP-HR Talent Development	1,155.80	1,155.80		3,017.79	3,017.79	
032004 CORP-HR Labor Relations	579.81	579.81		4,806.52	4,806.52	
032006 CORP-Business Center HR	977.24	977.24		10,225.71	10,225.71	
032012 CORP-HR Strategic Staffing	81.05	81.05		1.78-	1.78-	
032013 CORP-HR Systems & Processes	1,228.91	1,228.91		9,495.40	9,495.40	
032014 CORP-Benefits Service Center	2,219.83	2,219.83		15,944.76	15,944.76	
032018 CORP-Human Resources	1,445.98	1,445.98		10,436.30	10,436.30	
Total: OPEX	9,362.05	9,362.05		71,569.38	71,569.38	
CAPEX						
032002 CORP-HR Comp/Benefits	7.03	7.03		138.99	138.99	
032003 CORP-HR Talent Development	4.04	4.04		51.52	51.52	
032004 CORP-HR Labor Relations	3.32	3.32		61.61	61.61	
032006 CORP-Business Center HR	6.00	6.00		135.64	135.64	
032012 CORP-HR Strategic Staffing	.50	.50		1.64-	1.64-	
032013 CORP-HR Systems & Processes	4.46	4.46		83.78	83.78	
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	.44-	.44-		9.06-	9.06-	
Total: CAPEX	24.91	24.91		460.84	460.84	
Total: 0328 SC-CORP Human Resources	9,386.96	9,386.96		72,030.22	72,030.22	
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	639.19	639.19		10,435.54	10,435.54	
032015 CORP-Legal	2,457.29	2,457.29		20,862.15	20,862.15	
Total: OPEX	3,096.48	3,096.48		31,297.69	31,297.69	
CAPEX						
032008 CORP-Legal Admin	3.54	3.54		113.92	113.92	
032015 CORP-Legal	18.78	18.78		433.20	433.20	
Total: CAPEX	22.32	22.32		547.12	547.12	
Total: 0329 SC-CORP Legal	3,118.80	3,118.80		31,844.81	31,844.81	

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	1.48		1.48	25.95		25.95
033002 WE-Network	3.55-		3.55-	20.76		20.76
033003 WE-Customer Relations	.58		.58	52.64		52.64
033004 WE-Technical Services	.93		.93	20.19		20.19
033005 WE-Administration	28.98		28.98	565.38		565.38
033006 WE-Service Delivery	.53		.53	27.75		27.75
033007 WE-Finance	14.44		14.44	410.44		410.44
033011 WE-Environmental Mgmt	3.86		3.86	23.99		23.99
033014 WE-Engineering	1.85		1.85	44.27		44.27
033015 WE-Legal	9.47		9.47	54.03		54.03
033016 WE-Maintenance	.22		.22	201.81		201.81
033018 WE-Human Resources	.78		.78	24.48		24.48
033019 WE-Operational Risk	.41		.41	14.75		14.75
033020 WE-Business Development	7.62		7.62	289.26		289.26
033025 WE-External Affairs	.56-		.56-	202.52		202.52
033028 WE-Asset Planning	67.24		67.24	245.75		245.75
Total: OPEX	134.28		134.28	2,223.97		2,223.97
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	134.28		134.28	2,223.97		2,223.97
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	3.09		3.09	48.36		48.36
033502 CE-Network	2.13		2.13	41.29		41.29
033503 CE-Customer Relations	86.69		86.69	565.38		565.38
033505 CE-Administration	125.85		125.85	3,344.17		3,344.17
033507 CE-Finance	18.42		18.42	247.00		247.00

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	6.48		6.48	98.53		98.53
033514 CE-Engineering	45.89		45.89	497.93		497.93
033515 CE-Legal	25.41		25.41	145.24		145.24
033516 CE-Maintenance	5.24		5.24	841.73		841.73
033518 CE-Human Resources	51.65		51.65	335.22		335.22
033519 CE-Operational Risk	3.12		3.12	140.24		140.24
033520 CE-Business Development	20.19		20.19	745.49		745.49
033525 CE-External Affairs	28.74-		28.74-	47.60		47.60
Total: OPEX	365.42		365.42	7,098.18		7,098.18
CAPEX						
033501 CE-Production				.15		.15
033502 CE-Network				.11		.11
033503 CE-Customer Relations	3.82		3.82	41.73		41.73
033505 CE-Administration				7.74		7.74
033507 CE-Finance				.79		.79
033511 CE-Environmental Mgmt				.30		.30
033514 CE-Engineering				1.46		1.46
033515 CE-Legal				.37		.37
033516 CE-Maintenance				.31		.31
033518 CE-Human Resources	52.24		52.24	52.78		52.78
033519 CE-Operational Risk				.21		.21
033520 CE-Business Development				.24		.24
033525 CE-External Affairs				.19		.19
Total: CAPEX	56.06		56.06	106.38		106.38
Total: 0335 SC-Central Region Location	421.48		421.48	7,204.56		7,204.56
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	2,148.17		2,148.17	57,995.02		57,995.02
034018 CCA-Human Resources	1,554.60		1,554.60	10,799.55		10,799.55
034070 CCA-Call Handling	16,464.58		16,464.58	130,902.26		130,902.26
034071 CCA-Billing	7,558.63		7,558.63	67,232.29		67,232.29
034072 CCA-Collections	12,969.30		12,969.30	66,108.43		66,108.43
034073 CCA-Operations & Performance	16,302.00		16,302.00	113,017.11		113,017.11
034074 CCA-Business Services	2,168.86		2,168.86	14,207.28		14,207.28
034075 CCA-Education & Development	2,789.48		2,789.48	16,587.30		16,587.30
Total: OPEX	61,955.62		61,955.62	476,849.24		476,849.24
CAPEX						
034005 CCA-Administration						
034018 CCA-Human Resources						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	61,955.62		61,955.62	476,849.24		476,849.24
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	6,835.70		6,835.70	73,919.14		73,919.14
Total: OPEX	6,835.70		6,835.70	73,919.14		73,919.14
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	6,835.70		6,835.70	73,919.14		73,919.14
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	808.19		808.19	5,642.78		5,642.78
035002 SE-Network	2,403.06		2,403.06	10,838.38		10,838.38
035003 SE-Customer Relations	8,707.45		8,707.45	70,055.00		70,055.00
035005 SE-Administration	23,939.86		23,939.86	184,451.42		184,451.42
035007 SE-Finance	17,396.64		17,396.64	151,984.74		151,984.74
035011 SE-Environmental Mgmt	5,455.59		5,455.59	24,281.13		24,281.13
035014 SE-Engineering	1,941.28		1,941.28	14,884.99		14,884.99
035015 SE-Legal	4,447.30		4,447.30	33,369.93		33,369.93
035016 SE-Maintenance	9,361.86		9,361.86	100,445.37		100,445.37
035018 SE-Human Resources	1,269.32		1,269.32	32,808.38		32,808.38
035019 SE-Operational Risk	3,980.82		3,980.82	28,741.01		28,741.01
035020 SE-Business Development	4,718.91		4,718.91	57,638.51		57,638.51
035025 SE-External Affairs	4,064.63		4,064.63	37,500.77		37,500.77
Total: OPEX	88,494.91		88,494.91	752,642.41		752,642.41
CAPEX						
035001 SE-Production	56.89		56.89	355.30		355.30
035002 SE-Network	116.99		116.99	681.77		681.77
035003 SE-Customer Relations	284.80		284.80	1,622.30		1,622.30
035005 SE-Administration	2,809.02		2,809.02	17,686.74		17,686.74
035007 SE-Finance	942.11		942.11	3,937.95		3,937.95
035011 SE-Environmental Mgmt	228.28		228.28	1,315.04		1,315.04
035014 SE-Engineering	5,742.56		5,742.56	32,719.26		32,719.26
035015 SE-Legal	212.17		212.17	1,452.82		1,452.82
035016 SE-Maintenance	686.25		686.25	2,988.36		2,988.36
035018 SE-Human Resources	61.55		61.55	729.01		729.01
035019 SE-Operational Risk	74.58		74.58	5,586.19		5,586.19
035020 SE-Business Development	305.14		305.14	1,717.91		1,717.91

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	164.23		164.23	820.24		820.24
Total: CAPEX	11,684.57		11,684.57	71,612.89		71,612.89
Total: 0350 SC-Southeast-PA Location	100,179.48		100,179.48	824,255.30		824,255.30
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	599.04		599.04	5,461.99		5,461.99
032046 CORP-3906 Church Road	476.73		476.73	5,412.49		5,412.49
032062 CORP-Building Services	11,074.51		11,074.51	89,740.11		89,740.11
032063 CORP-Building Services Woodcre	4,620.52		4,620.52	40,297.99		40,297.99
032090 CORP-Prop Mgmt Development	11.24-		11.24-	83.36-		83.36-
Total: OPEX	16,759.56		16,759.56	140,829.22		140,829.22
CAPEX						
032046 CORP-3906 Church Road	433.13		433.13	4,170.44		4,170.44
032062 CORP-Building Services	372.92		372.92	7,839.58		7,839.58
032063 CORP-Building Services Woodcre				3,954.69		3,954.69
032090 CORP-Prop Mgmt Development	.19		.19	5.44-		5.44-
Total: CAPEX	806.24		806.24	15,959.27		15,959.27
Total: 0362 SC-CORP Property	17,565.80		17,565.80	156,788.49		156,788.49
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	1.80		1.80	47.84		47.84
036502 NE-Network	.55-		.55-	1.22		1.22
036503 NE-Customer Field Services	.68		.68	3.50		3.50
036505 NE-Administration	29.82		29.82	4,142.71		4,142.71
036507 NE-Finance	12.20		12.20	695.12		695.12
036511 NE-Environmental Mgmt	1.05		1.05	24.62		24.62
036514 NE-Engineering	1.14		1.14	33.94		33.94
036515 NE-Legal	6.24		6.24	236.30		236.30
036516 NE-Maintenance	.86		.86	29.76		29.76
036518 NE-Human Resources	31.60		31.60	236.85		236.85
036519 NE-Operational Risk	5.08		5.08	141.12		141.12
036520 NE-Business Development	116.57		116.57	1,411.52		1,411.52
036525 NE-External Affairs	.65		.65	95.35		95.35
036576 NE-Building Services Woodcrest	.31		.31	14.39		14.39
036591 NE-SAP Conversion	.27		.27	2.37		2.37
Total: OPEX	207.72		207.72	7,116.61		7,116.61
CAPEX						
036501 NE-Production	1.09-		1.09-	1.09-		1.09-
036502 NE-Network	.33		.33	.33		.33
036503 NE-Customer Field Services	.71		.71	.71		.71
036505 NE-Administration	18.02-		18.02-	18.02-		18.02-
036507 NE-Finance	7.36-		7.36-	7.36-		7.36-

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

		Month			Year-To-Date		
Description Of Service		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0365	SC-Northeastern Reg Location						
CAPEX							
036511	NE-Environmental Mgmt	.63-		.63-	.63-		.63-
036514	NE-Engineering	.69-		.69-	.69-		.69-
036515	NE-Legal	4.56-		4.56-	4.56-		4.56-
036516	NE-Maintenance	.52-		.52-	.52-		.52-
036518	NE-Human Resources	2.58-		2.58-	2.58-		2.58-
036519	NE-Operational Risk	3.06-		3.06-	3.06-		3.06-
036520	NE-Business Development	3.28-		3.28-	3.28-		3.28-
036525	NE-External Affairs	1.18-		1.18-	1.18-		1.18-
036576	NE-Building Services Woodcrest	.19-		.19-	.19-		.19-
Total: CAPEX		42.12-		42.12-	42.12-		42.12-
Total: 0365	SC-Northeastern Reg Location	165.60		165.60	7,074.49		7,074.49
0369	SC-CORP Regulatory						
OPEX							
032050	CORP-Backfill Reg App	50.33		50.33	995.08		995.08
032069	CORP-Regulatory UFS	2,827.69		2,827.69	10,734.81		10,734.81
Total: OPEX		2,878.02		2,878.02	11,729.89		11,729.89
CAPEX							
032050	CORP-Backfill Reg App	.90		.90	32.27		32.27
032069	CORP-Regulatory UFS	19.44		19.44	9,530.93		9,530.93
Total: CAPEX		20.34		20.34	9,563.20		9,563.20
Total: 0369	SC-CORP Regulatory	2,898.36		2,898.36	21,293.09		21,293.09
0370	SC-CSC Pensacola OH Location						
OPEX							
037005	CCP-Administration	1,285.89		1,285.89	15,757.93		15,757.93
037018	CCP-Human Resources ODI	551.01		551.01	3,347.55		3,347.55
037070	CCP-Call Handling	16,083.01		16,083.01	143,650.84		143,650.84
037071	CCP-Billing	494.22-		494.22-	292.62-		292.62-
037072	CCP-Collections	70.09-		70.09-	69.09-		69.09-
037073	CCP-Operations and Support	4,298.48		4,298.48	44,732.79		44,732.79
037074	CCP-Business Services	1,486.25		1,486.25	354.10		354.10
037075	CCP-Education & Development	546.14		546.14	6,039.53		6,039.53
Total: OPEX		23,686.47		23,686.47	213,521.03		213,521.03
CAPEX							
037005	CCP-Administration						
037018	CCP-Human Resources ODI						
037070	CCP-Call Handling						
037071	CCP-Billing						
037072	CCP-Collections						
037073	CCP-Operations and Support						
037074	CCP-Business Services						
037075	CCP-Education & Development						
Total: CAPEX							

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	23,686.47		23,686.47	213,521.03		213,521.03
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project	910.28-		910.28-	918.12-		918.12-
Total: OPEX	910.28-		910.28-	918.12-		918.12-
CAPEX						
032091 CORP-STEP Project	42.83-		42.83-	42.83-		42.83-
Total: CAPEX	42.83-		42.83-	42.83-		42.83-
Total: 0375 SC-STEP Project Location	953.11-		953.11-	960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	4,790.98		4,790.98	27,656.09		27,656.09
Total: OPEX	4,790.98		4,790.98	27,656.09		27,656.09
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	4,790.98		4,790.98	27,656.09		27,656.09
0398 SC-CORP Other						
032000 CORP-Balance Sheet	1,414,973.34		1,414,973.34	733,907.61		733,907.61
Total:	1,414,973.34		1,414,973.34	733,907.61		733,907.61
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	18.89		18.89	13.96		13.96
032061 CORP-Property Management	218.39		218.39	73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	75.34		75.34	2,593.89		2,593.89
032092 CORP-Strategy & Planning	.85-		.85-	.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer	2.38-		2.38-	2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	22,212.07		22,212.07	13,591.00-		13,591.00-
Total: OPEX	22,521.46		22,521.46	11,060.31-		11,060.31-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.60		.60	1.26		1.26
032061 CORP-Property Management	7.39		7.39	66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	1.86		1.86	68.28		68.28
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 01 Year: 07
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0398	SC-CORP Other						
CAPEX							
032095	CORP-Project STAR						
032096	CORP-Chief Growth Officer						
032097	CORP-Product & Serv Innovation						
032098	CORP-Non-Departmental Costs	477.30		477.30	1,333.10		1,333.10
Total: CAPEX		487.15		487.15	1,469.55		1,469.55
Total: 0398	SC-CORP Other	1,437,981.95		1,437,981.95	724,316.85		724,316.85
Total: 26	Tennessee-American Water Co.	400,236.64		400,236.64	3,362,571.98		3,362,571.98
Total: D	Southeastern Region	400,236.64		400,236.64	3,362,571.98		3,362,571.98
Total:	Grand Total :	400,236.64		400,236.64	3,362,571.98		3,362,571.98

Data Selection Values
Year: 07 Period: 02 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	782.75	13,835.38	9,623.69	23,459.07
Administration	150.40	5,702.90	56,052.87	61,755.77
Audit	38.85	1,046.85	1,057.06	2,103.91
Communications	149.61	6,034.01	5,075.47	11,109.48
Legal	46.82	146.95-	8,469.31	8,322.36
Engineering	92.21	279.60	5,029.77	5,309.37
Finance	786.54	25,558.23	91,583.12	117,141.35
Human Resources	231.89	5,212.51	7,802.87	13,015.38
Information Systems	697.26	17,426.49	40,268.32	57,694.81
Operations	558.78	16,790.13	15,703.64	32,493.77
Rates & Revenue	233.33	8,438.98	4,947.82	13,386.80
Risk Management	212.48	6,183.62	3,258.36	9,441.98
Water Quality	338.92	5,680.81	10,713.96	16,394.77
Customer Service	3,809.80	39,061.51	52,946.09	92,007.60
TOTAL:	8,129.64	151,104.07	312,532.35	463,636.42

TOTAL CURRENT MONTH CHARGES	463,636.42
LESS: PAYMENT-PRIOR EST. BILLING	400,236.64-
NET AMOUNT PAYABLE (RECEIVABLE)	63,399.78
PLUS: EST. CURRENT MONTH BILLING	463,636.42
	527,036.20

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	770,663.96		770,663.96	733,907.61-		733,907.61-
Total:	770,663.96		770,663.96	733,907.61-		733,907.61-
Total: 0003 AW Service Co.	770,663.96		770,663.96	733,907.61-		733,907.61-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,217.14		1,217.14	12,112.57		12,112.57
Total: OPEX	1,217.14		1,217.14	12,112.57		12,112.57
CAPEX						
032020 CORP-Corporate Bus Development	72.31		72.31	270.33		270.33
Total: CAPEX	72.31		72.31	270.33		270.33
Total: 0320 SC-CORP Bus Develop	1,289.45		1,289.45	12,382.90		12,382.90
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,028.71		2,028.71	18,380.40		18,380.40
Total: OPEX	2,028.71		2,028.71	18,380.40		18,380.40
CAPEX						
032060 CORP-Audit	75.20		75.20	276.42		276.42
Total: CAPEX	75.20		75.20	276.42		276.42
Total: 0321 SC-CORP Audit	2,103.91		2,103.91	18,656.82		18,656.82
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	78.25		78.25	78.25		78.25
032025 CORP-External Affairs	2,614.13		2,614.13	11,078.51		11,078.51
032068 CORP-Marketing & Sales	2,210.47		2,210.47	18,179.44		18,179.44
032085 CORP-External Communications	1,089.27		1,089.27	11,370.24		11,370.24
032086 CORP-Internal Communications	596.01		596.01	4,821.89		4,821.89
032087 CORP-Corp Social Resp	93.30		93.30	5,366.08		5,366.08
Total: OPEX	6,681.43		6,681.43	50,894.41		50,894.41
CAPEX						
032025 CORP-External Affairs	89.97		89.97	188.13		188.13
032068 CORP-Marketing & Sales	99.54		99.54	368.66		368.66
032085 CORP-External Communications	23.17		23.17	76.37		76.37
032086 CORP-Internal Communications	11.83		11.83	47.57		47.57
032087 CORP-Corp Social Resp						
Total: CAPEX	224.51		224.51	680.73		680.73
Total: 0322 SC-CORP External Affairs	6,905.94		6,905.94	51,575.14		51,575.14
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.69-		.69-
032010 CORP-Supply Chain-Sourcing	2,761.99		2,761.99	26,062.99		26,062.99
033010 WE-Supply Chain	9.73		9.73	74.93		74.93
033510 CE-Supply Chain	2.34		2.34	23.84		23.84

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	714.89		714.89	6,455.31		6,455.31
036510 NE-Supply Chain	3.03		3.03	80.30-		80.30-
Total: OPEX	3,491.98		3,491.98	32,536.08		32,536.08
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,943.72		2,943.72	19,081.09		19,081.09
033010 WE-Supply Chain				1.14		1.14
033510 CE-Supply Chain				20.43		20.43
035010 SE-Supply Chain	508.88		508.88	3,517.16		3,517.16
036510 NE-Supply Chain				69.19-		69.19-
Total: CAPEX	3,452.60		3,452.60	22,550.63		22,550.63
Total: 0323 SC-Supply Chain Location	6,944.58		6,944.58	55,086.71		55,086.71
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	762.90		762.90	5,825.64		5,825.64
032031 CORP-Service Desk	1,231.40		1,231.40	9,660.63		9,660.63
032032 CORP-ITS Bus Development	497.12		497.12	6,122.49		6,122.49
032033 CORP-ITS Desktop Adminstration	477.88		477.88	2,771.11		2,771.11
032034 CORP-ITS Appl Adm & Security	746.66		746.66	5,910.17		5,910.17
032071 CORP-ITS Admin	9,279.25		9,279.25	44,942.83		44,942.83
032072 CORP-ITS PMO	1,685.47		1,685.47	14,329.43		14,329.43
032073 CORP-ITS Infra/Oper Admin	349.39		349.39	3,748.32		3,748.32
032074 CORP-ITS Production	11,022.37		11,022.37	61,274.70		61,274.70
032075 CORP-System Maint & Perf	9,905.29		9,905.29	82,791.84		82,791.84
032076 CORP-Communications	3,617.59		3,617.59	25,204.63		25,204.63
032077 CORP-ITS Telecom	132.34-		132.34-	16.81		16.81
032078 CORP-Adm Business Solutions	367.11		367.11	2,832.30		2,832.30
032079 CORP-Technical Applications	4,443.67		4,443.67	37,130.44		37,130.44
032080 CORP-Functional Applications	1,721.06		1,721.06	16,337.83		16,337.83
032081 CORP-ITS Quality Assurance	744.30		744.30	7,760.95		7,760.95
032082 CORP-Technical Lead	812.76		812.76	5,784.80		5,784.80
032083 CORP-ITS Strategy/Governance	434.27		434.27	4,276.57		4,276.57
032093 CORP-ITS Design Authority	18.42		18.42	3,691.50		3,691.50
033031 WE-ITS Client Relations				8.69		8.69
033531 CE-Western CS & S	696.76		696.76	4,616.69		4,616.69
035031 SE-ITS Client Relations	364.61-		364.61-	111.32-		111.32-
036531 NE-Eastern CS & S	5,489.98		5,489.98	36,644.58		36,644.58
Total: OPEX	53,806.70		53,806.70	381,571.63		381,571.63
CAPEX						
032030 CORP-ITS Client Rel Admin	21.06		21.06	111.95		111.95
032031 CORP-Service Desk	34.65		34.65	147.18		147.18
032032 CORP-ITS Bus Development	19.51		19.51	93.80		93.80

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 CORP-ITS Desktop Adminstration	10.46		10.46	39.73		39.73
032034 CORP-ITS Appl Adm & Security	21.69		21.69	82.55		82.55
032071 CORP-ITS Admin	1,027.74		1,027.74	1,911.97		1,911.97
032072 CORP-ITS PMO	76.07		76.07	168.29		168.29
032073 CORP-ITS Infra/Oper Admin	10.87		10.87	56.39		56.39
032074 CORP-ITS Production	1,695.77		1,695.77	5,161.95		5,161.95
032075 CORP-System Maint & Perf	704.03		704.03	3,975.10		3,975.10
032076 CORP-Communications	43.44		43.44	456.65		456.65
032077 CORP-ITS Telecom	3.98-		3.98-	3.21-		3.21-
032078 CORP-Adm Business Solutions	10.47		10.47	40.43		40.43
032079 CORP-Technical Applications	136.38		136.38	730.21		730.21
032080 CORP-Functional Applications	61.10		61.10	253.89		253.89
032081 CORP-ITS Quality Assurance	24.30		24.30	112.76		112.76
032082 CORP-Technical Lead	23.15		23.15	84.96		84.96
032083 CORP-ITS Strategy/Governance	10.44		10.44	45.41		45.41
032093 CORP-ITS Design Authority				31.70		31.70
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				.47		.47
035031 SE-ITS Client Relations				3.86-		3.86-
036531 NE-Eastern CS & S	39.04-		39.04-	280.24		280.24
Total: CAPEX	3,888.11		3,888.11	13,778.56		13,778.56
Total: 0324 SC-ITS Location	57,694.81		57,694.81	395,350.19		395,350.19
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	2,717.43		2,717.43	24,067.60		24,067.60
032505 SSC-Administration	8,834.13		8,834.13	54,608.49		54,608.49
032560 SSC-Financial Reporting	36.05-		36.05-	.40		.40
032570 SSC-General Accounting	4,970.60		4,970.60	40,585.69		40,585.69
032571 SSC-Tax	1,844.47		1,844.47	14,765.51		14,765.51
032572 SSC-Business Support Services	1,391.58		1,391.58	10,985.77		10,985.77
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	732.28		732.28	10,852.47		10,852.47
032575 SSC-Cash Management	2,026.66		2,026.66	17,643.61		17,643.61
032576 SSC-Facility Services	240.08-		240.08-	2,284.69-		2,284.69-
032577 SSC-Fixed Assets/Job Cost	2,494.83		2,494.83	19,332.81		19,332.81
032578 SSC-Project Management	393.05		393.05	3,267.54		3,267.54
032579 SSC-Employee Services	3,589.67		3,589.67	28,244.66		28,244.66
032580 SSC-AWE				1,228.08		1,228.08
Total: OPEX	28,718.57		28,718.57	223,297.94		223,297.94
CAPEX						
032084 SSC-Accounts Payable	171.55		171.55	414.47		414.47
032505 SSC-Administration	2,045.94		2,045.94	3,169.05		3,169.05

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting	5.14-		5.14-	5.33-		5.33-
032570 SSC-General Accounting	291.47		291.47	696.92		696.92
032571 SSC-Tax	96.76		96.76	214.26		214.26
032572 SSC-Business Support Services	82.41		82.41	191.74		191.74
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	5,575.80		5,575.80	12,609.49		12,609.49
032575 SSC-Cash Management	147.23		147.23	331.28		331.28
032576 SSC-Facility Services	36.29-		36.29-	22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost	140.45		140.45	304.31		304.31
032578 SSC-Project Management	25.76		25.76	66.37		66.37
032579 SSC-Employee Services	238.45		238.45	552.53		552.53
032580 SSC-AWE				7.41		7.41
Total: CAPEX	8,774.39		8,774.39	18,529.97		18,529.97
Total: 0325 SC-SSC Location	37,492.96		37,492.96	241,827.91		241,827.91
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	1,682.43		1,682.43	22,385.99		22,385.99
032019 CORP-Operational Risk	3,098.00		3,098.00	23,879.48		23,879.48
032064 CORP-Operational Performance	1,367.27		1,367.27	10,961.18		10,961.18
032065 CORP-Asset Management	230.92		230.92	2,155.56		2,155.56
032066 CORP-Research & Env Excellence	1,838.54		1,838.54	16,073.68		16,073.68
036550 CORP-COE-Engineering	143.71		143.71	1,480.15		1,480.15
036551 CORP-COE-Technical Services	69.36		69.36	1,319.76		1,319.76
Total: OPEX	8,430.23		8,430.23	78,255.80		78,255.80
CAPEX						
032011 CORP-Chief Operating Officer	483.15		483.15	2,484.80		2,484.80
032019 CORP-Operational Risk	67.59		67.59	2,177.08		2,177.08
032064 CORP-Operational Performance	177.45		177.45	733.48		733.48
032065 CORP-Asset Management	946.49		946.49	11,241.13		11,241.13
032066 CORP-Research & Env Excellence	420.79		420.79	2,113.63		2,113.63
036550 CORP-COE-Engineering	1,097.15		1,097.15	8,023.35		8,023.35
036551 CORP-COE-Technical Services	116.61		116.61	6,270.15		6,270.15
Total: CAPEX	3,309.23		3,309.23	33,043.62		33,043.62
Total: 0326 SC-CORP Operations	11,739.46		11,739.46	111,299.42		111,299.42
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,215.32		3,215.32	22,666.00		22,666.00
032017 CORP-Planning & Reporting	1,507.81		1,507.81	29,393.14		29,393.14
032027 CORP-Reporting & Compliance	82,984.52		82,984.52	462,478.24		462,478.24
032037 CORP-Investor Relations	583.13		583.13	5,593.22		5,593.22
032047 CORP-Income Tax	3,392.21-		3,392.21-	37,128.65		37,128.65
032057 CORP-Treasury	2,662.09		2,662.09	14,092.59		14,092.59

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	87,560.66		87,560.66	571,351.84		571,351.84
CAPEX						
032007 CORP-Finance	781.29-		781.29-	96.97-		96.97-
032017 CORP-Planning & Reporting	43.04		43.04	268.22		268.22
032027 CORP-Reporting & Compliance	30.41		30.41	116.51		116.51
032037 CORP-Investor Relations	37.06		37.06	135.17		135.17
032047 CORP-Income Tax	95.43		95.43	226.58		226.58
032057 CORP-Treasury	85.93		85.93	282.82		282.82
Total: CAPEX	489.42-		489.42-	932.33		932.33
Total: 0327 SC-CORP Finance	87,071.24		87,071.24	572,284.17		572,284.17
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	1,649.68		1,649.68	17,644.68		17,644.68
032003 CORP-HR Talent Development	131.39-		131.39-	3,017.79		3,017.79
032004 CORP-HR Labor Relations	630.52		630.52	4,806.52		4,806.52
032006 CORP-Business Center HR	1,431.00		1,431.00	10,225.71		10,225.71
032012 CORP-HR Strategic Staffing				1.78-		1.78-
032013 CORP-HR Systems & Processes	814.29		814.29	9,495.40		9,495.40
032014 CORP-Benefits Service Center	1,634.21		1,634.21	15,944.76		15,944.76
032018 CORP-Human Resources	2,612.89		2,612.89	10,436.30		10,436.30
Total: OPEX	8,641.20		8,641.20	71,569.38		71,569.38
CAPEX						
032002 CORP-HR Comp/Benefits	35.41		35.41	138.99		138.99
032003 CORP-HR Talent Development	14.58		14.58	51.52		51.52
032004 CORP-HR Labor Relations	14.88		14.88	61.61		61.61
032006 CORP-Business Center HR	31.61		31.61	135.64		135.64
032012 CORP-HR Strategic Staffing				1.64-		1.64-
032013 CORP-HR Systems & Processes	19.95		19.95	83.78		83.78
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2.74		2.74	9.06-		9.06-
Total: CAPEX	119.17		119.17	460.84		460.84
Total: 0328 SC-CORP Human Resources	8,760.37		8,760.37	72,030.22		72,030.22
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	3,355.44		3,355.44	10,435.54		10,435.54
032015 CORP-Legal	2,485.78		2,485.78	20,862.15		20,862.15
Total: OPEX	5,841.22		5,841.22	31,297.69		31,297.69
CAPEX						
032008 CORP-Legal Admin	34.77		34.77	113.92		113.92
032015 CORP-Legal	102.83		102.83	433.20		433.20
Total: CAPEX	137.60		137.60	547.12		547.12
Total: 0329 SC-CORP Legal	5,978.82		5,978.82	31,844.81		31,844.81

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	2.49		2.49	25.95		25.95
033002 WE-Network	2.08		2.08	20.76		20.76
033003 WE-Customer Relations	.36		.36	52.64		52.64
033004 WE-Technical Services	1.02		1.02	20.19		20.19
033005 WE-Administration	25.14		25.14	565.38		565.38
033006 WE-Service Delivery	1.38		1.38	27.75		27.75
033007 WE-Finance	23.36		23.36	410.44		410.44
033011 WE-Environmental Mgmt	.63		.63	23.99		23.99
033014 WE-Engineering	2.99		2.99	44.27		44.27
033015 WE-Legal	1.05		1.05	54.03		54.03
033016 WE-Maintenance	.36		.36	201.81		201.81
033018 WE-Human Resources	.66		.66	24.48		24.48
033019 WE-Operational Risk	.68		.68	14.75		14.75
033020 WE-Business Development	58.11		58.11	289.26		289.26
033025 WE-External Affairs	1.07		1.07	202.52		202.52
033028 WE-Asset Planning	44.81		44.81	245.75		245.75
Total: OPEX	166.19		166.19	2,223.97		2,223.97
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	166.19		166.19	2,223.97		2,223.97
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	6.96		6.96	48.36		48.36
033502 CE-Network	5.55		5.55	41.29		41.29
033503 CE-Customer Relations	24.44		24.44	565.38		565.38
033505 CE-Administration	354.24		354.24	3,344.17		3,344.17
033507 CE-Finance	33.43		33.43	247.00		247.00

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	12.60	12.60		98.53	98.53	
033514 CE-Engineering	64.24	64.24		497.93	497.93	
033515 CE-Legal	12.45	12.45		145.24	145.24	
033516 CE-Maintenance	11.60	11.60		841.73	841.73	
033518 CE-Human Resources	87.05	87.05		335.22	335.22	
033519 CE-Operational Risk	73.80	73.80		140.24	140.24	
033520 CE-Business Development	65.98	65.98		745.49	745.49	
033525 CE-External Affairs	7.36	7.36		47.60	47.60	
Total: OPEX	759.70	759.70		7,098.18	7,098.18	
CAPEX						
033501 CE-Production				.15	.15	
033502 CE-Network				.11	.11	
033503 CE-Customer Relations	12.04	12.04		41.73	41.73	
033505 CE-Administration				7.74	7.74	
033507 CE-Finance				.79	.79	
033511 CE-Environmental Mgmt				.30	.30	
033514 CE-Engineering				1.46	1.46	
033515 CE-Legal				.37	.37	
033516 CE-Maintenance				.31	.31	
033518 CE-Human Resources				52.78	52.78	
033519 CE-Operational Risk				.21	.21	
033520 CE-Business Development				.24	.24	
033525 CE-External Affairs				.19	.19	
Total: CAPEX	12.04	12.04		106.38	106.38	
Total: 0335 SC-Central Region Location	771.74	771.74		7,204.56	7,204.56	
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	12,911.72	12,911.72		57,995.02	57,995.02	
034018 CCA-Human Resources	673.04	673.04		10,799.55	10,799.55	
034070 CCA-Call Handling	13,973.67	13,973.67		130,902.26	130,902.26	
034071 CCA-Billing	7,810.15	7,810.15		67,232.29	67,232.29	
034072 CCA-Collections	8,171.33	8,171.33		66,108.43	66,108.43	
034073 CCA-Operations & Performance	14,541.42	14,541.42		113,017.11	113,017.11	
034074 CCA-Business Services	1,812.01	1,812.01		14,207.28	14,207.28	
034075 CCA-Education & Development	3,327.25	3,327.25		16,587.30	16,587.30	
Total: OPEX	63,220.59	63,220.59		476,849.24	476,849.24	
CAPEX						
034005 CCA-Administration						
034018 CCA-Human Resources						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	63,220.59		63,220.59	476,849.24		476,849.24
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	10,845.43		10,845.43	73,919.14		73,919.14
Total: OPEX	10,845.43		10,845.43	73,919.14		73,919.14
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,845.43		10,845.43	73,919.14		73,919.14
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	457.00		457.00	5,642.78		5,642.78
035002 SE-Network	1,465.84		1,465.84	10,838.38		10,838.38
035003 SE-Customer Relations	7,294.78		7,294.78	70,055.00		70,055.00
035005 SE-Administration	30,168.40		30,168.40	184,451.42		184,451.42
035007 SE-Finance	27,306.40		27,306.40	151,984.74		151,984.74
035011 SE-Environmental Mgmt	3,151.73		3,151.73	24,281.13		24,281.13
035014 SE-Engineering	2,843.37		2,843.37	14,884.99		14,884.99
035015 SE-Legal	2,158.93		2,158.93	33,369.93		33,369.93
035016 SE-Maintenance	13,017.46		13,017.46	100,445.37		100,445.37
035018 SE-Human Resources	3,033.83		3,033.83	32,808.38		32,808.38
035019 SE-Operational Risk	6,154.34		6,154.34	28,741.01		28,741.01
035020 SE-Business Development	8,058.32		8,058.32	57,638.51		57,638.51
035025 SE-External Affairs	6,500.80		6,500.80	37,500.77		37,500.77
Total: OPEX	111,611.20		111,611.20	752,642.41		752,642.41
CAPEX						
035001 SE-Production	40.72		40.72	355.30		355.30
035002 SE-Network	73.12		73.12	681.77		681.77
035003 SE-Customer Relations	143.97		143.97	1,622.30		1,622.30
035005 SE-Administration	1,852.93		1,852.93	17,686.74		17,686.74
035007 SE-Finance	423.84		423.84	3,937.95		3,937.95
035011 SE-Environmental Mgmt	123.93		123.93	1,315.04		1,315.04
035014 SE-Engineering	2,351.47		2,351.47	32,719.26		32,719.26
035015 SE-Legal	158.53		158.53	1,452.82		1,452.82
035016 SE-Maintenance	1,282.57		1,282.57	2,988.36		2,988.36
035018 SE-Human Resources	92.54		92.54	729.01		729.01
035019 SE-Operational Risk	41.35		41.35	5,586.19		5,586.19
035020 SE-Business Development	172.91		172.91	1,717.91		1,717.91

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	93.06		93.06	820.24		820.24
Total: CAPEX	6,850.94		6,850.94	71,612.89		71,612.89
Total: 0350 SC-Southeast-PA Location	118,462.14		118,462.14	824,255.30		824,255.30
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	821.48		821.48	5,461.99		5,461.99
032046 CORP-3906 Church Road	653.66		653.66	5,412.49		5,412.49
032062 CORP-Building Services	10,875.19		10,875.19	89,740.11		89,740.11
032063 CORP-Building Services Woodcre	4,190.07		4,190.07	40,297.99		40,297.99
032090 CORP-Prop Mgmt Development	96.62		96.62	83.36-		83.36-
Total: OPEX	16,637.02		16,637.02	140,829.22		140,829.22
CAPEX						
032046 CORP-3906 Church Road	591.58		591.58	4,170.44		4,170.44
032062 CORP-Building Services	1,911.72		1,911.72	7,839.58		7,839.58
032063 CORP-Building Services Woodcre	1,526.77		1,526.77	3,954.69		3,954.69
032090 CORP-Prop Mgmt Development	17.00		17.00	5.44-		5.44-
Total: CAPEX	4,047.07		4,047.07	15,959.27		15,959.27
Total: 0362 SC-CORP Property	20,684.09		20,684.09	156,788.49		156,788.49
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	2.10		2.10	47.84		47.84
036502 NE-Network				1.22		1.22
036503 NE-Customer Field Services	2.82		2.82	3.50		3.50
036505 NE-Administration	71.01		71.01	4,142.71		4,142.71
036507 NE-Finance	15.89		15.89	695.12		695.12
036511 NE-Environmental Mgmt	1.12		1.12	24.62		24.62
036514 NE-Engineering	1.47		1.47	33.94		33.94
036515 NE-Legal	12.58		12.58	236.30		236.30
036516 NE-Maintenance	1.37		1.37	29.76		29.76
036518 NE-Human Resources	39.41		39.41	236.85		236.85
036519 NE-Operational Risk	6.22		6.22	141.12		141.12
036520 NE-Business Development	92.27		92.27	1,411.52		1,411.52
036525 NE-External Affairs	4.56		4.56	95.35		95.35
036576 NE-Building Services Woodcrest	.43		.43	14.39		14.39
036591 NE-SAP Conversion				2.37		2.37
Total: OPEX	251.25		251.25	7,116.61		7,116.61
CAPEX						
036501 NE-Production				1.09-		1.09-
036502 NE-Network				.33		.33
036503 NE-Customer Field Services				.71		.71
036505 NE-Administration				18.02-		18.02-
036507 NE-Finance				7.36-		7.36-

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
CAPEX						
036511 NE-Environmental Mgmt				.63-		.63-
036514 NE-Engineering				.69-		.69-
036515 NE-Legal				4.56-		4.56-
036516 NE-Maintenance				.52-		.52-
036518 NE-Human Resources				2.58-		2.58-
036519 NE-Operational Risk				3.06-		3.06-
036520 NE-Business Development				3.28-		3.28-
036525 NE-External Affairs				1.18-		1.18-
036576 NE-Building Services Woodcrest				.19-		.19-
Total: CAPEX				42.12-		42.12-
Total: 0365 SC-Northeastern Reg Location	251.25		251.25	7,074.49		7,074.49
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	91.15		91.15	995.08		995.08
032069 CORP-Regulatory UFS	1,352.44		1,352.44	10,734.81		10,734.81
Total: OPEX	1,443.59		1,443.59	11,729.89		11,729.89
CAPEX						
032050 CORP-Backfill Reg App	8.22		8.22	32.27		32.27
032069 CORP-Regulatory UFS	3,316.90		3,316.90	9,530.93		9,530.93
Total: CAPEX	3,325.12		3,325.12	9,563.20		9,563.20
Total: 0369 SC-CORP Regulatory	4,768.71		4,768.71	21,293.09		21,293.09
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	1,460.16		1,460.16	15,757.93		15,757.93
037018 CCP-Human Resources ODI	328.48		328.48	3,347.55		3,347.55
037070 CCP-Call Handling	14,012.66		14,012.66	143,650.84		143,650.84
037071 CCP-Billing	201.60		201.60	292.62-		292.62-
037072 CCP-Collections	1.00		1.00	69.09-		69.09-
037073 CCP-Operations and Support	3,927.21		3,927.21	44,732.79		44,732.79
037074 CCP-Business Services	1,532.35		1,532.35	354.10		354.10
037075 CCP-Education & Development	846.66		846.66	6,039.53		6,039.53
Total: OPEX	22,310.12		22,310.12	213,521.03		213,521.03
CAPEX						
037005 CCP-Administration						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	22,310.12		22,310.12	213,521.03		213,521.03
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				918.12-		918.12-
Total: OPEX				918.12-		918.12-
CAPEX						
032091 CORP-STEP Project				42.83-		42.83-
Total: CAPEX				42.83-		42.83-
Total: 0375 SC-STEP Project Location				960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	1,920.10		1,920.10	27,656.09		27,656.09
Total: OPEX	1,920.10		1,920.10	27,656.09		27,656.09
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	1,920.10		1,920.10	27,656.09		27,656.09
0398 SC-CORP Other						
032000 CORP-Balance Sheet	770,663.96-		770,663.96-	733,907.61		733,907.61
Total:	770,663.96-		770,663.96-	733,907.61		733,907.61
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	8.60-		8.60-	13.96		13.96
032061 CORP-Property Management	229.85		229.85	73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	60.94		60.94	2,593.89		2,593.89
032092 CORP-Strategy & Planning				.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer	7,455.40		7,455.40	2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	12,090.12-		12,090.12-	13,591.00-		13,591.00-
Total: OPEX	4,352.53-		4,352.53-	11,060.31-		11,060.31-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	1.52-		1.52-	1.26		1.26
032061 CORP-Property Management	40.42		40.42	66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	10.65		10.65	68.28		68.28
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 02 Year: 07
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
CAPEX						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	1,442.50-		1,442.50-	1,333.10		1,333.10
Total: CAPEX	1,392.95-		1,392.95-	1,469.55		1,469.55
Total: 0398 SC-CORP Other	776,409.44-		776,409.44-	724,316.85		724,316.85
Total: 26 Tennessee-American Water Co.	463,636.42		463,636.42	3,362,571.98		3,362,571.98
Total: D Southeastern Region	463,636.42		463,636.42	3,362,571.98		3,362,571.98
Total: Grand Total :	463,636.42		463,636.42	3,362,571.98		3,362,571.98

Data Selection Values
Year: 07 Period: 03 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	532.30	15,258.26	6,530.27	21,788.53
Administration	99.14	7,523.15	18,013.42-	10,490.27-
Audit	24.48	1,248.93	905.98	2,154.91
Communications	94.65	5,035.41	5,520.82	10,556.23
Legal	79.98	4,636.44	4,641.50	9,277.94
Engineering	56.91	2,917.74	3,921.55	6,839.29
Finance	439.90	20,714.92	93,727.37	114,442.29
Human Resources	157.47	5,986.94	14,592.93	20,579.87
Information Systems	427.77	16,311.32	31,282.20	47,593.52
Operations	375.29	19,600.91	13,963.67	33,564.58
Rates & Revenue	206.54	10,141.61	3,840.47	13,982.08
Risk Management	141.83	5,371.29	3,972.10	9,343.39
Water Quality	184.88	5,918.94	8,882.39	14,801.33
Customer Service	2,480.57	41,954.04	51,041.68	92,995.72
TOTAL:	5,301.71	162,619.90	224,809.51	387,429.41

TOTAL CURRENT MONTH CHARGES	387,429.41
LESS: PAYMENT-PRIOR EST. BILLING	463,636.42-
NET AMOUNT PAYABLE (RECEIVABLE)	76,207.01-
PLUS: EST. CURRENT MONTH BILLING	387,429.41
	311,222.40

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	139,606.79-		139,606.79-	733,907.61-		733,907.61-
Total:	139,606.79-		139,606.79-	733,907.61-		733,907.61-
Total: 0003 AW Service Co.	139,606.79-		139,606.79-	733,907.61-		733,907.61-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,522.34		1,522.34	12,112.57		12,112.57
Total: OPEX	1,522.34		1,522.34	12,112.57		12,112.57
CAPEX						
032020 CORP-Corporate Bus Development	54.24		54.24	270.33		270.33
Total: CAPEX	54.24		54.24	270.33		270.33
Total: 0320 SC-CORP Bus Develop	1,576.58		1,576.58	12,382.90		12,382.90
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,096.87		2,096.87	18,380.40		18,380.40
Total: OPEX	2,096.87		2,096.87	18,380.40		18,380.40
CAPEX						
032060 CORP-Audit	58.04		58.04	276.42		276.42
Total: CAPEX	58.04		58.04	276.42		276.42
Total: 0321 SC-CORP Audit	2,154.91		2,154.91	18,656.82		18,656.82
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs				78.25		78.25
032025 CORP-External Affairs	2,499.51		2,499.51	11,078.51		11,078.51
032068 CORP-Marketing & Sales	2,857.84		2,857.84	18,179.44		18,179.44
032085 CORP-External Communications	1,770.52		1,770.52	11,370.24		11,370.24
032086 CORP-Internal Communications	788.56		788.56	4,821.89		4,821.89
032087 CORP-Corp Social Resp	668.27		668.27	5,366.08		5,366.08
Total: OPEX	8,584.70		8,584.70	50,894.41		50,894.41
CAPEX						
032025 CORP-External Affairs	42.65		42.65	188.13		188.13
032068 CORP-Marketing & Sales	83.26		83.26	368.66		368.66
032085 CORP-External Communications	13.37		13.37	76.37		76.37
032086 CORP-Internal Communications	10.93		10.93	47.57		47.57
032087 CORP-Corp Social Resp						
Total: CAPEX	150.21		150.21	680.73		680.73
Total: 0322 SC-CORP External Affairs	8,734.91		8,734.91	51,575.14		51,575.14
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.69-		.69-
032010 CORP-Supply Chain-Sourcing	1,035.31		1,035.31	26,062.99		26,062.99
033010 WE-Supply Chain	.15		.15	74.93		74.93
033510 CE-Supply Chain	5.98		5.98	23.84		23.84

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

		Month			Year-To-Date		
Description Of Service		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0323	SC-Supply Chain Location						
OPEX							
035010	SE-Supply Chain	842.24		842.24	6,455.31		6,455.31
036510	NE-Supply Chain	.89		.89	80.30-		80.30-
Total: OPEX		1,884.57		1,884.57	32,536.08		32,536.08
CAPEX							
032009	CORP-Supply Chain-Pass Thru						
032010	CORP-Supply Chain-Sourcing	2,000.83		2,000.83	19,081.09		19,081.09
033010	WE-Supply Chain				1.14		1.14
033510	CE-Supply Chain				20.43		20.43
035010	SE-Supply Chain	375.84		375.84	3,517.16		3,517.16
036510	NE-Supply Chain				69.19-		69.19-
Total: CAPEX		2,376.67		2,376.67	22,550.63		22,550.63
Total: 0323	SC-Supply Chain Location	4,261.24		4,261.24	55,086.71		55,086.71
0324	SC-ITS Location						
OPEX							
032030	CORP-ITS Client Rel Admin	1,469.21		1,469.21	5,825.64		5,825.64
032031	CORP-Service Desk	1,107.94		1,107.94	9,660.63		9,660.63
032032	CORP-ITS Bus Development	690.91		690.91	6,122.49		6,122.49
032033	CORP-ITS Desktop Adminstration	336.78		336.78	2,771.11		2,771.11
032034	CORP-ITS Appl Adm & Security	657.92		657.92	5,910.17		5,910.17
032071	CORP-ITS Admin	3,144.69		3,144.69	44,942.83		44,942.83
032072	CORP-ITS PMO	1,540.72		1,540.72	14,329.43		14,329.43
032073	CORP-ITS Infra/Oper Admin	529.73		529.73	3,748.32		3,748.32
032074	CORP-ITS Production	10,563.09		10,563.09	61,274.70		61,274.70
032075	CORP-System Maint & Perf	7,893.51		7,893.51	82,791.84		82,791.84
032076	CORP-Communications	4,347.86		4,347.86	25,204.63		25,204.63
032077	CORP-ITS Telecom	54.71-		54.71-	16.81		16.81
032078	CORP-Adm Business Solutions	458.97		458.97	2,832.30		2,832.30
032079	CORP-Technical Applications	4,217.14		4,217.14	37,130.44		37,130.44
032080	CORP-Functional Applications	1,801.23		1,801.23	16,337.83		16,337.83
032081	CORP-ITS Quality Assurance	908.24		908.24	7,760.95		7,760.95
032082	CORP-Technical Lead	848.14		848.14	5,784.80		5,784.80
032083	CORP-ITS Strategy/Governance	2,104.57		2,104.57	4,276.57		4,276.57
032093	CORP-ITS Design Authority	338.89-		338.89-	3,691.50		3,691.50
033031	WE-ITS Client Relations	.01		.01	8.69		8.69
033531	CE-Western CS & S	544.28		544.28	4,616.69		4,616.69
035031	SE-ITS Client Relations	26.20-		26.20-	111.32-		111.32-
036531	NE-Eastern CS & S	3,881.52		3,881.52	36,644.58		36,644.58
Total: OPEX		46,626.66		46,626.66	381,571.63		381,571.63
CAPEX							
032030	CORP-ITS Client Rel Admin	18.23		18.23	111.95		111.95
032031	CORP-Service Desk	31.95		31.95	147.18		147.18
032032	CORP-ITS Bus Development	17.74		17.74	93.80		93.80

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 CORP-ITS Desktop Adminstration	9.51		9.51	39.73		39.73
032034 CORP-ITS Appl Adm & Security	15.75		15.75	82.55		82.55
032071 CORP-ITS Admin	1,150.62-		1,150.62-	1,911.97		1,911.97
032072 CORP-ITS PMO	71.54		71.54	168.29		168.29
032073 CORP-ITS Infra/Oper Admin	15.97		15.97	56.39		56.39
032074 CORP-ITS Production	1,231.55		1,231.55	5,161.95		5,161.95
032075 CORP-System Maint & Perf	258.11		258.11	3,975.10		3,975.10
032076 CORP-Communications	85.11		85.11	456.65		456.65
032077 CORP-ITS Telecom				3.21-		3.21-
032078 CORP-Adm Business Solutions	8.83		8.83	40.43		40.43
032079 CORP-Technical Applications	158.68		158.68	730.21		730.21
032080 CORP-Functional Applications	51.95		51.95	253.89		253.89
032081 CORP-ITS Quality Assurance	23.65		23.65	112.76		112.76
032082 CORP-Technical Lead	21.03		21.03	84.96		84.96
032083 CORP-ITS Strategy/Governance	15.74		15.74	45.41		45.41
032093 CORP-ITS Design Authority				31.70		31.70
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				.47		.47
035031 SE-ITS Client Relations				3.86-		3.86-
036531 NE-Eastern CS & S	82.14		82.14	280.24		280.24
Total: CAPEX	966.86		966.86	13,778.56		13,778.56
Total: 0324 SC-ITS Location	47,593.52		47,593.52	395,350.19		395,350.19
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	4,409.59		4,409.59	24,067.60		24,067.60
032505 SSC-Administration	4,865.73		4,865.73	54,608.49		54,608.49
032560 SSC-Financial Reporting	95.68-		95.68-	.40		.40
032570 SSC-General Accounting	5,803.34		5,803.34	40,585.69		40,585.69
032571 SSC-Tax	1,477.82		1,477.82	14,765.51		14,765.51
032572 SSC-Business Support Services	1,350.62		1,350.62	10,985.77		10,985.77
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,796.83		1,796.83	10,852.47		10,852.47
032575 SSC-Cash Management	2,579.66		2,579.66	17,643.61		17,643.61
032576 SSC-Facility Services	51.81-		51.81-	2,284.69-		2,284.69-
032577 SSC-Fixed Assets/Job Cost	1,459.62		1,459.62	19,332.81		19,332.81
032578 SSC-Project Management	549.65		549.65	3,267.54		3,267.54
032579 SSC-Employee Services	3,575.37		3,575.37	28,244.66		28,244.66
032580 SSC-AWE				1,228.08		1,228.08
Total: OPEX	27,720.74		27,720.74	223,297.94		223,297.94
CAPEX						
032084 SSC-Accounts Payable	177.82		177.82	414.47		414.47
032505 SSC-Administration	486.26		486.26	3,169.05		3,169.05

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting	.19-		.19-	5.33-		5.33-
032570 SSC-General Accounting	292.46		292.46	696.92		696.92
032571 SSC-Tax	85.67		85.67	214.26		214.26
032572 SSC-Business Support Services	78.48		78.48	191.74		191.74
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	4,655.84		4,655.84	12,609.49		12,609.49
032575 SSC-Cash Management	131.64		131.64	331.28		331.28
032576 SSC-Facility Services	8.21		8.21	22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost	116.35		116.35	304.31		304.31
032578 SSC-Project Management	30.07		30.07	66.37		66.37
032579 SSC-Employee Services	225.12		225.12	552.53		552.53
032580 SSC-AWE				7.41		7.41
Total: CAPEX	6,287.73		6,287.73	18,529.97		18,529.97
Total: 0325 SC-SSC Location	34,008.47		34,008.47	241,827.91		241,827.91
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,489.65		3,489.65	22,385.99		22,385.99
032019 CORP-Operational Risk	4,141.60		4,141.60	23,879.48		23,879.48
032064 CORP-Operational Performance	1,521.04		1,521.04	10,961.18		10,961.18
032065 CORP-Asset Management	278.61		278.61	2,155.56		2,155.56
032066 CORP-Research & Env Excellence	3,289.09		3,289.09	16,073.68		16,073.68
036550 CORP-COE-Engineering	162.88		162.88	1,480.15		1,480.15
036551 CORP-COE-Technical Services	311.55		311.55	1,319.76		1,319.76
Total: OPEX	13,194.42		13,194.42	78,255.80		78,255.80
CAPEX						
032011 CORP-Chief Operating Officer	294.64		294.64	2,484.80		2,484.80
032019 CORP-Operational Risk	56.83		56.83	2,177.08		2,177.08
032064 CORP-Operational Performance	71.44		71.44	733.48		733.48
032065 CORP-Asset Management	1,364.82		1,364.82	11,241.13		11,241.13
032066 CORP-Research & Env Excellence	515.70-		515.70-	2,113.63		2,113.63
036550 CORP-COE-Engineering	937.75		937.75	8,023.35		8,023.35
036551 CORP-COE-Technical Services	860.68		860.68	6,270.15		6,270.15
Total: CAPEX	3,070.46		3,070.46	33,043.62		33,043.62
Total: 0326 SC-CORP Operations	16,264.88		16,264.88	111,299.42		111,299.42
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	12,798.54		12,798.54	22,666.00		22,666.00
032017 CORP-Planning & Reporting	2,977.30		2,977.30	29,393.14		29,393.14
032027 CORP-Reporting & Compliance	70,786.34		70,786.34	462,478.24		462,478.24
032037 CORP-Investor Relations	699.71		699.71	5,593.22		5,593.22
032047 CORP-Income Tax	3,018.99		3,018.99	37,128.65		37,128.65
032057 CORP-Treasury	1,890.17		1,890.17	14,092.59		14,092.59

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	92,171.05		92,171.05	571,351.84		571,351.84
CAPEX						
032007 CORP-Finance	970.09-		970.09-	96.97-		96.97-
032017 CORP-Planning & Reporting	55.64		55.64	268.22		268.22
032027 CORP-Reporting & Compliance	23.32		23.32	116.51		116.51
032037 CORP-Investor Relations	25.35		25.35	135.17		135.17
032047 CORP-Income Tax	90.36		90.36	226.58		226.58
032057 CORP-Treasury	62.43		62.43	282.82		282.82
Total: CAPEX	712.99-		712.99-	932.33		932.33
Total: 0327 SC-CORP Finance	91,458.06		91,458.06	572,284.17		572,284.17
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	3,566.77		3,566.77	17,644.68		17,644.68
032003 CORP-HR Talent Development	234.81		234.81	3,017.79		3,017.79
032004 CORP-HR Labor Relations	556.47		556.47	4,806.52		4,806.52
032006 CORP-Business Center HR	1,277.46		1,277.46	10,225.71		10,225.71
032012 CORP-HR Strategic Staffing	72.90-		72.90-	1.78-		1.78-
032013 CORP-HR Systems & Processes	2,888.15		2,888.15	9,495.40		9,495.40
032014 CORP-Benefits Service Center	2,237.80		2,237.80	15,944.76		15,944.76
032018 CORP-Human Resources	685.28		685.28	10,436.30		10,436.30
Total: OPEX	11,373.84		11,373.84	71,569.38		71,569.38
CAPEX						
032002 CORP-HR Comp/Benefits	27.34		27.34	138.99		138.99
032003 CORP-HR Talent Development	10.33		10.33	51.52		51.52
032004 CORP-HR Labor Relations	13.52		13.52	61.61		61.61
032006 CORP-Business Center HR	30.86		30.86	135.64		135.64
032012 CORP-HR Strategic Staffing	2.14-		2.14-	1.64-		1.64-
032013 CORP-HR Systems & Processes	18.14		18.14	83.78		83.78
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	11.51-		11.51-	9.06-		9.06-
Total: CAPEX	86.54		86.54	460.84		460.84
Total: 0328 SC-CORP Human Resources	11,460.38		11,460.38	72,030.22		72,030.22
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	404.77		404.77	10,435.54		10,435.54
032015 CORP-Legal	2,446.02		2,446.02	20,862.15		20,862.15
Total: OPEX	2,850.79		2,850.79	31,297.69		31,297.69
CAPEX						
032008 CORP-Legal Admin	23.31		23.31	113.92		113.92
032015 CORP-Legal	77.00		77.00	433.20		433.20
Total: CAPEX	100.31		100.31	547.12		547.12
Total: 0329 SC-CORP Legal	2,951.10		2,951.10	31,844.81		31,844.81

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	1.29		1.29	25.95		25.95
033002 WE-Network	1.59		1.59	20.76		20.76
033003 WE-Customer Relations	25.39		25.39	52.64		52.64
033004 WE-Technical Services	1.10		1.10	20.19		20.19
033005 WE-Administration	25.98		25.98	565.38		565.38
033006 WE-Service Delivery	1.74		1.74	27.75		27.75
033007 WE-Finance	6.45		6.45	410.44		410.44
033011 WE-Environmental Mgmt	1.60		1.60	23.99		23.99
033014 WE-Engineering	6.93		6.93	44.27		44.27
033015 WE-Legal	1.05		1.05	54.03		54.03
033016 WE-Maintenance	1.53		1.53	201.81		201.81
033018 WE-Human Resources	.68		.68	24.48		24.48
033019 WE-Operational Risk	.63		.63	14.75		14.75
033020 WE-Business Development	58.75		58.75	289.26		289.26
033025 WE-External Affairs	4.17		4.17	202.52		202.52
033028 WE-Asset Planning	14.80		14.80	245.75		245.75
Total: OPEX	153.68		153.68	2,223.97		2,223.97
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	153.68		153.68	2,223.97		2,223.97
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	15.26		15.26	48.36		48.36
033502 CE-Network	11.31		11.31	41.29		41.29
033503 CE-Customer Relations	109.13		109.13	565.38		565.38
033505 CE-Administration	1,602.11		1,602.11	3,344.17		3,344.17
033507 CE-Finance	75.88		75.88	247.00		247.00

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	29.85		29.85	98.53		98.53
033514 CE-Engineering	155.82		155.82	497.93		497.93
033515 CE-Legal	43.82		43.82	145.24		145.24
033516 CE-Maintenance	33.18		33.18	841.73		841.73
033518 CE-Human Resources	121.61		121.61	335.22		335.22
033519 CE-Operational Risk	30.24		30.24	140.24		140.24
033520 CE-Business Development	391.65		391.65	745.49		745.49
033525 CE-External Affairs	40.50		40.50	47.60		47.60
Total: OPEX	2,660.36		2,660.36	7,098.18		7,098.18
CAPEX						
033501 CE-Production				.15		.15
033502 CE-Network				.11		.11
033503 CE-Customer Relations	4.06		4.06	41.73		41.73
033505 CE-Administration				7.74		7.74
033507 CE-Finance				.79		.79
033511 CE-Environmental Mgmt				.30		.30
033514 CE-Engineering				1.46		1.46
033515 CE-Legal				.37		.37
033516 CE-Maintenance				.31		.31
033518 CE-Human Resources				52.78		52.78
033519 CE-Operational Risk				.21		.21
033520 CE-Business Development				.24		.24
033525 CE-External Affairs				.19		.19
Total: CAPEX	4.06		4.06	106.38		106.38
Total: 0335 SC-Central Region Location	2,664.42		2,664.42	7,204.56		7,204.56
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	1,027.57		1,027.57	57,995.02		57,995.02
034018 CCA-Human Resources	945.05		945.05	10,799.55		10,799.55
034070 CCA-Call Handling	17,502.20		17,502.20	130,902.26		130,902.26
034071 CCA-Billing	8,210.72		8,210.72	67,232.29		67,232.29
034072 CCA-Collections	2,742.17		2,742.17	66,108.43		66,108.43
034073 CCA-Operations & Performance	17,750.26		17,750.26	113,017.11		113,017.11
034074 CCA-Business Services	1,601.08		1,601.08	14,207.28		14,207.28
034075 CCA-Education & Development	2,048.16		2,048.16	16,587.30		16,587.30
Total: OPEX	51,827.21		51,827.21	476,849.24		476,849.24
CAPEX						
034005 CCA-Administration						
034018 CCA-Human Resources						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	51,827.21		51,827.21	476,849.24		476,849.24
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	8,827.65		8,827.65	73,919.14		73,919.14
Total: OPEX	8,827.65		8,827.65	73,919.14		73,919.14
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	8,827.65		8,827.65	73,919.14		73,919.14
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	757.70		757.70	5,642.78		5,642.78
035002 SE-Network	1,806.64		1,806.64	10,838.38		10,838.38
035003 SE-Customer Relations	12,013.25		12,013.25	70,055.00		70,055.00
035005 SE-Administration	27,413.20		27,413.20	184,451.42		184,451.42
035007 SE-Finance	19,140.69		19,140.69	151,984.74		151,984.74
035011 SE-Environmental Mgmt	2,900.73		2,900.73	24,281.13		24,281.13
035014 SE-Engineering	2,328.08		2,328.08	14,884.99		14,884.99
035015 SE-Legal	6,102.64		6,102.64	33,369.93		33,369.93
035016 SE-Maintenance	11,748.80		11,748.80	100,445.37		100,445.37
035018 SE-Human Resources	7,547.38		7,547.38	32,808.38		32,808.38
035019 SE-Operational Risk	5,051.68		5,051.68	28,741.01		28,741.01
035020 SE-Business Development	7,235.41		7,235.41	57,638.51		57,638.51
035025 SE-External Affairs	5,299.10		5,299.10	37,500.77		37,500.77
Total: OPEX	109,345.30		109,345.30	752,642.41		752,642.41
CAPEX						
035001 SE-Production	38.81		38.81	355.30		355.30
035002 SE-Network	82.70		82.70	681.77		681.77
035003 SE-Customer Relations	191.82		191.82	1,622.30		1,622.30
035005 SE-Administration	1,913.74		1,913.74	17,686.74		17,686.74
035007 SE-Finance	366.33		366.33	3,937.95		3,937.95
035011 SE-Environmental Mgmt	267.49		267.49	1,315.04		1,315.04
035014 SE-Engineering	4,331.73		4,331.73	32,719.26		32,719.26
035015 SE-Legal	173.91		173.91	1,452.82		1,452.82
035016 SE-Maintenance	175.70		175.70	2,988.36		2,988.36
035018 SE-Human Resources	83.74		83.74	729.01		729.01
035019 SE-Operational Risk	58.92		58.92	5,586.19		5,586.19
035020 SE-Business Development	191.21		191.21	1,717.91		1,717.91

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	85.10		85.10	820.24		820.24
Total: CAPEX	7,961.20		7,961.20	71,612.89		71,612.89
Total: 0350 SC-Southeast-PA Location	117,306.50		117,306.50	824,255.30		824,255.30
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	435.97		435.97	5,461.99		5,461.99
032046 CORP-3906 Church Road	814.29		814.29	5,412.49		5,412.49
032062 CORP-Building Services	12,343.21		12,343.21	89,740.11		89,740.11
032063 CORP-Building Services Woodcre	6,836.15		6,836.15	40,297.99		40,297.99
032090 CORP-Prop Mgmt Development	176.24-		176.24-	83.36-		83.36-
Total: OPEX	20,253.38		20,253.38	140,829.22		140,829.22
CAPEX						
032046 CORP-3906 Church Road	546.24		546.24	4,170.44		4,170.44
032062 CORP-Building Services	1,584.72		1,584.72	7,839.58		7,839.58
032063 CORP-Building Services Woodcre	1,736.56		1,736.56	3,954.69		3,954.69
032090 CORP-Prop Mgmt Development	23.16-		23.16-	5.44-		5.44-
Total: CAPEX	3,844.36		3,844.36	15,959.27		15,959.27
Total: 0362 SC-CORP Property	24,097.74		24,097.74	156,788.49		156,788.49
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	1.15		1.15	47.84		47.84
036502 NE-Network				1.22		1.22
036503 NE-Customer Field Services				3.50		3.50
036505 NE-Administration	47.31		47.31	4,142.71		4,142.71
036507 NE-Finance	15.31		15.31	695.12		695.12
036511 NE-Environmental Mgmt	.62		.62	24.62		24.62
036514 NE-Engineering	.83		.83	33.94		33.94
036515 NE-Legal	5.42		5.42	236.30		236.30
036516 NE-Maintenance	.77		.77	29.76		29.76
036518 NE-Human Resources	3.01		3.01	236.85		236.85
036519 NE-Operational Risk	3.49		3.49	141.12		141.12
036520 NE-Business Development	54.82		54.82	1,411.52		1,411.52
036525 NE-External Affairs	1.82		1.82	95.35		95.35
036576 NE-Building Services Woodcrest	.09		.09	14.39		14.39
036591 NE-SAP Conversion	2.10		2.10	2.37		2.37
Total: OPEX	136.74		136.74	7,116.61		7,116.61
CAPEX						
036501 NE-Production				1.09-		1.09-
036502 NE-Network				.33		.33
036503 NE-Customer Field Services				.71		.71
036505 NE-Administration				18.02-		18.02-
036507 NE-Finance				7.36-		7.36-

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
CAPEX						
036511 NE-Environmental Mgmt				.63-		.63-
036514 NE-Engineering				.69-		.69-
036515 NE-Legal				4.56-		4.56-
036516 NE-Maintenance				.52-		.52-
036518 NE-Human Resources				2.58-		2.58-
036519 NE-Operational Risk				3.06-		3.06-
036520 NE-Business Development				3.28-		3.28-
036525 NE-External Affairs				1.18-		1.18-
036576 NE-Building Services Woodcrest				.19-		.19-
Total: CAPEX				42.12-		42.12-
Total: 0365 SC-Northeastern Reg Location	136.74		136.74	7,074.49		7,074.49
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	160.94		160.94	995.08		995.08
032069 CORP-Regulatory UFS	1,445.29		1,445.29	10,734.81		10,734.81
Total: OPEX	1,606.23		1,606.23	11,729.89		11,729.89
CAPEX						
032050 CORP-Backfill Reg App	7.19		7.19	32.27		32.27
032069 CORP-Regulatory UFS	2,974.89		2,974.89	9,530.93		9,530.93
Total: CAPEX	2,982.08		2,982.08	9,563.20		9,563.20
Total: 0369 SC-CORP Regulatory	4,588.31		4,588.31	21,293.09		21,293.09
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	4,194.88		4,194.88	15,757.93		15,757.93
037018 CCP-Human Resources ODI	418.02		418.02	3,347.55		3,347.55
037070 CCP-Call Handling	17,921.44		17,921.44	143,650.84		143,650.84
037071 CCP-Billing				292.62-		292.62-
037072 CCP-Collections				69.09-		69.09-
037073 CCP-Operations and Support	9,170.86		9,170.86	44,732.79		44,732.79
037074 CCP-Business Services	2,648.93-		2,648.93-	354.10		354.10
037075 CCP-Education & Development	1,131.66		1,131.66	6,039.53		6,039.53
Total: OPEX	30,187.93		30,187.93	213,521.03		213,521.03
CAPEX						
037005 CCP-Administration						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	30,187.93		30,187.93	213,521.03		213,521.03
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				918.12-		918.12-
Total: OPEX				918.12-		918.12-
CAPEX						
032091 CORP-STEP Project				42.83-		42.83-
Total: CAPEX				42.83-		42.83-
Total: 0375 SC-STEP Project Location				960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	3,344.73		3,344.73	27,656.09		27,656.09
Total: OPEX	3,344.73		3,344.73	27,656.09		27,656.09
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	3,344.73		3,344.73	27,656.09		27,656.09
0398 SC-CORP Other						
032000 CORP-Balance Sheet	139,606.79		139,606.79	733,907.61		733,907.61
Total:	139,606.79		139,606.79	733,907.61		733,907.61
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	20.14		20.14	13.96		13.96
032061 CORP-Property Management	347.21		347.21	73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	75.24		75.24	2,593.89		2,593.89
032092 CORP-Strategy & Planning				.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer	7,455.40-		7,455.40-	2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	70,624.92-		70,624.92-	13,591.00-		13,591.00-
Total: OPEX	77,637.73-		77,637.73-	11,060.31-		11,060.31-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	2.58		2.58	1.26		1.26
032061 CORP-Property Management	29.00		29.00	66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	9.69		9.69	68.28		68.28
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 03 Year: 07
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
CAPEX						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	1,426.91	1,426.91		1,333.10	1,333.10	
Total: CAPEX	1,468.18	1,468.18		1,469.55	1,469.55	
Total: 0398 SC-CORP Other	63,437.24	63,437.24		724,316.85	724,316.85	
Total: 26 Tennessee-American Water Co.	387,429.41	387,429.41		3,362,571.98	3,362,571.98	
Total: D Southeastern Region	387,429.41	387,429.41		3,362,571.98	3,362,571.98	
Total: Grand Total :	387,429.41	387,429.41		3,362,571.98	3,362,571.98	

Data Selection Values
Year: 07 Period: 04 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	520.20	14,674.50	5,106.02	19,780.52
Administration	95.91	5,888.18	54,514.51	60,402.69
Audit	23.66	1,166.62	655.24	1,821.86
Communications	84.20	2,907.75	3,934.76	6,842.51
Legal	77.29	4,934.26	4,366.42	9,300.68
Engineering	57.58	2,862.58	4,080.95	6,943.53
Finance	473.84	24,142.05	67,970.30	92,112.35
Human Resources	156.78	6,108.89	7,578.41	13,687.30
Information Systems	466.42	17,726.23	34,643.80	52,370.03
Operations	442.42	19,733.54	14,464.17	34,197.71
Rates & Revenue	75.90	2,530.86	2,531.43	5,062.29
Risk Management	78.24	3,362.54	2,488.20	5,850.74
Water Quality	196.76	6,229.99	7,841.08	14,071.07
Customer Service	2,504.69	41,902.13	52,749.45	94,651.58
TOTAL:	5,253.89	154,170.12	262,924.74	417,094.86

TOTAL CURRENT MONTH CHARGES	417,094.86
LESS: PAYMENT-PRIOR EST. BILLING	387,429.41-
NET AMOUNT PAYABLE (RECEIVABLE)	29,665.45
PLUS: EST. CURRENT MONTH BILLING	417,094.86
	446,760.31

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	105,872.46		105,872.46	733,907.61-		733,907.61-
Total:	105,872.46		105,872.46	733,907.61-		733,907.61-
Total: 0003 AW Service Co.	105,872.46		105,872.46	733,907.61-		733,907.61-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,671.43		1,671.43	12,112.57		12,112.57
Total: OPEX	1,671.43		1,671.43	12,112.57		12,112.57
CAPEX						
032020 CORP-Corporate Bus Development	23.47		23.47	270.33		270.33
Total: CAPEX	23.47		23.47	270.33		270.33
Total: 0320 SC-CORP Bus Develop	1,694.90		1,694.90	12,382.90		12,382.90
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	1,798.28		1,798.28	18,380.40		18,380.40
Total: OPEX	1,798.28		1,798.28	18,380.40		18,380.40
CAPEX						
032060 CORP-Audit	23.58		23.58	276.42		276.42
Total: CAPEX	23.58		23.58	276.42		276.42
Total: 0321 SC-CORP Audit	1,821.86		1,821.86	18,656.82		18,656.82
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs				78.25		78.25
032025 CORP-External Affairs	464.55-		464.55-	11,078.51		11,078.51
032068 CORP-Marketing & Sales	681.81		681.81	18,179.44		18,179.44
032085 CORP-External Communications	1,150.38		1,150.38	11,370.24		11,370.24
032086 CORP-Internal Communications	503.90		503.90	4,821.89		4,821.89
032087 CORP-Corp Social Resp	616.57		616.57	5,366.08		5,366.08
Total: OPEX	2,488.11		2,488.11	50,894.41		50,894.41
CAPEX						
032025 CORP-External Affairs	6.58-		6.58-	188.13		188.13
032068 CORP-Marketing & Sales	21.79		21.79	368.66		368.66
032085 CORP-External Communications	5.37		5.37	76.37		76.37
032086 CORP-Internal Communications	2.58		2.58	47.57		47.57
032087 CORP-Corp Social Resp						
Total: CAPEX	23.16		23.16	680.73		680.73
Total: 0322 SC-CORP External Affairs	2,511.27		2,511.27	51,575.14		51,575.14
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.69-		.69-
032010 CORP-Supply Chain-Sourcing	3,732.48		3,732.48	26,062.99		26,062.99
033010 WE-Supply Chain	11.47		11.47	74.93		74.93
033510 CE-Supply Chain	1.37		1.37	23.84		23.84

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	580.04		580.04	6,455.31		6,455.31
036510 NE-Supply Chain	2.18		2.18	80.30-		80.30-
Total: OPEX	4,327.54		4,327.54	32,536.08		32,536.08
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,438.11		2,438.11	19,081.09		19,081.09
033010 WE-Supply Chain				1.14		1.14
033510 CE-Supply Chain	20.43		20.43	20.43		20.43
035010 SE-Supply Chain	335.88		335.88	3,517.16		3,517.16
036510 NE-Supply Chain				69.19-		69.19-
Total: CAPEX	2,794.42		2,794.42	22,550.63		22,550.63
Total: 0323 SC-Supply Chain Location	7,121.96		7,121.96	55,086.71		55,086.71
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	574.94		574.94	5,825.64		5,825.64
032031 CORP-Service Desk	1,245.12		1,245.12	9,660.63		9,660.63
032032 CORP-ITS Bus Development	946.51		946.51	6,122.49		6,122.49
032033 CORP-ITS Desktop Adminstration	344.84		344.84	2,771.11		2,771.11
032034 CORP-ITS Appl Adm & Security	563.99		563.99	5,910.17		5,910.17
032071 CORP-ITS Admin	8,759.68		8,759.68	44,942.83		44,942.83
032072 CORP-ITS PMO	1,623.41		1,623.41	14,329.43		14,329.43
032073 CORP-ITS Infra/Oper Admin	454.36		454.36	3,748.32		3,748.32
032074 CORP-ITS Production	10,672.23		10,672.23	61,274.70		61,274.70
032075 CORP-System Maint & Perf	8,682.83		8,682.83	82,791.84		82,791.84
032076 CORP-Communications	3,034.42		3,034.42	25,204.63		25,204.63
032077 CORP-ITS Telecom	.62-		.62-	16.81		16.81
032078 CORP-Adm Business Solutions	234.31		234.31	2,832.30		2,832.30
032079 CORP-Technical Applications	3,990.36		3,990.36	37,130.44		37,130.44
032080 CORP-Functional Applications	1,965.40		1,965.40	16,337.83		16,337.83
032081 CORP-ITS Quality Assurance	773.50		773.50	7,760.95		7,760.95
032082 CORP-Technical Lead	726.62		726.62	5,784.80		5,784.80
032083 CORP-ITS Strategy/Governance	559.47		559.47	4,276.57		4,276.57
032093 CORP-ITS Design Authority	33.26		33.26	3,691.50		3,691.50
033031 WE-ITS Client Relations				8.69		8.69
033531 CE-Western CS & S	380.76		380.76	4,616.69		4,616.69
035031 SE-ITS Client Relations	298.69		298.69	111.32-		111.32-
036531 NE-Eastern CS & S	3,346.87		3,346.87	36,644.58		36,644.58
Total: OPEX	49,210.95		49,210.95	381,571.63		381,571.63
CAPEX						
032030 CORP-ITS Client Rel Admin	42.84		42.84	111.95		111.95
032031 CORP-Service Desk	13.13		13.13	147.18		147.18
032032 CORP-ITS Bus Development	9.06		9.06	93.80		93.80

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 CORP-ITS Desktop Adminstration	3.94		3.94	39.73		39.73
032034 CORP-ITS Appl Adm & Security	6.01		6.01	82.55		82.55
032071 CORP-ITS Admin	1,383.47		1,383.47	1,911.97		1,911.97
032072 CORP-ITS PMO	28.58		28.58	168.29		168.29
032073 CORP-ITS Infra/Oper Admin	5.24		5.24	56.39		56.39
032074 CORP-ITS Production	666.79		666.79	5,161.95		5,161.95
032075 CORP-System Maint & Perf	687.44		687.44	3,975.10		3,975.10
032076 CORP-Communications	91.48		91.48	456.65		456.65
032077 CORP-ITS Telecom				3.21-		3.21-
032078 CORP-Adm Business Solutions	3.46		3.46	40.43		40.43
032079 CORP-Technical Applications	138.76		138.76	730.21		730.21
032080 CORP-Functional Applications	21.20		21.20	253.89		253.89
032081 CORP-ITS Quality Assurance	8.83		8.83	112.76		112.76
032082 CORP-Technical Lead	8.14		8.14	84.96		84.96
032083 CORP-ITS Strategy/Governance	5.65		5.65	45.41		45.41
032093 CORP-ITS Design Authority	.76		.76	31.70		31.70
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	.47		.47	.47		.47
035031 SE-ITS Client Relations				3.86-		3.86-
036531 NE-Eastern CS & S	33.83		33.83	280.24		280.24
Total: CAPEX	3,159.08		3,159.08	13,778.56		13,778.56
Total: 0324 SC-ITS Location	52,370.03		52,370.03	395,350.19		395,350.19
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	614.41-		614.41-	24,067.60		24,067.60
032505 SSC-Administration	8,570.91		8,570.91	54,608.49		54,608.49
032560 SSC-Financial Reporting				.40		.40
032570 SSC-General Accounting	5,088.97		5,088.97	40,585.69		40,585.69
032571 SSC-Tax	2,268.25		2,268.25	14,765.51		14,765.51
032572 SSC-Business Support Services	1,401.61		1,401.61	10,985.77		10,985.77
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,019.72		1,019.72	10,852.47		10,852.47
032575 SSC-Cash Management	2,027.00		2,027.00	17,643.61		17,643.61
032576 SSC-Facility Services	50.93		50.93	2,284.69-		2,284.69-
032577 SSC-Fixed Assets/Job Cost	2,223.83		2,223.83	19,332.81		19,332.81
032578 SSC-Project Management	479.14		479.14	3,267.54		3,267.54
032579 SSC-Employee Services	3,405.30		3,405.30	28,244.66		28,244.66
032580 SSC-AWE				1,228.08		1,228.08
Total: OPEX	25,921.25		25,921.25	223,297.94		223,297.94
CAPEX						
032084 SSC-Accounts Payable	54.17		54.17	414.47		414.47
032505 SSC-Administration	559.73		559.73	3,169.05		3,169.05

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting				5.33-		5.33-
032570 SSC-General Accounting	94.81		94.81	696.92		696.92
032571 SSC-Tax	25.79		25.79	214.26		214.26
032572 SSC-Business Support Services	25.71		25.71	191.74		191.74
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,882.88		1,882.88	12,609.49		12,609.49
032575 SSC-Cash Management	43.07		43.07	331.28		331.28
032576 SSC-Facility Services	5.55		5.55	22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost	37.98		37.98	304.31		304.31
032578 SSC-Project Management	8.98		8.98	66.37		66.37
032579 SSC-Employee Services	73.87		73.87	552.53		552.53
032580 SSC-AWE				7.41		7.41
Total: CAPEX	2,812.54		2,812.54	18,529.97		18,529.97
Total: 0325 SC-SSC Location	28,733.79		28,733.79	241,827.91		241,827.91
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,518.70		2,518.70	22,385.99		22,385.99
032019 CORP-Operational Risk	2,446.46		2,446.46	23,879.48		23,879.48
032064 CORP-Operational Performance	1,511.64		1,511.64	10,961.18		10,961.18
032065 CORP-Asset Management	218.29		218.29	2,155.56		2,155.56
032066 CORP-Research & Env Excellence	49.98		49.98	16,073.68		16,073.68
036550 CORP-COE-Engineering	166.98		166.98	1,480.15		1,480.15
036551 CORP-COE-Technical Services	166.38		166.38	1,319.76		1,319.76
Total: OPEX	7,078.43		7,078.43	78,255.80		78,255.80
CAPEX						
032011 CORP-Chief Operating Officer	258.64		258.64	2,484.80		2,484.80
032019 CORP-Operational Risk	24.96		24.96	2,177.08		2,177.08
032064 CORP-Operational Performance	273.96		273.96	733.48		733.48
032065 CORP-Asset Management	1,270.14		1,270.14	11,241.13		11,241.13
032066 CORP-Research & Env Excellence	874.82		874.82	2,113.63		2,113.63
036550 CORP-COE-Engineering	866.11		866.11	8,023.35		8,023.35
036551 CORP-COE-Technical Services	975.52		975.52	6,270.15		6,270.15
Total: CAPEX	4,544.15		4,544.15	33,043.62		33,043.62
Total: 0326 SC-CORP Operations	11,622.58		11,622.58	111,299.42		111,299.42
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,169.84-		3,169.84-	22,666.00		22,666.00
032017 CORP-Planning & Reporting	2,769.58		2,769.58	29,393.14		29,393.14
032027 CORP-Reporting & Compliance	60,420.77		60,420.77	462,478.24		462,478.24
032037 CORP-Investor Relations	635.01		635.01	5,593.22		5,593.22
032047 CORP-Income Tax	1,988.45		1,988.45	37,128.65		37,128.65
032057 CORP-Treasury	1,714.54		1,714.54	14,092.59		14,092.59

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	64,358.51		64,358.51	571,351.84		571,351.84
CAPEX						
032007 CORP-Finance	1,443.97		1,443.97	96.97-		96.97-
032017 CORP-Planning & Reporting	24.58		24.58	268.22		268.22
032027 CORP-Reporting & Compliance	9.61		9.61	116.51		116.51
032037 CORP-Investor Relations	11.45		11.45	135.17		135.17
032047 CORP-Income Tax	33.74		33.74	226.58		226.58
032057 CORP-Treasury	22.58		22.58	282.82		282.82
Total: CAPEX	1,545.93		1,545.93	932.33		932.33
Total: 0327 SC-CORP Finance	65,904.44		65,904.44	572,284.17		572,284.17
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	1,711.88		1,711.88	17,644.68		17,644.68
032003 CORP-HR Talent Development	351.52		351.52	3,017.79		3,017.79
032004 CORP-HR Labor Relations	562.16		562.16	4,806.52		4,806.52
032006 CORP-Business Center HR	1,329.91		1,329.91	10,225.71		10,225.71
032012 CORP-HR Strategic Staffing	9.92-		9.92-	1.78-		1.78-
032013 CORP-HR Systems & Processes	587.32		587.32	9,495.40		9,495.40
032014 CORP-Benefits Service Center	1,935.18		1,935.18	15,944.76		15,944.76
032018 CORP-Human Resources	598.01		598.01	10,436.30		10,436.30
Total: OPEX	7,066.06		7,066.06	71,569.38		71,569.38
CAPEX						
032002 CORP-HR Comp/Benefits	12.40		12.40	138.99		138.99
032003 CORP-HR Talent Development	4.09		4.09	51.52		51.52
032004 CORP-HR Labor Relations	5.35		5.35	61.61		61.61
032006 CORP-Business Center HR	13.02		13.02	135.64		135.64
032012 CORP-HR Strategic Staffing				1.64-		1.64-
032013 CORP-HR Systems & Processes	7.50		7.50	83.78		83.78
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2.42		2.42	9.06-		9.06-
Total: CAPEX	44.78		44.78	460.84		460.84
Total: 0328 SC-CORP Human Resources	7,110.84		7,110.84	72,030.22		72,030.22
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	1,206.25		1,206.25	10,435.54		10,435.54
032015 CORP-Legal	2,358.57		2,358.57	20,862.15		20,862.15
Total: OPEX	3,564.82		3,564.82	31,297.69		31,297.69
CAPEX						
032008 CORP-Legal Admin	10.96		10.96	113.92		113.92
032015 CORP-Legal	45.12		45.12	433.20		433.20
Total: CAPEX	56.08		56.08	547.12		547.12
Total: 0329 SC-CORP Legal	3,620.90		3,620.90	31,844.81		31,844.81

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	7.06		7.06	25.95		25.95
033002 WE-Network	12.80		12.80	20.76		20.76
033003 WE-Customer Relations	3.21		3.21	52.64		52.64
033004 WE-Technical Services	7.53		7.53	20.19		20.19
033005 WE-Administration	195.03		195.03	565.38		565.38
033006 WE-Service Delivery	11.32		11.32	27.75		27.75
033007 WE-Finance	469.26		469.26	410.44		410.44
033011 WE-Environmental Mgmt	8.33		8.33	23.99		23.99
033014 WE-Engineering	2.50		2.50	44.27		44.27
033015 WE-Legal	32.86		32.86	54.03		54.03
033016 WE-Maintenance	3.76		3.76	201.81		201.81
033018 WE-Human Resources	15.00		15.00	24.48		24.48
033019 WE-Operational Risk	4.14		4.14	14.75		14.75
033020 WE-Business Development	73.43		73.43	289.26		289.26
033025 WE-External Affairs	38.27		38.27	202.52		202.52
033028 WE-Asset Planning	51.30		51.30	245.75		245.75
Total: OPEX	935.80		935.80	2,223.97		2,223.97
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	935.80		935.80	2,223.97		2,223.97
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	3.27		3.27	48.36		48.36
033502 CE-Network	7.68		7.68	41.29		41.29
033503 CE-Customer Relations	121.44		121.44	565.38		565.38
033505 CE-Administration	177.02		177.02	3,344.17		3,344.17
033507 CE-Finance	28.36		28.36	247.00		247.00

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	6.42		6.42	98.53		98.53
033514 CE-Engineering	29.43		29.43	497.93		497.93
033515 CE-Legal	7.98		7.98	145.24		145.24
033516 CE-Maintenance	11.21		11.21	841.73		841.73
033518 CE-Human Resources	29.84		29.84	335.22		335.22
033519 CE-Operational Risk	4.61		4.61	140.24		140.24
033520 CE-Business Development	58.16		58.16	745.49		745.49
033525 CE-External Affairs	4.06		4.06	47.60		47.60
Total: OPEX	489.48		489.48	7,098.18		7,098.18
CAPEX						
033501 CE-Production	.15		.15	.15		.15
033502 CE-Network	.11		.11	.11		.11
033503 CE-Customer Relations	.60		.60	41.73		41.73
033505 CE-Administration	7.74		7.74	7.74		7.74
033507 CE-Finance	.79		.79	.79		.79
033511 CE-Environmental Mgmt	.30		.30	.30		.30
033514 CE-Engineering	1.46		1.46	1.46		1.46
033515 CE-Legal	.37		.37	.37		.37
033516 CE-Maintenance	.31		.31	.31		.31
033518 CE-Human Resources	.54		.54	52.78		52.78
033519 CE-Operational Risk	.21		.21	.21		.21
033520 CE-Business Development	.24		.24	.24		.24
033525 CE-External Affairs	.19		.19	.19		.19
Total: CAPEX	13.01		13.01	106.38		106.38
Total: 0335 SC-Central Region Location	502.49		502.49	7,204.56		7,204.56
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	10,574.19		10,574.19	57,995.02		57,995.02
034018 CCA-Human Resources	983.69		983.69	10,799.55		10,799.55
034070 CCA-Call Handling	14,923.15		14,923.15	130,902.26		130,902.26
034071 CCA-Billing	7,267.37		7,267.37	67,232.29		67,232.29
034072 CCA-Collections	11,854.09		11,854.09	66,108.43		66,108.43
034073 CCA-Operations & Performance	12,030.89		12,030.89	113,017.11		113,017.11
034074 CCA-Business Services	1,594.09		1,594.09	14,207.28		14,207.28
034075 CCA-Education & Development	1,786.33		1,786.33	16,587.30		16,587.30
Total: OPEX	61,013.80		61,013.80	476,849.24		476,849.24
CAPEX						
034005 CCA-Administration						
034018 CCA-Human Resources						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	61,013.80		61,013.80	476,849.24		476,849.24
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	10,505.19		10,505.19	73,919.14		73,919.14
Total: OPEX	10,505.19		10,505.19	73,919.14		73,919.14
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,505.19		10,505.19	73,919.14		73,919.14
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	699.05		699.05	5,642.78		5,642.78
035002 SE-Network	1,594.98		1,594.98	10,838.38		10,838.38
035003 SE-Customer Relations	7,572.41		7,572.41	70,055.00		70,055.00
035005 SE-Administration	24,762.17		24,762.17	184,451.42		184,451.42
035007 SE-Finance	22,561.96		22,561.96	151,984.74		151,984.74
035011 SE-Environmental Mgmt	2,508.44		2,508.44	24,281.13		24,281.13
035014 SE-Engineering	2,003.56		2,003.56	14,884.99		14,884.99
035015 SE-Legal	5,480.93		5,480.93	33,369.93		33,369.93
035016 SE-Maintenance	15,407.93		15,407.93	100,445.37		100,445.37
035018 SE-Human Resources	5,025.58		5,025.58	32,808.38		32,808.38
035019 SE-Operational Risk	3,316.17		3,316.17	28,741.01		28,741.01
035020 SE-Business Development	5,536.37		5,536.37	57,638.51		57,638.51
035025 SE-External Affairs	5,526.11		5,526.11	37,500.77		37,500.77
Total: OPEX	101,995.66		101,995.66	752,642.41		752,642.41
CAPEX						
035001 SE-Production	33.76		33.76	355.30		355.30
035002 SE-Network	72.30		72.30	681.77		681.77
035003 SE-Customer Relations	161.01		161.01	1,622.30		1,622.30
035005 SE-Administration	1,825.67		1,825.67	17,686.74		17,686.74
035007 SE-Finance	347.52		347.52	3,937.95		3,937.95
035011 SE-Environmental Mgmt	115.87		115.87	1,315.04		1,315.04
035014 SE-Engineering	4,845.29		4,845.29	32,719.26		32,719.26
035015 SE-Legal	142.92		142.92	1,452.82		1,452.82
035016 SE-Maintenance	135.80		135.80	2,988.36		2,988.36
035018 SE-Human Resources	70.25		70.25	729.01		729.01
035019 SE-Operational Risk	44.29		44.29	5,586.19		5,586.19
035020 SE-Business Development	175.69		175.69	1,717.91		1,717.91

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region
Location: 0350 SC-Southeast-PA Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	76.78		76.78	820.24		820.24
Total: CAPEX	8,047.15		8,047.15	71,612.89		71,612.89
Total: 0350 SC-Southeast-PA Location	110,042.81		110,042.81	824,255.30		824,255.30
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	779.95		779.95	5,461.99		5,461.99
032046 CORP-3906 Church Road	565.68		565.68	5,412.49		5,412.49
032062 CORP-Building Services	11,870.27		11,870.27	89,740.11		89,740.11
032063 CORP-Building Services Woodcre	5,376.62		5,376.62	40,297.99		40,297.99
032090 CORP-Prop Mgmt Development	7.50		7.50	83.36-		83.36-
Total: OPEX	18,600.02		18,600.02	140,829.22		140,829.22
CAPEX						
032046 CORP-3906 Church Road	423.73		423.73	4,170.44		4,170.44
032062 CORP-Building Services	839.95		839.95	7,839.58		7,839.58
032063 CORP-Building Services Woodcre	585.40		585.40	3,954.69		3,954.69
032090 CORP-Prop Mgmt Development	.53		.53	5.44-		5.44-
Total: CAPEX	1,849.61		1,849.61	15,959.27		15,959.27
Total: 0362 SC-CORP Property	20,449.63		20,449.63	156,788.49		156,788.49
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	3.25		3.25	47.84		47.84
036502 NE-Network				1.22		1.22
036503 NE-Customer Field Services				3.50		3.50
036505 NE-Administration	70.08		70.08	4,142.71		4,142.71
036507 NE-Finance	113.38		113.38	695.12		695.12
036511 NE-Environmental Mgmt	1.72		1.72	24.62		24.62
036514 NE-Engineering	2.46		2.46	33.94		33.94
036515 NE-Legal	14.72		14.72	236.30		236.30
036516 NE-Maintenance	2.11		2.11	29.76		29.76
036518 NE-Human Resources	10.68		10.68	236.85		236.85
036519 NE-Operational Risk	9.90		9.90	141.12		141.12
036520 NE-Business Development	193.97		193.97	1,411.52		1,411.52
036525 NE-External Affairs	6.00		6.00	95.35		95.35
036576 NE-Building Services Woodcrest	.55		.55	14.39		14.39
036591 NE-SAP Conversion				2.37		2.37
Total: OPEX	428.82		428.82	7,116.61		7,116.61
CAPEX						
036501 NE-Production				1.09-		1.09-
036502 NE-Network				.33		.33
036503 NE-Customer Field Services				.71		.71
036505 NE-Administration				18.02-		18.02-
036507 NE-Finance				7.36-		7.36-

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
CAPEX						
036511 NE-Environmental Mgmt				.63-		.63-
036514 NE-Engineering				.69-		.69-
036515 NE-Legal				4.56-		4.56-
036516 NE-Maintenance				.52-		.52-
036518 NE-Human Resources				2.58-		2.58-
036519 NE-Operational Risk				3.06-		3.06-
036520 NE-Business Development				3.28-		3.28-
036525 NE-External Affairs				1.18-		1.18-
036576 NE-Building Services Woodcrest				.19-		.19-
Total: CAPEX				42.12-		42.12-
Total: 0365 SC-Northeastern Reg Location	428.82		428.82	7,074.49		7,074.49
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	137.85		137.85	995.08		995.08
032069 CORP-Regulatory UFS	624.51		624.51	10,734.81		10,734.81
Total: OPEX	762.36		762.36	11,729.89		11,729.89
CAPEX						
032050 CORP-Backfill Reg App	2.89		2.89	32.27		32.27
032069 CORP-Regulatory UFS	690.84		690.84	9,530.93		9,530.93
Total: CAPEX	693.73		693.73	9,563.20		9,563.20
Total: 0369 SC-CORP Regulatory	1,456.09		1,456.09	21,293.09		21,293.09
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	2,241.15		2,241.15	15,757.93		15,757.93
037018 CCP-Human Resources ODI	440.88		440.88	3,347.55		3,347.55
037070 CCP-Call Handling	18,918.76		18,918.76	143,650.84		143,650.84
037071 CCP-Billing				292.62-		292.62-
037072 CCP-Collections				69.09-		69.09-
037073 CCP-Operations and Support	4,806.37		4,806.37	44,732.79		44,732.79
037074 CCP-Business Services	49.97		49.97	354.10		354.10
037075 CCP-Education & Development	746.55		746.55	6,039.53		6,039.53
Total: OPEX	27,203.68		27,203.68	213,521.03		213,521.03
CAPEX						
037005 CCP-Administration						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	27,203.68		27,203.68	213,521.03		213,521.03
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project	7.84-		7.84-	918.12-		918.12-
Total: OPEX	7.84-		7.84-	918.12-		918.12-
CAPEX						
032091 CORP-STEP Project				42.83-		42.83-
Total: CAPEX				42.83-		42.83-
Total: 0375 SC-STEP Project Location	7.84-		7.84-	960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	3,730.94		3,730.94	27,656.09		27,656.09
Total: OPEX	3,730.94		3,730.94	27,656.09		27,656.09
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	3,730.94		3,730.94	27,656.09		27,656.09
0398 SC-CORP Other						
032000 CORP-Balance Sheet	105,872.46-		105,872.46-	733,907.61		733,907.61
Total:	105,872.46-		105,872.46-	733,907.61		733,907.61
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.29-		.29-	13.96		13.96
032061 CORP-Property Management	101.48		101.48	73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	224.87		224.87	2,593.89		2,593.89
032092 CORP-Strategy & Planning				.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer				2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	140.43-		140.43-	13,591.00-		13,591.00-
Total: OPEX	185.63		185.63	11,060.31-		11,060.31-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.02-		.02-	1.26		1.26
032061 CORP-Property Management	15.78		15.78	66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	6.87		6.87	68.28		68.28
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 04 Year: 07
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
CAPEX						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	1,887.38-		1,887.38-	1,333.10		1,333.10
Total: CAPEX	1,864.75-		1,864.75-	1,469.55		1,469.55
Total: 0398 SC-CORP Other	107,551.58-		107,551.58-	724,316.85		724,316.85
Total: 26 Tennessee-American Water Co.	417,094.86		417,094.86	3,362,571.98		3,362,571.98
Total: D Southeastern Region	417,094.86		417,094.86	3,362,571.98		3,362,571.98
Total: Grand Total :	417,094.86		417,094.86	3,362,571.98		3,362,571.98

Data Selection Values
Year: 07 Period: 05 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	521.32	16,258.97	9,468.34	25,727.31
Administration	96.84	7,324.05	53,485.34	60,809.39
Audit	21.67	1,231.89	801.06	2,032.95
Communications	87.00	4,287.83	3,009.06	7,296.89
Legal	59.20	3,983.27	5,060.87	9,044.14
Engineering	58.82	3,556.05	3,070.50	6,626.55
Finance	357.09	19,986.61	96,732.06	116,718.67
Human Resources	160.51	6,775.20	8,863.56	15,638.76
Information Systems	480.37	19,701.58	36,178.92	55,880.50
Operations	469.05	22,689.17	14,518.82	37,207.99
Rates & Revenue	81.80	4,891.45	4,724.96	9,616.41
Risk Management	74.54	3,533.45	2,481.79	6,015.24
Water Quality	204.72	7,391.01	5,961.96	13,352.97
Customer Service	2,586.27	47,801.95	49,531.99	97,333.94
TOTAL:	5,259.20	169,412.48	293,889.23	463,301.71

TOTAL CURRENT MONTH CHARGES	463,301.71
LESS: PAYMENT-PRIOR EST. BILLING	417,094.86-
NET AMOUNT PAYABLE (RECEIVABLE)	46,206.85
PLUS: EST. CURRENT MONTH BILLING	463,301.71
	509,508.56

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	16,541.40		16,541.40	733,907.61-		733,907.61-
Total:	16,541.40		16,541.40	733,907.61-		733,907.61-
Total: 0003 AW Service Co.	16,541.40		16,541.40	733,907.61-		733,907.61-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,718.63		1,718.63	12,112.57		12,112.57
Total: OPEX	1,718.63		1,718.63	12,112.57		12,112.57
CAPEX						
032020 CORP-Corporate Bus Development	42.88		42.88	270.33		270.33
Total: CAPEX	42.88		42.88	270.33		270.33
Total: 0320 SC-CORP Bus Develop	1,761.51		1,761.51	12,382.90		12,382.90
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	1,990.99		1,990.99	18,380.40		18,380.40
Total: OPEX	1,990.99		1,990.99	18,380.40		18,380.40
CAPEX						
032060 CORP-Audit	41.96		41.96	276.42		276.42
Total: CAPEX	41.96		41.96	276.42		276.42
Total: 0321 SC-CORP Audit	2,032.95		2,032.95	18,656.82		18,656.82
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs				78.25		78.25
032025 CORP-External Affairs	332.06		332.06	11,078.51		11,078.51
032068 CORP-Marketing & Sales	4,025.12		4,025.12	18,179.44		18,179.44
032085 CORP-External Communications	1,032.12		1,032.12	11,370.24		11,370.24
032086 CORP-Internal Communications	688.70		688.70	4,821.89		4,821.89
032087 CORP-Corp Social Resp	1,556.15		1,556.15	5,366.08		5,366.08
Total: OPEX	7,634.15		7,634.15	50,894.41		50,894.41
CAPEX						
032025 CORP-External Affairs	3.89		3.89	188.13		188.13
032068 CORP-Marketing & Sales	71.80		71.80	368.66		368.66
032085 CORP-External Communications	9.73		9.73	76.37		76.37
032086 CORP-Internal Communications	7.71		7.71	47.57		47.57
032087 CORP-Corp Social Resp						
Total: CAPEX	93.13		93.13	680.73		680.73
Total: 0322 SC-CORP External Affairs	7,727.28		7,727.28	51,575.14		51,575.14
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.69-		.69-
032010 CORP-Supply Chain-Sourcing	3,917.55		3,917.55	26,062.99		26,062.99
033010 WE-Supply Chain	2.74		2.74	74.93		74.93
033510 CE-Supply Chain	5.23		5.23	23.84		23.84

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	951.59		951.59	6,455.31		6,455.31
036510 NE-Supply Chain	.25		.25	80.30-		80.30-
Total: OPEX	4,877.36		4,877.36	32,536.08		32,536.08
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,149.04		2,149.04	19,081.09		19,081.09
033010 WE-Supply Chain				1.14		1.14
033510 CE-Supply Chain				20.43		20.43
035010 SE-Supply Chain	451.43		451.43	3,517.16		3,517.16
036510 NE-Supply Chain				69.19-		69.19-
Total: CAPEX	2,600.47		2,600.47	22,550.63		22,550.63
Total: 0323 SC-Supply Chain Location	7,477.83		7,477.83	55,086.71		55,086.71
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	812.70		812.70	5,825.64		5,825.64
032031 CORP-Service Desk	1,286.92		1,286.92	9,660.63		9,660.63
032032 CORP-ITS Bus Development	830.46		830.46	6,122.49		6,122.49
032033 CORP-ITS Desktop Adminstration	486.43		486.43	2,771.11		2,771.11
032034 CORP-ITS Appl Adm & Security	739.22		739.22	5,910.17		5,910.17
032071 CORP-ITS Admin	5,187.63		5,187.63	44,942.83		44,942.83
032072 CORP-ITS PMO	1,687.31		1,687.31	14,329.43		14,329.43
032073 CORP-ITS Infra/Oper Admin	496.66		496.66	3,748.32		3,748.32
032074 CORP-ITS Production	11,867.97		11,867.97	61,274.70		61,274.70
032075 CORP-System Maint & Perf	10,945.50		10,945.50	82,791.84		82,791.84
032076 CORP-Communications	3,849.97		3,849.97	25,204.63		25,204.63
032077 CORP-ITS Telecom	.49-		.49-	16.81		16.81
032078 CORP-Adm Business Solutions	327.21		327.21	2,832.30		2,832.30
032079 CORP-Technical Applications	5,058.50		5,058.50	37,130.44		37,130.44
032080 CORP-Functional Applications	2,260.89		2,260.89	16,337.83		16,337.83
032081 CORP-ITS Quality Assurance	1,167.06		1,167.06	7,760.95		7,760.95
032082 CORP-Technical Lead	816.65		816.65	5,784.80		5,784.80
032083 CORP-ITS Strategy/Governance	740.19		740.19	4,276.57		4,276.57
032093 CORP-ITS Design Authority	53.10		53.10	3,691.50		3,691.50
033031 WE-ITS Client Relations	.54		.54	8.69		8.69
033531 CE-Western CS & S	609.17		609.17	4,616.69		4,616.69
035031 SE-ITS Client Relations	96.84		96.84	111.32-		111.32-
036531 NE-Eastern CS & S	3,916.41		3,916.41	36,644.58		36,644.58
Total: OPEX	53,236.84		53,236.84	381,571.63		381,571.63
CAPEX						
032030 CORP-ITS Client Rel Admin	13.62		13.62	111.95		111.95
032031 CORP-Service Desk	24.40		24.40	147.18		147.18
032032 CORP-ITS Bus Development	17.64		17.64	93.80		93.80

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 CORP-ITS Desktop Adminstration	7.26		7.26	39.73		39.73
032034 CORP-ITS Appl Adm & Security	12.63		12.63	82.55		82.55
032071 CORP-ITS Admin	319.97		319.97	1,911.97		1,911.97
032072 CORP-ITS PMO	43.00		43.00	168.29		168.29
032073 CORP-ITS Infra/Oper Admin	9.49		9.49	56.39		56.39
032074 CORP-ITS Production	1,119.10		1,119.10	5,161.95		5,161.95
032075 CORP-System Maint & Perf	759.39		759.39	3,975.10		3,975.10
032076 CORP-Communications	30.60		30.60	456.65		456.65
032077 CORP-ITS Telecom				3.21-		3.21-
032078 CORP-Adm Business Solutions	6.45		6.45	40.43		40.43
032079 CORP-Technical Applications	126.72		126.72	730.21		730.21
032080 CORP-Functional Applications	43.99		43.99	253.89		253.89
032081 CORP-ITS Quality Assurance	21.83		21.83	112.76		112.76
032082 CORP-Technical Lead	12.95		12.95	84.96		84.96
032083 CORP-ITS Strategy/Governance	11.27		11.27	45.41		45.41
032093 CORP-ITS Design Authority	.65		.65	31.70		31.70
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				.47		.47
035031 SE-ITS Client Relations				3.86-		3.86-
036531 NE-Eastern CS & S	62.70		62.70	280.24		280.24
Total: CAPEX	2,643.66		2,643.66	13,778.56		13,778.56
Total: 0324 SC-ITS Location	55,880.50		55,880.50	395,350.19		395,350.19
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	4,186.20		4,186.20	24,067.60		24,067.60
032505 SSC-Administration	7,868.70		7,868.70	54,608.49		54,608.49
032560 SSC-Financial Reporting	.50-		.50-	.40		.40
032570 SSC-General Accounting	5,304.25		5,304.25	40,585.69		40,585.69
032571 SSC-Tax	1,978.17		1,978.17	14,765.51		14,765.51
032572 SSC-Business Support Services	1,526.37		1,526.37	10,985.77		10,985.77
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,404.02		1,404.02	10,852.47		10,852.47
032575 SSC-Cash Management	2,346.12		2,346.12	17,643.61		17,643.61
032576 SSC-Facility Services				2,284.69-		2,284.69-
032577 SSC-Fixed Assets/Job Cost	2,659.02		2,659.02	19,332.81		19,332.81
032578 SSC-Project Management	508.75		508.75	3,267.54		3,267.54
032579 SSC-Employee Services	3,836.03		3,836.03	28,244.66		28,244.66
032580 SSC-AWE	286.31		286.31	1,228.08		1,228.08
Total: OPEX	31,903.44		31,903.44	223,297.94		223,297.94
CAPEX						
032084 SSC-Accounts Payable				414.47		414.47
032505 SSC-Administration				3,169.05		3,169.05

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting				5.33-		5.33-
032570 SSC-General Accounting				696.92		696.92
032571 SSC-Tax				214.26		214.26
032572 SSC-Business Support Services				191.74		191.74
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation				12,609.49		12,609.49
032575 SSC-Cash Management				331.28		331.28
032576 SSC-Facility Services				22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost				304.31		304.31
032578 SSC-Project Management				66.37		66.37
032579 SSC-Employee Services				552.53		552.53
032580 SSC-AWE				7.41		7.41
Total: CAPEX				18,529.97		18,529.97
Total: 0325 SC-SSC Location	31,903.44		31,903.44	241,827.91		241,827.91
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,850.07		2,850.07	22,385.99		22,385.99
032019 CORP-Operational Risk	3,029.07		3,029.07	23,879.48		23,879.48
032064 CORP-Operational Performance	1,262.61		1,262.61	10,961.18		10,961.18
032065 CORP-Asset Management	359.05		359.05	2,155.56		2,155.56
032066 CORP-Research & Env Excellence	95.91		95.91	16,073.68		16,073.68
036550 CORP-COE-Engineering	181.42		181.42	1,480.15		1,480.15
036551 CORP-COE-Technical Services	187.16		187.16	1,319.76		1,319.76
Total: OPEX	7,965.29		7,965.29	78,255.80		78,255.80
CAPEX						
032011 CORP-Chief Operating Officer	292.55		292.55	2,484.80		2,484.80
032019 CORP-Operational Risk	49.82		49.82	2,177.08		2,177.08
032064 CORP-Operational Performance	58.32		58.32	733.48		733.48
032065 CORP-Asset Management	1,773.01		1,773.01	11,241.13		11,241.13
032066 CORP-Research & Env Excellence	321.45-		321.45-	2,113.63		2,113.63
036550 CORP-COE-Engineering	386.47		386.47	8,023.35		8,023.35
036551 CORP-COE-Technical Services	896.10		896.10	6,270.15		6,270.15
Total: CAPEX	3,134.82		3,134.82	33,043.62		33,043.62
Total: 0326 SC-CORP Operations	11,100.11		11,100.11	111,299.42		111,299.42
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	4,151.45		4,151.45	22,666.00		22,666.00
032017 CORP-Planning & Reporting	2,981.19		2,981.19	29,393.14		29,393.14
032027 CORP-Reporting & Compliance	77,855.66		77,855.66	462,478.24		462,478.24
032037 CORP-Investor Relations	730.74		730.74	5,593.22		5,593.22
032047 CORP-Income Tax	7,088.47		7,088.47	37,128.65		37,128.65
032057 CORP-Treasury	1,983.17		1,983.17	14,092.59		14,092.59

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	94,790.68	94,790.68		571,351.84	571,351.84	
CAPEX						
032007 CORP-Finance	178.07	178.07		96.97-	96.97-	
032017 CORP-Planning & Reporting	47.52	47.52		268.22	268.22	
032027 CORP-Reporting & Compliance	17.54	17.54		116.51	116.51	
032037 CORP-Investor Relations	21.06	21.06		135.17	135.17	
032047 CORP-Income Tax				226.58	226.58	
032057 CORP-Treasury	43.27	43.27		282.82	282.82	
Total: CAPEX	307.46	307.46		932.33	932.33	
Total: 0327 SC-CORP Finance	95,098.14	95,098.14		572,284.17	572,284.17	
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	3,052.45	3,052.45		17,644.68	17,644.68	
032003 CORP-HR Talent Development	335.40	335.40		3,017.79	3,017.79	
032004 CORP-HR Labor Relations	636.34	636.34		4,806.52	4,806.52	
032006 CORP-Business Center HR	1,357.30	1,357.30		10,225.71	10,225.71	
032012 CORP-HR Strategic Staffing	26.54	26.54		1.78-	1.78-	
032013 CORP-HR Systems & Processes	820.55	820.55		9,495.40	9,495.40	
032014 CORP-Benefits Service Center	2,050.66	2,050.66		15,944.76	15,944.76	
032018 CORP-Human Resources	861.24	861.24		10,436.30	10,436.30	
Total: OPEX	9,140.48	9,140.48		71,569.38	71,569.38	
CAPEX						
032002 CORP-HR Comp/Benefits	22.27	22.27		138.99	138.99	
032003 CORP-HR Talent Development	7.55	7.55		51.52	51.52	
032004 CORP-HR Labor Relations	10.04	10.04		61.61	61.61	
032006 CORP-Business Center HR	21.44	21.44		135.64	135.64	
032012 CORP-HR Strategic Staffing				1.64-	1.64-	
032013 CORP-HR Systems & Processes	13.81	13.81		83.78	83.78	
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2.31-	2.31-		9.06-	9.06-	
Total: CAPEX	72.80	72.80		460.84	460.84	
Total: 0328 SC-CORP Human Resources	9,213.28	9,213.28		72,030.22	72,030.22	
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	1,340.75	1,340.75		10,435.54	10,435.54	
032015 CORP-Legal	3,112.70	3,112.70		20,862.15	20,862.15	
Total: OPEX	4,453.45	4,453.45		31,297.69	31,297.69	
CAPEX						
032008 CORP-Legal Admin	20.56	20.56		113.92	113.92	
032015 CORP-Legal	74.06	74.06		433.20	433.20	
Total: CAPEX	94.62	94.62		547.12	547.12	
Total: 0329 SC-CORP Legal	4,548.07	4,548.07		31,844.81	31,844.81	

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	2.29		2.29	25.95		25.95
033002 WE-Network	4.82		4.82	20.76		20.76
033003 WE-Customer Relations	2.29		2.29	52.64		52.64
033004 WE-Technical Services	6.55		6.55	20.19		20.19
033005 WE-Administration	147.43		147.43	565.38		565.38
033006 WE-Service Delivery	10.54		10.54	27.75		27.75
033007 WE-Finance	98.60		98.60	410.44		410.44
033011 WE-Environmental Mgmt	3.73		3.73	23.99		23.99
033014 WE-Engineering	12.51		12.51	44.27		44.27
033015 WE-Legal	6.01		6.01	54.03		54.03
033016 WE-Maintenance	192.89		192.89	201.81		201.81
033018 WE-Human Resources	4.65		4.65	24.48		24.48
033019 WE-Operational Risk	4.16		4.16	14.75		14.75
033020 WE-Business Development	79.18		79.18	289.26		289.26
033025 WE-External Affairs	20.13		20.13	202.52		202.52
033028 WE-Asset Planning	44.75		44.75	245.75		245.75
Total: OPEX	640.53		640.53	2,223.97		2,223.97
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	640.53		640.53	2,223.97		2,223.97
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	4.72		4.72	48.36		48.36
033502 CE-Network	3.50		3.50	41.29		41.29
033503 CE-Customer Relations	68.23		68.23	565.38		565.38
033505 CE-Administration	334.03		334.03	3,344.17		3,344.17
033507 CE-Finance	26.89		26.89	247.00		247.00

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	9.92		9.92	98.53		98.53
033514 CE-Engineering	43.93		43.93	497.93		497.93
033515 CE-Legal	15.37		15.37	145.24		145.24
033516 CE-Maintenance	174.72		174.72	841.73		841.73
033518 CE-Human Resources	14.94		14.94	335.22		335.22
033519 CE-Operational Risk	6.53		6.53	140.24		140.24
033520 CE-Business Development	73.84		73.84	745.49		745.49
033525 CE-External Affairs	5.84		5.84	47.60		47.60
Total: OPEX	782.46		782.46	7,098.18		7,098.18
CAPEX						
033501 CE-Production				.15		.15
033502 CE-Network				.11		.11
033503 CE-Customer Relations	8.26		8.26	41.73		41.73
033505 CE-Administration				7.74		7.74
033507 CE-Finance				.79		.79
033511 CE-Environmental Mgmt				.30		.30
033514 CE-Engineering				1.46		1.46
033515 CE-Legal				.37		.37
033516 CE-Maintenance				.31		.31
033518 CE-Human Resources				52.78		52.78
033519 CE-Operational Risk				.21		.21
033520 CE-Business Development				.24		.24
033525 CE-External Affairs				.19		.19
Total: CAPEX	8.26		8.26	106.38		106.38
Total: 0335 SC-Central Region Location	790.72		790.72	7,204.56		7,204.56
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	6,739.07		6,739.07	57,995.02		57,995.02
034018 CCA-Human Resources	1,531.86		1,531.86	10,799.55		10,799.55
034070 CCA-Call Handling	17,508.37		17,508.37	130,902.26		130,902.26
034071 CCA-Billing	8,885.30		8,885.30	67,232.29		67,232.29
034072 CCA-Collections	7,794.19		7,794.19	66,108.43		66,108.43
034073 CCA-Operations & Performance	13,951.40		13,951.40	113,017.11		113,017.11
034074 CCA-Business Services	1,735.94		1,735.94	14,207.28		14,207.28
034075 CCA-Education & Development	1,485.06		1,485.06	16,587.30		16,587.30
Total: OPEX	59,631.19		59,631.19	476,849.24		476,849.24
CAPEX						
034005 CCA-Administration						
034018 CCA-Human Resources						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	59,631.19		59,631.19	476,849.24		476,849.24
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	10,243.95		10,243.95	73,919.14		73,919.14
Total: OPEX	10,243.95		10,243.95	73,919.14		73,919.14
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,243.95		10,243.95	73,919.14		73,919.14
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	911.52		911.52	5,642.78		5,642.78
035002 SE-Network	1,272.98		1,272.98	10,838.38		10,838.38
035003 SE-Customer Relations	8,584.34		8,584.34	70,055.00		70,055.00
035005 SE-Administration	22,831.18		22,831.18	184,451.42		184,451.42
035007 SE-Finance	17,098.10		17,098.10	151,984.74		151,984.74
035011 SE-Environmental Mgmt	3,165.71		3,165.71	24,281.13		24,281.13
035014 SE-Engineering	1,651.81		1,651.81	14,884.99		14,884.99
035015 SE-Legal	4,269.06		4,269.06	33,369.93		33,369.93
035016 SE-Maintenance	13,467.09		13,467.09	100,445.37		100,445.37
035018 SE-Human Resources	4,316.24		4,316.24	32,808.38		32,808.38
035019 SE-Operational Risk	1,739.96		1,739.96	28,741.01		28,741.01
035020 SE-Business Development	9,978.31		9,978.31	57,638.51		57,638.51
035025 SE-External Affairs	5,095.91		5,095.91	37,500.77		37,500.77
Total: OPEX	94,382.21		94,382.21	752,642.41		752,642.41
CAPEX						
035001 SE-Production	46.32		46.32	355.30		355.30
035002 SE-Network	86.09		86.09	681.77		681.77
035003 SE-Customer Relations	219.41		219.41	1,622.30		1,622.30
035005 SE-Administration	2,462.73		2,462.73	17,686.74		17,686.74
035007 SE-Finance	462.56		462.56	3,937.95		3,937.95
035011 SE-Environmental Mgmt	154.99		154.99	1,315.04		1,315.04
035014 SE-Engineering	4,866.71		4,866.71	32,719.26		32,719.26
035015 SE-Legal	204.05		204.05	1,452.82		1,452.82
035016 SE-Maintenance	191.52		191.52	2,988.36		2,988.36
035018 SE-Human Resources	97.72		97.72	729.01		729.01
035019 SE-Operational Risk	1,183.18		1,183.18	5,586.19		5,586.19
035020 SE-Business Development	226.99		226.99	1,717.91		1,717.91

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	100.10		100.10	820.24		820.24
Total: CAPEX	10,302.37		10,302.37	71,612.89		71,612.89
Total: 0350 SC-Southeast-PA Location	104,684.58		104,684.58	824,255.30		824,255.30
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	829.01		829.01	5,461.99		5,461.99
032046 CORP-3906 Church Road	772.01		772.01	5,412.49		5,412.49
032062 CORP-Building Services	12,922.17		12,922.17	89,740.11		89,740.11
032063 CORP-Building Services Woodcre	6,366.60		6,366.60	40,297.99		40,297.99
032090 CORP-Prop Mgmt Development				83.36-		83.36-
Total: OPEX	20,889.79		20,889.79	140,829.22		140,829.22
CAPEX						
032046 CORP-3906 Church Road	545.16		545.16	4,170.44		4,170.44
032062 CORP-Building Services	1,373.21		1,373.21	7,839.58		7,839.58
032063 CORP-Building Services Woodcre				3,954.69		3,954.69
032090 CORP-Prop Mgmt Development				5.44-		5.44-
Total: CAPEX	1,918.37		1,918.37	15,959.27		15,959.27
Total: 0362 SC-CORP Property	22,808.16		22,808.16	156,788.49		156,788.49
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	.32		.32	47.84		47.84
036502 NE-Network	1.77		1.77	1.22		1.22
036503 NE-Customer Field Services				3.50		3.50
036505 NE-Administration	12.45		12.45	4,142.71		4,142.71
036507 NE-Finance	32.11		32.11	695.12		695.12
036511 NE-Environmental Mgmt	.21		.21	24.62		24.62
036514 NE-Engineering	.29		.29	33.94		33.94
036515 NE-Legal	1.58		1.58	236.30		236.30
036516 NE-Maintenance	.25		.25	29.76		29.76
036518 NE-Human Resources	1.16		1.16	236.85		236.85
036519 NE-Operational Risk	2.52		2.52	141.12		141.12
036520 NE-Business Development	2.32		2.32	1,411.52		1,411.52
036525 NE-External Affairs	.70		.70	95.35		95.35
036576 NE-Building Services Woodcrest	.31		.31	14.39		14.39
036591 NE-SAP Conversion				2.37		2.37
Total: OPEX	55.99		55.99	7,116.61		7,116.61
CAPEX						
036501 NE-Production				1.09-		1.09-
036502 NE-Network				.33		.33
036503 NE-Customer Field Services				.71		.71
036505 NE-Administration				18.02-		18.02-
036507 NE-Finance				7.36-		7.36-

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region
Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
CAPEX						
036511 NE-Environmental Mgmt				.63-		.63-
036514 NE-Engineering				.69-		.69-
036515 NE-Legal				4.56-		4.56-
036516 NE-Maintenance				.52-		.52-
036518 NE-Human Resources				2.58-		2.58-
036519 NE-Operational Risk				3.06-		3.06-
036520 NE-Business Development				3.28-		3.28-
036525 NE-External Affairs				1.18-		1.18-
036576 NE-Building Services Woodcrest				.19-		.19-
Total: CAPEX				42.12-		42.12-
Total: 0365 SC-Northeastern Reg Location	55.99		55.99	7,074.49		7,074.49
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	173.79		173.79	995.08		995.08
032069 CORP-Regulatory UFS	1,447.74		1,447.74	10,734.81		10,734.81
Total: OPEX	1,621.53		1,621.53	11,729.89		11,729.89
CAPEX						
032050 CORP-Backfill Reg App	5.35		5.35	32.27		32.27
032069 CORP-Regulatory UFS	2,488.59		2,488.59	9,530.93		9,530.93
Total: CAPEX	2,493.94		2,493.94	9,563.20		9,563.20
Total: 0369 SC-CORP Regulatory	4,115.47		4,115.47	21,293.09		21,293.09
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	2,413.68		2,413.68	15,757.93		15,757.93
037018 CCP-Human Resources ODI	458.91		458.91	3,347.55		3,347.55
037070 CCP-Call Handling	19,830.51		19,830.51	143,650.84		143,650.84
037071 CCP-Billing				292.62-		292.62-
037072 CCP-Collections				69.09-		69.09-
037073 CCP-Operations and Support	7,367.60		7,367.60	44,732.79		44,732.79
037074 CCP-Business Services	18.13-		18.13-	354.10		354.10
037075 CCP-Education & Development	758.42		758.42	6,039.53		6,039.53
Total: OPEX	30,810.99		30,810.99	213,521.03		213,521.03
CAPEX						
037005 CCP-Administration						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	30,810.99		30,810.99	213,521.03		213,521.03
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				918.12-		918.12-
Total: OPEX				918.12-		918.12-
CAPEX						
032091 CORP-STEP Project				42.83-		42.83-
Total: CAPEX				42.83-		42.83-
Total: 0375 SC-STEP Project Location				960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	3,550.95		3,550.95	27,656.09		27,656.09
Total: OPEX	3,550.95		3,550.95	27,656.09		27,656.09
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	3,550.95		3,550.95	27,656.09		27,656.09
0398 SC-CORP Other						
032000 CORP-Balance Sheet	16,541.40-		16,541.40-	733,907.61		733,907.61
Total:	16,541.40-		16,541.40-	733,907.61		733,907.61
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	2.58-		2.58-	13.96		13.96
032061 CORP-Property Management	265.11		265.11	73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	451.37		451.37	2,593.89		2,593.89
032092 CORP-Strategy & Planning				.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer				2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	1,343.24-		1,343.24-	13,591.00-		13,591.00-
Total: OPEX	629.34-		629.34-	11,060.31-		11,060.31-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.27-		.27-	1.26		1.26
032061 CORP-Property Management	28.18		28.18	66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	16.37		16.37	68.28		68.28
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 05 Year: 07
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0398	SC-CORP Other						
CAPEX							
032095	CORP-Project STAR						
032096	CORP-Chief Growth Officer						
032097	CORP-Product & Serv Innovation						
032098	CORP-Non-Departmental Costs	188.87-		188.87-	1,333.10		1,333.10
Total: CAPEX		144.59-		144.59-	1,469.55		1,469.55
Total: 0398	SC-CORP Other	17,315.33-		17,315.33-	724,316.85		724,316.85
Total: 26	Tennessee-American Water Co.	463,301.71		463,301.71	3,362,571.98		3,362,571.98
Total: D	Southeastern Region	463,301.71		463,301.71	3,362,571.98		3,362,571.98
Total:	Grand Total :	463,301.71		463,301.71	3,362,571.98		3,362,571.98

Data Selection Values
Year: 07 Period: 06 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	505.37	14,066.49	8,320.48	22,386.97
Administration	94.17	3,688.35	60,254.64	63,942.99
Audit	22.84	1,185.89	1,397.43	2,583.32
Communications	63.56	3,283.94	3,849.83	7,133.77
Legal	55.88	3,463.80	4,635.10	8,098.90
Engineering	62.90	3,039.75	2,056.04	5,095.79
Finance	356.15	18,005.89	54,619.88	72,625.77
Human Resources	153.63	6,096.68	6,621.76	12,718.44
Information Systems	534.06	19,995.28	27,624.01	47,619.29
Operations	440.32	20,120.30	12,418.84	32,539.14
Rates & Revenue	49.38	2,141.59	2,926.80	5,068.39
Risk Management	101.12	4,298.00	2,907.81	7,205.81
Water Quality	201.58	6,206.87	8,161.15	14,368.02
Customer Service	2,666.24	45,308.43	45,911.44	91,219.87
TOTAL:	5,307.20	150,901.26	241,705.21	392,606.47

TOTAL CURRENT MONTH CHARGES	392,606.47
LESS: PAYMENT-PRIOR EST. BILLING	463,301.71-
NET AMOUNT PAYABLE (RECEIVABLE)	70,695.24-
PLUS: EST. CURRENT MONTH BILLING	392,606.47
	321,911.23

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	116,902.09-	116,902.09-		733,907.61-	733,907.61-	
Total:	116,902.09-	116,902.09-		733,907.61-	733,907.61-	
Total: 0003 AW Service Co.	116,902.09-	116,902.09-		733,907.61-	733,907.61-	
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,760.21	1,760.21		12,112.57	12,112.57	
Total: OPEX	1,760.21	1,760.21		12,112.57	12,112.57	
CAPEX						
032020 CORP-Corporate Bus Development	16.12	16.12		270.33	270.33	
Total: CAPEX	16.12	16.12		270.33	270.33	
Total: 0320 SC-CORP Bus Develop	1,776.33	1,776.33		12,382.90	12,382.90	
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,566.71	2,566.71		18,380.40	18,380.40	
Total: OPEX	2,566.71	2,566.71		18,380.40	18,380.40	
CAPEX						
032060 CORP-Audit	16.61	16.61		276.42	276.42	
Total: CAPEX	16.61	16.61		276.42	276.42	
Total: 0321 SC-CORP Audit	2,583.32	2,583.32		18,656.82	18,656.82	
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs				78.25	78.25	
032025 CORP-External Affairs	1,272.81	1,272.81		11,078.51	11,078.51	
032068 CORP-Marketing & Sales	1,745.41	1,745.41		18,179.44	18,179.44	
032085 CORP-External Communications	1,988.14	1,988.14		11,370.24	11,370.24	
032086 CORP-Internal Communications	268.58	268.58		4,821.89	4,821.89	
032087 CORP-Corp Social Resp	262.39	262.39		5,366.08	5,366.08	
Total: OPEX	5,537.33	5,537.33		50,894.41	50,894.41	
CAPEX						
032025 CORP-External Affairs	10.85	10.85		188.13	188.13	
032068 CORP-Marketing & Sales	21.18	21.18		368.66	368.66	
032085 CORP-External Communications	4.15	4.15		76.37	76.37	
032086 CORP-Internal Communications	3.04	3.04		47.57	47.57	
032087 CORP-Corp Social Resp						
Total: CAPEX	39.22	39.22		680.73	680.73	
Total: 0322 SC-CORP External Affairs	5,576.55	5,576.55		51,575.14	51,575.14	
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.69-	.69-	
032010 CORP-Supply Chain-Sourcing	3,735.12	3,735.12		26,062.99	26,062.99	
033010 WE-Supply Chain	13.88	13.88		74.93	74.93	
033510 CE-Supply Chain	1.71	1.71		23.84	23.84	

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	835.95		835.95	6,455.31		6,455.31
036510 NE-Supply Chain	2.16		2.16	80.30-		80.30-
Total: OPEX	4,588.82		4,588.82	32,536.08		32,536.08
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,359.19		2,359.19	19,081.09		19,081.09
033010 WE-Supply Chain				1.14		1.14
033510 CE-Supply Chain				20.43		20.43
035010 SE-Supply Chain	485.11		485.11	3,517.16		3,517.16
036510 NE-Supply Chain				69.19-		69.19-
Total: CAPEX	2,844.30		2,844.30	22,550.63		22,550.63
Total: 0323 SC-Supply Chain Location	7,433.12		7,433.12	55,086.71		55,086.71
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	737.58		737.58	5,825.64		5,825.64
032031 CORP-Service Desk	1,149.16		1,149.16	9,660.63		9,660.63
032032 CORP-ITS Bus Development	719.09		719.09	6,122.49		6,122.49
032033 CORP-ITS Desktop Adminstration	238.13		238.13	2,771.11		2,771.11
032034 CORP-ITS Appl Adm & Security	814.91		814.91	5,910.17		5,910.17
032071 CORP-ITS Admin	6,821.72		6,821.72	44,942.83		44,942.83
032072 CORP-ITS PMO	1,730.74		1,730.74	14,329.43		14,329.43
032073 CORP-ITS Infra/Oper Admin	447.05		447.05	3,748.32		3,748.32
032074 CORP-ITS Production	2,301.57		2,301.57	61,274.70		61,274.70
032075 CORP-System Maint & Perf	12,338.73		12,338.73	82,791.84		82,791.84
032076 CORP-Communications	3,772.39		3,772.39	25,204.63		25,204.63
032077 CORP-ITS Telecom	21.57		21.57	16.81		16.81
032078 CORP-Adm Business Solutions	339.93		339.93	2,832.30		2,832.30
032079 CORP-Technical Applications	4,698.91		4,698.91	37,130.44		37,130.44
032080 CORP-Functional Applications	2,768.16		2,768.16	16,337.83		16,337.83
032081 CORP-ITS Quality Assurance	1,086.85		1,086.85	7,760.95		7,760.95
032082 CORP-Technical Lead	737.78		737.78	5,784.80		5,784.80
032083 CORP-ITS Strategy/Governance	396.85-		396.85-	4,276.57		4,276.57
032093 CORP-ITS Design Authority	1,454.27		1,454.27	3,691.50		3,691.50
033031 WE-ITS Client Relations				8.69		8.69
033531 CE-Western CS & S	529.20		529.20	4,616.69		4,616.69
035031 SE-ITS Client Relations	91.21		91.21	111.32-		111.32-
036531 NE-Eastern CS & S	4,524.57		4,524.57	36,644.58		36,644.58
Total: OPEX	46,926.67		46,926.67	381,571.63		381,571.63
CAPEX						
032030 CORP-ITS Client Rel Admin	5.02		5.02	111.95		111.95
032031 CORP-Service Desk	8.90		8.90	147.18		147.18
032032 CORP-ITS Bus Development	6.52		6.52	93.80		93.80

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 CORP-ITS Desktop Adminstration	1.64		1.64	39.73		39.73
032034 CORP-ITS Appl Adm & Security	5.93		5.93	82.55		82.55
032071 CORP-ITS Admin	131.88		131.88	1,911.97		1,911.97
032072 CORP-ITS PMO	16.42		16.42	168.29		168.29
032073 CORP-ITS Infra/Oper Admin	2.75		2.75	56.39		56.39
032074 CORP-ITS Production	33.76		33.76	5,161.95		5,161.95
032075 CORP-System Maint & Perf	367.45		367.45	3,975.10		3,975.10
032076 CORP-Communications	11.29		11.29	456.65		456.65
032077 CORP-ITS Telecom				3.21-		3.21-
032078 CORP-Adm Business Solutions	2.39		2.39	40.43		40.43
032079 CORP-Technical Applications	39.00		39.00	730.21		730.21
032080 CORP-Functional Applications	14.48		14.48	253.89		253.89
032081 CORP-ITS Quality Assurance	7.78		7.78	112.76		112.76
032082 CORP-Technical Lead	5.52		5.52	84.96		84.96
032083 CORP-ITS Strategy/Governance	2.72-		2.72-	45.41		45.41
032093 CORP-ITS Design Authority	11.48		11.48	31.70		31.70
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				.47		.47
035031 SE-ITS Client Relations				3.86-		3.86-
036531 NE-Eastern CS & S	23.13		23.13	280.24		280.24
Total: CAPEX	692.62		692.62	13,778.56		13,778.56
Total: 0324 SC-ITS Location	47,619.29		47,619.29	395,350.19		395,350.19
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	4,158.25		4,158.25	24,067.60		24,067.60
032505 SSC-Administration	6,466.95		6,466.95	54,608.49		54,608.49
032560 SSC-Financial Reporting	.30		.30	.40		.40
032570 SSC-General Accounting	4,129.45		4,129.45	40,585.69		40,585.69
032571 SSC-Tax	1,210.16		1,210.16	14,765.51		14,765.51
032572 SSC-Business Support Services	1,174.48		1,174.48	10,985.77		10,985.77
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,684.39		1,684.39	10,852.47		10,852.47
032575 SSC-Cash Management	1,959.26		1,959.26	17,643.61		17,643.61
032576 SSC-Facility Services				2,284.69-		2,284.69-
032577 SSC-Fixed Assets/Job Cost	2,303.17		2,303.17	19,332.81		19,332.81
032578 SSC-Project Management	462.93		462.93	3,267.54		3,267.54
032579 SSC-Employee Services	2,841.70		2,841.70	28,244.66		28,244.66
032580 SSC-AWE	310.82		310.82	1,228.08		1,228.08
Total: OPEX	26,701.86		26,701.86	223,297.94		223,297.94
CAPEX						
032084 SSC-Accounts Payable				414.47		414.47
032505 SSC-Administration				3,169.05		3,169.05

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting				5.33-		5.33-
032570 SSC-General Accounting				696.92		696.92
032571 SSC-Tax				214.26		214.26
032572 SSC-Business Support Services				191.74		191.74
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation				12,609.49		12,609.49
032575 SSC-Cash Management				331.28		331.28
032576 SSC-Facility Services				22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost				304.31		304.31
032578 SSC-Project Management				66.37		66.37
032579 SSC-Employee Services				552.53		552.53
032580 SSC-AWE				7.41		7.41
Total: CAPEX				18,529.97		18,529.97
Total: 0325 SC-SSC Location	26,701.86		26,701.86	241,827.91		241,827.91
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,729.43		2,729.43	22,385.99		22,385.99
032019 CORP-Operational Risk	2,790.83		2,790.83	23,879.48		23,879.48
032064 CORP-Operational Performance	1,106.52		1,106.52	10,961.18		10,961.18
032065 CORP-Asset Management	269.21		269.21	2,155.56		2,155.56
032066 CORP-Research & Env Excellence	3,374.49		3,374.49	16,073.68		16,073.68
036550 CORP-COE-Engineering	135.61		135.61	1,480.15		1,480.15
036551 CORP-COE-Technical Services	174.79		174.79	1,319.76		1,319.76
Total: OPEX	10,580.88		10,580.88	78,255.80		78,255.80
CAPEX						
032011 CORP-Chief Operating Officer	295.77		295.77	2,484.80		2,484.80
032019 CORP-Operational Risk	18.48		18.48	2,177.08		2,177.08
032064 CORP-Operational Performance	24.79		24.79	733.48		733.48
032065 CORP-Asset Management	1,515.88		1,515.88	11,241.13		11,241.13
032066 CORP-Research & Env Excellence	619.75		619.75	2,113.63		2,113.63
036550 CORP-COE-Engineering	857.11		857.11	8,023.35		8,023.35
036551 CORP-COE-Technical Services	755.27		755.27	6,270.15		6,270.15
Total: CAPEX	4,087.05		4,087.05	33,043.62		33,043.62
Total: 0326 SC-CORP Operations	14,667.93		14,667.93	111,299.42		111,299.42
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	926.68		926.68	22,666.00		22,666.00
032017 CORP-Planning & Reporting	5,865.29		5,865.29	29,393.14		29,393.14
032027 CORP-Reporting & Compliance	40,941.99		40,941.99	462,478.24		462,478.24
032037 CORP-Investor Relations	678.80		678.80	5,593.22		5,593.22
032047 CORP-Income Tax	3,882.60		3,882.60	37,128.65		37,128.65
032057 CORP-Treasury	1,740.48		1,740.48	14,092.59		14,092.59

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	54,035.84		54,035.84	571,351.84		571,351.84
CAPEX						
032007 CORP-Finance	47.58-		47.58-	96.97-		96.97-
032017 CORP-Planning & Reporting	22.14		22.14	268.22		268.22
032027 CORP-Reporting & Compliance	6.47		6.47	116.51		116.51
032037 CORP-Investor Relations	8.11		8.11	135.17		135.17
032047 CORP-Income Tax				226.58		226.58
032057 CORP-Treasury	16.10		16.10	282.82		282.82
Total: CAPEX	5.24		5.24	932.33		932.33
Total: 0327 SC-CORP Finance	54,041.08		54,041.08	572,284.17		572,284.17
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	1,486.66		1,486.66	17,644.68		17,644.68
032003 CORP-HR Talent Development	238.57		238.57	3,017.79		3,017.79
032004 CORP-HR Labor Relations	570.74		570.74	4,806.52		4,806.52
032006 CORP-Business Center HR	1,437.31		1,437.31	10,225.71		10,225.71
032012 CORP-HR Strategic Staffing	25.48-		25.48-	1.78-		1.78-
032013 CORP-HR Systems & Processes	1,531.25		1,531.25	9,495.40		9,495.40
032014 CORP-Benefits Service Center	1,976.51		1,976.51	15,944.76		15,944.76
032018 CORP-Human Resources	1,269.53		1,269.53	10,436.30		10,436.30
Total: OPEX	8,485.09		8,485.09	71,569.38		71,569.38
CAPEX						
032002 CORP-HR Comp/Benefits	8.37		8.37	138.99		138.99
032003 CORP-HR Talent Development	2.80		2.80	51.52		51.52
032004 CORP-HR Labor Relations	3.70		3.70	61.61		61.61
032006 CORP-Business Center HR	7.90		7.90	135.64		135.64
032012 CORP-HR Strategic Staffing				1.64-		1.64-
032013 CORP-HR Systems & Processes	5.09		5.09	83.78		83.78
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1.18-		1.18-	9.06-		9.06-
Total: CAPEX	26.68		26.68	460.84		460.84
Total: 0328 SC-CORP Human Resources	8,511.77		8,511.77	72,030.22		72,030.22
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	1,617.47		1,617.47	10,435.54		10,435.54
032015 CORP-Legal	2,692.87		2,692.87	20,862.15		20,862.15
Total: OPEX	4,310.34		4,310.34	31,297.69		31,297.69
CAPEX						
032008 CORP-Legal Admin	7.81		7.81	113.92		113.92
032015 CORP-Legal	28.70		28.70	433.20		433.20
Total: CAPEX	36.51		36.51	547.12		547.12
Total: 0329 SC-CORP Legal	4,346.85		4,346.85	31,844.81		31,844.81

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	11.21		11.21	25.95		25.95
033002 WE-Network	2.59		2.59	20.76		20.76
033003 WE-Customer Relations	1.12		1.12	52.64		52.64
033004 WE-Technical Services	2.64		2.64	20.19		20.19
033005 WE-Administration	120.97		120.97	565.38		565.38
033006 WE-Service Delivery	1.97		1.97	27.75		27.75
033007 WE-Finance	231.89-		231.89-	410.44		410.44
033011 WE-Environmental Mgmt	1.83		1.83	23.99		23.99
033014 WE-Engineering	4.59		4.59	44.27		44.27
033015 WE-Legal	2.90		2.90	54.03		54.03
033016 WE-Maintenance	2.77		2.77	201.81		201.81
033018 WE-Human Resources	2.38		2.38	24.48		24.48
033019 WE-Operational Risk	1.36		1.36	14.75		14.75
033020 WE-Business Development	6.30		6.30	289.26		289.26
033025 WE-External Affairs	20.50		20.50	202.52		202.52
033028 WE-Asset Planning	22.26		22.26	245.75		245.75
Total: OPEX	26.50-		26.50-	2,223.97		2,223.97
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	26.50-		26.50-	2,223.97		2,223.97
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	4.34		4.34	48.36		48.36
033502 CE-Network	3.18		3.18	41.29		41.29
033503 CE-Customer Relations	65.13		65.13	565.38		565.38
033505 CE-Administration	217.05		217.05	3,344.17		3,344.17
033507 CE-Finance	37.17		37.17	247.00		247.00

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	9.60		9.60	98.53		98.53
033514 CE-Engineering	39.45		39.45	497.93		497.93
033515 CE-Legal	10.84		10.84	145.24		145.24
033516 CE-Maintenance	168.35		168.35	841.73		841.73
033518 CE-Human Resources	18.69		18.69	335.22		335.22
033519 CE-Operational Risk	8.04		8.04	140.24		140.24
033520 CE-Business Development	13.33		13.33	745.49		745.49
033525 CE-External Affairs	5.36		5.36	47.60		47.60
Total: OPEX	600.53		600.53	7,098.18		7,098.18
CAPEX						
033501 CE-Production				.15		.15
033502 CE-Network				.11		.11
033503 CE-Customer Relations	.06		.06	41.73		41.73
033505 CE-Administration				7.74		7.74
033507 CE-Finance				.79		.79
033511 CE-Environmental Mgmt				.30		.30
033514 CE-Engineering				1.46		1.46
033515 CE-Legal				.37		.37
033516 CE-Maintenance				.31		.31
033518 CE-Human Resources				52.78		52.78
033519 CE-Operational Risk				.21		.21
033520 CE-Business Development				.24		.24
033525 CE-External Affairs				.19		.19
Total: CAPEX	.06		.06	106.38		106.38
Total: 0335 SC-Central Region Location	600.59		600.59	7,204.56		7,204.56
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	12,938.05		12,938.05	57,995.02		57,995.02
034018 CCA-Human Resources	893.75		893.75	10,799.55		10,799.55
034070 CCA-Call Handling	16,214.33		16,214.33	130,902.26		130,902.26
034071 CCA-Billing	8,268.89		8,268.89	67,232.29		67,232.29
034072 CCA-Collections	6,987.37		6,987.37	66,108.43		66,108.43
034073 CCA-Operations & Performance	11,411.65		11,411.65	113,017.11		113,017.11
034074 CCA-Business Services	1,729.83		1,729.83	14,207.28		14,207.28
034075 CCA-Education & Development	1,627.46		1,627.46	16,587.30		16,587.30
Total: OPEX	60,071.33		60,071.33	476,849.24		476,849.24
CAPEX						
034005 CCA-Administration						
034018 CCA-Human Resources						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	60,071.33		60,071.33	476,849.24		476,849.24
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	8,049.75		8,049.75	73,919.14		73,919.14
Total: OPEX	8,049.75		8,049.75	73,919.14		73,919.14
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	8,049.75		8,049.75	73,919.14		73,919.14
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	854.16		854.16	5,642.78		5,642.78
035002 SE-Network	946.85		946.85	10,838.38		10,838.38
035003 SE-Customer Relations	6,982.36		6,982.36	70,055.00		70,055.00
035005 SE-Administration	16,244.85		16,244.85	184,451.42		184,451.42
035007 SE-Finance	15,835.40		15,835.40	151,984.74		151,984.74
035011 SE-Environmental Mgmt	2,170.45		2,170.45	24,281.13		24,281.13
035014 SE-Engineering	1,257.68		1,257.68	14,884.99		14,884.99
035015 SE-Legal	3,498.43		3,498.43	33,369.93		33,369.93
035016 SE-Maintenance	10,940.05		10,940.05	100,445.37		100,445.37
035018 SE-Human Resources	2,786.67		2,786.67	32,808.38		32,808.38
035019 SE-Operational Risk	3,049.80		3,049.80	28,741.01		28,741.01
035020 SE-Business Development	8,692.55		8,692.55	57,638.51		57,638.51
035025 SE-External Affairs	3,455.06		3,455.06	37,500.77		37,500.77
Total: OPEX	76,714.31		76,714.31	752,642.41		752,642.41
CAPEX						
035001 SE-Production	45.24		45.24	355.30		355.30
035002 SE-Network	93.73		93.73	681.77		681.77
035003 SE-Customer Relations	211.25		211.25	1,622.30		1,622.30
035005 SE-Administration	2,371.03		2,371.03	17,686.74		17,686.74
035007 SE-Finance	450.42		450.42	3,937.95		3,937.95
035011 SE-Environmental Mgmt	140.43		140.43	1,315.04		1,315.04
035014 SE-Engineering	3,766.79		3,766.79	32,719.26		32,719.26
035015 SE-Legal	194.12		194.12	1,452.82		1,452.82
035016 SE-Maintenance	180.37		180.37	2,988.36		2,988.36
035018 SE-Human Resources	105.91		105.91	729.01		729.01
035019 SE-Operational Risk	1,327.44		1,327.44	5,586.19		5,586.19
035020 SE-Business Development	218.26		218.26	1,717.91		1,717.91

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	99.03		99.03	820.24		820.24
Total: CAPEX	9,204.02		9,204.02	71,612.89		71,612.89
Total: 0350 SC-Southeast-PA Location	85,918.33		85,918.33	824,255.30		824,255.30
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	622.11		622.11	5,461.99		5,461.99
032046 CORP-3906 Church Road	621.88		621.88	5,412.49		5,412.49
032062 CORP-Building Services	10,236.86		10,236.86	89,740.11		89,740.11
032063 CORP-Building Services Woodcre	4,267.49		4,267.49	40,297.99		40,297.99
032090 CORP-Prop Mgmt Development				83.36-		83.36-
Total: OPEX	15,748.34		15,748.34	140,829.22		140,829.22
CAPEX						
032046 CORP-3906 Church Road	498.71		498.71	4,170.44		4,170.44
032062 CORP-Building Services	446.03		446.03	7,839.58		7,839.58
032063 CORP-Building Services Woodcre				3,954.69		3,954.69
032090 CORP-Prop Mgmt Development				5.44-		5.44-
Total: CAPEX	944.74		944.74	15,959.27		15,959.27
Total: 0362 SC-CORP Property	16,693.08		16,693.08	156,788.49		156,788.49
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	3.15		3.15	47.84		47.84
036502 NE-Network				1.22		1.22
036503 NE-Customer Field Services				3.50		3.50
036505 NE-Administration	70.73		70.73	4,142.71		4,142.71
036507 NE-Finance	271.94		271.94	695.12		695.12
036511 NE-Environmental Mgmt	1.72		1.72	24.62		24.62
036514 NE-Engineering	2.38		2.38	33.94		33.94
036515 NE-Legal	45.76		45.76	236.30		236.30
036516 NE-Maintenance	2.11		2.11	29.76		29.76
036518 NE-Human Resources	10.61		10.61	236.85		236.85
036519 NE-Operational Risk	9.86		9.86	141.12		141.12
036520 NE-Business Development	42.80		42.80	1,411.52		1,411.52
036525 NE-External Affairs	6.25		6.25	95.35		95.35
036576 NE-Building Services Woodcrest	.60		.60	14.39		14.39
036591 NE-SAP Conversion				2.37		2.37
Total: OPEX	467.91		467.91	7,116.61		7,116.61
CAPEX						
036501 NE-Production				1.09-		1.09-
036502 NE-Network				.33		.33
036503 NE-Customer Field Services				.71		.71
036505 NE-Administration				18.02-		18.02-
036507 NE-Finance				7.36-		7.36-

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

		Month			Year-To-Date		
Description Of Service		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0365	SC-Northeastern Reg Location						
CAPEX							
036511	NE-Environmental Mgmt				.63-		.63-
036514	NE-Engineering				.69-		.69-
036515	NE-Legal				4.56-		4.56-
036516	NE-Maintenance				.52-		.52-
036518	NE-Human Resources				2.58-		2.58-
036519	NE-Operational Risk				3.06-		3.06-
036520	NE-Business Development				3.28-		3.28-
036525	NE-External Affairs				1.18-		1.18-
036576	NE-Building Services Woodcrest				.19-		.19-
Total: CAPEX					42.12-		42.12-
Total: 0365	SC-Northeastern Reg Location	467.91		467.91	7,074.49		7,074.49
0369	SC-CORP Regulatory						
OPEX							
032050	CORP-Backfill Reg App	128.19		128.19	995.08		995.08
032069	CORP-Regulatory UFS	1,470.99		1,470.99	10,734.81		10,734.81
Total: OPEX		1,599.18		1,599.18	11,729.89		11,729.89
CAPEX							
032050	CORP-Backfill Reg App	1.98		1.98	32.27		32.27
032069	CORP-Regulatory UFS	16.25		16.25	9,530.93		9,530.93
Total: CAPEX		18.23		18.23	9,563.20		9,563.20
Total: 0369	SC-CORP Regulatory	1,617.41		1,617.41	21,293.09		21,293.09
0370	SC-CSC Pensacola OH Location						
OPEX							
037005	CCP-Administration	1,427.26		1,427.26	15,757.93		15,757.93
037018	CCP-Human Resources ODI	388.66		388.66	3,347.55		3,347.55
037070	CCP-Call Handling	18,423.32		18,423.32	143,650.84		143,650.84
037071	CCP-Billing				292.62-		292.62-
037072	CCP-Collections				69.09-		69.09-
037073	CCP-Operations and Support	4,319.92		4,319.92	44,732.79		44,732.79
037074	CCP-Business Services	16.59-		16.59-	354.10		354.10
037075	CCP-Education & Development	628.46		628.46	6,039.53		6,039.53
Total: OPEX		25,171.03		25,171.03	213,521.03		213,521.03
CAPEX							
037005	CCP-Administration						
037018	CCP-Human Resources ODI						
037070	CCP-Call Handling						
037071	CCP-Billing						
037072	CCP-Collections						
037073	CCP-Operations and Support						
037074	CCP-Business Services						
037075	CCP-Education & Development						
Total: CAPEX							

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	25,171.03		25,171.03	213,521.03		213,521.03
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				918.12-		918.12-
Total: OPEX				918.12-		918.12-
CAPEX						
032091 CORP-STEP Project				42.83-		42.83-
Total: CAPEX				42.83-		42.83-
Total: 0375 SC-STEP Project Location				960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	3,492.89		3,492.89	27,656.09		27,656.09
Total: OPEX	3,492.89		3,492.89	27,656.09		27,656.09
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	3,492.89		3,492.89	27,656.09		27,656.09
0398 SC-CORP Other						
032000 CORP-Balance Sheet	116,902.09		116,902.09	733,907.61		733,907.61
Total:	116,902.09		116,902.09	733,907.61		733,907.61
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.70-		.70-	13.96		13.96
032061 CORP-Property Management	1,235.97-		1,235.97-	73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	658.18		658.18	2,593.89		2,593.89
032092 CORP-Strategy & Planning				.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer				2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	17,284.91		17,284.91	13,591.00-		13,591.00-
Total: OPEX	16,706.42		16,706.42	11,060.31-		11,060.31-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.03-		.03-	1.26		1.26
032061 CORP-Property Management	53.86-		53.86-	66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	6.94		6.94	68.28		68.28
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 06 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0398 SC-CORP Other

Description Of Service		Month			Year-To-Date		
		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0398	SC-CORP Other						
CAPEX							
032095	CORP-Project STAR						
032096	CORP-Chief Growth Officer						
032097	CORP-Product & Serv Innovation						
032098	CORP-Non-Departmental Costs	633.08		633.08	1,333.10		1,333.10
Total: CAPEX		586.13		586.13	1,469.55		1,469.55
Total: 0398	SC-CORP Other	134,194.64		134,194.64	724,316.85		724,316.85
Total: 26	Tennessee-American Water Co.	392,606.47		392,606.47	3,362,571.98		3,362,571.98
Total: D	Southeastern Region	392,606.47		392,606.47	3,362,571.98		3,362,571.98
Total:	Grand Total :	392,606.47		392,606.47	3,362,571.98		3,362,571.98

Data Selection Values
Year: 07 Period: 07 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	764.89	14,869.69	8,276.00	23,145.69
Administration	150.77	6,603.31	64,562.46	71,165.77
Audit	34.26	1,134.18	1,764.70	2,898.88
Communications	121.24	4,125.15	3,969.37	8,094.52
Legal	88.59	2,265.80	5,759.10	8,024.90
Engineering	93.41	1,272.16	2,608.39	3,880.55
Finance	670.53	23,344.56	75,071.89	98,416.45
Human Resources	232.02	5,624.47	11,377.32	17,001.79
Information Systems	757.93	22,485.96	23,047.53	45,533.49
Operations	645.76	20,227.53	13,955.35	34,182.88
Rates & Revenue	93.06	2,012.25	4,163.45	6,175.70
Risk Management	137.77	4,648.83	2,832.86	7,481.69
Water Quality	310.97	6,105.78	9,158.03	15,263.81
Customer Service	4,162.34	49,751.42	41,214.92	90,966.34
TOTAL:	8,263.54	164,471.09	267,761.37	432,232.46

TOTAL CURRENT MONTH CHARGES	432,232.46
LESS: PAYMENT-PRIOR EST. BILLING	392,606.47-
NET AMOUNT PAYABLE (RECEIVABLE)	39,625.99
PLUS: EST. CURRENT MONTH BILLING	432,232.46
	471,858.45

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	110,321.23		110,321.23	733,907.61-		733,907.61-
Total:	110,321.23		110,321.23	733,907.61-		733,907.61-
Total: 0003 AW Service Co.	110,321.23		110,321.23	733,907.61-		733,907.61-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,328.71		1,328.71	12,112.57		12,112.57
Total: OPEX	1,328.71		1,328.71	12,112.57		12,112.57
CAPEX						
032020 CORP-Corporate Bus Development	22.23		22.23	270.33		270.33
Total: CAPEX	22.23		22.23	270.33		270.33
Total: 0320 SC-CORP Bus Develop	1,350.94		1,350.94	12,382.90		12,382.90
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,876.22		2,876.22	18,380.40		18,380.40
Total: OPEX	2,876.22		2,876.22	18,380.40		18,380.40
CAPEX						
032060 CORP-Audit	22.66		22.66	276.42		276.42
Total: CAPEX	22.66		22.66	276.42		276.42
Total: 0321 SC-CORP Audit	2,898.88		2,898.88	18,656.82		18,656.82
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs				78.25		78.25
032025 CORP-External Affairs	1,491.77		1,491.77	11,078.51		11,078.51
032068 CORP-Marketing & Sales	3,046.53		3,046.53	18,179.44		18,179.44
032085 CORP-External Communications	1,089.68		1,089.68	11,370.24		11,370.24
032086 CORP-Internal Communications	718.55		718.55	4,821.89		4,821.89
032087 CORP-Corp Social Resp	555.37		555.37	5,366.08		5,366.08
Total: OPEX	6,901.90		6,901.90	50,894.41		50,894.41
CAPEX						
032025 CORP-External Affairs	15.94		15.94	188.13		188.13
032068 CORP-Marketing & Sales	28.82		28.82	368.66		368.66
032085 CORP-External Communications	7.33		7.33	76.37		76.37
032086 CORP-Internal Communications	3.71		3.71	47.57		47.57
032087 CORP-Corp Social Resp						
Total: CAPEX	55.80		55.80	680.73		680.73
Total: 0322 SC-CORP External Affairs	6,957.70		6,957.70	51,575.14		51,575.14
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.69-		.69-
032010 CORP-Supply Chain-Sourcing	2,975.95		2,975.95	26,062.99		26,062.99
033010 WE-Supply Chain	.09		.09	74.93		74.93
033510 CE-Supply Chain	3.61		3.61	23.84		23.84

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region
Location: 0323 SC-Supply Chain Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	600.46		600.46	6,455.31		6,455.31
036510 NE-Supply Chain	12.70		12.70	80.30-		80.30-
Total: OPEX	3,592.81		3,592.81	32,536.08		32,536.08
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,215.99		3,215.99	19,081.09		19,081.09
033010 WE-Supply Chain				1.14		1.14
033510 CE-Supply Chain				20.43		20.43
035010 SE-Supply Chain	650.50		650.50	3,517.16		3,517.16
036510 NE-Supply Chain				69.19-		69.19-
Total: CAPEX	3,866.49		3,866.49	22,550.63		22,550.63
Total: 0323 SC-Supply Chain Location	7,459.30		7,459.30	55,086.71		55,086.71
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	342.19		342.19	5,825.64		5,825.64
032031 CORP-Service Desk	1,175.06		1,175.06	9,660.63		9,660.63
032032 CORP-ITS Bus Development	1,016.67		1,016.67	6,122.49		6,122.49
032033 CORP-ITS Desktop Adminstration	251.69		251.69	2,771.11		2,771.11
032034 CORP-ITS Appl Adm & Security	799.66		799.66	5,910.17		5,910.17
032071 CORP-ITS Admin	6,481.35		6,481.35	44,942.83		44,942.83
032072 CORP-ITS PMO	2,684.26		2,684.26	14,329.43		14,329.43
032073 CORP-ITS Infra/Oper Admin	463.33		463.33	3,748.32		3,748.32
032074 CORP-ITS Production	2,123.82		2,123.82	61,274.70		61,274.70
032075 CORP-System Maint & Perf	12,143.12		12,143.12	82,791.84		82,791.84
032076 CORP-Communications	167.77-		167.77-	25,204.63		25,204.63
032077 CORP-ITS Telecom				16.81		16.81
032078 CORP-Adm Business Solutions	405.94		405.94	2,832.30		2,832.30
032079 CORP-Technical Applications	5,553.03		5,553.03	37,130.44		37,130.44
032080 CORP-Functional Applications	2,034.97		2,034.97	16,337.83		16,337.83
032081 CORP-ITS Quality Assurance	1,172.23		1,172.23	7,760.95		7,760.95
032082 CORP-Technical Lead	489.51		489.51	5,784.80		5,784.80
032083 CORP-ITS Strategy/Governance	208.34		208.34	4,276.57		4,276.57
032093 CORP-ITS Design Authority	1,317.80		1,317.80	3,691.50		3,691.50
033031 WE-ITS Client Relations				8.69		8.69
033531 CE-Western CS & S	814.39		814.39	4,616.69		4,616.69
035031 SE-ITS Client Relations	94.73		94.73	111.32-		111.32-
036531 NE-Eastern CS & S	6,115.53		6,115.53	36,644.58		36,644.58
Total: OPEX	45,519.85		45,519.85	381,571.63		381,571.63
CAPEX						
032030 CORP-ITS Client Rel Admin	2.55		2.55	111.95		111.95
032031 CORP-Service Desk	11.03		11.03	147.18		147.18
032032 CORP-ITS Bus Development	7.94		7.94	93.80		93.80

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 CORP-ITS Desktop Adminstration	1.91		1.91	39.73		39.73
032034 CORP-ITS Appl Adm & Security	6.57		6.57	82.55		82.55
032071 CORP-ITS Admin	691.97-		691.97-	1,911.97		1,911.97
032072 CORP-ITS PMO	23.31		23.31	168.29		168.29
032073 CORP-ITS Infra/Oper Admin	3.98		3.98	56.39		56.39
032074 CORP-ITS Production	42.06		42.06	5,161.95		5,161.95
032075 CORP-System Maint & Perf	475.97		475.97	3,975.10		3,975.10
032076 CORP-Communications	13.77		13.77	456.65		456.65
032077 CORP-ITS Telecom				3.21-		3.21-
032078 CORP-Adm Business Solutions	2.89		2.89	40.43		40.43
032079 CORP-Technical Applications	43.15		43.15	730.21		730.21
032080 CORP-Functional Applications	18.92		18.92	253.89		253.89
032081 CORP-ITS Quality Assurance	9.06		9.06	112.76		112.76
032082 CORP-Technical Lead	3.09		3.09	84.96		84.96
032083 CORP-ITS Strategy/Governance	1.13		1.13	45.41		45.41
032093 CORP-ITS Design Authority	8.18		8.18	31.70		31.70
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				.47		.47
035031 SE-ITS Client Relations				3.86-		3.86-
036531 NE-Eastern CS & S	30.10		30.10	280.24		280.24
Total: CAPEX	13.64		13.64	13,778.56		13,778.56
Total: 0324 SC-ITS Location	45,533.49		45,533.49	395,350.19		395,350.19
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	2,576.91		2,576.91	24,067.60		24,067.60
032505 SSC-Administration	6,709.43		6,709.43	54,608.49		54,608.49
032560 SSC-Financial Reporting				.40		.40
032570 SSC-General Accounting	4,656.57		4,656.57	40,585.69		40,585.69
032571 SSC-Tax	2,061.75		2,061.75	14,765.51		14,765.51
032572 SSC-Business Support Services	1,341.79		1,341.79	10,985.77		10,985.77
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,759.10		1,759.10	10,852.47		10,852.47
032575 SSC-Cash Management	2,123.65		2,123.65	17,643.61		17,643.61
032576 SSC-Facility Services	2,289.94-		2,289.94-	2,284.69-		2,284.69-
032577 SSC-Fixed Assets/Job Cost	2,646.62		2,646.62	19,332.81		19,332.81
032578 SSC-Project Management	439.81		439.81	3,267.54		3,267.54
032579 SSC-Employee Services	3,379.73		3,379.73	28,244.66		28,244.66
032580 SSC-AWE	297.63		297.63	1,228.08		1,228.08
Total: OPEX	25,703.05		25,703.05	223,297.94		223,297.94
CAPEX						
032084 SSC-Accounts Payable	10.93		10.93	414.47		414.47
032505 SSC-Administration	77.12		77.12	3,169.05		3,169.05

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting				5.33-		5.33-
032570 SSC-General Accounting	18.18		18.18	696.92		696.92
032571 SSC-Tax	6.04		6.04	214.26		214.26
032572 SSC-Business Support Services	5.14		5.14	191.74		191.74
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	494.97		494.97	12,609.49		12,609.49
032575 SSC-Cash Management	9.34		9.34	331.28		331.28
032576 SSC-Facility Services				22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost	9.53		9.53	304.31		304.31
032578 SSC-Project Management	1.56		1.56	66.37		66.37
032579 SSC-Employee Services	15.09		15.09	552.53		552.53
032580 SSC-AWE	7.41		7.41	7.41		7.41
Total: CAPEX	655.31		655.31	18,529.97		18,529.97
Total: 0325 SC-SSC Location	26,358.36		26,358.36	241,827.91		241,827.91
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,153.86		3,153.86	22,385.99		22,385.99
032019 CORP-Operational Risk	2,773.44		2,773.44	23,879.48		23,879.48
032064 CORP-Operational Performance	1,362.81		1,362.81	10,961.18		10,961.18
032065 CORP-Asset Management	264.91		264.91	2,155.56		2,155.56
032066 CORP-Research & Env Excellence	3,107.04		3,107.04	16,073.68		16,073.68
036550 CORP-COE-Engineering	128.99		128.99	1,480.15		1,480.15
036551 CORP-COE-Technical Services	116.86		116.86	1,319.76		1,319.76
Total: OPEX	10,907.91		10,907.91	78,255.80		78,255.80
CAPEX						
032011 CORP-Chief Operating Officer	481.73		481.73	2,484.80		2,484.80
032019 CORP-Operational Risk	207.88		207.88	2,177.08		2,177.08
032064 CORP-Operational Performance	66.23		66.23	733.48		733.48
032065 CORP-Asset Management	1,504.35		1,504.35	11,241.13		11,241.13
032066 CORP-Research & Env Excellence	511.57		511.57	2,113.63		2,113.63
036550 CORP-COE-Engineering	1,406.26		1,406.26	8,023.35		8,023.35
036551 CORP-COE-Technical Services	441.41		441.41	6,270.15		6,270.15
Total: CAPEX	4,619.43		4,619.43	33,043.62		33,043.62
Total: 0326 SC-CORP Operations	15,527.34		15,527.34	111,299.42		111,299.42
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	4,508.59		4,508.59	22,666.00		22,666.00
032017 CORP-Planning & Reporting	3,671.48		3,671.48	29,393.14		29,393.14
032027 CORP-Reporting & Compliance	60,434.74		60,434.74	462,478.24		462,478.24
032037 CORP-Investor Relations	771.56		771.56	5,593.22		5,593.22
032047 CORP-Income Tax	3,364.63		3,364.63	37,128.65		37,128.65
032057 CORP-Treasury	1,747.83		1,747.83	14,092.59		14,092.59

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	74,498.83		74,498.83	571,351.84		571,351.84
CAPEX						
032007 CORP-Finance	104.35		104.35	96.97-		96.97-
032017 CORP-Planning & Reporting	21.08		21.08	268.22		268.22
032027 CORP-Reporting & Compliance	7.88		7.88	116.51		116.51
032037 CORP-Investor Relations	12.17		12.17	135.17		135.17
032047 CORP-Income Tax	7.05		7.05	226.58		226.58
032057 CORP-Treasury	19.62		19.62	282.82		282.82
Total: CAPEX	172.15		172.15	932.33		932.33
Total: 0327 SC-CORP Finance	74,670.98		74,670.98	572,284.17		572,284.17
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	1,715.74		1,715.74	17,644.68		17,644.68
032003 CORP-HR Talent Development	174.75		174.75	3,017.79		3,017.79
032004 CORP-HR Labor Relations	611.19		611.19	4,806.52		4,806.52
032006 CORP-Business Center HR	1,240.56		1,240.56	10,225.71		10,225.71
032012 CORP-HR Strategic Staffing	19.49		19.49	1.78-		1.78-
032013 CORP-HR Systems & Processes	852.29		852.29	9,495.40		9,495.40
032014 CORP-Benefits Service Center	1,996.07		1,996.07	15,944.76		15,944.76
032018 CORP-Human Resources	2,062.17		2,062.17	10,436.30		10,436.30
Total: OPEX	8,672.26		8,672.26	71,569.38		71,569.38
CAPEX						
032002 CORP-HR Comp/Benefits	11.91		11.91	138.99		138.99
032003 CORP-HR Talent Development	3.41		3.41	51.52		51.52
032004 CORP-HR Labor Relations	4.52		4.52	61.61		61.61
032006 CORP-Business Center HR	9.55		9.55	135.64		135.64
032012 CORP-HR Strategic Staffing				1.64-		1.64-
032013 CORP-HR Systems & Processes	6.20		6.20	83.78		83.78
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2.54		2.54	9.06-		9.06-
Total: CAPEX	38.13		38.13	460.84		460.84
Total: 0328 SC-CORP Human Resources	8,710.39		8,710.39	72,030.22		72,030.22
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	1,654.97		1,654.97	10,435.54		10,435.54
032015 CORP-Legal	2,704.29		2,704.29	20,862.15		20,862.15
Total: OPEX	4,359.26		4,359.26	31,297.69		31,297.69
CAPEX						
032008 CORP-Legal Admin	12.77		12.77	113.92		113.92
032015 CORP-Legal	39.86		39.86	433.20		433.20
Total: CAPEX	52.63		52.63	547.12		547.12
Total: 0329 SC-CORP Legal	4,411.89		4,411.89	31,844.81		31,844.81

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.13		.13	25.95		25.95
033002 WE-Network	.43		.43	20.76		20.76
033003 WE-Customer Relations	19.69		19.69	52.64		52.64
033004 WE-Technical Services	.42		.42	20.19		20.19
033005 WE-Administration	9.78		9.78	565.38		565.38
033006 WE-Service Delivery	.27		.27	27.75		27.75
033007 WE-Finance	27.54		27.54	410.44		410.44
033011 WE-Environmental Mgmt	.26		.26	23.99		23.99
033014 WE-Engineering	.06		.06	44.27		44.27
033015 WE-Legal	.69		.69	54.03		54.03
033016 WE-Maintenance	.28		.28	201.81		201.81
033018 WE-Human Resources	.33		.33	24.48		24.48
033019 WE-Operational Risk	.21		.21	14.75		14.75
033020 WE-Business Development	5.87		5.87	289.26		289.26
033025 WE-External Affairs	17.17		17.17	202.52		202.52
033028 WE-Asset Planning	12.38		12.38	245.75		245.75
Total: OPEX	95.51		95.51	2,223.97		2,223.97
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	95.51		95.51	2,223.97		2,223.97
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	6.49		6.49	48.36		48.36
033502 CE-Network	4.81		4.81	41.29		41.29
033503 CE-Customer Relations	27.47		27.47	565.38		565.38
033505 CE-Administration	324.36		324.36	3,344.17		3,344.17
033507 CE-Finance	38.36		38.36	247.00		247.00

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	14.34		14.34	98.53		98.53
033514 CE-Engineering	80.79		80.79	497.93		497.93
033515 CE-Legal	16.19		16.19	145.24		145.24
033516 CE-Maintenance	239.17		239.17	841.73		841.73
033518 CE-Human Resources	.02		.02	335.22		335.22
033519 CE-Operational Risk	8.49		8.49	140.24		140.24
033520 CE-Business Development	62.05		62.05	745.49		745.49
033525 CE-External Affairs	8.01		8.01	47.60		47.60
Total: OPEX	830.55		830.55	7,098.18		7,098.18
CAPEX						
033501 CE-Production				.15		.15
033502 CE-Network				.11		.11
033503 CE-Customer Relations				41.73		41.73
033505 CE-Administration				7.74		7.74
033507 CE-Finance				.79		.79
033511 CE-Environmental Mgmt				.30		.30
033514 CE-Engineering				1.46		1.46
033515 CE-Legal				.37		.37
033516 CE-Maintenance				.31		.31
033518 CE-Human Resources				52.78		52.78
033519 CE-Operational Risk				.21		.21
033520 CE-Business Development				.24		.24
033525 CE-External Affairs				.19		.19
Total: CAPEX				106.38		106.38
Total: 0335 SC-Central Region Location	830.55		830.55	7,204.56		7,204.56
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	2,698.31		2,698.31	57,995.02		57,995.02
034018 CCA-Human Resources	2,651.08		2,651.08	10,799.55		10,799.55
034070 CCA-Call Handling	17,595.18		17,595.18	130,902.26		130,902.26
034071 CCA-Billing	9,465.13		9,465.13	67,232.29		67,232.29
034072 CCA-Collections	7,183.63		7,183.63	66,108.43		66,108.43
034073 CCA-Operations & Performance	13,577.98		13,577.98	113,017.11		113,017.11
034074 CCA-Business Services	1,819.42		1,819.42	14,207.28		14,207.28
034075 CCA-Education & Development	1,975.67		1,975.67	16,587.30		16,587.30
Total: OPEX	56,966.40		56,966.40	476,849.24		476,849.24
CAPEX						
034005 CCA-Administration						
034018 CCA-Human Resources						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	56,966.40		56,966.40	476,849.24		476,849.24
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	9,510.71		9,510.71	73,919.14		73,919.14
Total: OPEX	9,510.71		9,510.71	73,919.14		73,919.14
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	9,510.71		9,510.71	73,919.14		73,919.14
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	500.37		500.37	5,642.78		5,642.78
035002 SE-Network	586.85		586.85	10,838.38		10,838.38
035003 SE-Customer Relations	10,416.75		10,416.75	70,055.00		70,055.00
035005 SE-Administration	19,767.13		19,767.13	184,451.42		184,451.42
035007 SE-Finance	20,304.73		20,304.73	151,984.74		151,984.74
035011 SE-Environmental Mgmt	1,933.28		1,933.28	24,281.13		24,281.13
035014 SE-Engineering	1,443.44		1,443.44	14,884.99		14,884.99
035015 SE-Legal	3,306.39		3,306.39	33,369.93		33,369.93
035016 SE-Maintenance	13,560.24		13,560.24	100,445.37		100,445.37
035018 SE-Human Resources	5,038.90		5,038.90	32,808.38		32,808.38
035019 SE-Operational Risk	2,437.21		2,437.21	28,741.01		28,741.01
035020 SE-Business Development	6,968.49		6,968.49	57,638.51		57,638.51
035025 SE-External Affairs	4,586.93		4,586.93	37,500.77		37,500.77
Total: OPEX	90,850.71		90,850.71	752,642.41		752,642.41
CAPEX						
035001 SE-Production	51.00		51.00	355.30		355.30
035002 SE-Network	96.32		96.32	681.77		681.77
035003 SE-Customer Relations	203.23		203.23	1,622.30		1,622.30
035005 SE-Administration	2,188.91		2,188.91	17,686.74		17,686.74
035007 SE-Finance	537.05		537.05	3,937.95		3,937.95
035011 SE-Environmental Mgmt	176.44		176.44	1,315.04		1,315.04
035014 SE-Engineering	2,329.27		2,329.27	32,719.26		32,719.26
035015 SE-Legal	199.29		199.29	1,452.82		1,452.82
035016 SE-Maintenance	166.09		166.09	2,988.36		2,988.36
035018 SE-Human Resources	114.67		114.67	729.01		729.01
035019 SE-Operational Risk	1,996.25		1,996.25	5,586.19		5,586.19
035020 SE-Business Development	208.70		208.70	1,717.91		1,717.91

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	108.67		108.67	820.24		820.24
Total: CAPEX	8,375.89		8,375.89	71,612.89		71,612.89
Total: 0350 SC-Southeast-PA Location	99,226.60		99,226.60	824,255.30		824,255.30
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	669.21		669.21	5,461.99		5,461.99
032046 CORP-3906 Church Road	533.56		533.56	5,412.49		5,412.49
032062 CORP-Building Services	10,178.65		10,178.65	89,740.11		89,740.11
032063 CORP-Building Services Woodcre	4,245.26		4,245.26	40,297.99		40,297.99
032090 CORP-Prop Mgmt Development				83.36-		83.36-
Total: OPEX	15,626.68		15,626.68	140,829.22		140,829.22
CAPEX						
032046 CORP-3906 Church Road	640.82		640.82	4,170.44		4,170.44
032062 CORP-Building Services	547.88		547.88	7,839.58		7,839.58
032063 CORP-Building Services Woodcre	105.96		105.96	3,954.69		3,954.69
032090 CORP-Prop Mgmt Development				5.44-		5.44-
Total: CAPEX	1,294.66		1,294.66	15,959.27		15,959.27
Total: 0362 SC-CORP Property	16,921.34		16,921.34	156,788.49		156,788.49
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	21.91		21.91	47.84		47.84
036502 NE-Network				1.22		1.22
036503 NE-Customer Field Services				3.50		3.50
036505 NE-Administration	1,783.10		1,783.10	4,142.71		4,142.71
036507 NE-Finance	149.43		149.43	695.12		695.12
036511 NE-Environmental Mgmt	10.17		10.17	24.62		24.62
036514 NE-Engineering	14.19		14.19	33.94		33.94
036515 NE-Legal	90.45		90.45	236.30		236.30
036516 NE-Maintenance	12.47		12.47	29.76		29.76
036518 NE-Human Resources	77.02		77.02	236.85		236.85
036519 NE-Operational Risk	58.21		58.21	141.12		141.12
036520 NE-Business Development	800.67		800.67	1,411.52		1,411.52
036525 NE-External Affairs	46.76		46.76	95.35		95.35
036576 NE-Building Services Woodcrest	6.24		6.24	14.39		14.39
036591 NE-SAP Conversion				2.37		2.37
Total: OPEX	3,070.62		3,070.62	7,116.61		7,116.61
CAPEX						
036501 NE-Production				1.09-		1.09-
036502 NE-Network				.33		.33
036503 NE-Customer Field Services				.71		.71
036505 NE-Administration				18.02-		18.02-
036507 NE-Finance				7.36-		7.36-

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
CAPEX						
036511 NE-Environmental Mgmt				.63-		.63-
036514 NE-Engineering				.69-		.69-
036515 NE-Legal				4.56-		4.56-
036516 NE-Maintenance				.52-		.52-
036518 NE-Human Resources				2.58-		2.58-
036519 NE-Operational Risk				3.06-		3.06-
036520 NE-Business Development				3.28-		3.28-
036525 NE-External Affairs				1.18-		1.18-
036576 NE-Building Services Woodcrest				.19-		.19-
Total: CAPEX				42.12-		42.12-
Total: 0365 SC-Northeastern Reg Location	3,070.62		3,070.62	7,074.49		7,074.49
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	95.91		95.91	995.08		995.08
032069 CORP-Regulatory UFS	734.88		734.88	10,734.81		10,734.81
Total: OPEX	830.79		830.79	11,729.89		11,729.89
CAPEX						
032050 CORP-Backfill Reg App	2.39		2.39	32.27		32.27
032069 CORP-Regulatory UFS	13.10		13.10	9,530.93		9,530.93
Total: CAPEX	15.49		15.49	9,563.20		9,563.20
Total: 0369 SC-CORP Regulatory	846.28		846.28	21,293.09		21,293.09
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	1,362.17		1,362.17	15,757.93		15,757.93
037018 CCP-Human Resources ODI	409.38		409.38	3,347.55		3,347.55
037070 CCP-Call Handling	18,669.41		18,669.41	143,650.84		143,650.84
037071 CCP-Billing				292.62-		292.62-
037072 CCP-Collections				69.09-		69.09-
037073 CCP-Operations and Support	5,277.99		5,277.99	44,732.79		44,732.79
037074 CCP-Business Services	9.85		9.85	354.10		354.10
037075 CCP-Education & Development	664.46		664.46	6,039.53		6,039.53
Total: OPEX	26,393.26		26,393.26	213,521.03		213,521.03
CAPEX						
037005 CCP-Administration						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	26,393.26		26,393.26	213,521.03		213,521.03
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project	34.63		34.63	918.12-		918.12-
Total: OPEX	34.63		34.63	918.12-		918.12-
CAPEX						
032091 CORP-STEP Project				42.83-		42.83-
Total: CAPEX				42.83-		42.83-
Total: 0375 SC-STEP Project Location	34.63		34.63	960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	3,474.08		3,474.08	27,656.09		27,656.09
Total: OPEX	3,474.08		3,474.08	27,656.09		27,656.09
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	3,474.08		3,474.08	27,656.09		27,656.09
0398 SC-CORP Other						
032000 CORP-Balance Sheet	110,321.23-		110,321.23-	733,907.61		733,907.61
Total:	110,321.23-		110,321.23-	733,907.61		733,907.61
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	12.23-		12.23-	13.96		13.96
032061 CORP-Property Management				73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	605.79		605.79	2,593.89		2,593.89
032092 CORP-Strategy & Planning				.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer				2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	19,327.84		19,327.84	13,591.00-		13,591.00-
Total: OPEX	19,921.40		19,921.40	11,060.31-		11,060.31-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.03-		.03-	1.26		1.26
032061 CORP-Property Management				66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	6.13		6.13	68.28		68.28
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 07 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0398 SC-CORP Other

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
CAPEX						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	1,055.71		1,055.71	1,333.10		1,333.10
Total: CAPEX	1,061.81		1,061.81	1,469.55		1,469.55
Total: 0398 SC-CORP Other	89,338.02-		89,338.02-	724,316.85		724,316.85
Total: 26 Tennessee-American Water Co.	432,232.46		432,232.46	3,362,571.98		3,362,571.98
Total: D Southeastern Region	432,232.46		432,232.46	3,362,571.98		3,362,571.98
Total: Grand Total :	432,232.46		432,232.46	3,362,571.98		3,362,571.98

Data Selection Values
Year: 07 Period: 08 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	494.81	15,476.65	10,165.95	25,642.60
Administration	101.56	7,703.95	58,578.50	66,282.45
Audit	19.99	1,174.49	1,790.39	2,964.88
Communications	55.93	3,243.60	2,996.81	6,240.41
Legal	65.22	3,875.54	3,339.65	7,215.19
Engineering	58.67	3,515.37	2,436.45	5,951.82
Finance	313.40	18,107.47	55,664.79	73,772.26
Human Resources	159.77	6,898.77	7,864.02	14,762.79
Information Systems	503.50	20,072.72	25,104.10	45,176.82
Operations	405.73	19,691.50	12,513.92	32,205.42
Rates & Revenue	36.97	1,669.79	3,218.13	4,887.92
Risk Management	136.60	5,945.79	3,741.58	9,687.37
Water Quality	211.72	7,233.33	7,242.58	14,475.91
Customer Service	2,629.53	48,400.71	48,367.46	96,768.17
TOTAL:	5,193.40	163,009.68	243,024.33	406,034.01

TOTAL CURRENT MONTH CHARGES	406,034.01
LESS: PAYMENT-PRIOR EST. BILLING	432,232.46-
NET AMOUNT PAYABLE (RECEIVABLE)	26,198.45-
PLUS: EST. CURRENT MONTH BILLING	406,034.01
	379,835.56

TN-COC-01-Q12-ATTACHMENT
Page 92 of 623

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	65,824.44-		65,824.44-	733,907.61-		733,907.61-
Total:	65,824.44-		65,824.44-	733,907.61-		733,907.61-
Total: 0003 AW Service Co.	65,824.44-		65,824.44-	733,907.61-		733,907.61-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,968.82		1,968.82	12,112.57		12,112.57
Total: OPEX	1,968.82		1,968.82	12,112.57		12,112.57
CAPEX						
032020 CORP-Corporate Bus Development	27.12		27.12	270.33		270.33
Total: CAPEX	27.12		27.12	270.33		270.33
Total: 0320 SC-CORP Bus Develop	1,995.94		1,995.94	12,382.90		12,382.90
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,939.12		2,939.12	18,380.40		18,380.40
Total: OPEX	2,939.12		2,939.12	18,380.40		18,380.40
CAPEX						
032060 CORP-Audit	25.76		25.76	276.42		276.42
Total: CAPEX	25.76		25.76	276.42		276.42
Total: 0321 SC-CORP Audit	2,964.88		2,964.88	18,656.82		18,656.82
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs				78.25		78.25
032025 CORP-External Affairs	1,335.31		1,335.31	11,078.51		11,078.51
032068 CORP-Marketing & Sales	2,530.61		2,530.61	18,179.44		18,179.44
032085 CORP-External Communications	1,156.39		1,156.39	11,370.24		11,370.24
032086 CORP-Internal Communications	514.00		514.00	4,821.89		4,821.89
032087 CORP-Corp Social Resp	516.70		516.70	5,366.08		5,366.08
Total: OPEX	6,053.01		6,053.01	50,894.41		50,894.41
CAPEX						
032025 CORP-External Affairs	18.24		18.24	188.13		188.13
032068 CORP-Marketing & Sales	28.99		28.99	368.66		368.66
032085 CORP-External Communications	10.22		10.22	76.37		76.37
032086 CORP-Internal Communications	5.16		5.16	47.57		47.57
032087 CORP-Corp Social Resp						
Total: CAPEX	62.61		62.61	680.73		680.73
Total: 0322 SC-CORP External Affairs	6,115.62		6,115.62	51,575.14		51,575.14
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.69-		.69-
032010 CORP-Supply Chain-Sourcing	4,050.23		4,050.23	26,062.99		26,062.99
033010 WE-Supply Chain	3.58		3.58	74.93		74.93
033510 CE-Supply Chain	1.95		1.95	23.84		23.84

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	832.68		832.68	6,455.31		6,455.31
036510 NE-Supply Chain	10.00		10.00	80.30-		80.30-
Total: OPEX	4,898.44		4,898.44	32,536.08		32,536.08
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,363.85		2,363.85	19,081.09		19,081.09
033010 WE-Supply Chain				1.14		1.14
033510 CE-Supply Chain				20.43		20.43
035010 SE-Supply Chain	481.14		481.14	3,517.16		3,517.16
036510 NE-Supply Chain				69.19-		69.19-
Total: CAPEX	2,844.99		2,844.99	22,550.63		22,550.63
Total: 0323 SC-Supply Chain Location	7,743.43		7,743.43	55,086.71		55,086.71
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	375.99		375.99	5,825.64		5,825.64
032031 CORP-Service Desk	1,221.79		1,221.79	9,660.63		9,660.63
032032 CORP-ITS Bus Development	791.71		791.71	6,122.49		6,122.49
032033 CORP-ITS Desktop Adminstration	262.29		262.29	2,771.11		2,771.11
032034 CORP-ITS Appl Adm & Security	811.01		811.01	5,910.17		5,910.17
032071 CORP-ITS Admin	5,841.06		5,841.06	44,942.83		44,942.83
032072 CORP-ITS PMO	1,784.32		1,784.32	14,329.43		14,329.43
032073 CORP-ITS Infra/Oper Admin	485.93		485.93	3,748.32		3,748.32
032074 CORP-ITS Production	1,975.81		1,975.81	61,274.70		61,274.70
032075 CORP-System Maint & Perf	9,300.14		9,300.14	82,791.84		82,791.84
032076 CORP-Communications	5,890.75		5,890.75	25,204.63		25,204.63
032077 CORP-ITS Telecom				16.81		16.81
032078 CORP-Adm Business Solutions	342.26		342.26	2,832.30		2,832.30
032079 CORP-Technical Applications	4,952.42		4,952.42	37,130.44		37,130.44
032080 CORP-Functional Applications	2,272.84		2,272.84	16,337.83		16,337.83
032081 CORP-ITS Quality Assurance	1,071.83		1,071.83	7,760.95		7,760.95
032082 CORP-Technical Lead	577.32		577.32	5,784.80		5,784.80
032083 CORP-ITS Strategy/Governance	.62		.62	4,276.57		4,276.57
032093 CORP-ITS Design Authority	816.62		816.62	3,691.50		3,691.50
033031 WE-ITS Client Relations				8.69		8.69
033531 CE-Western CS & S	660.58		660.58	4,616.69		4,616.69
035031 SE-ITS Client Relations				111.32-		111.32-
036531 NE-Eastern CS & S	4,628.84		4,628.84	36,644.58		36,644.58
Total: OPEX	44,064.13		44,064.13	381,571.63		381,571.63
CAPEX						
032030 CORP-ITS Client Rel Admin	4.13		4.13	111.95		111.95
032031 CORP-Service Desk	15.07		15.07	147.18		147.18
032032 CORP-ITS Bus Development	11.03		11.03	93.80		93.80

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 CORP-ITS Desktop Adminstration	2.68	2.68		39.73	39.73	
032034 CORP-ITS Appl Adm & Security	9.13	9.13		82.55	82.55	
032071 CORP-ITS Admin	214.46	214.46		1,911.97	1,911.97	
032072 CORP-ITS PMO	30.24	30.24		168.29	168.29	
032073 CORP-ITS Infra/Oper Admin	5.56	5.56		56.39	56.39	
032074 CORP-ITS Production	56.49	56.49		5,161.95	5,161.95	
032075 CORP-System Maint & Perf	439.58	439.58		3,975.10	3,975.10	
032076 CORP-Communications	161.84	161.84		456.65	456.65	
032077 CORP-ITS Telecom				3.21-	3.21-	
032078 CORP-Adm Business Solutions	4.03	4.03		40.43	40.43	
032079 CORP-Technical Applications	58.03	58.03		730.21	730.21	
032080 CORP-Functional Applications	30.70	30.70		253.89	253.89	
032081 CORP-ITS Quality Assurance	12.26	12.26		112.76	112.76	
032082 CORP-Technical Lead	5.91	5.91		84.96	84.96	
032083 CORP-ITS Strategy/Governance				45.41	45.41	
032093 CORP-ITS Design Authority	10.20	10.20		31.70	31.70	
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				.47	.47	
035031 SE-ITS Client Relations				3.86-	3.86-	
036531 NE-Eastern CS & S	41.35	41.35		280.24	280.24	
Total: CAPEX	1,112.69	1,112.69		13,778.56	13,778.56	
Total: 0324 SC-ITS Location	45,176.82	45,176.82		395,350.19	395,350.19	
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,261.64	3,261.64		24,067.60	24,067.60	
032505 SSC-Administration	6,617.19	6,617.19		54,608.49	54,608.49	
032560 SSC-Financial Reporting				.40	.40	
032570 SSC-General Accounting	5,245.33	5,245.33		40,585.69	40,585.69	
032571 SSC-Tax	2,307.99	2,307.99		14,765.51	14,765.51	
032572 SSC-Business Support Services	1,446.70	1,446.70		10,985.77	10,985.77	
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,325.86	1,325.86		10,852.47	10,852.47	
032575 SSC-Cash Management	2,274.97	2,274.97		17,643.61	17,643.61	
032576 SSC-Facility Services	.90	.90		2,284.69-	2,284.69-	
032577 SSC-Fixed Assets/Job Cost	3,308.78	3,308.78		19,332.81	19,332.81	
032578 SSC-Project Management	418.21	418.21		3,267.54	3,267.54	
032579 SSC-Employee Services	3,442.11	3,442.11		28,244.66	28,244.66	
032580 SSC-AWE	333.32	333.32		1,228.08	1,228.08	
Total: OPEX	29,983.00	29,983.00		223,297.94	223,297.94	
CAPEX						
032084 SSC-Accounts Payable				414.47	414.47	
032505 SSC-Administration				3,169.05	3,169.05	

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting				5.33-		5.33-
032570 SSC-General Accounting				696.92		696.92
032571 SSC-Tax				214.26		214.26
032572 SSC-Business Support Services				191.74		191.74
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation				12,609.49		12,609.49
032575 SSC-Cash Management				331.28		331.28
032576 SSC-Facility Services				22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost				304.31		304.31
032578 SSC-Project Management				66.37		66.37
032579 SSC-Employee Services				552.53		552.53
032580 SSC-AWE				7.41		7.41
Total: CAPEX				18,529.97		18,529.97
Total: 0325 SC-SSC Location	29,983.00		29,983.00	241,827.91		241,827.91
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,760.67		2,760.67	22,385.99		22,385.99
032019 CORP-Operational Risk	4,024.33		4,024.33	23,879.48		23,879.48
032064 CORP-Operational Performance	1,310.48		1,310.48	10,961.18		10,961.18
032065 CORP-Asset Management	290.61		290.61	2,155.56		2,155.56
032066 CORP-Research & Env Excellence	1,956.97		1,956.97	16,073.68		16,073.68
036550 CORP-COE-Engineering	155.11		155.11	1,480.15		1,480.15
036551 CORP-COE-Technical Services	134.33		134.33	1,319.76		1,319.76
Total: OPEX	10,632.50		10,632.50	78,255.80		78,255.80
CAPEX						
032011 CORP-Chief Operating Officer	266.11		266.11	2,484.80		2,484.80
032019 CORP-Operational Risk	1,737.42		1,737.42	2,177.08		2,177.08
032064 CORP-Operational Performance	42.73		42.73	733.48		733.48
032065 CORP-Asset Management	1,445.67		1,445.67	11,241.13		11,241.13
032066 CORP-Research & Env Excellence	294.29		294.29	2,113.63		2,113.63
036550 CORP-COE-Engineering	451.42		451.42	8,023.35		8,023.35
036551 CORP-COE-Technical Services	1,202.22		1,202.22	6,270.15		6,270.15
Total: CAPEX	5,439.86		5,439.86	33,043.62		33,043.62
Total: 0326 SC-CORP Operations	16,072.36		16,072.36	111,299.42		111,299.42
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	5,242.62		5,242.62	22,666.00		22,666.00
032017 CORP-Planning & Reporting	3,912.49		3,912.49	29,393.14		29,393.14
032027 CORP-Reporting & Compliance	36,887.49		36,887.49	462,478.24		462,478.24
032037 CORP-Investor Relations	730.79		730.79	5,593.22		5,593.22
032047 CORP-Income Tax	9,394.67		9,394.67	37,128.65		37,128.65
032057 CORP-Treasury	1,753.28		1,753.28	14,092.59		14,092.59

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	57,921.34		57,921.34	571,351.84		571,351.84
CAPEX						
032007 CORP-Finance	148.22		148.22	96.97-		96.97-
032017 CORP-Planning & Reporting	29.38		29.38	268.22		268.22
032027 CORP-Reporting & Compliance	15.57		15.57	116.51		116.51
032037 CORP-Investor Relations	13.63		13.63	135.17		135.17
032047 CORP-Income Tax				226.58		226.58
032057 CORP-Treasury	27.48		27.48	282.82		282.82
Total: CAPEX	234.28		234.28	932.33		932.33
Total: 0327 SC-CORP Finance	58,155.62		58,155.62	572,284.17		572,284.17
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,788.07		2,788.07	17,644.68		17,644.68
032003 CORP-HR Talent Development	658.33		658.33	3,017.79		3,017.79
032004 CORP-HR Labor Relations	659.29		659.29	4,806.52		4,806.52
032006 CORP-Business Center HR	1,174.93		1,174.93	10,225.71		10,225.71
032012 CORP-HR Strategic Staffing	20.56-		20.56-	1.78-		1.78-
032013 CORP-HR Systems & Processes	772.64		772.64	9,495.40		9,495.40
032014 CORP-Benefits Service Center	1,894.50		1,894.50	15,944.76		15,944.76
032018 CORP-Human Resources	901.20		901.20	10,436.30		10,436.30
Total: OPEX	8,828.40		8,828.40	71,569.38		71,569.38
CAPEX						
032002 CORP-HR Comp/Benefits	14.26		14.26	138.99		138.99
032003 CORP-HR Talent Development	4.72		4.72	51.52		51.52
032004 CORP-HR Labor Relations	6.28		6.28	61.61		61.61
032006 CORP-Business Center HR	15.26		15.26	135.64		135.64
032012 CORP-HR Strategic Staffing				1.64-		1.64-
032013 CORP-HR Systems & Processes	8.63		8.63	83.78		83.78
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1.32-		1.32-	9.06-		9.06-
Total: CAPEX	47.83		47.83	460.84		460.84
Total: 0328 SC-CORP Human Resources	8,876.23		8,876.23	72,030.22		72,030.22
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	216.70		216.70	10,435.54		10,435.54
032015 CORP-Legal	2,604.63		2,604.63	20,862.15		20,862.15
Total: OPEX	2,821.33		2,821.33	31,297.69		31,297.69
CAPEX						
032008 CORP-Legal Admin	.20		.20	113.92		113.92
032015 CORP-Legal	46.85		46.85	433.20		433.20
Total: CAPEX	47.05		47.05	547.12		547.12
Total: 0329 SC-CORP Legal	2,868.38		2,868.38	31,844.81		31,844.81

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region
Location: 0330 SC-Western Region Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production				25.95		25.95
033002 WE-Network				20.76		20.76
033003 WE-Customer Relations				52.64		52.64
033004 WE-Technical Services				20.19		20.19
033005 WE-Administration	12.07		12.07	565.38		565.38
033006 WE-Service Delivery				27.75		27.75
033007 WE-Finance	2.68		2.68	410.44		410.44
033011 WE-Environmental Mgmt	3.75		3.75	23.99		23.99
033014 WE-Engineering	12.84		12.84	44.27		44.27
033015 WE-Legal				54.03		54.03
033016 WE-Maintenance				201.81		201.81
033018 WE-Human Resources				24.48		24.48
033019 WE-Operational Risk	3.16		3.16	14.75		14.75
033020 WE-Business Development				289.26		289.26
033025 WE-External Affairs	101.77		101.77	202.52		202.52
033028 WE-Asset Planning	11.79-		11.79-	245.75		245.75
Total: OPEX	124.48		124.48	2,223.97		2,223.97
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	124.48		124.48	2,223.97		2,223.97
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	4.23		4.23	48.36		48.36
033502 CE-Network	3.13		3.13	41.29		41.29
033503 CE-Customer Relations	62.85		62.85	565.38		565.38
033505 CE-Administration	209.51		209.51	3,344.17		3,344.17
033507 CE-Finance	11.51-		11.51-	247.00		247.00

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	9.32		9.32	98.53		98.53
033514 CE-Engineering	38.38		38.38	497.93		497.93
033515 CE-Legal	13.18		13.18	145.24		145.24
033516 CE-Maintenance	198.26		198.26	841.73		841.73
033518 CE-Human Resources	11.42		11.42	335.22		335.22
033519 CE-Operational Risk	5.41		5.41	140.24		140.24
033520 CE-Business Development	60.29		60.29	745.49		745.49
033525 CE-External Affairs	5.21		5.21	47.60		47.60
Total: OPEX	609.68		609.68	7,098.18		7,098.18
CAPEX						
033501 CE-Production				.15		.15
033502 CE-Network				.11		.11
033503 CE-Customer Relations	12.89		12.89	41.73		41.73
033505 CE-Administration				7.74		7.74
033507 CE-Finance				.79		.79
033511 CE-Environmental Mgmt				.30		.30
033514 CE-Engineering				1.46		1.46
033515 CE-Legal				.37		.37
033516 CE-Maintenance				.31		.31
033518 CE-Human Resources				52.78		52.78
033519 CE-Operational Risk				.21		.21
033520 CE-Business Development				.24		.24
033525 CE-External Affairs				.19		.19
Total: CAPEX	12.89		12.89	106.38		106.38
Total: 0335 SC-Central Region Location	622.57		622.57	7,204.56		7,204.56
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	8,957.94		8,957.94	57,995.02		57,995.02
034018 CCA-Human Resources	1,566.48		1,566.48	10,799.55		10,799.55
034070 CCA-Call Handling	16,720.78		16,720.78	130,902.26		130,902.26
034071 CCA-Billing	9,766.10		9,766.10	67,232.29		67,232.29
034072 CCA-Collections	8,406.35		8,406.35	66,108.43		66,108.43
034073 CCA-Operations & Performance	13,451.51		13,451.51	113,017.11		113,017.11
034074 CCA-Business Services	1,746.05		1,746.05	14,207.28		14,207.28
034075 CCA-Education & Development	1,547.89		1,547.89	16,587.30		16,587.30
Total: OPEX	62,163.10		62,163.10	476,849.24		476,849.24
CAPEX						
034005 CCA-Administration						
034018 CCA-Human Resources						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	62,163.10		62,163.10	476,849.24		476,849.24
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	9,100.76		9,100.76	73,919.14		73,919.14
Total: OPEX	9,100.76		9,100.76	73,919.14		73,919.14
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	9,100.76		9,100.76	73,919.14		73,919.14
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	654.79		654.79	5,642.78		5,642.78
035002 SE-Network	761.18		761.18	10,838.38		10,838.38
035003 SE-Customer Relations	8,483.66		8,483.66	70,055.00		70,055.00
035005 SE-Administration	19,324.63		19,324.63	184,451.42		184,451.42
035007 SE-Finance	12,340.82		12,340.82	151,984.74		151,984.74
035011 SE-Environmental Mgmt	2,995.20		2,995.20	24,281.13		24,281.13
035014 SE-Engineering	1,415.77		1,415.77	14,884.99		14,884.99
035015 SE-Legal	4,106.25		4,106.25	33,369.93		33,369.93
035016 SE-Maintenance	12,941.94		12,941.94	100,445.37		100,445.37
035018 SE-Human Resources	3,790.46		3,790.46	32,808.38		32,808.38
035019 SE-Operational Risk	3,011.03		3,011.03	28,741.01		28,741.01
035020 SE-Business Development	6,450.15		6,450.15	57,638.51		57,638.51
035025 SE-External Affairs	2,972.23		2,972.23	37,500.77		37,500.77
Total: OPEX	79,248.11		79,248.11	752,642.41		752,642.41
CAPEX						
035001 SE-Production	42.56		42.56	355.30		355.30
035002 SE-Network	60.52		60.52	681.77		681.77
035003 SE-Customer Relations	206.81		206.81	1,622.30		1,622.30
035005 SE-Administration	2,262.71		2,262.71	17,686.74		17,686.74
035007 SE-Finance	408.12		408.12	3,937.95		3,937.95
035011 SE-Environmental Mgmt	107.61		107.61	1,315.04		1,315.04
035014 SE-Engineering	4,485.44		4,485.44	32,719.26		32,719.26
035015 SE-Legal	167.83		167.83	1,452.82		1,452.82
035016 SE-Maintenance	170.06		170.06	2,988.36		2,988.36
035018 SE-Human Resources	102.63		102.63	729.01		729.01
035019 SE-Operational Risk	860.18		860.18	5,586.19		5,586.19
035020 SE-Business Development	219.01		219.01	1,717.91		1,717.91

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	93.27		93.27	820.24		820.24
Total: CAPEX	9,186.75		9,186.75	71,612.89		71,612.89
Total: 0350 SC-Southeast-PA Location	88,434.86		88,434.86	824,255.30		824,255.30
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	705.22		705.22	5,461.99		5,461.99
032046 CORP-3906 Church Road	974.68		974.68	5,412.49		5,412.49
032062 CORP-Building Services	10,239.25		10,239.25	89,740.11		89,740.11
032063 CORP-Building Services Woodcre	4,395.28		4,395.28	40,297.99		40,297.99
032090 CORP-Prop Mgmt Development				83.36-		83.36-
Total: OPEX	16,314.43		16,314.43	140,829.22		140,829.22
CAPEX						
032046 CORP-3906 Church Road	491.07		491.07	4,170.44		4,170.44
032062 CORP-Building Services	763.15		763.15	7,839.58		7,839.58
032063 CORP-Building Services Woodcre				3,954.69		3,954.69
032090 CORP-Prop Mgmt Development				5.44-		5.44-
Total: CAPEX	1,254.22		1,254.22	15,959.27		15,959.27
Total: 0362 SC-CORP Property	17,568.65		17,568.65	156,788.49		156,788.49
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	14.16		14.16	47.84		47.84
036502 NE-Network				1.22		1.22
036503 NE-Customer Field Services				3.50		3.50
036505 NE-Administration	2,058.21		2,058.21	4,142.71		4,142.71
036507 NE-Finance	84.86		84.86	695.12		695.12
036511 NE-Environmental Mgmt	8.01		8.01	24.62		24.62
036514 NE-Engineering	11.18		11.18	33.94		33.94
036515 NE-Legal	59.55		59.55	236.30		236.30
036516 NE-Maintenance	9.82		9.82	29.76		29.76
036518 NE-Human Resources	63.36		63.36	236.85		236.85
036519 NE-Operational Risk	45.84		45.84	141.12		141.12
036520 NE-Business Development	108.10		108.10	1,411.52		1,411.52
036525 NE-External Affairs	28.61		28.61	95.35		95.35
036576 NE-Building Services Woodcrest	5.86		5.86	14.39		14.39
036591 NE-SAP Conversion				2.37		2.37
Total: OPEX	2,497.56		2,497.56	7,116.61		7,116.61
CAPEX						
036501 NE-Production				1.09-		1.09-
036502 NE-Network				.33		.33
036503 NE-Customer Field Services				.71		.71
036505 NE-Administration				18.02-		18.02-
036507 NE-Finance				7.36-		7.36-

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

		Month			Year-To-Date		
Description Of Service		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0365	SC-Northeastern Reg Location						
CAPEX							
036511	NE-Environmental Mgmt				.63-		.63-
036514	NE-Engineering				.69-		.69-
036515	NE-Legal				4.56-		4.56-
036516	NE-Maintenance				.52-		.52-
036518	NE-Human Resources				2.58-		2.58-
036519	NE-Operational Risk				3.06-		3.06-
036520	NE-Business Development				3.28-		3.28-
036525	NE-External Affairs				1.18-		1.18-
036576	NE-Building Services Woodcrest				.19-		.19-
Total: CAPEX					42.12-		42.12-
Total: 0365	SC-Northeastern Reg Location	2,497.56		2,497.56	7,074.49		7,074.49
0369	SC-CORP Regulatory						
OPEX							
032050	CORP-Backfill Reg App	156.92		156.92	995.08		995.08
032069	CORP-Regulatory UFS	831.27		831.27	10,734.81		10,734.81
Total: OPEX		988.19		988.19	11,729.89		11,729.89
CAPEX							
032050	CORP-Backfill Reg App	3.35		3.35	32.27		32.27
032069	CORP-Regulatory UFS	10.92		10.92	9,530.93		9,530.93
Total: CAPEX		14.27		14.27	9,563.20		9,563.20
Total: 0369	SC-CORP Regulatory	1,002.46		1,002.46	21,293.09		21,293.09
0370	SC-CSC Pensacola OH Location						
OPEX							
037005	CCP-Administration	1,372.74		1,372.74	15,757.93		15,757.93
037018	CCP-Human Resources ODI	352.21		352.21	3,347.55		3,347.55
037070	CCP-Call Handling	19,791.73		19,791.73	143,650.84		143,650.84
037071	CCP-Billing				292.62-		292.62-
037072	CCP-Collections				69.09-		69.09-
037073	CCP-Operations and Support	5,564.36		5,564.36	44,732.79		44,732.79
037074	CCP-Business Services	40.67-		40.67-	354.10		354.10
037075	CCP-Education & Development	717.18		717.18	6,039.53		6,039.53
Total: OPEX		27,757.55		27,757.55	213,521.03		213,521.03
CAPEX							
037005	CCP-Administration						
037018	CCP-Human Resources ODI						
037070	CCP-Call Handling						
037071	CCP-Billing						
037072	CCP-Collections						
037073	CCP-Operations and Support						
037074	CCP-Business Services						
037075	CCP-Education & Development						
Total: CAPEX							

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	27,757.55		27,757.55	213,521.03		213,521.03
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project	34.63-		34.63-	918.12-		918.12-
Total: OPEX	34.63-		34.63-	918.12-		918.12-
CAPEX						
032091 CORP-STEP Project				42.83-		42.83-
Total: CAPEX				42.83-		42.83-
Total: 0375 SC-STEP Project Location	34.63-		34.63-	960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	3,351.42		3,351.42	27,656.09		27,656.09
Total: OPEX	3,351.42		3,351.42	27,656.09		27,656.09
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	3,351.42		3,351.42	27,656.09		27,656.09
0398 SC-CORP Other						
032000 CORP-Balance Sheet	65,824.44		65,824.44	733,907.61		733,907.61
Total:	65,824.44		65,824.44	733,907.61		733,907.61
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.67-		.67-	13.96		13.96
032061 CORP-Property Management				73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	442.16		442.16	2,593.89		2,593.89
032092 CORP-Strategy & Planning				.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer				2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	11,782.89		11,782.89	13,591.00-		13,591.00-
Total: OPEX	12,224.38		12,224.38	11,060.31-		11,060.31-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.05-		.05-	1.26		1.26
032061 CORP-Property Management				66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	9.77		9.77	68.28		68.28
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 08 Year: 07
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
CAPEX						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	1,258.85	1,258.85		1,333.10		1,333.10
Total: CAPEX	1,268.57	1,268.57		1,469.55		1,469.55
Total: 0398 SC-CORP Other	79,317.39	79,317.39		724,316.85		724,316.85
Total: 26 Tennessee-American Water Co.	406,034.01	406,034.01		3,362,571.98		3,362,571.98
Total: D Southeastern Region	406,034.01	406,034.01		3,362,571.98		3,362,571.98
Total: Grand Total :	406,034.01	406,034.01		3,362,571.98		3,362,571.98

Data Selection Values
Year: 07 Period: 09 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	516.72	13,965.69	7,262.53	21,228.22
Administration	88.32	6,170.74	33,065.01	39,235.75
Audit	16.32	891.40	1,143.99	2,035.39
Communications	35.70	2,016.03	3,148.01	5,164.04
Legal	59.95	2,638.05	4,582.56	7,220.61
Engineering	66.07	2,812.89	2,134.21	4,947.10
Finance	337.41	15,802.03	83,747.96	99,549.99
Human Resources	153.15	5,758.33	6,488.50	12,246.83
Information Systems	477.35	17,544.90	26,458.62	44,003.52
Operations	443.53	18,396.71	12,214.01	30,610.72
Rates & Revenue	52.10	1,876.94	4,891.52	6,768.46
Risk Management	100.67	4,152.30	3,338.85	7,491.15
Water Quality	190.76	5,538.42	7,903.26	13,441.68
Customer Service	2,666.52	42,560.35	44,811.65	87,372.00
TOTAL:	5,204.57	140,124.78	241,190.68	381,315.46

TOTAL CURRENT MONTH CHARGES	381,315.46
LESS: PAYMENT-PRIOR EST. BILLING	406,034.01-
NET AMOUNT PAYABLE (RECEIVABLE)	24,718.55-
PLUS: EST. CURRENT MONTH BILLING	381,315.46
	356,596.91

TN-COC-01-Q12-ATTACHMENT
Page 105 of 623

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	1,479.90		1,479.90	732,427.71-		732,427.71-
Total:	1,479.90		1,479.90	732,427.71-		732,427.71-
Total: 0003 AW Service Co.	1,479.90		1,479.90	732,427.71-		732,427.71-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,293.80		1,293.80	15,399.17		15,399.17
Total: OPEX	1,293.80		1,293.80	15,399.17		15,399.17
CAPEX						
032020 CORP-Corporate Bus Development	13.90		13.90	305.38		305.38
Total: CAPEX	13.90		13.90	305.38		305.38
Total: 0320 SC-CORP Bus Develop	1,307.70		1,307.70	15,704.55		15,704.55
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,023.20		2,023.20	23,293.58		23,293.58
Total: OPEX	2,023.20		2,023.20	23,293.58		23,293.58
CAPEX						
032060 CORP-Audit	12.19		12.19	300.16		300.16
Total: CAPEX	12.19		12.19	300.16		300.16
Total: 0321 SC-CORP Audit	2,035.39		2,035.39	23,593.74		23,593.74
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs				78.25		78.25
032025 CORP-External Affairs	1,195.33		1,195.33	13,549.46		13,549.46
032068 CORP-Marketing & Sales	3,545.90		3,545.90	25,489.12		25,489.12
032085 CORP-External Communications	1,685.44		1,685.44	13,975.96		13,975.96
032086 CORP-Internal Communications	571.67		571.67	5,811.76		5,811.76
032087 CORP-Corp Social Resp	1,110.68		1,110.68	6,594.13		6,594.13
Total: OPEX	8,109.02		8,109.02	65,498.68		65,498.68
CAPEX						
032025 CORP-External Affairs	9.50		9.50	206.48		206.48
032068 CORP-Marketing & Sales	15.35		15.35	408.06		408.06
032085 CORP-External Communications	5.66		5.66	87.06		87.06
032086 CORP-Internal Communications	2.58		2.58	52.63		52.63
032087 CORP-Corp Social Resp						
Total: CAPEX	33.09		33.09	754.23		754.23
Total: 0322 SC-CORP External Affairs	8,142.11		8,142.11	66,252.91		66,252.91
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.69-		.69-
032010 CORP-Supply Chain-Sourcing	3,297.36		3,297.36	33,303.84		33,303.84
033010 WE-Supply Chain				77.69		77.69
033510 CE-Supply Chain	2.67		2.67	28.73		28.73

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	654.06		654.06	8,136.41		8,136.41
036510 NE-Supply Chain	10.72		10.72	57.43-		57.43-
Total: OPEX	3,964.81		3,964.81	41,488.55		41,488.55
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,232.74		2,232.74	23,616.61		23,616.61
033010 WE-Supply Chain				1.14		1.14
033510 CE-Supply Chain	25.01		25.01	45.44		45.44
035010 SE-Supply Chain	394.13		394.13	4,362.77		4,362.77
036510 NE-Supply Chain				69.19-		69.19-
Total: CAPEX	2,651.88		2,651.88	27,956.77		27,956.77
Total: 0323 SC-Supply Chain Location	6,616.69		6,616.69	69,445.32		69,445.32
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	334.00		334.00	6,551.18		6,551.18
032031 CORP-Service Desk	996.75		996.75	11,816.81		11,816.81
032032 CORP-ITS Bus Development	758.49		758.49	7,665.02		7,665.02
032033 CORP-ITS Desktop Adminstration	212.05		212.05	3,220.71		3,220.71
032034 CORP-ITS Appl Adm & Security	807.15		807.15	7,696.12		7,696.12
032071 CORP-ITS Admin	7,914.01		7,914.01	62,978.00		62,978.00
032072 CORP-ITS PMO	1,704.86		1,704.86	17,873.84		17,873.84
032073 CORP-ITS Infra/Oper Admin	1,411.83		1,411.83	4,628.20		4,628.20
032074 CORP-ITS Production	1,902.42		1,902.42	65,460.19		65,460.19
032075 CORP-System Maint & Perf	10,310.84		10,310.84	106,402.42		106,402.42
032076 CORP-Communications	3,308.47		3,308.47	31,926.43		31,926.43
032077 CORP-ITS Telecom				16.81		16.81
032078 CORP-Adm Business Solutions	326.07		326.07	3,665.35		3,665.35
032079 CORP-Technical Applications	4,007.13		4,007.13	46,180.41		46,180.41
032080 CORP-Functional Applications	2,963.15		2,963.15	23,638.95		23,638.95
032081 CORP-ITS Quality Assurance	980.78		980.78	9,995.20		9,995.20
032082 CORP-Technical Lead	467.41		467.41	6,730.29		6,730.29
032083 CORP-ITS Strategy/Governance	27.71-		27.71-	4,259.65		4,259.65
032093 CORP-ITS Design Authority	717.23		717.23	5,076.65		5,076.65
033031 WE-ITS Client Relations				8.69		8.69
033531 CE-Western CS & S	549.67		549.67	5,994.05		5,994.05
035031 SE-ITS Client Relations	105.06		105.06	34.29-		34.29-
036531 NE-Eastern CS & S	3,647.34		3,647.34	43,959.29		43,959.29
Total: OPEX	43,397.00		43,397.00	475,709.97		475,709.97
CAPEX						
032030 CORP-ITS Client Rel Admin	2.02		2.02	115.94		115.94
032031 CORP-Service Desk	7.61		7.61	161.53		161.53
032032 CORP-ITS Bus Development	5.51		5.51	104.58		104.58

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

		Month			Year-To-Date		
Description Of Service		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0324	SC-ITS Location						
CAPEX							
032033	CORP-ITS Desktop Adminstration	1.34		1.34	42.35		42.35
032034	CORP-ITS Appl Adm & Security	5.29		5.29	93.86		93.86
032071	CORP-ITS Admin	139.17		139.17	2,157.66		2,157.66
032072	CORP-ITS PMO	15.13		15.13	197.85		197.85
032073	CORP-ITS Infra/Oper Admin	2.79		2.79	61.85		61.85
032074	CORP-ITS Production	30.98		30.98	5,221.13		5,221.13
032075	CORP-System Maint & Perf	299.40		299.40	4,607.99		4,607.99
032076	CORP-Communications	9.63		9.63	481.10		481.10
032077	CORP-ITS Telecom				3.21-		3.21-
032078	CORP-Adm Business Solutions	2.01		2.01	44.36		44.36
032079	CORP-Technical Applications	26.39		26.39	783.45		783.45
032080	CORP-Functional Applications	19.25		19.25	291.16		291.16
032081	CORP-ITS Quality Assurance	6.13		6.13	125.86		125.86
032082	CORP-Technical Lead	3.31		3.31	91.43		91.43
032083	CORP-ITS Strategy/Governance				45.41		45.41
032093	CORP-ITS Design Authority	4.96		4.96	41.41		41.41
033031	WE-ITS Client Relations						
033531	CE-Western CS & S	.51		.51	.98		.98
035031	SE-ITS Client Relations				3.86-		3.86-
036531	NE-Eastern CS & S	25.09		25.09	324.71		324.71
Total: CAPEX		606.52		606.52	14,987.54		14,987.54
Total: 0324	SC-ITS Location	44,003.52		44,003.52	490,697.51		490,697.51
0325	SC-SSC Location						
OPEX							
032084	SSC-Accounts Payable	346.90		346.90	27,686.98		27,686.98
032505	SSC-Administration	6,384.49		6,384.49	67,486.47		67,486.47
032560	SSC-Financial Reporting	.21		.21	.98		.98
032570	SSC-General Accounting	5,382.26		5,382.26	51,041.17		51,041.17
032571	SSC-Tax	2,226.99		2,226.99	18,878.33		18,878.33
032572	SSC-Business Support Services	1,164.83		1,164.83	13,519.69		13,519.69
032573	SSC-Planning & Reporting						
032574	SSC-Rates & Regulation	1,390.46		1,390.46	14,327.62		14,327.62
032575	SSC-Cash Management	2,140.43		2,140.43	21,996.49		21,996.49
032576	SSC-Facility Services	52.65		52.65	2,284.70-		2,284.70-
032577	SSC-Fixed Assets/Job Cost	3,099.29		3,099.29	25,706.39		25,706.39
032578	SSC-Project Management	389.43		389.43	4,103.10		4,103.10
032579	SSC-Employee Services	3,193.08		3,193.08	34,634.84		34,634.84
032580	SSC-AWE	319.36		319.36	1,898.84		1,898.84
Total: OPEX		26,090.38		26,090.38	278,996.20		278,996.20
CAPEX							
032084	SSC-Accounts Payable	6.84		6.84	432.72		432.72
032505	SSC-Administration	51.98		51.98	3,295.62		3,295.62

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting				5.33-		5.33-
032570 SSC-General Accounting	11.43		11.43	726.11		726.11
032571 SSC-Tax	4.61		4.61	225.77		225.77
032572 SSC-Business Support Services	3.31		3.31	200.10		200.10
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	315.72		315.72	13,461.09		13,461.09
032575 SSC-Cash Management	5.90		5.90	346.17		346.17
032576 SSC-Facility Services				22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost	5.90		5.90	319.34		319.34
032578 SSC-Project Management	.65		.65	68.05		68.05
032579 SSC-Employee Services	9.31		9.31	575.96		575.96
032580 SSC-AWE	5.35		5.35	20.87		20.87
Total: CAPEX	421.00		421.00	19,643.94		19,643.94
Total: 0325 SC-SSC Location	26,511.38		26,511.38	298,640.14		298,640.14
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,078.04		3,078.04	28,940.29		28,940.29
032019 CORP-Operational Risk	3,600.55		3,600.55	32,812.38		32,812.38
032064 CORP-Operational Performance	1,761.68		1,761.68	14,663.15		14,663.15
032065 CORP-Asset Management	396.06		396.06	2,649.03		2,649.03
032066 CORP-Research & Env Excellence	2,716.82		2,716.82	19,898.70		19,898.70
036550 CORP-COE-Engineering	122.80		122.80	1,756.95		1,756.95
036551 CORP-COE-Technical Services	111.15		111.15	1,387.01		1,387.01
Total: OPEX	11,787.10		11,787.10	102,107.51		102,107.51
CAPEX						
032011 CORP-Chief Operating Officer	170.23		170.23	2,961.40		2,961.40
032019 CORP-Operational Risk	218.93		218.93	2,509.88		2,509.88
032064 CORP-Operational Performance	118.03		118.03	1,067.23		1,067.23
032065 CORP-Asset Management	1,328.31		1,328.31	14,383.00		14,383.00
032066 CORP-Research & Env Excellence	197.08		197.08	2,475.48		2,475.48
036550 CORP-COE-Engineering	650.74		650.74	9,664.99		9,664.99
036551 CORP-COE-Technical Services	464.21		464.21	7,409.60		7,409.60
Total: CAPEX	3,147.53		3,147.53	40,471.58		40,471.58
Total: 0326 SC-CORP Operations	14,934.63		14,934.63	142,579.09		142,579.09
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	2,816.89		2,816.89	30,066.18		30,066.18
032017 CORP-Planning & Reporting	3,897.86		3,897.86	36,990.03		36,990.03
032027 CORP-Reporting & Compliance	67,899.51		67,899.51	569,670.15		569,670.15
032037 CORP-Investor Relations	1,407.92		1,407.92	6,917.52		6,917.52
032047 CORP-Income Tax	4,303.03		4,303.03	49,825.72		49,825.72
032057 CORP-Treasury	1,676.72		1,676.72	17,394.64		17,394.64

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	82,001.93		82,001.93	710,864.24		710,864.24
CAPEX						
032007 CORP-Finance	14.87		14.87	14.90-		14.90-
032017 CORP-Planning & Reporting	17.30		17.30	300.87		300.87
032027 CORP-Reporting & Compliance	28.57		28.57	151.61		151.61
032037 CORP-Investor Relations	7.15		7.15	148.96		148.96
032047 CORP-Income Tax	7.29		7.29	245.44		245.44
032057 CORP-Treasury	13.75		13.75	309.67		309.67
Total: CAPEX	88.93		88.93	1,141.65		1,141.65
Total: 0327 SC-CORP Finance	82,090.86		82,090.86	712,005.89		712,005.89
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	1,676.17		1,676.17	21,692.76		21,692.76
032003 CORP-HR Talent Development	352.17		352.17	3,661.83		3,661.83
032004 CORP-HR Labor Relations	530.77		530.77	5,981.48		5,981.48
032006 CORP-Business Center HR	1,187.69		1,187.69	13,031.11		13,031.11
032012 CORP-HR Strategic Staffing				1.78-		1.78-
032013 CORP-HR Systems & Processes	1,000.21		1,000.21	11,231.23		11,231.23
032014 CORP-Benefits Service Center	1,800.02		1,800.02	19,592.02		19,592.02
032018 CORP-Human Resources	850.05		850.05	12,275.65		12,275.65
Total: OPEX	7,397.08		7,397.08	87,464.30		87,464.30
CAPEX						
032002 CORP-HR Comp/Benefits	8.13		8.13	156.08		156.08
032003 CORP-HR Talent Development	1.83		1.83	54.12		54.12
032004 CORP-HR Labor Relations	3.15		3.15	67.76		67.76
032006 CORP-Business Center HR	7.34		7.34	150.18		150.18
032012 CORP-HR Strategic Staffing				1.64-		1.64-
032013 CORP-HR Systems & Processes	2.94		2.94	89.79		89.79
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	.79-		.79-	10.14-		10.14-
Total: CAPEX	22.60		22.60	506.15		506.15
Total: 0328 SC-CORP Human Resources	7,419.68		7,419.68	87,970.45		87,970.45
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	642.57		642.57	11,685.81		11,685.81
032015 CORP-Legal	2,849.38		2,849.38	26,867.97		26,867.97
Total: OPEX	3,491.95		3,491.95	38,553.78		38,553.78
CAPEX						
032008 CORP-Legal Admin	2.09		2.09	119.36		119.36
032015 CORP-Legal	23.98		23.98	480.03		480.03
Total: CAPEX	26.07		26.07	599.39		599.39
Total: 0329 SC-CORP Legal	3,518.02		3,518.02	39,153.17		39,153.17

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production				26.56		26.56
033002 WE-Network	3.02		3.02	39.11		39.11
033003 WE-Customer Relations				53.90		53.90
033004 WE-Technical Services				22.92		22.92
033005 WE-Administration				629.93		629.93
033006 WE-Service Delivery				29.95		29.95
033007 WE-Finance				611.36		611.36
033011 WE-Environmental Mgmt				25.22		25.22
033014 WE-Engineering	2.51		2.51	50.57		50.57
033015 WE-Legal	6.78		6.78	65.79		65.79
033016 WE-Maintenance				203.54		203.54
033018 WE-Human Resources	.49		.49	27.14		27.14
033019 WE-Operational Risk	.19		.19	17.97		17.97
033020 WE-Business Development	.65		.65	296.95		296.95
033025 WE-External Affairs				206.22		206.22
033028 WE-Asset Planning				299.46		299.46
Total: OPEX	13.64		13.64	2,606.59		2,606.59
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	13.64		13.64	2,606.59		2,606.59
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	5.85		5.85	59.02		59.02
033502 CE-Network	4.30		4.30	49.15		49.15
033503 CE-Customer Relations	106.18-		106.18-	374.12		374.12
033505 CE-Administration	302.41		302.41	3,880.88		3,880.88
033507 CE-Finance	208.00		208.00	650.41		650.41

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

		Month			Year-To-Date		
Description Of Service		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0335	SC-Central Region Location						
OPEX							
033511	CE-Environmental Mgmt	12.82		12.82	121.97		121.97
033514	CE-Engineering	54.60		54.60	598.44		598.44
033515	CE-Legal	13.85		13.85	169.60		169.60
033516	CE-Maintenance	179.66		179.66	1,202.84		1,202.84
033518	CE-Human Resources	64.60		64.60	410.81		410.81
033519	CE-Operational Risk	7.91		7.91	153.78		153.78
033520	CE-Business Development	112.58		112.58	919.94		919.94
033525	CE-External Affairs	7.09		7.09	61.79		61.79
Total: OPEX		867.49		867.49	8,652.75		8,652.75
CAPEX							
033501	CE-Production	.14		.14	.29		.29
033502	CE-Network	.10		.10	.21		.21
033503	CE-Customer Relations	3.17		3.17	55.46		55.46
033505	CE-Administration	7.08		7.08	14.82		14.82
033507	CE-Finance	.79		.79	1.58		1.58
033511	CE-Environmental Mgmt	.30		.30	.60		.60
033514	CE-Engineering	1.28		1.28	2.74		2.74
033515	CE-Legal	.33		.33	.70		.70
033516	CE-Maintenance	.34		.34	.65		.65
033518	CE-Human Resources	.41		.41	53.19		53.19
033519	CE-Operational Risk	.17		.17	.38		.38
033520	CE-Business Development	.24		.24	.48		.48
033525	CE-External Affairs	.17		.17	.36		.36
Total: CAPEX		14.52		14.52	131.46		131.46
Total: 0335	SC-Central Region Location	882.01		882.01	8,784.21		8,784.21
0340	SC-CSC Alton OH Location						
OPEX							
034005	CCA-Administration	4,373.87		4,373.87	69,525.12		69,525.12
034018	CCA-Human Resources	354.05		354.05	11,580.37		11,580.37
034070	CCA-Call Handling	15,851.11		15,851.11	163,729.36		163,729.36
034071	CCA-Billing	8,371.40		8,371.40	85,066.89		85,066.89
034072	CCA-Collections	7,495.10		7,495.10	81,215.02		81,215.02
034073	CCA-Operations & Performance	15,228.80		15,228.80	139,591.44		139,591.44
034074	CCA-Business Services	1,379.47		1,379.47	17,382.85		17,382.85
034075	CCA-Education & Development	1,149.59		1,149.59	19,213.65		19,213.65
Total: OPEX		54,203.39		54,203.39	587,304.70		587,304.70
CAPEX							
034005	CCA-Administration						
034018	CCA-Human Resources						
034070	CCA-Call Handling						
034071	CCA-Billing						
034072	CCA-Collections						

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	54,203.39		54,203.39	587,304.70		587,304.70
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	8,349.38		8,349.38	92,416.22		92,416.22
Total: OPEX	8,349.38		8,349.38	92,416.22		92,416.22
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	8,349.38		8,349.38	92,416.22		92,416.22
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	430.09		430.09	6,478.91		6,478.91
035002 SE-Network	826.35		826.35	12,893.97		12,893.97
035003 SE-Customer Relations	9,588.19		9,588.19	89,991.76		89,991.76
035005 SE-Administration	11,685.82-		11,685.82-	190,446.41		190,446.41
035007 SE-Finance	13,525.76		13,525.76	182,643.73		182,643.73
035011 SE-Environmental Mgmt	1,994.53		1,994.53	29,521.36		29,521.36
035014 SE-Engineering	1,289.92		1,289.92	17,731.74		17,731.74
035015 SE-Legal	3,427.11		3,427.11	41,518.03		41,518.03
035016 SE-Maintenance	13,222.84		13,222.84	126,534.66		126,534.66
035018 SE-Human Resources	3,889.99		3,889.99	42,065.68		42,065.68
035019 SE-Operational Risk	3,583.15		3,583.15	36,040.41		36,040.41
035020 SE-Business Development	5,370.69		5,370.69	70,256.34		70,256.34
035025 SE-External Affairs	1,584.01		1,584.01	42,910.26		42,910.26
Total: OPEX	47,046.81		47,046.81	889,033.26		889,033.26
CAPEX						
035001 SE-Production	33.13		33.13	422.24		422.24
035002 SE-Network	43.46		43.46	778.25		778.25
035003 SE-Customer Relations	153.24		153.24	1,957.87		1,957.87
035005 SE-Administration	1,763.57		1,763.57	21,282.65		21,282.65
035007 SE-Finance	363.71		363.71	4,653.31		4,653.31
035011 SE-Environmental Mgmt	162.17		162.17	1,574.92		1,574.92
035014 SE-Engineering	3,586.51		3,586.51	40,647.93		40,647.93
035015 SE-Legal	127.79		127.79	1,707.36		1,707.36
035016 SE-Maintenance	127.35		127.35	3,248.11		3,248.11
035018 SE-Human Resources	77.87		77.87	888.66		888.66
035019 SE-Operational Risk	31.11		31.11	5,641.45		5,641.45
035020 SE-Business Development	168.02		168.02	2,039.10		2,039.10

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	70.11		70.11	963.69		963.69
Total: CAPEX	6,708.04		6,708.04	85,805.54		85,805.54
Total: 0350 SC-Southeast-PA Location	53,754.85		53,754.85	974,838.80		974,838.80
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	824.41		824.41	7,011.80		7,011.80
032046 CORP-3906 Church Road	655.22		655.22	6,790.01		6,790.01
032062 CORP-Building Services	10,070.07		10,070.07	109,994.49		109,994.49
032063 CORP-Building Services Woodcre	4,457.89		4,457.89	49,551.24		49,551.24
032090 CORP-Prop Mgmt Development				83.36-		83.36-
Total: OPEX	16,007.59		16,007.59	173,264.18		173,264.18
CAPEX						
032046 CORP-3906 Church Road	540.59		540.59	5,199.47		5,199.47
032062 CORP-Building Services	419.35		419.35	8,637.79		8,637.79
032063 CORP-Building Services Woodcre	73.45		73.45	4,144.81		4,144.81
032090 CORP-Prop Mgmt Development				5.44-		5.44-
Total: CAPEX	1,033.39		1,033.39	17,976.63		17,976.63
Total: 0362 SC-CORP Property	17,040.98		17,040.98	191,240.81		191,240.81
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	16.04		16.04	77.91		77.91
036502 NE-Network				1.22		1.22
036503 NE-Customer Field Services				3.50		3.50
036505 NE-Administration	2,422.62		2,422.62	10,303.88		10,303.88
036507 NE-Finance	103.86		103.86	905.21		905.21
036511 NE-Environmental Mgmt	8.58		8.58	41.14		41.14
036514 NE-Engineering	12.28		12.28	57.42		57.42
036515 NE-Legal	126.73		126.73	480.94		480.94
036516 NE-Maintenance	10.53		10.53	50.04		50.04
036518 NE-Human Resources	72.23		72.23	361.55		361.55
036519 NE-Operational Risk	49.14		49.14	235.69		235.69
036520 NE-Business Development	99.67		99.67	1,597.39		1,597.39
036525 NE-External Affairs	32.48		32.48	156.83		156.83
036576 NE-Building Services Woodcrest	12.84		12.84	35.82		35.82
036591 NE-SAP Conversion				2.37		2.37
Total: OPEX	2,967.00		2,967.00	14,310.91		14,310.91
CAPEX						
036501 NE-Production				1.09-		1.09-
036502 NE-Network				.33		.33
036503 NE-Customer Field Services				.71		.71
036505 NE-Administration				18.02-		18.02-
036507 NE-Finance				7.36-		7.36-

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
CAPEX						
036511 NE-Environmental Mgmt				.63-		.63-
036514 NE-Engineering				.69-		.69-
036515 NE-Legal				4.56-		4.56-
036516 NE-Maintenance				.52-		.52-
036518 NE-Human Resources				2.58-		2.58-
036519 NE-Operational Risk				3.06-		3.06-
036520 NE-Business Development				3.28-		3.28-
036525 NE-External Affairs				1.18-		1.18-
036576 NE-Building Services Woodcrest				.19-		.19-
Total: CAPEX				42.12-		42.12-
Total: 0365 SC-Northeastern Reg Location	2,967.00		2,967.00	14,268.79		14,268.79
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	157.41		157.41	1,249.08		1,249.08
032069 CORP-Regulatory UFS	1,336.34		1,336.34	12,955.55		12,955.55
Total: OPEX	1,493.75		1,493.75	14,204.63		14,204.63
CAPEX						
032050 CORP-Backfill Reg App	1.68		1.68	35.54		35.54
032069 CORP-Regulatory UFS	5.60		5.60	9,537.64		9,537.64
Total: CAPEX	7.28		7.28	9,573.18		9,573.18
Total: 0369 SC-CORP Regulatory	1,501.03		1,501.03	23,777.81		23,777.81
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	1,362.37		1,362.37	18,497.60		18,497.60
037018 CCP-Human Resources ODI	367.51		367.51	4,166.63		4,166.63
037070 CCP-Call Handling	16,076.14		16,076.14	175,678.59		175,678.59
037071 CCP-Billing				292.62-		292.62-
037072 CCP-Collections				56.97-		56.97-
037073 CCP-Operations and Support	5,900.52		5,900.52	56,921.06		56,921.06
037074 CCP-Business Services				354.10		354.10
037075 CCP-Education & Development	545.21		545.21	7,260.19		7,260.19
Total: OPEX	24,251.75		24,251.75	262,528.58		262,528.58
CAPEX						
037005 CCP-Administration				.01		.01
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling				.17		.17
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				.05		.05
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX				.23		.23

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	24,251.75		24,251.75	262,528.81		262,528.81
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				918.12-		918.12-
Total: OPEX				918.12-		918.12-
CAPEX						
032091 CORP-STEP Project				42.83-		42.83-
Total: CAPEX				42.83-		42.83-
Total: 0375 SC-STEP Project Location				960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	537.68		537.68	31,486.67		31,486.67
Total: OPEX	537.68		537.68	31,486.67		31,486.67
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	537.68		537.68	31,486.67		31,486.67
0398 SC-CORP Other						
032000 CORP-Balance Sheet	1,479.90-		1,479.90-	666,904.56		666,904.56
Total:	1,479.90-		1,479.90-	666,904.56		666,904.56
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.68-		.68-	12.61		12.61
032061 CORP-Property Management				73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	441.99		441.99	3,622.60		3,622.60
032092 CORP-Strategy & Planning				.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer				2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	20,078.87		20,078.87	25,286.53		25,286.53
Total: OPEX	20,520.18		20,520.18	28,844.58		28,844.58
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.02-		.02-	1.22		1.22
032061 CORP-Property Management				66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	4.73		4.73	78.75		78.75
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 09 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0398 SC-CORP Other

Description Of Service		Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0398	SC-CORP Other						
CAPEX							
032095	CORP-Project STAR						
032096	CORP-Chief Growth Officer						
032097	CORP-Product & Serv Innovation						
032098	CORP-Non-Departmental Costs	708.88	708.88		2,680.81	2,680.81	
Total: CAPEX		713.59	713.59		2,827.69	2,827.69	
Total: 0398	SC-CORP Other	19,753.87	19,753.87		698,576.83	698,576.83	
Total: 26	Tennessee-American Water Co.	381,315.46	381,315.46		4,100,484.35	4,100,484.35	
Total: D	Southeastern Region	381,315.46	381,315.46		4,100,484.35	4,100,484.35	
Total:	Grand Total :	381,315.46	381,315.46		4,100,484.35	4,100,484.35	

Data Selection Values
Year: 07 Period: 10 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	521.03	16,177.67	8,686.37	24,864.04
Administration	87.33	7,114.09	64,922.81	72,036.90
Audit	16.32	1,069.55	1,831.98	2,901.53
Communications	51.80	3,516.87	3,052.21	6,569.08
Legal	65.99	4,060.91	4,710.57	8,771.48
Engineering	56.53	3,431.50	2,584.83	6,016.33
Finance	386.69	20,657.39	57,299.72	77,957.11
Human Resources	148.59	6,536.71	8,376.90	14,913.61
Information Systems	518.14	20,853.45	30,490.35	51,343.80
Operations	392.88	20,509.23	14,232.88	34,742.11
Rates & Revenue	66.75	2,813.97	4,578.12	7,392.09
Risk Management	68.09	3,382.28	5,858.43	9,240.71
Water Quality	205.89	7,381.82	7,402.05	14,783.87
Customer Service	2,604.23	48,985.07	41,602.33	90,587.40
TOTAL:	5,190.26	166,490.51	255,629.55	422,120.06

TOTAL CURRENT MONTH CHARGES	422,120.06
LESS: PAYMENT-PRIOR EST. BILLING	381,315.46-
NET AMOUNT PAYABLE (RECEIVABLE)	40,804.60
PLUS: EST. CURRENT MONTH BILLING	422,120.06
	462,924.66

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3				732,427.71-		732,427.71-
Total:				732,427.71-		732,427.71-
Total: 0003 AW Service Co.				732,427.71-		732,427.71-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,992.80		1,992.80	15,399.17		15,399.17
Total: OPEX	1,992.80		1,992.80	15,399.17		15,399.17
CAPEX						
032020 CORP-Corporate Bus Development	21.15		21.15	305.38		305.38
Total: CAPEX	21.15		21.15	305.38		305.38
Total: 0320 SC-CORP Bus Develop	2,013.95		2,013.95	15,704.55		15,704.55
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,889.98		2,889.98	23,293.58		23,293.58
Total: OPEX	2,889.98		2,889.98	23,293.58		23,293.58
CAPEX						
032060 CORP-Audit	11.55		11.55	300.16		300.16
Total: CAPEX	11.55		11.55	300.16		300.16
Total: 0321 SC-CORP Audit	2,901.53		2,901.53	23,593.74		23,593.74
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs				78.25		78.25
032025 CORP-External Affairs	1,275.62		1,275.62	13,549.46		13,549.46
032068 CORP-Marketing & Sales	3,763.78		3,763.78	25,489.12		25,489.12
032085 CORP-External Communications	920.28		920.28	13,975.96		13,975.96
032086 CORP-Internal Communications	418.20		418.20	5,811.76		5,811.76
032087 CORP-Corp Social Resp	117.37		117.37	6,594.13		6,594.13
Total: OPEX	6,495.25		6,495.25	65,498.68		65,498.68
CAPEX						
032025 CORP-External Affairs	8.85		8.85	206.48		206.48
032068 CORP-Marketing & Sales	24.05		24.05	408.06		408.06
032085 CORP-External Communications	5.03		5.03	87.06		87.06
032086 CORP-Internal Communications	2.48		2.48	52.63		52.63
032087 CORP-Corp Social Resp						
Total: CAPEX	40.41		40.41	754.23		754.23
Total: 0322 SC-CORP External Affairs	6,535.66		6,535.66	66,252.91		66,252.91
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.69-		.69-
032010 CORP-Supply Chain-Sourcing	3,943.49		3,943.49	33,303.84		33,303.84
033010 WE-Supply Chain	2.76		2.76	77.69		77.69
033510 CE-Supply Chain	2.22		2.22	28.73		28.73

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	1,027.04		1,027.04	8,136.41		8,136.41
036510 NE-Supply Chain	12.15		12.15	57.43-		57.43-
Total: OPEX	4,987.66		4,987.66	41,488.55		41,488.55
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,302.78		2,302.78	23,616.61		23,616.61
033010 WE-Supply Chain				1.14		1.14
033510 CE-Supply Chain				45.44		45.44
035010 SE-Supply Chain	451.48		451.48	4,362.77		4,362.77
036510 NE-Supply Chain				69.19-		69.19-
Total: CAPEX	2,754.26		2,754.26	27,956.77		27,956.77
Total: 0323 SC-Supply Chain Location	7,741.92		7,741.92	69,445.32		69,445.32
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	391.54		391.54	6,551.18		6,551.18
032031 CORP-Service Desk	1,159.43		1,159.43	11,816.81		11,816.81
032032 CORP-ITS Bus Development	784.04		784.04	7,665.02		7,665.02
032033 CORP-ITS Desktop Adminstration	237.55		237.55	3,220.71		3,220.71
032034 CORP-ITS Appl Adm & Security	978.80		978.80	7,696.12		7,696.12
032071 CORP-ITS Admin	10,121.16		10,121.16	62,978.00		62,978.00
032072 CORP-ITS PMO	1,839.55		1,839.55	17,873.84		17,873.84
032073 CORP-ITS Infra/Oper Admin	531.95-		531.95-	4,628.20		4,628.20
032074 CORP-ITS Production	2,283.07		2,283.07	65,460.19		65,460.19
032075 CORP-System Maint & Perf	13,299.74		13,299.74	106,402.42		106,402.42
032076 CORP-Communications	3,413.33		3,413.33	31,926.43		31,926.43
032077 CORP-ITS Telecom				16.81		16.81
032078 CORP-Adm Business Solutions	506.98		506.98	3,665.35		3,665.35
032079 CORP-Technical Applications	5,042.84		5,042.84	46,180.41		46,180.41
032080 CORP-Functional Applications	4,337.97		4,337.97	23,638.95		23,638.95
032081 CORP-ITS Quality Assurance	1,253.47		1,253.47	9,995.20		9,995.20
032082 CORP-Technical Lead	478.08		478.08	6,730.29		6,730.29
032083 CORP-ITS Strategy/Governance	10.79		10.79	4,259.65		4,259.65
032093 CORP-ITS Design Authority	667.92		667.92	5,076.65		5,076.65
033031 WE-ITS Client Relations				8.69		8.69
033531 CE-Western CS & S	827.69		827.69	5,994.05		5,994.05
035031 SE-ITS Client Relations	28.03-		28.03-	34.29-		34.29-
036531 NE-Eastern CS & S	3,667.37		3,667.37	43,959.29		43,959.29
Total: OPEX	50,741.34		50,741.34	475,709.97		475,709.97
CAPEX						
032030 CORP-ITS Client Rel Admin	1.97		1.97	115.94		115.94
032031 CORP-Service Desk	6.74		6.74	161.53		161.53
032032 CORP-ITS Bus Development	5.27		5.27	104.58		104.58

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 CORP-ITS Desktop Adminstration	1.28		1.28	42.35		42.35
032034 CORP-ITS Appl Adm & Security	6.02		6.02	93.86		93.86
032071 CORP-ITS Admin	106.52		106.52	2,157.66		2,157.66
032072 CORP-ITS PMO	14.43		14.43	197.85		197.85
032073 CORP-ITS Infra/Oper Admin	2.67		2.67	61.85		61.85
032074 CORP-ITS Production	28.20		28.20	5,221.13		5,221.13
032075 CORP-System Maint & Perf	333.49		333.49	4,607.99		4,607.99
032076 CORP-Communications	14.82		14.82	481.10		481.10
032077 CORP-ITS Telecom				3.21-		3.21-
032078 CORP-Adm Business Solutions	1.92		1.92	44.36		44.36
032079 CORP-Technical Applications	26.85		26.85	783.45		783.45
032080 CORP-Functional Applications	18.02		18.02	291.16		291.16
032081 CORP-ITS Quality Assurance	6.97		6.97	125.86		125.86
032082 CORP-Technical Lead	3.16		3.16	91.43		91.43
032083 CORP-ITS Strategy/Governance				45.41		45.41
032093 CORP-ITS Design Authority	4.75		4.75	41.41		41.41
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				.98		.98
035031 SE-ITS Client Relations				3.86-		3.86-
036531 NE-Eastern CS & S	19.38		19.38	324.71		324.71
Total: CAPEX	602.46		602.46	14,987.54		14,987.54
Total: 0324 SC-ITS Location	51,343.80		51,343.80	490,697.51		490,697.51
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,272.48		3,272.48	27,686.98		27,686.98
032505 SSC-Administration	6,493.49		6,493.49	67,486.47		67,486.47
032560 SSC-Financial Reporting	.37		.37	.98		.98
032570 SSC-General Accounting	5,073.22		5,073.22	51,041.17		51,041.17
032571 SSC-Tax	1,885.83		1,885.83	18,878.33		18,878.33
032572 SSC-Business Support Services	1,369.09		1,369.09	13,519.69		13,519.69
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2,084.69		2,084.69	14,327.62		14,327.62
032575 SSC-Cash Management	2,212.45		2,212.45	21,996.49		21,996.49
032576 SSC-Facility Services	52.66-		52.66-	2,284.70-		2,284.70-
032577 SSC-Fixed Assets/Job Cost	3,274.29		3,274.29	25,706.39		25,706.39
032578 SSC-Project Management	446.13		446.13	4,103.10		4,103.10
032579 SSC-Employee Services	3,197.10		3,197.10	34,634.84		34,634.84
032580 SSC-AWE	351.40		351.40	1,898.84		1,898.84
Total: OPEX	29,607.88		29,607.88	278,996.20		278,996.20
CAPEX						
032084 SSC-Accounts Payable	11.41		11.41	432.72		432.72
032505 SSC-Administration	74.59		74.59	3,295.62		3,295.62

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0325 SC-SSC Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting				5.33-		5.33-
032570 SSC-General Accounting	17.76		17.76	726.11		726.11
032571 SSC-Tax	6.90		6.90	225.77		225.77
032572 SSC-Business Support Services	5.05		5.05	200.10		200.10
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	535.88		535.88	13,461.09		13,461.09
032575 SSC-Cash Management	8.99		8.99	346.17		346.17
032576 SSC-Facility Services				22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost	9.13		9.13	319.34		319.34
032578 SSC-Project Management	1.03		1.03	68.05		68.05
032579 SSC-Employee Services	14.12		14.12	575.96		575.96
032580 SSC-AWE	8.11		8.11	20.87		20.87
Total: CAPEX	692.97		692.97	19,643.94		19,643.94
Total: 0325 SC-SSC Location	30,300.85		30,300.85	298,640.14		298,640.14
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,476.26		3,476.26	28,940.29		28,940.29
032019 CORP-Operational Risk	5,332.35		5,332.35	32,812.38		32,812.38
032064 CORP-Operational Performance	1,940.29		1,940.29	14,663.15		14,663.15
032065 CORP-Asset Management	97.41		97.41	2,649.03		2,649.03
032066 CORP-Research & Env Excellence	1,108.20		1,108.20	19,898.70		19,898.70
036550 CORP-COE-Engineering	154.00		154.00	1,756.95		1,756.95
036551 CORP-COE-Technical Services	43.90-		43.90-	1,387.01		1,387.01
Total: OPEX	12,064.61		12,064.61	102,107.51		102,107.51
CAPEX						
032011 CORP-Chief Operating Officer	306.37		306.37	2,961.40		2,961.40
032019 CORP-Operational Risk	113.87		113.87	2,509.88		2,509.88
032064 CORP-Operational Performance	215.72		215.72	1,067.23		1,067.23
032065 CORP-Asset Management	1,813.56		1,813.56	14,383.00		14,383.00
032066 CORP-Research & Env Excellence	164.77		164.77	2,475.48		2,475.48
036550 CORP-COE-Engineering	990.90		990.90	9,664.99		9,664.99
036551 CORP-COE-Technical Services	675.24		675.24	7,409.60		7,409.60
Total: CAPEX	4,280.43		4,280.43	40,471.58		40,471.58
Total: 0326 SC-CORP Operations	16,345.04		16,345.04	142,579.09		142,579.09
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	4,583.29		4,583.29	30,066.18		30,066.18
032017 CORP-Planning & Reporting	3,699.03		3,699.03	36,990.03		36,990.03
032027 CORP-Reporting & Compliance	39,292.40		39,292.40	569,670.15		569,670.15
032037 CORP-Investor Relations	83.62-		83.62-	6,917.52		6,917.52
032047 CORP-Income Tax	8,394.04		8,394.04	49,825.72		49,825.72
032057 CORP-Treasury	1,625.33		1,625.33	17,394.64		17,394.64

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0327 SC-CORP Finance

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	57,510.47		57,510.47	710,864.24		710,864.24
CAPEX						
032007 CORP-Finance	67.20		67.20	14.90-		14.90-
032017 CORP-Planning & Reporting	15.35		15.35	300.87		300.87
032027 CORP-Reporting & Compliance	6.53		6.53	151.61		151.61
032037 CORP-Investor Relations	6.64		6.64	148.96		148.96
032047 CORP-Income Tax	11.57		11.57	245.44		245.44
032057 CORP-Treasury	13.10		13.10	309.67		309.67
Total: CAPEX	120.39		120.39	1,141.65		1,141.65
Total: 0327 SC-CORP Finance	57,630.86		57,630.86	712,005.89		712,005.89
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,371.91		2,371.91	21,692.76		21,692.76
032003 CORP-HR Talent Development	291.87		291.87	3,661.83		3,661.83
032004 CORP-HR Labor Relations	644.19		644.19	5,981.48		5,981.48
032006 CORP-Business Center HR	1,617.71		1,617.71	13,031.11		13,031.11
032012 CORP-HR Strategic Staffing				1.78-		1.78-
032013 CORP-HR Systems & Processes	735.62		735.62	11,231.23		11,231.23
032014 CORP-Benefits Service Center	1,847.24		1,847.24	19,592.02		19,592.02
032018 CORP-Human Resources	989.30		989.30	12,275.65		12,275.65
Total: OPEX	8,497.84		8,497.84	87,464.30		87,464.30
CAPEX						
032002 CORP-HR Comp/Benefits	8.96		8.96	156.08		156.08
032003 CORP-HR Talent Development	.77		.77	54.12		54.12
032004 CORP-HR Labor Relations	3.00		3.00	67.76		67.76
032006 CORP-Business Center HR	7.20		7.20	150.18		150.18
032012 CORP-HR Strategic Staffing				1.64-		1.64-
032013 CORP-HR Systems & Processes	3.07		3.07	89.79		89.79
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	.29-		.29-	10.14-		10.14-
Total: CAPEX	22.71		22.71	506.15		506.15
Total: 0328 SC-CORP Human Resources	8,520.55		8,520.55	87,970.45		87,970.45
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	607.70		607.70	11,685.81		11,685.81
032015 CORP-Legal	3,156.44		3,156.44	26,867.97		26,867.97
Total: OPEX	3,764.14		3,764.14	38,553.78		38,553.78
CAPEX						
032008 CORP-Legal Admin	3.35		3.35	119.36		119.36
032015 CORP-Legal	22.85		22.85	480.03		480.03
Total: CAPEX	26.20		26.20	599.39		599.39
Total: 0329 SC-CORP Legal	3,790.34		3,790.34	39,153.17		39,153.17

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.61		.61	26.56		26.56
033002 WE-Network	15.33		15.33	39.11		39.11
033003 WE-Customer Relations	1.26		1.26	53.90		53.90
033004 WE-Technical Services	2.73		2.73	22.92		22.92
033005 WE-Administration	64.55		64.55	629.93		629.93
033006 WE-Service Delivery	2.20		2.20	29.95		29.95
033007 WE-Finance	200.92		200.92	611.36		611.36
033011 WE-Environmental Mgmt	1.23		1.23	25.22		25.22
033014 WE-Engineering	3.79		3.79	50.57		50.57
033015 WE-Legal	4.98		4.98	65.79		65.79
033016 WE-Maintenance	1.73		1.73	203.54		203.54
033018 WE-Human Resources	2.17		2.17	27.14		27.14
033019 WE-Operational Risk	3.03		3.03	17.97		17.97
033020 WE-Business Development	7.04		7.04	296.95		296.95
033025 WE-External Affairs	3.70		3.70	206.22		206.22
033028 WE-Asset Planning	53.71		53.71	299.46		299.46
Total: OPEX	368.98		368.98	2,606.59		2,606.59
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	368.98		368.98	2,606.59		2,606.59
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	4.81		4.81	59.02		59.02
033502 CE-Network	3.56		3.56	49.15		49.15
033503 CE-Customer Relations	85.08-		85.08-	374.12		374.12
033505 CE-Administration	234.30		234.30	3,880.88		3,880.88
033507 CE-Finance	195.41		195.41	650.41		650.41

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	10.62		10.62	121.97		121.97
033514 CE-Engineering	45.91		45.91	598.44		598.44
033515 CE-Legal	10.51		10.51	169.60		169.60
033516 CE-Maintenance	181.45		181.45	1,202.84		1,202.84
033518 CE-Human Resources	10.99		10.99	410.81		410.81
033519 CE-Operational Risk	5.63		5.63	153.78		153.78
033520 CE-Business Development	61.87		61.87	919.94		919.94
033525 CE-External Affairs	7.10		7.10	61.79		61.79
Total: OPEX	687.08		687.08	8,652.75		8,652.75
CAPEX						
033501 CE-Production				.29		.29
033502 CE-Network				.21		.21
033503 CE-Customer Relations	10.56		10.56	55.46		55.46
033505 CE-Administration				14.82		14.82
033507 CE-Finance				1.58		1.58
033511 CE-Environmental Mgmt				.60		.60
033514 CE-Engineering				2.74		2.74
033515 CE-Legal				.70		.70
033516 CE-Maintenance				.65		.65
033518 CE-Human Resources				53.19		53.19
033519 CE-Operational Risk				.38		.38
033520 CE-Business Development				.48		.48
033525 CE-External Affairs				.36		.36
Total: CAPEX	10.56		10.56	131.46		131.46
Total: 0335 SC-Central Region Location	697.64		697.64	8,784.21		8,784.21
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	7,156.23		7,156.23	69,525.12		69,525.12
034018 CCA-Human Resources	426.77		426.77	11,580.37		11,580.37
034070 CCA-Call Handling	16,975.99		16,975.99	163,729.36		163,729.36
034071 CCA-Billing	9,463.20		9,463.20	85,066.89		85,066.89
034072 CCA-Collections	7,611.49		7,611.49	81,215.02		81,215.02
034073 CCA-Operations & Performance	11,345.53		11,345.53	139,591.44		139,591.44
034074 CCA-Business Services	1,796.10		1,796.10	17,382.85		17,382.85
034075 CCA-Education & Development	1,476.76		1,476.76	19,213.65		19,213.65
Total: OPEX	56,252.07		56,252.07	587,304.70		587,304.70
CAPEX						
034005 CCA-Administration						
034018 CCA-Human Resources						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	56,252.07		56,252.07	587,304.70		587,304.70
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	10,147.70		10,147.70	92,416.22		92,416.22
Total: OPEX	10,147.70		10,147.70	92,416.22		92,416.22
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,147.70		10,147.70	92,416.22		92,416.22
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	406.04		406.04	6,478.91		6,478.91
035002 SE-Network	1,229.24		1,229.24	12,893.97		12,893.97
035003 SE-Customer Relations	10,348.57		10,348.57	89,991.76		89,991.76
035005 SE-Administration	17,680.81		17,680.81	190,446.41		190,446.41
035007 SE-Finance	17,133.23		17,133.23	182,643.73		182,643.73
035011 SE-Environmental Mgmt	3,245.70		3,245.70	29,521.36		29,521.36
035014 SE-Engineering	1,556.83		1,556.83	17,731.74		17,731.74
035015 SE-Legal	4,720.99		4,720.99	41,518.03		41,518.03
035016 SE-Maintenance	12,866.45		12,866.45	126,534.66		126,534.66
035018 SE-Human Resources	5,367.31		5,367.31	42,065.68		42,065.68
035019 SE-Operational Risk	3,716.25		3,716.25	36,040.41		36,040.41
035020 SE-Business Development	7,247.14		7,247.14	70,256.34		70,256.34
035025 SE-External Affairs	3,825.48		3,825.48	42,910.26		42,910.26
Total: OPEX	89,344.04		89,344.04	889,033.26		889,033.26
CAPEX						
035001 SE-Production	33.81		33.81	422.24		422.24
035002 SE-Network	53.02		53.02	778.25		778.25
035003 SE-Customer Relations	182.33		182.33	1,957.87		1,957.87
035005 SE-Administration	1,832.34		1,832.34	21,282.65		21,282.65
035007 SE-Finance	351.65		351.65	4,653.31		4,653.31
035011 SE-Environmental Mgmt	97.71		97.71	1,574.92		1,574.92
035014 SE-Engineering	4,342.16		4,342.16	40,647.93		40,647.93
035015 SE-Legal	126.75		126.75	1,707.36		1,707.36
035016 SE-Maintenance	132.40		132.40	3,248.11		3,248.11
035018 SE-Human Resources	81.78		81.78	888.66		888.66
035019 SE-Operational Risk	24.15		24.15	5,641.45		5,641.45
035020 SE-Business Development	153.17		153.17	2,039.10		2,039.10

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	73.34		73.34	963.69		963.69
Total: CAPEX	7,484.61		7,484.61	85,805.54		85,805.54
Total: 0350 SC-Southeast-PA Location	96,828.65		96,828.65	974,838.80		974,838.80
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	725.40		725.40	7,011.80		7,011.80
032046 CORP-3906 Church Road	722.30		722.30	6,790.01		6,790.01
032062 CORP-Building Services	10,184.31		10,184.31	109,994.49		109,994.49
032063 CORP-Building Services Woodcre	4,795.36		4,795.36	49,551.24		49,551.24
032090 CORP-Prop Mgmt Development				83.36-		83.36-
Total: OPEX	16,427.37		16,427.37	173,264.18		173,264.18
CAPEX						
032046 CORP-3906 Church Road	488.44		488.44	5,199.47		5,199.47
032062 CORP-Building Services	378.86		378.86	8,637.79		8,637.79
032063 CORP-Building Services Woodcre	116.67		116.67	4,144.81		4,144.81
032090 CORP-Prop Mgmt Development				5.44-		5.44-
Total: CAPEX	983.97		983.97	17,976.63		17,976.63
Total: 0362 SC-CORP Property	17,411.34		17,411.34	191,240.81		191,240.81
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	14.03		14.03	77.91		77.91
036502 NE-Network				1.22		1.22
036503 NE-Customer Field Services				3.50		3.50
036505 NE-Administration	3,738.55		3,738.55	10,303.88		10,303.88
036507 NE-Finance	106.23		106.23	905.21		905.21
036511 NE-Environmental Mgmt	7.94		7.94	41.14		41.14
036514 NE-Engineering	11.20		11.20	57.42		57.42
036515 NE-Legal	117.91		117.91	480.94		480.94
036516 NE-Maintenance	9.75		9.75	50.04		50.04
036518 NE-Human Resources	52.47		52.47	361.55		361.55
036519 NE-Operational Risk	45.43		45.43	235.69		235.69
036520 NE-Business Development	86.20		86.20	1,597.39		1,597.39
036525 NE-External Affairs	29.00		29.00	156.83		156.83
036576 NE-Building Services Woodcrest	8.59		8.59	35.82		35.82
036591 NE-SAP Conversion				2.37		2.37
Total: OPEX	4,227.30		4,227.30	14,310.91		14,310.91
CAPEX						
036501 NE-Production				1.09-		1.09-
036502 NE-Network				.33		.33
036503 NE-Customer Field Services				.71		.71
036505 NE-Administration				18.02-		18.02-
036507 NE-Finance				7.36-		7.36-

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
CAPEX						
036511 NE-Environmental Mgmt				.63-		.63-
036514 NE-Engineering				.69-		.69-
036515 NE-Legal				4.56-		4.56-
036516 NE-Maintenance				.52-		.52-
036518 NE-Human Resources				2.58-		2.58-
036519 NE-Operational Risk				3.06-		3.06-
036520 NE-Business Development				3.28-		3.28-
036525 NE-External Affairs				1.18-		1.18-
036576 NE-Building Services Woodcrest				.19-		.19-
Total: CAPEX				42.12-		42.12-
Total: 0365 SC-Northeastern Reg Location	4,227.30		4,227.30	14,268.79		14,268.79
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	96.59		96.59	1,249.08		1,249.08
032069 CORP-Regulatory UFS	884.40		884.40	12,955.55		12,955.55
Total: OPEX	980.99		980.99	14,204.63		14,204.63
CAPEX						
032050 CORP-Backfill Reg App	1.59		1.59	35.54		35.54
032069 CORP-Regulatory UFS	1.11		1.11	9,537.64		9,537.64
Total: CAPEX	2.70		2.70	9,573.18		9,573.18
Total: 0369 SC-CORP Regulatory	983.69		983.69	23,777.81		23,777.81
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	1,377.30		1,377.30	18,497.60		18,497.60
037018 CCP-Human Resources ODI	451.57		451.57	4,166.63		4,166.63
037070 CCP-Call Handling	15,951.61		15,951.61	175,678.59		175,678.59
037071 CCP-Billing				292.62-		292.62-
037072 CCP-Collections	12.12		12.12	56.97-		56.97-
037073 CCP-Operations and Support	6,287.75		6,287.75	56,921.06		56,921.06
037074 CCP-Business Services				354.10		354.10
037075 CCP-Education & Development	675.45		675.45	7,260.19		7,260.19
Total: OPEX	24,755.80		24,755.80	262,528.58		262,528.58
CAPEX						
037005 CCP-Administration	.01		.01	.01		.01
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling	.17		.17	.17		.17
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support	.05		.05	.05		.05
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX	.23		.23	.23		.23

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	24,756.03		24,756.03	262,528.81		262,528.81
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				918.12-		918.12-
Total: OPEX				918.12-		918.12-
CAPEX						
032091 CORP-STEP Project				42.83-		42.83-
Total: CAPEX				42.83-		42.83-
Total: 0375 SC-STEP Project Location				960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	3,292.90		3,292.90	31,486.67		31,486.67
Total: OPEX	3,292.90		3,292.90	31,486.67		31,486.67
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	3,292.90		3,292.90	31,486.67		31,486.67
0398 SC-CORP Other						
032000 CORP-Balance Sheet	65,523.15-		65,523.15-	666,904.56		666,904.56
Total:	65,523.15-		65,523.15-	666,904.56		666,904.56
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.67-		.67-	12.61		12.61
032061 CORP-Property Management				73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	586.72		586.72	3,622.60		3,622.60
032092 CORP-Strategy & Planning				.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer				2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	18,798.66		18,798.66	25,286.53		25,286.53
Total: OPEX	19,384.71		19,384.71	28,844.58		28,844.58
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.02-		.02-	1.22		1.22
032061 CORP-Property Management				66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	5.74		5.74	78.75		78.75
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 10 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0398 SC-CORP Other

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
CAPEX						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	638.83		638.83	2,680.81		2,680.81
Total: CAPEX	644.55		644.55	2,827.69		2,827.69
Total: 0398 SC-CORP Other	45,493.89-		45,493.89-	698,576.83		698,576.83
Total: 26 Tennessee-American Water Co.	356,596.91		356,596.91	4,100,484.35		4,100,484.35
Total: D Southeastern Region	356,596.91		356,596.91	4,100,484.35		4,100,484.35
Total: Grand Total :	356,596.91		356,596.91	4,100,484.35		4,100,484.35

Data Selection Values
Year: 07 Period: 11 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	508.52	14,844.50	8,333.08	23,177.58
Administration	84.35	5,167.91	62,237.63	67,405.54
Audit	18.60	1,130.63	2,122.67	3,253.30
Communications	38.26	2,308.48	3,134.49	5,442.97
Legal	82.30	4,534.13	4,638.75	9,172.88
Engineering	62.84	3,376.23	2,622.48	5,998.71
Finance	415.26	20,993.76	69,743.87	90,737.63
Human Resources	152.09	6,372.59	7,341.45	13,714.04
Information Systems	471.98	19,086.01	29,243.50	48,329.51
Operations	382.80	17,768.68	13,005.60	30,774.28
Rates & Revenue	34.66	1,563.32	3,672.21	5,235.53
Risk Management	59.57	3,093.86	4,597.80	7,691.66
Water Quality	216.28	7,346.24	8,060.58	15,406.82
Customer Service	2,675.25	47,567.67	42,521.50	90,089.17
TOTAL:	5,202.76	155,154.01	261,275.61	416,429.62

TOTAL CURRENT MONTH CHARGES	416,429.62
LESS: PAYMENT-PRIOR EST. BILLING	422,120.06-
NET AMOUNT PAYABLE (RECEIVABLE)	5,690.44-
PLUS: EST. CURRENT MONTH BILLING	416,429.62
	410,739.18

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	46,495.04-		46,495.04-	713,399.60-		713,399.60-
Total:	46,495.04-		46,495.04-	713,399.60-		713,399.60-
Total: 0003 AW Service Co.	46,495.04-		46,495.04-	713,399.60-		713,399.60-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,771.53		1,771.53	18,232.15		18,232.15
Total: OPEX	1,771.53		1,771.53	18,232.15		18,232.15
CAPEX						
032020 CORP-Corporate Bus Development	16.33		16.33	341.96		341.96
Total: CAPEX	16.33		16.33	341.96		341.96
Total: 0320 SC-CORP Bus Develop	1,787.86		1,787.86	18,574.11		18,574.11
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	3,239.42		3,239.42	29,351.61		29,351.61
Total: OPEX	3,239.42		3,239.42	29,351.61		29,351.61
CAPEX						
032060 CORP-Audit	13.88		13.88	329.60		329.60
Total: CAPEX	13.88		13.88	329.60		329.60
Total: 0321 SC-CORP Audit	3,253.30		3,253.30	29,681.21		29,681.21
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs				429.25		429.25
032025 CORP-External Affairs	1,077.60		1,077.60	15,825.89		15,825.89
032068 CORP-Marketing & Sales	2,807.49		2,807.49	32,831.97		32,831.97
032085 CORP-External Communications	1,434.90		1,434.90	15,568.76		15,568.76
032086 CORP-Internal Communications	514.20		514.20	7,226.06		7,226.06
032087 CORP-Corp Social Resp	1,793.63		1,793.63	9,108.26		9,108.26
Total: OPEX	7,627.82		7,627.82	80,990.19		80,990.19
CAPEX						
032025 CORP-External Affairs	9.98		9.98	228.66		228.66
032068 CORP-Marketing & Sales	15.91		15.91	455.48		455.48
032085 CORP-External Communications	5.43		5.43	93.20		93.20
032086 CORP-Internal Communications	2.82		2.82	58.30		58.30
032087 CORP-Corp Social Resp						
Total: CAPEX	34.14		34.14	835.64		835.64
Total: 0322 SC-CORP External Affairs	7,661.96		7,661.96	81,825.83		81,825.83
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.69-		.69-
032010 CORP-Supply Chain-Sourcing	4,196.95		4,196.95	41,105.48		41,105.48
033010 WE-Supply Chain	.71		.71	81.34		81.34
033510 CE-Supply Chain	2.00		2.00	34.40		34.40

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	632.62		632.62	9,303.07		9,303.07
036510 NE-Supply Chain	9.10		9.10	32.34-		32.34-
Total: OPEX	4,841.38		4,841.38	50,491.26		50,491.26
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,706.61		2,706.61	30,260.66		30,260.66
033010 WE-Supply Chain				1.14		1.14
033510 CE-Supply Chain				45.44		45.44
035010 SE-Supply Chain	426.79		426.79	5,400.62		5,400.62
036510 NE-Supply Chain				69.19-		69.19-
Total: CAPEX	3,133.40		3,133.40	35,638.67		35,638.67
Total: 0323 SC-Supply Chain Location	7,974.78		7,974.78	86,129.93		86,129.93
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	470.07		470.07	7,801.63		7,801.63
032031 CORP-Service Desk	1,204.90		1,204.90	17,386.36		17,386.36
032032 CORP-ITS Bus Development	578.19		578.19	8,896.82		8,896.82
032033 CORP-ITS Desktop Adminstration	292.42		292.42	3,756.13		3,756.13
032034 CORP-ITS Appl Adm & Security	908.70		908.70	9,476.39		9,476.39
032071 CORP-ITS Admin	10,313.97		10,313.97	85,991.43		85,991.43
032072 CORP-ITS PMO	1,939.97		1,939.97	22,997.02		22,997.02
032073 CORP-ITS Infra/Oper Admin	739.33		739.33	5,811.88		5,811.88
032074 CORP-ITS Production	2,257.33		2,257.33	70,580.64		70,580.64
032075 CORP-System Maint & Perf	10,271.80		10,271.80	131,401.41		131,401.41
032076 CORP-Communications	4,452.15		4,452.15	41,630.23		41,630.23
032077 CORP-ITS Telecom				16.81		16.81
032078 CORP-Adm Business Solutions	218.48		218.48	4,303.30		4,303.30
032079 CORP-Technical Applications	4,747.11		4,747.11	56,205.64		56,205.64
032080 CORP-Functional Applications	3,189.66		3,189.66	30,749.29		30,749.29
032081 CORP-ITS Quality Assurance	1,237.90		1,237.90	12,503.89		12,503.89
032082 CORP-Technical Lead	434.10		434.10	7,588.08		7,588.08
032083 CORP-ITS Strategy/Governance				4,259.65		4,259.65
032093 CORP-ITS Design Authority	540.27		540.27	7,339.67		7,339.67
033031 WE-ITS Client Relations				8.69		8.69
033531 CE-Western CS & S	435.52		435.52	8,578.42		8,578.42
035031 SE-ITS Client Relations	1.87		1.87	30.95-		30.95-
036531 NE-Eastern CS & S	3,656.72		3,656.72	53,738.16		53,738.16
Total: OPEX	47,890.46		47,890.46	590,990.59		590,990.59
CAPEX						
032030 CORP-ITS Client Rel Admin	2.20		2.20	120.34		120.34
032031 CORP-Service Desk	7.46		7.46	175.96		175.96
032032 CORP-ITS Bus Development	5.85		5.85	115.47		115.47

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 CORP-ITS Desktop Adminstration	1.41		1.41	45.17		45.17
032034 CORP-ITS Appl Adm & Security	6.35		6.35	106.59		106.59
032071 CORP-ITS Admin	119.25		119.25	2,405.63		2,405.63
032072 CORP-ITS PMO	14.99		14.99	226.00		226.00
032073 CORP-ITS Infra/Oper Admin	7.00		7.00	71.81		71.81
032074 CORP-ITS Production	31.48		31.48	5,324.70		5,324.70
032075 CORP-System Maint & Perf	189.48		189.48	5,252.76		5,252.76
032076 CORP-Communications	37.60-		37.60-	464.55		464.55
032077 CORP-ITS Telecom				3.21-		3.21-
032078 CORP-Adm Business Solutions	2.13		2.13	48.64		48.64
032079 CORP-Technical Applications	31.00		31.00	845.19		845.19
032080 CORP-Functional Applications	19.70		19.70	330.63		330.63
032081 CORP-ITS Quality Assurance	7.84		7.84	141.56		141.56
032082 CORP-Technical Lead	3.50		3.50	98.45		98.45
032083 CORP-ITS Strategy/Governance				45.41		45.41
032093 CORP-ITS Design Authority	5.25		5.25	54.63		54.63
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				.98		.98
035031 SE-ITS Client Relations				3.86-		3.86-
036531 NE-Eastern CS & S	21.76		21.76	364.93		364.93
Total: CAPEX	439.05		439.05	16,232.33		16,232.33
Total: 0324 SC-ITS Location	48,329.51		48,329.51	607,222.92		607,222.92
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	2,883.23		2,883.23	33,943.70		33,943.70
032505 SSC-Administration	7,076.44		7,076.44	81,864.03		81,864.03
032560 SSC-Financial Reporting	.34		.34	.60		.60
032570 SSC-General Accounting	4,351.03		4,351.03	59,393.88		59,393.88
032571 SSC-Tax	1,493.58		1,493.58	22,179.32		22,179.32
032572 SSC-Business Support Services	1,517.41		1,517.41	16,320.30		16,320.30
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,439.30		1,439.30	18,758.66		18,758.66
032575 SSC-Cash Management	2,320.96		2,320.96	26,617.38		26,617.38
032576 SSC-Facility Services	.89-		.89-	2,285.59-		2,285.59-
032577 SSC-Fixed Assets/Job Cost	2,711.80		2,711.80	30,876.79		30,876.79
032578 SSC-Project Management	310.67		310.67	4,914.36		4,914.36
032579 SSC-Employee Services	3,403.92		3,403.92	41,385.08		41,385.08
032580 SSC-AWE	358.90		358.90	2,535.49		2,535.49
Total: OPEX	27,866.69		27,866.69	336,504.00		336,504.00
CAPEX						
032084 SSC-Accounts Payable				547.91		547.91
032505 SSC-Administration				4,041.86		4,041.86

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting				5.33-		5.33-
032570 SSC-General Accounting				872.84		872.84
032571 SSC-Tax				274.48		274.48
032572 SSC-Business Support Services				244.60		244.60
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation				18,302.89		18,302.89
032575 SSC-Cash Management				422.71		422.71
032576 SSC-Facility Services				22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost				408.58		408.58
032578 SSC-Project Management				92.82		92.82
032579 SSC-Employee Services				697.45		697.45
032580 SSC-AWE				83.24		83.24
Total: CAPEX				25,961.52		25,961.52
Total: 0325 SC-SSC Location	27,866.69		27,866.69	362,465.52		362,465.52
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,049.65		3,049.65	36,375.14		36,375.14
032019 CORP-Operational Risk	4,916.12		4,916.12	41,300.79		41,300.79
032064 CORP-Operational Performance	1,707.17		1,707.17	18,092.08		18,092.08
032065 CORP-Asset Management	391.44		391.44	3,115.08		3,115.08
032066 CORP-Research & Env Excellence	3,426.37		3,426.37	24,199.46		24,199.46
036550 CORP-COE-Engineering	263.64		263.64	2,121.60		2,121.60
036551 CORP-COE-Technical Services	114.62-		114.62-	1,345.21		1,345.21
Total: OPEX	13,639.77		13,639.77	126,549.36		126,549.36
CAPEX						
032011 CORP-Chief Operating Officer	339.81		339.81	3,891.77		3,891.77
032019 CORP-Operational Risk	16.29		16.29	2,545.74		2,545.74
032064 CORP-Operational Performance	283.97		283.97	1,560.58		1,560.58
032065 CORP-Asset Management	1,441.61		1,441.61	18,263.77		18,263.77
032066 CORP-Research & Env Excellence	257.01		257.01	2,728.72		2,728.72
036550 CORP-COE-Engineering	612.91		612.91	12,178.49		12,178.49
036551 CORP-COE-Technical Services	642.88		642.88	9,420.05		9,420.05
Total: CAPEX	3,594.48		3,594.48	50,589.12		50,589.12
Total: 0326 SC-CORP Operations	17,234.25		17,234.25	177,138.48		177,138.48
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	4,144.39		4,144.39	41,148.35		41,148.35
032017 CORP-Planning & Reporting	3,710.27		3,710.27	45,993.93		45,993.93
032027 CORP-Reporting & Compliance	53,881.90		53,881.90	659,679.38		659,679.38
032037 CORP-Investor Relations	659.98		659.98	8,294.30		8,294.30
032047 CORP-Income Tax	4,273.06		4,273.06	57,807.28		57,807.28
032057 CORP-Treasury	1,832.17		1,832.17	22,787.31		22,787.31

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	68,501.77		68,501.77	835,710.55		835,710.55
CAPEX						
032007 CORP-Finance	75.31		75.31	102.48		102.48
032017 CORP-Planning & Reporting	18.94		18.94	350.85		350.85
032027 CORP-Reporting & Compliance	7.23		7.23	171.99		171.99
032037 CORP-Investor Relations	7.45		7.45	165.77		165.77
032047 CORP-Income Tax				349.76		349.76
032057 CORP-Treasury	15.07		15.07	350.99		350.99
Total: CAPEX	124.00		124.00	1,491.84		1,491.84
Total: 0327 SC-CORP Finance	68,625.77		68,625.77	837,202.39		837,202.39
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,086.26		2,086.26	31,209.07		31,209.07
032003 CORP-HR Talent Development	182.62		182.62	4,369.96		4,369.96
032004 CORP-HR Labor Relations	706.17		706.17	7,301.64		7,301.64
032006 CORP-Business Center HR	1,509.22		1,509.22	15,706.71		15,706.71
032012 CORP-HR Strategic Staffing				1.78-		1.78-
032013 CORP-HR Systems & Processes	724.65		724.65	13,082.80		13,082.80
032014 CORP-Benefits Service Center	1,953.45		1,953.45	23,726.04		23,726.04
032018 CORP-Human Resources	380.38		380.38	13,810.56		13,810.56
Total: OPEX	7,542.75		7,542.75	109,205.00		109,205.00
CAPEX						
032002 CORP-HR Comp/Benefits	9.50		9.50	182.03		182.03
032003 CORP-HR Talent Development	.86		.86	55.84		55.84
032004 CORP-HR Labor Relations	3.32		3.32	74.41		74.41
032006 CORP-Business Center HR	8.00		8.00	165.70		165.70
032012 CORP-HR Strategic Staffing				1.64-		1.64-
032013 CORP-HR Systems & Processes	3.39		3.39	96.59		96.59
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	.49-		.49-	6.71-		6.71-
Total: CAPEX	24.58		24.58	566.22		566.22
Total: 0328 SC-CORP Human Resources	7,567.33		7,567.33	109,771.22		109,771.22
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	714.51		714.51	14,356.19		14,356.19
032015 CORP-Legal	2,325.97		2,325.97	32,728.12		32,728.12
Total: OPEX	3,040.48		3,040.48	47,084.31		47,084.31
CAPEX						
032008 CORP-Legal Admin	4.26		4.26	131.26		131.26
032015 CORP-Legal	23.64		23.64	536.78		536.78
Total: CAPEX	27.90		27.90	668.04		668.04
Total: 0329 SC-CORP Legal	3,068.38		3,068.38	47,752.35		47,752.35

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.33		.33	27.01		27.01
033002 WE-Network	4.07		4.07	45.50		45.50
033003 WE-Customer Relations	.67		.67	284.72		284.72
033004 WE-Technical Services	1.57		1.57	31.23		31.23
033005 WE-Administration	34.85		34.85	746.71		746.71
033006 WE-Service Delivery	1.18		1.18	32.89		32.89
033007 WE-Finance	27.99		27.99	704.79		704.79
033011 WE-Environmental Mgmt	.66		.66	26.86		26.86
033014 WE-Engineering	2.49		2.49	54.36		54.36
033015 WE-Legal	2.44		2.44	180.07		180.07
033016 WE-Maintenance	1.16		1.16	206.43		206.43
033018 WE-Human Resources	6.39		6.39	35.70		35.70
033019 WE-Operational Risk	1.29		1.29	21.29		21.29
033020 WE-Business Development	3.84		3.84	306.39		306.39
033025 WE-External Affairs	90.87		90.87	289.63		289.63
033028 WE-Asset Planning	84.98		84.98	447.31		447.31
Total: OPEX	264.78		264.78	3,440.89		3,440.89
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	264.78		264.78	3,440.89		3,440.89
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	4.35		4.35	70.30		70.30
033502 CE-Network	3.18		3.18	179.58		179.58
033503 CE-Customer Relations	19.07		19.07	424.10		424.10
033505 CE-Administration	217.04		217.04	4,521.10		4,521.10
033507 CE-Finance	22.90		22.90	727.59		727.59

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region
Location: 0335 SC-Central Region Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	9.62		9.62	149.16		149.16
033514 CE-Engineering	92.65		92.65	758.90		758.90
033515 CE-Legal	9.75		9.75	199.32		199.32
033516 CE-Maintenance	165.38		165.38	1,649.61		1,649.61
033518 CE-Human Resources	15.20		15.20	445.91		445.91
033519 CE-Operational Risk	8.29		8.29	173.28		173.28
033520 CE-Business Development	11.16		11.16	946.54		946.54
033525 CE-External Affairs	5.37		5.37	75.13		75.13
Total: OPEX	583.96		583.96	10,320.52		10,320.52
CAPEX						
033501 CE-Production				.29		.29
033502 CE-Network				.21		.21
033503 CE-Customer Relations	1.49		1.49	58.53		58.53
033505 CE-Administration				14.82		14.82
033507 CE-Finance				1.58		1.58
033511 CE-Environmental Mgmt				.60		.60
033514 CE-Engineering				2.74		2.74
033515 CE-Legal				.70		.70
033516 CE-Maintenance				.65		.65
033518 CE-Human Resources				53.19		53.19
033519 CE-Operational Risk				.38		.38
033520 CE-Business Development				.48		.48
033525 CE-External Affairs				.36		.36
Total: CAPEX	1.49		1.49	134.53		134.53
Total: 0335 SC-Central Region Location	585.45		585.45	10,455.05		10,455.05
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	6,646.20		6,646.20	82,200.95		82,200.95
034018 CCA-Human Resources	812.24		812.24	13,525.92		13,525.92
034070 CCA-Call Handling	15,806.39		15,806.39	196,179.53		196,179.53
034071 CCA-Billing	9,840.50		9,840.50	103,850.63		103,850.63
034072 CCA-Collections	8,527.36		8,527.36	97,622.85		97,622.85
034073 CCA-Operations & Performance	11,558.59		11,558.59	161,142.67		161,142.67
034074 CCA-Business Services	1,445.28		1,445.28	20,205.41		20,205.41
034075 CCA-Education & Development	1,205.82		1,205.82	21,800.25		21,800.25
Total: OPEX	55,842.38		55,842.38	696,528.21		696,528.21
CAPEX						
034005 CCA-Administration						
034018 CCA-Human Resources						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	55,842.38		55,842.38	696,528.21		696,528.21
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	8,172.93		8,172.93	109,026.58		109,026.58
Total: OPEX	8,172.93		8,172.93	109,026.58		109,026.58
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	8,172.93		8,172.93	109,026.58		109,026.58
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	405.81		405.81	6,792.10		6,792.10
035002 SE-Network	985.19		985.19	14,831.06		14,831.06
035003 SE-Customer Relations	9,651.50		9,651.50	107,624.41		107,624.41
035005 SE-Administration	15,458.74		15,458.74	216,097.08		216,097.08
035007 SE-Finance	17,361.13		17,361.13	218,643.77		218,643.77
035011 SE-Environmental Mgmt	3,441.85		3,441.85	33,571.45		33,571.45
035014 SE-Engineering	1,773.09		1,773.09	20,513.65		20,513.65
035015 SE-Legal	5,881.46		5,881.46	51,617.54		51,617.54
035016 SE-Maintenance	12,101.68		12,101.68	152,317.76		152,317.76
035018 SE-Human Resources	4,795.49		4,795.49	49,712.81		49,712.81
035019 SE-Operational Risk	2,660.75		2,660.75	42,128.20		42,128.20
035020 SE-Business Development	5,192.18		5,192.18	78,119.91		78,119.91
035025 SE-External Affairs	2,193.29		2,193.29	45,989.81		45,989.81
Total: OPEX	81,902.16		81,902.16	1,037,959.55		1,037,959.55
CAPEX						
035001 SE-Production	35.42		35.42	459.36		459.36
035002 SE-Network	48.17		48.17	828.44		828.44
035003 SE-Customer Relations	186.27		186.27	2,151.61		2,151.61
035005 SE-Administration	1,806.62		1,806.62	23,167.85		23,167.85
035007 SE-Finance	361.00		361.00	5,168.41		5,168.41
035011 SE-Environmental Mgmt	89.75		89.75	1,675.22		1,675.22
035014 SE-Engineering	4,031.72		4,031.72	44,803.64		44,803.64
035015 SE-Legal	135.29		135.29	1,849.05		1,849.05
035016 SE-Maintenance	129.26		129.26	3,382.75		3,382.75
035018 SE-Human Resources	87.23		87.23	980.00		980.00
035019 SE-Operational Risk	41.29		41.29	5,684.33		5,684.33
035020 SE-Business Development	139.85		139.85	2,184.82		2,184.82

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	76.78		76.78	1,044.34		1,044.34
Total: CAPEX	7,168.65		7,168.65	93,379.82		93,379.82
Total: 0350 SC-Southeast-PA Location	89,070.81		89,070.81	1,131,339.37		1,131,339.37
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	653.88		653.88	8,279.72		8,279.72
032046 CORP-3906 Church Road	546.59		546.59	7,878.71		7,878.71
032062 CORP-Building Services	10,153.70		10,153.70	130,371.81		130,371.81
032063 CORP-Building Services Woodcre	4,281.07		4,281.07	59,038.74		59,038.74
032090 CORP-Prop Mgmt Development				662.39		662.39
Total: OPEX	15,635.24		15,635.24	206,231.37		206,231.37
CAPEX						
032046 CORP-3906 Church Road	478.04		478.04	6,618.54		6,618.54
032062 CORP-Building Services	434.66		434.66	9,509.43		9,509.43
032063 CORP-Building Services Woodcre				5,345.53		5,345.53
032090 CORP-Prop Mgmt Development				5.44-		5.44-
Total: CAPEX	912.70		912.70	21,468.06		21,468.06
Total: 0362 SC-CORP Property	16,547.94		16,547.94	227,699.43		227,699.43
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	15.55		15.55	121.69		121.69
036502 NE-Network				1.22		1.22
036503 NE-Customer Field Services				9.20		9.20
036505 NE-Administration	2,283.19		2,283.19	15,956.07		15,956.07
036507 NE-Finance	224.25		224.25	1,312.72		1,312.72
036511 NE-Environmental Mgmt	8.63		8.63	62.57		62.57
036514 NE-Engineering	12.21		12.21	87.71		87.71
036515 NE-Legal	75.56		75.56	693.94		693.94
036516 NE-Maintenance	10.61		10.61	192.30		192.30
036518 NE-Human Resources	56.18		56.18	518.32		518.32
036519 NE-Operational Risk	47.63		47.63	361.36		361.36
036520 NE-Business Development	72.95		72.95	1,713.36		1,713.36
036525 NE-External Affairs	31.73		31.73	286.91		286.91
036576 NE-Building Services Woodcrest	13.23		13.23	104.01		104.01
036591 NE-SAP Conversion				2.37		2.37
Total: OPEX	2,851.72		2,851.72	21,423.75		21,423.75
CAPEX						
036501 NE-Production				1.09-		1.09-
036502 NE-Network				.33		.33
036503 NE-Customer Field Services				.71		.71
036505 NE-Administration				18.02-		18.02-
036507 NE-Finance				7.36-		7.36-

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
CAPEX						
036511 NE-Environmental Mgmt				.63-		.63-
036514 NE-Engineering				.69-		.69-
036515 NE-Legal				4.56-		4.56-
036516 NE-Maintenance				.52-		.52-
036518 NE-Human Resources				2.58-		2.58-
036519 NE-Operational Risk				3.06-		3.06-
036520 NE-Business Development				3.28-		3.28-
036525 NE-External Affairs				1.18-		1.18-
036576 NE-Building Services Woodcrest				.19-		.19-
Total: CAPEX				42.12-		42.12-
Total: 0365 SC-Northeastern Reg Location	2,851.72		2,851.72	21,381.63		21,381.63
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	103.31		103.31	1,495.95		1,495.95
032069 CORP-Regulatory UFS	864.53		864.53	15,269.66		15,269.66
Total: OPEX	967.84		967.84	16,765.61		16,765.61
CAPEX						
032050 CORP-Backfill Reg App	1.30		1.30	38.56		38.56
032069 CORP-Regulatory UFS	3.69		3.69	9,544.54		9,544.54
Total: CAPEX	4.99		4.99	9,583.10		9,583.10
Total: 0369 SC-CORP Regulatory	972.83		972.83	26,348.71		26,348.71
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	1,429.41		1,429.41	21,535.91		21,535.91
037018 CCP-Human Resources ODI	373.98		373.98	4,924.96		4,924.96
037070 CCP-Call Handling	16,675.44		16,675.44	209,041.20		209,041.20
037071 CCP-Billing				292.62-		292.62-
037072 CCP-Collections				54.75-		54.75-
037073 CCP-Operations and Support	6,378.18		6,378.18	69,251.40		69,251.40
037074 CCP-Business Services				354.10		354.10
037075 CCP-Education & Development	717.00		717.00	8,555.61		8,555.61
Total: OPEX	25,574.01		25,574.01	313,315.81		313,315.81
CAPEX						
037005 CCP-Administration				.01		.01
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling				.17		.17
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				.05		.05
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX				.23		.23

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	25,574.01		25,574.01	313,316.04		313,316.04
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				918.12-		918.12-
Total: OPEX				918.12-		918.12-
CAPEX						
032091 CORP-STEP Project				42.83-		42.83-
Total: CAPEX				42.83-		42.83-
Total: 0375 SC-STEP Project Location				960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	3,488.81		3,488.81	31,808.19		31,808.19
Total: OPEX	3,488.81		3,488.81	31,808.19		31,808.19
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	3,488.81		3,488.81	31,808.19		31,808.19
0398 SC-CORP Other						
032000 CORP-Balance Sheet	46,495.04		46,495.04	717,627.47		717,627.47
Total:	46,495.04		46,495.04	717,627.47		717,627.47
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.65-		.65-	11.21		11.21
032061 CORP-Property Management				73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	1,024.82		1,024.82	5,147.68		5,147.68
032092 CORP-Strategy & Planning				.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer				2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	17,870.40		17,870.40	51,116.06		51,116.06
Total: OPEX	18,894.57		18,894.57	56,197.79		56,197.79
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.02-		.02-	1.18		1.18
032061 CORP-Property Management				66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	11.82		11.82	98.35		98.35
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 11 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0398 SC-CORP Other

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
CAPEX						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	781.76		781.76	4,437.09		4,437.09
Total: CAPEX	793.56		793.56	4,603.53		4,603.53
Total: 0398 SC-CORP Other	66,183.17		66,183.17	778,428.79		778,428.79
Total: 26 Tennessee-American Water Co.	416,429.62		416,429.62	4,993,176.30		4,993,176.30
Total: D Southeastern Region	416,429.62		416,429.62	4,993,176.30		4,993,176.30
Total: Grand Total :	416,429.62		416,429.62	4,993,176.30		4,993,176.30

Data Selection Values
Year: 07 Period: 12 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	761.47	13,830.11	10,727.98	24,558.09
Administration	116.40	4,739.71	45,036.56	49,776.27
Audit	29.38	916.21	1,917.96	2,834.17
Communications	39.94	840.63	2,771.95	3,612.58
Legal	92.85	3,255.94	6,768.56	10,024.50
Engineering	62.08	425.77-	1,715.38	1,289.61
Finance	715.37	28,711.07	50,052.62	78,763.69
Human Resources	238.67	6,429.48	12,300.03	18,729.51
Information Systems	748.98	21,589.22	46,606.68	68,195.90
Operations	622.78	17,293.39	15,031.51	32,324.90
Rates & Revenue	216.04	7,041.63	6,956.85	13,998.48
Risk Management	76.74	2,169.05	4,942.72	7,111.77
Water Quality	290.53	4,612.05	5,346.14	9,958.19
Customer Service	3,950.71	44,728.04	40,605.61	85,333.65
TOTAL:	7,961.94	155,730.76	250,780.55	406,511.31

TOTAL CURRENT MONTH CHARGES	406,511.31
LESS: PAYMENT-PRIOR EST. BILLING	416,429.62-
NET AMOUNT PAYABLE (RECEIVABLE)	9,918.31-
PLUS: EST. CURRENT MONTH BILLING	406,511.31
	396,593.00

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3				713,399.60-		713,399.60-
Total:				713,399.60-		713,399.60-
Total: 0003 AW Service Co.				713,399.60-		713,399.60-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,061.45		1,061.45	18,232.15		18,232.15
Total: OPEX	1,061.45		1,061.45	18,232.15		18,232.15
CAPEX						
032020 CORP-Corporate Bus Development	20.25		20.25	341.96		341.96
Total: CAPEX	20.25		20.25	341.96		341.96
Total: 0320 SC-CORP Bus Develop	1,081.70		1,081.70	18,574.11		18,574.11
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,818.61		2,818.61	29,351.61		29,351.61
Total: OPEX	2,818.61		2,818.61	29,351.61		29,351.61
CAPEX						
032060 CORP-Audit	15.56		15.56	329.60		329.60
Total: CAPEX	15.56		15.56	329.60		329.60
Total: 0321 SC-CORP Audit	2,834.17		2,834.17	29,681.21		29,681.21
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	351.00		351.00	429.25		429.25
032025 CORP-External Affairs	1,198.83		1,198.83	15,825.89		15,825.89
032068 CORP-Marketing & Sales	4,535.36		4,535.36	32,831.97		32,831.97
032085 CORP-External Communications	157.90		157.90	15,568.76		15,568.76
032086 CORP-Internal Communications	900.10		900.10	7,226.06		7,226.06
032087 CORP-Corp Social Resp	720.50		720.50	9,108.26		9,108.26
Total: OPEX	7,863.69		7,863.69	80,990.19		80,990.19
CAPEX						
032025 CORP-External Affairs	12.20		12.20	228.66		228.66
032068 CORP-Marketing & Sales	31.51		31.51	455.48		455.48
032085 CORP-External Communications	.71		.71	93.20		93.20
032086 CORP-Internal Communications	2.85		2.85	58.30		58.30
032087 CORP-Corp Social Resp						
Total: CAPEX	47.27		47.27	835.64		835.64
Total: 0322 SC-CORP External Affairs	7,910.96		7,910.96	81,825.83		81,825.83
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.69-		.69-
032010 CORP-Supply Chain-Sourcing	3,604.69		3,604.69	41,105.48		41,105.48
033010 WE-Supply Chain	2.94		2.94	81.34		81.34
033510 CE-Supply Chain	3.67		3.67	34.40		34.40

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	534.04		534.04	9,303.07		9,303.07
036510 NE-Supply Chain	15.99		15.99	32.34-		32.34-
Total: OPEX	4,161.33		4,161.33	50,491.26		50,491.26
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,937.44		3,937.44	30,260.66		30,260.66
033010 WE-Supply Chain				1.14		1.14
033510 CE-Supply Chain				45.44		45.44
035010 SE-Supply Chain	611.06		611.06	5,400.62		5,400.62
036510 NE-Supply Chain				69.19-		69.19-
Total: CAPEX	4,548.50		4,548.50	35,638.67		35,638.67
Total: 0323 SC-Supply Chain Location	8,709.83		8,709.83	86,129.93		86,129.93
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	780.38		780.38	7,801.63		7,801.63
032031 CORP-Service Desk	4,364.65		4,364.65	17,386.36		17,386.36
032032 CORP-ITS Bus Development	653.61		653.61	8,896.82		8,896.82
032033 CORP-ITS Desktop Adminstration	243.00		243.00	3,756.13		3,756.13
032034 CORP-ITS Appl Adm & Security	871.57		871.57	9,476.39		9,476.39
032071 CORP-ITS Admin	12,699.46		12,699.46	85,991.43		85,991.43
032072 CORP-ITS PMO	3,183.21		3,183.21	22,997.02		22,997.02
032073 CORP-ITS Infra/Oper Admin	444.35		444.35	5,811.88		5,811.88
032074 CORP-ITS Production	2,863.12		2,863.12	70,580.64		70,580.64
032075 CORP-System Maint & Perf	14,727.19		14,727.19	131,401.41		131,401.41
032076 CORP-Communications	5,251.65		5,251.65	41,630.23		41,630.23
032077 CORP-ITS Telecom				16.81		16.81
032078 CORP-Adm Business Solutions	419.47		419.47	4,303.30		4,303.30
032079 CORP-Technical Applications	5,278.12		5,278.12	56,205.64		56,205.64
032080 CORP-Functional Applications	3,920.68		3,920.68	30,749.29		30,749.29
032081 CORP-ITS Quality Assurance	1,270.79		1,270.79	12,503.89		12,503.89
032082 CORP-Technical Lead	423.69		423.69	7,588.08		7,588.08
032083 CORP-ITS Strategy/Governance				4,259.65		4,259.65
032093 CORP-ITS Design Authority	1,722.75		1,722.75	7,339.67		7,339.67
033031 WE-ITS Client Relations				8.69		8.69
033531 CE-Western CS & S	2,148.85		2,148.85	8,578.42		8,578.42
035031 SE-ITS Client Relations	1.47		1.47	30.95-		30.95-
036531 NE-Eastern CS & S	6,122.15		6,122.15	53,738.16		53,738.16
Total: OPEX	67,390.16		67,390.16	590,990.59		590,990.59
CAPEX						
032030 CORP-ITS Client Rel Admin	2.20		2.20	120.34		120.34
032031 CORP-Service Desk	6.97		6.97	175.96		175.96
032032 CORP-ITS Bus Development	5.04		5.04	115.47		115.47

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 CORP-ITS Desktop Adminstration	1.41		1.41	45.17		45.17
032034 CORP-ITS Appl Adm & Security	6.38		6.38	106.59		106.59
032071 CORP-ITS Admin	128.72		128.72	2,405.63		2,405.63
032072 CORP-ITS PMO	13.16		13.16	226.00		226.00
032073 CORP-ITS Infra/Oper Admin	2.96		2.96	71.81		71.81
032074 CORP-ITS Production	72.09		72.09	5,324.70		5,324.70
032075 CORP-System Maint & Perf	455.29		455.29	5,252.76		5,252.76
032076 CORP-Communications	21.05		21.05	464.55		464.55
032077 CORP-ITS Telecom				3.21-		3.21-
032078 CORP-Adm Business Solutions	2.15		2.15	48.64		48.64
032079 CORP-Technical Applications	30.74		30.74	845.19		845.19
032080 CORP-Functional Applications	19.77		19.77	330.63		330.63
032081 CORP-ITS Quality Assurance	7.86		7.86	141.56		141.56
032082 CORP-Technical Lead	3.52		3.52	98.45		98.45
032083 CORP-ITS Strategy/Governance				45.41		45.41
032093 CORP-ITS Design Authority	7.97		7.97	54.63		54.63
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				.98		.98
035031 SE-ITS Client Relations				3.86-		3.86-
036531 NE-Eastern CS & S	18.46		18.46	364.93		364.93
Total: CAPEX	805.74		805.74	16,232.33		16,232.33
Total: 0324 SC-ITS Location	68,195.90		68,195.90	607,222.92		607,222.92
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,373.49		3,373.49	33,943.70		33,943.70
032505 SSC-Administration	7,301.12		7,301.12	81,864.03		81,864.03
032560 SSC-Financial Reporting	.72-		.72-	.60		.60
032570 SSC-General Accounting	4,001.68		4,001.68	59,393.88		59,393.88
032571 SSC-Tax	1,807.41		1,807.41	22,179.32		22,179.32
032572 SSC-Business Support Services	1,283.20		1,283.20	16,320.30		16,320.30
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2,991.74		2,991.74	18,758.66		18,758.66
032575 SSC-Cash Management	2,299.93		2,299.93	26,617.38		26,617.38
032576 SSC-Facility Services				2,285.59-		2,285.59-
032577 SSC-Fixed Assets/Job Cost	2,458.60		2,458.60	30,876.79		30,876.79
032578 SSC-Project Management	500.59		500.59	4,914.36		4,914.36
032579 SSC-Employee Services	3,346.32		3,346.32	41,385.08		41,385.08
032580 SSC-AWE	277.75		277.75	2,535.49		2,535.49
Total: OPEX	29,641.11		29,641.11	336,504.00		336,504.00
CAPEX						
032084 SSC-Accounts Payable	115.19		115.19	547.91		547.91
032505 SSC-Administration	746.24		746.24	4,041.86		4,041.86

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting				5.33-		5.33-
032570 SSC-General Accounting	146.73		146.73	872.84		872.84
032571 SSC-Tax	48.71		48.71	274.48		274.48
032572 SSC-Business Support Services	44.50		44.50	244.60		244.60
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	4,841.80		4,841.80	18,302.89		18,302.89
032575 SSC-Cash Management	76.54		76.54	422.71		422.71
032576 SSC-Facility Services				22.53-		22.53-
032577 SSC-Fixed Assets/Job Cost	89.24		89.24	408.58		408.58
032578 SSC-Project Management	24.77		24.77	92.82		92.82
032579 SSC-Employee Services	121.49		121.49	697.45		697.45
032580 SSC-AWE	62.37		62.37	83.24		83.24
Total: CAPEX	6,317.58		6,317.58	25,961.52		25,961.52
Total: 0325 SC-SSC Location	35,958.69		35,958.69	362,465.52		362,465.52
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	4,385.20		4,385.20	36,375.14		36,375.14
032019 CORP-Operational Risk	3,572.29		3,572.29	41,300.79		41,300.79
032064 CORP-Operational Performance	1,721.76		1,721.76	18,092.08		18,092.08
032065 CORP-Asset Management	74.61		74.61	3,115.08		3,115.08
032066 CORP-Research & Env Excellence	874.39		874.39	24,199.46		24,199.46
036550 CORP-COE-Engineering	101.01		101.01	2,121.60		2,121.60
036551 CORP-COE-Technical Services	72.82		72.82	1,345.21		1,345.21
Total: OPEX	10,802.08		10,802.08	126,549.36		126,549.36
CAPEX						
032011 CORP-Chief Operating Officer	590.56		590.56	3,891.77		3,891.77
032019 CORP-Operational Risk	19.57		19.57	2,545.74		2,545.74
032064 CORP-Operational Performance	209.38		209.38	1,560.58		1,560.58
032065 CORP-Asset Management	2,439.16		2,439.16	18,263.77		18,263.77
032066 CORP-Research & Env Excellence	3.77-		3.77-	2,728.72		2,728.72
036550 CORP-COE-Engineering	1,900.59		1,900.59	12,178.49		12,178.49
036551 CORP-COE-Technical Services	1,367.57		1,367.57	9,420.05		9,420.05
Total: CAPEX	6,523.06		6,523.06	50,589.12		50,589.12
Total: 0326 SC-CORP Operations	17,325.14		17,325.14	177,138.48		177,138.48
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	6,937.78		6,937.78	41,148.35		41,148.35
032017 CORP-Planning & Reporting	5,293.63		5,293.63	45,993.93		45,993.93
032027 CORP-Reporting & Compliance	36,127.33		36,127.33	659,679.38		659,679.38
032037 CORP-Investor Relations	716.80		716.80	8,294.30		8,294.30
032047 CORP-Income Tax	3,708.50		3,708.50	57,807.28		57,807.28
032057 CORP-Treasury	3,560.50		3,560.50	22,787.31		22,787.31

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	56,344.54		56,344.54	835,710.55		835,710.55
CAPEX						
032007 CORP-Finance	42.07		42.07	102.48		102.48
032017 CORP-Planning & Reporting	31.04		31.04	350.85		350.85
032027 CORP-Reporting & Compliance	13.15		13.15	171.99		171.99
032037 CORP-Investor Relations	9.36		9.36	165.77		165.77
032047 CORP-Income Tax	104.32		104.32	349.76		349.76
032057 CORP-Treasury	26.25		26.25	350.99		350.99
Total: CAPEX	226.19		226.19	1,491.84		1,491.84
Total: 0327 SC-CORP Finance	56,570.73		56,570.73	837,202.39		837,202.39
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	7,430.05		7,430.05	31,209.07		31,209.07
032003 CORP-HR Talent Development	525.51		525.51	4,369.96		4,369.96
032004 CORP-HR Labor Relations	613.99		613.99	7,301.64		7,301.64
032006 CORP-Business Center HR	1,166.38		1,166.38	15,706.71		15,706.71
032012 CORP-HR Strategic Staffing				1.78-		1.78-
032013 CORP-HR Systems & Processes	1,126.92		1,126.92	13,082.80		13,082.80
032014 CORP-Benefits Service Center	2,180.57		2,180.57	23,726.04		23,726.04
032018 CORP-Human Resources	1,154.53		1,154.53	13,810.56		13,810.56
Total: OPEX	14,197.95		14,197.95	109,205.00		109,205.00
CAPEX						
032002 CORP-HR Comp/Benefits	16.45		16.45	182.03		182.03
032003 CORP-HR Talent Development	.86		.86	55.84		55.84
032004 CORP-HR Labor Relations	3.33		3.33	74.41		74.41
032006 CORP-Business Center HR	7.52		7.52	165.70		165.70
032012 CORP-HR Strategic Staffing				1.64-		1.64-
032013 CORP-HR Systems & Processes	3.41		3.41	96.59		96.59
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	3.92		3.92	6.71-		6.71-
Total: CAPEX	35.49		35.49	566.22		566.22
Total: 0328 SC-CORP Human Resources	14,233.44		14,233.44	109,771.22		109,771.22
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	1,955.87		1,955.87	14,356.19		14,356.19
032015 CORP-Legal	3,534.18		3,534.18	32,728.12		32,728.12
Total: OPEX	5,490.05		5,490.05	47,084.31		47,084.31
CAPEX						
032008 CORP-Legal Admin	7.64		7.64	131.26		131.26
032015 CORP-Legal	33.11		33.11	536.78		536.78
Total: CAPEX	40.75		40.75	668.04		668.04
Total: 0329 SC-CORP Legal	5,530.80		5,530.80	47,752.35		47,752.35

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.12		.12	27.01		27.01
033002 WE-Network	2.32		2.32	45.50		45.50
033003 WE-Customer Relations	230.15		230.15	284.72		284.72
033004 WE-Technical Services	6.74		6.74	31.23		31.23
033005 WE-Administration	81.93		81.93	746.71		746.71
033006 WE-Service Delivery	1.76		1.76	32.89		32.89
033007 WE-Finance	65.44		65.44	704.79		704.79
033011 WE-Environmental Mgmt	.98		.98	26.86		26.86
033014 WE-Engineering	1.30		1.30	54.36		54.36
033015 WE-Legal	111.84		111.84	180.07		180.07
033016 WE-Maintenance	1.73		1.73	206.43		206.43
033018 WE-Human Resources	2.17		2.17	35.70		35.70
033019 WE-Operational Risk	2.03		2.03	21.29		21.29
033020 WE-Business Development	5.60		5.60	306.39		306.39
033025 WE-External Affairs	7.46-		7.46-	289.63		289.63
033028 WE-Asset Planning	62.87		62.87	447.31		447.31
Total: OPEX	569.52		569.52	3,440.89		3,440.89
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	569.52		569.52	3,440.89		3,440.89
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	6.93		6.93	70.30		70.30
033502 CE-Network	127.25		127.25	179.58		179.58
033503 CE-Customer Relations	30.91		30.91	424.10		424.10
033505 CE-Administration	423.18		423.18	4,521.10		4,521.10
033507 CE-Finance	54.28		54.28	727.59		727.59

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	17.57		17.57	149.16		149.16
033514 CE-Engineering	67.81		67.81	758.90		758.90
033515 CE-Legal	19.97		19.97	199.32		199.32
033516 CE-Maintenance	281.39		281.39	1,649.61		1,649.61
033518 CE-Human Resources	19.90		19.90	445.91		445.91
033519 CE-Operational Risk	11.21		11.21	173.28		173.28
033520 CE-Business Development	15.44		15.44	946.54		946.54
033525 CE-External Affairs	7.97		7.97	75.13		75.13
Total: OPEX	1,083.81		1,083.81	10,320.52		10,320.52
CAPEX						
033501 CE-Production				.29		.29
033502 CE-Network				.21		.21
033503 CE-Customer Relations	1.58		1.58	58.53		58.53
033505 CE-Administration				14.82		14.82
033507 CE-Finance				1.58		1.58
033511 CE-Environmental Mgmt				.60		.60
033514 CE-Engineering				2.74		2.74
033515 CE-Legal				.70		.70
033516 CE-Maintenance				.65		.65
033518 CE-Human Resources				53.19		53.19
033519 CE-Operational Risk				.38		.38
033520 CE-Business Development				.48		.48
033525 CE-External Affairs				.36		.36
Total: CAPEX	1.58		1.58	134.53		134.53
Total: 0335 SC-Central Region Location	1,085.39		1,085.39	10,455.05		10,455.05
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	6,029.63		6,029.63	82,200.95		82,200.95
034018 CCA-Human Resources	1,133.31		1,133.31	13,525.92		13,525.92
034070 CCA-Call Handling	16,643.78		16,643.78	196,179.53		196,179.53
034071 CCA-Billing	8,943.24		8,943.24	103,850.63		103,850.63
034072 CCA-Collections	7,880.47		7,880.47	97,622.85		97,622.85
034073 CCA-Operations & Performance	9,992.64		9,992.64	161,142.67		161,142.67
034074 CCA-Business Services	1,377.28		1,377.28	20,205.41		20,205.41
034075 CCA-Education & Development	1,380.78		1,380.78	21,800.25		21,800.25
Total: OPEX	53,381.13		53,381.13	696,528.21		696,528.21
CAPEX						
034005 CCA-Administration						
034018 CCA-Human Resources						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	53,381.13		53,381.13	696,528.21		696,528.21
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	8,437.43		8,437.43	109,026.58		109,026.58
Total: OPEX	8,437.43		8,437.43	109,026.58		109,026.58
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	8,437.43		8,437.43	109,026.58		109,026.58
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	92.62-		92.62-	6,792.10		6,792.10
035002 SE-Network	951.90		951.90	14,831.06		14,831.06
035003 SE-Customer Relations	7,981.15		7,981.15	107,624.41		107,624.41
035005 SE-Administration	10,191.93		10,191.93	216,097.08		216,097.08
035007 SE-Finance	18,638.91		18,638.91	218,643.77		218,643.77
035011 SE-Environmental Mgmt	608.24		608.24	33,571.45		33,571.45
035014 SE-Engineering	1,008.82		1,008.82	20,513.65		20,513.65
035015 SE-Legal	4,218.05		4,218.05	51,617.54		51,617.54
035016 SE-Maintenance	13,681.42		13,681.42	152,317.76		152,317.76
035018 SE-Human Resources	2,851.64		2,851.64	49,712.81		49,712.81
035019 SE-Operational Risk	3,427.04		3,427.04	42,128.20		42,128.20
035020 SE-Business Development	2,671.39		2,671.39	78,119.91		78,119.91
035025 SE-External Affairs	886.26		886.26	45,989.81		45,989.81
Total: OPEX	67,024.13		67,024.13	1,037,959.55		1,037,959.55
CAPEX						
035001 SE-Production	1.70		1.70	459.36		459.36
035002 SE-Network	2.02		2.02	828.44		828.44
035003 SE-Customer Relations	7.47		7.47	2,151.61		2,151.61
035005 SE-Administration	78.58		78.58	23,167.85		23,167.85
035007 SE-Finance	154.10		154.10	5,168.41		5,168.41
035011 SE-Environmental Mgmt	10.55		10.55	1,675.22		1,675.22
035014 SE-Engineering	123.99		123.99	44,803.64		44,803.64
035015 SE-Legal	6.40		6.40	1,849.05		1,849.05
035016 SE-Maintenance	5.38		5.38	3,382.75		3,382.75
035018 SE-Human Resources	4.11		4.11	980.00		980.00
035019 SE-Operational Risk	1.59		1.59	5,684.33		5,684.33
035020 SE-Business Development	5.87		5.87	2,184.82		2,184.82

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	3.87		3.87	1,044.34		1,044.34
Total: CAPEX	405.63		405.63	93,379.82		93,379.82
Total: 0350 SC-Southeast-PA Location	67,429.76		67,429.76	1,131,339.37		1,131,339.37
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	614.04		614.04	8,279.72		8,279.72
032046 CORP-3906 Church Road	542.11		542.11	7,878.71		7,878.71
032062 CORP-Building Services	10,223.62		10,223.62	130,371.81		130,371.81
032063 CORP-Building Services Woodcre	5,206.43		5,206.43	59,038.74		59,038.74
032090 CORP-Prop Mgmt Development	745.75		745.75	662.39		662.39
Total: OPEX	17,331.95		17,331.95	206,231.37		206,231.37
CAPEX						
032046 CORP-3906 Church Road	941.03		941.03	6,618.54		6,618.54
032062 CORP-Building Services	436.98		436.98	9,509.43		9,509.43
032063 CORP-Building Services Woodcre	1,200.72		1,200.72	5,345.53		5,345.53
032090 CORP-Prop Mgmt Development				5.44-		5.44-
Total: CAPEX	2,578.73		2,578.73	21,468.06		21,468.06
Total: 0362 SC-CORP Property	19,910.68		19,910.68	227,699.43		227,699.43
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	28.23		28.23	121.69		121.69
036502 NE-Network				1.22		1.22
036503 NE-Customer Field Services	5.70		5.70	9.20		9.20
036505 NE-Administration	3,369.00		3,369.00	15,956.07		15,956.07
036507 NE-Finance	183.26		183.26	1,312.72		1,312.72
036511 NE-Environmental Mgmt	12.80		12.80	62.57		62.57
036514 NE-Engineering	18.08		18.08	87.71		87.71
036515 NE-Legal	137.44		137.44	693.94		693.94
036516 NE-Maintenance	131.65		131.65	192.30		192.30
036518 NE-Human Resources	100.59		100.59	518.32		518.32
036519 NE-Operational Risk	78.04		78.04	361.36		361.36
036520 NE-Business Development	43.02		43.02	1,713.36		1,713.36
036525 NE-External Affairs	98.35		98.35	286.91		286.91
036576 NE-Building Services Woodcrest	54.96		54.96	104.01		104.01
036591 NE-SAP Conversion				2.37		2.37
Total: OPEX	4,261.12		4,261.12	21,423.75		21,423.75
CAPEX						
036501 NE-Production				1.09-		1.09-
036502 NE-Network				.33		.33
036503 NE-Customer Field Services				.71		.71
036505 NE-Administration				18.02-		18.02-
036507 NE-Finance				7.36-		7.36-

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
CAPEX						
036511 NE-Environmental Mgmt				.63-		.63-
036514 NE-Engineering				.69-		.69-
036515 NE-Legal				4.56-		4.56-
036516 NE-Maintenance				.52-		.52-
036518 NE-Human Resources				2.58-		2.58-
036519 NE-Operational Risk				3.06-		3.06-
036520 NE-Business Development				3.28-		3.28-
036525 NE-External Affairs				1.18-		1.18-
036576 NE-Building Services Woodcrest				.19-		.19-
Total: CAPEX				42.12-		42.12-
Total: 0365 SC-Northeastern Reg Location	4,261.12		4,261.12	21,381.63		21,381.63
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	143.56		143.56	1,495.95		1,495.95
032069 CORP-Regulatory UFS	1,449.58		1,449.58	15,269.66		15,269.66
Total: OPEX	1,593.14		1,593.14	16,765.61		16,765.61
CAPEX						
032050 CORP-Backfill Reg App	1.72		1.72	38.56		38.56
032069 CORP-Regulatory UFS	3.21		3.21	9,544.54		9,544.54
Total: CAPEX	4.93		4.93	9,583.10		9,583.10
Total: 0369 SC-CORP Regulatory	1,598.07		1,598.07	26,348.71		26,348.71
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	1,608.90		1,608.90	21,535.91		21,535.91
037018 CCP-Human Resources ODI	384.35		384.35	4,924.96		4,924.96
037070 CCP-Call Handling	16,687.17		16,687.17	209,041.20		209,041.20
037071 CCP-Billing				292.62-		292.62-
037072 CCP-Collections	2.22		2.22	54.75-		54.75-
037073 CCP-Operations and Support	5,952.16		5,952.16	69,251.40		69,251.40
037074 CCP-Business Services				354.10		354.10
037075 CCP-Education & Development	578.42		578.42	8,555.61		8,555.61
Total: OPEX	25,213.22		25,213.22	313,315.81		313,315.81
CAPEX						
037005 CCP-Administration				.01		.01
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling				.17		.17
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				.05		.05
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX				.23		.23

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0375 SC-STEP Project Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0375 SC-STEP Project Location						
OPEX						
Total: 0370 SC-CSC Pensacola OH Location	25,213.22		25,213.22	313,316.04		313,316.04
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				918.12-		918.12-
Total: OPEX				918.12-		918.12-
CAPEX						
032091 CORP-STEP Project				42.83-		42.83-
Total: CAPEX				42.83-		42.83-
Total: 0375 SC-STEP Project Location				960.95-		960.95-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	3,167.29-		3,167.29-	31,808.19		31,808.19
Total: OPEX	3,167.29-		3,167.29-	31,808.19		31,808.19
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	3,167.29-		3,167.29-	31,808.19		31,808.19
0398 SC-CORP Other						
032000 CORP-Balance Sheet	4,227.87		4,227.87	717,627.47		717,627.47
Total:	4,227.87		4,227.87	717,627.47		717,627.47
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.75-		.75-	11.21		11.21
032061 CORP-Property Management				73.93-		73.93-
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	500.26		500.26	5,147.68		5,147.68
032092 CORP-Strategy & Planning				.85-		.85-
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer				2.38-		2.38-
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	7,959.13		7,959.13	51,116.06		51,116.06
Total: OPEX	8,458.64		8,458.64	56,197.79		56,197.79
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.02-		.02-	1.18		1.18
032061 CORP-Property Management				66.91		66.91
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	7.78		7.78	98.35		98.35
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						

Data Selection Values
Period: 12 Year: 07
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
CAPEX						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	974.52		974.52	4,437.09		4,437.09
Total: CAPEX	982.28		982.28	4,603.53		4,603.53
Total: 0398 SC-CORP Other	13,668.79		13,668.79	778,428.79		778,428.79
Total: 26 Tennessee-American Water Co.	410,739.18		410,739.18	4,993,176.30		4,993,176.30
Total: D Southeastern Region	410,739.18		410,739.18	4,993,176.30		4,993,176.30
Total: Grand Total :	410,739.18		410,739.18	4,993,176.30		4,993,176.30

Data Selection Values
Year: 08 Period: 01 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	515.78	16,088.24	9,010.33	25,098.57
Administration	69.66	4,153.22	79,844.20	83,997.42
Audit	22.51	1,248.81	880.81	2,129.62
Communications	34.33	2,433.53	5,126.81	7,560.34
Legal	94.50	5,224.50	5,288.81	10,513.31
Engineering	1.68	133.05-	945.14	812.09
Finance	678.87	31,444.33	68,113.34	99,557.67
Human Resources	164.93	8,483.21	9,898.95	18,382.16
Information Systems	485.56	20,231.58	37,470.67	57,702.25
Operations	362.04	18,526.69	17,151.48	35,678.17
Rates & Revenue	300.26	13,622.09	5,457.22	19,079.31
Risk Management	74.38	3,620.82	3,502.77	7,123.59
Water Quality	174.64	5,263.39	7,114.71	12,378.10
Customer Service	2,752.05	50,710.12	50,188.26	100,898.38
TOTAL:	5,731.19	180,917.48	299,993.50	480,910.98

TOTAL CURRENT MONTH CHARGES	480,910.98
LESS: PAYMENT-PRIOR EST. BILLING	406,511.31-
NET AMOUNT PAYABLE (RECEIVABLE)	74,399.67
PLUS: EST. CURRENT MONTH BILLING	480,910.98
	555,310.65

TN-COC-01-Q12-ATTACHMENT
Page 157 of 623

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	84,317.98		84,317.98	84,317.98		84,317.98
Total:	84,317.98		84,317.98	84,317.98		84,317.98
Total: 0003 AW Service Co.	84,317.98		84,317.98	84,317.98		84,317.98
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,670.13		1,670.13	1,670.13		1,670.13
Total: OPEX	1,670.13		1,670.13	1,670.13		1,670.13
CAPEX						
032020 CORP-Corporate Bus Development	19.24		19.24	19.24		19.24
Total: CAPEX	19.24		19.24	19.24		19.24
Total: 0320 SC-CORP Bus Develop	1,689.37		1,689.37	1,689.37		1,689.37
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,111.86		2,111.86	2,111.86		2,111.86
Total: OPEX	2,111.86		2,111.86	2,111.86		2,111.86
CAPEX						
032060 CORP-Audit	17.76		17.76	17.76		17.76
Total: CAPEX	17.76		17.76	17.76		17.76
Total: 0321 SC-CORP Audit	2,129.62		2,129.62	2,129.62		2,129.62
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	367.20		367.20	367.20		367.20
032025 CORP-External Affairs	1,281.73		1,281.73	1,281.73		1,281.73
032068 CORP-Marketing & Sales	3,124.99		3,124.99	3,124.99		3,124.99
032085 CORP-External Communications	1,685.75		1,685.75	1,685.75		1,685.75
032086 CORP-Internal Communications	978.35		978.35	978.35		978.35
032087 CORP-Corp Social Resp	1,291.31		1,291.31	1,291.31		1,291.31
Total: OPEX	8,729.33		8,729.33	8,729.33		8,729.33
CAPEX						
032025 CORP-External Affairs	11.96		11.96	11.96		11.96
032068 CORP-Marketing & Sales	25.70		25.70	25.70		25.70
032085 CORP-External Communications	3.62		3.62	3.62		3.62
032086 CORP-Internal Communications	3.99		3.99	3.99		3.99
032087 CORP-Corp Social Resp	1.93		1.93	1.93		1.93
Total: CAPEX	47.20		47.20	47.20		47.20
Total: 0322 SC-CORP External Affairs	8,776.53		8,776.53	8,776.53		8,776.53
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,574.70		3,574.70	3,574.70		3,574.70
033010 WE-Supply Chain	.22-		.22-	.22-		.22-
033510 CE-Supply Chain	3.45		3.45	3.45		3.45

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
035010 SE-Supply Chain	959.71		959.71	959.71		959.71
036510 NE-Supply Chain	.44		.44	.44		.44
Total: OPEX	4,538.08		4,538.08	4,538.08		4,538.08
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	1,900.59		1,900.59	1,900.59		1,900.59
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain	431.44		431.44	431.44		431.44
036510 NE-Supply Chain						
Total: CAPEX	2,332.03		2,332.03	2,332.03		2,332.03
Total: 0323 SC-Supply Chain Location	6,870.11		6,870.11	6,870.11		6,870.11
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	1,345.35		1,345.35	1,345.35		1,345.35
032031 CORP-Service Desk	209.08-		209.08-	209.08-		209.08-
032032 CORP-ITS Bus Development	699.44		699.44	699.44		699.44
032033 Chg Ctrl & Desktop Automation	268.97		268.97	268.97		268.97
032034 CORP-ITS Appl Adm & Security	1,070.60		1,070.60	1,070.60		1,070.60
032071 CORP-ITS Admin	4,231.21		4,231.21	4,231.21		4,231.21
032072 CORP-ITS PMO	1,412.52		1,412.52	1,412.52		1,412.52
032073 CORP-ITS Infra/Oper Admin	471.50		471.50	471.50		471.50
032074 CORP-ITS Production	15,310.86		15,310.86	15,310.86		15,310.86
032075 CORP-System Maint & Perf	14,431.07		14,431.07	14,431.07		14,431.07
032076 CORP-Communications	3,053.49		3,053.49	3,053.49		3,053.49
032077 CORP-ITS Telecom						
032078 CORP-Adm Business Solutions	361.85		361.85	361.85		361.85
032079 CORP-Technical Applications	4,384.03		4,384.03	4,384.03		4,384.03
032080 CORP-Functional Applications	3,882.89		3,882.89	3,882.89		3,882.89
032081 CORP-ITS Quality Assurance	1,170.60		1,170.60	1,170.60		1,170.60
032082 Client Relationship Management	442.74		442.74	442.74		442.74
032083 CORP-ITS Strategy/Governance						
032093 CORP-ITS Design Authority	1,172.05		1,172.05	1,172.05		1,172.05
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	244.22		244.22	244.22		244.22
035031 SE-ITS Client Relations	.30		.30	.30		.30
036531 NE-Eastern CS & S	3,957.64		3,957.64	3,957.64		3,957.64
Total: OPEX	57,702.25		57,702.25	57,702.25		57,702.25
CAPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS Bus Development						

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-System Maint & Perf						
032076 CORP-Communications						
032077 CORP-ITS Telecom						
032078 CORP-Adm Business Solutions						
032079 CORP-Technical Applications						
032080 CORP-Functional Applications						
032081 CORP-ITS Quality Assurance						
032082 Client Relationship Management						
032083 CORP-ITS Strategy/Governance						
032093 CORP-ITS Design Authority						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: CAPEX						
Total: 0324 SC-ITS Location	57,702.25	57,702.25		57,702.25	57,702.25	
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	1,146.57	1,146.57		1,146.57	1,146.57	
032505 SSC-Administration	7,059.80	7,059.80		7,059.80	7,059.80	
032560 SSC-Financial Reporting	.35	.35		.35	.35	
032570 SSC-General Accounting	5,669.54	5,669.54		5,669.54	5,669.54	
032571 SSC-Tax	2,078.83	2,078.83		2,078.83	2,078.83	
032572 SSC-Business Support Services	1,334.77	1,334.77		1,334.77	1,334.77	
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2,349.08	2,349.08		2,349.08	2,349.08	
032575 SSC-Cash Management	1,879.23	1,879.23		1,879.23	1,879.23	
032576 SSC-Facility Services						
032577 SSC-Fixed Assets/Job Cost	3,350.84	3,350.84		3,350.84	3,350.84	
032578 SSC-Project Management	414.44	414.44		414.44	414.44	
032579 SSC-Employee Services	3,659.90	3,659.90		3,659.90	3,659.90	
032580 SSC-AWE	357.67	357.67		357.67	357.67	
Total: OPEX	29,301.02	29,301.02		29,301.02	29,301.02	
CAPEX						
032084 SSC-Accounts Payable	349.98	349.98		349.98	349.98	
032505 SSC-Administration	1,757.18	1,757.18		1,757.18	1,757.18	

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	515.91		515.91	515.91		515.91
032571 SSC-Tax	161.56		161.56	161.56		161.56
032572 SSC-Business Support Services	151.90		151.90	151.90		151.90
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	13,238.51		13,238.51	13,238.51		13,238.51
032575 SSC-Cash Management	219.60		219.60	219.60		219.60
032576 SSC-Facility Services						
032577 SSC-Fixed Assets/Job Cost	292.78		292.78	292.78		292.78
032578 SSC-Project Management	48.92		48.92	48.92		48.92
032579 SSC-Employee Services	435.02		435.02	435.02		435.02
032580 SSC-AWE	209.51		209.51	209.51		209.51
Total: CAPEX	17,380.87		17,380.87	17,380.87		17,380.87
Total: 0325 SC-SSC Location	46,681.89		46,681.89	46,681.89		46,681.89
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,654.13		2,654.13	2,654.13		2,654.13
032019 CORP-Operational Risk	2,985.35		2,985.35	2,985.35		2,985.35
032064 CORP-Operational Performance	1,596.77		1,596.77	1,596.77		1,596.77
032065 CORP-Asset Management	307.05		307.05	307.05		307.05
032066 CORP-Research & Env Excellence	2,779.21		2,779.21	2,779.21		2,779.21
036550 CORP-COE-Engineering	195.16		195.16	195.16		195.16
036551 CORP-COE-Technical Services	477.52		477.52	477.52		477.52
Total: OPEX	10,995.19		10,995.19	10,995.19		10,995.19
CAPEX						
032011 CORP-Chief Operating Officer	316.04		316.04	316.04		316.04
032019 CORP-Operational Risk	1,152.37		1,152.37	1,152.37		1,152.37
032064 CORP-Operational Performance	121.18		121.18	121.18		121.18
032065 CORP-Asset Management	4,202.49		4,202.49	4,202.49		4,202.49
032066 CORP-Research & Env Excellence	360.33		360.33	360.33		360.33
036550 CORP-COE-Engineering	1,323.25		1,323.25	1,323.25		1,323.25
036551 CORP-COE-Technical Services	2,855.56		2,855.56	2,855.56		2,855.56
Total: CAPEX	10,331.22		10,331.22	10,331.22		10,331.22
Total: 0326 SC-CORP Operations	21,326.41		21,326.41	21,326.41		21,326.41
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	5,265.66		5,265.66	5,265.66		5,265.66
032017 CORP-Planning & Reporting	4,297.88		4,297.88	4,297.88		4,297.88
032027 CORP-Reporting & Compliance	46,864.96		46,864.96	46,864.96		46,864.96
032037 CORP-Investor Relations	1,288.00		1,288.00	1,288.00		1,288.00
032047 CORP-Income Tax	3,923.32		3,923.32	3,923.32		3,923.32
032057 CORP-Treasury	2,512.08		2,512.08	2,512.08		2,512.08

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0327 SC-CORP Finance

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
Total: OPEX	64,151.90		64,151.90	64,151.90		64,151.90
CAPEX						
032007 CORP-Finance	87.22		87.22	87.22		87.22
032017 CORP-Planning & Reporting	26.56		26.56	26.56		26.56
032027 CORP-Reporting & Compliance	10.38		10.38	10.38		10.38
032037 CORP-Investor Relations	8.83		8.83	8.83		8.83
032047 CORP-Income Tax	301.19		301.19	301.19		301.19
032057 CORP-Treasury	22.85		22.85	22.85		22.85
Total: CAPEX	457.03		457.03	457.03		457.03
Total: 0327 SC-CORP Finance	64,608.93		64,608.93	64,608.93		64,608.93
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,027.59		2,027.59	2,027.59		2,027.59
032003 CORP-HR Talent Development	479.59		479.59	479.59		479.59
032004 CORP-HR Labor Relations	645.52		645.52	645.52		645.52
032006 CORP-Business Center HR	2,121.78		2,121.78	2,121.78		2,121.78
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	972.19		972.19	972.19		972.19
032014 CORP-Benefits Service Center	2,201.01		2,201.01	2,201.01		2,201.01
032018 CORP-Human Resources	985.83		985.83	985.83		985.83
Total: OPEX	9,433.51		9,433.51	9,433.51		9,433.51
CAPEX						
032002 CORP-HR Comp/Benefits	11.84		11.84	11.84		11.84
032003 CORP-HR Talent Development	1.13		1.13	1.13		1.13
032004 CORP-HR Labor Relations	4.43		4.43	4.43		4.43
032006 CORP-Business Center HR	8.38		8.38	8.38		8.38
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	4.50		4.50	4.50		4.50
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1.77		1.77	1.77		1.77
Total: CAPEX	32.05		32.05	32.05		32.05
Total: 0328 SC-CORP Human Resources	9,465.56		9,465.56	9,465.56		9,465.56
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	71.24		71.24	71.24		71.24
032015 CORP-Legal	2,847.68		2,847.68	2,847.68		2,847.68
Total: OPEX	2,918.92		2,918.92	2,918.92		2,918.92
CAPEX						
032008 CORP-Legal Admin	1.28		1.28	1.28		1.28
032015 CORP-Legal	30.24		30.24	30.24		30.24
Total: CAPEX	31.52		31.52	31.52		31.52
Total: 0329 SC-CORP Legal	2,950.44		2,950.44	2,950.44		2,950.44

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
033001 WE-Production						
033002 WE-Network	8.73		8.73	8.73		8.73
033003 WE-Customer Relations						
033004 WE-Technical Services	5.51		5.51	5.51		5.51
033005 WE-Administration	36.27		36.27	36.27		36.27
033006 WE-Service Delivery	1.13		1.13	1.13		1.13
033007 WE-Finance	65.16		65.16	65.16		65.16
033011 WE-Environmental Mgmt	.56		.56	.56		.56
033014 WE-Engineering	.55		.55	.55		.55
033015 WE-Legal	16.06		16.06	16.06		16.06
033016 WE-Maintenance	1.93		1.93	1.93		1.93
033018 WE-Human Resources	3.01		3.01	3.01		3.01
033019 WE-Operational Risk	2.00		2.00	2.00		2.00
033020 WE-Business Development	6.35		6.35	6.35		6.35
033025 WE-External Affairs	1.73		1.73	1.73		1.73
033028 WE-Asset Planning	77.27		77.27	77.27		77.27
Total: OPEX	226.26		226.26	226.26		226.26
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	226.26		226.26	226.26		226.26
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	2.38		2.38	2.38		2.38
033502 CE-Network	4.68		4.68	4.68		4.68
033503 CE-Customer Relations	55.77		55.77	55.77		55.77
033505 CE-Administration	357.63		357.63	357.63		357.63
033507 CE-Finance	38.09		38.09	38.09		38.09

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033511 CE-Environmental Mgmt	3.41		3.41	3.41		3.41
033514 CE-Engineering	11.61		11.61	11.61		11.61
033515 CE-Legal	46.62		46.62	46.62		46.62
033516 CE-Maintenance	180.31		180.31	180.31		180.31
033518 CE-Human Resources	59.02		59.02	59.02		59.02
033519 CE-Operational Risk	10.61		10.61	10.61		10.61
033520 CE-Business Development	21.07		21.07	21.07		21.07
033525 CE-External Affairs	6.05		6.05	6.05		6.05
Total: OPEX	797.25		797.25	797.25		797.25
CAPEX						
033501 CE-Production						
033502 CE-Network						
033503 CE-Customer Relations	.73		.73	.73		.73
033505 CE-Administration						
033507 CE-Finance						
033511 CE-Environmental Mgmt						
033514 CE-Engineering						
033515 CE-Legal						
033516 CE-Maintenance						
033518 CE-Human Resources						
033519 CE-Operational Risk						
033520 CE-Business Development						
033525 CE-External Affairs						
Total: CAPEX	.73		.73	.73		.73
Total: 0335 SC-Central Region Location	797.98		797.98	797.98		797.98
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	6,186.69		6,186.69	6,186.69		6,186.69
034018 CCA-Human Resources	3,664.66		3,664.66	3,664.66		3,664.66
034070 CCA-Call Handling	17,391.59		17,391.59	17,391.59		17,391.59
034071 CCA-Billing	11,155.61		11,155.61	11,155.61		11,155.61
034072 CCA-Collections	6,909.70		6,909.70	6,909.70		6,909.70
034073 CCA-Operations & Performance	16,862.91		16,862.91	16,862.91		16,862.91
034074 CCA-Business Services	1,583.16		1,583.16	1,583.16		1,583.16
034075 CCA-Education & Development	2,122.42		2,122.42	2,122.42		2,122.42
Total: OPEX	65,876.74		65,876.74	65,876.74		65,876.74
CAPEX						
034005 CCA-Administration	.01		.01	.01		.01
034018 CCA-Human Resources						
034070 CCA-Call Handling	.01		.01	.01		.01
034071 CCA-Billing						
034072 CCA-Collections	.04		.04	.04		.04

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

		Month			Year-To-Date		
Description Of Service		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0340	SC-CSC Alton OH Location						
CAPEX							
034073	CCA-Operations & Performance	.01		.01	.01		.01
034074	CCA-Business Services						
034075	CCA-Education & Development						
Total: CAPEX		.07		.07	.07		.07
Total: 0340	SC-CSC Alton OH Location	65,876.81		65,876.81	65,876.81		65,876.81
0345	SC-Belleville Lab Location						
OPEX							
034517	BVLAB-Water Quality	8,983.80		8,983.80	8,983.80		8,983.80
Total: OPEX		8,983.80		8,983.80	8,983.80		8,983.80
CAPEX							
034517	BVLAB-Water Quality						
Total: CAPEX							
Total: 0345	SC-Belleville Lab Location	8,983.80		8,983.80	8,983.80		8,983.80
0350	SC-Southeast-PA Location						
OPEX							
035001	SE-Production	849.86		849.86	849.86		849.86
035002	SE-Network	753.02		753.02	753.02		753.02
035003	SE-Customer Relations	11,882.58		11,882.58	11,882.58		11,882.58
035005	SE-Administration	26,522.22		26,522.22	26,522.22		26,522.22
035007	SE-Finance	31,260.97		31,260.97	31,260.97		31,260.97
035011	SE-Environmental Mgmt	250.52		250.52	250.52		250.52
035014	SE-Engineering	281.04		281.04	281.04		281.04
035015	SE-Legal	7,468.90		7,468.90	7,468.90		7,468.90
035016	SE-Maintenance	12,142.67		12,142.67	12,142.67		12,142.67
035018	SE-Human Resources	4,666.76		4,666.76	4,666.76		4,666.76
035019	SE-Operational Risk	2,750.12		2,750.12	2,750.12		2,750.12
035020	SE-Business Development	3,095.05		3,095.05	3,095.05		3,095.05
035025	SE-External Affairs	3,207.35		3,207.35	3,207.35		3,207.35
Total: OPEX		105,131.06		105,131.06	105,131.06		105,131.06
CAPEX							
035001	SE-Production	1.13		1.13	1.13		1.13
035002	SE-Network	5.07		5.07	5.07		5.07
035003	SE-Customer Relations	26.70		26.70	26.70		26.70
035005	SE-Administration	208.01		208.01	208.01		208.01
035007	SE-Finance	171.40		171.40	171.40		171.40
035011	SE-Environmental Mgmt	.35		.35	.35		.35
035014	SE-Engineering	436.21		436.21	436.21		436.21
035015	SE-Legal	15.59		15.59	15.59		15.59
035016	SE-Maintenance	18.04		18.04	18.04		18.04
035018	SE-Human Resources	12.44		12.44	12.44		12.44
035019	SE-Operational Risk	5.05		5.05	5.05		5.05
035020	SE-Business Development	11.44		11.44	11.44		11.44

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035025 SE-External Affairs	8.84		8.84	8.84		8.84
Total: CAPEX	920.27		920.27	920.27		920.27
Total: 0350 SC-Southeast-PA Location	106,051.33		106,051.33	106,051.33		106,051.33
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	738.16		738.16	738.16		738.16
032046 CORP-3906 Church Road	888.29		888.29	888.29		888.29
032062 CORP-Building Services	12,290.88		12,290.88	12,290.88		12,290.88
032063 CORP-Building Services Woodcre	5,920.36		5,920.36	5,920.36		5,920.36
032090 CORP-Prop Mgmt Development						
Total: OPEX	19,837.69		19,837.69	19,837.69		19,837.69
CAPEX						
032046 CORP-3906 Church Road	1,104.32		1,104.32	1,104.32		1,104.32
032062 CORP-Building Services	527.09		527.09	527.09		527.09
032063 CORP-Building Services Woodcre	3,472.26		3,472.26	3,472.26		3,472.26
032090 CORP-Prop Mgmt Development						
Total: CAPEX	5,103.67		5,103.67	5,103.67		5,103.67
Total: 0362 SC-CORP Property	24,941.36		24,941.36	24,941.36		24,941.36
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	2,205.79		2,205.79	2,205.79		2,205.79
Total: OPEX	2,205.79		2,205.79	2,205.79		2,205.79
CAPEX						
032023 CORP-Eastern Division Ops	12.79		12.79	12.79		12.79
Total: CAPEX	12.79		12.79	12.79		12.79
Total: 0363 SC-CORP Eastern Division Ops	2,218.58		2,218.58	2,218.58		2,218.58
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	.63		.63	.63		.63
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	142.32		142.32	142.32		142.32
036507 NE-Finance	4.47		4.47	4.47		4.47
036511 NE-Environmental Mgmt	.02-		.02-	.02-		.02-
036514 NE-Engineering	.02-		.02-	.02-		.02-
036515 NE-Legal	3.33		3.33	3.33		3.33
036516 NE-Maintenance	26.77		26.77	26.77		26.77
036518 NE-Human Resources	10.09		10.09	10.09		10.09
036519 NE-Operational Risk	27.82		27.82	27.82		27.82
036520 NE-Business Development	2.44		2.44	2.44		2.44
036525 NE-External Affairs	.80		.80	.80		.80
036576 NE-Building Services Woodcrest	.38		.38	.38		.38

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
OPEX						
036591 NE-SAP Conversion						
Total: OPEX	219.01		219.01	219.01		219.01
CAPEX						
036501 NE-Production	2.32		2.32	2.32		2.32
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	28.97		28.97	28.97		28.97
036507 NE-Finance	16.58		16.58	16.58		16.58
036511 NE-Environmental Mgmt	.06-		.06-	.06-		.06-
036514 NE-Engineering	.08-		.08-	.08-		.08-
036515 NE-Legal	12.37		12.37	12.37		12.37
036516 NE-Maintenance	2.20		2.20	2.20		2.20
036518 NE-Human Resources	8.21		8.21	8.21		8.21
036519 NE-Operational Risk	190.27		190.27	190.27		190.27
036520 NE-Business Development	1.24		1.24	1.24		1.24
036525 NE-External Affairs	2.97		2.97	2.97		2.97
036576 NE-Building Services Woodcrest	1.41		1.41	1.41		1.41
Total: CAPEX	266.40		266.40	266.40		266.40
Total: 0365 SC-Northeastern Reg Location	485.41		485.41	485.41		485.41
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	13.02-		13.02-	13.02-		13.02-
032069 CORP-Regulatory UFS	349.67		349.67	349.67		349.67
Total: OPEX	336.65		336.65	336.65		336.65
CAPEX						
032050 CORP-Backfill Reg App	.04		.04	.04		.04
032069 CORP-Regulatory UFS	4.34		4.34	4.34		4.34
Total: CAPEX	4.38		4.38	4.38		4.38
Total: 0369 SC-CORP Regulatory	341.03		341.03	341.03		341.03
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	3,448.26		3,448.26	3,448.26		3,448.26
037018 CCP-Human Resources ODI	492.41		492.41	492.41		492.41
037070 CCP-Call Handling	17,777.35		17,777.35	17,777.35		17,777.35
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support	4,783.18		4,783.18	4,783.18		4,783.18
037074 CCP-Business Services						
037075 CCP-Education & Development	711.66		711.66	711.66		711.66
Total: OPEX	27,212.86		27,212.86	27,212.86		27,212.86
CAPEX						
037005 CCP-Administration						

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
CAPEX						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	27,212.86		27,212.86	27,212.86		27,212.86
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project	38.14-		38.14-	38.14-		38.14-
Total: OPEX	38.14-		38.14-	38.14-		38.14-
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location	38.14-		38.14-	38.14-		38.14-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	17,251.67		17,251.67	17,251.67		17,251.67
Total: OPEX	17,251.67		17,251.67	17,251.67		17,251.67
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	17,251.67		17,251.67	17,251.67		17,251.67
0398 SC-CORP Other						
032000 CORP-Balance Sheet	84,317.98-		84,317.98-	84,317.98-		84,317.98-
Total:	84,317.98-		84,317.98-	84,317.98-		84,317.98-
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	13.57-		13.57-	13.57-		13.57-
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	573.53		573.53	573.53		573.53
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	3,656.73		3,656.73	3,656.73		3,656.73
Total: OPEX	4,216.69		4,216.69	4,216.69		4,216.69

Data Selection Values
Period: 01 Year: 08
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.57-		.57-	.57-		.57-
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	9.08		9.08	9.08		9.08
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	135.72		135.72	135.72		135.72
Total: CAPEX	144.23		144.23	144.23		144.23
Total: 0398 SC-CORP Other	79,957.06-		79,957.06-	79,957.06-		79,957.06-
Total: 26 Tennessee-American Water Co.	480,910.98		480,910.98	480,910.98		480,910.98
Total: D Southeastern Region	480,910.98		480,910.98	480,910.98		480,910.98
Total: Grand Total :	480,910.98		480,910.98	480,910.98		480,910.98

Data Selection Values
Year: 08 Period: 02 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	489.71	13,896.61	12,969.39	26,866.00
Administration	62.26	3,361.26	69,430.69	72,791.95
Audit	23.64	1,162.97	711.39	1,874.36
Communications	49.16	3,235.72	4,498.77	7,734.49
Legal	63.56	3,516.49	3,946.18	7,462.67
Engineering		27.52-	316.03	288.51
Finance	656.31	29,272.35	52,768.01	82,040.36
Human Resources	166.12	7,025.93	9,972.53	16,998.46
Information Systems	496.96	18,656.57	43,145.34	61,801.91
Operations	261.77	13,079.68	12,449.53	25,529.21
Rates & Revenue	128.31	5,684.29	4,512.00	10,196.29
Risk Management	98.09	4,252.00	8,346.39	12,598.39
Water Quality	175.02	5,016.56	9,439.60	14,456.16
Customer Service	2,599.84	43,620.45	57,659.90	101,280.35
TOTAL:	5,270.75	151,753.36	290,165.75	441,919.11

TOTAL CURRENT MONTH CHARGES	441,919.11
LESS: PAYMENT-PRIOR EST. BILLING	480,910.98-
NET AMOUNT PAYABLE (RECEIVABLE)	38,991.87-
PLUS: EST. CURRENT MONTH BILLING	441,919.11
	402,927.24

American Water Works Company
West Virginia American Water-Co 28
Total Company Bus Unit (USGAAP)
Analysis of Income
For the Period Ending 09/30/2009

Description	September Actual	September Plan	September Variance	September Prior Year	Yr to Date September Actual	Yr to date September Plan	Yr to date September Variance	Yr to date September Prior Year	Annual Forecast
00028 West Virginia-American Water									
285121 CORP-Community Relations									
P08 Labor									
501200 Labor									
16 Labor Oper AG	7,724	10,959	3,235CR	654	69,644	95,907	26,263CR	56,231	128,783
501711 IP-Off-Annual-P/R JE									
IP-Off-Annual-P/R JE	865		865		8,221		8,221		
P08 Labor	8,589	10,959	2,370CR	654	77,865	95,907	18,042CR	56,231	128,783
P20 General Office Exp									
520100 M & S Oper AG									
16 M & S Oper AG					352		352		
575002 Misc General Office									
16 Misc General Office					117		117		
575280 Dues/Membership Deduct									
16 Dues/Membership Deduct					175	850	675CR	625	850
575340 Empl Exp AG-P/R JE									
16 Employee Expenses AG		1,020	1,020CR	12	476	9,180	8,704CR	1,622	12,240
575350 Meals Deduct-P/R JE									
16 Meals & Travel Deduct	122	250	128CR	38	2,853	2,250	603	922	3,000
575351 Meals & Travel Nonded (Mth-end									
16 Meals & Travel Nonded (Mth-	122	150	28CR	38	5,131	1,350	3,781	922	1,800
575620 Office & Admin Supplies AG									
16 Office & Admin Supplies AG					2,447		2,447	186	
575740 Telephone AG									
16 Telephone AG								18	
575741 Cell Phone AG									
16 Cell Phone AG	3		3	3	29		29	9	
P20 General Office Exp	247	1,420	1,173CR	91	11,580	13,630	2,050CR	4,304	17,890
P21 Miscellaneous									
504670 Training AG									
16 Training AG					155		155	2,000	
507100 401k									
16 401k Oper AG	40		40		283		283		
508101 DCP									
16 DCP Oper AG	374		374	34	3,584		3,584	2,952	
550000 Trans Oper AG									
16 Trans Oper AG					13		13		
575000 Misc Oper AG									
16 Misc Oper AG	1,430	14,076	12,646CR	9,778	50,081	65,484	15,403CR	30,859	83,232
575030 Advertising									
16 Advertising	7,787	12,240	4,453CR	7,826	62,765	99,144	36,379CR	55,558	124,848
575120 Bill Inserts AG									
16 Bill Inserts AG				275		9,180	9,180CR	5,343	12,240
P21 Miscellaneous	9,631	26,316	16,685CR	17,913	116,881	173,808	56,927CR	96,712	220,320
P29 General Taxes									
685320 FUTA									
FUTA					57		57	30	
685325 FICA									
FICA	526		526	47	5,044		5,044	3,853	
685350 SUTA									
SUTA					226		226	71	
P29 General Taxes	526		526	47	5,327		5,327	3,954	
285121 CORP-Community Relations	18,993	38,695	19,702CR	18,705	211,653	283,345	71,692CR	161,201	366,993
00028 West Virginia-American Water	18,993	38,695	19,702CR	18,705	211,653	283,345	71,692CR	161,201	366,993

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	79,597.34		79,597.34	16,395.55-		16,395.55-
Total:	79,597.34		79,597.34	16,395.55-		16,395.55-
Total: 0003 AW Service Co.	79,597.34		79,597.34	16,395.55-		16,395.55-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,062.40		2,062.40	6,689.65		6,689.65
Total: OPEX	2,062.40		2,062.40	6,689.65		6,689.65
CAPEX						
032020 CORP-Corporate Bus Development	27.93		27.93	84.43		84.43
Total: CAPEX	27.93		27.93	84.43		84.43
Total: 0320 SC-CORP Bus Develop	2,090.33		2,090.33	6,774.08		6,774.08
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,710.38		2,710.38	9,046.87		9,046.87
Total: OPEX	2,710.38		2,710.38	9,046.87		9,046.87
CAPEX						
032060 CORP-Audit	26.52		26.52	89.83		89.83
Total: CAPEX	26.52		26.52	89.83		89.83
Total: 0321 SC-CORP Audit	2,736.90		2,736.90	9,136.70		9,136.70
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	1,099.99		1,099.99	2,815.62		2,815.62
032025 CORP-External Affairs	1,364.12		1,364.12	5,838.10		5,838.10
032068 CORP-Marketing & Sales	2,701.80		2,701.80	10,875.42		10,875.42
032085 CORP-External Communications	1,348.64		1,348.64	5,556.54		5,556.54
032086 CORP-Internal Communications	615.93		615.93	2,227.09		2,227.09
032087 CORP-Corp Social Resp	5.32-		5.32-	1,698.76		1,698.76
Total: OPEX	7,125.16		7,125.16	29,011.53		29,011.53
CAPEX						
032022 CORP-Government Affairs	4.98		4.98	9.49		9.49
032025 CORP-External Affairs	17.77		17.77	58.17		58.17
032068 CORP-Marketing & Sales	14.59		14.59	81.83		81.83
032085 CORP-External Communications	7.14		7.14	20.07		20.07
032086 CORP-Internal Communications	5.97		5.97	19.13		19.13
032087 CORP-Corp Social Resp	3.00-		3.00-	.96		.96
Total: CAPEX	47.45		47.45	189.65		189.65
Total: 0322 SC-CORP External Affairs	7,172.61		7,172.61	29,201.18		29,201.18
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru	.41		.41	.42		.42
032010 CORP-Supply Chain-Sourcing	3,617.79		3,617.79	14,218.26		14,218.26
033010 WE-Supply Chain	6.68-		6.68-	12.09		12.09

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
033510 CE-Supply Chain	3.57		3.57	13.44		13.44
035010 SE-Supply Chain	1,038.69		1,038.69	3,720.14		3,720.14
036510 NE-Supply Chain	4.36		4.36	7.05		7.05
Total: OPEX	4,658.14		4,658.14	17,971.40		17,971.40
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,835.93		3,835.93	12,627.91		12,627.91
033010 WE-Supply Chain	12.40		12.40	12.40		12.40
033510 CE-Supply Chain						
035010 SE-Supply Chain	426.85		426.85	1,744.69		1,744.69
036510 NE-Supply Chain	.45		.45	16.60		16.60
Total: CAPEX	4,275.63		4,275.63	14,401.60		14,401.60
Total: 0323 SC-Supply Chain Location	8,933.77		8,933.77	32,373.00		32,373.00
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	945.59		945.59	3,469.59		3,469.59
032031 CORP-Service Desk	1,206.18		1,206.18	2,579.69		2,579.69
032032 CORP-ITS Bus Development	800.61		800.61	3,163.14		3,163.14
032033 Chg Ctrl & Desktop Automation	356.16		356.16	6,207.79		6,207.79
032034 CORP-ITS Appl Adm & Security	1,148.57		1,148.57	4,365.91		4,365.91
032071 CORP-ITS Admin	8,484.15		8,484.15	28,688.28		28,688.28
032072 CORP-ITS PMO	1,708.76		1,708.76	6,043.24		6,043.24
032073 CORP-ITS Infra/Oper Admin	502.57		502.57	1,838.15		1,838.15
032074 CORP-ITS Production	11,686.32		11,686.32	58,804.35		58,804.35
032075 CORP-System Maint & Perf	9,675.23		9,675.23	50,394.16		50,394.16
032076 CORP-Communications	3,738.58		3,738.58	13,814.83		13,814.83
032077 CORP-ITS Telecom						
032078 CORP-Adm Business Solutions	590.82		590.82	2,071.90		2,071.90
032079 CORP-Technical Applications	7,005.32		7,005.32	21,713.44		21,713.44
032080 CORP-Functional Applications	4,395.64		4,395.64	17,133.57		17,133.57
032081 CORP-ITS Quality Assurance	1,213.51		1,213.51	4,726.55		4,726.55
032082 Client Relationship Management	597.26		597.26	1,863.74		1,863.74
032083 CORP-ITS Strategy/Governance				225.62		225.62
032093 CORP-ITS Design Authority	1,288.97		1,288.97	4,681.07		4,681.07
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	488.73		488.73	2,237.41		2,237.41
035031 SE-ITS Client Relations	120.24		120.24	247.86		247.86
036531 NE-Eastern CS & S	5,189.54		5,189.54	19,457.14		19,457.14
Total: OPEX	61,142.75		61,142.75	253,727.43		253,727.43
CAPEX						
032030 CORP-ITS Client Rel Admin	3.24		3.24	37.22		37.22
032031 CORP-Service Desk	9.25		9.25	41.98		41.98

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032032 CORP-ITS Bus Development	9.46		9.46	32.68		32.68
032033 Chg Ctrl & Desktop Automation	2.39		2.39	10.76		10.76
032034 CORP-ITS Appl Adm & Security	11.18		11.18	41.70		41.70
032071 CORP-ITS Admin	148.83		148.83	690.76		690.76
032072 CORP-ITS PMO	23.96		23.96	84.89		84.89
032073 CORP-ITS Infra/Oper Admin	4.99		4.99	17.47		17.47
032074 CORP-ITS Production	446.40		446.40	2,710.41		2,710.41
032075 CORP-System Maint & Perf	266.50		266.50	1,891.17		1,891.17
032076 CORP-Communications	18.94		18.94	44.04		44.04
032077 CORP-ITS Telecom						
032078 CORP-Adm Business Solutions	5.44		5.44	18.80		18.80
032079 CORP-Technical Applications	162.66		162.66	424.72		424.72
032080 CORP-Functional Applications	65.46		65.46	298.62		298.62
032081 CORP-ITS Quality Assurance	12.37		12.37	46.19		46.19
032082 Client Relationship Management	6.60		6.60	21.15		21.15
032083 CORP-ITS Strategy/Governance				2.46		2.46
032093 CORP-ITS Design Authority	13.15		13.15	45.50		45.50
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations	1.57		1.57	3.53		3.53
036531 NE-Eastern CS & S	34.93		34.93	136.64		136.64
Total: CAPEX	1,247.32		1,247.32	6,600.69		6,600.69
Total: 0324 SC-ITS Location	62,390.07		62,390.07	260,328.12		260,328.12
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,189.89		3,189.89	10,905.64		10,905.64
032505 SSC-Administration	7,125.81		7,125.81	26,736.71		26,736.71
032560 SSC-Financial Reporting				.01		.01
032570 SSC-General Accounting	5,762.11		5,762.11	22,367.06		22,367.06
032571 SSC-Tax	1,541.96		1,541.96	7,755.33		7,755.33
032572 SSC-Business Support Services	1,782.32		1,782.32	5,713.99		5,713.99
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,638.85		1,638.85	9,892.71		9,892.71
032575 SSC-Cash Management	1,687.58		1,687.58	7,100.97		7,100.97
032576 SSC-Facility Services	.32-		.32-	.04		.04
032577 SSC-Fixed Assets/Job Cost	3,953.00		3,953.00	14,254.08		14,254.08
032578 SSC-Project Management	455.38		455.38	1,614.20		1,614.20
032579 SSC-Employee Services	3,640.68		3,640.68	13,931.79		13,931.79
032580 SSC-AWE	408.54		408.54	1,378.99		1,378.99
Total: OPEX	31,185.80		31,185.80	121,651.52		121,651.52
CAPEX						
032084 SSC-Accounts Payable	37.84		37.84	549.25		549.25

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0325 SC-SSC Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032505 SSC-Administration	260.81		260.81	3,001.19		3,001.19
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	88.59		88.59	871.61		871.61
032571 SSC-Tax	23.82		23.82	251.66		251.66
032572 SSC-Business Support Services	25.36		25.36	252.00		252.00
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,905.70		1,905.70	22,553.14		22,553.14
032575 SSC-Cash Management	24.39		24.39	348.04		348.04
032576 SSC-Facility Services	.02-		.02-	.02		.02
032577 SSC-Fixed Assets/Job Cost	37.15		37.15	458.12		458.12
032578 SSC-Project Management	8.91		8.91	81.42		81.42
032579 SSC-Employee Services	60.62		60.62	709.89		709.89
032580 SSC-AWE	34.44		34.44	340.56		340.56
Total: CAPEX	2,507.61		2,507.61	29,416.90		29,416.90
Total: 0325 SC-SSC Location	33,693.41		33,693.41	151,068.42		151,068.42
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,177.39		2,177.39	8,781.47		8,781.47
032019 CORP-Operational Risk	4,577.43		4,577.43	19,132.28		19,132.28
032064 CORP-Operational Performance	1,610.87		1,610.87	5,827.15		5,827.15
032065 CORP-Asset Management	584.06		584.06	1,377.07		1,377.07
032066 CORP-Research & Env Excellence	3,673.38		3,673.38	11,968.52		11,968.52
036550 CORP-COE-Engineering	226.81		226.81	730.32		730.32
036551 CORP-COE-Technical Services	198.92		198.92	1,600.30		1,600.30
Total: OPEX	13,048.86		13,048.86	49,417.11		49,417.11
CAPEX						
032011 CORP-Chief Operating Officer	408.95		408.95	1,309.64		1,309.64
032019 CORP-Operational Risk	200.01		200.01	3,149.38		3,149.38
032064 CORP-Operational Performance	94.59		94.59	433.78		433.78
032065 CORP-Asset Management	2,285.00		2,285.00	11,728.02		11,728.02
032066 CORP-Research & Env Excellence	145.14-		145.14-	1,191.77		1,191.77
036550 CORP-COE-Engineering	4,695.55		4,695.55	11,997.89		11,997.89
036551 CORP-COE-Technical Services	5,011.88		5,011.88	13,901.92		13,901.92
Total: CAPEX	12,550.84		12,550.84	43,712.40		43,712.40
Total: 0326 SC-CORP Operations	25,599.70		25,599.70	93,129.51		93,129.51
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	1,759.83		1,759.83	14,197.52		14,197.52
032017 CORP-Planning & Reporting	3,955.77		3,955.77	15,177.20		15,177.20
032027 CORP-Reporting & Compliance	40,261.40		40,261.40	155,244.68		155,244.68
032037 CORP-Investor Relations	285.35		285.35	2,934.84		2,934.84
032047 CORP-Income Tax	3,573.68		3,573.68	15,674.89		15,674.89

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
032057 CORP-Treasury	2,750.62		2,750.62	10,509.83		10,509.83
Total: OPEX	52,586.65		52,586.65	213,738.96		213,738.96
CAPEX						
032007 CORP-Finance	48.16-		48.16-	123.65		123.65
032017 CORP-Planning & Reporting	37.57		37.57	124.93		124.93
032027 CORP-Reporting & Compliance	12.39		12.39	43.29		43.29
032037 CORP-Investor Relations	7.03		7.03	36.16		36.16
032047 CORP-Income Tax	50.33		50.33	520.77		520.77
032057 CORP-Treasury	29.88		29.88	100.15		100.15
Total: CAPEX	89.04		89.04	948.95		948.95
Total: 0327 SC-CORP Finance	52,675.69		52,675.69	214,687.91		214,687.91
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	3,557.40		3,557.40	10,554.79		10,554.79
032003 CORP-HR Talent Development	308.60		308.60	1,210.16		1,210.16
032004 CORP-HR Labor Relations	772.62		772.62	2,697.23		2,697.23
032006 CORP-Business Center HR	1,071.88		1,071.88	5,903.22		5,903.22
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,778.26		1,778.26	4,822.73		4,822.73
032014 CORP-Benefits Service Center	2,018.29		2,018.29	8,260.71		8,260.71
032018 CORP-Human Resources	768.52		768.52	3,114.70		3,114.70
Total: OPEX	10,275.57		10,275.57	36,563.54		36,563.54
CAPEX						
032002 CORP-HR Comp/Benefits	13.05		13.05	53.52		53.52
032003 CORP-HR Talent Development	1.12		1.12	4.73		4.73
032004 CORP-HR Labor Relations	7.66		7.66	21.85		21.85
032006 CORP-Business Center HR	9.26		9.26	38.86		38.86
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	4.64		4.64	19.05		19.05
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1.55-		1.55-	5.16-		5.16-
Total: CAPEX	34.18		34.18	132.85		132.85
Total: 0328 SC-CORP Human Resources	10,309.75		10,309.75	36,696.39		36,696.39
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	10.48		10.48	65.62		65.62
032015 CORP-Legal	3,205.30		3,205.30	12,263.08		12,263.08
Total: OPEX	3,215.78		3,215.78	12,328.70		12,328.70
CAPEX						
032008 CORP-Legal Admin	.20		.20	1.69		1.69
032015 CORP-Legal	42.09		42.09	147.53		147.53
Total: CAPEX	42.29		42.29	149.22		149.22

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
Total: 0329 SC-CORP Legal	3,258.07		3,258.07	12,477.92		12,477.92
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.48		.48	.60		.60
033002 WE-Network	79.76		79.76	200.90		200.90
033003 WE-Customer Relations						
033004 WE-Technical Services	2.28		2.28	30.57		30.57
033005 WE-Administration	33.70		33.70	117.95		117.95
033006 WE-Service Delivery	23.95		23.95	31.44		31.44
033007 WE-Finance	36.09		36.09	173.28		173.28
033011 WE-Environmental Mgmt	.83		.83	2.48		2.48
033014 WE-Engineering	.86		.86	2.50		2.50
033015 WE-Legal	46.44		46.44	54.99		54.99
033016 WE-Maintenance	16.26		16.26	20.35		20.35
033018 WE-Human Resources	3.67		3.67	11.83		11.83
033019 WE-Operational Risk	3.73		3.73	10.22		10.22
033020 WE-Business Development	47.66		47.66	59.81		59.81
033025 WE-External Affairs	5.14		5.14	44.48		44.48
033028 WE-Asset Planning	1.18		1.18	3.36		3.36
Total: OPEX	302.03		302.03	764.76		764.76
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	302.03		302.03	764.76		764.76
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	3.13		3.13	10.30		10.30
033502 CE-Network	2.50		2.50	11.34		11.34

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033503 CE-Customer Relations	44.35		44.35	158.06		158.06
033505 CE-Administration	651.38		651.38	1,740.76		1,740.76
033507 CE-Finance	41.09		41.09	203.03		203.03
033511 CE-Environmental Mgmt	4.14		4.14	14.84		14.84
033514 CE-Engineering	15.02		15.02	274.01		274.01
033515 CE-Legal	21.70		21.70	103.06		103.06
033516 CE-Maintenance	179.06		179.06	856.00		856.00
033518 CE-Human Resources	10.71		10.71	126.56		126.56
033519 CE-Operational Risk	10.39		10.39	51.13		51.13
033520 CE-Business Development	20.05		20.05	145.38		145.38
033525 CE-External Affairs	7.81		7.81	46.83		46.83
Total: OPEX	1,011.33		1,011.33	3,741.30		3,741.30
CAPEX						
033501 CE-Production						
033502 CE-Network						
033503 CE-Customer Relations	6.06		6.06	19.99		19.99
033505 CE-Administration						
033507 CE-Finance						
033511 CE-Environmental Mgmt						
033514 CE-Engineering						
033515 CE-Legal						
033516 CE-Maintenance						
033518 CE-Human Resources						
033519 CE-Operational Risk						
033520 CE-Business Development						
033525 CE-External Affairs						
Total: CAPEX	6.06		6.06	19.99		19.99
Total: 0335 SC-Central Region Location	1,017.39		1,017.39	3,761.29		3,761.29
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	8,576.99		8,576.99	29,029.89		29,029.89
034018 CCA-Human Resources	746.59		746.59	6,562.01		6,562.01
034070 CCA-Call Handling	16,114.88		16,114.88	66,288.92		66,288.92
034071 CCA-Billing	9,704.40		9,704.40	40,739.56		40,739.56
034072 CCA-Collections	8,188.42		8,188.42	29,468.48		29,468.48
034073 CCA-Operations & Performance	16,489.15		16,489.15	66,365.82		66,365.82
034074 CCA-Business Services	1,839.75		1,839.75	7,065.39		7,065.39
034075 CCA-Education & Development	1,585.62		1,585.62	6,935.04		6,935.04
Total: OPEX	63,245.80		63,245.80	252,455.11		252,455.11
CAPEX						
034005 CCA-Administration				2.72		2.72
034018 CCA-Human Resources				.07		.07

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034070 CCA-Call Handling				17.98		17.98
034071 CCA-Billing				1.31		1.31
034072 CCA-Collections				.37		.37
034073 CCA-Operations & Performance				5.61		5.61
034074 CCA-Business Services				.20		.20
034075 CCA-Education & Development				.18		.18
Total: CAPEX				28.44		28.44
Total: 0340 SC-CSC Alton OH Location	63,245.80		63,245.80	252,483.55		252,483.55
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	13,828.78		13,828.78	45,434.00		45,434.00
Total: OPEX	13,828.78		13,828.78	45,434.00		45,434.00
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	13,828.78		13,828.78	45,434.00		45,434.00
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	43.51		43.51	143.28		143.28
035002 SE-Network	814.11		814.11	2,690.93		2,690.93
035003 SE-Customer Relations	10,559.78		10,559.78	47,074.42		47,074.42
035005 SE-Administration	38,436.44		38,436.44	113,827.84		113,827.84
035007 SE-Finance	33,604.18		33,604.18	122,245.18		122,245.18
035011 SE-Environmental Mgmt	611.08		611.08	1,973.11		1,973.11
035014 SE-Engineering	722.49		722.49	1,656.71		1,656.71
035015 SE-Legal	5,216.71		5,216.71	24,370.36		24,370.36
035016 SE-Maintenance	8,705.99		8,705.99	39,129.46		39,129.46
035018 SE-Human Resources	7,137.23		7,137.23	23,433.53		23,433.53
035019 SE-Operational Risk	2,768.38		2,768.38	12,329.33		12,329.33
035020 SE-Business Development	2,550.22		2,550.22	9,577.68		9,577.68
035025 SE-External Affairs	4,438.92		4,438.92	16,777.82		16,777.82
Total: OPEX	115,609.04		115,609.04	415,229.65		415,229.65
CAPEX						
035001 SE-Production	.30		.30	1.71		1.71
035002 SE-Network	8.13		8.13	28.03		28.03
035003 SE-Customer Relations	46.56		46.56	149.00		149.00
035005 SE-Administration	479.79		479.79	1,351.99		1,351.99
035007 SE-Finance	217.92		217.92	793.31		793.31
035011 SE-Environmental Mgmt	1.93		1.93	6.26		6.26
035014 SE-Engineering	24.90		24.90	594.38		594.38
035015 SE-Legal	31.95		31.95	113.92		113.92
035016 SE-Maintenance	54.42		54.42	196.25		196.25

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035018 SE-Human Resources	28.52		28.52	82.91		82.91
035019 SE-Operational Risk	11.07		11.07	30.48		30.48
035020 SE-Business Development	21.25		21.25	59.20		59.20
035025 SE-External Affairs	10.00		10.00	39.39		39.39
Total: CAPEX	936.74		936.74	3,446.83		3,446.83
Total: 0350 SC-Southeast-PA Location	116,545.78		116,545.78	418,676.48		418,676.48
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	771.61		771.61	3,065.54		3,065.54
032046 CORP-3906 Church Road	1,196.96		1,196.96	3,758.96		3,758.96
032062 CORP-Building Services	15,271.18		15,271.18	53,599.17		53,599.17
032063 CORP-Building Services Woodcre	5,874.73		5,874.73	23,704.12		23,704.12
032090 CORP-Prop Mgmt Development						
Total: OPEX	23,114.48		23,114.48	84,127.79		84,127.79
CAPEX						
032046 CORP-3906 Church Road	2,785.06		2,785.06	6,877.76		6,877.76
032062 CORP-Building Services	655.15		655.15	2,701.98		2,701.98
032063 CORP-Building Services Woodcre	495.72		495.72	5,894.21		5,894.21
032090 CORP-Prop Mgmt Development						
Total: CAPEX	3,935.93		3,935.93	15,473.95		15,473.95
Total: 0362 SC-CORP Property	27,050.41		27,050.41	99,601.74		99,601.74
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	3,307.15		3,307.15	10,510.97		10,510.97
Total: OPEX	3,307.15		3,307.15	10,510.97		10,510.97
CAPEX						
032023 CORP-Eastern Division Ops	189.71		189.71	231.95		231.95
Total: CAPEX	189.71		189.71	231.95		231.95
Total: 0363 SC-CORP Eastern Division Ops	3,496.86		3,496.86	10,742.92		10,742.92
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	7.16		7.16	10.98		10.98
036502 NE-Network						
036503 NE-Customer Field Services				4.64		4.64
036505 NE-Administration	66.90		66.90	252.35		252.35
036507 NE-Finance	66.02		66.02	91.15		91.15
036511 NE-Environmental Mgmt				.02-		.02-
036514 NE-Engineering				.02-		.02-
036515 NE-Legal	29.64		29.64	49.07		49.07
036516 NE-Maintenance	8.01		8.01	40.77		40.77
036518 NE-Human Resources	20.15		20.15	42.02		42.02
036519 NE-Operational Risk	69.44		69.44	272.39		272.39

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
OPEX						
036520 NE-Business Development	4.07		4.07	10.46		10.46
036525 NE-External Affairs	280.27		280.27	343.85		343.85
036576 NE-Building Services Woodcrest	13.97		13.97	16.77		16.77
036591 NE-SAP Conversion						
Total: OPEX	565.63		565.63	1,134.41		1,134.41
CAPEX						
036501 NE-Production	.70		.70	20.23		20.23
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	6.53		6.53	260.26		260.26
036507 NE-Finance	4.25		4.25	128.05		128.05
036511 NE-Environmental Mgmt				.06-		.06-
036514 NE-Engineering				.08-		.08-
036515 NE-Legal	2.89		2.89	98.87		98.87
036516 NE-Maintenance	.79		.79	18.90		18.90
036518 NE-Human Resources	1.97		1.97	76.49		76.49
036519 NE-Operational Risk	36.47		36.47	1,569.90		1,569.90
036520 NE-Business Development	.21		.21	1.12		1.12
036525 NE-External Affairs	.72		.72	20.79		20.79
036576 NE-Building Services Woodcrest	1.36		1.36	14.72		14.72
Total: CAPEX	55.89		55.89	2,209.19		2,209.19
Total: 0365 SC-Northeastern Reg Location	621.52		621.52	3,343.60		3,343.60
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App				43.77		43.77
032069 CORP-Regulatory UFS	846.05		846.05	2,202.85		2,202.85
Total: OPEX	846.05		846.05	2,246.62		2,246.62
CAPEX						
032050 CORP-Backfill Reg App				.04		.04
032069 CORP-Regulatory UFS	5.45		5.45	17.53		17.53
Total: CAPEX	5.45		5.45	17.57		17.57
Total: 0369 SC-CORP Regulatory	851.50		851.50	2,264.19		2,264.19
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	5,155.48		5,155.48	17,189.22		17,189.22
037018 CCP-Human Resources ODI	377.02		377.02	1,556.27		1,556.27
037070 CCP-Call Handling	16,433.98		16,433.98	68,544.62		68,544.62
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support	5,724.58		5,724.58	21,260.77		21,260.77
037074 CCP-Business Services						
037075 CCP-Education & Development	663.67		663.67	3,203.22		3,203.22

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
CAPEX						
Total: OPEX	28,354.73		28,354.73	111,754.10		111,754.10
CAPEX						
037005 CCP-Administration						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	28,354.73		28,354.73	111,754.10		111,754.10
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				38.14-		38.14-
Total: OPEX				38.14-		38.14-
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location				38.14-		38.14-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	5,015.23		5,015.23	28,934.59		28,934.59
Total: OPEX	5,015.23		5,015.23	28,934.59		28,934.59
CAPEX						
032088 CORP-Business Change				.02-		.02-
Total: CAPEX				.02-		.02-
Total: 0388 SC-CORP Business Change	5,015.23		5,015.23	28,934.57		28,934.57
0398 SC-CORP Other						
032000 CORP-Balance Sheet	79,597.34-		79,597.34-	16,395.55		16,395.55
Total:	79,597.34-		79,597.34-	16,395.55		16,395.55
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	130.90		130.90	1,183.11		1,183.11
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	644.39		644.39	2,221.41		2,221.41
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0398 SC-CORP Other

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	12,326.61		12,326.61	33,160.89		33,160.89
Total: OPEX	13,101.90		13,101.90	36,565.41		36,565.41
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.03-		.03-	80.59		80.59
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	11.94		11.94	40.97		40.97
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	220.44		220.44	1,282.13		1,282.13
Total: CAPEX	232.35		232.35	1,403.69		1,403.69
Total: 0398 SC-CORP Other	66,263.09-		66,263.09-	54,364.65		54,364.65
Total: 26 Tennessee-American Water Co.	482,524.58		482,524.58	1,861,565.39		1,861,565.39
Total: D Southeastern Region	482,524.58		482,524.58	1,861,565.39		1,861,565.39
Total: Grand Total :	482,524.58		482,524.58	1,861,565.39		1,861,565.39

Data Selection Values
Year: 08 Period: 03 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	501.67	14,301.16	13,411.25	27,712.41
Administration	64.65	3,336.30	90,755.57	94,091.87
Audit	23.64	1,244.07	1,492.83	2,736.90
Communications	93.45	5,198.06	4,009.34	9,207.40
Legal	57.27	3,350.13	5,257.27	8,607.40
Engineering	.28	38.86	727.87	766.73
Finance	631.53	30,526.77	57,822.12	88,348.89
Human Resources	162.38	6,888.26	11,747.36	18,635.62
Information Systems	505.69	19,451.17	42,938.90	62,390.07
Operations	307.33	15,358.59	20,770.67	36,129.26
Rates & Revenue	61.37	3,214.99	3,897.45	7,112.44
Risk Management	70.08	2,928.20	4,748.72	7,676.92
Water Quality	176.71	5,080.84	12,894.16	17,975.00
Customer Service	2,678.99	45,352.53	55,781.14	101,133.67
TOTAL:	5,335.04	156,269.93	326,254.65	482,524.58

TOTAL CURRENT MONTH CHARGES	482,524.58
LESS: PAYMENT-PRIOR EST. BILLING	441,919.11-
NET AMOUNT PAYABLE (RECEIVABLE)	40,605.47
PLUS: EST. CURRENT MONTH BILLING	482,524.58
	523,130.05

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	79,597.34		79,597.34	16,395.55-		16,395.55-
Total:	79,597.34		79,597.34	16,395.55-		16,395.55-
Total: 0003 AW Service Co.	79,597.34		79,597.34	16,395.55-		16,395.55-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,062.40		2,062.40	6,689.65		6,689.65
Total: OPEX	2,062.40		2,062.40	6,689.65		6,689.65
CAPEX						
032020 CORP-Corporate Bus Development	27.93		27.93	84.43		84.43
Total: CAPEX	27.93		27.93	84.43		84.43
Total: 0320 SC-CORP Bus Develop	2,090.33		2,090.33	6,774.08		6,774.08
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,710.38		2,710.38	9,046.87		9,046.87
Total: OPEX	2,710.38		2,710.38	9,046.87		9,046.87
CAPEX						
032060 CORP-Audit	26.52		26.52	89.83		89.83
Total: CAPEX	26.52		26.52	89.83		89.83
Total: 0321 SC-CORP Audit	2,736.90		2,736.90	9,136.70		9,136.70
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	1,099.99		1,099.99	2,815.62		2,815.62
032025 CORP-External Affairs	1,364.12		1,364.12	5,838.10		5,838.10
032068 CORP-Marketing & Sales	2,701.80		2,701.80	10,875.42		10,875.42
032085 CORP-External Communications	1,348.64		1,348.64	5,556.54		5,556.54
032086 CORP-Internal Communications	615.93		615.93	2,227.09		2,227.09
032087 CORP-Corp Social Resp	5.32-		5.32-	1,698.76		1,698.76
Total: OPEX	7,125.16		7,125.16	29,011.53		29,011.53
CAPEX						
032022 CORP-Government Affairs	4.98		4.98	9.49		9.49
032025 CORP-External Affairs	17.77		17.77	58.17		58.17
032068 CORP-Marketing & Sales	14.59		14.59	81.83		81.83
032085 CORP-External Communications	7.14		7.14	20.07		20.07
032086 CORP-Internal Communications	5.97		5.97	19.13		19.13
032087 CORP-Corp Social Resp	3.00-		3.00-	.96		.96
Total: CAPEX	47.45		47.45	189.65		189.65
Total: 0322 SC-CORP External Affairs	7,172.61		7,172.61	29,201.18		29,201.18
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru	.41		.41	.42		.42
032010 CORP-Supply Chain-Sourcing	3,617.79		3,617.79	14,218.26		14,218.26
033010 WE-Supply Chain	6.68-		6.68-	12.09		12.09

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
033510 CE-Supply Chain	3.57		3.57	13.44		13.44
035010 SE-Supply Chain	1,038.69		1,038.69	3,720.14		3,720.14
036510 NE-Supply Chain	4.36		4.36	7.05		7.05
Total: OPEX	4,658.14		4,658.14	17,971.40		17,971.40
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,835.93		3,835.93	12,627.91		12,627.91
033010 WE-Supply Chain	12.40		12.40	12.40		12.40
033510 CE-Supply Chain						
035010 SE-Supply Chain	426.85		426.85	1,744.69		1,744.69
036510 NE-Supply Chain	.45		.45	16.60		16.60
Total: CAPEX	4,275.63		4,275.63	14,401.60		14,401.60
Total: 0323 SC-Supply Chain Location	8,933.77		8,933.77	32,373.00		32,373.00
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	945.59		945.59	3,469.59		3,469.59
032031 CORP-Service Desk	1,206.18		1,206.18	2,579.69		2,579.69
032032 CORP-ITS Bus Development	800.61		800.61	3,163.14		3,163.14
032033 Chg Ctrl & Desktop Automation	356.16		356.16	6,207.79		6,207.79
032034 CORP-ITS Appl Adm & Security	1,148.57		1,148.57	4,365.91		4,365.91
032071 CORP-ITS Admin	8,484.15		8,484.15	28,688.28		28,688.28
032072 CORP-ITS PMO	1,708.76		1,708.76	6,043.24		6,043.24
032073 CORP-ITS Infra/Oper Admin	502.57		502.57	1,838.15		1,838.15
032074 CORP-ITS Production	11,686.32		11,686.32	58,804.35		58,804.35
032075 CORP-System Maint & Perf	9,675.23		9,675.23	50,394.16		50,394.16
032076 CORP-Communications	3,738.58		3,738.58	13,814.83		13,814.83
032077 CORP-ITS Telecom						
032078 CORP-Adm Business Solutions	590.82		590.82	2,071.90		2,071.90
032079 CORP-Technical Applications	7,005.32		7,005.32	21,713.44		21,713.44
032080 CORP-Functional Applications	4,395.64		4,395.64	17,133.57		17,133.57
032081 CORP-ITS Quality Assurance	1,213.51		1,213.51	4,726.55		4,726.55
032082 Client Relationship Management	597.26		597.26	1,863.74		1,863.74
032083 CORP-ITS Strategy/Governance				225.62		225.62
032093 CORP-ITS Design Authority	1,288.97		1,288.97	4,681.07		4,681.07
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	488.73		488.73	2,237.41		2,237.41
035031 SE-ITS Client Relations	120.24		120.24	247.86		247.86
036531 NE-Eastern CS & S	5,189.54		5,189.54	19,457.14		19,457.14
Total: OPEX	61,142.75		61,142.75	253,727.43		253,727.43
CAPEX						
032030 CORP-ITS Client Rel Admin	3.24		3.24	37.22		37.22
032031 CORP-Service Desk	9.25		9.25	41.98		41.98

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032032 CORP-ITS Bus Development	9.46		9.46	32.68		32.68
032033 Chg Ctrl & Desktop Automation	2.39		2.39	10.76		10.76
032034 CORP-ITS Appl Adm & Security	11.18		11.18	41.70		41.70
032071 CORP-ITS Admin	148.83		148.83	690.76		690.76
032072 CORP-ITS PMO	23.96		23.96	84.89		84.89
032073 CORP-ITS Infra/Oper Admin	4.99		4.99	17.47		17.47
032074 CORP-ITS Production	446.40		446.40	2,710.41		2,710.41
032075 CORP-System Maint & Perf	266.50		266.50	1,891.17		1,891.17
032076 CORP-Communications	18.94		18.94	44.04		44.04
032077 CORP-ITS Telecom						
032078 CORP-Adm Business Solutions	5.44		5.44	18.80		18.80
032079 CORP-Technical Applications	162.66		162.66	424.72		424.72
032080 CORP-Functional Applications	65.46		65.46	298.62		298.62
032081 CORP-ITS Quality Assurance	12.37		12.37	46.19		46.19
032082 Client Relationship Management	6.60		6.60	21.15		21.15
032083 CORP-ITS Strategy/Governance				2.46		2.46
032093 CORP-ITS Design Authority	13.15		13.15	45.50		45.50
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations	1.57		1.57	3.53		3.53
036531 NE-Eastern CS & S	34.93		34.93	136.64		136.64
Total: CAPEX	1,247.32		1,247.32	6,600.69		6,600.69
Total: 0324 SC-ITS Location	62,390.07		62,390.07	260,328.12		260,328.12
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,189.89		3,189.89	10,905.64		10,905.64
032505 SSC-Administration	7,125.81		7,125.81	26,736.71		26,736.71
032560 SSC-Financial Reporting				.01		.01
032570 SSC-General Accounting	5,762.11		5,762.11	22,367.06		22,367.06
032571 SSC-Tax	1,541.96		1,541.96	7,755.33		7,755.33
032572 SSC-Business Support Services	1,782.32		1,782.32	5,713.99		5,713.99
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,638.85		1,638.85	9,892.71		9,892.71
032575 SSC-Cash Management	1,687.58		1,687.58	7,100.97		7,100.97
032576 SSC-Facility Services	.32-		.32-	.04		.04
032577 SSC-Fixed Assets/Job Cost	3,953.00		3,953.00	14,254.08		14,254.08
032578 SSC-Project Management	455.38		455.38	1,614.20		1,614.20
032579 SSC-Employee Services	3,640.68		3,640.68	13,931.79		13,931.79
032580 SSC-AWE	408.54		408.54	1,378.99		1,378.99
Total: OPEX	31,185.80		31,185.80	121,651.52		121,651.52
CAPEX						
032084 SSC-Accounts Payable	37.84		37.84	549.25		549.25

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0325 SC-SSC Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032505 SSC-Administration	260.81		260.81	3,001.19		3,001.19
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	88.59		88.59	871.61		871.61
032571 SSC-Tax	23.82		23.82	251.66		251.66
032572 SSC-Business Support Services	25.36		25.36	252.00		252.00
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,905.70		1,905.70	22,553.14		22,553.14
032575 SSC-Cash Management	24.39		24.39	348.04		348.04
032576 SSC-Facility Services	.02-		.02-	.02		.02
032577 SSC-Fixed Assets/Job Cost	37.15		37.15	458.12		458.12
032578 SSC-Project Management	8.91		8.91	81.42		81.42
032579 SSC-Employee Services	60.62		60.62	709.89		709.89
032580 SSC-AWE	34.44		34.44	340.56		340.56
Total: CAPEX	2,507.61		2,507.61	29,416.90		29,416.90
Total: 0325 SC-SSC Location	33,693.41		33,693.41	151,068.42		151,068.42
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,177.39		2,177.39	8,781.47		8,781.47
032019 CORP-Operational Risk	4,577.43		4,577.43	19,132.28		19,132.28
032064 CORP-Operational Performance	1,610.87		1,610.87	5,827.15		5,827.15
032065 CORP-Asset Management	584.06		584.06	1,377.07		1,377.07
032066 CORP-Research & Env Excellence	3,673.38		3,673.38	11,968.52		11,968.52
036550 CORP-COE-Engineering	226.81		226.81	730.32		730.32
036551 CORP-COE-Technical Services	198.92		198.92	1,600.30		1,600.30
Total: OPEX	13,048.86		13,048.86	49,417.11		49,417.11
CAPEX						
032011 CORP-Chief Operating Officer	408.95		408.95	1,309.64		1,309.64
032019 CORP-Operational Risk	200.01		200.01	3,149.38		3,149.38
032064 CORP-Operational Performance	94.59		94.59	433.78		433.78
032065 CORP-Asset Management	2,285.00		2,285.00	11,728.02		11,728.02
032066 CORP-Research & Env Excellence	145.14-		145.14-	1,191.77		1,191.77
036550 CORP-COE-Engineering	4,695.55		4,695.55	11,997.89		11,997.89
036551 CORP-COE-Technical Services	5,011.88		5,011.88	13,901.92		13,901.92
Total: CAPEX	12,550.84		12,550.84	43,712.40		43,712.40
Total: 0326 SC-CORP Operations	25,599.70		25,599.70	93,129.51		93,129.51
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	1,759.83		1,759.83	14,197.52		14,197.52
032017 CORP-Planning & Reporting	3,955.77		3,955.77	15,177.20		15,177.20
032027 CORP-Reporting & Compliance	40,261.40		40,261.40	155,244.68		155,244.68
032037 CORP-Investor Relations	285.35		285.35	2,934.84		2,934.84
032047 CORP-Income Tax	3,573.68		3,573.68	15,674.89		15,674.89

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
032057 CORP-Treasury	2,750.62		2,750.62	10,509.83		10,509.83
Total: OPEX	52,586.65		52,586.65	213,738.96		213,738.96
CAPEX						
032007 CORP-Finance	48.16-		48.16-	123.65		123.65
032017 CORP-Planning & Reporting	37.57		37.57	124.93		124.93
032027 CORP-Reporting & Compliance	12.39		12.39	43.29		43.29
032037 CORP-Investor Relations	7.03		7.03	36.16		36.16
032047 CORP-Income Tax	50.33		50.33	520.77		520.77
032057 CORP-Treasury	29.88		29.88	100.15		100.15
Total: CAPEX	89.04		89.04	948.95		948.95
Total: 0327 SC-CORP Finance	52,675.69		52,675.69	214,687.91		214,687.91
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	3,557.40		3,557.40	10,554.79		10,554.79
032003 CORP-HR Talent Development	308.60		308.60	1,210.16		1,210.16
032004 CORP-HR Labor Relations	772.62		772.62	2,697.23		2,697.23
032006 CORP-Business Center HR	1,071.88		1,071.88	5,903.22		5,903.22
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,778.26		1,778.26	4,822.73		4,822.73
032014 CORP-Benefits Service Center	2,018.29		2,018.29	8,260.71		8,260.71
032018 CORP-Human Resources	768.52		768.52	3,114.70		3,114.70
Total: OPEX	10,275.57		10,275.57	36,563.54		36,563.54
CAPEX						
032002 CORP-HR Comp/Benefits	13.05		13.05	53.52		53.52
032003 CORP-HR Talent Development	1.12		1.12	4.73		4.73
032004 CORP-HR Labor Relations	7.66		7.66	21.85		21.85
032006 CORP-Business Center HR	9.26		9.26	38.86		38.86
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	4.64		4.64	19.05		19.05
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1.55-		1.55-	5.16-		5.16-
Total: CAPEX	34.18		34.18	132.85		132.85
Total: 0328 SC-CORP Human Resources	10,309.75		10,309.75	36,696.39		36,696.39
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	10.48		10.48	65.62		65.62
032015 CORP-Legal	3,205.30		3,205.30	12,263.08		12,263.08
Total: OPEX	3,215.78		3,215.78	12,328.70		12,328.70
CAPEX						
032008 CORP-Legal Admin	.20		.20	1.69		1.69
032015 CORP-Legal	42.09		42.09	147.53		147.53
Total: CAPEX	42.29		42.29	149.22		149.22

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
Total: 0329 SC-CORP Legal	3,258.07		3,258.07	12,477.92		12,477.92
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.48		.48	.60		.60
033002 WE-Network	79.76		79.76	200.90		200.90
033003 WE-Customer Relations						
033004 WE-Technical Services	2.28		2.28	30.57		30.57
033005 WE-Administration	33.70		33.70	117.95		117.95
033006 WE-Service Delivery	23.95		23.95	31.44		31.44
033007 WE-Finance	36.09		36.09	173.28		173.28
033011 WE-Environmental Mgmt	.83		.83	2.48		2.48
033014 WE-Engineering	.86		.86	2.50		2.50
033015 WE-Legal	46.44		46.44	54.99		54.99
033016 WE-Maintenance	16.26		16.26	20.35		20.35
033018 WE-Human Resources	3.67		3.67	11.83		11.83
033019 WE-Operational Risk	3.73		3.73	10.22		10.22
033020 WE-Business Development	47.66		47.66	59.81		59.81
033025 WE-External Affairs	5.14		5.14	44.48		44.48
033028 WE-Asset Planning	1.18		1.18	3.36		3.36
Total: OPEX	302.03		302.03	764.76		764.76
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	302.03		302.03	764.76		764.76
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	3.13		3.13	10.30		10.30
033502 CE-Network	2.50		2.50	11.34		11.34

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033503 CE-Customer Relations	44.35		44.35	158.06		158.06
033505 CE-Administration	651.38		651.38	1,740.76		1,740.76
033507 CE-Finance	41.09		41.09	203.03		203.03
033511 CE-Environmental Mgmt	4.14		4.14	14.84		14.84
033514 CE-Engineering	15.02		15.02	274.01		274.01
033515 CE-Legal	21.70		21.70	103.06		103.06
033516 CE-Maintenance	179.06		179.06	856.00		856.00
033518 CE-Human Resources	10.71		10.71	126.56		126.56
033519 CE-Operational Risk	10.39		10.39	51.13		51.13
033520 CE-Business Development	20.05		20.05	145.38		145.38
033525 CE-External Affairs	7.81		7.81	46.83		46.83
Total: OPEX	1,011.33		1,011.33	3,741.30		3,741.30
CAPEX						
033501 CE-Production						
033502 CE-Network						
033503 CE-Customer Relations	6.06		6.06	19.99		19.99
033505 CE-Administration						
033507 CE-Finance						
033511 CE-Environmental Mgmt						
033514 CE-Engineering						
033515 CE-Legal						
033516 CE-Maintenance						
033518 CE-Human Resources						
033519 CE-Operational Risk						
033520 CE-Business Development						
033525 CE-External Affairs						
Total: CAPEX	6.06		6.06	19.99		19.99
Total: 0335 SC-Central Region Location	1,017.39		1,017.39	3,761.29		3,761.29
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	8,576.99		8,576.99	29,029.89		29,029.89
034018 CCA-Human Resources	746.59		746.59	6,562.01		6,562.01
034070 CCA-Call Handling	16,114.88		16,114.88	66,288.92		66,288.92
034071 CCA-Billing	9,704.40		9,704.40	40,739.56		40,739.56
034072 CCA-Collections	8,188.42		8,188.42	29,468.48		29,468.48
034073 CCA-Operations & Performance	16,489.15		16,489.15	66,365.82		66,365.82
034074 CCA-Business Services	1,839.75		1,839.75	7,065.39		7,065.39
034075 CCA-Education & Development	1,585.62		1,585.62	6,935.04		6,935.04
Total: OPEX	63,245.80		63,245.80	252,455.11		252,455.11
CAPEX						
034005 CCA-Administration				2.72		2.72
034018 CCA-Human Resources				.07		.07

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034070 CCA-Call Handling				17.98		17.98
034071 CCA-Billing				1.31		1.31
034072 CCA-Collections				.37		.37
034073 CCA-Operations & Performance				5.61		5.61
034074 CCA-Business Services				.20		.20
034075 CCA-Education & Development				.18		.18
Total: CAPEX				28.44		28.44
Total: 0340 SC-CSC Alton OH Location	63,245.80		63,245.80	252,483.55		252,483.55
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	13,828.78		13,828.78	45,434.00		45,434.00
Total: OPEX	13,828.78		13,828.78	45,434.00		45,434.00
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	13,828.78		13,828.78	45,434.00		45,434.00
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	43.51		43.51	143.28		143.28
035002 SE-Network	814.11		814.11	2,690.93		2,690.93
035003 SE-Customer Relations	10,559.78		10,559.78	47,074.42		47,074.42
035005 SE-Administration	38,436.44		38,436.44	113,827.84		113,827.84
035007 SE-Finance	33,604.18		33,604.18	122,245.18		122,245.18
035011 SE-Environmental Mgmt	611.08		611.08	1,973.11		1,973.11
035014 SE-Engineering	722.49		722.49	1,656.71		1,656.71
035015 SE-Legal	5,216.71		5,216.71	24,370.36		24,370.36
035016 SE-Maintenance	8,705.99		8,705.99	39,129.46		39,129.46
035018 SE-Human Resources	7,137.23		7,137.23	23,433.53		23,433.53
035019 SE-Operational Risk	2,768.38		2,768.38	12,329.33		12,329.33
035020 SE-Business Development	2,550.22		2,550.22	9,577.68		9,577.68
035025 SE-External Affairs	4,438.92		4,438.92	16,777.82		16,777.82
Total: OPEX	115,609.04		115,609.04	415,229.65		415,229.65
CAPEX						
035001 SE-Production	.30		.30	1.71		1.71
035002 SE-Network	8.13		8.13	28.03		28.03
035003 SE-Customer Relations	46.56		46.56	149.00		149.00
035005 SE-Administration	479.79		479.79	1,351.99		1,351.99
035007 SE-Finance	217.92		217.92	793.31		793.31
035011 SE-Environmental Mgmt	1.93		1.93	6.26		6.26
035014 SE-Engineering	24.90		24.90	594.38		594.38
035015 SE-Legal	31.95		31.95	113.92		113.92
035016 SE-Maintenance	54.42		54.42	196.25		196.25

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035018 SE-Human Resources	28.52	28.52		82.91		82.91
035019 SE-Operational Risk	11.07	11.07		30.48		30.48
035020 SE-Business Development	21.25	21.25		59.20		59.20
035025 SE-External Affairs	10.00	10.00		39.39		39.39
Total: CAPEX	936.74	936.74		3,446.83		3,446.83
Total: 0350 SC-Southeast-PA Location	116,545.78	116,545.78		418,676.48		418,676.48
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	771.61	771.61		3,065.54		3,065.54
032046 CORP-3906 Church Road	1,196.96	1,196.96		3,758.96		3,758.96
032062 CORP-Building Services	15,271.18	15,271.18		53,599.17		53,599.17
032063 CORP-Building Services Woodcre	5,874.73	5,874.73		23,704.12		23,704.12
032090 CORP-Prop Mgmt Development						
Total: OPEX	23,114.48	23,114.48		84,127.79		84,127.79
CAPEX						
032046 CORP-3906 Church Road	2,785.06	2,785.06		6,877.76		6,877.76
032062 CORP-Building Services	655.15	655.15		2,701.98		2,701.98
032063 CORP-Building Services Woodcre	495.72	495.72		5,894.21		5,894.21
032090 CORP-Prop Mgmt Development						
Total: CAPEX	3,935.93	3,935.93		15,473.95		15,473.95
Total: 0362 SC-CORP Property	27,050.41	27,050.41		99,601.74		99,601.74
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	3,307.15	3,307.15		10,510.97		10,510.97
Total: OPEX	3,307.15	3,307.15		10,510.97		10,510.97
CAPEX						
032023 CORP-Eastern Division Ops	189.71	189.71		231.95		231.95
Total: CAPEX	189.71	189.71		231.95		231.95
Total: 0363 SC-CORP Eastern Division Ops	3,496.86	3,496.86		10,742.92		10,742.92
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	7.16	7.16		10.98		10.98
036502 NE-Network						
036503 NE-Customer Field Services				4.64		4.64
036505 NE-Administration	66.90	66.90		252.35		252.35
036507 NE-Finance	66.02	66.02		91.15		91.15
036511 NE-Environmental Mgmt				.02-		.02-
036514 NE-Engineering				.02-		.02-
036515 NE-Legal	29.64	29.64		49.07		49.07
036516 NE-Maintenance	8.01	8.01		40.77		40.77
036518 NE-Human Resources	20.15	20.15		42.02		42.02
036519 NE-Operational Risk	69.44	69.44		272.39		272.39

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
OPEX						
036520 NE-Business Development	4.07		4.07	10.46		10.46
036525 NE-External Affairs	280.27		280.27	343.85		343.85
036576 NE-Building Services Woodcrest	13.97		13.97	16.77		16.77
036591 NE-SAP Conversion						
Total: OPEX	565.63		565.63	1,134.41		1,134.41
CAPEX						
036501 NE-Production	.70		.70	20.23		20.23
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	6.53		6.53	260.26		260.26
036507 NE-Finance	4.25		4.25	128.05		128.05
036511 NE-Environmental Mgmt				.06-		.06-
036514 NE-Engineering				.08-		.08-
036515 NE-Legal	2.89		2.89	98.87		98.87
036516 NE-Maintenance	.79		.79	18.90		18.90
036518 NE-Human Resources	1.97		1.97	76.49		76.49
036519 NE-Operational Risk	36.47		36.47	1,569.90		1,569.90
036520 NE-Business Development	.21		.21	1.12		1.12
036525 NE-External Affairs	.72		.72	20.79		20.79
036576 NE-Building Services Woodcrest	1.36		1.36	14.72		14.72
Total: CAPEX	55.89		55.89	2,209.19		2,209.19
Total: 0365 SC-Northeastern Reg Location	621.52		621.52	3,343.60		3,343.60
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App				43.77		43.77
032069 CORP-Regulatory UFS	846.05		846.05	2,202.85		2,202.85
Total: OPEX	846.05		846.05	2,246.62		2,246.62
CAPEX						
032050 CORP-Backfill Reg App				.04		.04
032069 CORP-Regulatory UFS	5.45		5.45	17.53		17.53
Total: CAPEX	5.45		5.45	17.57		17.57
Total: 0369 SC-CORP Regulatory	851.50		851.50	2,264.19		2,264.19
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	5,155.48		5,155.48	17,189.22		17,189.22
037018 CCP-Human Resources ODI	377.02		377.02	1,556.27		1,556.27
037070 CCP-Call Handling	16,433.98		16,433.98	68,544.62		68,544.62
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support	5,724.58		5,724.58	21,260.77		21,260.77
037074 CCP-Business Services						
037075 CCP-Education & Development	663.67		663.67	3,203.22		3,203.22

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
CAPEX						
Total: OPEX	28,354.73		28,354.73	111,754.10		111,754.10
CAPEX						
037005 CCP-Administration						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	28,354.73		28,354.73	111,754.10		111,754.10
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				38.14-		38.14-
Total: OPEX				38.14-		38.14-
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location				38.14-		38.14-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	5,015.23		5,015.23	28,934.59		28,934.59
Total: OPEX	5,015.23		5,015.23	28,934.59		28,934.59
CAPEX						
032088 CORP-Business Change				.02-		.02-
Total: CAPEX				.02-		.02-
Total: 0388 SC-CORP Business Change	5,015.23		5,015.23	28,934.57		28,934.57
0398 SC-CORP Other						
032000 CORP-Balance Sheet	79,597.34-		79,597.34-	16,395.55		16,395.55
Total:	79,597.34-		79,597.34-	16,395.55		16,395.55
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	130.90		130.90	1,183.11		1,183.11
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	644.39		644.39	2,221.41		2,221.41
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						

Data Selection Values
Period: 03 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0398 SC-CORP Other

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	12,326.61		12,326.61	33,160.89		33,160.89
Total: OPEX	13,101.90		13,101.90	36,565.41		36,565.41
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.03-		.03-	80.59		80.59
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	11.94		11.94	40.97		40.97
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	220.44		220.44	1,282.13		1,282.13
Total: CAPEX	232.35		232.35	1,403.69		1,403.69
Total: 0398 SC-CORP Other	66,263.09-		66,263.09-	54,364.65		54,364.65
Total: 26 Tennessee-American Water Co.	482,524.58		482,524.58	1,861,565.39		1,861,565.39
Total: D Southeastern Region	482,524.58		482,524.58	1,861,565.39		1,861,565.39
Total: Grand Total :	482,524.58		482,524.58	1,861,565.39		1,861,565.39

Data Selection Values
Year: 08 Period: 04 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	507.86	15,535.43	10,934.58	26,470.01
Administration	61.32	3,642.42	71,886.48	75,528.90
Audit	27.00	1,521.39	874.43	2,395.82
Communications	88.27	4,985.69	4,329.45	9,315.14
Legal	62.58	5,518.19	5,166.62	10,684.81
Engineering	.56	147.51	546.59	694.10
Finance	628.82	29,570.64	47,953.08	77,523.72
Human Resources	162.17	7,702.41	6,869.44	14,571.85
Information Systems	461.34	19,276.84	59,157.05	78,433.89
Operations	350.66	17,064.15	16,331.27	33,395.42
Rates & Revenue	147.54	6,829.60	2,449.65	9,279.25
Risk Management	110.67	5,088.61	4,057.60	9,146.21
Water Quality	167.27	5,346.00	10,435.64	15,781.64
Customer Service	2,739.30	49,893.59	50,319.42	100,213.01
TOTAL:	5,515.36	172,122.47	291,311.30	463,433.77

TOTAL CURRENT MONTH CHARGES	463,433.77
LESS: PAYMENT-PRIOR EST. BILLING	482,524.58-
NET AMOUNT PAYABLE (RECEIVABLE)	19,090.81-
PLUS: EST. CURRENT MONTH BILLING	463,433.77
	444,342.96

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	59,696.28-		59,696.28-	16,395.55-		16,395.55-
Total:	59,696.28-		59,696.28-	16,395.55-		16,395.55-
Total: 0003 AW Service Co.	59,696.28-		59,696.28-	16,395.55-		16,395.55-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,245.02		1,245.02	6,689.65		6,689.65
Total: OPEX	1,245.02		1,245.02	6,689.65		6,689.65
CAPEX						
032020 CORP-Corporate Bus Development	18.49		18.49	84.43		84.43
Total: CAPEX	18.49		18.49	84.43		84.43
Total: 0320 SC-CORP Bus Develop	1,263.51		1,263.51	6,774.08		6,774.08
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,368.26		2,368.26	9,046.87		9,046.87
Total: OPEX	2,368.26		2,368.26	9,046.87		9,046.87
CAPEX						
032060 CORP-Audit	27.56		27.56	89.83		89.83
Total: CAPEX	27.56		27.56	89.83		89.83
Total: 0321 SC-CORP Audit	2,395.82		2,395.82	9,136.70		9,136.70
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	806.46		806.46	2,815.62		2,815.62
032025 CORP-External Affairs	1,509.44		1,509.44	5,838.10		5,838.10
032068 CORP-Marketing & Sales	1,728.99		1,728.99	10,875.42		10,875.42
032085 CORP-External Communications	1,369.56		1,369.56	5,556.54		5,556.54
032086 CORP-Internal Communications	541.36		541.36	2,227.09		2,227.09
032087 CORP-Corp Social Resp	62.05		62.05	1,698.76		1,698.76
Total: OPEX	6,017.86		6,017.86	29,011.53		29,011.53
CAPEX						
032022 CORP-Government Affairs	3.79		3.79	9.49		9.49
032025 CORP-External Affairs	16.46		16.46	58.17		58.17
032068 CORP-Marketing & Sales	14.90		14.90	81.83		81.83
032085 CORP-External Communications	6.51		6.51	20.07		20.07
032086 CORP-Internal Communications	5.50		5.50	19.13		19.13
032087 CORP-Corp Social Resp				.96		.96
Total: CAPEX	47.16		47.16	189.65		189.65
Total: 0322 SC-CORP External Affairs	6,065.02		6,065.02	29,201.18		29,201.18
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.42		.42
032010 CORP-Supply Chain-Sourcing	3,607.30		3,607.30	14,218.26		14,218.26
033010 WE-Supply Chain	1.62		1.62	12.09		12.09

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
033510 CE-Supply Chain	3.54		3.54	13.44		13.44
035010 SE-Supply Chain	865.02		865.02	3,720.14		3,720.14
036510 NE-Supply Chain	.96		.96	7.05		7.05
Total: OPEX	4,478.44		4,478.44	17,971.40		17,971.40
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,226.00		3,226.00	12,627.91		12,627.91
033010 WE-Supply Chain				12.40		12.40
033510 CE-Supply Chain						
035010 SE-Supply Chain	467.30		467.30	1,744.69		1,744.69
036510 NE-Supply Chain	8.86		8.86	16.60		16.60
Total: CAPEX	3,702.16		3,702.16	14,401.60		14,401.60
Total: 0323 SC-Supply Chain Location	8,180.60		8,180.60	32,373.00		32,373.00
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	556.02		556.02	3,469.59		3,469.59
032031 CORP-Service Desk	1,216.07		1,216.07	2,579.69		2,579.69
032032 CORP-ITS Bus Development	760.46		760.46	3,163.14		3,163.14
032033 Chg Ctrl & Desktop Automation	5,211.77		5,211.77	6,207.79		6,207.79
032034 CORP-ITS Appl Adm & Security	1,111.30		1,111.30	4,365.91		4,365.91
032071 CORP-ITS Admin	7,401.40		7,401.40	28,688.28		28,688.28
032072 CORP-ITS PMO	1,580.47		1,580.47	6,043.24		6,043.24
032073 CORP-ITS Infra/Oper Admin	385.30		385.30	1,838.15		1,838.15
032074 CORP-ITS Production	14,917.24		14,917.24	58,804.35		58,804.35
032075 CORP-System Maint & Perf	18,583.63		18,583.63	50,394.16		50,394.16
032076 CORP-Communications	3,711.50		3,711.50	13,814.83		13,814.83
032077 CORP-ITS Telecom						
032078 CORP-Adm Business Solutions	640.47		640.47	2,071.90		2,071.90
032079 CORP-Technical Applications	6,138.17		6,138.17	21,713.44		21,713.44
032080 CORP-Functional Applications	3,829.09		3,829.09	17,133.57		17,133.57
032081 CORP-ITS Quality Assurance	1,119.01		1,119.01	4,726.55		4,726.55
032082 Client Relationship Management	447.35		447.35	1,863.74		1,863.74
032083 CORP-ITS Strategy/Governance	225.62		225.62	225.62		225.62
032093 CORP-ITS Design Authority	1,233.13		1,233.13	4,681.07		4,681.07
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	737.51		737.51	2,237.41		2,237.41
035031 SE-ITS Client Relations	122.77		122.77	247.86		247.86
036531 NE-Eastern CS & S	5,855.54		5,855.54	19,457.14		19,457.14
Total: OPEX	75,783.82		75,783.82	253,727.43		253,727.43
CAPEX						
032030 CORP-ITS Client Rel Admin	4.19		4.19	37.22		37.22
032031 CORP-Service Desk	12.88		12.88	41.98		41.98

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032032 CORP-ITS Bus Development	9.10		9.10	32.68		32.68
032033 Chg Ctrl & Desktop Automation	3.52		3.52	10.76		10.76
032034 CORP-ITS Appl Adm & Security	12.03		12.03	41.70		41.70
032071 CORP-ITS Admin	226.66		226.66	690.76		690.76
032072 CORP-ITS PMO	24.85		24.85	84.89		84.89
032073 CORP-ITS Infra/Oper Admin	4.85		4.85	17.47		17.47
032074 CORP-ITS Production	931.17		931.17	2,710.41		2,710.41
032075 CORP-System Maint & Perf	1,019.35		1,019.35	1,891.17		1,891.17
032076 CORP-Communications	31.48		31.48	44.04		44.04
032077 CORP-ITS Telecom						
032078 CORP-Adm Business Solutions	6.74		6.74	18.80		18.80
032079 CORP-Technical Applications	184.76		184.76	424.72		424.72
032080 CORP-Functional Applications	97.19		97.19	298.62		298.62
032081 CORP-ITS Quality Assurance	13.19		13.19	46.19		46.19
032082 Client Relationship Management	5.47		5.47	21.15		21.15
032083 CORP-ITS Strategy/Governance	2.46		2.46	2.46		2.46
032093 CORP-ITS Design Authority	13.67		13.67	45.50		45.50
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations	1.96		1.96	3.53		3.53
036531 NE-Eastern CS & S	44.55		44.55	136.64		136.64
Total: CAPEX	2,650.07		2,650.07	6,600.69		6,600.69
Total: 0324 SC-ITS Location	78,433.89		78,433.89	260,328.12		260,328.12
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,384.26		3,384.26	10,905.64		10,905.64
032505 SSC-Administration	6,039.41		6,039.41	26,736.71		26,736.71
032560 SSC-Financial Reporting				.01		.01
032570 SSC-General Accounting	5,594.85		5,594.85	22,367.06		22,367.06
032571 SSC-Tax	1,941.37		1,941.37	7,755.33		7,755.33
032572 SSC-Business Support Services	1,315.53		1,315.53	5,713.99		5,713.99
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2,630.00		2,630.00	9,892.71		9,892.71
032575 SSC-Cash Management	1,770.44		1,770.44	7,100.97		7,100.97
032576 SSC-Facility Services				.04		.04
032577 SSC-Fixed Assets/Job Cost	3,195.56		3,195.56	14,254.08		14,254.08
032578 SSC-Project Management	443.87		443.87	1,614.20		1,614.20
032579 SSC-Employee Services	3,389.71		3,389.71	13,931.79		13,931.79
032580 SSC-AWE	257.04		257.04	1,378.99		1,378.99
Total: OPEX	29,962.04		29,962.04	121,651.52		121,651.52
CAPEX						
032084 SSC-Accounts Payable	95.17		95.17	549.25		549.25

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0325 SC-SSC Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032505 SSC-Administration	560.93		560.93	3,001.19		3,001.19
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	150.55		150.55	871.61		871.61
032571 SSC-Tax	38.75		38.75	251.66		251.66
032572 SSC-Business Support Services	41.91		41.91	252.00		252.00
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	4,381.76		4,381.76	22,553.14		22,553.14
032575 SSC-Cash Management	58.13		58.13	348.04		348.04
032576 SSC-Facility Services				.02		.02
032577 SSC-Fixed Assets/Job Cost	71.59		71.59	458.12		458.12
032578 SSC-Project Management	13.01		13.01	81.42		81.42
032579 SSC-Employee Services	121.76		121.76	709.89		709.89
032580 SSC-AWE	48.80		48.80	340.56		340.56
Total: CAPEX	5,582.36		5,582.36	29,416.90		29,416.90
Total: 0325 SC-SSC Location	35,544.40		35,544.40	151,068.42		151,068.42
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,212.84		2,212.84	8,781.47		8,781.47
032019 CORP-Operational Risk	3,614.38		3,614.38	19,132.28		19,132.28
032064 CORP-Operational Performance	1,278.25		1,278.25	5,827.15		5,827.15
032065 CORP-Asset Management	207.27		207.27	1,377.07		1,377.07
032066 CORP-Research & Env Excellence	2,320.56		2,320.56	11,968.52		11,968.52
036550 CORP-COE-Engineering	148.79		148.79	730.32		730.32
036551 CORP-COE-Technical Services	792.59		792.59	1,600.30		1,600.30
Total: OPEX	10,574.68		10,574.68	49,417.11		49,417.11
CAPEX						
032011 CORP-Chief Operating Officer	214.01		214.01	1,309.64		1,309.64
032019 CORP-Operational Risk	1,505.86		1,505.86	3,149.38		3,149.38
032064 CORP-Operational Performance	140.46		140.46	433.78		433.78
032065 CORP-Asset Management	3,069.48		3,069.48	11,728.02		11,728.02
032066 CORP-Research & Env Excellence	553.94		553.94	1,191.77		1,191.77
036550 CORP-COE-Engineering	4,696.95		4,696.95	11,997.89		11,997.89
036551 CORP-COE-Technical Services	3,066.63		3,066.63	13,901.92		13,901.92
Total: CAPEX	13,247.33		13,247.33	43,712.40		43,712.40
Total: 0326 SC-CORP Operations	23,822.01		23,822.01	93,129.51		93,129.51
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,625.21		3,625.21	14,197.52		14,197.52
032017 CORP-Planning & Reporting	3,505.61		3,505.61	15,177.20		15,177.20
032027 CORP-Reporting & Compliance	31,214.66		31,214.66	155,244.68		155,244.68
032037 CORP-Investor Relations	781.43		781.43	2,934.84		2,934.84
032047 CORP-Income Tax	4,892.70		4,892.70	15,674.89		15,674.89

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
032057 CORP-Treasury	2,821.48	2,821.48		10,509.83	10,509.83	
Total: OPEX	46,841.09	46,841.09		213,738.96	213,738.96	
CAPEX						
032007 CORP-Finance	35.55	35.55		123.65	123.65	
032017 CORP-Planning & Reporting	33.97	33.97		124.93	124.93	
032027 CORP-Reporting & Compliance	10.99	10.99		43.29	43.29	
032037 CORP-Investor Relations	11.38	11.38		36.16	36.16	
032047 CORP-Income Tax	105.16	105.16		520.77	520.77	
032057 CORP-Treasury	25.30	25.30		100.15	100.15	
Total: CAPEX	222.35	222.35		948.95	948.95	
Total: 0327 SC-CORP Finance	47,063.44	47,063.44		214,687.91	214,687.91	
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	1,802.50	1,802.50		10,554.79	10,554.79	
032003 CORP-HR Talent Development	171.34	171.34		1,210.16	1,210.16	
032004 CORP-HR Labor Relations	631.19	631.19		2,697.23	2,697.23	
032006 CORP-Business Center HR	1,709.49	1,709.49		5,903.22	5,903.22	
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	690.76	690.76		4,822.73	4,822.73	
032014 CORP-Benefits Service Center	2,017.31	2,017.31		8,260.71	8,260.71	
032018 CORP-Human Resources	1,033.73	1,033.73		3,114.70	3,114.70	
Total: OPEX	8,056.32	8,056.32		36,563.54	36,563.54	
CAPEX						
032002 CORP-HR Comp/Benefits	16.79	16.79		53.52	53.52	
032003 CORP-HR Talent Development	1.40	1.40		4.73	4.73	
032004 CORP-HR Labor Relations	5.50	5.50		21.85	21.85	
032006 CORP-Business Center HR	13.88	13.88		38.86	38.86	
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	5.56	5.56		19.05	19.05	
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1.97-	1.97-		5.16-	5.16-	
Total: CAPEX	41.16	41.16		132.85	132.85	
Total: 0328 SC-CORP Human Resources	8,097.48	8,097.48		36,696.39	36,696.39	
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	5.71	5.71		65.62	65.62	
032015 CORP-Legal	3,153.13	3,153.13		12,263.08	12,263.08	
Total: OPEX	3,158.84	3,158.84		12,328.70	12,328.70	
CAPEX						
032008 CORP-Legal Admin				1.69	1.69	
032015 CORP-Legal	44.56	44.56		147.53	147.53	
Total: CAPEX	44.56	44.56		149.22	149.22	

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
Total: 0329 SC-CORP Legal	3,203.40		3,203.40	12,477.92		12,477.92
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.12		.12	.60		.60
033002 WE-Network	100.66		100.66	200.90		200.90
033003 WE-Customer Relations						
033004 WE-Technical Services	23.75		23.75	30.57		30.57
033005 WE-Administration	65.36		65.36	117.95		117.95
033006 WE-Service Delivery	5.66		5.66	31.44		31.44
033007 WE-Finance	183.55		183.55	173.28		173.28
033011 WE-Environmental Mgmt	1.47		1.47	2.48		2.48
033014 WE-Engineering	.89		.89	2.50		2.50
033015 WE-Legal	6.90		6.90	54.99		54.99
033016 WE-Maintenance	3.04		3.04	20.35		20.35
033018 WE-Human Resources	5.38		5.38	11.83		11.83
033019 WE-Operational Risk	4.43		4.43	10.22		10.22
033020 WE-Business Development	8.84		8.84	59.81		59.81
033025 WE-External Affairs	1.91		1.91	44.48		44.48
033028 WE-Asset Planning	1.70		1.70	3.36		3.36
Total: OPEX	413.66		413.66	764.76		764.76
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	413.66		413.66	764.76		764.76
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	2.66		2.66	10.30		10.30
033502 CE-Network	2.31		2.31	11.34		11.34

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033503 CE-Customer Relations	31.98		31.98	158.06		158.06
033505 CE-Administration	430.59		430.59	1,740.76		1,740.76
033507 CE-Finance	90.03		90.03	203.03		203.03
033511 CE-Environmental Mgmt	4.05		4.05	14.84		14.84
033514 CE-Engineering	225.04		225.04	274.01		274.01
033515 CE-Legal	17.01		17.01	103.06		103.06
033516 CE-Maintenance	267.19		267.19	856.00		856.00
033518 CE-Human Resources	41.81		41.81	126.56		126.56
033519 CE-Operational Risk	21.11		21.11	51.13		51.13
033520 CE-Business Development	91.05		91.05	145.38		145.38
033525 CE-External Affairs	12.02		12.02	46.83		46.83
Total: OPEX	1,236.85		1,236.85	3,741.30		3,741.30
CAPEX						
033501 CE-Production						
033502 CE-Network						
033503 CE-Customer Relations				19.99		19.99
033505 CE-Administration						
033507 CE-Finance						
033511 CE-Environmental Mgmt						
033514 CE-Engineering						
033515 CE-Legal						
033516 CE-Maintenance						
033518 CE-Human Resources						
033519 CE-Operational Risk						
033520 CE-Business Development						
033525 CE-External Affairs						
Total: CAPEX				19.99		19.99
Total: 0335 SC-Central Region Location	1,236.85		1,236.85	3,761.29		3,761.29
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	8,167.03		8,167.03	29,029.89		29,029.89
034018 CCA-Human Resources	1,341.56		1,341.56	6,562.01		6,562.01
034070 CCA-Call Handling	17,584.37		17,584.37	66,288.92		66,288.92
034071 CCA-Billing	9,866.17		9,866.17	40,739.56		40,739.56
034072 CCA-Collections	5,122.65		5,122.65	29,468.48		29,468.48
034073 CCA-Operations & Performance	16,200.60		16,200.60	66,365.82		66,365.82
034074 CCA-Business Services	1,872.47		1,872.47	7,065.39		7,065.39
034075 CCA-Education & Development	2,206.36		2,206.36	6,935.04		6,935.04
Total: OPEX	62,361.21		62,361.21	252,455.11		252,455.11
CAPEX						
034005 CCA-Administration				2.72		2.72
034018 CCA-Human Resources				.07		.07

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034070 CCA-Call Handling				17.98		17.98
034071 CCA-Billing				1.31		1.31
034072 CCA-Collections				.37		.37
034073 CCA-Operations & Performance				5.61		5.61
034074 CCA-Business Services				.20		.20
034075 CCA-Education & Development				.18		.18
Total: CAPEX				28.44		28.44
Total: 0340 SC-CSC Alton OH Location	62,361.21		62,361.21	252,483.55		252,483.55
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	12,362.52		12,362.52	45,434.00		45,434.00
Total: OPEX	12,362.52		12,362.52	45,434.00		45,434.00
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	12,362.52		12,362.52	45,434.00		45,434.00
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	1.71		1.71	143.28		143.28
035002 SE-Network	725.37		725.37	2,690.93		2,690.93
035003 SE-Customer Relations	9,949.72		9,949.72	47,074.42		47,074.42
035005 SE-Administration	22,419.30		22,419.30	113,827.84		113,827.84
035007 SE-Finance	27,986.86		27,986.86	122,245.18		122,245.18
035011 SE-Environmental Mgmt	537.52		537.52	1,973.11		1,973.11
035014 SE-Engineering	354.25		354.25	1,656.71		1,656.71
035015 SE-Legal	7,334.14		7,334.14	24,370.36		24,370.36
035016 SE-Maintenance	9,983.79		9,983.79	39,129.46		39,129.46
035018 SE-Human Resources	4,656.08		4,656.08	23,433.53		23,433.53
035019 SE-Operational Risk	2,702.02		2,702.02	12,329.33		12,329.33
035020 SE-Business Development	1,609.07		1,609.07	9,577.68		9,577.68
035025 SE-External Affairs	5,008.15		5,008.15	16,777.82		16,777.82
Total: OPEX	93,267.98		93,267.98	415,229.65		415,229.65
CAPEX						
035001 SE-Production	.28		.28	1.71		1.71
035002 SE-Network	8.57		8.57	28.03		28.03
035003 SE-Customer Relations	36.78		36.78	149.00		149.00
035005 SE-Administration	325.10		325.10	1,351.99		1,351.99
035007 SE-Finance	205.36		205.36	793.31		793.31
035011 SE-Environmental Mgmt	1.58		1.58	6.26		6.26
035014 SE-Engineering	88.47		88.47	594.38		594.38
035015 SE-Legal	42.36		42.36	113.92		113.92
035016 SE-Maintenance	36.15		36.15	196.25		196.25

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035018 SE-Human Resources	18.30		18.30	82.91		82.91
035019 SE-Operational Risk	6.91		6.91	30.48		30.48
035020 SE-Business Development	12.21		12.21	59.20		59.20
035025 SE-External Affairs	7.05		7.05	39.39		39.39
Total: CAPEX	789.12		789.12	3,446.83		3,446.83
Total: 0350 SC-Southeast-PA Location	94,057.10		94,057.10	418,676.48		418,676.48
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	876.87		876.87	3,065.54		3,065.54
032046 CORP-3906 Church Road	983.49		983.49	3,758.96		3,758.96
032062 CORP-Building Services	14,172.87		14,172.87	53,599.17		53,599.17
032063 CORP-Building Services Woodcre	5,836.26		5,836.26	23,704.12		23,704.12
032090 CORP-Prop Mgmt Development						
Total: OPEX	21,869.49		21,869.49	84,127.79		84,127.79
CAPEX						
032046 CORP-3906 Church Road	1,962.82		1,962.82	6,877.76		6,877.76
032062 CORP-Building Services	963.11		963.11	2,701.98		2,701.98
032063 CORP-Building Services Woodcre	1,111.79		1,111.79	5,894.21		5,894.21
032090 CORP-Prop Mgmt Development						
Total: CAPEX	4,037.72		4,037.72	15,473.95		15,473.95
Total: 0362 SC-CORP Property	25,907.21		25,907.21	99,601.74		99,601.74
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	2,915.47		2,915.47	10,510.97		10,510.97
Total: OPEX	2,915.47		2,915.47	10,510.97		10,510.97
CAPEX						
032023 CORP-Eastern Division Ops	17.00		17.00	231.95		231.95
Total: CAPEX	17.00		17.00	231.95		231.95
Total: 0363 SC-CORP Eastern Division Ops	2,932.47		2,932.47	10,742.92		10,742.92
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	1.64		1.64	10.98		10.98
036502 NE-Network						
036503 NE-Customer Field Services				4.64		4.64
036505 NE-Administration	21.26		21.26	252.35		252.35
036507 NE-Finance	10.13		10.13	91.15		91.15
036511 NE-Environmental Mgmt				.02-		.02-
036514 NE-Engineering				.02-		.02-
036515 NE-Legal	7.90		7.90	49.07		49.07
036516 NE-Maintenance	1.49		1.49	40.77		40.77
036518 NE-Human Resources	6.20		6.20	42.02		42.02
036519 NE-Operational Risk	99.25		99.25	272.39		272.39

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
OPEX						
036520 NE-Business Development	2.00		2.00	10.46		10.46
036525 NE-External Affairs	12.11		12.11	343.85		343.85
036576 NE-Building Services Woodcrest	1.12		1.12	16.77		16.77
036591 NE-SAP Conversion						
Total: OPEX	163.10		163.10	1,134.41		1,134.41
CAPEX						
036501 NE-Production	15.22		15.22	20.23		20.23
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	196.72		196.72	260.26		260.26
036507 NE-Finance	93.73		93.73	128.05		128.05
036511 NE-Environmental Mgmt				.06-		.06-
036514 NE-Engineering				.08-		.08-
036515 NE-Legal	73.10		73.10	98.87		98.87
036516 NE-Maintenance	13.78		13.78	18.90		18.90
036518 NE-Human Resources	59.14		59.14	76.49		76.49
036519 NE-Operational Risk	1,192.25		1,192.25	1,569.90		1,569.90
036520 NE-Business Development	.13-		.13-	1.12		1.12
036525 NE-External Affairs	14.82		14.82	20.79		20.79
036576 NE-Building Services Woodcrest	10.28		10.28	14.72		14.72
Total: CAPEX	1,668.91		1,668.91	2,209.19		2,209.19
Total: 0365 SC-Northeastern Reg Location	1,832.01		1,832.01	3,343.60		3,343.60
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	56.79		56.79	43.77		43.77
032069 CORP-Regulatory UFS	462.01		462.01	2,202.85		2,202.85
Total: OPEX	518.80		518.80	2,246.62		2,246.62
CAPEX						
032050 CORP-Backfill Reg App				.04		.04
032069 CORP-Regulatory UFS	4.80		4.80	17.53		17.53
Total: CAPEX	4.80		4.80	17.57		17.57
Total: 0369 SC-CORP Regulatory	523.60		523.60	2,264.19		2,264.19
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	5,001.21		5,001.21	17,189.22		17,189.22
037018 CCP-Human Resources ODI	345.90		345.90	1,556.27		1,556.27
037070 CCP-Call Handling	19,108.40		19,108.40	68,544.62		68,544.62
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support	4,344.17		4,344.17	21,260.77		21,260.77
037074 CCP-Business Services						
037075 CCP-Education & Development	721.10		721.10	3,203.22		3,203.22

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
CAPEX						
Total: OPEX	29,520.78		29,520.78	111,754.10		111,754.10
CAPEX						
037005 CCP-Administration						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	29,520.78		29,520.78	111,754.10		111,754.10
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				38.14-		38.14-
Total: OPEX				38.14-		38.14-
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location				38.14-		38.14-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	2,472.44		2,472.44	28,934.59		28,934.59
Total: OPEX	2,472.44		2,472.44	28,934.59		28,934.59
CAPEX						
032088 CORP-Business Change	.02-		.02-	.02-		.02-
Total: CAPEX	.02-		.02-	.02-		.02-
Total: 0388 SC-CORP Business Change	2,472.42		2,472.42	28,934.57		28,934.57
0398 SC-CORP Other						
032000 CORP-Balance Sheet	59,696.28		59,696.28	16,395.55		16,395.55
Total:	59,696.28		59,696.28	16,395.55		16,395.55
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	1,066.50		1,066.50	1,183.11		1,183.11
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	468.79		468.79	2,221.41		2,221.41
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						

Data Selection Values
Period: 04 Year: 08
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	13,684.75		13,684.75	33,160.89		33,160.89
Total: OPEX	15,220.04		15,220.04	36,565.41		36,565.41
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	81.22		81.22	80.59		80.59
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	10.70		10.70	40.97		40.97
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	432.41		432.41	1,282.13		1,282.13
Total: CAPEX	524.33		524.33	1,403.69		1,403.69
Total: 0398 SC-CORP Other	75,440.65		75,440.65	54,364.65		54,364.65
Total: 26 Tennessee-American Water Co.	463,433.77		463,433.77	1,861,565.39		1,861,565.39
Total: D Southeastern Region	463,433.77		463,433.77	1,861,565.39		1,861,565.39
Total: Grand Total :	463,433.77		463,433.77	1,861,565.39		1,861,565.39

Data Selection Values
Year: 08 Period: 05 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	493.34	15,536.19	10,438.42	25,974.61
Administration	63.01	3,522.70	77,178.60	80,701.30
Audit	27.04	1,518.33	871.03	2,389.36
Communications	89.04	4,348.03	4,889.76	9,237.79
Legal	66.31	3,887.54	4,244.35	8,131.89
Engineering	.84	79.34	261.06	340.40
Finance	663.99	30,558.19	34,023.79	64,581.98
Human Resources	159.87	7,440.23	8,217.39	15,657.62
Information Systems	449.44	18,679.57	43,336.94	62,016.51
Operations	380.21	19,977.76	14,950.94	34,928.70
Rates & Revenue	167.49	6,882.21	3,488.22	10,370.43
Risk Management	74.93	3,755.04	4,975.08	8,730.12
Water Quality	161.21	5,090.23	9,253.85	14,344.08
Customer Service	2,730.91	50,234.87	51,189.86	101,424.73
TOTAL:	5,527.63	171,510.23	267,319.29	438,829.52

TOTAL CURRENT MONTH CHARGES	438,829.52
LESS: PAYMENT-PRIOR EST. BILLING	463,433.77-
NET AMOUNT PAYABLE (RECEIVABLE)	24,604.25-
PLUS: EST. CURRENT MONTH BILLING	438,829.52
	414,225.27

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	5,513.44-		5,513.44-	92,349.76		92,349.76
Total:	5,513.44-		5,513.44-	92,349.76		92,349.76
Total: 0003 AW Service Co.	5,513.44-		5,513.44-	92,349.76		92,349.76
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	891.84		891.84	9,619.12		9,619.12
Total: OPEX	891.84		891.84	9,619.12		9,619.12
CAPEX						
032020 CORP-Corporate Bus Development	14.25		14.25	133.82		133.82
Total: CAPEX	14.25		14.25	133.82		133.82
Total: 0320 SC-CORP Bus Develop	906.09		906.09	9,752.94		9,752.94
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,365.87		2,365.87	16,813.38		16,813.38
Total: OPEX	2,365.87		2,365.87	16,813.38		16,813.38
CAPEX						
032060 CORP-Audit	23.49		23.49	159.22		159.22
Total: CAPEX	23.49		23.49	159.22		159.22
Total: 0321 SC-CORP Audit	2,389.36		2,389.36	16,972.60		16,972.60
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	745.04		745.04	5,291.90		5,291.90
032025 CORP-External Affairs	1,143.66		1,143.66	9,618.43		9,618.43
032068 CORP-Marketing & Sales	2,803.72		2,803.72	18,535.09		18,535.09
032085 CORP-External Communications	741.58		741.58	7,929.79		7,929.79
032086 CORP-Internal Communications	637.94		637.94	4,216.35		4,216.35
032087 CORP-Corp Social Resp	2,214.16		2,214.16	4,392.66		4,392.66
Total: OPEX	8,286.10		8,286.10	49,984.22		49,984.22
CAPEX						
032022 CORP-Government Affairs	2.89		2.89	17.99		17.99
032025 CORP-External Affairs	12.55		12.55	99.61		99.61
032068 CORP-Marketing & Sales	14.85		14.85	113.43		113.43
032085 CORP-External Communications	1.49		1.49	26.56		26.56
032086 CORP-Internal Communications	4.27		4.27	30.96		30.96
032087 CORP-Corp Social Resp				.55		.55
Total: CAPEX	36.05		36.05	289.10		289.10
Total: 0322 SC-CORP External Affairs	8,322.15		8,322.15	50,273.32		50,273.32
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.57		.57
032010 CORP-Supply Chain-Sourcing	3,644.79		3,644.79	24,837.71		24,837.71
033010 WE-Supply Chain	2.14		2.14	15.33		15.33

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
033510 CE-Supply Chain	1.74	1.74		17.35		17.35
035010 SE-Supply Chain	942.96	942.96		6,470.05		6,470.05
036510 NE-Supply Chain	.20	.20		8.62		8.62
Total: OPEX	4,591.83	4,591.83		31,349.63		31,349.63
CAPEX						
032009 CORP-Supply Chain-Pass Thru				.02		.02
032010 CORP-Supply Chain-Sourcing	3,352.62	3,352.62		23,547.36		23,547.36
033010 WE-Supply Chain				12.40		12.40
033510 CE-Supply Chain						
035010 SE-Supply Chain	447.32	447.32		3,349.38		3,349.38
036510 NE-Supply Chain	.82	.82		18.50		18.50
Total: CAPEX	3,800.76	3,800.76		26,927.66		26,927.66
Total: 0323 SC-Supply Chain Location	8,392.59	8,392.59		58,277.29		58,277.29
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	1,054.72	1,054.72		5,354.67		5,354.67
032031 CORP-Service Desk	1,172.79	1,172.79		6,073.77		6,073.77
032032 CORP-ITS Bus Development	649.46	649.46		5,142.30		5,142.30
032033 Chg Ctrl & Desktop Automation	1,174.37	1,174.37		10,354.75		10,354.75
032034 CORP-ITS Appl Adm & Security	1,126.22	1,126.22		7,594.29		7,594.29
032071 CORP-ITS Admin	7,999.81	7,999.81		54,724.97		54,724.97
032072 CORP-ITS PMO	946.49	946.49		11,239.01		11,239.01
032073 CORP-ITS Infra/Oper Admin	509.27	509.27		3,438.46		3,438.46
032074 CORP-ITS Production	13,842.37	13,842.37		103,632.40		103,632.40
032075 CORP-Enterprise Server	9,732.70	9,732.70		78,958.56		78,958.56
032076 CORP-Communications	3,255.02	3,255.02		23,445.99		23,445.99
032077 CORP-ITS Telecom						
032078 CORP-ITS Adm Business Appl Dev	1,230.21	1,230.21		6,181.73		6,181.73
032079 CORP-Technical Applications	6,306.75	6,306.75		37,358.69		37,358.69
032080 CORP-Functional Applications	4,209.89	4,209.89		28,263.71		28,263.71
032081 CORP-ITS Quality Assurance	1,195.89	1,195.89		7,515.37		7,515.37
032082 Client Relationship Management	107.99-	107.99-		3,033.10		3,033.10
032083 CORP-ITS Strategy/Governance	1,153.48	1,153.48		1,572.67		1,572.67
032093 CORP-ITS Design Authority	1,340.37	1,340.37		9,799.82		9,799.82
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	112.79	112.79		4,557.22		4,557.22
035031 SE-ITS Client Relations	142.16	142.16		1,253.34		1,253.34
036531 NE-Eastern CS & S	3,510.54	3,510.54		32,026.97		32,026.97
Total: OPEX	60,557.31	60,557.31		441,521.79		441,521.79
CAPEX						
032030 CORP-ITS Client Rel Admin	5.23	5.23		46.57		46.57
032031 CORP-Service Desk	9.69	9.69		68.59		68.59

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032032 CORP-ITS Bus Development	6.92		6.92	53.02		53.02
032033 Chg Ctrl & Desktop Automation	4.22		4.22	26.42		26.42
032034 CORP-ITS Appl Adm & Security	9.15		9.15	68.64		68.64
032071 CORP-ITS Admin	170.98		170.98	1,218.09		1,218.09
032072 CORP-ITS PMO	21.10		21.10	143.52		143.52
032073 CORP-ITS Infra/Oper Admin	3.94		3.94	28.62		28.62
032074 CORP-ITS Production	659.75		659.75	4,954.39		4,954.39
032075 CORP-Enterprise Server	314.60		314.60	2,831.71		2,831.71
032076 CORP-Communications	6.18		6.18	173.14		173.14
032077 CORP-ITS Telecom						
032078 CORP-ITS Adm Business Appl Dev	10.43		10.43	52.25		52.25
032079 CORP-Technical Applications	107.73		107.73	633.99		633.99
032080 CORP-Functional Applications	73.70		73.70	480.41		480.41
032081 CORP-ITS Quality Assurance	10.01		10.01	71.56		71.56
032082 Client Relationship Management	1.17-		1.17-	29.28		29.28
032083 CORP-ITS Strategy/Governance	.28		.28	4.07		4.07
032093 CORP-ITS Design Authority	11.97		11.97	92.64		92.64
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations	2.71		2.71	17.00		17.00
036531 NE-Eastern CS & S	31.78		31.78	288.31		288.31
Total: CAPEX	1,459.20		1,459.20	11,282.22		11,282.22
Total: 0324 SC-ITS Location	62,016.51		62,016.51	452,804.01		452,804.01
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,679.23		3,679.23	18,698.05		18,698.05
032505 SSC-Administration	7,102.40		7,102.40	46,256.68		46,256.68
032560 SSC-Financial Reporting				.01		.01
032570 SSC-General Accounting	4,968.81		4,968.81	37,682.55		37,682.55
032571 SSC-Tax	2,049.52		2,049.52	13,462.58		13,462.58
032572 SSC-Business Support Services	1,685.65		1,685.65	10,674.01		10,674.01
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2,500.98		2,500.98	15,613.35		15,613.35
032575 SSC-Cash Management	1,605.67		1,605.67	12,756.73		12,756.73
032576 SSC-Facility Services				.04		.04
032577 SSC-Fixed Assets/Job Cost	2,692.77		2,692.77	22,000.96		22,000.96
032578 SSC-Project Management	446.86		446.86	2,974.39		2,974.39
032579 SSC-Employee Services	3,416.76		3,416.76	24,482.30		24,482.30
032580 SSC-AWE	236.39		236.39	2,076.12		2,076.12
Total: OPEX	30,385.04		30,385.04	206,677.77		206,677.77
CAPEX						
032084 SSC-Accounts Payable	112.67		112.67	928.21		928.21

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032505 SSC-Administration	569.11	569.11		5,106.18		5,106.18
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	154.76	154.76		1,423.24		1,423.24
032571 SSC-Tax	38.99	38.99		405.91		405.91
032572 SSC-Business Support Services	43.10	43.10		407.60		407.60
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	4,492.94	4,492.94		37,874.49		37,874.49
032575 SSC-Cash Management	52.67	52.67		541.24		541.24
032576 SSC-Facility Services				.02		.02
032577 SSC-Fixed Assets/Job Cost	74.96	74.96		742.40		742.40
032578 SSC-Project Management	13.60	13.60		129.24		129.24
032579 SSC-Employee Services	116.63	116.63		1,172.50		1,172.50
032580 SSC-AWE	40.53	40.53		514.91		514.91
Total: CAPEX	5,709.96	5,709.96		49,245.94		49,245.94
Total: 0325 SC-SSC Location	36,095.00	36,095.00		255,923.71		255,923.71
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	1,905.82	1,905.82		14,448.36		14,448.36
032019 CORP-Operational Risk	4,836.53	4,836.53		31,076.47		31,076.47
032064 CORP-Operational Performance	1,389.42	1,389.42		9,806.55		9,806.55
032065 CORP-Asset Management	263.11	263.11		2,421.13		2,421.13
032066 CORP-Research & Env Excellence	3,018.97	3,018.97		20,028.49		20,028.49
036550 CORP-COE-Engineering	242.44	242.44		1,291.06		1,291.06
036551 CORP-COE-Technical Services	146.89	146.89		2,016.91		2,016.91
Total: OPEX	11,803.18	11,803.18		81,088.97		81,088.97
CAPEX						
032011 CORP-Chief Operating Officer	387.18	387.18		2,551.01		2,551.01
032019 CORP-Operational Risk	308.00	308.00		4,121.18		4,121.18
032064 CORP-Operational Performance	110.39	110.39		930.09		930.09
032065 CORP-Asset Management	2,709.15	2,709.15		19,459.18		19,459.18
032066 CORP-Research & Env Excellence	296.81	296.81		1,915.41		1,915.41
036550 CORP-COE-Engineering	3,936.30	3,936.30		24,503.96		24,503.96
036551 CORP-COE-Technical Services	3,965.69	3,965.69		21,882.81		21,882.81
Total: CAPEX	11,713.52	11,713.52		75,363.64		75,363.64
Total: 0326 SC-CORP Operations	23,516.70	23,516.70		156,452.61		156,452.61
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	4,183.11	4,183.11		25,210.19		25,210.19
032017 CORP-Planning & Reporting	3,165.81	3,165.81		26,341.89		26,341.89
032027 CORP-Reporting & Compliance	17,358.49	17,358.49		208,083.40		208,083.40
032037 CORP-Investor Relations	1,229.20	1,229.20		6,226.24		6,226.24
032047 CORP-Income Tax	5,446.24	5,446.24		36,156.09		36,156.09

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
032057 CORP-Treasury	2,435.91	2,435.91		17,481.14		17,481.14
Total: OPEX	33,818.76	33,818.76		319,498.95		319,498.95
CAPEX						
032007 CORP-Finance	35.57	35.57		211.68		211.68
032017 CORP-Planning & Reporting	25.81	25.81		202.57		202.57
032027 CORP-Reporting & Compliance	9.73	9.73		70.05		70.05
032037 CORP-Investor Relations	9.41	9.41		65.03		65.03
032047 CORP-Income Tax	112.06	112.06		2,266.69		2,266.69
032057 CORP-Treasury	19.85	19.85		156.66		156.66
Total: CAPEX	212.43	212.43		2,972.68		2,972.68
Total: 0327 SC-CORP Finance	34,031.19	34,031.19		322,471.63		322,471.63
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,412.52	2,412.52		18,470.07		18,470.07
032003 CORP-HR Talent Development	720.47	720.47		2,649.30		2,649.30
032004 CORP-HR Labor Relations	636.24	636.24		4,761.65		4,761.65
032006 CORP-Business Center HR	1,407.67	1,407.67		10,982.72		10,982.72
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	834.48	834.48		8,917.41		8,917.41
032014 CORP-Benefits Service Center	2,026.82	2,026.82		14,282.98		14,282.98
032018 CORP-Human Resources	928.70	928.70		6,598.52		6,598.52
Total: OPEX	8,966.90	8,966.90		66,662.65		66,662.65
CAPEX						
032002 CORP-HR Comp/Benefits	12.81	12.81		92.08		92.08
032003 CORP-HR Talent Development	1.04	1.04		9.19		9.19
032004 CORP-HR Labor Relations	4.18	4.18		34.15		34.15
032006 CORP-Business Center HR	9.87	9.87		67.27		67.27
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	4.28	4.28		31.65		31.65
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1.32-	1.32-		5.74-		5.74-
Total: CAPEX	30.86	30.86		228.60		228.60
Total: 0328 SC-CORP Human Resources	8,997.76	8,997.76		66,891.25		66,891.25
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	27.58	27.58		188.89		188.89
032015 CORP-Legal	3,370.42	3,370.42		24,747.42		24,747.42
Total: OPEX	3,398.00	3,398.00		24,936.31		24,936.31
CAPEX						
032008 CORP-Legal Admin				1.69		1.69
032015 CORP-Legal	39.17	39.17		277.72		277.72
Total: CAPEX	39.17	39.17		279.41		279.41

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
Total: 0329 SC-CORP Legal	3,437.17		3,437.17	25,215.72		25,215.72
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.17		.17	.88		.88
033002 WE-Network	55.25		55.25	29.39		29.39
033003 WE-Customer Relations						
033004 WE-Technical Services	20.09-		20.09-	11.50		11.50
033005 WE-Administration	89.79		89.79	257.10		257.10
033006 WE-Service Delivery	7.44		7.44	38.94		38.94
033007 WE-Finance	262.64		262.64	869.56		869.56
033011 WE-Environmental Mgmt	1.68		1.68	4.93		4.93
033014 WE-Engineering	.90		.90	3.84		3.84
033015 WE-Legal	8.60		8.60	110.59		110.59
033016 WE-Maintenance	3.47		3.47	2,899.22-		2,899.22-
033018 WE-Human Resources	6.26		6.26	34.69		34.69
033019 WE-Operational Risk	4.85		4.85	18.95		18.95
033020 WE-Business Development	16.31		16.31	95.46		95.46
033025 WE-External Affairs	6.81		6.81	58.94		58.94
033028 WE-Asset Planning	1.94		1.94	6.59		6.59
Total: OPEX	446.02		446.02	1,357.86-		1,357.86-
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	446.02		446.02	1,357.86-		1,357.86-
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	1.30		1.30	20.53		20.53
033502 CE-Network	1.14		1.14	16.05		16.05

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033503 CE-Customer Relations	20.64		20.64	227.28		227.28
033505 CE-Administration	1,767.80		1,767.80	2,299.46		2,299.46
033507 CE-Finance	137.22		137.22	418.28		418.28
033511 CE-Environmental Mgmt	1.99		1.99	74.96		74.96
033514 CE-Engineering	6.78		6.78	350.58		350.58
033515 CE-Legal	8.77		8.77	130.07		130.07
033516 CE-Maintenance	220.38		220.38	1,690.86		1,690.86
033518 CE-Human Resources	29.88		29.88	584.58		584.58
033519 CE-Operational Risk	9.30		9.30	63.69		63.69
033520 CE-Business Development	6.79		6.79	166.50		166.50
033525 CE-External Affairs	.77-		.77-	82.63		82.63
Total: OPEX	2,211.22		2,211.22	6,125.47		6,125.47
CAPEX						
033501 CE-Production						
033502 CE-Network						
033503 CE-Customer Relations				32.70		32.70
033505 CE-Administration						
033507 CE-Finance						
033511 CE-Environmental Mgmt						
033514 CE-Engineering						
033515 CE-Legal						
033516 CE-Maintenance						
033518 CE-Human Resources						
033519 CE-Operational Risk						
033520 CE-Business Development						
033525 CE-External Affairs						
Total: CAPEX				32.70		32.70
Total: 0335 SC-Central Region Location	2,211.22		2,211.22	6,158.17		6,158.17
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	7,421.99		7,421.99	53,060.12		53,060.12
034018 CCA-Human Resources	1,589.73		1,589.73	12,521.16		12,521.16
034070 CCA-Call Handling	17,186.85		17,186.85	117,159.11		117,159.11
034071 CCA-Billing	9,921.92		9,921.92	72,528.66		72,528.66
034072 CCA-Collections	8,767.69		8,767.69	55,843.92		55,843.92
034073 CCA-Operations & Performance	13,345.58		13,345.58	122,654.51		122,654.51
034074 CCA-Business Services	1,900.76		1,900.76	14,680.41		14,680.41
034075 CCA-Education & Development	1,718.78		1,718.78	14,165.41		14,165.41
Total: OPEX	61,853.30		61,853.30	462,613.30		462,613.30
CAPEX						
034005 CCA-Administration				2.72		2.72
034018 CCA-Human Resources				.07		.07

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034070 CCA-Call Handling				17.98		17.98
034071 CCA-Billing				1.31		1.31
034072 CCA-Collections				.37		.37
034073 CCA-Operations & Performance				5.61		5.61
034074 CCA-Business Services				.20		.20
034075 CCA-Education & Development				.18		.18
Total: CAPEX				28.44		28.44
Total: 0340 SC-CSC Alton OH Location	61,853.30		61,853.30	462,641.74		462,641.74
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	10,399.57		10,399.57	74,301.89		74,301.89
Total: OPEX	10,399.57		10,399.57	74,301.89		74,301.89
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,399.57		10,399.57	74,301.89		74,301.89
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	18.94		18.94	296.11		296.11
035002 SE-Network	798.91		798.91	4,991.76		4,991.76
035003 SE-Customer Relations	11,250.17		11,250.17	79,277.52		79,277.52
035005 SE-Administration	28,312.84		28,312.84	206,022.65		206,022.65
035007 SE-Finance	25,941.19		25,941.19	227,439.31		227,439.31
035011 SE-Environmental Mgmt	622.85		622.85	3,776.30		3,776.30
035014 SE-Engineering	246.52		246.52	2,200.99		2,200.99
035015 SE-Legal	4,643.32		4,643.32	39,764.34		39,764.34
035016 SE-Maintenance	9,348.38		9,348.38	96,242.80		96,242.80
035018 SE-Human Resources	4,309.00		4,309.00	43,175.35		43,175.35
035019 SE-Operational Risk	3,431.54		3,431.54	22,173.64		22,173.64
035020 SE-Business Development	4,361.51		4,361.51	18,327.29		18,327.29
035025 SE-External Affairs	5,917.69		5,917.69	37,322.72		37,322.72
Total: OPEX	99,202.86		99,202.86	781,010.78		781,010.78
CAPEX						
035001 SE-Production	.38		.38	3.79		3.79
035002 SE-Network	10.44		10.44	68.35		68.35
035003 SE-Customer Relations	51.93		51.93	305.08		305.08
035005 SE-Administration	463.45		463.45	2,837.73		2,837.73
035007 SE-Finance	324.98		324.98	1,663.93		1,663.93
035011 SE-Environmental Mgmt	2.21		2.21	13.24		13.24
035014 SE-Engineering	104.35		104.35	790.55		790.55
035015 SE-Legal	25.88		25.88	201.28		201.28
035016 SE-Maintenance	67.31		67.31	755.59		755.59

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035018 SE-Human Resources	24.75	24.75		171.98	171.98	
035019 SE-Operational Risk	9.73	9.73		66.32	66.32	
035020 SE-Business Development	17.20	17.20		110.40	110.40	
035025 SE-External Affairs	8.62	8.62		72.03	72.03	
Total: CAPEX	1,111.23	1,111.23		7,060.27	7,060.27	
Total: 0350 SC-Southeast-PA Location	100,314.09	100,314.09		788,071.05	788,071.05	
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	699.41	699.41		5,450.90	5,450.90	
032046 CORP-3906 Church Road	1,038.76	1,038.76		5,620.72	5,620.72	
032062 CORP-Building Services	13,331.73	13,331.73		92,787.48	92,787.48	
032063 CORP-Building Services Woodcre	5,449.22	5,449.22		39,756.87	39,756.87	
032090 CORP-Prop Mgmt Development						
Total: OPEX	20,519.12	20,519.12		143,615.97	143,615.97	
CAPEX						
032046 CORP-3906 Church Road	1,773.42	1,773.42		12,268.00	12,268.00	
032062 CORP-Building Services	690.20	690.20		4,824.73	4,824.73	
032063 CORP-Building Services Woodcre	1,064.51	1,064.51		9,962.42	9,962.42	
032090 CORP-Prop Mgmt Development						
Total: CAPEX	3,528.13	3,528.13		27,055.15	27,055.15	
Total: 0362 SC-CORP Property	24,047.25	24,047.25		170,671.12	170,671.12	
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	3,499.54	3,499.54		20,472.47	20,472.47	
Total: OPEX	3,499.54	3,499.54		20,472.47	20,472.47	
CAPEX						
032023 CORP-Eastern Division Ops	13.36	13.36		283.20	283.20	
Total: CAPEX	13.36	13.36		283.20	283.20	
Total: 0363 SC-CORP Eastern Division Ops	3,512.90	3,512.90		20,755.67	20,755.67	
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	.34	.34		12.72	12.72	
036502 NE-Network						
036503 NE-Customer Field Services				3.88	3.88	
036505 NE-Administration	4.32	4.32		292.29	292.29	
036507 NE-Finance	2.38	2.38		271.83	271.83	
036511 NE-Environmental Mgmt				.02-	.02-	
036514 NE-Engineering				.02-	.02-	
036515 NE-Legal	1.58	1.58		62.88	62.88	
036516 NE-Maintenance	.31	.31		45.09	45.09	
036518 NE-Human Resources	2.33	2.33		62.15	62.15	
036519 NE-Operational Risk	25.29	25.29		321.22	321.22	

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
OPEX						
036520 NE-Business Development	2.01		2.01	17.07		17.07
036525 NE-External Affairs	14.91		14.91	384.54		384.54
036576 NE-Building Services Woodcrest	.06		.06	17.72		17.72
036591 NE-SAP Conversion						
Total: OPEX	53.53		53.53	1,491.35		1,491.35
CAPEX						
036501 NE-Production	1.40		1.40	23.25		23.25
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	17.93		17.93	303.29		303.29
036507 NE-Finance	9.88		9.88	151.05		151.05
036511 NE-Environmental Mgmt				.06-		.06-
036514 NE-Engineering				.08-		.08-
036515 NE-Legal	6.57		6.57	115.76		115.76
036516 NE-Maintenance	1.30		1.30	22.51		22.51
036518 NE-Human Resources	5.58		5.58	90.04		90.04
036519 NE-Operational Risk	104.88		104.88	1,816.35		1,816.35
036520 NE-Business Development	.01-		.01-	1.09		1.09
036525 NE-External Affairs	1.11		1.11	23.73		23.73
036576 NE-Building Services Woodcrest	.26		.26	15.50		15.50
Total: CAPEX	148.90		148.90	2,562.43		2,562.43
Total: 0365 SC-Northeastern Reg Location	202.43		202.43	4,053.78		4,053.78
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	2.98-		2.98-	33.49		33.49
032069 CORP-Regulatory UFS	556.46		556.46	4,118.00		4,118.00
Total: OPEX	553.48		553.48	4,151.49		4,151.49
CAPEX						
032050 CORP-Backfill Reg App				.04		.04
032069 CORP-Regulatory UFS	4.46		4.46	30.54		30.54
Total: CAPEX	4.46		4.46	30.58		30.58
Total: 0369 SC-CORP Regulatory	557.94		557.94	4,182.07		4,182.07
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	4,407.59		4,407.59	31,860.92		31,860.92
037018 CCP-Human Resources ODI	692.33		692.33	2,691.82		2,691.82
037070 CCP-Call Handling	19,150.78		19,150.78	122,980.70		122,980.70
037071 CCP-Billing						
037072 CCP-Collections				.08		.08
037073 CCP-Operations and Support	5,531.05		5,531.05	42,209.73		42,209.73
037074 CCP-Business Services						
037075 CCP-Education & Development	749.00		749.00	5,274.13		5,274.13

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
CAPEX						
Total: OPEX	30,530.75		30,530.75	205,017.38		205,017.38
CAPEX						
037005 CCP-Administration						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	30,530.75		30,530.75	205,017.38		205,017.38
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				38.14-		38.14-
Total: OPEX				38.14-		38.14-
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location				38.14-		38.14-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	2,754.59		2,754.59	31,444.43		31,444.43
Total: OPEX	2,754.59		2,754.59	31,444.43		31,444.43
CAPEX						
032088 CORP-Business Change				2.37		2.37
Total: CAPEX				2.37		2.37
Total: 0388 SC-CORP Business Change	2,754.59		2,754.59	31,446.80		31,446.80
0398 SC-CORP Other						
032000 CORP-Balance Sheet	5,513.44		5,513.44	88,057.83		88,057.83
Total:	5,513.44		5,513.44	88,057.83		88,057.83
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	72.70		72.70	7,706.79		7,706.79
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	504.23		504.23	3,849.69		3,849.69
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						

Data Selection Values
Period: 05 Year: 08
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	12,986.65		12,986.65	71,300.17		71,300.17
Total: OPEX	13,563.58		13,563.58	82,856.65		82,856.65
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	3.77		3.77	376.74		376.74
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	8.42		8.42	65.63		65.63
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	319.17		319.17	2,368.73		2,368.73
Total: CAPEX	331.36		331.36	2,811.10		2,811.10
Total: 0398 SC-CORP Other	19,408.38		19,408.38	173,725.58		173,725.58
Total: 26 Tennessee-American Water Co.	438,829.52		438,829.52	3,447,014.09		3,447,014.09
Total: D Southeastern Region	438,829.52		438,829.52	3,447,014.09		3,447,014.09
Total: Grand Total :	438,829.52		438,829.52	3,447,014.09		3,447,014.09

Data Selection Values
Year: 08 Period: 06 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	497.24	15,197.96	10,728.84	25,926.80
Administration	61.97	3,367.72	90,962.13	94,329.85
Audit	25.32	1,332.98	1,310.38	2,643.36
Communications	109.63	5,392.90	4,492.36	9,885.26
Legal	80.80	4,846.01	4,484.87	9,330.88
Engineering	1.12	80.47	243.30	323.77
Finance	794.69	33,220.40	43,010.19	76,230.59
Human Resources	167.56	8,389.85	12,570.41	20,960.26
Information Systems	480.11	30,635.86	47,625.01	78,260.87
Operations	353.57	33,755.68	29,756.61	63,512.29
Rates & Revenue	212.64	9,415.78	3,809.29	13,225.07
Risk Management	72.52	3,414.09	2,636.66	6,050.75
Water Quality	166.05	7,183.04	7,706.32	14,889.36
Customer Service	2,713.50	51,941.66	60,973.25	112,914.91
TOTAL:	5,736.72	208,174.40	320,309.62	528,484.02

TOTAL CURRENT MONTH CHARGES	528,484.02
LESS: PAYMENT-PRIOR EST. BILLING	438,829.52-
NET AMOUNT PAYABLE (RECEIVABLE)	89,654.50
PLUS: EST. CURRENT MONTH BILLING	528,484.02
	618,138.52

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	114,258.75	114,258.75		92,349.76	92,349.76	
Total:	114,258.75	114,258.75		92,349.76	92,349.76	
Total: 0003 AW Service Co.	114,258.75	114,258.75		92,349.76	92,349.76	
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,058.54	1,058.54		9,619.12	9,619.12	
Total: OPEX	1,058.54	1,058.54		9,619.12	9,619.12	
CAPEX						
032020 CORP-Corporate Bus Development	12.61	12.61		133.82	133.82	
Total: CAPEX	12.61	12.61		133.82	133.82	
Total: 0320 SC-CORP Bus Develop	1,071.15	1,071.15		9,752.94	9,752.94	
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,625.58	2,625.58		16,813.38	16,813.38	
Total: OPEX	2,625.58	2,625.58		16,813.38	16,813.38	
CAPEX						
032060 CORP-Audit	17.78	17.78		159.22	159.22	
Total: CAPEX	17.78	17.78		159.22	159.22	
Total: 0321 SC-CORP Audit	2,643.36	2,643.36		16,972.60	16,972.60	
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	833.99	833.99		5,291.90	5,291.90	
032025 CORP-External Affairs	1,339.75	1,339.75		9,618.43	9,618.43	
032068 CORP-Marketing & Sales	2,592.43	2,592.43		18,535.09	18,535.09	
032085 CORP-External Communications	1,141.22	1,141.22		7,929.79	7,929.79	
032086 CORP-Internal Communications	615.95	615.95		4,216.35	4,216.35	
032087 CORP-Corp Social Resp	154.53	154.53		4,392.66	4,392.66	
Total: OPEX	6,677.87	6,677.87		49,984.22	49,984.22	
CAPEX						
032022 CORP-Government Affairs	2.44	2.44		17.99	17.99	
032025 CORP-External Affairs	11.15	11.15		99.61	99.61	
032068 CORP-Marketing & Sales	7.21	7.21		113.43	113.43	
032085 CORP-External Communications	2.20	2.20		26.56	26.56	
032086 CORP-Internal Communications	2.96	2.96		30.96	30.96	
032087 CORP-Corp Social Resp	.41-	.41-		.55	.55	
Total: CAPEX	25.55	25.55		289.10	289.10	
Total: 0322 SC-CORP External Affairs	6,703.42	6,703.42		50,273.32	50,273.32	
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.57	.57	
032010 CORP-Supply Chain-Sourcing	3,897.39	3,897.39		24,837.71	24,837.71	
033010 WE-Supply Chain	.32-	.32-		15.33	15.33	

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
033510 CE-Supply Chain	13.06	13.06		17.35		17.35
035010 SE-Supply Chain	896.30	896.30		6,470.05		6,470.05
036510 NE-Supply Chain	1.37	1.37		8.62		8.62
Total: OPEX	4,807.80	4,807.80		31,349.63		31,349.63
CAPEX						
032009 CORP-Supply Chain-Pass Thru				.02		.02
032010 CORP-Supply Chain-Sourcing	3,264.97	3,264.97		23,547.36		23,547.36
033010 WE-Supply Chain				12.40		12.40
033510 CE-Supply Chain						
035010 SE-Supply Chain	477.05	477.05		3,349.38		3,349.38
036510 NE-Supply Chain	.53	.53		18.50		18.50
Total: CAPEX	3,742.55	3,742.55		26,927.66		26,927.66
Total: 0323 SC-Supply Chain Location	8,550.35	8,550.35		58,277.29		58,277.29
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	471.29	471.29		5,354.67		5,354.67
032031 CORP-Service Desk	1,022.87	1,022.87		6,073.77		6,073.77
032032 CORP-ITS Bus Development	743.13	743.13		5,142.30		5,142.30
032033 Chg Ctrl & Desktop Automation	1,631.78	1,631.78		10,354.75		10,354.75
032034 CORP-ITS Appl Adm & Security	1,053.09	1,053.09		7,594.29		7,594.29
032071 CORP-ITS Admin	9,151.99	9,151.99		54,724.97		54,724.97
032072 CORP-ITS PMO	1,734.09	1,734.09		11,239.01		11,239.01
032073 CORP-ITS Infra/Oper Admin	589.38	589.38		3,438.46		3,438.46
032074 CORP-ITS Production	16,597.50	16,597.50		103,632.40		103,632.40
032075 CORP-Enterprise Server	10,734.64	10,734.64		78,958.56		78,958.56
032076 CORP-Communications	1,852.26	1,852.26		23,445.99		23,445.99
032077 CORP-ITS Telecom						
032078 CORP-ITS Adm Business Appl Dev	1,324.20	1,324.20		6,181.73		6,181.73
032079 CORP-Technical Applications	5,173.91	5,173.91		37,358.69		37,358.69
032080 CORP-Functional Applications	3,946.01	3,946.01		28,263.71		28,263.71
032081 CORP-ITS Quality Assurance	802.40	802.40		7,515.37		7,515.37
032082 Client Relationship Management	504.42	504.42		3,033.10		3,033.10
032083 CORP-ITS Strategy/Governance	47.69	47.69		1,572.67		1,572.67
032093 CORP-ITS Design Authority	1,788.50	1,788.50		9,799.82		9,799.82
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	5,862.91	5,862.91		4,557.22		4,557.22
035031 SE-ITS Client Relations	424.60	424.60		1,253.34		1,253.34
036531 NE-Eastern CS & S	11,148.57	11,148.57		32,026.97		32,026.97
Total: OPEX	76,605.23	76,605.23		441,521.79		441,521.79
CAPEX						
032030 CORP-ITS Client Rel Admin	2.06	2.06		46.57		46.57
032031 CORP-Service Desk	7.38	7.38		68.59		68.59

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032032 CORP-ITS Bus Development	5.81	5.81		53.02	53.02	
032033 Chg Ctrl & Desktop Automation	4.60	4.60		26.42	26.42	
032034 CORP-ITS Appl Adm & Security	7.71	7.71		68.64	68.64	
032071 CORP-ITS Admin	155.63	155.63		1,218.09	1,218.09	
032072 CORP-ITS PMO	17.93	17.93		143.52	143.52	
032073 CORP-ITS Infra/Oper Admin	3.25	3.25		28.62	28.62	
032074 CORP-ITS Production	663.02	663.02		4,954.39	4,954.39	
032075 CORP-Enterprise Server	340.58	340.58		2,831.71	2,831.71	
032076 CORP-Communications	201.22	201.22		173.14	173.14	
032077 CORP-ITS Telecom						
032078 CORP-ITS Adm Business Appl Dev	9.41	9.41		52.25	52.25	
032079 CORP-Technical Applications	67.82	67.82		633.99	633.99	
032080 CORP-Functional Applications	58.12	58.12		480.41	480.41	
032081 CORP-ITS Quality Assurance	6.77	6.77		71.56	71.56	
032082 Client Relationship Management	3.49	3.49		29.28	29.28	
032083 CORP-ITS Strategy/Governance	.12	.12		4.07	4.07	
032093 CORP-ITS Design Authority	13.81	13.81		92.64	92.64	
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations	3.97	3.97		17.00	17.00	
036531 NE-Eastern CS & S	82.94	82.94		288.31	288.31	
Total: CAPEX	1,655.64	1,655.64		11,282.22	11,282.22	
Total: 0324 SC-ITS Location	78,260.87	78,260.87		452,804.01	452,804.01	
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,261.39	3,261.39		18,698.05	18,698.05	
032505 SSC-Administration	5,325.82	5,325.82		46,256.68	46,256.68	
032560 SSC-Financial Reporting				.01	.01	
032570 SSC-General Accounting	5,054.92	5,054.92		37,682.55	37,682.55	
032571 SSC-Tax	1,692.62	1,692.62		13,462.58	13,462.58	
032572 SSC-Business Support Services	1,981.21	1,981.21		10,674.01	10,674.01	
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,326.30	1,326.30		15,613.35	15,613.35	
032575 SSC-Cash Management	1,823.19	1,823.19		12,756.73	12,756.73	
032576 SSC-Facility Services				.04	.04	
032577 SSC-Fixed Assets/Job Cost	2,344.56	2,344.56		22,000.96	22,000.96	
032578 SSC-Project Management	420.00	420.00		2,974.39	2,974.39	
032579 SSC-Employee Services	3,603.79	3,603.79		24,482.30	24,482.30	
032580 SSC-AWE	230.53	230.53		2,076.12	2,076.12	
Total: OPEX	27,064.33	27,064.33		206,677.77	206,677.77	
CAPEX						
032084 SSC-Accounts Payable	216.01	216.01		928.21	928.21	

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032505 SSC-Administration	1,236.06	1,236.06		5,106.18		5,106.18
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	320.12	320.12		1,423.24		1,423.24
032571 SSC-Tax	92.98	92.98		405.91		405.91
032572 SSC-Business Support Services	90.28	90.28		407.60		407.60
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	8,595.92	8,595.92		37,874.49		37,874.49
032575 SSC-Cash Management	108.46	108.46		541.24		541.24
032576 SSC-Facility Services				.02		.02
032577 SSC-Fixed Assets/Job Cost	165.50	165.50		742.40		742.40
032578 SSC-Project Management	27.59	27.59		129.24		129.24
032579 SSC-Employee Services	286.39	286.39		1,172.50		1,172.50
032580 SSC-AWE	107.64	107.64		514.91		514.91
Total: CAPEX	11,246.95	11,246.95		49,245.94		49,245.94
Total: 0325 SC-SSC Location	38,311.28	38,311.28		255,923.71		255,923.71
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	1,881.03	1,881.03		14,448.36		14,448.36
032019 CORP-Operational Risk	2,690.52	2,690.52		31,076.47		31,076.47
032064 CORP-Operational Performance	1,163.34	1,163.34		9,806.55		9,806.55
032065 CORP-Asset Management	341.40	341.40		2,421.13		2,421.13
032066 CORP-Research & Env Excellence	2,492.11	2,492.11		20,028.49		20,028.49
036550 CORP-COE-Engineering	199.13	199.13		1,291.06		1,291.06
036551 CORP-COE-Technical Services	162.60	162.60		2,016.91		2,016.91
Total: OPEX	8,930.13	8,930.13		81,088.97		81,088.97
CAPEX						
032011 CORP-Chief Operating Officer	364.41	364.41		2,551.01		2,551.01
032019 CORP-Operational Risk	293.04	293.04		4,121.18		4,121.18
032064 CORP-Operational Performance	130.39	130.39		930.09		930.09
032065 CORP-Asset Management	2,078.61	2,078.61		19,459.18		19,459.18
032066 CORP-Research & Env Excellence	235.50	235.50		1,915.41		1,915.41
036550 CORP-COE-Engineering	3,224.95	3,224.95		24,503.96		24,503.96
036551 CORP-COE-Technical Services	2,041.69	2,041.69		21,882.81		21,882.81
Total: CAPEX	8,368.59	8,368.59		75,363.64		75,363.64
Total: 0326 SC-CORP Operations	17,298.72	17,298.72		156,452.61		156,452.61
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,460.72	3,460.72		25,210.19		25,210.19
032017 CORP-Planning & Reporting	4,067.92	4,067.92		26,341.89		26,341.89
032027 CORP-Reporting & Compliance	20,333.83	20,333.83		208,083.40		208,083.40
032037 CORP-Investor Relations	1,334.57	1,334.57		6,226.24		6,226.24
032047 CORP-Income Tax	6,653.37	6,653.37		36,156.09		36,156.09

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
032057 CORP-Treasury	2,349.38	2,349.38		17,481.14		17,481.14
Total: OPEX	38,199.79	38,199.79		319,498.95		319,498.95
CAPEX						
032007 CORP-Finance	22.44	22.44		211.68		211.68
032017 CORP-Planning & Reporting	21.78	21.78		202.57		202.57
032027 CORP-Reporting & Compliance	7.52	7.52		70.05		70.05
032037 CORP-Investor Relations	8.23	8.23		65.03		65.03
032047 CORP-Income Tax	1,292.18	1,292.18		2,266.69		2,266.69
032057 CORP-Treasury	15.63	15.63		156.66		156.66
Total: CAPEX	1,367.78	1,367.78		2,972.68		2,972.68
Total: 0327 SC-CORP Finance	39,567.57	39,567.57		322,471.63		322,471.63
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,629.02	2,629.02		18,470.07		18,470.07
032003 CORP-HR Talent Development	176.63	176.63		2,649.30		2,649.30
032004 CORP-HR Labor Relations	705.67	705.67		4,761.65		4,761.65
032006 CORP-Business Center HR	2,169.89	2,169.89		10,982.72		10,982.72
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,154.59	1,154.59		8,917.41		8,917.41
032014 CORP-Benefits Service Center	1,903.61	1,903.61		14,282.98		14,282.98
032018 CORP-Human Resources	1,505.94	1,505.94		6,598.52		6,598.52
Total: OPEX	10,245.35	10,245.35		66,662.65		66,662.65
CAPEX						
032002 CORP-HR Comp/Benefits	10.93	10.93		92.08		92.08
032003 CORP-HR Talent Development	.90	.90		9.19		9.19
032004 CORP-HR Labor Relations	3.52	3.52		34.15		34.15
032006 CORP-Business Center HR	8.19	8.19		67.27		67.27
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	3.61	3.61		31.65		31.65
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	.49-	.49-		5.74-		5.74-
Total: CAPEX	26.66	26.66		228.60		228.60
Total: 0328 SC-CORP Human Resources	10,272.01	10,272.01		66,891.25		66,891.25
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	22.26	22.26		188.89		188.89
032015 CORP-Legal	4,240.60	4,240.60		24,747.42		24,747.42
Total: OPEX	4,262.86	4,262.86		24,936.31		24,936.31
CAPEX						
032008 CORP-Legal Admin				1.69		1.69
032015 CORP-Legal	34.33	34.33		277.72		277.72
Total: CAPEX	34.33	34.33		279.41		279.41

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
Total: 0329 SC-CORP Legal	4,297.19		4,297.19	25,215.72		25,215.72
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.03-		.03-	.88		.88
033002 WE-Network	228.80-		228.80-	29.39		29.39
033003 WE-Customer Relations						
033004 WE-Technical Services	.19-		.19-	11.50		11.50
033005 WE-Administration	12.90-		12.90-	257.10		257.10
033006 WE-Service Delivery	12.74		12.74	38.94		38.94
033007 WE-Finance	166.89		166.89	869.56		869.56
033011 WE-Environmental Mgmt	.28-		.28-	4.93		4.93
033014 WE-Engineering	.84-		.84-	3.84		3.84
033015 WE-Legal	39.10		39.10	110.59		110.59
033016 WE-Maintenance	1.53-		1.53-	2,899.22-		2,899.22-
033018 WE-Human Resources	7.79		7.79	34.69		34.69
033019 WE-Operational Risk	2.02-		2.02-	18.95		18.95
033020 WE-Business Development	12.39		12.39	95.46		95.46
033025 WE-External Affairs	1.98-		1.98-	58.94		58.94
033028 WE-Asset Planning	.30-		.30-	6.59		6.59
Total: OPEX	9.96-		9.96-	1,357.86-		1,357.86-
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	9.96-		9.96-	1,357.86-		1,357.86-
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	17.11		17.11	20.53		20.53
033502 CE-Network	21.48		21.48	16.05		16.05

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033503 CE-Customer Relations	146.58	146.58		227.28		227.28
033505 CE-Administration	1,617.18	1,617.18		2,299.46		2,299.46
033507 CE-Finance	185.01	185.01		418.28		418.28
033511 CE-Environmental Mgmt	79.35	79.35		74.96		74.96
033514 CE-Engineering	105.13	105.13		350.58		350.58
033515 CE-Legal	89.43	89.43		130.07		130.07
033516 CE-Maintenance	391.37	391.37		1,690.86		1,690.86
033518 CE-Human Resources	94.45	94.45		584.58		584.58
033519 CE-Operational Risk	43.50	43.50		63.69		63.69
033520 CE-Business Development	29.51	29.51		166.50		166.50
033525 CE-External Affairs	34.84	34.84		82.63		82.63
Total: OPEX	2,854.94	2,854.94		6,125.47		6,125.47
CAPEX						
033501 CE-Production						
033502 CE-Network						
033503 CE-Customer Relations				32.70		32.70
033505 CE-Administration						
033507 CE-Finance						
033511 CE-Environmental Mgmt						
033514 CE-Engineering						
033515 CE-Legal						
033516 CE-Maintenance						
033518 CE-Human Resources						
033519 CE-Operational Risk						
033520 CE-Business Development						
033525 CE-External Affairs						
Total: CAPEX				32.70		32.70
Total: 0335 SC-Central Region Location	2,854.94	2,854.94		6,158.17		6,158.17
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	8,474.39	8,474.39		53,060.12		53,060.12
034018 CCA-Human Resources	2,174.18	2,174.18		12,521.16		12,521.16
034070 CCA-Call Handling	16,491.92	16,491.92		117,159.11		117,159.11
034071 CCA-Billing	11,049.31	11,049.31		72,528.66		72,528.66
034072 CCA-Collections	9,068.64	9,068.64		55,843.92		55,843.92
034073 CCA-Operations & Performance	19,982.25	19,982.25		122,654.51		122,654.51
034074 CCA-Business Services	3,291.10	3,291.10		14,680.41		14,680.41
034075 CCA-Education & Development	2,690.31	2,690.31		14,165.41		14,165.41
Total: OPEX	73,222.10	73,222.10		462,613.30		462,613.30
CAPEX						
034005 CCA-Administration				2.72		2.72
034018 CCA-Human Resources				.07		.07

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034070 CCA-Call Handling				17.98		17.98
034071 CCA-Billing				1.31		1.31
034072 CCA-Collections				.37		.37
034073 CCA-Operations & Performance				5.61		5.61
034074 CCA-Business Services				.20		.20
034075 CCA-Education & Development				.18		.18
Total: CAPEX				28.44		28.44
Total: 0340 SC-CSC Alton OH Location	73,222.10		73,222.10	462,641.74		462,641.74
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	11,565.81		11,565.81	74,301.89		74,301.89
Total: OPEX	11,565.81		11,565.81	74,301.89		74,301.89
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	11,565.81		11,565.81	74,301.89		74,301.89
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	131.18		131.18	296.11		296.11
035002 SE-Network	639.22		639.22	4,991.76		4,991.76
035003 SE-Customer Relations	11,237.75		11,237.75	79,277.52		79,277.52
035005 SE-Administration	24,636.67		24,636.67	206,022.65		206,022.65
035007 SE-Finance	33,845.15		33,845.15	227,439.31		227,439.31
035011 SE-Environmental Mgmt	515.81		515.81	3,776.30		3,776.30
035014 SE-Engineering	131.39		131.39	2,200.99		2,200.99
035015 SE-Legal	4,873.80		4,873.80	39,764.34		39,764.34
035016 SE-Maintenance	44,202.51		44,202.51	96,242.80		96,242.80
035018 SE-Human Resources	8,128.86		8,128.86	43,175.35		43,175.35
035019 SE-Operational Risk	2,922.85		2,922.85	22,173.64		22,173.64
035020 SE-Business Development	2,049.05		2,049.05	18,327.29		18,327.29
035025 SE-External Affairs	5,899.78		5,899.78	37,322.72		37,322.72
Total: OPEX	139,214.02		139,214.02	781,010.78		781,010.78
CAPEX						
035001 SE-Production	.84		.84	3.79		3.79
035002 SE-Network	4.93		4.93	68.35		68.35
035003 SE-Customer Relations	28.46		28.46	305.08		305.08
035005 SE-Administration	263.00		263.00	2,837.73		2,837.73
035007 SE-Finance	195.22		195.22	1,663.93		1,663.93
035011 SE-Environmental Mgmt	1.06		1.06	13.24		13.24
035014 SE-Engineering	88.58		88.58	790.55		790.55
035015 SE-Legal	13.77		13.77	201.28		201.28
035016 SE-Maintenance	95.08		95.08	755.59		755.59

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035018 SE-Human Resources	13.14		13.14	171.98		171.98
035019 SE-Operational Risk	4.55		4.55	66.32		66.32
035020 SE-Business Development	7.81		7.81	110.40		110.40
035025 SE-External Affairs	5.89		5.89	72.03		72.03
Total: CAPEX	722.33		722.33	7,060.27		7,060.27
Total: 0350 SC-Southeast-PA Location	139,936.35		139,936.35	788,071.05		788,071.05
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	851.80		851.80	5,450.90		5,450.90
032046 CORP-3906 Church Road	141.77		141.77	5,620.72		5,620.72
032062 CORP-Building Services	14,246.85		14,246.85	92,787.48		92,787.48
032063 CORP-Building Services Woodcre	5,284.38		5,284.38	39,756.87		39,756.87
032090 CORP-Prop Mgmt Development						
Total: OPEX	20,524.80		20,524.80	143,615.97		143,615.97
CAPEX						
032046 CORP-3906 Church Road	1,607.09		1,607.09	12,268.00		12,268.00
032062 CORP-Building Services	616.17		616.17	4,824.73		4,824.73
032063 CORP-Building Services Woodcre	2,412.04		2,412.04	9,962.42		9,962.42
032090 CORP-Prop Mgmt Development						
Total: CAPEX	4,635.30		4,635.30	27,055.15		27,055.15
Total: 0362 SC-CORP Property	25,160.10		25,160.10	170,671.12		170,671.12
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	2,930.42		2,930.42	20,472.47		20,472.47
Total: OPEX	2,930.42		2,930.42	20,472.47		20,472.47
CAPEX						
032023 CORP-Eastern Division Ops	16.69		16.69	283.20		283.20
Total: CAPEX	16.69		16.69	283.20		283.20
Total: 0363 SC-CORP Eastern Division Ops	2,947.11		2,947.11	20,755.67		20,755.67
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	1.40		1.40	12.72		12.72
036502 NE-Network						
036503 NE-Customer Field Services				3.88		3.88
036505 NE-Administration	35.62		35.62	292.29		292.29
036507 NE-Finance	178.30		178.30	271.83		271.83
036511 NE-Environmental Mgmt				.02-		.02-
036514 NE-Engineering				.02-		.02-
036515 NE-Legal	12.23		12.23	62.88		62.88
036516 NE-Maintenance	4.01		4.01	45.09		45.09
036518 NE-Human Resources	10.88		10.88	62.15		62.15
036519 NE-Operational Risk	23.54		23.54	321.22		321.22

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
OPEX						
036520 NE-Business Development	2.03-		2.03-	17.07		17.07
036525 NE-External Affairs	3.99-		3.99-	384.54		384.54
036576 NE-Building Services Woodcrest	.89		.89	17.72		17.72
036591 NE-SAP Conversion						
Total: OPEX	260.85		260.85	1,491.35		1,491.35
CAPEX						
036501 NE-Production	.61		.61	23.25		23.25
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	12.43		12.43	303.29		303.29
036507 NE-Finance	6.68		6.68	151.05		151.05
036511 NE-Environmental Mgmt				.06-		.06-
036514 NE-Engineering				.08-		.08-
036515 NE-Legal	5.36		5.36	115.76		115.76
036516 NE-Maintenance	1.04		1.04	22.51		22.51
036518 NE-Human Resources	3.88		3.88	90.04		90.04
036519 NE-Operational Risk	74.77		74.77	1,816.35		1,816.35
036520 NE-Business Development	.01-		.01-	1.09		1.09
036525 NE-External Affairs	1.06		1.06	23.73		23.73
036576 NE-Building Services Woodcrest	.38		.38	15.50		15.50
Total: CAPEX	106.20		106.20	2,562.43		2,562.43
Total: 0365 SC-Northeastern Reg Location	367.05		367.05	4,053.78		4,053.78
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	7.30-		7.30-	33.49		33.49
032069 CORP-Regulatory UFS	706.96		706.96	4,118.00		4,118.00
Total: OPEX	699.66		699.66	4,151.49		4,151.49
CAPEX						
032050 CORP-Backfill Reg App				.04		.04
032069 CORP-Regulatory UFS	3.55		3.55	30.54		30.54
Total: CAPEX	3.55		3.55	30.58		30.58
Total: 0369 SC-CORP Regulatory	703.21		703.21	4,182.07		4,182.07
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	5,819.60		5,819.60	31,860.92		31,860.92
037018 CCP-Human Resources ODI	255.07		255.07	2,691.82		2,691.82
037070 CCP-Call Handling	17,272.55		17,272.55	122,980.70		122,980.70
037071 CCP-Billing						
037072 CCP-Collections				.08		.08
037073 CCP-Operations and Support	6,665.16		6,665.16	42,209.73		42,209.73
037074 CCP-Business Services						
037075 CCP-Education & Development	696.89		696.89	5,274.13		5,274.13

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
CAPEX						
Total: OPEX	30,709.27	30,709.27		205,017.38		205,017.38
CAPEX						
037005 CCP-Administration						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	30,709.27	30,709.27		205,017.38		205,017.38
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				38.14-		38.14-
Total: OPEX				38.14-		38.14-
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location				38.14-		38.14-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	1,087.56	1,087.56		31,444.43		31,444.43
Total: OPEX	1,087.56	1,087.56		31,444.43		31,444.43
CAPEX						
032088 CORP-Business Change				2.37		2.37
Total: CAPEX				2.37		2.37
Total: 0388 SC-CORP Business Change	1,087.56	1,087.56		31,446.80		31,446.80
0398 SC-CORP Other						
032000 CORP-Balance Sheet	114,258.75-	114,258.75-		88,057.83		88,057.83
Total:	114,258.75-	114,258.75-		88,057.83		88,057.83
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	5,690.93	5,690.93		7,706.79		7,706.79
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	509.72	509.72		3,849.69		3,849.69
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						

Data Selection Values
Period: 06 Year: 08
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	26,097.47		26,097.47	71,300.17		71,300.17
Total: OPEX	32,298.12		32,298.12	82,856.65		82,856.65
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	246.22		246.22	376.74		376.74
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	6.88		6.88	65.63		65.63
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	394.96		394.96	2,368.73		2,368.73
Total: CAPEX	648.06		648.06	2,811.10		2,811.10
Total: 0398 SC-CORP Other	81,312.57-		81,312.57-	173,725.58		173,725.58
Total: 26 Tennessee-American Water Co.	528,465.64		528,465.64	3,447,014.09		3,447,014.09
Total: D Southeastern Region	528,465.64		528,465.64	3,447,014.09		3,447,014.09
Total: Grand Total :	528,465.64		528,465.64	3,447,014.09		3,447,014.09

Data Selection Values
Year: 08 Period: 07 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	744.03	15,385.07	8,433.56	23,818.63
Administration	93.17	3,109.64	64,101.58	67,211.22
Audit	35.46	1,600.15	1,203.03	2,803.18
Communications	188.62	7,353.75	4,882.01	12,235.76
Legal	108.97	4,568.67	6,301.01	10,869.68
Engineering	3.78	35.08	103.27	138.35
Finance	1,155.01	41,437.75	41,255.81	82,693.56
Human Resources	245.23	7,747.30	13,269.83	21,017.13
Information Systems	683.25	10,754.66	41,443.85	52,198.51
Operations	526.15	18,270.11	6,369.04	24,639.15
Rates & Revenue	131.88	4,379.03	2,676.61	7,055.64
Risk Management	108.25	3,686.07	4,645.77	8,331.84
Water Quality	262.68	3,563.46	6,727.34	10,290.80
Customer Service	4,069.36	51,115.04	63,312.44	114,427.48
TOTAL:	8,355.84	173,005.78	264,725.15	437,730.93

TOTAL CURRENT MONTH CHARGES	437,730.93
LESS: PAYMENT-PRIOR EST. BILLING	528,484.02-
NET AMOUNT PAYABLE (RECEIVABLE)	90,753.09-
PLUS: EST. CURRENT MONTH BILLING	437,730.93
	346,977.84

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3				92,349.76		92,349.76
Total:				92,349.76		92,349.76
Total: 0003 AW Service Co.				92,349.76		92,349.76
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	979.09		979.09	9,619.12		9,619.12
Total: OPEX	979.09		979.09	9,619.12		9,619.12
CAPEX						
032020 CORP-Corporate Bus Development	22.53		22.53	133.82		133.82
Total: CAPEX	22.53		22.53	133.82		133.82
Total: 0320 SC-CORP Bus Develop	1,001.62		1,001.62	9,752.94		9,752.94
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,775.06		2,775.06	16,813.38		16,813.38
Total: OPEX	2,775.06		2,775.06	16,813.38		16,813.38
CAPEX						
032060 CORP-Audit	28.12		28.12	159.22		159.22
Total: CAPEX	28.12		28.12	159.22		159.22
Total: 0321 SC-CORP Audit	2,803.18		2,803.18	16,972.60		16,972.60
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	897.25		897.25	5,291.90		5,291.90
032025 CORP-External Affairs	1,296.92		1,296.92	9,618.43		9,618.43
032068 CORP-Marketing & Sales	2,263.52		2,263.52	18,535.09		18,535.09
032085 CORP-External Communications	490.45		490.45	7,929.79		7,929.79
032086 CORP-Internal Communications	735.37		735.37	4,216.35		4,216.35
032087 CORP-Corp Social Resp	325.21		325.21	4,392.66		4,392.66
Total: OPEX	6,008.72		6,008.72	49,984.22		49,984.22
CAPEX						
032022 CORP-Government Affairs	3.17		3.17	17.99		17.99
032025 CORP-External Affairs	17.74		17.74	99.61		99.61
032068 CORP-Marketing & Sales	9.54		9.54	113.43		113.43
032085 CORP-External Communications	2.80		2.80	26.56		26.56
032086 CORP-Internal Communications	4.60		4.60	30.96		30.96
032087 CORP-Corp Social Resp				.55		.55
Total: CAPEX	37.85		37.85	289.10		289.10
Total: 0322 SC-CORP External Affairs	6,046.57		6,046.57	50,273.32		50,273.32
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru	.15		.15	.57		.57
032010 CORP-Supply Chain-Sourcing	3,077.27		3,077.27	24,837.71		24,837.71
033010 WE-Supply Chain	1.42		1.42	15.33		15.33

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
033510 CE-Supply Chain	10.89-		10.89-	17.35		17.35
035010 SE-Supply Chain	910.65		910.65	6,470.05		6,470.05
036510 NE-Supply Chain				8.62		8.62
Total: OPEX	3,978.60		3,978.60	31,349.63		31,349.63
CAPEX						
032009 CORP-Supply Chain-Pass Thru	.02		.02	.02		.02
032010 CORP-Supply Chain-Sourcing	4,301.86		4,301.86	23,547.36		23,547.36
033010 WE-Supply Chain				12.40		12.40
033510 CE-Supply Chain						
035010 SE-Supply Chain	680.32		680.32	3,349.38		3,349.38
036510 NE-Supply Chain	.55		.55	18.50		18.50
Total: CAPEX	4,982.75		4,982.75	26,927.66		26,927.66
Total: 0323 SC-Supply Chain Location	8,961.35		8,961.35	58,277.29		58,277.29
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	359.07		359.07	5,354.67		5,354.67
032031 CORP-Service Desk	1,298.42		1,298.42	6,073.77		6,073.77
032032 CORP-ITS Bus Development	586.57		586.57	5,142.30		5,142.30
032033 Chg Ctrl & Desktop Automation	1,340.81		1,340.81	10,354.75		10,354.75
032034 CORP-ITS Appl Adm & Security	1,049.07		1,049.07	7,594.29		7,594.29
032071 CORP-ITS Admin	8,884.89		8,884.89	54,724.97		54,724.97
032072 CORP-ITS PMO	2,515.19		2,515.19	11,239.01		11,239.01
032073 CORP-ITS Infra/Oper Admin	501.66		501.66	3,438.46		3,438.46
032074 CORP-ITS Production	14,388.18		14,388.18	103,632.40		103,632.40
032075 CORP-Enterprise Server	8,097.06		8,097.06	78,958.56		78,958.56
032076 CORP-Communications	4,523.88		4,523.88	23,445.99		23,445.99
032077 CORP-ITS Telecom						
032078 CORP-ITS Adm Business Appl Dev	1,555.42		1,555.42	6,181.73		6,181.73
032079 CORP-Technical Applications	4,164.59		4,164.59	37,358.69		37,358.69
032080 CORP-Functional Applications	2,974.24		2,974.24	28,263.71		28,263.71
032081 CORP-ITS Quality Assurance	790.53		790.53	7,515.37		7,515.37
032082 Client Relationship Management	772.93		772.93	3,033.10		3,033.10
032083 CORP-ITS Strategy/Governance	145.88		145.88	1,572.67		1,572.67
032093 CORP-ITS Design Authority	1,989.88		1,989.88	9,799.82		9,799.82
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	3,655.89-		3,655.89-	4,557.22		4,557.22
035031 SE-ITS Client Relations	438.72		438.72	1,253.34		1,253.34
036531 NE-Eastern CS & S	2,089.28-		2,089.28-	32,026.97		32,026.97
Total: OPEX	50,631.82		50,631.82	441,521.79		441,521.79
CAPEX						
032030 CORP-ITS Client Rel Admin	2.06		2.06	46.57		46.57
032031 CORP-Service Desk	9.54		9.54	68.59		68.59

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032032 CORP-ITS Bus Development	7.61	7.61		53.02		53.02
032033 Chg Ctrl & Desktop Automation	6.84	6.84		26.42		26.42
032034 CORP-ITS Appl Adm & Security	10.08	10.08		68.64		68.64
032071 CORP-ITS Admin	200.72	200.72		1,218.09		1,218.09
032072 CORP-ITS PMO	19.60	19.60		143.52		143.52
032073 CORP-ITS Infra/Oper Admin	3.96	3.96		28.62		28.62
032074 CORP-ITS Production	921.21	921.21		4,954.39		4,954.39
032075 CORP-Enterprise Server	285.36	285.36		2,831.71		2,831.71
032076 CORP-Communications	78.30-	78.30-		173.14		173.14
032077 CORP-ITS Telecom						
032078 CORP-ITS Adm Business Appl Dev	13.61	13.61		52.25		52.25
032079 CORP-Technical Applications	33.72	33.72		633.99		633.99
032080 CORP-Functional Applications	49.97	49.97		480.41		480.41
032081 CORP-ITS Quality Assurance	8.59	8.59		71.56		71.56
032082 Client Relationship Management	5.81	5.81		29.28		29.28
032083 CORP-ITS Strategy/Governance	1.21	1.21		4.07		4.07
032093 CORP-ITS Design Authority	21.36	21.36		92.64		92.64
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations	6.79	6.79		17.00		17.00
036531 NE-Eastern CS & S	36.95	36.95		288.31		288.31
Total: CAPEX	1,566.69	1,566.69		11,282.22		11,282.22
Total: 0324 SC-ITS Location	52,198.51	52,198.51		452,804.01		452,804.01
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	851.79	851.79		18,698.05		18,698.05
032505 SSC-Administration	7,091.75	7,091.75		46,256.68		46,256.68
032560 SSC-Financial Reporting				.01		.01
032570 SSC-General Accounting	5,291.76	5,291.76		37,682.55		37,682.55
032571 SSC-Tax	1,965.11	1,965.11		13,462.58		13,462.58
032572 SSC-Business Support Services	1,293.16	1,293.16		10,674.01		10,674.01
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,893.36	1,893.36		15,613.35		15,613.35
032575 SSC-Cash Management	2,226.90	2,226.90		12,756.73		12,756.73
032576 SSC-Facility Services				.04		.04
032577 SSC-Fixed Assets/Job Cost	2,709.55	2,709.55		22,000.96		22,000.96
032578 SSC-Project Management	493.33	493.33		2,974.39		2,974.39
032579 SSC-Employee Services	3,529.96	3,529.96		24,482.30		24,482.30
032580 SSC-AWE	230.21	230.21		2,076.12		2,076.12
Total: OPEX	27,576.88	27,576.88		206,677.77		206,677.77
CAPEX						
032084 SSC-Accounts Payable	50.28	50.28		928.21		928.21

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0325 SC-SSC Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032505 SSC-Administration	299.82	299.82		5,106.18		5,106.18
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	76.75	76.75		1,423.24		1,423.24
032571 SSC-Tax	22.28	22.28		405.91		405.91
032572 SSC-Business Support Services	22.22	22.22		407.60		407.60
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2,232.49	2,232.49		37,874.49		37,874.49
032575 SSC-Cash Management	32.07	32.07		541.24		541.24
032576 SSC-Facility Services				.02		.02
032577 SSC-Fixed Assets/Job Cost	43.82	43.82		742.40		742.40
032578 SSC-Project Management	6.63	6.63		129.24		129.24
032579 SSC-Employee Services	59.59	59.59		1,172.50		1,172.50
032580 SSC-AWE	26.18	26.18		514.91		514.91
Total: CAPEX	2,872.13	2,872.13		49,245.94		49,245.94
Total: 0325 SC-SSC Location	30,449.01	30,449.01		255,923.71		255,923.71
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	1,880.04	1,880.04		14,448.36		14,448.36
032019 CORP-Operational Risk	4,417.14	4,417.14		31,076.47		31,076.47
032064 CORP-Operational Performance	1,426.64	1,426.64		9,806.55		9,806.55
032065 CORP-Asset Management	439.55	439.55		2,421.13		2,421.13
032066 CORP-Research & Env Excellence	2,548.89	2,548.89		20,028.49		20,028.49
036550 CORP-COE-Engineering	119.17	119.17		1,291.06		1,291.06
036551 CORP-COE-Technical Services	107.12	107.12		2,016.91		2,016.91
Total: OPEX	10,938.55	10,938.55		81,088.97		81,088.97
CAPEX						
032011 CORP-Chief Operating Officer	489.78	489.78		2,551.01		2,551.01
032019 CORP-Operational Risk	370.76	370.76		4,121.18		4,121.18
032064 CORP-Operational Performance	255.53	255.53		930.09		930.09
032065 CORP-Asset Management	2,943.40	2,943.40		19,459.18		19,459.18
032066 CORP-Research & Env Excellence	191.33	191.33		1,915.41		1,915.41
036550 CORP-COE-Engineering	5,344.82	5,344.82		24,503.96		24,503.96
036551 CORP-COE-Technical Services	1,973.51	1,973.51		21,882.81		21,882.81
Total: CAPEX	11,569.13	11,569.13		75,363.64		75,363.64
Total: 0326 SC-CORP Operations	22,507.68	22,507.68		156,452.61		156,452.61
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,368.84	3,368.84		25,210.19		25,210.19
032017 CORP-Planning & Reporting	3,930.96	3,930.96		26,341.89		26,341.89
032027 CORP-Reporting & Compliance	15,146.40	15,146.40		208,083.40		208,083.40
032037 CORP-Investor Relations	727.63	727.63		6,226.24		6,226.24
032047 CORP-Income Tax	8,381.59	8,381.59		36,156.09		36,156.09

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
032057 CORP-Treasury	2,186.02	2,186.02		17,481.14	17,481.14	
Total: OPEX	33,741.44	33,741.44		319,498.95	319,498.95	
CAPEX						
032007 CORP-Finance	30.02	30.02		211.68	211.68	
032017 CORP-Planning & Reporting	30.05	30.05		202.57	202.57	
032027 CORP-Reporting & Compliance	9.51	9.51		70.05	70.05	
032037 CORP-Investor Relations	11.23	11.23		65.03	65.03	
032047 CORP-Income Tax	341.68	341.68		2,266.69	2,266.69	
032057 CORP-Treasury	21.03	21.03		156.66	156.66	
Total: CAPEX	443.52	443.52		2,972.68	2,972.68	
Total: 0327 SC-CORP Finance	34,184.96	34,184.96		322,471.63	322,471.63	
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,873.74	2,873.74		18,470.07	18,470.07	
032003 CORP-HR Talent Development	542.04	542.04		2,649.30	2,649.30	
032004 CORP-HR Labor Relations	722.51	722.51		4,761.65	4,761.65	
032006 CORP-Business Center HR	1,501.94	1,501.94		10,982.72	10,982.72	
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	2,105.61	2,105.61		8,917.41	8,917.41	
032014 CORP-Benefits Service Center	2,091.84	2,091.84		14,282.98	14,282.98	
032018 CORP-Human Resources	1,049.18	1,049.18		6,598.52	6,598.52	
Total: OPEX	10,886.86	10,886.86		66,662.65	66,662.65	
CAPEX						
032002 CORP-HR Comp/Benefits	14.82	14.82		92.08	92.08	
032003 CORP-HR Talent Development	2.52	2.52		9.19	9.19	
032004 CORP-HR Labor Relations	4.60	4.60		34.15	34.15	
032006 CORP-Business Center HR	10.35	10.35		67.27	67.27	
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	4.71	4.71		31.65	31.65	
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1.23	1.23		5.74-	5.74-	
Total: CAPEX	38.23	38.23		228.60	228.60	
Total: 0328 SC-CORP Human Resources	10,925.09	10,925.09		66,891.25	66,891.25	
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	73.43	73.43		188.89	188.89	
032015 CORP-Legal	4,873.32	4,873.32		24,747.42	24,747.42	
Total: OPEX	4,946.75	4,946.75		24,936.31	24,936.31	
CAPEX						
032008 CORP-Legal Admin				1.69	1.69	
032015 CORP-Legal	56.69	56.69		277.72	277.72	
Total: CAPEX	56.69	56.69		279.41	279.41	

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
Total: 0329 SC-CORP Legal	5,003.44		5,003.44	25,215.72		25,215.72
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.14		.14	.88		.88
033002 WE-Network	2.04		2.04	29.39		29.39
033003 WE-Customer Relations						
033004 WE-Technical Services	1.21		1.21	11.50		11.50
033005 WE-Administration	62.26		62.26	257.10		257.10
033006 WE-Service Delivery	12.68-		12.68-	38.94		38.94
033007 WE-Finance	266.75		266.75	869.56		869.56
033011 WE-Environmental Mgmt	1.05		1.05	4.93		4.93
033014 WE-Engineering	1.28		1.28	3.84		3.84
033015 WE-Legal	7.90		7.90	110.59		110.59
033016 WE-Maintenance	2,921.51-		2,921.51-	2,899.22-		2,899.22-
033018 WE-Human Resources	8.81		8.81	34.69		34.69
033019 WE-Operational Risk	5.90		5.90	18.95		18.95
033020 WE-Business Development	6.95		6.95	95.46		95.46
033025 WE-External Affairs	9.63		9.63	58.94		58.94
033028 WE-Asset Planning	1.59		1.59	6.59		6.59
Total: OPEX	2,558.68-		2,558.68-	1,357.86-		1,357.86-
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	2,558.68-		2,558.68-	1,357.86-		1,357.86-
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	8.18-		8.18-	20.53		20.53
033502 CE-Network	17.91-		17.91-	16.05		16.05

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033503 CE-Customer Relations	98.00-		98.00-	227.28		227.28
033505 CE-Administration	2,826.28-		2,826.28-	2,299.46		2,299.46
033507 CE-Finance	106.98-		106.98-	418.28		418.28
033511 CE-Environmental Mgmt	21.22-		21.22-	74.96		74.96
033514 CE-Engineering	35.34-		35.34-	350.58		350.58
033515 CE-Legal	71.19-		71.19-	130.07		130.07
033516 CE-Maintenance	223.11		223.11	1,690.86		1,690.86
033518 CE-Human Resources	333.69		333.69	584.58		584.58
033519 CE-Operational Risk	40.24-		40.24-	63.69		63.69
033520 CE-Business Development	15.18-		15.18-	166.50		166.50
033525 CE-External Affairs	1.73		1.73	82.63		82.63
Total: OPEX	2,681.99-		2,681.99-	6,125.47		6,125.47
CAPEX						
033501 CE-Production						
033502 CE-Network						
033503 CE-Customer Relations	12.71		12.71	32.70		32.70
033505 CE-Administration						
033507 CE-Finance						
033511 CE-Environmental Mgmt						
033514 CE-Engineering						
033515 CE-Legal						
033516 CE-Maintenance						
033518 CE-Human Resources						
033519 CE-Operational Risk						
033520 CE-Business Development						
033525 CE-External Affairs						
Total: CAPEX	12.71		12.71	32.70		32.70
Total: 0335 SC-Central Region Location	2,669.28-		2,669.28-	6,158.17		6,158.17
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	8,133.85		8,133.85	53,060.12		53,060.12
034018 CCA-Human Resources	2,195.24		2,195.24	12,521.16		12,521.16
034070 CCA-Call Handling	17,191.42		17,191.42	117,159.11		117,159.11
034071 CCA-Billing	10,817.87		10,817.87	72,528.66		72,528.66
034072 CCA-Collections	8,539.11		8,539.11	55,843.92		55,843.92
034073 CCA-Operations & Performance	22,960.86		22,960.86	122,654.51		122,654.51
034074 CCA-Business Services	2,423.16		2,423.16	14,680.41		14,680.41
034075 CCA-Education & Development	2,821.28		2,821.28	14,165.41		14,165.41
Total: OPEX	75,082.79		75,082.79	462,613.30		462,613.30
CAPEX						
034005 CCA-Administration				2.72		2.72
034018 CCA-Human Resources				.07		.07

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034070 CCA-Call Handling				17.98		17.98
034071 CCA-Billing				1.31		1.31
034072 CCA-Collections				.37		.37
034073 CCA-Operations & Performance				5.61		5.61
034074 CCA-Business Services				.20		.20
034075 CCA-Education & Development				.18		.18
Total: CAPEX				28.44		28.44
Total: 0340 SC-CSC Alton OH Location	75,082.79		75,082.79	462,641.74		462,641.74
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	6,902.51		6,902.51	74,301.89		74,301.89
Total: OPEX	6,902.51		6,902.51	74,301.89		74,301.89
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	6,902.51		6,902.51	74,301.89		74,301.89
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	2.71		2.71	296.11		296.11
035002 SE-Network	862.70		862.70	4,991.76		4,991.76
035003 SE-Customer Relations	9,715.18		9,715.18	79,277.52		79,277.52
035005 SE-Administration	39,245.30		39,245.30	206,022.65		206,022.65
035007 SE-Finance	45,407.79		45,407.79	227,439.31		227,439.31
035011 SE-Environmental Mgmt	664.53		664.53	3,776.30		3,776.30
035014 SE-Engineering	166.37		166.37	2,200.99		2,200.99
035015 SE-Legal	5,876.86		5,876.86	39,764.34		39,764.34
035016 SE-Maintenance	3,562.45		3,562.45	96,242.80		96,242.80
035018 SE-Human Resources	7,303.96		7,303.96	43,175.35		43,175.35
035019 SE-Operational Risk	3,489.92		3,489.92	22,173.64		22,173.64
035020 SE-Business Development	2,339.05		2,339.05	18,327.29		18,327.29
035025 SE-External Affairs	8,727.43		8,727.43	37,322.72		37,322.72
Total: OPEX	127,364.25		127,364.25	781,010.78		781,010.78
CAPEX						
035001 SE-Production	.86		.86	3.79		3.79
035002 SE-Network	24.95		24.95	68.35		68.35
035003 SE-Customer Relations	75.69		75.69	305.08		305.08
035005 SE-Administration	759.29		759.29	2,837.73		2,837.73
035007 SE-Finance	350.42		350.42	1,663.93		1,663.93
035011 SE-Environmental Mgmt	3.71		3.71	13.24		13.24
035014 SE-Engineering	3.24		3.24	790.55		790.55
035015 SE-Legal	47.71		47.71	201.28		201.28
035016 SE-Maintenance	396.95		396.95	755.59		755.59

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0350 SC-Southeast-PA Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035018 SE-Human Resources	51.18		51.18	171.98		171.98
035019 SE-Operational Risk	21.56		21.56	66.32		66.32
035020 SE-Business Development	26.19		26.19	110.40		110.40
035025 SE-External Affairs	18.13		18.13	72.03		72.03
Total: CAPEX	1,779.88		1,779.88	7,060.27		7,060.27
Total: 0350 SC-Southeast-PA Location	129,144.13		129,144.13	788,071.05		788,071.05
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	834.15		834.15	5,450.90		5,450.90
032046 CORP-3906 Church Road	681.23		681.23	5,620.72		5,620.72
032062 CORP-Building Services	11,609.73		11,609.73	92,787.48		92,787.48
032063 CORP-Building Services Woodcre	5,319.15		5,319.15	39,756.87		39,756.87
032090 CORP-Prop Mgmt Development						
Total: OPEX	18,444.26		18,444.26	143,615.97		143,615.97
CAPEX						
032046 CORP-3906 Church Road	2,009.73		2,009.73	12,268.00		12,268.00
032062 CORP-Building Services	816.38		816.38	4,824.73		4,824.73
032063 CORP-Building Services Woodcre	591.66		591.66	9,962.42		9,962.42
032090 CORP-Prop Mgmt Development						
Total: CAPEX	3,417.77		3,417.77	27,055.15		27,055.15
Total: 0362 SC-CORP Property	21,862.03		21,862.03	170,671.12		170,671.12
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	3,531.54		3,531.54	20,472.47		20,472.47
Total: OPEX	3,531.54		3,531.54	20,472.47		20,472.47
CAPEX						
032023 CORP-Eastern Division Ops	21.20		21.20	283.20		283.20
Total: CAPEX	21.20		21.20	283.20		283.20
Total: 0363 SC-CORP Eastern Division Ops	3,552.74		3,552.74	20,755.67		20,755.67
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production				12.72		12.72
036502 NE-Network						
036503 NE-Customer Field Services	.76-		.76-	3.88		3.88
036505 NE-Administration				292.29		292.29
036507 NE-Finance				271.83		271.83
036511 NE-Environmental Mgmt				.02-		.02-
036514 NE-Engineering				.02-		.02-
036515 NE-Legal				62.88		62.88
036516 NE-Maintenance				45.09		45.09
036518 NE-Human Resources	6.92		6.92	62.15		62.15
036519 NE-Operational Risk				321.22		321.22

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
OPEX						
036520 NE-Business Development	6.63		6.63	17.07		17.07
036525 NE-External Affairs	29.77		29.77	384.54		384.54
036576 NE-Building Services Woodcrest				17.72		17.72
036591 NE-SAP Conversion						
Total: OPEX	42.56		42.56	1,491.35		1,491.35
CAPEX						
036501 NE-Production	1.01		1.01	23.25		23.25
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	12.67		12.67	303.29		303.29
036507 NE-Finance	6.44		6.44	151.05		151.05
036511 NE-Environmental Mgmt				.06-		.06-
036514 NE-Engineering				.08-		.08-
036515 NE-Legal	4.96		4.96	115.76		115.76
036516 NE-Maintenance	1.27		1.27	22.51		22.51
036518 NE-Human Resources	4.09		4.09	90.04		90.04
036519 NE-Operational Risk	66.80		66.80	1,816.35		1,816.35
036520 NE-Business Development	.01-		.01-	1.09		1.09
036525 NE-External Affairs	.77		.77	23.73		23.73
036576 NE-Building Services Woodcrest	.14		.14	15.50		15.50
Total: CAPEX	98.14		98.14	2,562.43		2,562.43
Total: 0365 SC-Northeastern Reg Location	140.70		140.70	4,053.78		4,053.78
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App				33.49		33.49
032069 CORP-Regulatory UFS	651.73		651.73	4,118.00		4,118.00
Total: OPEX	651.73		651.73	4,151.49		4,151.49
CAPEX						
032050 CORP-Backfill Reg App				.04		.04
032069 CORP-Regulatory UFS	5.00		5.00	30.54		30.54
Total: CAPEX	5.00		5.00	30.58		30.58
Total: 0369 SC-CORP Regulatory	656.73		656.73	4,182.07		4,182.07
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	4,444.51		4,444.51	31,860.92		31,860.92
037018 CCP-Human Resources ODI	188.15		188.15	2,691.82		2,691.82
037070 CCP-Call Handling	18,012.75		18,012.75	122,980.70		122,980.70
037071 CCP-Billing						
037072 CCP-Collections	.08		.08	.08		.08
037073 CCP-Operations and Support	8,752.75		8,752.75	42,209.73		42,209.73
037074 CCP-Business Services						
037075 CCP-Education & Development	625.02		625.02	5,274.13		5,274.13

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
CAPEX						
Total: OPEX	32,023.26	32,023.26		205,017.38		205,017.38
CAPEX						
037005 CCP-Administration						
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	32,023.26	32,023.26		205,017.38		205,017.38
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				38.14-		38.14-
Total: OPEX				38.14-		38.14-
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location				38.14-		38.14-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	1,332.31-	1,332.31-		31,444.43		31,444.43
Total: OPEX	1,332.31-	1,332.31-		31,444.43		31,444.43
CAPEX						
032088 CORP-Business Change	2.39	2.39		2.37		2.37
Total: CAPEX	2.39	2.39		2.37		2.37
Total: 0388 SC-CORP Business Change	1,329.92-	1,329.92-		31,446.80		31,446.80
0398 SC-CORP Other						
032000 CORP-Balance Sheet	180,407.59	180,407.59		88,057.83		88,057.83
Total:	180,407.59	180,407.59		88,057.83		88,057.83
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	760.05	760.05		7,706.79		7,706.79
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	614.33	614.33		3,849.69		3,849.69
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						

Data Selection Values
Period: 07 Year: 08
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	944.84-		944.84-	71,300.17		71,300.17
Total: OPEX	429.54		429.54	82,856.65		82,856.65
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	46.16		46.16	376.74		376.74
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	9.36		9.36	65.63		65.63
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	372.47		372.47	2,368.73		2,368.73
Total: CAPEX	427.99		427.99	2,811.10		2,811.10
Total: 0398 SC-CORP Other	181,265.12		181,265.12	173,725.58		173,725.58
Total: 26 Tennessee-American Water Co.	618,153.54		618,153.54	3,447,014.09		3,447,014.09
Total: D Southeastern Region	618,153.54		618,153.54	3,447,014.09		3,447,014.09
Total: Grand Total :	618,153.54		618,153.54	3,447,014.09		3,447,014.09

Data Selection Values
Year: 08 Period: 08 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	494.55	14,733.60	9,753.25	24,486.85
Administration	58.64	3,193.60	56,288.09	59,481.69
Audit	24.48	1,390.47	1,222.32	2,612.79
Communications	131.05	6,019.73	4,321.62	10,341.35
Legal	71.42	3,941.91	5,133.72	9,075.63
Engineering	.56	47.60	290.27	337.87
Finance	914.84	41,624.61	37,553.96	79,178.57
Human Resources	172.01	7,592.97	11,051.23	18,644.20
Information Systems	449.90	24,757.70	47,655.50	72,413.20
Operations	361.25	16,967.95	23,739.86	40,707.81
Rates & Revenue	158.43	7,485.80	3,028.47	10,514.27
Risk Management	75.88	3,381.48	4,864.13	8,245.61
Water Quality	173.10	5,397.26	7,479.37	12,876.63
Customer Service	2,755.98	47,651.56	61,794.28	109,445.84
TOTAL:	5,842.09	184,186.24	274,176.07	458,362.31

TOTAL CURRENT MONTH CHARGES	458,362.31
LESS: PAYMENT-PRIOR EST. BILLING	437,730.93-
NET AMOUNT PAYABLE (RECEIVABLE)	20,631.38
PLUS: EST. CURRENT MONTH BILLING	458,362.31
	478,993.69

Data Selection Values
Period: 08 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	111,384.47	111,384.47		25,409.25-		25,409.25-
Total:	111,384.47	111,384.47		25,409.25-		25,409.25-
Total: 0003 AW Service Co.	111,384.47	111,384.47		25,409.25-		25,409.25-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,042.36	1,042.36		11,776.98		11,776.98
Total: OPEX	1,042.36	1,042.36		11,776.98		11,776.98
CAPEX						
032020 CORP-Corporate Bus Development	19.34	19.34		180.81		180.81
Total: CAPEX	19.34	19.34		180.81		180.81
Total: 0320 SC-CORP Bus Develop	1,061.70	1,061.70		11,957.79		11,957.79
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,585.90	2,585.90		21,955.45		21,955.45
Total: OPEX	2,585.90	2,585.90		21,955.45		21,955.45
CAPEX						
032060 CORP-Audit	26.89	26.89		224.34		224.34
Total: CAPEX	26.89	26.89		224.34		224.34
Total: 0321 SC-CORP Audit	2,612.79	2,612.79		22,179.79		22,179.79
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	714.71	714.71		7,063.89		7,063.89
032025 CORP-External Affairs	1,328.91	1,328.91		12,327.68		12,327.68
032068 CORP-Marketing	2,004.72	2,004.72		23,499.96		23,499.96
032085 CORP-External Communications	628.44	628.44		9,326.87		9,326.87
032086 CORP-Internal Communications	505.11	505.11		5,473.61		5,473.61
032087 CORP-Corp Social Resp	73.42	73.42		4,788.78		4,788.78
Total: OPEX	5,255.31	5,255.31		62,480.79		62,480.79
CAPEX						
032022 CORP-Government Affairs	3.60	3.60		27.67		27.67
032025 CORP-External Affairs	15.62	15.62		136.75		136.75
032068 CORP-Marketing	10.85	10.85		141.38		141.38
032085 CORP-External Communications	3.25	3.25		35.29		35.29
032086 CORP-Internal Communications	4.78	4.78		41.61		41.61
032087 CORP-Corp Social Resp				.55		.55
Total: CAPEX	38.10	38.10		383.25		383.25
Total: 0322 SC-CORP External Affairs	5,293.41	5,293.41		62,864.04		62,864.04
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.57		.57
032010 CORP-Supply Chain-Sourcing	3,469.58	3,469.58		32,285.40		32,285.40
033010 WE-Supply Chain	.86	.86		17.42		17.42

Data Selection Values
Period: 08 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
033510 CE-Supply Chain	2.14		2.14	21.93		21.93
035010 SE-Supply Chain	963.29		963.29	8,396.34		8,396.34
036510 NE-Supply Chain	.85		.85	6.44		6.44
Total: OPEX	4,436.72		4,436.72	40,728.10		40,728.10
CAPEX						
032009 CORP-Supply Chain-Pass Thru				.02		.02
032010 CORP-Supply Chain-Sourcing	3,030.17		3,030.17	29,653.94		29,653.94
033010 WE-Supply Chain	14.40		14.40	41.00		41.00
033510 CE-Supply Chain				.04		.04
035010 SE-Supply Chain	443.61		443.61	4,254.03		4,254.03
036510 NE-Supply Chain				16.85		16.85
Total: CAPEX	3,488.18		3,488.18	33,965.88		33,965.88
Total: 0323 SC-Supply Chain Location	7,924.90		7,924.90	74,693.98		74,693.98
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	467.78		467.78	6,381.91		6,381.91
032031 CORP-Service Desk	1,137.61		1,137.61	8,392.84		8,392.84
032032 CORP-ITS Bus Development	629.19		629.19	6,370.46		6,370.46
032033 Chg Ctrl & Desktop Automation	3,051.36		3,051.36	14,086.55		14,086.55
032034 CORP-ITS Appl Adm & Security	1,025.63		1,025.63	9,636.18		9,636.18
032071 CORP-ITS Admin	10,223.61		10,223.61	71,232.53		71,232.53
032072 CORP-ITS PMO	1,218.18		1,218.18	13,711.72		13,711.72
032073 CORP-ITS Infra/Oper Admin	453.74		453.74	4,406.66		4,406.66
032074 CORP-ITS Production	23,392.63		23,392.63	142,732.43		142,732.43
032075 CORP-Enterprise Server	1,174.79		1,174.79	80,964.00		80,964.00
032076 CORP-Communications	1,117.47		1,117.47	25,013.22		25,013.22
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev	1,276.07		1,276.07	8,836.23		8,836.23
032079 CORP-Technical Applications	5,170.09		5,170.09	49,475.77		49,475.77
032080 CORP-Functional Applications	4,575.37		4,575.37	35,497.55		35,497.55
032081 CORP-ITS Quality Assurance	773.69		773.69	9,294.87		9,294.87
032082 Client Relationship Management	1,210.18		1,210.18	5,272.06		5,272.06
032083 CORP-ITS Strategy/Governance	381.37		381.37	2,509.81		2,509.81
032093 CORP-ITS Design Authority	1,702.37		1,702.37	12,977.90		12,977.90
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	579.85		579.85	5,699.50		5,699.50
035031 SE-ITS Client Relations	262.34		262.34	2,266.50		2,266.50
036531 NE-Eastern CS & S	9,888.11		9,888.11	46,576.79		46,576.79
Total: OPEX	69,711.43		69,711.43	561,335.48		561,335.48
CAPEX						
032030 CORP-ITS Client Rel Admin	3.35		3.35	54.97		54.97
032031 CORP-Service Desk	10.49		10.49	91.09		91.09

Data Selection Values
Period: 08 Year: 08
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032032 CORP-ITS Bus Development	8.80		8.80	74.76		74.76
032033 Chg Ctrl & Desktop Automation	8.80		8.80	43.97		43.97
032034 CORP-ITS Appl Adm & Security	11.74		11.74	95.50		95.50
032071 CORP-ITS Admin	218.36		218.36	1,704.98		1,704.98
032072 CORP-ITS PMO	23.46		23.46	196.45		196.45
032073 CORP-ITS Infra/Oper Admin	4.90		4.90	40.01		40.01
032074 CORP-ITS Production	1,256.02		1,256.02	7,370.67		7,370.67
032075 CORP-Enterprise Server	11.10		11.10	2,634.99		2,634.99
032076 CORP-Communications	564.43		564.43	662.84		662.84
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev	14.35		14.35	85.66		85.66
032079 CORP-Technical Applications	106.57		106.57	1,045.16		1,045.16
032080 CORP-Functional Applications	130.36		130.36	638.76		638.76
032081 CORP-ITS Quality Assurance	10.18		10.18	94.80		94.80
032082 Client Relationship Management	10.75		10.75	54.19		54.19
032083 CORP-ITS Strategy/Governance	3.96		3.96	13.57		13.57
032093 CORP-ITS Design Authority	21.01		21.01	137.73		137.73
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				.40		.40
035031 SE-ITS Client Relations	8.35		8.35	65.67		65.67
036531 NE-Eastern CS & S	274.79		274.79	775.72		775.72
Total: CAPEX	2,701.77		2,701.77	15,881.89		15,881.89
Total: 0324 SC-ITS Location	72,413.20		72,413.20	577,217.37		577,217.37
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,251.20		3,251.20	25,419.97		25,419.97
032505 SSC-Administration	7,090.26		7,090.26	58,878.30		58,878.30
032560 SSC-Financial Reporting				.01		.01
032570 SSC-General Accounting	4,949.49		4,949.49	47,294.29		47,294.29
032571 SSC-Tax	1,944.61		1,944.61	17,667.47		17,667.47
032572 SSC-Business Support Services	2,001.17		2,001.17	14,316.53		14,316.53
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2,289.02		2,289.02	19,923.65		19,923.65
032575 SSC-Cash Management	1,458.75		1,458.75	17,236.32		17,236.32
032576 SSC-Facility Services				.04		.04
032577 SSC-Utility Plant Accounting	2,370.61		2,370.61	26,936.69		26,936.69
032578 SSC-Project Management	382.06		382.06	3,731.16		3,731.16
032579 SSC-Employee Services	3,021.66		3,021.66	31,117.06		31,117.06
032580 SSC-AWE	320.97		320.97	2,687.62		2,687.62
Total: OPEX	29,079.80		29,079.80	265,209.11		265,209.11
CAPEX						
032084 SSC-Accounts Payable	126.73		126.73	1,098.61		1,098.61

Data Selection Values
Period: 08 Year: 08
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032505 SSC-Administration	729.81		729.81	6,059.74		6,059.74
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	178.28		178.28	1,667.11		1,667.11
032571 SSC-Tax	70.12		70.12	499.71		499.71
032572 SSC-Business Support Services	54.50		54.50	480.65		480.65
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	5,568.37		5,568.37	45,356.52		45,356.52
032575 SSC-Cash Management	78.39		78.39	649.51		649.51
032576 SSC-Facility Services				.02		.02
032577 SSC-Utility Plant Accounting	114.02		114.02	896.40		896.40
032578 SSC-Project Management	16.95		16.95	152.19		152.19
032579 SSC-Employee Services	147.47		147.47	1,370.97		1,370.97
032580 SSC-AWE	66.79		66.79	603.96		603.96
Total: CAPEX	7,151.43		7,151.43	58,835.39		58,835.39
Total: 0325 SC-SSC Location	36,231.23		36,231.23	324,044.50		324,044.50
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	1,885.67		1,885.67	18,192.28		18,192.28
032016 CORP-Maintenance Services	50.75		50.75			
032019 CORP-Operational Risk	4,456.20		4,456.20	39,362.15		39,362.15
032064 CORP-Operational Performance	1,325.94		1,325.94	12,565.24		12,565.24
032065 CORP-Asset Management	1,113.03		1,113.03	4,200.86		4,200.86
032066 CORP-Research & Env Excellence	1,667.93		1,667.93	25,023.01		25,023.01
036550 CORP-COE-Engineering	173.35		173.35	1,659.93		1,659.93
036551 CORP-COE-Technical Services	130.90		130.90	2,319.76		2,319.76
Total: OPEX	10,803.77		10,803.77	103,323.23		103,323.23
CAPEX						
032011 CORP-Chief Operating Officer	361.47		361.47	3,283.86		3,283.86
032019 CORP-Operational Risk	388.25		388.25	4,986.93		4,986.93
032064 CORP-Operational Performance	305.92		305.92	1,398.26		1,398.26
032065 CORP-Asset Management	3,212.70		3,212.70	25,769.04		25,769.04
032066 CORP-Research & Env Excellence	256.99		256.99	2,233.68		2,233.68
036550 CORP-COE-Engineering	4,930.09		4,930.09	33,862.85		33,862.85
036551 CORP-COE-Technical Services	1,008.87		1,008.87	24,262.20		24,262.20
Total: CAPEX	10,464.29		10,464.29	95,796.82		95,796.82
Total: 0326 SC-CORP Operations	21,268.06		21,268.06	199,120.05		199,120.05
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,122.36		3,122.36	31,899.46		31,899.46
032017 CORP-Planning & Reporting	3,768.10		3,768.10	33,846.40		33,846.40
032027 CORP-Reporting & Compliance	13,899.18		13,899.18	233,424.47		233,424.47
032037 CORP-Investor Relations	759.24		759.24	7,532.91		7,532.91

Data Selection Values
Period: 08 Year: 08
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
032047 CORP-Income Tax	6,637.72		6,637.72	50,506.84		50,506.84
032057 CORP-Treasury	2,890.99		2,890.99	23,378.42		23,378.42
Total: OPEX	31,077.59		31,077.59	380,588.50		380,588.50
CAPEX						
032007 CORP-Finance	32.94		32.94	289.75		289.75
032017 CORP-Planning & Reporting	34.08		34.08	283.75		283.75
032027 CORP-Reporting & Compliance	12.23		12.23	101.32		101.32
032037 CORP-Investor Relations	11.20		11.20	91.92		91.92
032047 CORP-Income Tax	179.53		179.53	2,487.14		2,487.14
032057 CORP-Treasury	26.85		26.85	227.13		227.13
Total: CAPEX	296.83		296.83	3,481.01		3,481.01
Total: 0327 SC-CORP Finance	31,374.42		31,374.42	384,069.51		384,069.51
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,570.51		2,570.51	24,286.61		24,286.61
032003 CORP-HR Talent Development	618.47		618.47	3,804.35		3,804.35
032004 CORP-HR Labor Relations	643.99		643.99	6,104.32		6,104.32
032006 CORP-Business Center HR	1,206.61		1,206.61	14,494.47		14,494.47
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	652.30		652.30	10,902.40		10,902.40
032014 CORP-Benefits Service Center	2,360.22		2,360.22	19,164.71		19,164.71
032018 CORP-Human Resources	1,127.85		1,127.85	9,084.56		9,084.56
Total: OPEX	9,179.95		9,179.95	87,841.42		87,841.42
CAPEX						
032002 CORP-HR Comp/Benefits	14.94		14.94	128.19		128.19
032003 CORP-HR Talent Development	2.82		2.82	16.17		16.17
032004 CORP-HR Labor Relations	5.22		5.22	46.65		46.65
032006 CORP-Business Center HR	9.98		9.98	93.89		93.89
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	5.37		5.37	43.92		43.92
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1.72-		1.72-	7.76-		7.76-
Total: CAPEX	36.61		36.61	321.06		321.06
Total: 0328 SC-CORP Human Resources	9,216.56		9,216.56	88,162.48		88,162.48
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	22.26		22.26	253.12		253.12
032015 CORP-Legal	4,282.69		4,282.69	32,995.95		32,995.95
Total: OPEX	4,304.95		4,304.95	33,249.07		33,249.07
CAPEX						
032008 CORP-Legal Admin				1.69		1.69
032015 CORP-Legal	50.80		50.80	395.17		395.17

Data Selection Values
Period: 08 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
Total: CAPEX	50.80		50.80	396.86		396.86
Total: 0329 SC-CORP Legal	4,355.75		4,355.75	33,645.93		33,645.93
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.08		.08	2.75		2.75
033002 WE-Network	31.45		31.45	64.91		64.91
033003 WE-Customer Relations						
033004 WE-Technical Services	.53		.53	12.75		12.75
033005 WE-Administration	33.22		33.22	333.61		333.61
033006 WE-Service Delivery	3.72-		3.72-	37.97		37.97
033007 WE-Finance	179.35		179.35	1,230.25		1,230.25
033011 WE-Environmental Mgmt	.28		.28	6.02		6.02
033014 WE-Engineering				4.34		4.34
033015 WE-Legal	65.26		65.26	182.70		182.70
033016 WE-Maintenance	3,807.03		3,807.03	1,303.46		1,303.46
033018 WE-Human Resources	3.51		3.51	41.48		41.48
033019 WE-Operational Risk	1.58		1.58	25.24		25.24
033020 WE-Business Development	4.67		4.67	106.66		106.66
033025 WE-External Affairs	34.23		34.23	103.70		103.70
033028 WE-Asset Planning	.96		.96	8.92		8.92
Total: OPEX	4,158.43		4,158.43	3,464.76		3,464.76
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	4,158.43		4,158.43	3,464.76		3,464.76
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	1.60		1.60	23.96		23.96

Data Selection Values
Period: 08 Year: 08
Region: D Southeastern Region
Location: 0335 SC-Central Region Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033502 CE-Network	18.70	18.70		41.89		41.89
033503 CE-Customer Relations	19.31	19.31		268.25		268.25
033505 CE-Administration	249.98	249.98		2,826.43		2,826.43
033507 CE-Finance	27.80	27.80		494.43		494.43
033511 CE-Environmental Mgmt	4.16	4.16		83.85		83.85
033514 CE-Engineering	2.06	2.06		369.17		369.17
033515 CE-Legal	11.73	11.73		154.89		154.89
033516 CE-Maintenance	203.14	203.14		2,100.62		2,100.62
033518 CE-Human Resources	281.02-	281.02-		864.27		864.27
033519 CE-Operational Risk	6.08	6.08		128.22		128.22
033520 CE-Business Development	8.42	8.42		178.06		178.06
033525 CE-External Affairs	7.30-	7.30-		101.77		101.77
Total: OPEX	264.66	264.66		7,635.81		7,635.81
CAPEX						
033501 CE-Production				.03		.03
033502 CE-Network				.12		.12
033503 CE-Customer Relations				37.39		37.39
033505 CE-Administration				3.84		3.84
033507 CE-Finance				.50		.50
033511 CE-Environmental Mgmt				10.04		10.04
033514 CE-Engineering				.27		.27
033515 CE-Legal				.21		.21
033516 CE-Maintenance				.22		.22
033518 CE-Human Resources				.32		.32
033519 CE-Operational Risk				.14		.14
033520 CE-Business Development				.09-		.09-
033525 CE-External Affairs				.32		.32
Total: CAPEX				53.31		53.31
Total: 0335 SC-Central Region Location	264.66	264.66		7,689.12		7,689.12
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	8,735.03	8,735.03		69,624.33		69,624.33
034018 CCA-Human Resources	2,801.80	2,801.80		18,160.74		18,160.74
034070 CCA-Call Handling	16,228.17	16,228.17		150,257.24		150,257.24
034071 CCA-Billing	9,554.99	9,554.99		92,023.51		92,023.51
034072 CCA-Collections	8,789.26	8,789.26		70,106.39		70,106.39
034073 CCA-Operations & Performance	21,496.87	21,496.87		164,100.14		164,100.14
034074 CCA-Business Services	2,161.08	2,161.08		19,131.08		19,131.08
034075 CCA-Education & Development	1,506.57	1,506.57		17,911.91		17,911.91
Total: OPEX	71,273.77	71,273.77		601,315.34		601,315.34
CAPEX						
034005 CCA-Administration				2.72		2.72

Data Selection Values
Year: 08 Period: 09 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	495.77	15,724.71	9,875.26	25,599.97
Administration	56.85	3,325.72	63,194.68	66,520.40
Audit	26.16	1,504.55	1,089.85	2,594.40
Communications	127.07	6,069.28	5,112.49	11,181.77
Legal	70.96	4,312.36	4,830.81	9,143.17
Engineering	.84	83.30	289.81	373.11
Finance	673.30	31,522.40	33,487.54	65,009.94
Human Resources	171.56	8,138.03	13,388.49	21,526.52
Information Systems	481.33	19,676.56	32,323.60	52,000.16
Operations	318.61	16,678.61	17,441.81	34,120.42
Rates & Revenue	81.53	4,780.82	3,793.90	8,574.72
Risk Management	73.30	3,454.23	4,164.64	7,618.87
Water Quality	166.74	5,267.53	8,619.05	13,886.58
Customer Service	2,903.37	52,522.99	59,584.78	112,107.77
TOTAL:	5,647.39	173,061.09	257,196.71	430,257.80

TOTAL CURRENT MONTH CHARGES	430,257.80
LESS: PAYMENT-PRIOR EST. BILLING	458,362.31-
NET AMOUNT PAYABLE (RECEIVABLE)	28,104.51-
PLUS: EST. CURRENT MONTH BILLING	430,257.80
	402,153.29

TN-COC-01-Q12-ATTACHMENT
Page 257 of 623

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	48,735.89-	48,735.89-		25,409.25-	25,409.25-	
Total:	48,735.89-	48,735.89-		25,409.25-	25,409.25-	
Total: 0003 AW Service Co.	48,735.89-	48,735.89-		25,409.25-	25,409.25-	
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,115.50	1,115.50		11,776.98	11,776.98	
Total: OPEX	1,115.50	1,115.50		11,776.98	11,776.98	
CAPEX						
032020 CORP-Corporate Bus Development	27.65	27.65		180.81	180.81	
Total: CAPEX	27.65	27.65		180.81	180.81	
Total: 0320 SC-CORP Bus Develop	1,143.15	1,143.15		11,957.79	11,957.79	
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,556.17	2,556.17		21,955.45	21,955.45	
Total: OPEX	2,556.17	2,556.17		21,955.45	21,955.45	
CAPEX						
032060 CORP-Audit	38.23	38.23		224.34	224.34	
Total: CAPEX	38.23	38.23		224.34	224.34	
Total: 0321 SC-CORP Audit	2,594.40	2,594.40		22,179.79	22,179.79	
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	1,057.28	1,057.28		7,063.89	7,063.89	
032025 CORP-External Affairs	1,380.34	1,380.34		12,327.68	12,327.68	
032068 CORP-Marketing	2,960.15	2,960.15		23,499.96	23,499.96	
032085 CORP-External Communications	768.64	768.64		9,326.87	9,326.87	
032086 CORP-Internal Communications	752.15	752.15		5,473.61	5,473.61	
032087 CORP-Corp Social Resp	322.70	322.70		4,788.78	4,788.78	
Total: OPEX	7,241.26	7,241.26		62,480.79	62,480.79	
CAPEX						
032022 CORP-Government Affairs	6.08	6.08		27.67	27.67	
032025 CORP-External Affairs	21.52	21.52		136.75	136.75	
032068 CORP-Marketing	17.10	17.10		141.38	141.38	
032085 CORP-External Communications	5.48	5.48		35.29	35.29	
032086 CORP-Internal Communications	5.87	5.87		41.61	41.61	
032087 CORP-Corp Social Resp				.55	.55	
Total: CAPEX	56.05	56.05		383.25	383.25	
Total: 0322 SC-CORP External Affairs	7,297.31	7,297.31		62,864.04	62,864.04	
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.57	.57	
032010 CORP-Supply Chain-Sourcing	3,978.11	3,978.11		32,285.40	32,285.40	
033010 WE-Supply Chain	1.23	1.23		17.42	17.42	

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0323 SC-Supply Chain Location						
OPEX						
033510 CE-Supply Chain	2.44		2.44	21.93		21.93
035010 SE-Supply Chain	963.00		963.00	8,396.34		8,396.34
036510 NE-Supply Chain	3.03-		3.03-	6.44		6.44
Total: OPEX	4,941.75		4,941.75	40,728.10		40,728.10
CAPEX						
032009 CORP-Supply Chain-Pass Thru				.02		.02
032010 CORP-Supply Chain-Sourcing	3,076.41		3,076.41	29,653.94		29,653.94
033010 WE-Supply Chain	14.20		14.20	41.00		41.00
033510 CE-Supply Chain	.04		.04	.04		.04
035010 SE-Supply Chain	461.04		461.04	4,254.03		4,254.03
036510 NE-Supply Chain	1.65-		1.65-	16.85		16.85
Total: CAPEX	3,550.04		3,550.04	33,965.88		33,965.88
Total: 0323 SC-Supply Chain Location	8,491.79		8,491.79	74,693.98		74,693.98
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	559.46		559.46	6,381.91		6,381.91
032031 CORP-Service Desk	1,181.46		1,181.46	8,392.84		8,392.84
032032 CORP-ITS Bus Development	598.97		598.97	6,370.46		6,370.46
032033 Chg Ctrl & Desktop Automation	680.44		680.44	14,086.55		14,086.55
032034 CORP-ITS Appl Adm & Security	1,016.26		1,016.26	9,636.18		9,636.18
032071 CORP-ITS Admin	6,283.95		6,283.95	71,232.53		71,232.53
032072 CORP-ITS PMO	1,254.53		1,254.53	13,711.72		13,711.72
032073 CORP-ITS Infra/Oper Admin	514.46		514.46	4,406.66		4,406.66
032074 CORP-ITS Production	15,707.40		15,707.40	142,732.43		142,732.43
032075 CORP-Enterprise Server	830.65		830.65	80,964.00		80,964.00
032076 CORP-Communications	449.76		449.76	25,013.22		25,013.22
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev	1,378.43		1,378.43	8,836.23		8,836.23
032079 CORP-Technical Applications	6,946.99		6,946.99	49,475.77		49,475.77
032080 CORP-Functional Applications	2,658.47		2,658.47	35,497.55		35,497.55
032081 CORP-ITS Quality Assurance	1,005.81		1,005.81	9,294.87		9,294.87
032082 Client Relationship Management	1,028.78		1,028.78	5,272.06		5,272.06
032083 CORP-ITS Strategy/Governance	555.77		555.77	2,509.81		2,509.81
032093 CORP-ITS Design Authority	1,475.71		1,475.71	12,977.90		12,977.90
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	562.43		562.43	5,699.50		5,699.50
035031 SE-ITS Client Relations	750.82		750.82	2,266.50		2,266.50
036531 NE-Eastern CS & S	4,661.71		4,661.71	46,576.79		46,576.79
Total: OPEX	50,102.26		50,102.26	561,335.48		561,335.48
CAPEX						
032030 CORP-ITS Client Rel Admin	5.05		5.05	54.97		54.97
032031 CORP-Service Desk	12.01		12.01	91.09		91.09

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032032 CORP-ITS Bus Development	12.94		12.94	74.76		74.76
032033 Chg Ctrl & Desktop Automation	8.75		8.75	43.97		43.97
032034 CORP-ITS Appl Adm & Security	15.12		15.12	95.50		95.50
032071 CORP-ITS Admin	268.53		268.53	1,704.98		1,704.98
032072 CORP-ITS PMO	29.47		29.47	196.45		196.45
032073 CORP-ITS Infra/Oper Admin	6.49		6.49	40.01		40.01
032074 CORP-ITS Production	1,160.26		1,160.26	7,370.67		7,370.67
032075 CORP-Enterprise Server	207.82-		207.82-	2,634.99		2,634.99
032076 CORP-Communications	74.73-		74.73-	662.84		662.84
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev	19.06		19.06	85.66		85.66
032079 CORP-Technical Applications	304.60		304.60	1,045.16		1,045.16
032080 CORP-Functional Applications	27.99		27.99	638.76		638.76
032081 CORP-ITS Quality Assurance	13.06		13.06	94.80		94.80
032082 Client Relationship Management	14.16		14.16	54.19		54.19
032083 CORP-ITS Strategy/Governance	5.54		5.54	13.57		13.57
032093 CORP-ITS Design Authority	24.08		24.08	137.73		137.73
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	.40		.40	.40		.40
035031 SE-ITS Client Relations	40.32		40.32	65.67		65.67
036531 NE-Eastern CS & S	212.62		212.62	775.72		775.72
Total: CAPEX	1,897.90		1,897.90	15,881.89		15,881.89
Total: 0324 SC-ITS Location	52,000.16		52,000.16	577,217.37		577,217.37
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,470.72		3,470.72	25,419.97		25,419.97
032505 SSC-Administration	5,531.36		5,531.36	58,878.30		58,878.30
032560 SSC-Financial Reporting				.01		.01
032570 SSC-General Accounting	4,662.25		4,662.25	47,294.29		47,294.29
032571 SSC-Tax	2,260.28		2,260.28	17,667.47		17,667.47
032572 SSC-Business Support Services	1,641.35		1,641.35	14,316.53		14,316.53
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2,021.28		2,021.28	19,923.65		19,923.65
032575 SSC-Cash Management	3,020.84		3,020.84	17,236.32		17,236.32
032576 SSC-Facility Services				.04		.04
032577 SSC-Utility Plant Accounting	2,565.12		2,565.12	26,936.69		26,936.69
032578 SSC-Project Management	374.71		374.71	3,731.16		3,731.16
032579 SSC-Employee Services	3,613.10		3,613.10	31,117.06		31,117.06
032580 SSC-AWE	290.53		290.53	2,687.62		2,687.62
Total: OPEX	29,451.54		29,451.54	265,209.11		265,209.11
CAPEX						
032084 SSC-Accounts Payable	43.67		43.67	1,098.61		1,098.61

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032505 SSC-Administration	223.75		223.75	6,059.74		6,059.74
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	65.59		65.59	1,667.11		1,667.11
032571 SSC-Tax	23.68		23.68	499.71		499.71
032572 SSC-Business Support Services	18.55		18.55	480.65		480.65
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	1,913.66		1,913.66	45,356.52		45,356.52
032575 SSC-Cash Management	29.88		29.88	649.51		649.51
032576 SSC-Facility Services				.02		.02
032577 SSC-Utility Plant Accounting	39.98		39.98	896.40		896.40
032578 SSC-Project Management	6.00		6.00	152.19		152.19
032579 SSC-Employee Services	51.00		51.00	1,370.97		1,370.97
032580 SSC-AWE	22.26		22.26	603.96		603.96
Total: CAPEX	2,438.02		2,438.02	58,835.39		58,835.39
Total: 0325 SC-SSC Location	31,889.56		31,889.56	324,044.50		324,044.50
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	1,858.25		1,858.25	18,192.28		18,192.28
032016 CORP-Maintenance Services	50.75-		50.75-			
032019 CORP-Operational Risk	3,829.48		3,829.48	39,362.15		39,362.15
032064 CORP-Operational Performance	1,432.75		1,432.75	12,565.24		12,565.24
032065 CORP-Asset Management	666.70		666.70	4,200.86		4,200.86
032066 CORP-Research & Env Excellence	3,326.59		3,326.59	25,023.01		25,023.01
036550 CORP-COE-Engineering	195.52		195.52	1,659.93		1,659.93
036551 CORP-COE-Technical Services	171.95		171.95	2,319.76		2,319.76
Total: OPEX	11,430.49		11,430.49	103,323.23		103,323.23
CAPEX						
032011 CORP-Chief Operating Officer	371.38		371.38	3,283.86		3,283.86
032019 CORP-Operational Risk	477.50		477.50	4,986.93		4,986.93
032064 CORP-Operational Performance	162.25		162.25	1,398.26		1,398.26
032065 CORP-Asset Management	3,097.16		3,097.16	25,769.04		25,769.04
032066 CORP-Research & Env Excellence	61.28		61.28	2,233.68		2,233.68
036550 CORP-COE-Engineering	4,428.80		4,428.80	33,862.85		33,862.85
036551 CORP-COE-Technical Services	1,370.52		1,370.52	24,262.20		24,262.20
Total: CAPEX	9,968.89		9,968.89	95,796.82		95,796.82
Total: 0326 SC-CORP Operations	21,399.38		21,399.38	199,120.05		199,120.05
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,566.91		3,566.91	31,899.46		31,899.46
032017 CORP-Planning & Reporting	3,736.41		3,736.41	33,846.40		33,846.40
032027 CORP-Reporting & Compliance	11,441.89		11,441.89	233,424.47		233,424.47
032037 CORP-Investor Relations	547.43		547.43	7,532.91		7,532.91

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
032047 CORP-Income Tax	7,713.03		7,713.03	50,506.84		50,506.84
032057 CORP-Treasury	3,006.29		3,006.29	23,378.42		23,378.42
Total: OPEX	30,011.96		30,011.96	380,588.50		380,588.50
CAPEX						
032007 CORP-Finance	45.13		45.13	289.75		289.75
032017 CORP-Planning & Reporting	47.10		47.10	283.75		283.75
032027 CORP-Reporting & Compliance	19.04		19.04	101.32		101.32
032037 CORP-Investor Relations	15.69		15.69	91.92		91.92
032047 CORP-Income Tax	40.92		40.92	2,487.14		2,487.14
032057 CORP-Treasury	43.62		43.62	227.13		227.13
Total: CAPEX	211.50		211.50	3,481.01		3,481.01
Total: 0327 SC-CORP Finance	30,223.46		30,223.46	384,069.51		384,069.51
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	3,246.03		3,246.03	24,286.61		24,286.61
032003 CORP-HR Talent Development	536.58		536.58	3,804.35		3,804.35
032004 CORP-HR Labor Relations	698.68		698.68	6,104.32		6,104.32
032006 CORP-Business Center HR	2,305.14		2,305.14	14,494.47		14,494.47
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,332.69		1,332.69	10,902.40		10,902.40
032014 CORP-Benefits Service Center	2,521.51		2,521.51	19,164.71		19,164.71
032018 CORP-Human Resources	1,358.19		1,358.19	9,084.56		9,084.56
Total: OPEX	11,998.82		11,998.82	87,841.42		87,841.42
CAPEX						
032002 CORP-HR Comp/Benefits	21.17		21.17	128.19		128.19
032003 CORP-HR Talent Development	4.16		4.16	16.17		16.17
032004 CORP-HR Labor Relations	7.28		7.28	46.65		46.65
032006 CORP-Business Center HR	16.64		16.64	93.89		93.89
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	6.90		6.90	43.92		43.92
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	.30-		.30-	7.76-		7.76-
Total: CAPEX	55.85		55.85	321.06		321.06
Total: 0328 SC-CORP Human Resources	12,054.67		12,054.67	88,162.48		88,162.48
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	41.97		41.97	253.12		253.12
032015 CORP-Legal	3,965.84		3,965.84	32,995.95		32,995.95
Total: OPEX	4,007.81		4,007.81	33,249.07		33,249.07
CAPEX						
032008 CORP-Legal Admin				1.69		1.69
032015 CORP-Legal	66.65		66.65	395.17		395.17

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region
Location: 0330 SC-Western Region Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
Total: CAPEX	66.65		66.65	396.86		396.86
Total: 0329 SC-CORP Legal	4,074.46		4,074.46	33,645.93		33,645.93
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	1.79		1.79	2.75		2.75
033002 WE-Network	4.07		4.07	64.91		64.91
033003 WE-Customer Relations						
033004 WE-Technical Services	.72		.72	12.75		12.75
033005 WE-Administration	43.29		43.29	333.61		333.61
033006 WE-Service Delivery	2.75		2.75	37.97		37.97
033007 WE-Finance	181.34		181.34	1,230.25		1,230.25
033011 WE-Environmental Mgmt	.81		.81	6.02		6.02
033014 WE-Engineering	.50		.50	4.34		4.34
033015 WE-Legal	6.85		6.85	182.70		182.70
033016 WE-Maintenance	395.65		395.65	1,303.46		1,303.46
033018 WE-Human Resources	3.28		3.28	41.48		41.48
033019 WE-Operational Risk	4.71		4.71	25.24		25.24
033020 WE-Business Development	6.53		6.53	106.66		106.66
033025 WE-External Affairs	10.53		10.53	103.70		103.70
033028 WE-Asset Planning	1.37		1.37	8.92		8.92
Total: OPEX	664.19		664.19	3,464.76		3,464.76
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	664.19		664.19	3,464.76		3,464.76
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	1.83		1.83	23.96		23.96

TN-COC-01-Q12-ATTACHMENT
Page 263 of 623

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region
Location: 0335 SC-Central Region Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033502 CE-Network	7.14		7.14	41.89		41.89
033503 CE-Customer Relations	21.66		21.66	268.25		268.25
033505 CE-Administration	276.99		276.99	2,826.43		2,826.43
033507 CE-Finance	48.35		48.35	494.43		494.43
033511 CE-Environmental Mgmt	4.73		4.73	83.85		83.85
033514 CE-Engineering	16.53		16.53	369.17		369.17
033515 CE-Legal	13.09		13.09	154.89		154.89
033516 CE-Maintenance	206.62		206.62	2,100.62		2,100.62
033518 CE-Human Resources	560.71		560.71	864.27		864.27
033519 CE-Operational Risk	58.45		58.45	128.22		128.22
033520 CE-Business Development	3.14		3.14	178.06		178.06
033525 CE-External Affairs	26.44		26.44	101.77		101.77
Total: OPEX	1,245.68		1,245.68	7,635.81		7,635.81
CAPEX						
033501 CE-Production	.03		.03	.03		.03
033502 CE-Network	.12		.12	.12		.12
033503 CE-Customer Relations	4.69		4.69	37.39		37.39
033505 CE-Administration	3.84		3.84	3.84		3.84
033507 CE-Finance	.50		.50	.50		.50
033511 CE-Environmental Mgmt	10.04		10.04	10.04		10.04
033514 CE-Engineering	.27		.27	.27		.27
033515 CE-Legal	.21		.21	.21		.21
033516 CE-Maintenance	.22		.22	.22		.22
033518 CE-Human Resources	.32		.32	.32		.32
033519 CE-Operational Risk	.14		.14	.14		.14
033520 CE-Business Development	.09-		.09-	.09-		.09-
033525 CE-External Affairs	.32		.32	.32		.32
Total: CAPEX	20.61		20.61	53.31		53.31
Total: 0335 SC-Central Region Location	1,266.29		1,266.29	7,689.12		7,689.12
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	7,829.18		7,829.18	69,624.33		69,624.33
034018 CCA-Human Resources	2,837.78		2,837.78	18,160.74		18,160.74
034070 CCA-Call Handling	16,869.96		16,869.96	150,257.24		150,257.24
034071 CCA-Billing	9,939.86		9,939.86	92,023.51		92,023.51
034072 CCA-Collections	5,473.21		5,473.21	70,106.39		70,106.39
034073 CCA-Operations & Performance	19,948.76		19,948.76	164,100.14		164,100.14
034074 CCA-Business Services	2,289.59		2,289.59	19,131.08		19,131.08
034075 CCA-Education & Development	2,239.93		2,239.93	17,911.91		17,911.91
Total: OPEX	67,428.27		67,428.27	601,315.34		601,315.34
CAPEX						
034005 CCA-Administration				2.72		2.72

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034018 CCA-Human Resources				.07		.07
034070 CCA-Call Handling				17.98		17.98
034071 CCA-Billing				1.31		1.31
034072 CCA-Collections				.37		.37
034073 CCA-Operations & Performance				5.61		5.61
034074 CCA-Business Services				.20		.20
034075 CCA-Education & Development	6.27		6.27	8.43		8.43
Total: CAPEX	6.27		6.27	36.69		36.69
Total: 0340 SC-CSC Alton OH Location	67,434.54		67,434.54	601,352.03		601,352.03
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	9,979.18		9,979.18	94,616.80		94,616.80
Total: OPEX	9,979.18		9,979.18	94,616.80		94,616.80
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	9,979.18		9,979.18	94,616.80		94,616.80
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	1,509.21		1,509.21	1,835.68		1,835.68
035002 SE-Network	1,206.04		1,206.04	7,273.62		7,273.62
035003 SE-Customer Relations	15,868.75		15,868.75	106,752.91		106,752.91
035005 SE-Administration	22,977.68		22,977.68	233,459.81		233,459.81
035007 SE-Finance	30,877.32		30,877.32	303,914.67		303,914.67
035011 SE-Environmental Mgmt	431.02		431.02	4,813.96		4,813.96
035014 SE-Engineering	256.88		256.88	2,734.34		2,734.34
035015 SE-Legal	4,992.87		4,992.87	49,329.47		49,329.47
035016 SE-Maintenance	8,967.35		8,967.35	119,196.90		119,196.90
035018 SE-Human Resources	6,027.75		6,027.75	55,934.49		55,934.49
035019 SE-Operational Risk	3,446.68		3,446.68	28,973.13		28,973.13
035020 SE-Business Development	1,785.99		1,785.99	22,050.75		22,050.75
035025 SE-External Affairs	7,109.61		7,109.61	51,532.21		51,532.21
Total: OPEX	105,457.15		105,457.15	987,801.94		987,801.94
CAPEX						
035001 SE-Production	80.00		80.00	84.76		84.76
035002 SE-Network	38.82		38.82	135.59		135.59
035003 SE-Customer Relations	165.32		165.32	588.75		588.75
035005 SE-Administration	1,164.16		1,164.16	4,156.04		4,156.04
035007 SE-Finance	384.79		384.79	2,377.68		2,377.68
035011 SE-Environmental Mgmt	72.93		72.93	91.07		91.07
035014 SE-Engineering	96.84		96.84	945.24		945.24
035015 SE-Legal	79.80		79.80	341.39		341.39

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region
Location: 0350 SC-Southeast-PA Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035016 SE-Maintenance	1,578.04		1,578.04	3,405.16		3,405.16
035018 SE-Human Resources	87.63		87.63	326.09		326.09
035019 SE-Operational Risk	49.63		49.63	147.84		147.84
035020 SE-Business Development	51.41		51.41	198.98		198.98
035025 SE-External Affairs	35.72		35.72	133.94		133.94
Total: CAPEX	3,885.09		3,885.09	12,932.53		12,932.53
Total: 0350 SC-Southeast-PA Location	109,342.24		109,342.24	1,000,734.47		1,000,734.47
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,015.73		1,015.73	7,207.16		7,207.16
032046 CORP-3906 Church Road	824.73		824.73	7,352.55		7,352.55
032062 CORP-Building Services	14,520.89		14,520.89	129,357.19		129,357.19
032063 CORP-Building Services Woodcre	5,483.48		5,483.48	50,726.14		50,726.14
032090 CORP-Prop Mgmt Development						
Total: OPEX	21,844.83		21,844.83	194,643.04		194,643.04
CAPEX						
032046 CORP-3906 Church Road	1,829.03		1,829.03	15,947.57		15,947.57
032062 CORP-Building Services	1,174.13		1,174.13	7,251.09		7,251.09
032063 CORP-Building Services Woodcre	433.24		433.24	11,797.77		11,797.77
032090 CORP-Prop Mgmt Development						
Total: CAPEX	3,436.40		3,436.40	34,996.43		34,996.43
Total: 0362 SC-CORP Property	25,281.23		25,281.23	229,639.47		229,639.47
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	2,713.14		2,713.14	25,512.86		25,512.86
Total: OPEX	2,713.14		2,713.14	25,512.86		25,512.86
CAPEX						
032023 CORP-Eastern Division Ops	28.84		28.84	335.00		335.00
Total: CAPEX	28.84		28.84	335.00		335.00
Total: 0363 SC-CORP Eastern Division Ops	2,741.98		2,741.98	25,847.86		25,847.86
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	5.64-		5.64-	11.95		11.95
036502 NE-Network						
036503 NE-Customer Field Services				3.88		3.88
036505 NE-Administration	60.14-		60.14-	251.23		251.23
036507 NE-Finance	28.49-		28.49-	252.03		252.03
036511 NE-Environmental Mgmt				.02-		.02-
036514 NE-Engineering				.02-		.02-
036515 NE-Legal	24.11-		24.11-	49.09		49.09
036516 NE-Maintenance	25.53		25.53	81.97		81.97
036518 NE-Human Resources	45.62-		45.62-	122.01		122.01

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region
Location: 0365 SC-Northeastern Reg Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
OPEX						
036519 NE-Operational Risk	247.72-		247.72-	76.89		76.89
036520 NE-Business Development	6.27		6.27	24.74		24.74
036525 NE-External Affairs	1.79		1.79	370.26		370.26
036576 NE-Building Services Woodcrest	5.06-		5.06-	16.99		16.99
036591 NE-SAP Conversion						
Total: OPEX	383.19-		383.19-	1,261.00		1,261.00
CAPEX						
036501 NE-Production				23.25		23.25
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration				303.29		303.29
036507 NE-Finance				151.05		151.05
036511 NE-Environmental Mgmt				.06-		.06-
036514 NE-Engineering				.08-		.08-
036515 NE-Legal				115.76		115.76
036516 NE-Maintenance				22.51		22.51
036518 NE-Human Resources				90.04		90.04
036519 NE-Operational Risk				1,821.76		1,821.76
036520 NE-Business Development				1.09		1.09
036525 NE-External Affairs				23.73		23.73
036576 NE-Building Services Woodcrest				15.50		15.50
Total: CAPEX				2,567.84		2,567.84
Total: 0365 SC-Northeastern Reg Location	383.19-		383.19-	3,828.84		3,828.84
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App				33.49		33.49
032069 CORP-Regulatory UFS	675.65		675.65	5,429.29		5,429.29
Total: OPEX	675.65		675.65	5,462.78		5,462.78
CAPEX						
032050 CORP-Backfill Reg App				.04		.04
032069 CORP-Regulatory UFS	986.88		986.88	1,023.09		1,023.09
Total: CAPEX	986.88		986.88	1,023.13		1,023.13
Total: 0369 SC-CORP Regulatory	1,662.53		1,662.53	6,485.91		6,485.91
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	5,762.41		5,762.41	42,459.21		42,459.21
037018 CCP-Human Resources ODI				2,691.82		2,691.82
037070 CCP-Call Handling	20,693.11		20,693.11	160,869.99		160,869.99
037071 CCP-Billing						
037072 CCP-Collections				.08		.08
037073 CCP-Operations and Support	4,340.18		4,340.18	53,082.30		53,082.30
037074 CCP-Business Services						

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037075 CCP-Education & Development	654.89		654.89	6,575.43		6,575.43
Total: OPEX	31,450.59		31,450.59	265,678.83		265,678.83
CAPEX						
037005 CCP-Administration				2.71		2.71
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling				10.55		10.55
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				3.40		3.40
037074 CCP-Business Services						
037075 CCP-Education & Development				.07		.07
Total: CAPEX				16.73		16.73
Total: 0370 SC-CSC Pensacola OH Location	31,450.59		31,450.59	265,695.56		265,695.56
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				38.14-		38.14-
Total: OPEX				38.14-		38.14-
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location				38.14-		38.14-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	2,603.04		2,603.04	34,746.35		34,746.35
Total: OPEX	2,603.04		2,603.04	34,746.35		34,746.35
CAPEX						
032088 CORP-Business Change				2.37		2.37
Total: CAPEX				2.37		2.37
Total: 0388 SC-CORP Business Change	2,603.04		2,603.04	34,748.72		34,748.72
0398 SC-CORP Other						
032000 CORP-Balance Sheet	48,735.89		48,735.89	427,562.54		427,562.54
Total:	48,735.89		48,735.89	427,562.54		427,562.54
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.70-		.70-	8,484.31		8,484.31
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	589.97		589.97	5,019.85		5,019.85
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						

Data Selection Values
Period: 09 Year: 08
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	5,870.07		5,870.07	85,838.27		85,838.27
Total: OPEX	6,459.34		6,459.34	99,342.43		99,342.43
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	.05-		.05-	426.77		426.77
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	17.22		17.22	93.14		93.14
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	570.33		570.33	3,343.43		3,343.43
Total: CAPEX	587.50		587.50	3,863.34		3,863.34
Total: 0398 SC-CORP Other	55,782.73		55,782.73	530,768.31		530,768.31
Total: 26 Tennessee-American Water Co.	430,257.80		430,257.80	4,557,379.90		4,557,379.90
Total: D Southeastern Region	430,257.80		430,257.80	4,557,379.90		4,557,379.90
Total: Grand Total :	430,257.80		430,257.80	4,557,379.90		4,557,379.90

Data Selection Values
Year: 08 Period: 10 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	513.21	16,917.32	8,503.90	25,421.22
Administration	56.87	3,711.48	56,946.86	60,658.34
Audit	27.85	1,662.38	875.44	2,537.82
Communications	139.05	7,045.44	4,085.75	11,131.19
Legal	69.31	4,331.85	4,288.75	8,620.60
Engineering	1.68	142.80	227.20	370.00
Finance	604.66	29,036.66	26,906.66	55,943.32
Human Resources	172.89	8,670.14	9,732.42	18,402.56
Information Systems	474.32	20,426.60	48,668.10	69,094.70
Operations	351.11	18,190.68	14,104.48	32,295.16
Rates & Revenue	63.04	3,018.29	4,103.48	7,121.77
Risk Management	77.51	3,802.40	2,479.07	6,281.47
Water Quality	171.48	5,629.44	7,231.32	12,860.76
Customer Service	2,798.63	51,975.73	45,106.82	97,082.55
TOTAL:	5,521.61	174,561.21	233,260.25	407,821.46

TOTAL CURRENT MONTH CHARGES	407,821.46
LESS: PAYMENT-PRIOR EST. BILLING	430,257.80-
NET AMOUNT PAYABLE (RECEIVABLE)	22,436.34-
PLUS: EST. CURRENT MONTH BILLING	407,821.46
	385,385.12

TN-COC-01-Q12-ATTACHMENT
Page 270 of 623

American Water Works Company
Southeast Service Company Billing
Business Partner Report

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	5,668.17		5,668.17	19,741.08-		19,741.08-
Total:	5,668.17		5,668.17	19,741.08-		19,741.08-
Total: 0003 AW Service Co.	5,668.17		5,668.17	19,741.08-		19,741.08-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,025.05		1,025.05	12,802.03		12,802.03
Total: OPEX	1,025.05		1,025.05	12,802.03		12,802.03
CAPEX						
032020 CORP-Corporate Bus Development	17.26		17.26	198.07		198.07
Total: CAPEX	17.26		17.26	198.07		198.07
Total: 0320 SC-CORP Bus Develop	1,042.31		1,042.31	13,000.10		13,000.10
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,510.39		2,510.39	24,465.84		24,465.84
Total: OPEX	2,510.39		2,510.39	24,465.84		24,465.84
CAPEX						
032060 CORP-Audit	27.43		27.43	251.77		251.77
Total: CAPEX	27.43		27.43	251.77		251.77
Total: 0321 SC-CORP Audit	2,537.82		2,537.82	24,717.61		24,717.61
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	954.27		954.27	8,018.16		8,018.16
032025 CORP-External Affairs	1,262.46		1,262.46	13,590.14		13,590.14
032068 CORP-Marketing	4,256.95		4,256.95	27,756.91		27,756.91
032085 CORP-External Communications	850.36		850.36	10,177.23		10,177.23
032086 CORP-Internal Communications	704.92		704.92	6,178.53		6,178.53
032087 CORP-Corp Social Resp	173.30		173.30	4,962.08		4,962.08
Total: OPEX	8,202.26		8,202.26	70,683.05		70,683.05
CAPEX						
032022 CORP-Government Affairs	3.07		3.07	30.74		30.74
032025 CORP-External Affairs	17.27		17.27	154.02		154.02
032068 CORP-Marketing	10.40		10.40	151.78		151.78
032085 CORP-External Communications	5.08		5.08	40.37		40.37
032086 CORP-Internal Communications	4.98		4.98	46.59		46.59
032087 CORP-Corp Social Resp				.55		.55
Total: CAPEX	40.80		40.80	424.05		424.05
Total: 0322 SC-CORP External Affairs	8,243.06		8,243.06	71,107.10		71,107.10
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				.57		.57
032010 CORP-Supply Chain-Sourcing	3,945.37		3,945.37	36,230.77		36,230.77
033010 WE-Supply Chain	.98		.98	18.40		18.40

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0323 SC-Supply Chain Location

		Month			Year-To-Date		
Description Of Service		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0323	SC-Supply Chain Location						
OPEX							
033510	CE-Supply Chain	1.70		1.70	23.63		23.63
035010	SE-Supply Chain	947.74		947.74	9,344.08		9,344.08
036510	NE-Supply Chain	.36		.36	6.80		6.80
Total: OPEX		4,896.15		4,896.15	45,624.25		45,624.25
CAPEX							
032009	CORP-Supply Chain-Pass Thru				.02		.02
032010	CORP-Supply Chain-Sourcing	2,771.26		2,771.26	32,425.20		32,425.20
033010	WE-Supply Chain	10.65-		10.65-	30.35		30.35
033510	CE-Supply Chain	.17		.17	.21		.21
035010	SE-Supply Chain	485.70		485.70	4,739.73		4,739.73
036510	NE-Supply Chain				16.85		16.85
Total: CAPEX		3,246.48		3,246.48	37,212.36		37,212.36
Total: 0323	SC-Supply Chain Location	8,142.63		8,142.63	82,836.61		82,836.61
0324	SC-ITS Location						
OPEX							
032030	CORP-ITS Client Rel Admin	786.45		786.45	7,168.36		7,168.36
032031	CORP-Service Desk	986.63		986.63	9,379.47		9,379.47
032032	CORP-ITS Bus Development	685.66		685.66	7,056.12		7,056.12
032033	Chg Ctrl & Desktop Automation	2,045.84		2,045.84	16,132.39		16,132.39
032034	CORP-ITS Appl Adm & Security	1,050.13		1,050.13	10,686.31		10,686.31
032071	CORP-ITS Admin	8,573.15		8,573.15	79,805.68		79,805.68
032072	CORP-ITS PMO	2,845.51		2,845.51	16,557.23		16,557.23
032073	CORP-ITS Infra/Oper Admin	439.68		439.68	4,846.34		4,846.34
032074	CORP-ITS Production	14,577.15		14,577.15	157,309.58		157,309.58
032075	CORP-Enterprise Server	11,283.99		11,283.99	92,247.99		92,247.99
032076	CORP-Communications	6,009.84		6,009.84	31,023.06		31,023.06
032077	CORP-ITS Security Operations						
032078	CORP-ITS Adm Business Appl Dev	1,460.86		1,460.86	10,297.09		10,297.09
032079	CORP-Technical Applications	3,919.91		3,919.91	53,395.68		53,395.68
032080	CORP-Functional Applications	3,783.09		3,783.09	39,280.64		39,280.64
032081	CORP-ITS Quality Assurance	864.52		864.52	10,159.39		10,159.39
032082	Client Relationship Management	1,309.65		1,309.65	6,581.71		6,581.71
032083	CORP-ITS Strategy/Governance	387.04		387.04	2,896.85		2,896.85
032093	CORP-ITS Design Authority	1,107.95		1,107.95	14,085.85		14,085.85
033031	WE-ITS Client Relations						
033531	CE-Western CS & S	531.78		531.78	6,231.28		6,231.28
035031	SE-ITS Client Relations	306.70		306.70	2,573.20		2,573.20
036531	NE-Eastern CS & S	3,335.71		3,335.71	49,912.50		49,912.50
Total: OPEX		66,291.24		66,291.24	627,626.72		627,626.72
CAPEX							
032030	CORP-ITS Client Rel Admin	1.78		1.78	56.75		56.75
032031	CORP-Service Desk	8.89		8.89	99.98		99.98

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032032 CORP-ITS Bus Development	8.87		8.87	83.63		83.63
032033 Chg Ctrl & Desktop Automation	7.40		7.40	51.37		51.37
032034 CORP-ITS Appl Adm & Security	12.19		12.19	107.69		107.69
032071 CORP-ITS Admin	339.12		339.12	2,044.10		2,044.10
032072 CORP-ITS PMO	20.55		20.55	217.00		217.00
032073 CORP-ITS Infra/Oper Admin	4.12		4.12	44.13		44.13
032074 CORP-ITS Production	982.99		982.99	8,353.66		8,353.66
032075 CORP-Enterprise Server	343.16		343.16	2,978.15		2,978.15
032076 CORP-Communications	344.25		344.25	1,007.09		1,007.09
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev	13.81		13.81	99.47		99.47
032079 CORP-Technical Applications	59.46		59.46	1,104.62		1,104.62
032080 CORP-Functional Applications	84.94		84.94	723.70		723.70
032081 CORP-ITS Quality Assurance	10.02		10.02	104.82		104.82
032082 Client Relationship Management	11.46		11.46	65.65		65.65
032083 CORP-ITS Strategy/Governance	4.07		4.07	17.64		17.64
032093 CORP-ITS Design Authority	16.74		16.74	154.47		154.47
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	2.18		2.18	2.58		2.58
035031 SE-ITS Client Relations	11.61		11.61	77.28		77.28
036531 NE-Eastern CS & S	515.85		515.85	1,291.57		1,291.57
Total: CAPEX	2,803.46		2,803.46	18,685.35		18,685.35
Total: 0324 SC-ITS Location	69,094.70		69,094.70	646,312.07		646,312.07
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,411.95		3,411.95	28,831.92		28,831.92
032505 SSC-Administration	7,601.62		7,601.62	66,479.92		66,479.92
032560 SSC-Financial Reporting				.01		.01
032570 SSC-General Accounting	5,275.70		5,275.70	52,569.99		52,569.99
032571 SSC-Tax	2,125.46		2,125.46	19,792.93		19,792.93
032572 SSC-Business Support Services	1,747.05		1,747.05	16,063.58		16,063.58
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2,226.63		2,226.63	22,150.28		22,150.28
032575 SSC-Cash Management	2,162.87		2,162.87	19,399.19		19,399.19
032576 SSC-Facility Services				.04		.04
032577 SSC-Utility Plant Accounting	2,649.21		2,649.21	29,585.90		29,585.90
032578 SSC-Project Management	379.54		379.54	4,110.70		4,110.70
032579 SSC-Employee Services	3,577.18		3,577.18	34,694.24		34,694.24
032580 SSC-AWE	236.32		236.32	2,923.94		2,923.94
Total: OPEX	31,393.53		31,393.53	296,602.64		296,602.64
CAPEX						
032084 SSC-Accounts Payable	.49		.49	1,099.10		1,099.10

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
CAPEX						
032505 SSC-Administration	2.81		2.81	6,062.55		6,062.55
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	.75		.75	1,667.86		1,667.86
032571 SSC-Tax	.26		.26	499.97		499.97
032572 SSC-Business Support Services	.24		.24	480.89		480.89
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	25.58		25.58	45,382.10		45,382.10
032575 SSC-Cash Management	.32		.32	649.83		649.83
032576 SSC-Facility Services				.02		.02
032577 SSC-Utility Plant Accounting	.43		.43	896.83		896.83
032578 SSC-Project Management	.06		.06	152.25		152.25
032579 SSC-Employee Services	.59		.59	1,371.56		1,371.56
032580 SSC-AWE	.25		.25	604.21		604.21
Total: CAPEX	31.78		31.78	58,867.17		58,867.17
Total: 0325 SC-SSC Location	31,425.31		31,425.31	355,469.81		355,469.81
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	1,827.83		1,827.83	20,020.11		20,020.11
032016 CORP-Maintenance Services						
032019 CORP-Operational Risk	3,648.35		3,648.35	43,010.50		43,010.50
032064 CORP-Operational Performance	1,199.98		1,199.98	13,765.22		13,765.22
032065 CORP-Asset Management	579.31		579.31	4,780.17		4,780.17
032066 CORP-Research & Env Excellence	105.81		105.81	25,128.82		25,128.82
036550 CORP-COE-Engineering	155.58		155.58	1,815.51		1,815.51
036551 CORP-COE-Technical Services	138.15		138.15	2,457.91		2,457.91
Total: OPEX	7,655.01		7,655.01	110,978.24		110,978.24
CAPEX						
032011 CORP-Chief Operating Officer	378.51		378.51	3,662.37		3,662.37
032019 CORP-Operational Risk	441.25		441.25	5,428.18		5,428.18
032064 CORP-Operational Performance	162.51		162.51	1,560.77		1,560.77
032065 CORP-Asset Management	3,293.27		3,293.27	29,062.31		29,062.31
032066 CORP-Research & Env Excellence	661.85		661.85	2,895.53		2,895.53
036550 CORP-COE-Engineering	3,352.95		3,352.95	37,215.80		37,215.80
036551 CORP-COE-Technical Services	1,840.75		1,840.75	26,102.95		26,102.95
Total: CAPEX	10,131.09		10,131.09	105,927.91		105,927.91
Total: 0326 SC-CORP Operations	17,786.10		17,786.10	216,906.15		216,906.15
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,194.77		3,194.77	35,094.23		35,094.23
032017 CORP-Planning & Reporting	3,853.02		3,853.02	37,699.42		37,699.42
032027 CORP-Reporting & Compliance	12,810.48		12,810.48	246,234.95		246,234.95
032037 CORP-Investor Relations	605.06		605.06	8,137.97		8,137.97

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
032047 CORP-Income Tax	3,483.65		3,483.65	53,990.49		53,990.49
032057 CORP-Treasury	2,724.84		2,724.84	26,103.26		26,103.26
Total: OPEX	26,671.82		26,671.82	407,260.32		407,260.32
CAPEX						
032007 CORP-Finance	29.82		29.82	319.57		319.57
032017 CORP-Planning & Reporting	34.31		34.31	318.06		318.06
032027 CORP-Reporting & Compliance	13.94		13.94	115.26		115.26
032037 CORP-Investor Relations	10.28		10.28	102.20		102.20
032047 CORP-Income Tax	.47		.47	2,487.61		2,487.61
032057 CORP-Treasury	25.37		25.37	252.50		252.50
Total: CAPEX	114.19		114.19	3,595.20		3,595.20
Total: 0327 SC-CORP Finance	26,786.01		26,786.01	410,855.52		410,855.52
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,301.14		2,301.14	26,587.75		26,587.75
032003 CORP-HR Talent Development	749.33		749.33	4,553.68		4,553.68
032004 CORP-HR Labor Relations	721.36		721.36	6,825.68		6,825.68
032006 CORP-Business Center HR	1,671.29		1,671.29	16,165.76		16,165.76
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	643.44		643.44	11,545.84		11,545.84
032014 CORP-Benefits Service Center	2,104.30		2,104.30	21,269.01		21,269.01
032018 CORP-Human Resources	877.58		877.58	9,962.14		9,962.14
Total: OPEX	9,068.44		9,068.44	96,909.86		96,909.86
CAPEX						
032002 CORP-HR Comp/Benefits	15.09		15.09	143.28		143.28
032003 CORP-HR Talent Development	3.80		3.80	19.97		19.97
032004 CORP-HR Labor Relations	4.26		4.26	50.91		50.91
032006 CORP-Business Center HR	13.23		13.23	107.12		107.12
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	5.08		5.08	49.00		49.00
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	5.72-		5.72-	13.48-		13.48-
Total: CAPEX	35.74		35.74	356.80		356.80
Total: 0328 SC-CORP Human Resources	9,104.18		9,104.18	97,266.66		97,266.66
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	29.36		29.36	282.48		282.48
032015 CORP-Legal	4,360.12		4,360.12	37,356.07		37,356.07
Total: OPEX	4,389.48		4,389.48	37,638.55		37,638.55
CAPEX						
032008 CORP-Legal Admin				1.69		1.69
032015 CORP-Legal	49.75		49.75	444.92		444.92

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0330 SC-Western Region Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0330 SC-Western Region Location						
OPEX						
Total: CAPEX	49.75		49.75	446.61		446.61
Total: 0329 SC-CORP Legal	4,439.23		4,439.23	38,085.16		38,085.16
0330 SC-Western Region Location						
OPEX						
033001 WE-Production	.42		.42	3.17		3.17
033002 WE-Network	24.39-		24.39-	40.52		40.52
033003 WE-Customer Relations						
033004 WE-Technical Services	.39		.39	13.14		13.14
033005 WE-Administration	45.30		45.30	378.91		378.91
033006 WE-Service Delivery	34.62-		34.62-	3.35		3.35
033007 WE-Finance	178.97		178.97	1,409.22		1,409.22
033011 WE-Environmental Mgmt	.32		.32	6.34		6.34
033014 WE-Engineering	.79		.79	5.13		5.13
033015 WE-Legal	4.11		4.11	186.81		186.81
033016 WE-Maintenance	198.34		198.34	1,501.80		1,501.80
033018 WE-Human Resources	1.99		1.99	43.47		43.47
033019 WE-Operational Risk	3.05		3.05	28.29		28.29
033020 WE-Business Development	4.52		4.52	111.18		111.18
033025 WE-External Affairs	4.03		4.03	107.73		107.73
033028 WE-Asset Planning	.99		.99	9.91		9.91
Total: OPEX	384.21		384.21	3,848.97		3,848.97
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033007 WE-Finance						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033015 WE-Legal						
033016 WE-Maintenance						
033018 WE-Human Resources						
033019 WE-Operational Risk						
033020 WE-Business Development						
033025 WE-External Affairs						
033028 WE-Asset Planning						
Total: CAPEX						
Total: 0330 SC-Western Region Location	384.21		384.21	3,848.97		3,848.97
0335 SC-Central Region Location						
OPEX						
033501 CE-Production	1.02		1.02	24.98		24.98

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0335 SC-Central Region Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0335 SC-Central Region Location						
OPEX						
033502 CE-Network	4.68		4.68	46.57		46.57
033503 CE-Customer Relations	16.26		16.26	284.51		284.51
033505 CE-Administration	149.52		149.52	2,975.95		2,975.95
033507 CE-Finance	24.18		24.18	518.61		518.61
033511 CE-Environmental Mgmt	10.67		10.67	94.52		94.52
033514 CE-Engineering	11.99		11.99	381.16		381.16
033515 CE-Legal	8.71		8.71	163.60		163.60
033516 CE-Maintenance	226.49		226.49	2,327.11		2,327.11
033518 CE-Human Resources	137.47		137.47	1,001.74		1,001.74
033519 CE-Operational Risk	4.54		4.54	132.76		132.76
033520 CE-Business Development	6.71		6.71	184.77		184.77
033525 CE-External Affairs	8.57		8.57	110.34		110.34
Total: OPEX	610.81		610.81	8,246.62		8,246.62
CAPEX						
033501 CE-Production	.10		.10	.13		.13
033502 CE-Network	.48		.48	.60		.60
033503 CE-Customer Relations	18.40		18.40	55.79		55.79
033505 CE-Administration	20.73		20.73	24.57		24.57
033507 CE-Finance	2.46		2.46	2.96		2.96
033511 CE-Environmental Mgmt	61.59		61.59	71.63		71.63
033514 CE-Engineering	1.23		1.23	1.50		1.50
033515 CE-Legal	.89		.89	1.10		1.10
033516 CE-Maintenance	1.05		1.05	1.27		1.27
033518 CE-Human Resources	1.55		1.55	1.87		1.87
033519 CE-Operational Risk	.74		.74	.88		.88
033520 CE-Business Development	.38		.38	.29		.29
033525 CE-External Affairs	.65		.65	.97		.97
Total: CAPEX	110.25		110.25	163.56		163.56
Total: 0335 SC-Central Region Location	721.06		721.06	8,410.18		8,410.18
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	7,945.87		7,945.87	77,570.20		77,570.20
034018 CCA-Human Resources	2,025.74		2,025.74	20,186.48		20,186.48
034070 CCA-Call Handling	16,681.58		16,681.58	166,938.82		166,938.82
034071 CCA-Billing	9,773.55		9,773.55	101,797.06		101,797.06
034072 CCA-Collections	8,896.41		8,896.41	79,002.80		79,002.80
034073 CCA-Operations & Performance	9,267.00		9,267.00	173,367.14		173,367.14
034074 CCA-Business Services	2,098.97		2,098.97	21,230.05		21,230.05
034075 CCA-Education & Development	1,804.16		1,804.16	19,716.07		19,716.07
Total: OPEX	58,493.28		58,493.28	659,808.62		659,808.62
CAPEX						
034005 CCA-Administration				2.72		2.72

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
CAPEX						
034018 CCA-Human Resources				.07		.07
034070 CCA-Call Handling				17.98		17.98
034071 CCA-Billing				1.31		1.31
034072 CCA-Collections				.37		.37
034073 CCA-Operations & Performance				5.61		5.61
034074 CCA-Business Services				.20		.20
034075 CCA-Education & Development	2.11		2.11	10.54		10.54
Total: CAPEX	2.11		2.11	38.80		38.80
Total: 0340 SC-CSC Alton OH Location	58,495.39		58,495.39	659,847.42		659,847.42
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	11,468.34		11,468.34	106,085.14		106,085.14
Total: OPEX	11,468.34		11,468.34	106,085.14		106,085.14
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	11,468.34		11,468.34	106,085.14		106,085.14
0350 SC-Southeast-PA Location						
OPEX						
035001 SE-Production	302.96		302.96	2,138.64		2,138.64
035002 SE-Network	310.68		310.68	7,584.30		7,584.30
035003 SE-Customer Relations	11,264.46		11,264.46	118,017.37		118,017.37
035005 SE-Administration	21,085.94		21,085.94	254,545.75		254,545.75
035007 SE-Finance	26,306.21		26,306.21	330,220.88		330,220.88
035011 SE-Environmental Mgmt	536.56		536.56	5,350.52		5,350.52
035014 SE-Engineering	192.40		192.40	2,926.74		2,926.74
035015 SE-Legal	4,126.82		4,126.82	53,456.29		53,456.29
035016 SE-Maintenance	11,301.15		11,301.15	130,498.05		130,498.05
035018 SE-Human Resources	7,072.73		7,072.73	63,007.22		63,007.22
035019 SE-Operational Risk	2,170.88		2,170.88	31,144.01		31,144.01
035020 SE-Business Development	1,457.20		1,457.20	23,507.95		23,507.95
035025 SE-External Affairs	7,290.82		7,290.82	58,823.03		58,823.03
Total: OPEX	93,418.81		93,418.81	1,081,220.75		1,081,220.75
CAPEX						
035001 SE-Production	10.32		10.32	95.08		95.08
035002 SE-Network	16.43		16.43	152.02		152.02
035003 SE-Customer Relations	88.36		88.36	677.11		677.11
035005 SE-Administration	753.55		753.55	4,909.59		4,909.59
035007 SE-Finance	301.10		301.10	2,678.78		2,678.78
035011 SE-Environmental Mgmt	15.62		15.62	106.69		106.69
035014 SE-Engineering	162.21		162.21	1,107.45		1,107.45
035015 SE-Legal	39.79		39.79	381.18		381.18

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region
Location: 0350 SC-Southeast-PA Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0350 SC-Southeast-PA Location						
CAPEX						
035016 SE-Maintenance	999.80		999.80	4,404.96		4,404.96
035018 SE-Human Resources	46.52		46.52	372.61		372.61
035019 SE-Operational Risk	11.99		11.99	159.83		159.83
035020 SE-Business Development	23.36		23.36	222.34		222.34
035025 SE-External Affairs	17.28		17.28	151.22		151.22
Total: CAPEX	2,486.33		2,486.33	15,418.86		15,418.86
Total: 0350 SC-Southeast-PA Location	95,905.14		95,905.14	1,096,639.61		1,096,639.61
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,388.36		1,388.36	8,595.52		8,595.52
032046 CORP-3906 Church Road	556.06		556.06	7,908.61		7,908.61
032062 CORP-Building Services	14,172.26		14,172.26	143,529.45		143,529.45
032063 CORP-Building Services Woodcre	5,787.90		5,787.90	56,514.04		56,514.04
032090 CORP-Prop Mgmt Development						
Total: OPEX	21,904.58		21,904.58	216,547.62		216,547.62
CAPEX						
032046 CORP-3906 Church Road	1,696.81		1,696.81	17,644.38		17,644.38
032062 CORP-Building Services	1,035.52		1,035.52	8,286.61		8,286.61
032063 CORP-Building Services Woodcre	6.06		6.06	11,803.83		11,803.83
032090 CORP-Prop Mgmt Development						
Total: CAPEX	2,738.39		2,738.39	37,734.82		37,734.82
Total: 0362 SC-CORP Property	24,642.97		24,642.97	254,282.44		254,282.44
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	2,967.21		2,967.21	28,480.07		28,480.07
Total: OPEX	2,967.21		2,967.21	28,480.07		28,480.07
CAPEX						
032023 CORP-Eastern Division Ops	22.77		22.77	357.77		357.77
Total: CAPEX	22.77		22.77	357.77		357.77
Total: 0363 SC-CORP Eastern Division Ops	2,989.98		2,989.98	28,837.84		28,837.84
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	6.27		6.27	6.27		6.27
Total: OPEX	6.27		6.27	6.27		6.27
Total: 0364 SC-CORP Busn Transformation	6.27		6.27	6.27		6.27
0365 SC-Northeastern Reg Location						
OPEX						
036501 NE-Production	2.86		2.86	14.81		14.81
036502 NE-Network						
036503 NE-Customer Field Services				3.88		3.88
036505 NE-Administration	3.56		3.56	254.79		254.79
036507 NE-Finance	1.63		1.63	253.66		253.66

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0365 SC-Northeastern Reg Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0365 SC-Northeastern Reg Location						
OPEX						
036511 NE-Environmental Mgmt				.02-		.02-
036514 NE-Engineering				.02-		.02-
036515 NE-Legal	1.05		1.05	50.14		50.14
036516 NE-Maintenance	13.46		13.46	95.43		95.43
036518 NE-Human Resources	12.38		12.38	134.39		134.39
036519 NE-Operational Risk	.67		.67	77.56		77.56
036520 NE-Business Development	2.11		2.11	26.85		26.85
036525 NE-External Affairs	7.43		7.43	377.69		377.69
036576 NE-Building Services Woodcrest	.05		.05	17.04		17.04
036591 NE-SAP Conversion						
Total: OPEX	45.20		45.20	1,306.20		1,306.20
CAPEX						
036501 NE-Production				23.25		23.25
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration				303.29		303.29
036507 NE-Finance				151.05		151.05
036511 NE-Environmental Mgmt				.06-		.06-
036514 NE-Engineering				.08-		.08-
036515 NE-Legal				115.76		115.76
036516 NE-Maintenance				22.51		22.51
036518 NE-Human Resources				90.04		90.04
036519 NE-Operational Risk				1,821.76		1,821.76
036520 NE-Business Development				1.09		1.09
036525 NE-External Affairs				23.73		23.73
036576 NE-Building Services Woodcrest				15.50		15.50
Total: CAPEX				2,567.84		2,567.84
Total: 0365 SC-Northeastern Reg Location	45.20		45.20	3,874.04		3,874.04
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App				33.49		33.49
032069 CORP-Regulatory UFS	597.91		597.91	6,027.20		6,027.20
Total: OPEX	597.91		597.91	6,060.69		6,060.69
CAPEX						
032050 CORP-Backfill Reg App				.04		.04
032069 CORP-Regulatory UFS	4.30		4.30	1,027.39		1,027.39
Total: CAPEX	4.30		4.30	1,027.43		1,027.43
Total: 0369 SC-CORP Regulatory	602.21		602.21	7,088.12		7,088.12
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	4,608.47		4,608.47	47,067.68		47,067.68
037018 CCP-Human Resources ODI				2,691.82		2,691.82

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037070 CCP-Call Handling	18,630.86		18,630.86	179,500.85		179,500.85
037071 CCP-Billing						
037072 CCP-Collections				.08		.08
037073 CCP-Operations and Support	5,431.32		5,431.32	58,513.62		58,513.62
037074 CCP-Business Services						
037075 CCP-Education & Development	546.95		546.95	7,122.38		7,122.38
Total: OPEX	29,217.60		29,217.60	294,896.43		294,896.43
CAPEX						
037005 CCP-Administration	1.24		1.24	3.95		3.95
037018 CCP-Human Resources ODI						
037070 CCP-Call Handling	5.24		5.24	15.79		15.79
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support	1.32		1.32	4.72		4.72
037074 CCP-Business Services						
037075 CCP-Education & Development	.02		.02	.09		.09
Total: CAPEX	7.82		7.82	24.55		24.55
Total: 0370 SC-CSC Pensacola OH Location	29,225.42		29,225.42	294,920.98		294,920.98
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				38.14-		38.14-
Total: OPEX				38.14-		38.14-
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location				38.14-		38.14-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	106.99		106.99	34,853.34		34,853.34
Total: OPEX	106.99		106.99	34,853.34		34,853.34
CAPEX						
032088 CORP-Business Change				2.37		2.37
Total: CAPEX				2.37		2.37
Total: 0388 SC-CORP Business Change	106.99		106.99	34,855.71		34,855.71
0398 SC-CORP Other						
032000 CORP-Balance Sheet	5,668.17-		5,668.17-	405,126.20		405,126.20
Total:	5,668.17-		5,668.17-	405,126.20		405,126.20
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	13.73-		13.73-	8,470.58		8,470.58
032061 CORP-Property Management						

Data Selection Values
Period: 10 Year: 08
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	496.92		496.92	5,516.77		5,516.77
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	3,598.44		3,598.44	89,436.71		89,436.71
Total: OPEX	4,081.63		4,081.63	103,424.06		103,424.06
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	1.01-		1.01-	425.76		425.76
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	11.60		11.60	104.74		104.74
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	534.71		534.71	3,878.14		3,878.14
Total: CAPEX	545.30		545.30	4,408.64		4,408.64
Total: 0398 SC-CORP Other	1,041.24-		1,041.24-	512,958.90		512,958.90
Total: 26 Tennessee-American Water Co.	407,821.46		407,821.46	4,948,433.19		4,948,433.19
Total: D Southeastern Region	407,821.46		407,821.46	4,948,433.19		4,948,433.19
Total: Grand Total :	407,821.46		407,821.46	4,948,433.19		4,948,433.19

Data Selection Values
Year: 08 Period: 11 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	513.54	14,694.26	7,778.67	22,472.93
Administration	55.42	2,928.86	52,705.17	55,634.03
Audit	27.00	1,251.15	906.70	2,157.85
Communications	156.79	6,982.33	6,611.29	13,593.62
Legal	77.97	4,110.48	3,555.90	7,666.38
Engineering	2.80	119.00	252.91	371.91
Finance	628.82	27,016.08	28,132.17	55,148.25
Human Resources	176.45	7,254.81	8,263.31	15,518.12
Information Systems	476.98	18,769.11	45,930.94	64,700.05
Operations	332.03	14,332.57	13,324.62	27,657.19
Rates & Revenue	47.03	1,864.38	756.54	2,620.92
Risk Management	85.20	3,939.45	4,569.87	8,509.32
Water Quality	175.78	4,740.23	8,603.49	13,343.72
Customer Service	2,687.53	47,116.39	48,460.40	95,576.79
TOTAL:	5,443.34	155,119.10	229,851.98	384,971.08

TOTAL CURRENT MONTH CHARGES	384,971.08
LESS: PAYMENT-PRIOR EST. BILLING	407,821.46-
NET AMOUNT PAYABLE (RECEIVABLE)	22,850.38-
PLUS: EST. CURRENT MONTH BILLING	384,971.08
	362,120.70

TN-COC-01-Q12-ATTACHMENT
Page 283 of 623

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	414.04-		414.04-	35,325.53		35,325.53
Total:	414.04-		414.04-	35,325.53		35,325.53
Total: 0003 AW Service Co.	414.04-		414.04-	35,325.53		35,325.53
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	984.63		984.63	14,835.58		14,835.58
033020 WE-Business Development	5.15		5.15	123.60		123.60
033520 CE-Business Development	1.72		1.72	177.49		177.49
035020 SE-Business Development	1,362.13		1,362.13	27,391.20		27,391.20
036520 NE-Business Development	1.67		1.67	26.63		26.63
Total: OPEX	2,355.30		2,355.30	42,554.50		42,554.50
CAPEX						
032020 CORP-Corporate Bus Development	17.20		17.20	243.93		243.93
033020 WE-Business Development						
033520 CE-Business Development				.31		.31
035020 SE-Business Development	29.48		29.48	331.79		331.79
036520 NE-Business Development				1.09		1.09
Total: CAPEX	46.68		46.68	577.12		577.12
Total: 0320 SC-CORP Bus Develop	2,401.98		2,401.98	43,131.62		43,131.62
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,134.01		2,134.01	29,324.34		29,324.34
Total: OPEX	2,134.01		2,134.01	29,324.34		29,324.34
CAPEX						
032060 CORP-Audit	23.84		23.84	316.76		316.76
Total: CAPEX	23.84		23.84	316.76		316.76
Total: 0321 SC-CORP Audit	2,157.85		2,157.85	29,641.10		29,641.10
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	748.12		748.12	9,615.19		9,615.19
032025 CORP-External Affairs	980.23		980.23	15,804.87		15,804.87
032068 CORP-Marketing	1,635.08		1,635.08	34,708.92		34,708.92
032085 CORP-External Communications	2,248.13		2,248.13	12,913.46		12,913.46
032086 CORP-Internal Communications	887.89		887.89	8,247.86		8,247.86
032087 CORP-Corp Social Resp	414.33		414.33	6,766.84		6,766.84
033025 WE-External Affairs	7.86		7.86	121.59		121.59
033525 CE-External Affairs	3.54-		3.54-	93.49		93.49
035025 SE-External Affairs	6,618.94		6,618.94	74,875.73		74,875.73
036525 NE-External Affairs	3.52		3.52	383.54		383.54
Total: OPEX	13,540.56		13,540.56	163,531.49		163,531.49
CAPEX						
032022 CORP-Government Affairs	2.60		2.60	37.58		37.58

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	13.54		13.54	191.76		191.76
032068 CORP-Marketing	10.14		10.14	444.98		444.98
032085 CORP-External Communications	3.30		3.30	46.33		46.33
032086 CORP-Internal Communications	7.28		7.28	64.16		64.16
032087 CORP-Corp Social Resp				.55		.55
033025 WE-External Affairs						
033525 CE-External Affairs				.99		.99
035025 SE-External Affairs	16.20		16.20	232.21		232.21
036525 NE-External Affairs				23.73		23.73
Total: CAPEX	53.06		53.06	1,042.29		1,042.29
Total: 0322 SC-CORP External Affairs	13,593.62		13,593.62	164,573.78		164,573.78
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru				1.35		1.35
032010 CORP-Supply Chain-Sourcing	3,151.93		3,151.93	42,286.10		42,286.10
033010 WE-Supply Chain	1.11		1.11	21.52		21.52
033510 CE-Supply Chain	1.89		1.89	22.16		22.16
035010 SE-Supply Chain	798.11		798.11	10,921.75		10,921.75
036510 NE-Supply Chain	.38-		.38-	11.49		11.49
Total: OPEX	3,952.66		3,952.66	53,264.37		53,264.37
CAPEX						
032009 CORP-Supply Chain-Pass Thru				.02		.02
032010 CORP-Supply Chain-Sourcing	2,692.24		2,692.24	38,603.18		38,603.18
033010 WE-Supply Chain	3.84		3.84	46.51		46.51
033510 CE-Supply Chain				.22		.22
035010 SE-Supply Chain	418.06		418.06	5,876.69		5,876.69
036510 NE-Supply Chain				16.85		16.85
Total: CAPEX	3,114.14		3,114.14	44,543.47		44,543.47
Total: 0323 SC-Supply Chain Location	7,066.80		7,066.80	97,807.84		97,807.84
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	362.17		362.17	7,456.60		7,456.60
032031 CORP-Service Desk	1,242.49		1,242.49	11,766.78		11,766.78
032032 CORP-ITS-BAD-Core Shared	626.67		626.67	8,430.53		8,430.53
032033 Chg Ctrl & Desktop Automation	410.46		410.46	16,603.88		16,603.88
032034 CORP-ITS Appl Adm & Security	918.69		918.69	12,717.17		12,717.17
032071 CORP-ITS Admin	9,580.36		9,580.36	120,113.25		120,113.25
032072 CORP-ITS PMO	3,346.19		3,346.19	23,538.60		23,538.60
032073 CORP-ITS Infra/Oper Admin	411.64		411.64	7,184.91		7,184.91
032074 CORP-ITS Production	14,700.70		14,700.70	199,275.58		199,275.58
032075 CORP-Enterprise Server	7,688.79		7,688.79	109,086.20		109,086.20
032076 CORP-Communications	1,971.89		1,971.89	34,773.59		34,773.59

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev	1,169.80		1,169.80	12,366.89		12,366.89
032079 CORP-ITS-BAD-Middle Office App	4,601.22		4,601.22	63,050.90		63,050.90
032080 CORP-ITS-BAD-Back Office Apps	6,369.04		6,369.04	48,692.70		48,692.70
032081 CORP-ITS-BAD-Quality&Methodlgy	2,338.73		2,338.73	14,809.96		14,809.96
032082 CORP-ITS-BAD-Customer Facing	998.97		998.97	8,949.52		8,949.52
032083 CORP-ITS-BAD-Field Svc Apps	369.88		369.88	3,743.03		3,743.03
032093 CORP-ITS-Architecture	1,531.61		1,531.61	17,212.69		17,212.69
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	671.41		671.41	7,747.63		7,747.63
035031 SE-ITS Client Relations	230.96		230.96	3,363.24		3,363.24
036531 NE-Eastern CS & S	2,751.75		2,751.75	57,533.83		57,533.83
Total: OPEX	62,293.42		62,293.42	788,417.48		788,417.48
CAPEX						
032030 CORP-ITS Client Rel Admin	2.51		2.51	16.24		16.24
032031 CORP-Service Desk	8.81		8.81	121.47		121.47
032032 CORP-ITS-BAD-Core Shared	8.20		8.20	104.76		104.76
032033 Chg Ctrl & Desktop Automation	6.86		6.86	67.47		67.47
032034 CORP-ITS Appl Adm & Security	10.47		10.47	133.80		133.80
032071 CORP-ITS Admin	308.87		308.87	2,808.24		2,808.24
032072 CORP-ITS PMO	19.51		19.51	271.98		271.98
032073 CORP-ITS Infra/Oper Admin	3.57		3.57	53.29		53.29
032074 CORP-ITS Production	919.09		919.09	11,700.65		11,700.65
032075 CORP-Enterprise Server	371.60		371.60	3,688.76		3,688.76
032076 CORP-Communications	49.88		49.88	1,090.09		1,090.09
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev	11.27		11.27	127.90		127.90
032079 CORP-ITS-BAD-Middle Office App	115.55		115.55	1,538.87		1,538.87
032080 CORP-ITS-BAD-Back Office Apps	209.15		209.15	1,024.49		1,024.49
032081 CORP-ITS-BAD-Quality&Methodlgy	80.36		80.36	207.15		207.15
032082 CORP-ITS-BAD-Customer Facing	9.64		9.64	92.86		92.86
032083 CORP-ITS-BAD-Field Svc Apps	3.45		3.45	25.84		25.84
032093 CORP-ITS-Architecture	41.21		41.21	257.43		257.43
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				2.65		2.65
035031 SE-ITS Client Relations	7.75		7.75	150.04		150.04
036531 NE-Eastern CS & S	218.88		218.88	3,018.82		3,018.82
Total: CAPEX	2,406.63		2,406.63	26,502.80		26,502.80
Total: 0324 SC-ITS Location	64,700.05		64,700.05	814,920.28		814,920.28
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,032.59		3,032.59	35,301.51		35,301.51

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032505 SSC-Administration	5,535.04		5,535.04	78,206.04		78,206.04
032560 SSC-Financial Reporting				.01		.01
032570 SSC-General Accounting	4,525.59		4,525.59	62,397.69		62,397.69
032571 SSC-Tax	1,855.38		1,855.38	23,669.01		23,669.01
032572 SSC-Business Support Services	1,332.30		1,332.30	19,084.84		19,084.84
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2,045.66		2,045.66	26,548.53		26,548.53
032575 SSC-Cash Management	2,089.63		2,089.63	24,277.57		24,277.57
032576 SSC-Facility Services				.04		.04
032577 SSC-Utility Plant Accounting	2,529.49		2,529.49	34,756.11		34,756.11
032578 SSC-Project Management	311.58		311.58	4,789.20		4,789.20
032579 SSC-Employee Services	3,224.50		3,224.50	41,736.41		41,736.41
032580 SSC-AWE	238.58		238.58	3,447.07		3,447.07
Total: OPEX	26,720.34		26,720.34	354,214.03		354,214.03
CAPEX						
032084 SSC-Accounts Payable				1,099.10		1,099.10
032505 SSC-Administration				6,062.55		6,062.55
032560 SSC-Financial Reporting						
032570 SSC-General Accounting				1,667.86		1,667.86
032571 SSC-Tax				499.97		499.97
032572 SSC-Business Support Services				480.89		480.89
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation				45,382.10		45,382.10
032575 SSC-Cash Management				649.83		649.83
032576 SSC-Facility Services				.02		.02
032577 SSC-Utility Plant Accounting				896.83		896.83
032578 SSC-Project Management				152.25		152.25
032579 SSC-Employee Services				1,371.56		1,371.56
032580 SSC-AWE				604.21		604.21
Total: CAPEX				58,867.17		58,867.17
Total: 0325 SC-SSC Location	26,720.34		26,720.34	413,081.20		413,081.20
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	1,325.83		1,325.83	22,788.41		22,788.41
032016 CORP-Maintenance Services						
032019 CORP-Operational Risk	3,925.98		3,925.98	50,466.82		50,466.82
032064 CORP-Operational Performance	969.70		969.70	15,962.31		15,962.31
032065 CORP-Asset Management	325.24		325.24	5,428.00		5,428.00
032066 CORP-Research & Env Excellence	3,882.91		3,882.91	31,903.11		31,903.11
033016 WE-Maintenance	294.45		294.45	2,089.97		2,089.97
033019 WE-Operational Risk	3.38		3.38	35.67		35.67
033516 CE-Maintenance	207.83		207.83	875.53		875.53

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0326 SC-CORP Operations

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
033519 CE-Operational Risk	7.42		7.42	127.92		127.92
035016 SE-Maintenance	10,816.15		10,816.15	151,437.57		151,437.57
035019 SE-Operational Risk	4,180.34		4,180.34	37,294.31		37,294.31
036516 NE-Maintenance	323.78		323.78	552.88		552.88
036519 NE-Operational Risk	1.69-		1.69-	84.38		84.38
036550 CORP-COE-Engineering	137.00		137.00	2,013.44		2,013.44
036551 CORP-COE-Technical Services	125.60		125.60	2,695.47		2,695.47
Total: OPEX	26,523.92		26,523.92	323,755.79		323,755.79
CAPEX						
032011 CORP-Chief Operating Officer	620.00		620.00	4,705.25		4,705.25
032019 CORP-Operational Risk	383.34		383.34	6,378.37		6,378.37
032064 CORP-Operational Performance	177.95		177.95	2,070.39		2,070.39
032065 CORP-Asset Management	2,811.79		2,811.79	34,676.30		34,676.30
032066 CORP-Research & Env Excellence	108.97-		108.97-	3,161.72		3,161.72
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance				1.28		1.28
033519 CE-Operational Risk				.90		.90
035016 SE-Maintenance	665.33		665.33	5,245.70		5,245.70
035019 SE-Operational Risk	10.55		10.55	210.74		210.74
036516 NE-Maintenance				22.51		22.51
036519 NE-Operational Risk				1,821.76		1,821.76
036550 CORP-COE-Engineering	2,458.37		2,458.37	42,319.14		42,319.14
036551 CORP-COE-Technical Services	1,388.87		1,388.87	28,648.74		28,648.74
Total: CAPEX	8,407.23		8,407.23	129,262.80		129,262.80
Total: 0326 SC-CORP Operations	34,931.15		34,931.15	453,018.59		453,018.59
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	2,695.40		2,695.40	41,307.28		41,307.28
032017 CORP-Planning & Reporting	4,344.15		4,344.15	48,046.95		48,046.95
032027 CORP-Reporting & Compliance	13,679.84		13,679.84	277,352.41		277,352.41
032047 CORP-Income Tax	4,081.12		4,081.12	63,595.20		63,595.20
032057 CORP-Treasury	2,084.51		2,084.51	30,509.76		30,509.76
033007 WE-Finance	179.62		179.62	1,859.89		1,859.89
033507 CE-Finance	33.10		33.10	520.42		520.42
035007 SE-Finance	23,584.61		23,584.61	377,058.41		377,058.41
036507 NE-Finance	.84-		.84-	277.18		277.18
Total: OPEX	50,681.51		50,681.51	840,527.50		840,527.50
CAPEX						
032007 CORP-Finance	26.93		26.93	393.56		393.56
032017 CORP-Planning & Reporting	28.98		28.98	392.12		392.12
032027 CORP-Reporting & Compliance	12.18		12.18	146.88		146.88

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
032047 CORP-Income Tax				2,487.61		2,487.61
032057 CORP-Treasury	23.00		23.00	308.55		308.55
033007 WE-Finance						
033507 CE-Finance				3.07		3.07
035007 SE-Finance	275.11		275.11	6,099.48		6,099.48
036507 NE-Finance				151.05		151.05
Total: CAPEX	366.20		366.20	9,982.32		9,982.32
Total: 0327 SC-CORP Finance	51,047.71		51,047.71	850,509.82		850,509.82
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,233.29		2,233.29	31,695.75		31,695.75
032003 CORP-HR Talent Development	549.49		549.49	6,264.41		6,264.41
032004 CORP-HR Labor Relations	637.95		637.95	8,199.54		8,199.54
032006 CORP-Business Center HR	1,818.17		1,818.17	19,061.25		19,061.25
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,049.31		1,049.31	13,449.65		13,449.65
032014 CORP-Benefits Service Center	1,956.20		1,956.20	25,383.61		25,383.61
032018 CORP-Human Resources	989.02		989.02	12,335.09		12,335.09
033018 WE-Human Resources	3.47		3.47	51.48		51.48
033518 CE-Human Resources	568.32		568.32	1,435.50		1,435.50
034018 CCA-Human Resources	1,233.21		1,233.21	24,625.33		24,625.33
035018 SE-Human Resources	4,451.54		4,451.54	70,599.82		70,599.82
036518 NE-Human Resources	48.28-		48.28-	93.90		93.90
037018 CCP-Human Resources ODI				2,691.82		2,691.82
Total: OPEX	15,441.69		15,441.69	215,887.15		215,887.15
CAPEX						
032002 CORP-HR Comp/Benefits	13.53		13.53	180.71		180.71
032003 CORP-HR Talent Development	3.46		3.46	29.05		29.05
032004 CORP-HR Labor Relations	3.94		3.94	61.23		61.23
032006 CORP-Business Center HR	10.86		10.86	134.61		134.61
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	4.22		4.22	60.00		60.00
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	3.69-		3.69-	15.64-		15.64-
033018 WE-Human Resources						
033518 CE-Human Resources				1.93		1.93
034018 CCA-Human Resources				.07		.07
035018 SE-Human Resources	44.11		44.11	522.28		522.28
036518 NE-Human Resources				90.04		90.04
037018 CCP-Human Resources ODI						
Total: CAPEX	76.43		76.43	1,064.28		1,064.28
Total: 0328 SC-CORP Human Resources	15,518.12		15,518.12	216,951.43		216,951.43

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region
Location: 0329 SC-CORP Legal

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin	13.53		13.53	296.01		296.01
032015 CORP-Legal	3,168.61		3,168.61	44,667.26		44,667.26
033015 WE-Legal	11.26		11.26	199.68		199.68
033515 CE-Legal	22.63		22.63	149.21		149.21
035015 SE-Legal	4,370.60		4,370.60	60,634.60		60,634.60
036515 NE-Legal	1.65-		1.65-	60.70		60.70
Total: OPEX	7,584.98		7,584.98	106,007.46		106,007.46
CAPEX						
032008 CORP-Legal Admin				1.69		1.69
032015 CORP-Legal	44.39		44.39	568.67		568.67
033015 WE-Legal						
033515 CE-Legal				1.17		1.17
035015 SE-Legal	37.01		37.01	489.54		489.54
036515 NE-Legal				115.76		115.76
Total: CAPEX	81.40		81.40	1,176.83		1,176.83
Total: 0329 SC-CORP Legal	7,666.38		7,666.38	107,184.29		107,184.29
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	758.02		758.02	9,366.36		9,366.36
Total: OPEX	758.02		758.02	9,366.36		9,366.36
CAPEX						
032037 CORP-Investor Relations	9.74		9.74	128.58		128.58
Total: CAPEX	9.74		9.74	128.58		128.58
Total: 0337 SC-Corp IR	767.76		767.76	9,494.94		9,494.94
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	8,152.35		8,152.35	95,620.94		95,620.94
034070 CCA-Call Handling	14,723.66		14,723.66	199,425.44		199,425.44
034071 CCA-Billing	10,792.70		10,792.70	122,968.89		122,968.89
034072 CCA-Collections	9,471.30		9,471.30	85,608.71		85,608.71
034073 CCA-Operations & Performance	12,171.46		12,171.46	198,565.09		198,565.09
034074 CCA-Business Services	1,883.65		1,883.65	25,244.16		25,244.16
034075 CCA-Education & Development	1,462.70		1,462.70	23,403.55		23,403.55
Total: OPEX	58,657.82		58,657.82	750,836.78		750,836.78
CAPEX						
034005 CCA-Administration				2.72		2.72
034070 CCA-Call Handling				17.98		17.98
034071 CCA-Billing				1.31		1.31
034072 CCA-Collections	497.10		497.10	.37		.37
034073 CCA-Operations & Performance				5.61		5.61
034074 CCA-Business Services				.20		.20
034075 CCA-Education & Development	8.38-		8.38-	2.16		2.16

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region
Location: 0345 SC-Belleville Lab Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0345 SC-Belleville Lab Location						
OPEX						
Total: CAPEX	488.72		488.72	30.35		30.35
Total: 0340 SC-CSC Alton OH Location	59,146.54		59,146.54	750,867.13		750,867.13
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	8,982.00		8,982.00	125,724.97		125,724.97
Total: OPEX	8,982.00		8,982.00	125,724.97		125,724.97
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	8,982.00		8,982.00	125,724.97		125,724.97
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	2,011.81		2,011.81	9,630.94		9,630.94
032046 CORP-3906 Church Road	838.33		838.33	9,313.88		9,313.88
032062 CORP-Building Services	13,582.63		13,582.63	170,528.01		170,528.01
032063 CORP-Building Services Woodcre	5,514.95		5,514.95	67,225.64		67,225.64
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	.04-		.04-	12.27		12.27
Total: OPEX	21,947.68		21,947.68	256,710.74		256,710.74
CAPEX						
032046 CORP-3906 Church Road	1,269.72		1,269.72	20,170.64		20,170.64
032062 CORP-Building Services	922.02		922.02	10,507.96		10,507.96
032063 CORP-Building Services Woodcre				11,803.83		11,803.83
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest				15.50		15.50
Total: CAPEX	2,191.74		2,191.74	42,497.93		42,497.93
Total: 0362 SC-CORP Property	24,139.42		24,139.42	299,208.67		299,208.67
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,891.09		1,891.09	32,377.11		32,377.11
035001 SE-Production	36.27-		36.27-	2,167.77		2,167.77
035002 SE-Network	502.68		502.68	8,860.36		8,860.36
035003 SE-Customer Relations	9,711.29		9,711.29	138,274.58		138,274.58
035005 SE-Administration	20,818.12		20,818.12	295,612.12		295,612.12
035011 SE-Environmental Mgmt	579.87		579.87	6,530.83		6,530.83
035014 SE-Engineering	211.18		211.18	3,348.40		3,348.40
036501 NE-Production	.42-		.42-	17.20		17.20
036502 NE-Network						
036503 NE-Customer Field Services				3.88		3.88
036505 NE-Administration	8.98-		8.98-	294.80		294.80
036511 NE-Environmental Mgmt				.02-		.02-
036514 NE-Engineering				.02-		.02-

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region
Location: 0363 SC-CORP Eastern Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
OPEX						
036591 NE-SAP Conversion						
Total: OPEX	33,668.56		33,668.56	487,487.01		487,487.01
CAPEX						
032023 CORP-Eastern Division Ops	17.87		17.87	406.47		406.47
035001 SE-Production	1.12-		1.12-	100.25		100.25
035002 SE-Network	18.78		18.78	257.21		257.21
035003 SE-Customer Relations	84.27		84.27	1,087.08		1,087.08
035005 SE-Administration	691.60		691.60	7,901.92		7,901.92
035011 SE-Environmental Mgmt	3.51		3.51	123.83		123.83
035014 SE-Engineering	144.61		144.61	1,270.58		1,270.58
036501 NE-Production				23.25		23.25
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration				303.29		303.29
036511 NE-Environmental Mgmt				.06-		.06-
036514 NE-Engineering				.08-		.08-
Total: CAPEX	959.52		959.52	11,473.74		11,473.74
Total: 0363 SC-CORP Eastern Division Ops	34,628.08		34,628.08	498,960.75		498,960.75
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	1,234.04		1,234.04	5,777.46		5,777.46
Total: OPEX	1,234.04		1,234.04	5,777.46		5,777.46
CAPEX						
032040 CORP-Business Transformation	9.11		9.11	28.50		28.50
Total: CAPEX	9.11		9.11	28.50		28.50
Total: 0364 SC-CORP Busn Transformation	1,243.15		1,243.15	5,805.96		5,805.96
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	2.67		2.67			
033001 WE-Production	.04		.04	3.38		3.38
033002 WE-Network	3.83-		3.83-	38.29		38.29
033003 WE-Customer Relations						
033004 WE-Technical Services	.51		.51	14.58		14.58
033005 WE-Administration	76.59		76.59	528.73		528.73
033006 WE-Service Delivery	57.17-		57.17-	66.10-		66.10-
033011 WE-Environmental Mgmt	.37		.37	7.35		7.35
033014 WE-Engineering	.05-		.05-	5.16		5.16
033028 WE-Asset Planning	1.43		1.43	13.85		13.85
033501 CE-Production	1.28		1.28	25.38		25.38
033502 CE-Network	10.01		10.01	46.39		46.39
033503 CE-Customer Relations	19.83		19.83	272.59		272.59
033505 CE-Administration	239.12		239.12	2,818.36		2,818.36

TN-COC-01-Q12-ATTACHMENT
Page 292 of 623

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region
Location: 0366 SC-Corp Western Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
OPEX						
033511 CE-Environmental Mgmt	4.03		4.03	91.29		91.29
033514 CE-Engineering	14.23		14.23	368.91		368.91
Total: OPEX	309.06		309.06	4,168.16		4,168.16
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production				.13		.13
033502 CE-Network				.62		.62
033503 CE-Customer Relations	1.40		1.40	52.63		52.63
033505 CE-Administration				25.31		25.31
033511 CE-Environmental Mgmt				73.34		73.34
033514 CE-Engineering				1.55		1.55
Total: CAPEX	1.40		1.40	153.58		153.58
Total: 0366 SC-Corp Western Division Ops	310.46		310.46	4,321.74		4,321.74
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops				.20		.20
Total: OPEX				.20		.20
CAPEX						
032026 CORP-Regulated Ops				.02		.02
Total: CAPEX				.02		.02
Total: 0367 SC-Corp Regulated Ops				.22		.22
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	5.94		5.94	38.40		38.40
032069 CORP-Regulatory UFS	565.06		565.06	7,204.83		7,204.83
Total: OPEX	571.00		571.00	7,243.23		7,243.23
CAPEX						
032050 CORP-Backfill Reg App				.04		.04
032069 CORP-Regulatory UFS	4.26		4.26	1,038.57		1,038.57
Total: CAPEX	4.26		4.26	1,038.61		1,038.61
Total: 0369 SC-CORP Regulatory	575.26		575.26	8,281.84		8,281.84
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	4,535.99		4,535.99	56,548.51		56,548.51
037070 CCP-Call Handling	16,188.12		16,188.12	214,124.90		214,124.90

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037071 CCP-Billing						
037072 CCP-Collections				.08		.08
037073 CCP-Operations and Support	5,038.16		5,038.16	71,493.66		71,493.66
037074 CCP-Business Services						
037075 CCP-Education & Development	840.25		840.25	8,527.89		8,527.89
Total: OPEX	26,602.52		26,602.52	350,695.04		350,695.04
CAPEX						
037005 CCP-Administration	1.87		1.87	5.82		5.82
037070 CCP-Call Handling	6.61		6.61	22.40		22.40
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support	2.41		2.41	7.13		7.13
037074 CCP-Business Services						
037075 CCP-Education & Development	.05		.05	.14		.14
Total: CAPEX	10.94		10.94	35.49		35.49
Total: 0370 SC-CSC Pensacola OH Location	26,613.46		26,613.46	350,730.53		350,730.53
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				38.14-		38.14-
Total: OPEX				38.14-		38.14-
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location				38.14-		38.14-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	2,128.39		2,128.39	40,873.60		40,873.60
Total: OPEX	2,128.39		2,128.39	40,873.60		40,873.60
CAPEX						
032088 CORP-Business Change				2.37		2.37
Total: CAPEX				2.37		2.37
Total: 0388 SC-CORP Business Change	2,128.39		2,128.39	40,875.97		40,875.97
0398 SC-CORP Other						
032000 CORP-Balance Sheet						
Total:						
032000 CORP-Balance Sheet	414.04		414.04	35,325.53-		35,325.53-
Total:	414.04		414.04	35,325.53-		35,325.53-
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	416.21		416.21	8,503.85		8,503.85

Data Selection Values
Period: 11 Year: 08
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	249.62		249.62	5,962.35		5,962.35
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	465.76-		465.76-	60,467.03		60,467.03
Total: OPEX	200.07		200.07	74,933.23		74,933.23
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	28.30		28.30	417.01		417.01
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	12.09		12.09	131.04		131.04
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	392.10		392.10	5,084.69		5,084.69
Total: CAPEX	432.49		432.49	5,632.74		5,632.74
Total: 0398 SC-CORP Other	1,046.60		1,046.60	45,240.44		45,240.44
Total: 26 Tennessee-American Water Co.	384,971.08		384,971.08	5,365,620.50		5,365,620.50
Total: D Southeastern Region	384,971.08		384,971.08	5,365,620.50		5,365,620.50
Total: Grand Total :	384,971.08		384,971.08	5,365,620.50		5,365,620.50

Data Selection Values
Year: 08 Period: 12 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	761.06	16,102.70	9,304.48	25,407.18
Administration	84.74	2,944.38	24,114.49	27,058.87
Audit	39.58	1,621.57	1,144.07	2,765.64
Communications	227.54	8,689.48	11,588.87	20,278.35
Legal	110.13	2,512.88	4,564.99	7,077.87
Engineering	3.36	23.81-	229.90	206.09
Finance	926.99	30,274.97	39,168.93	69,443.90
Human Resources	241.47	6,274.86	10,362.08	16,636.94
Information Systems	699.61	21,557.91	82,350.25	103,908.16
Operations	499.60	12,733.39	13,689.66	26,423.05
Rates & Revenue	67.70	2,022.38	948.67	2,971.05
Risk Management	94.81	3,057.93	3,049.85	6,107.78
Water Quality	269.91	5,416.12	9,117.41	14,533.53
Customer Service	4,113.25	51,780.71	43,002.23	94,782.94
TOTAL:	8,139.75	164,965.47	252,635.88	417,601.35

TOTAL CURRENT MONTH CHARGES	417,601.35
LESS: PAYMENT-PRIOR EST. BILLING	384,971.08-
NET AMOUNT PAYABLE (RECEIVABLE)	32,630.27
PLUS: EST. CURRENT MONTH BILLING	417,601.35
	450,231.62

TN-COC-01-Q12-ATTACHMENT
Page 296 of 623

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	55,480.65		55,480.65	35,325.53		35,325.53
Total:	55,480.65		55,480.65	35,325.53		35,325.53
Total: 0003 AW Service Co.	55,480.65		55,480.65	35,325.53		35,325.53
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,048.92		1,048.92	14,835.58		14,835.58
033020 WE-Business Development	7.27		7.27	123.60		123.60
033520 CE-Business Development	9.00-		9.00-	177.49		177.49
035020 SE-Business Development	2,521.12		2,521.12	27,391.20		27,391.20
036520 NE-Business Development	1.89-		1.89-	26.63		26.63
Total: OPEX	3,566.42		3,566.42	42,554.50		42,554.50
CAPEX						
032020 CORP-Corporate Bus Development	28.66		28.66	243.93		243.93
033020 WE-Business Development						
033520 CE-Business Development	.02		.02	.31		.31
035020 SE-Business Development	79.97		79.97	331.79		331.79
036520 NE-Business Development				1.09		1.09
Total: CAPEX	108.65		108.65	577.12		577.12
Total: 0320 SC-CORP Bus Develop	3,675.07		3,675.07	43,131.62		43,131.62
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,724.49		2,724.49	29,324.34		29,324.34
Total: OPEX	2,724.49		2,724.49	29,324.34		29,324.34
CAPEX						
032060 CORP-Audit	41.15		41.15	316.76		316.76
Total: CAPEX	41.15		41.15	316.76		316.76
Total: 0321 SC-CORP Audit	2,765.64		2,765.64	29,641.10		29,641.10
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	848.91		848.91	9,615.19		9,615.19
032025 CORP-External Affairs	1,234.50		1,234.50	15,804.87		15,804.87
032068 CORP-Marketing	5,316.93		5,316.93	34,708.92		34,708.92
032085 CORP-External Communications	488.10		488.10	12,913.46		12,913.46
032086 CORP-Internal Communications	1,181.44		1,181.44	8,247.86		8,247.86
032087 CORP-Corp Social Resp	1,390.43		1,390.43	6,766.84		6,766.84
033025 WE-External Affairs	6.00		6.00	121.59		121.59
033525 CE-External Affairs	13.31-		13.31-	93.49		93.49
035025 SE-External Affairs	9,433.76		9,433.76	74,875.73		74,875.73
036525 NE-External Affairs	2.33		2.33	383.54		383.54
Total: OPEX	19,889.09		19,889.09	163,531.49		163,531.49
CAPEX						
032022 CORP-Government Affairs	4.24		4.24	37.58		37.58

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	24.20		24.20	191.76		191.76
032068 CORP-Marketing	283.06		283.06	444.98		444.98
032085 CORP-External Communications	2.66		2.66	46.33		46.33
032086 CORP-Internal Communications	10.29		10.29	64.16		64.16
032087 CORP-Corp Social Resp				.55		.55
033025 WE-External Affairs						
033525 CE-External Affairs	.02		.02	.99		.99
035025 SE-External Affairs	64.79		64.79	232.21		232.21
036525 NE-External Affairs				23.73		23.73
Total: CAPEX	389.26		389.26	1,042.29		1,042.29
Total: 0322 SC-CORP External Affairs	20,278.35		20,278.35	164,573.78		164,573.78
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru	.78		.78	1.35		1.35
032010 CORP-Supply Chain-Sourcing	2,903.40		2,903.40	42,286.10		42,286.10
033010 WE-Supply Chain	2.01		2.01	21.52		21.52
033510 CE-Supply Chain	3.36-		3.36-	22.16		22.16
035010 SE-Supply Chain	779.56		779.56	10,921.75		10,921.75
036510 NE-Supply Chain	5.07		5.07	11.49		11.49
Total: OPEX	3,687.46		3,687.46	53,264.37		53,264.37
CAPEX						
032009 CORP-Supply Chain-Pass Thru				.02		.02
032010 CORP-Supply Chain-Sourcing	3,485.74		3,485.74	38,603.18		38,603.18
033010 WE-Supply Chain	12.32		12.32	46.51		46.51
033510 CE-Supply Chain	.01		.01	.22		.22
035010 SE-Supply Chain	718.90		718.90	5,876.69		5,876.69
036510 NE-Supply Chain				16.85		16.85
Total: CAPEX	4,216.97		4,216.97	44,543.47		44,543.47
Total: 0323 SC-Supply Chain Location	7,904.43		7,904.43	97,807.84		97,807.84
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin	73.93-		73.93-	7,456.60		7,456.60
032031 CORP-Service Desk	1,144.82		1,144.82	11,766.78		11,766.78
032032 CORP-ITS-BAD-Core Shared	747.74		747.74	8,430.53		8,430.53
032033 Chg Ctrl & Desktop Automation	61.03		61.03	16,603.88		16,603.88
032034 CORP-ITS Appl Adm & Security	1,112.17		1,112.17	12,717.17		12,717.17
032071 CORP-ITS Admin	30,727.21		30,727.21	120,113.25		120,113.25
032072 CORP-ITS PMO	3,635.18		3,635.18	23,538.60		23,538.60
032073 CORP-ITS Infra/Oper Admin	1,926.93		1,926.93	7,184.91		7,184.91
032074 CORP-ITS Production	27,265.30		27,265.30	199,275.58		199,275.58
032075 CORP-Enterprise Server	9,149.42		9,149.42	109,086.20		109,086.20
032076 CORP-Communications	1,778.64		1,778.64	34,773.59		34,773.59

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev	900.00		900.00	12,366.89		12,366.89
032079 CORP-ITS-BAD-Middle Office App	5,054.00		5,054.00	63,050.90		63,050.90
032080 CORP-ITS-BAD-Back Office Apps	3,043.02		3,043.02	48,692.70		48,692.70
032081 CORP-ITS-BAD-Quality&Methodlgy	2,311.84		2,311.84	14,809.96		14,809.96
032082 CORP-ITS-BAD-Customer Facing	1,368.84		1,368.84	8,949.52		8,949.52
032083 CORP-ITS-BAD-Field Svc Apps	476.30		476.30	3,743.03		3,743.03
032093 CORP-ITS-Architecture	1,595.23		1,595.23	17,212.69		17,212.69
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	844.94		844.94	7,747.63		7,747.63
035031 SE-ITS Client Relations	559.08		559.08	3,363.24		3,363.24
036531 NE-Eastern CS & S	4,869.58		4,869.58	57,533.83		57,533.83
Total: OPEX	98,497.34		98,497.34	788,417.48		788,417.48
CAPEX						
032030 CORP-ITS Client Rel Admin	43.02-		43.02-	16.24		16.24
032031 CORP-Service Desk	12.68		12.68	121.47		121.47
032032 CORP-ITS-BAD-Core Shared	12.93		12.93	104.76		104.76
032033 Chg Ctrl & Desktop Automation	9.24		9.24	67.47		67.47
032034 CORP-ITS Appl Adm & Security	15.64		15.64	133.80		133.80
032071 CORP-ITS Admin	455.27		455.27	2,808.24		2,808.24
032072 CORP-ITS PMO	35.47		35.47	271.98		271.98
032073 CORP-ITS Infra/Oper Admin	5.59		5.59	53.29		53.29
032074 CORP-ITS Production	2,427.90		2,427.90	11,700.65		11,700.65
032075 CORP-Enterprise Server	339.01		339.01	3,688.76		3,688.76
032076 CORP-Communications	33.12		33.12	1,090.09		1,090.09
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev	17.16		17.16	127.90		127.90
032079 CORP-ITS-BAD-Middle Office App	318.70		318.70	1,538.87		1,538.87
032080 CORP-ITS-BAD-Back Office Apps	91.64		91.64	1,024.49		1,024.49
032081 CORP-ITS-BAD-Quality&Methodlgy	21.97		21.97	207.15		207.15
032082 CORP-ITS-BAD-Customer Facing	17.57		17.57	92.86		92.86
032083 CORP-ITS-BAD-Field Svc Apps	4.75		4.75	25.84		25.84
032093 CORP-ITS-Architecture	61.75		61.75	257.43		257.43
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	.07		.07	2.65		2.65
035031 SE-ITS Client Relations	65.01		65.01	150.04		150.04
036531 NE-Eastern CS & S	1,508.37		1,508.37	3,018.82		3,018.82
Total: CAPEX	5,410.82		5,410.82	26,502.80		26,502.80
Total: 0324 SC-ITS Location	103,908.16		103,908.16	814,920.28		814,920.28
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable	3,437.00		3,437.00	35,301.51		35,301.51

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032505 SSC-Administration	6,191.08		6,191.08	78,206.04		78,206.04
032560 SSC-Financial Reporting				.01		.01
032570 SSC-General Accounting	5,302.11		5,302.11	62,397.69		62,397.69
032571 SSC-Tax	2,020.70		2,020.70	23,669.01		23,669.01
032572 SSC-Business Support Services	1,688.96		1,688.96	19,084.84		19,084.84
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2,352.59		2,352.59	26,548.53		26,548.53
032575 SSC-Cash Management	2,788.75		2,788.75	24,277.57		24,277.57
032576 SSC-Facility Services				.04		.04
032577 SSC-Utility Plant Accounting	2,640.72		2,640.72	34,756.11		34,756.11
032578 SSC-Project Management	366.92		366.92	4,789.20		4,789.20
032579 SSC-Employee Services	3,817.67		3,817.67	41,736.41		41,736.41
032580 SSC-AWE	284.55		284.55	3,447.07		3,447.07
Total: OPEX	30,891.05		30,891.05	354,214.03		354,214.03
CAPEX						
032084 SSC-Accounts Payable				1,099.10		1,099.10
032505 SSC-Administration				6,062.55		6,062.55
032560 SSC-Financial Reporting						
032570 SSC-General Accounting				1,667.86		1,667.86
032571 SSC-Tax				499.97		499.97
032572 SSC-Business Support Services				480.89		480.89
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation				45,382.10		45,382.10
032575 SSC-Cash Management				649.83		649.83
032576 SSC-Facility Services				.02		.02
032577 SSC-Utility Plant Accounting				896.83		896.83
032578 SSC-Project Management				152.25		152.25
032579 SSC-Employee Services				1,371.56		1,371.56
032580 SSC-AWE				604.21		604.21
Total: CAPEX				58,867.17		58,867.17
Total: 0325 SC-SSC Location	30,891.05		30,891.05	413,081.20		413,081.20
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	1,442.47		1,442.47	22,788.41		22,788.41
032016 CORP-Maintenance Services						
032019 CORP-Operational Risk	3,530.34		3,530.34	50,466.82		50,466.82
032064 CORP-Operational Performance	1,227.39		1,227.39	15,962.31		15,962.31
032065 CORP-Asset Management	322.59		322.59	5,428.00		5,428.00
032066 CORP-Research & Env Excellence	2,891.38		2,891.38	31,903.11		31,903.11
033016 WE-Maintenance	293.72		293.72	2,089.97		2,089.97
033019 WE-Operational Risk	4.00		4.00	35.67		35.67
033516 CE-Maintenance	1,659.41-		1,659.41-	875.53		875.53

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
033519 CE-Operational Risk	12.26-	12.26-		127.92		127.92
035016 SE-Maintenance	10,123.37	10,123.37		151,437.57		151,437.57
035019 SE-Operational Risk	1,969.96	1,969.96		37,294.31		37,294.31
036516 NE-Maintenance	133.67	133.67		552.88		552.88
036519 NE-Operational Risk	8.51	8.51		84.38		84.38
036550 CORP-COE-Engineering	60.93	60.93		2,013.44		2,013.44
036551 CORP-COE-Technical Services	111.96	111.96		2,695.47		2,695.47
Total: OPEX	20,448.62	20,448.62		323,755.79		323,755.79
CAPEX						
032011 CORP-Chief Operating Officer	422.88	422.88		4,705.25		4,705.25
032019 CORP-Operational Risk	566.85	566.85		6,378.37		6,378.37
032064 CORP-Operational Performance	331.67	331.67		2,070.39		2,070.39
032065 CORP-Asset Management	2,802.20	2,802.20		34,676.30		34,676.30
032066 CORP-Research & Env Excellence	375.16	375.16		3,161.72		3,161.72
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	.01	.01		1.28		1.28
033519 CE-Operational Risk	.02	.02		.90		.90
035016 SE-Maintenance	175.41	175.41		5,245.70		5,245.70
035019 SE-Operational Risk	40.36	40.36		210.74		210.74
036516 NE-Maintenance				22.51		22.51
036519 NE-Operational Risk				1,821.76		1,821.76
036550 CORP-COE-Engineering	2,644.97	2,644.97		42,319.14		42,319.14
036551 CORP-COE-Technical Services	1,156.92	1,156.92		28,648.74		28,648.74
Total: CAPEX	8,516.45	8,516.45		129,262.80		129,262.80
Total: 0326 SC-CORP Operations	28,965.07	28,965.07		453,018.59		453,018.59
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,517.65	3,517.65		41,307.28		41,307.28
032017 CORP-Planning & Reporting	6,003.38	6,003.38		48,046.95		48,046.95
032027 CORP-Reporting & Compliance	17,437.62	17,437.62		277,352.41		277,352.41
032047 CORP-Income Tax	5,523.59	5,523.59		63,595.20		63,595.20
032057 CORP-Treasury	2,321.99	2,321.99		30,509.76		30,509.76
033007 WE-Finance	271.05	271.05		1,859.89		1,859.89
033507 CE-Finance	31.29-	31.29-		520.42		520.42
035007 SE-Finance	23,252.92	23,252.92		377,058.41		377,058.41
036507 NE-Finance	24.36	24.36		277.18		277.18
Total: OPEX	58,321.27	58,321.27		840,527.50		840,527.50
CAPEX						
032007 CORP-Finance	47.06	47.06		393.56		393.56
032017 CORP-Planning & Reporting	45.08	45.08		392.12		392.12
032027 CORP-Reporting & Compliance	19.44	19.44		146.88		146.88

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
032047 CORP-Income Tax				2,487.61		2,487.61
032057 CORP-Treasury	33.05		33.05	308.55		308.55
033007 WE-Finance						
033507 CE-Finance	.11		.11	3.07		3.07
035007 SE-Finance	3,145.59		3,145.59	6,099.48		6,099.48
036507 NE-Finance				151.05		151.05
Total: CAPEX	3,290.33		3,290.33	9,982.32		9,982.32
Total: 0327 SC-CORP Finance	61,611.60		61,611.60	850,509.82		850,509.82
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,874.71		2,874.71	31,695.75		31,695.75
032003 CORP-HR Talent Development	1,161.24		1,161.24	6,264.41		6,264.41
032004 CORP-HR Labor Relations	735.91		735.91	8,199.54		8,199.54
032006 CORP-Business Center HR	1,077.32		1,077.32	19,061.25		19,061.25
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	854.50		854.50	13,449.65		13,449.65
032014 CORP-Benefits Service Center	2,158.40		2,158.40	25,383.61		25,383.61
032018 CORP-Human Resources	1,383.93		1,383.93	12,335.09		12,335.09
033018 WE-Human Resources	4.54		4.54	51.48		51.48
033518 CE-Human Resources	134.56-		134.56-	1,435.50		1,435.50
034018 CCA-Human Resources	3,205.64		3,205.64	24,625.33		24,625.33
035018 SE-Human Resources	3,141.06		3,141.06	70,599.82		70,599.82
036518 NE-Human Resources	7.79		7.79	93.90		93.90
037018 CCP-Human Resources ODI				2,691.82		2,691.82
Total: OPEX	16,470.48		16,470.48	215,887.15		215,887.15
CAPEX						
032002 CORP-HR Comp/Benefits	23.90		23.90	180.71		180.71
032003 CORP-HR Talent Development	5.62		5.62	29.05		29.05
032004 CORP-HR Labor Relations	6.38		6.38	61.23		61.23
032006 CORP-Business Center HR	16.63		16.63	134.61		134.61
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	6.78		6.78	60.00		60.00
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1.53		1.53	15.64-		15.64-
033018 WE-Human Resources						
033518 CE-Human Resources	.06		.06	1.93		1.93
034018 CCA-Human Resources				.07		.07
035018 SE-Human Resources	105.56		105.56	522.28		522.28
036518 NE-Human Resources				90.04		90.04
037018 CCP-Human Resources ODI						
Total: CAPEX	166.46		166.46	1,064.28		1,064.28
Total: 0328 SC-CORP Human Resources	16,636.94		16,636.94	216,951.43		216,951.43

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region
Location: 0329 SC-CORP Legal

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin				296.01		296.01
032015 CORP-Legal	4,142.58		4,142.58	44,667.26		44,667.26
033015 WE-Legal	1.61		1.61	199.68		199.68
033515 CE-Legal	37.02-		37.02-	149.21		149.21
035015 SE-Legal	2,807.71		2,807.71	60,634.60		60,634.60
036515 NE-Legal	12.21		12.21	60.70		60.70
Total: OPEX	6,927.09		6,927.09	106,007.46		106,007.46
CAPEX						
032008 CORP-Legal Admin				1.69		1.69
032015 CORP-Legal	79.36		79.36	568.67		568.67
033015 WE-Legal						
033515 CE-Legal	.07		.07	1.17		1.17
035015 SE-Legal	71.35		71.35	489.54		489.54
036515 NE-Legal				115.76		115.76
Total: CAPEX	150.78		150.78	1,176.83		1,176.83
Total: 0329 SC-CORP Legal	7,077.87		7,077.87	107,184.29		107,184.29
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	470.37		470.37	9,366.36		9,366.36
Total: OPEX	470.37		470.37	9,366.36		9,366.36
CAPEX						
032037 CORP-Investor Relations	16.64		16.64	128.58		128.58
Total: CAPEX	16.64		16.64	128.58		128.58
Total: 0337 SC-Corp IR	487.01		487.01	9,494.94		9,494.94
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration	9,898.39		9,898.39	95,620.94		95,620.94
034070 CCA-Call Handling	17,762.96		17,762.96	199,425.44		199,425.44
034071 CCA-Billing	10,379.13		10,379.13	122,968.89		122,968.89
034072 CCA-Collections	2,865.39-		2,865.39-	85,608.71		85,608.71
034073 CCA-Operations & Performance	13,026.49		13,026.49	198,565.09		198,565.09
034074 CCA-Business Services	2,130.46		2,130.46	25,244.16		25,244.16
034075 CCA-Education & Development	2,224.78		2,224.78	23,403.55		23,403.55
Total: OPEX	52,556.82		52,556.82	750,836.78		750,836.78
CAPEX						
034005 CCA-Administration				2.72		2.72
034070 CCA-Call Handling				17.98		17.98
034071 CCA-Billing				1.31		1.31
034072 CCA-Collections	497.10-		497.10-	.37		.37
034073 CCA-Operations & Performance				5.61		5.61
034074 CCA-Business Services				.20		.20
034075 CCA-Education & Development				2.16		2.16

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region
Location: 0345 SC-Belleville Lab Location

Business Partner: 26 Tennessee-American Water Co.

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0345 SC-Belleville Lab Location						
OPEX						
Total: CAPEX	497.10-		497.10-	30.35		30.35
Total: 0340 SC-CSC Alton OH Location	52,059.72		52,059.72	750,867.13		750,867.13
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality	10,657.83		10,657.83	125,724.97		125,724.97
Total: OPEX	10,657.83		10,657.83	125,724.97		125,724.97
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,657.83		10,657.83	125,724.97		125,724.97
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	976.39-		976.39-	9,630.94		9,630.94
032046 CORP-3906 Church Road	566.94		566.94	9,313.88		9,313.88
032062 CORP-Building Services	13,415.93		13,415.93	170,528.01		170,528.01
032063 CORP-Building Services Woodcre	5,196.65		5,196.65	67,225.64		67,225.64
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	4.73-		4.73-	12.27		12.27
Total: OPEX	18,198.40		18,198.40	256,710.74		256,710.74
CAPEX						
032046 CORP-3906 Church Road	1,256.54		1,256.54	20,170.64		20,170.64
032062 CORP-Building Services	1,299.33		1,299.33	10,507.96		10,507.96
032063 CORP-Building Services Woodcre				11,803.83		11,803.83
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest				15.50		15.50
Total: CAPEX	2,555.87		2,555.87	42,497.93		42,497.93
Total: 0362 SC-CORP Property	20,754.27		20,754.27	299,208.67		299,208.67
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	2,005.95		2,005.95	32,377.11		32,377.11
035001 SE-Production	65.40		65.40	2,167.77		2,167.77
035002 SE-Network	773.38		773.38	8,860.36		8,860.36
035003 SE-Customer Relations	10,545.92		10,545.92	138,274.58		138,274.58
035005 SE-Administration	20,248.25		20,248.25	295,612.12		295,612.12
035011 SE-Environmental Mgmt	600.44		600.44	6,530.83		6,530.83
035014 SE-Engineering	210.48		210.48	3,348.40		3,348.40
036501 NE-Production	2.81		2.81	17.20		17.20
036502 NE-Network						
036503 NE-Customer Field Services				3.88		3.88
036505 NE-Administration	48.99		48.99	294.80		294.80
036511 NE-Environmental Mgmt				.02-		.02-
036514 NE-Engineering				.02-		.02-

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region
Location: 0363 SC-CORP Eastern Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
OPEX						
036591 NE-SAP Conversion						
Total: OPEX	34,501.62		34,501.62	487,487.01		487,487.01
CAPEX						
032023 CORP-Eastern Division Ops	30.83		30.83	406.47		406.47
035001 SE-Production	6.29		6.29	100.25		100.25
035002 SE-Network	86.41		86.41	257.21		257.21
035003 SE-Customer Relations	325.70		325.70	1,087.08		1,087.08
035005 SE-Administration	2,300.73		2,300.73	7,901.92		7,901.92
035011 SE-Environmental Mgmt	13.63		13.63	123.83		123.83
035014 SE-Engineering	18.52		18.52	1,270.58		1,270.58
036501 NE-Production				23.25		23.25
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration				303.29		303.29
036511 NE-Environmental Mgmt				.06-		.06-
036514 NE-Engineering				.08-		.08-
Total: CAPEX	2,782.11		2,782.11	11,473.74		11,473.74
Total: 0363 SC-CORP Eastern Division Ops	37,283.73		37,283.73	498,960.75		498,960.75
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	4,537.15		4,537.15	5,777.46		5,777.46
Total: OPEX	4,537.15		4,537.15	5,777.46		5,777.46
CAPEX						
032040 CORP-Business Transformation	19.39		19.39	28.50		28.50
Total: CAPEX	19.39		19.39	28.50		28.50
Total: 0364 SC-CORP Busn Transformation	4,556.54		4,556.54	5,805.96		5,805.96
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	2.67-		2.67-			
033001 WE-Production	.17		.17	3.38		3.38
033002 WE-Network	1.60		1.60	38.29		38.29
033003 WE-Customer Relations						
033004 WE-Technical Services	.93		.93	14.58		14.58
033005 WE-Administration	73.23		73.23	528.73-		528.73
033006 WE-Service Delivery	12.28-		12.28-	66.10-		66.10-
033011 WE-Environmental Mgmt	.64		.64	7.35		7.35
033014 WE-Engineering	.08		.08	5.16		5.16
033028 WE-Asset Planning	2.51		2.51	13.85		13.85
033501 CE-Production	.88-		.88-	25.38		25.38
033502 CE-Network	10.19-		10.19-	46.39		46.39
033503 CE-Customer Relations	31.75-		31.75-	272.59		272.59
033505 CE-Administration	396.71-		396.71-	2,818.36		2,818.36

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region
Location: 0366 SC-Corp Western Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
OPEX						
033511 CE-Environmental Mgmt	7.26-		7.26-	91.29		91.29
033514 CE-Engineering	26.48-		26.48-	368.91		368.91
Total: OPEX	409.06-		409.06-	4,168.16		4,168.16
CAPEX						
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production				.13		.13
033502 CE-Network	.02		.02	.62		.62
033503 CE-Customer Relations	4.56-		4.56-	52.63		52.63
033505 CE-Administration	.74		.74	25.31		25.31
033511 CE-Environmental Mgmt	1.71		1.71	73.34		73.34
033514 CE-Engineering	.05		.05	1.55		1.55
Total: CAPEX	2.04-		2.04-	153.58		153.58
Total: 0366 SC-Corp Western Division Ops	411.10-		411.10-	4,321.74		4,321.74
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	.20		.20	.20		.20
Total: OPEX	.20		.20	.20		.20
CAPEX						
032026 CORP-Regulated Ops	.02		.02	.02		.02
Total: CAPEX	.02		.02	.02		.02
Total: 0367 SC-Corp Regulated Ops	.22		.22	.22		.22
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	1.03-		1.03-	38.40		38.40
032069 CORP-Regulatory UFS	612.57		612.57	7,204.83		7,204.83
Total: OPEX	611.54		611.54	7,243.23		7,243.23
CAPEX						
032050 CORP-Backfill Reg App				.04		.04
032069 CORP-Regulatory UFS	6.92		6.92	1,038.57		1,038.57
Total: CAPEX	6.92		6.92	1,038.61		1,038.61
Total: 0369 SC-CORP Regulatory	618.46		618.46	8,281.84		8,281.84
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration	4,944.84		4,944.84	56,548.51		56,548.51
037070 CCP-Call Handling	18,435.93		18,435.93	214,124.90		214,124.90

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037071 CCP-Billing						
037072 CCP-Collections				.08		.08
037073 CCP-Operations and Support	7,941.88		7,941.88	71,493.66		71,493.66
037074 CCP-Business Services						
037075 CCP-Education & Development	565.26		565.26	8,527.89		8,527.89
Total: OPEX	31,887.91		31,887.91	350,695.04		350,695.04
CAPEX						
037005 CCP-Administration				5.82		5.82
037070 CCP-Call Handling				22.40		22.40
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				7.13		7.13
037074 CCP-Business Services						
037075 CCP-Education & Development				.14		.14
Total: CAPEX				35.49		35.49
Total: 0370 SC-CSC Pensacola OH Location	31,887.91		31,887.91	350,730.53		350,730.53
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project				38.14-		38.14-
Total: OPEX				38.14-		38.14-
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location				38.14-		38.14-
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	3,891.87		3,891.87	40,873.60		40,873.60
Total: OPEX	3,891.87		3,891.87	40,873.60		40,873.60
CAPEX						
032088 CORP-Business Change				2.37		2.37
Total: CAPEX				2.37		2.37
Total: 0388 SC-CORP Business Change	3,891.87		3,891.87	40,875.97		40,875.97
0398 SC-CORP Other						
032000 CORP-Balance Sheet						
Total:						
032000 CORP-Balance Sheet	55,480.65-		55,480.65-	35,325.53-		35,325.53-
Total:	55,480.65-		55,480.65-	35,325.53-		35,325.53-
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	382.94-		382.94-	8,503.85		8,503.85

Data Selection Values
Period: 12 Year: 08
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	195.96		195.96	5,962.35		5,962.35
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	28,503.92-		28,503.92-	60,467.03		60,467.03
Total: OPEX	28,690.90-		28,690.90-	74,933.23		74,933.23
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO	37.05-		37.05-	417.01		417.01
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	14.21		14.21	131.04		131.04
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	814.45		814.45	5,084.69		5,084.69
Total: CAPEX	791.61		791.61	5,632.74		5,632.74
Total: 0398 SC-CORP Other	83,379.94-		83,379.94-	45,240.44		45,240.44
Total: 26 Tennessee-American Water Co.	417,601.35		417,601.35	5,365,620.50		5,365,620.50
Total: D Southeastern Region	417,601.35		417,601.35	5,365,620.50		5,365,620.50
Total: Grand Total :	417,601.35		417,601.35	5,365,620.50		5,365,620.50

Data Selection Values
Year: 09 Period: 01 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	515.23	16,371.91	9,823.78	26,195.69
Administration	57.67	3,487.91	54,676.48	58,164.39
Audit	28.26	1,606.07	895.33	2,501.40
Communications	152.08	7,249.16	7,966.45	15,215.61
Legal	68.34	4,431.51	5,462.84	9,894.35
Engineering	.56	71.10	463.46	534.56
Finance	621.19	28,433.66	40,266.43	68,700.09
Human Resources	134.40	5,867.92	11,150.55	17,018.47
Information Systems	532.06	22,567.34	55,086.61	77,653.95
Operations	327.74	15,321.05	17,744.38	33,065.43
Rates & Revenue	21.56	1,106.64	1,289.08	2,395.72
Risk Management	32.22	1,316.95	2,087.49	3,404.44
Water Quality	176.84	5,274.71	10,631.34	15,906.05
Customer Service	2,777.84	50,454.02	65,482.14	115,936.16
TOTAL:	5,445.99	163,559.95	283,026.36	446,586.31

TOTAL CURRENT MONTH CHARGES	446,586.31
LESS: PAYMENT-PRIOR EST. BILLING	417,601.35-
NET AMOUNT PAYABLE (RECEIVABLE)	28,984.96
PLUS: EST. CURRENT MONTH BILLING	446,586.31
	475,571.27

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	3,645.31-		3,645.31-	125,033.88-		125,033.88-
Total:	3,645.31-		3,645.31-	125,033.88-		125,033.88-
Total: 0003 AW Service Co.	3,645.31-		3,645.31-	125,033.88-		125,033.88-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,431.40		2,431.40	3,743.59		3,743.59
033020 WE-Business Development	20.83		20.83	33.64		33.64
033520 CE-Business Development	11.06		11.06	28.86		28.86
035020 SE-Business Development	3,463.95		3,463.95	5,645.12		5,645.12
036520 NE-Business Development	2.06		2.06	.95		.95
Total: OPEX	5,929.30		5,929.30	9,452.16		9,452.16
CAPEX						
032020 CORP-Corporate Bus Development	80.34		80.34	96.82		96.82
033020 WE-Business Development						
033520 CE-Business Development				2.36		2.36
035020 SE-Business Development	16.61		16.61	38.25		38.25
036520 NE-Business Development	.01-		.01-	.01-		.01-
Total: CAPEX	96.94		96.94	137.42		137.42
Total: 0320 SC-CORP Bus Develop	6,026.24		6,026.24	9,589.58		9,589.58
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,396.69		2,396.69	3,854.24		3,854.24
Total: OPEX	2,396.69		2,396.69	3,854.24		3,854.24
CAPEX						
032060 CORP-Audit	104.71		104.71	37.37		37.37
Total: CAPEX	104.71		104.71	37.37		37.37
Total: 0321 SC-CORP Audit	2,501.40		2,501.40	3,891.61		3,891.61
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	965.52		965.52	1,811.90		1,811.90
032025 CORP-External Affairs	1,361.64		1,361.64	3,100.74		3,100.74
032068 CORP-Marketing	2,357.59		2,357.59	4,628.29		4,628.29
032085 CORP-External Communications	2,074.87		2,074.87	3,714.33		3,714.33
032086 CORP-Internal Communications	769.64		769.64	1,401.19		1,401.19
032087 CORP-Corp Social Resp	892.19		892.19	908.85		908.85
033025 WE-External Affairs	5.66		5.66	14.00		14.00
033525 CE-External Affairs	7.90		7.90	25.67		25.67
035025 SE-External Affairs	6,671.09		6,671.09	13,822.66		13,822.66
036525 NE-External Affairs	.03		.03	1.10		1.10
Total: OPEX	15,106.13		15,106.13	29,428.73		29,428.73
CAPEX						
032022 CORP-Government Affairs	13.67		13.67	17.82		17.82

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	40.88		40.88	57.14		57.14
032068 CORP-Marketing	20.71		20.71	27.83		27.83
032085 CORP-External Communications	16.73		16.73	22.16		22.16
032086 CORP-Internal Communications	6.26		6.26	8.58		8.58
032087 CORP-Corp Social Resp						
033025 WE-External Affairs						
033525 CE-External Affairs				2.36		2.36
035025 SE-External Affairs	10.37		10.37	24.16		24.16
036525 NE-External Affairs	.86		.86	2.81		2.81
Total: CAPEX	109.48		109.48	162.86		162.86
Total: 0322 SC-CORP External Affairs	15,215.61		15,215.61	29,591.59		29,591.59
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru	3.36-		3.36-	3.45		3.45
032010 CORP-Supply Chain-Sourcing	3,745.50		3,745.50	7,180.64		7,180.64
033010 WE-Supply Chain	1.07		1.07	2.21		2.21
033510 CE-Supply Chain	5.09		5.09	96.61		96.61
035010 SE-Supply Chain	1,624.06		1,624.06	2,570.48		2,570.48
036510 NE-Supply Chain	26.75		26.75	29.07		29.07
Total:	5,399.11		5,399.11	9,882.46		9,882.46
CAPEX						
032009 CORP-Supply Chain-Pass Thru				8.08		8.08
032010 CORP-Supply Chain-Sourcing	2,614.00		2,614.00	5,501.09		5,501.09
033010 WE-Supply Chain						
033510 CE-Supply Chain				86.61		86.61
035010 SE-Supply Chain	232.34		232.34	569.39		569.39
036510 NE-Supply Chain	25.34		25.34	67.45		67.45
Total: CAPEX	2,871.68		2,871.68	6,232.62		6,232.62
Total: 0323 SC-Supply Chain Location	8,270.79		8,270.79	16,115.08		16,115.08
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	387.05	387.05		790.31	790.31	
032031 CORP-Service Desk	1,052.54	1,052.54		1,917.71	1,917.71	
032032 CORP-ITS-BAD-Core Shared	1,066.34	1,066.34		2,094.33	2,094.33	
032033 Chg Ctrl & Desktop Automation	738.13	738.13		1,381.14	1,381.14	
032034 CORP-ITS Appl Adm & Security	1,467.23	1,467.23		4,875.82	4,875.82	
032035 CORP-ITS Sec Arch & Strategy	194.44	194.44		890.88	890.88	
032071 CORP-ITS Admin	2,991.74	2,991.74		13,023.38-	13,023.38-	
032072 CORP-ITS PMO	2,285.44	2,285.44		4,819.29	4,819.29	
032073 CORP-ITS Infra/Oper Admin	1,951.76	1,951.76		2,573.10	2,573.10	
032074 CORP-ITS Production	22,973.16	22,973.16		21,380.05	21,380.05	
032075 CORP-Enterprise Server	12,276.42	12,276.42		25,215.24	25,215.24	
032076 CORP-Communications	3,350.86	3,350.86		14,356.09	14,356.09	
032077 CORP-ITS Security Operations	1,784.22	1,784.22		4,011.39	4,011.39	
032078 CORP-ITS Adm Business Appl Dev	1,513.52	1,513.52		3,477.37	3,477.37	
032079 CORP-ITS-BAD-Middle Office App	6,545.42	6,545.42		13,792.11	13,792.11	
032080 CORP-ITS-BAD-Back Office Apps	6,166.43	6,166.43		9,696.75	9,696.75	
032081 CORP-ITS-BAD-Quality&Methodlgy	1,546.54	1,546.54		3,382.11	3,382.11	
032082 CORP-ITS-BAD-Customer Facing	1,625.34	1,625.34		3,293.07	3,293.07	
032083 CORP-ITS-BAD-Field Svc Apps	274.30	274.30		1,020.06	1,020.06	

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
032093 CORP-ITS-Architecture	2,167.60		2,167.60	4,173.56		4,173.56
033531 CE-Western CS & S	540.04		540.04	1,042.85		1,042.85
035031 SE-ITS Client Relations	162.98		162.98	535.28		535.28
036531 NE-Eastern CS & S	3,884.08		3,884.08	8,609.63		8,609.63
Total:	76,945.58		76,945.58	120,304.76		120,304.76
CAPEX						
032030 CORP-ITS Client Rel Admin	.94		.94	2.34		2.34
032031 CORP-Service Desk	2.30		2.30	5.59		5.59
032032 CORP-ITS-BAD-Core Shared	1.81		1.81	4.29		4.29
032033 Chg Ctrl & Desktop Automation	1.91		1.91	4.51		4.51
032034 CORP-ITS Appl Adm & Security	3.19		3.19	7.52		7.52
032035 CORP-ITS Sec Arch & Strategy	.91		.91	3.06		3.06
032071 CORP-ITS Admin	34.30		34.30	22.62		22.62
032072 CORP-ITS PMO	140.02		140.02	326.47		326.47
032073 CORP-ITS Infra/Oper Admin	1.33		1.33	3.52		3.52
032074 CORP-ITS Production	159.85		159.85	132.86		132.86
032075 CORP-Enterprise Server	60.07		60.07	103.30		103.30
032076 CORP-Communications	13.66		13.66	36.03		36.03
032077 CORP-ITS Security Operations	2.47		2.47	9.23		9.23
032078 CORP-ITS Adm Business Appl Dev	4.19		4.19	10.59		10.59
032079 CORP-ITS-BAD-Middle Office App	12.49		12.49	44.21		44.21
032080 CORP-ITS-BAD-Back Office Apps	22.35		22.35	32.08		32.08
032081 CORP-ITS-BAD-Quality&Methodlgy	1.93		1.93	5.02		5.02
032082 CORP-ITS-BAD-Customer Facing	3.07		3.07	6.72		6.72
032083 CORP-ITS-BAD-Field Svc Apps	.28		.28	1.72		1.72
032093 CORP-ITS-Architecture	34.21		34.21	64.61		64.61
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				7.03		7.03
035031 SE-ITS Client Relations	2.46		2.46	8.14		8.14
036531 NE-Eastern CS & S	204.63		204.63	244.09		244.09
Total: CAPEX	708.37		708.37	1,085.55		1,085.55
Total: 0324 SC-ITS Location	77,653.95		77,653.95	121,390.31		121,390.31
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0325 SC-SSC Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	3,613.44	3,613.44		4,674.45	4,674.45	
032505 SSC-Administration	5,745.47	5,745.47		10,364.52	10,364.52	
032570 SSC-General Accounting	5,397.63	5,397.63		10,647.89	10,647.89	
032571 SSC-Tax	1,824.87	1,824.87		3,859.92	3,859.92	
032572 SSC-Business Support Services	1,833.47	1,833.47		3,706.49	3,706.49	
032574 SSC-Rates & Regulation	1,829.68	1,829.68		3,611.72	3,611.72	
032575 SSC-Cash Management	2,982.37	2,982.37		5,644.33	5,644.33	
032577 SSC-Utility Plant Accounting	2,881.34	2,881.34		5,593.87	5,593.87	
032578 SSC-Project Management	505.39	505.39		991.86	991.86	
032579 SSC-Employee Services	3,938.14	3,938.14		7,690.00	7,690.00	
032580 SSC-AWE	269.48	269.48		567.39	567.39	
Total:	30,821.28	30,821.28		57,352.44	57,352.44	
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	30,821.28	30,821.28		57,352.44	57,352.44	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,322.55	2,322.55		5,639.50	5,639.50	
032016 CORP-Maintenance Services	334.89	334.89		719.38	719.38	
032019 CORP-Operational Risk	2,315.10	2,315.10		3,412.28	3,412.28	

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
032064 CORP-Operational Performance	1,511.52		1,511.52	2,416.01		2,416.01
032065 CORP-Asset Management	680.38		680.38	971.13		971.13
032066 CORP-Research & Env Excellence	4,769.04		4,769.04	7,278.04		7,278.04
033016 WE-Maintenance	296.98		296.98	593.94		593.94
033019 WE-Operational Risk	2.67		2.67	6.88		6.88
033516 CE-Maintenance	67.59		67.59	102.58		102.58
033519 CE-Operational Risk	6.29		6.29	111.86		111.86
035016 SE-Maintenance	10,546.44		10,546.44	18,993.61		18,993.61
035019 SE-Operational Risk	697.71		697.71	2,149.06		2,149.06
036516 NE-Maintenance	147.31		147.31	145.46		145.46
036519 NE-Operational Risk	13.80		13.80	14.08		14.08
036550 CORP-COE-Engineering	250.41		250.41	563.52		563.52
036551 CORP-COE-Technical Services	290.74		290.74	659.60		659.60
Total: OPEX	24,253.42		24,253.42	43,776.93		43,776.93
CAPEX						
032011 CORP-Chief Operating Officer	417.17		417.17	772.14		772.14
032016 CORP-Maintenance Services	5.06		5.06	10.92		10.92
032019 CORP-Operational Risk	359.46		359.46	622.25		622.25
032064 CORP-Operational Performance	178.30		178.30	654.00		654.00
032065 CORP-Asset Management	2,066.53		2,066.53	4,539.88		4,539.88
032066 CORP-Research & Env Excellence	483.42		483.42	2,069.09		2,069.09
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance				4.30		4.30
033519 CE-Operational Risk				2.80		2.80
035016 SE-Maintenance	30.59		30.59	71.32		71.32
035019 SE-Operational Risk	7.16		7.16	15.95		15.95
036516 NE-Maintenance	.31		.31	.94		.94
036519 NE-Operational Risk	2.25		2.25	7.13		7.13
036550 CORP-COE-Engineering	2,166.40		2,166.40	3,845.56		3,845.56
036551 CORP-COE-Technical Services	1,366.06		1,366.06	2,454.17		2,454.17
Total: CAPEX	7,082.71		7,082.71	15,070.45		15,070.45
Total: 0326 SC-CORP Operations	31,336.13		31,336.13	58,847.38		58,847.38
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,283.06		3,283.06	6,890.97		6,890.97
032017 CORP-Planning & Reporting	6,191.19		6,191.19	12,541.29		12,541.29
032027 CORP-Reporting & Compliance	15,559.73		15,559.73	19,597.25		19,597.25
032047 CORP-Income Tax	4,868.20		4,868.20	8,789.66		8,789.66
032057 CORP-Treasury	2,520.69		2,520.69	5,446.40		5,446.40
033007 WE-Finance	183.68		183.68	346.50		346.50
033507 CE-Finance	276.70		276.70	367.27		367.27

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	27,458.19		27,458.19	50,174.58		50,174.58
036507 NE-Finance	35.47		35.47	39.85		39.85
Total: OPEX	60,376.91		60,376.91	104,193.77		104,193.77
CAPEX						
032007 CORP-Finance	94.12		94.12	120.91		120.91
032017 CORP-Planning & Reporting	154.97		154.97	167.52		167.52
032027 CORP-Reporting & Compliance	29.35		29.35	36.34		36.34
032047 CORP-Income Tax						
032057 CORP-Treasury	87.11		87.11	111.53		111.53
033007 WE-Finance						
033507 CE-Finance				12.02		12.02
035007 SE-Finance	236.20		236.20	502.14		502.14
036507 NE-Finance	5.79		5.79	18.95		18.95
Total: CAPEX	607.54		607.54	969.41		969.41
Total: 0327 SC-CORP Finance	60,984.45		60,984.45	105,163.18		105,163.18
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	1,926.48		1,926.48	4,125.88		4,125.88
032003 CORP-HR Talent Development	1,473.49		1,473.49	1,985.54		1,985.54
032004 CORP-HR Labor Relations	648.77		648.77	1,529.36		1,529.36
032006 CORP-Business Center HR	2,496.38		2,496.38	3,808.92		3,808.92
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	768.93		768.93	1,696.11		1,696.11
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2,293.44		2,293.44	4,311.71		4,311.71
033018 WE-Human Resources	4.55		4.55	10.32		10.32
033518 CE-Human Resources	69.20		69.20	97.29		97.29
034018 CCA-Human Resources	1,677.49		1,677.49	3,851.05		3,851.05
035018 SE-Human Resources	2,833.34		2,833.34	4,666.71		4,666.71
036518 NE-Human Resources	11.77		11.77	11.94		11.94
037018 CCP-Human Resources ODI						
Total: OPEX	14,203.84		14,203.84	26,094.83		26,094.83
032014 CORP-Benefits Service Center	2,302.01		2,302.01	4,616.13		4,616.13
Total:	2,302.01		2,302.01	4,616.13		4,616.13
CAPEX						
032002 CORP-HR Comp/Benefits	43.79		43.79	56.50		56.50
032003 CORP-HR Talent Development	10.67		10.67	12.96		12.96
032004 CORP-HR Labor Relations	7.71		7.71	12.44		12.44
032006 CORP-Business Center HR	43.63		43.63	53.71		53.71
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	23.64		23.64	31.02		31.02

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0328 SC-CORP Human Resources

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	28.00		28.00	31.34		31.34
033018 WE-Human Resources						
033518 CE-Human Resources				6.22		6.22
034018 CCA-Human Resources	250.72		250.72	43.56		43.56
035018 SE-Human Resources	103.17		103.17	52.55		52.55
036518 NE-Human Resources	1.29		1.29	4.31		4.31
037018 CCP-Human Resources ODI						
Total: CAPEX	512.62		512.62	304.61		304.61
Total: 0328 SC-CORP Human Resources	17,018.47		17,018.47	31,015.57		31,015.57
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	4,259.93		4,259.93	9,387.64		9,387.64
033015 WE-Legal	14.74		14.74	22.17		22.17
033515 CE-Legal	65.45		65.45	121.03		121.03
035015 SE-Legal	5,364.28		5,364.28	10,859.71		10,859.71
036515 NE-Legal	19.18		19.18	19.61		19.61
Total: OPEX	9,723.58		9,723.58	20,410.16		20,410.16
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	139.29		139.29	179.64		179.64
033015 WE-Legal						
033515 CE-Legal				7.37		7.37
035015 SE-Legal	28.35		28.35	66.66		66.66
036515 NE-Legal	3.13		3.13	10.64		10.64
Total: CAPEX	170.77		170.77	264.31		264.31
Total: 0329 SC-CORP Legal	9,894.35		9,894.35	20,674.47		20,674.47
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	804.69		804.69	1,813.98		1,813.98
Total: OPEX	804.69		804.69	1,813.98		1,813.98
CAPEX						
032037 CORP-Investor Relations	29.06		29.06	36.48		36.48
Total: CAPEX	29.06		29.06	36.48		36.48
Total: 0337 SC-Corp IR	833.75		833.75	1,850.46		1,850.46
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	5,376.73	5,376.73		7,808.38	7,808.38	
034070 CCA-Call Handling	20,270.48	20,270.48		40,084.33	40,084.33	
034071 CCA-Billing	13,898.30	13,898.30		28,041.80	28,041.80	
034072 CCA-Collections	9,974.37	9,974.37		17,696.90	17,696.90	
034073 CCA-Operations & Performance	14,931.03	14,931.03		30,000.41	30,000.41	
034074 CCA-Business Services	2,552.75	2,552.75		5,077.59	5,077.59	
034075 CCA-Education & Development	2,602.18	2,602.18		5,224.54	5,224.54	
Total:	69,605.84	69,605.84		133,933.95	133,933.95	
CAPEX						
034005 CCA-Administration	24.18	24.18		18.85	18.85	
034070 CCA-Call Handling	39.99	39.99		7.02-	7.02-	
034071 CCA-Billing	35.00	35.00		5.14-	5.14-	
034072 CCA-Collections	10.56	10.56		1.61-	1.61-	
034073 CCA-Operations & Performance	46.39	46.39		3.27	3.27	
034074 CCA-Business Services	5.75	5.75		1.00-	1.00-	
034075 CCA-Education & Development	5.82	5.82		1.12-	1.12-	
Total: CAPEX	167.69	167.69		6.23	6.23	
Total: 0340 SC-CSC Alton OH Location	69,773.53	69,773.53		133,940.18	133,940.18	
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	10,455.17	10,455.17		22,906.61	22,906.61	
Total:	10,455.17	10,455.17		22,906.61	22,906.61	
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,455.17	10,455.17		22,906.61	22,906.61	
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	3,234.45	3,234.45		1,924.84	1,924.84	
032046 CORP-3906 Church Road	822.05	822.05		1,918.03	1,918.03	
032062 CORP-Building Services	13,123.39	13,123.39		26,963.07	26,963.07	
032063 CORP-Building Services Woodcre	6,127.94	6,127.94		9,211.16	9,211.16	
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	1.70	1.70		1.75	1.75	

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
CAPEX						
Total: OPEX	23,309.53	23,309.53		40,018.85	40,018.85	
CAPEX						
032042 CORP-1000 Voorhees Building	23.75	23.75		10.52	10.52	
032046 CORP-3906 Church Road	1,104.55	1,104.55		2,575.38	2,575.38	
032062 CORP-Building Services	1,537.85	1,537.85		1,806.77	1,806.77	
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	.28	.28		1.04	1.04	
Total: CAPEX	2,666.43	2,666.43		4,393.71	4,393.71	
Total: 0362 SC-CORP Property	25,975.96	25,975.96		44,412.56	44,412.56	
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,331.85	1,331.85		4,085.24	4,085.24	
035001 SE-Production	31.36	31.36				
035002 SE-Network	578.94	578.94		1,646.52	1,646.52	
035003 SE-Customer Relations	14,033.31	14,033.31		27,601.56	27,601.56	
035005 SE-Administration	11,375.89	11,375.89		18,035.40	18,035.40	
035011 SE-Environmental Mgmt	191.79	191.79				
035014 SE-Engineering	418.69	418.69		849.98	849.98	
036501 NE-Production	5.96	5.96		24.92	24.92	
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	17.29	17.29				
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	27,985.08	27,985.08		52,243.62	52,243.62	
CAPEX						
032023 CORP-Eastern Division Ops	24.88	24.88		31.32	31.32	
035001 SE-Production	.55	.55				
035002 SE-Network	10.56	10.56		24.14	24.14	
035003 SE-Customer Relations	95.56	95.56		193.59	193.59	
035005 SE-Administration	154.98	154.98		272.25	272.25	
035011 SE-Environmental Mgmt	.31	.31				
035014 SE-Engineering	79.36	79.36		100.25	100.25	
036501 NE-Production	.97	.97		32.97	32.97	
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	2.83	2.83				
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	370.00	370.00		654.52	654.52	

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0364 SC-CORP Busn Transformation

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0364 SC-CORP Busn Transformation						
OPEX						
Total: 0363 SC-CORP Eastern Division Ops	28,355.08		28,355.08	52,898.14		52,898.14
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	847.94		847.94	64.01		64.01
Total: OPEX	847.94		847.94	64.01		64.01
CAPEX						
032040 CORP-Business Transformation	3,051.58		3,051.58	12,914.99		12,914.99
Total: CAPEX	3,051.58		3,051.58	12,914.99		12,914.99
Total: 0364 SC-CORP Busn Transformation	3,899.52		3,899.52	12,979.00		12,979.00
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	312.12		312.12	221.77		221.77
033001 WE-Production	.07		.07			
033002 WE-Network	2.06		2.06			
033003 WE-Customer Relations	2.64		2.64	46.90		46.90
033004 WE-Technical Services	.01-		.01-			
033005 WE-Administration	63.78		63.78	73.77		73.77
033006 WE-Service Delivery	21.85		21.85	4.69		4.69
033011 WE-Environmental Mgmt	.53		.53	1.14		1.14
033014 WE-Engineering	5.57		5.57	13.86		13.86
033028 WE-Asset Planning	1.19		1.19			
033501 CE-Production	2.86		2.86	6.33		6.33
033502 CE-Network	10.57		10.57	26.82		26.82
033503 CE-Customer Relations	62.29		62.29	154.33		154.33
033505 CE-Administration	230.18		230.18	470.52		470.52
033511 CE-Environmental Mgmt	5.79		5.79	12.78		12.78
033514 CE-Engineering	29.76		29.76	62.69		62.69
Total: OPEX	751.25		751.25	1,095.60		1,095.60
CAPEX						
032024 Corp-Western Division Ops	36.58		36.58	34.82		34.82
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production				.46		.46
033502 CE-Network				2.16		2.16
033503 CE-Customer Relations				9.27		9.27
033505 CE-Administration				33.15		33.15

TN-COC-01-Q12-ATTACHMENT
Page 320 of 623

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0366 SC-Corp Western Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
033511 CE-Environmental Mgmt				.93		.93
033514 CE-Engineering				4.37		4.37
Total: CAPEX	36.58		36.58	85.16		85.16
Total: 0366 SC-Corp Western Division Ops	787.83		787.83	1,180.76		1,180.76
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	1,628.34		1,628.34	4,806.61		4,806.61
Total: OPEX	1,628.34		1,628.34	4,806.61		4,806.61
CAPEX						
032026 CORP-Regulated Ops	46.86		46.86	83.79		83.79
Total: CAPEX	46.86		46.86	83.79		83.79
Total: 0367 SC-Corp Regulated Ops	1,675.20		1,675.20	4,890.40		4,890.40
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	.81		.81	.58		.58
032069 CORP-Regulatory UFS	544.76		544.76	1,464.25		1,464.25
Total: OPEX	545.57		545.57	1,464.83		1,464.83
CAPEX						
032050 CORP-Backfill Reg App	.13-		.13-	.12-		.12-
032069 CORP-Regulatory UFS	20.60		20.60	26.64		26.64
Total: CAPEX	20.47		20.47	26.52		26.52
Total: 0369 SC-CORP Regulatory	566.04		566.04	1,491.35		1,491.35
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	3,093.56		3,093.56	3,020.15		3,020.15
037070 CCP-Call Handling	22,669.85		22,669.85	45,172.39		45,172.39
037073 CCP-Operations and Support	5,403.56		5,403.56	11,315.32		11,315.32
037075 CCP-Education & Development	801.86		801.86	1,572.91		1,572.91
Total:	31,968.83		31,968.83	61,080.77		61,080.77
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0370 SC-CSC Pensacola OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
CAPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	31,968.83		31,968.83	61,080.77		61,080.77
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	135.09		135.09	371.86		371.86
Total: OPEX	135.09		135.09	371.86		371.86
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	135.09		135.09	371.86		371.86
0398 SC-CORP Other						
032000 CORP-Balance Sheet	3,645.31		3,645.31	125,033.88		125,033.88
Total:	3,645.31		3,645.31	125,033.88		125,033.88
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	298.69		298.69	576.90		576.90
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	11,796.96		11,796.96	8,169.10		8,169.10
Total: OPEX	12,095.65		12,095.65	8,746.00		8,746.00
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						

Data Selection Values
Period: 01 Year: 09
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
CAPEX						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	14.89		14.89	20.30		20.30
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	327.10		327.10	369.41		369.41
Total: CAPEX	341.99		341.99	389.71		389.71
Total: 0398 SC-CORP Other	16,082.95		16,082.95	134,169.59		134,169.59
Total: 26 Tennessee-American Water Co.	446,586.31		446,586.31	800,769.01		800,769.01
Total: D Southeastern Region	446,586.31		446,586.31	800,769.01		800,769.01
Total: Grand Total :	446,586.31		446,586.31	800,769.01		800,769.01

Data Selection Values
Year: 09 Period: 02 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	515.67	14,700.40	8,252.51	22,952.91
Administration	61.09	3,320.59	25,800.52	29,121.11
Audit	22.47	801.23	588.98	1,390.21
Communications	154.30	6,851.46	7,524.52	14,375.98
Legal	74.29	3,715.68	7,064.44	10,780.12
Engineering		15.35	481.24	496.59
Finance	615.23	26,071.20	30,865.68	56,936.88
Human Resources	126.89	4,706.68	9,290.42	13,997.10
Information Systems	517.54	20,082.30	23,654.06	43,736.36
Operations	239.83	10,804.14	20,493.28	31,297.42
Rates & Revenue	25.03	1,097.92	1,609.43	2,707.35
Risk Management	32.17	1,323.26	1,614.59	2,937.85
Water Quality	172.39	4,690.06	11,672.40	16,362.46
Customer Service	2,841.85	46,810.07	60,280.29	107,090.36
TOTAL:	5,398.75	144,990.34	209,192.36	354,182.70

TOTAL CURRENT MONTH CHARGES	354,182.70
LESS: PAYMENT-PRIOR EST. BILLING	446,586.31-
NET AMOUNT PAYABLE (RECEIVABLE)	92,403.61-
PLUS: EST. CURRENT MONTH BILLING	354,182.70
	261,779.09

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	121,388.57-		121,388.57-	125,033.88-		125,033.88-
Total:	121,388.57-		121,388.57-	125,033.88-		125,033.88-
Total: 0003 AW Service Co.	121,388.57-		121,388.57-	125,033.88-		125,033.88-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,312.19		1,312.19	3,743.59		3,743.59
033020 WE-Business Development	12.81		12.81	33.64		33.64
033520 CE-Business Development	17.80		17.80	28.86		28.86
035020 SE-Business Development	2,181.17		2,181.17	5,645.12		5,645.12
036520 NE-Business Development	1.11-		1.11-	.95		.95
Total: OPEX	3,522.86		3,522.86	9,452.16		9,452.16
CAPEX						
032020 CORP-Corporate Bus Development	16.48		16.48	96.82		96.82
033020 WE-Business Development						
033520 CE-Business Development	2.36		2.36	2.36		2.36
035020 SE-Business Development	21.64		21.64	38.25		38.25
036520 NE-Business Development				.01-		.01-
Total: CAPEX	40.48		40.48	137.42		137.42
Total: 0320 SC-CORP Bus Develop	3,563.34		3,563.34	9,589.58		9,589.58
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	1,457.55		1,457.55	3,854.24		3,854.24
Total: OPEX	1,457.55		1,457.55	3,854.24		3,854.24
CAPEX						
032060 CORP-Audit	67.34-		67.34-	37.37		37.37
Total: CAPEX	67.34-		67.34-	37.37		37.37
Total: 0321 SC-CORP Audit	1,390.21		1,390.21	3,891.61		3,891.61
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	846.38		846.38	1,811.90		1,811.90
032025 CORP-External Affairs	1,739.10		1,739.10	3,100.74		3,100.74
032068 CORP-Marketing	2,270.70		2,270.70	4,628.29		4,628.29
032085 CORP-External Communications	1,639.46		1,639.46	3,714.33		3,714.33
032086 CORP-Internal Communications	631.55		631.55	1,401.19		1,401.19
032087 CORP-Corp Social Resp	16.66		16.66	908.85		908.85
033025 WE-External Affairs	8.34		8.34	14.00		14.00
033525 CE-External Affairs	17.77		17.77	25.67		25.67
035025 SE-External Affairs	7,151.57		7,151.57	13,822.66		13,822.66
036525 NE-External Affairs	1.07		1.07	1.10		1.10
Total: OPEX	14,322.60		14,322.60	29,428.73		29,428.73
CAPEX						
032022 CORP-Government Affairs	4.15		4.15	17.82		17.82

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0322 SC-CORP External Affairs

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month			Year-To-Date		
	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	16.26		16.26	57.14		57.14
032068 CORP-Marketing	7.12		7.12	27.83		27.83
032085 CORP-External Communications	5.43		5.43	22.16		22.16
032086 CORP-Internal Communications	2.32		2.32	8.58		8.58
032087 CORP-Corp Social Resp						
033025 WE-External Affairs						
033525 CE-External Affairs	2.36		2.36	2.36		2.36
035025 SE-External Affairs	13.79		13.79	24.16		24.16
036525 NE-External Affairs	1.95		1.95	2.81		2.81
Total: CAPEX	53.38		53.38	162.86		162.86
Total: 0322 SC-CORP External Affairs	14,375.98		14,375.98	29,591.59		29,591.59
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru	6.81		6.81	3.45		3.45
032010 CORP-Supply Chain-Sourcing	3,435.14		3,435.14	7,180.64		7,180.64
033010 WE-Supply Chain	1.14		1.14	2.21		2.21
033510 CE-Supply Chain	91.52		91.52	96.61		96.61
035010 SE-Supply Chain	946.42		946.42	2,570.48		2,570.48
036510 NE-Supply Chain	2.32		2.32	29.07		29.07
Total:	4,483.35		4,483.35	9,882.46		9,882.46
CAPEX						
032009 CORP-Supply Chain-Pass Thru	8.08		8.08	8.08		8.08
032010 CORP-Supply Chain-Sourcing	2,887.09		2,887.09	5,501.09		5,501.09
033010 WE-Supply Chain						
033510 CE-Supply Chain	86.61		86.61	86.61		86.61
035010 SE-Supply Chain	337.05		337.05	569.39		569.39
036510 NE-Supply Chain	42.11		42.11	67.45		67.45
Total: CAPEX	3,360.94		3,360.94	6,232.62		6,232.62
Total: 0323 SC-Supply Chain Location	7,844.29		7,844.29	16,115.08		16,115.08
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	403.26	403.26		790.31		790.31
032031 CORP-Service Desk	865.17	865.17		1,917.71		1,917.71
032032 CORP-ITS-BAD-Core Shared	1,027.99	1,027.99		2,094.33		2,094.33
032033 Chg Ctrl & Desktop Automation	643.01	643.01		1,381.14		1,381.14
032034 CORP-ITS Appl Adm & Security	3,408.59	3,408.59		4,875.82		4,875.82
032035 CORP-ITS Sec Arch & Strategy	696.44	696.44		890.88		890.88
032071 CORP-ITS Admin	16,015.12-	16,015.12-		13,023.38-		13,023.38-
032072 CORP-ITS PMO	2,533.85	2,533.85		4,819.29		4,819.29
032073 CORP-ITS Infra/Oper Admin	621.34	621.34		2,573.10		2,573.10
032074 CORP-ITS Production	1,593.11-	1,593.11-		21,380.05		21,380.05
032075 CORP-Enterprise Server	12,938.82	12,938.82		25,215.24		25,215.24
032076 CORP-Communications	11,005.23	11,005.23		14,356.09		14,356.09
032077 CORP-ITS Security Operations	2,227.17	2,227.17		4,011.39		4,011.39
032078 CORP-ITS Adm Business Appl Dev	1,963.85	1,963.85		3,477.37		3,477.37
032079 CORP-ITS-BAD-Middle Office App	7,246.69	7,246.69		13,792.11		13,792.11
032080 CORP-ITS-BAD-Back Office Apps	3,530.32	3,530.32		9,696.75		9,696.75
032081 CORP-ITS-BAD-Quality&Methodlgy	1,835.57	1,835.57		3,382.11		3,382.11
032082 CORP-ITS-BAD-Customer Facing	1,667.73	1,667.73		3,293.07		3,293.07
032083 CORP-ITS-BAD-Field Svc Apps	745.76	745.76		1,020.06		1,020.06

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
032093 CORP-ITS-Architecture	2,005.96	2,005.96		4,173.56		4,173.56
033531 CE-Western CS & S	502.81	502.81		1,042.85		1,042.85
035031 SE-ITS Client Relations	372.30	372.30		535.28		535.28
036531 NE-Eastern CS & S	4,725.55	4,725.55		8,609.63		8,609.63
Total:	43,359.18	43,359.18		120,304.76		120,304.76
CAPEX						
032030 CORP-ITS Client Rel Admin	1.40	1.40		2.34		2.34
032031 CORP-Service Desk	3.29	3.29		5.59		5.59
032032 CORP-ITS-BAD-Core Shared	2.48	2.48		4.29		4.29
032033 Chg Ctrl & Desktop Automation	2.60	2.60		4.51		4.51
032034 CORP-ITS Appl Adm & Security	4.33	4.33		7.52		7.52
032035 CORP-ITS Sec Arch & Strategy	2.15	2.15		3.06		3.06
032071 CORP-ITS Admin	11.68-	11.68-		22.62		22.62
032072 CORP-ITS PMO	186.45	186.45		326.47		326.47
032073 CORP-ITS Infra/Oper Admin	2.19	2.19		3.52		3.52
032074 CORP-ITS Production	26.99-	26.99-		132.86		132.86
032075 CORP-Enterprise Server	43.23	43.23		103.30		103.30
032076 CORP-Communications	22.37	22.37		36.03		36.03
032077 CORP-ITS Security Operations	6.76	6.76		9.23		9.23
032078 CORP-ITS Adm Business Appl Dev	6.40	6.40		10.59		10.59
032079 CORP-ITS-BAD-Middle Office App	31.72	31.72		44.21		44.21
032080 CORP-ITS-BAD-Back Office Apps	9.73	9.73		32.08		32.08
032081 CORP-ITS-BAD-Quality&Methodlgy	3.09	3.09		5.02		5.02
032082 CORP-ITS-BAD-Customer Facing	3.65	3.65		6.72		6.72
032083 CORP-ITS-BAD-Field Svc Apps	1.44	1.44		1.72		1.72
032093 CORP-ITS-Architecture	30.40	30.40		64.61		64.61
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	7.03	7.03		7.03		7.03
035031 SE-ITS Client Relations	5.68	5.68		8.14		8.14
036531 NE-Eastern CS & S	39.46	39.46		244.09		244.09
Total: CAPEX	377.18	377.18		1,085.55		1,085.55
Total: 0324 SC-ITS Location	43,736.36	43,736.36		121,390.31		121,390.31
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	1,061.01	1,061.01		4,674.45	4,674.45	
032505 SSC-Administration	4,619.05	4,619.05		10,364.52	10,364.52	
032570 SSC-General Accounting	5,250.26	5,250.26		10,647.89	10,647.89	
032571 SSC-Tax	2,035.05	2,035.05		3,859.92	3,859.92	
032572 SSC-Business Support Services	1,873.02	1,873.02		3,706.49	3,706.49	
032574 SSC-Rates & Regulation	1,782.04	1,782.04		3,611.72	3,611.72	
032575 SSC-Cash Management	2,661.96	2,661.96		5,644.33	5,644.33	
032577 SSC-Utility Plant Accounting	2,712.53	2,712.53		5,593.87	5,593.87	
032578 SSC-Project Management	486.47	486.47		991.86	991.86	
032579 SSC-Employee Services	3,751.86	3,751.86		7,690.00	7,690.00	
032580 SSC-AWE	297.91	297.91		567.39	567.39	
Total:	26,531.16	26,531.16		57,352.44	57,352.44	
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	26,531.16	26,531.16		57,352.44	57,352.44	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,316.95	3,316.95		5,639.50	5,639.50	
032016 CORP-Maintenance Services	384.49	384.49		719.38	719.38	
032019 CORP-Operational Risk	1,097.18	1,097.18		3,412.28	3,412.28	

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
032064 CORP-Operational Performance	904.49		904.49	2,416.01		2,416.01
032065 CORP-Asset Management	290.75		290.75	971.13		971.13
032066 CORP-Research & Env Excellence	2,509.00		2,509.00	7,278.04		7,278.04
033016 WE-Maintenance	296.96		296.96	593.94		593.94
033019 WE-Operational Risk	4.21		4.21	6.88		6.88
033516 CE-Maintenance	34.99		34.99	102.58		102.58
033519 CE-Operational Risk	105.57		105.57	111.86		111.86
035016 SE-Maintenance	8,447.17		8,447.17	18,993.61		18,993.61
035019 SE-Operational Risk	1,451.35		1,451.35	2,149.06		2,149.06
036516 NE-Maintenance	1.85-		1.85-	145.46		145.46
036519 NE-Operational Risk	.28		.28	14.08		14.08
036550 CORP-COE-Engineering	313.11		313.11	563.52		563.52
036551 CORP-COE-Technical Services	368.86		368.86	659.60		659.60
Total: OPEX	19,523.51		19,523.51	43,776.93		43,776.93
CAPEX						
032011 CORP-Chief Operating Officer	354.97		354.97	772.14		772.14
032016 CORP-Maintenance Services	5.86		5.86	10.92		10.92
032019 CORP-Operational Risk	262.79		262.79	622.25		622.25
032064 CORP-Operational Performance	475.70		475.70	654.00		654.00
032065 CORP-Asset Management	2,473.35		2,473.35	4,539.88		4,539.88
032066 CORP-Research & Env Excellence	1,585.67		1,585.67	2,069.09		2,069.09
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	4.30		4.30	4.30		4.30
033519 CE-Operational Risk	2.80		2.80	2.80		2.80
035016 SE-Maintenance	40.73		40.73	71.32		71.32
035019 SE-Operational Risk	8.79		8.79	15.95		15.95
036516 NE-Maintenance	.63		.63	.94		.94
036519 NE-Operational Risk	4.88		4.88	7.13		7.13
036550 CORP-COE-Engineering	1,679.16		1,679.16	3,845.56		3,845.56
036551 CORP-COE-Technical Services	1,088.11		1,088.11	2,454.17		2,454.17
Total: CAPEX	7,987.74		7,987.74	15,070.45		15,070.45
Total: 0326 SC-CORP Operations	27,511.25		27,511.25	58,847.38		58,847.38
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,607.91		3,607.91	6,890.97		6,890.97
032017 CORP-Planning & Reporting	6,350.10		6,350.10	12,541.29		12,541.29
032027 CORP-Reporting & Compliance	4,037.52		4,037.52	19,597.25		19,597.25
032047 CORP-Income Tax	3,921.46		3,921.46	8,789.66		8,789.66
032057 CORP-Treasury	2,925.71		2,925.71	5,446.40		5,446.40
033007 WE-Finance	162.82		162.82	346.50		346.50
033507 CE-Finance	90.57		90.57	367.27		367.27

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	22,716.39		22,716.39	50,174.58		50,174.58
036507 NE-Finance	4.38		4.38	39.85		39.85
Total: OPEX	43,816.86		43,816.86	104,193.77		104,193.77
CAPEX						
032007 CORP-Finance	26.79		26.79	120.91		120.91
032017 CORP-Planning & Reporting	12.55		12.55	167.52		167.52
032027 CORP-Reporting & Compliance	6.99		6.99	36.34		36.34
032047 CORP-Income Tax						
032057 CORP-Treasury	24.42		24.42	111.53		111.53
033007 WE-Finance						
033507 CE-Finance	12.02		12.02	12.02		12.02
035007 SE-Finance	265.94		265.94	502.14		502.14
036507 NE-Finance	13.16		13.16	18.95		18.95
Total: CAPEX	361.87		361.87	969.41		969.41
Total: 0327 SC-CORP Finance	44,178.73		44,178.73	105,163.18		105,163.18
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,199.40		2,199.40	4,125.88		4,125.88
032003 CORP-HR Talent Development	512.05		512.05	1,985.54		1,985.54
032004 CORP-HR Labor Relations	880.59		880.59	1,529.36		1,529.36
032006 CORP-Business Center HR	1,312.54		1,312.54	3,808.92		3,808.92
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	927.18		927.18	1,696.11		1,696.11
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2,018.27		2,018.27	4,311.71		4,311.71
033018 WE-Human Resources	5.77		5.77	10.32		10.32
033518 CE-Human Resources	28.09		28.09	97.29		97.29
034018 CCA-Human Resources	2,173.56		2,173.56	3,851.05		3,851.05
035018 SE-Human Resources	1,833.37		1,833.37	4,666.71		4,666.71
036518 NE-Human Resources	.17		.17	11.94		11.94
037018 CCP-Human Resources ODI						
Total: OPEX	11,890.99		11,890.99	26,094.83		26,094.83
032014 CORP-Benefits Service Center	2,314.12		2,314.12	4,616.13		4,616.13
Total:	2,314.12		2,314.12	4,616.13		4,616.13
CAPEX						
032002 CORP-HR Comp/Benefits	12.71		12.71	56.50		56.50
032003 CORP-HR Talent Development	2.29		2.29	12.96		12.96
032004 CORP-HR Labor Relations	4.73		4.73	12.44		12.44
032006 CORP-Business Center HR	10.08		10.08	53.71		53.71
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	7.38		7.38	31.02		31.02

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0328 SC-CORP Human Resources

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	3.34		3.34	31.34		31.34
033018 WE-Human Resources						
033518 CE-Human Resources	6.22		6.22	6.22		6.22
034018 CCA-Human Resources	207.16-		207.16-	43.56		43.56
035018 SE-Human Resources	50.62-		50.62-	52.55		52.55
036518 NE-Human Resources	3.02		3.02	4.31		4.31
037018 CCP-Human Resources ODI						
Total: CAPEX	208.01-		208.01-	304.61		304.61
Total: 0328 SC-CORP Human Resources	13,997.10		13,997.10	31,015.57		31,015.57
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5,127.71		5,127.71	9,387.64		9,387.64
033015 WE-Legal	7.43		7.43	22.17		22.17
033515 CE-Legal	55.58		55.58	121.03		121.03
035015 SE-Legal	5,495.43		5,495.43	10,859.71		10,859.71
036515 NE-Legal	.43		.43	19.61		19.61
Total: OPEX	10,686.58		10,686.58	20,410.16		20,410.16
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	40.35		40.35	179.64		179.64
033015 WE-Legal						
033515 CE-Legal	7.37		7.37	7.37		7.37
035015 SE-Legal	38.31		38.31	66.66		66.66
036515 NE-Legal	7.51		7.51	10.64		10.64
Total: CAPEX	93.54		93.54	264.31		264.31
Total: 0329 SC-CORP Legal	10,780.12		10,780.12	20,674.47		20,674.47
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,009.29		1,009.29	1,813.98		1,813.98
Total: OPEX	1,009.29		1,009.29	1,813.98		1,813.98
CAPEX						
032037 CORP-Investor Relations	7.42		7.42	36.48		36.48
Total: CAPEX	7.42		7.42	36.48		36.48
Total: 0337 SC-Corp IR	1,016.71		1,016.71	1,850.46		1,850.46
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	2,431.65	2,431.65		7,808.38		7,808.38
034070 CCA-Call Handling	19,813.85	19,813.85		40,084.33		40,084.33
034071 CCA-Billing	14,143.50	14,143.50		28,041.80		28,041.80
034072 CCA-Collections	7,722.53	7,722.53		17,696.90		17,696.90
034073 CCA-Operations & Performance	15,069.38	15,069.38		30,000.41		30,000.41
034074 CCA-Business Services	2,524.84	2,524.84		5,077.59		5,077.59
034075 CCA-Education & Development	2,622.36	2,622.36		5,224.54		5,224.54
Total:	64,328.11	64,328.11		133,933.95		133,933.95
CAPEX						
034005 CCA-Administration	5.33-	5.33-		18.85		18.85
034070 CCA-Call Handling	47.01-	47.01-		7.02-		7.02-
034071 CCA-Billing	40.14-	40.14-		5.14-		5.14-
034072 CCA-Collections	12.17-	12.17-		1.61-		1.61-
034073 CCA-Operations & Performance	43.12-	43.12-		3.27		3.27
034074 CCA-Business Services	6.75-	6.75-		1.00-		1.00-
034075 CCA-Education & Development	6.94-	6.94-		1.12-		1.12-
Total: CAPEX	161.46-	161.46-		6.23		6.23
Total: 0340 SC-CSC Alton OH Location	64,166.65	64,166.65		133,940.18		133,940.18
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	12,451.44	12,451.44		22,906.61		22,906.61
Total:	12,451.44	12,451.44		22,906.61		22,906.61
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	12,451.44	12,451.44		22,906.61		22,906.61
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,309.61-	1,309.61-		1,924.84		1,924.84
032046 CORP-3906 Church Road	1,095.98	1,095.98		1,918.03		1,918.03
032062 CORP-Building Services	13,839.68	13,839.68		26,963.07		26,963.07
032063 CORP-Building Services Woodcre	3,083.22	3,083.22		9,211.16		9,211.16
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	.05	.05		1.75		1.75

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0362 SC-CORP Property

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
CAPEX						
Total: OPEX	16,709.32		16,709.32	40,018.85		40,018.85
CAPEX						
032042 CORP-1000 Voorhees Building	13.23-		13.23-	10.52		10.52
032046 CORP-3906 Church Road	1,470.83		1,470.83	2,575.38		2,575.38
032062 CORP-Building Services	268.92		268.92	1,806.77		1,806.77
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	.76		.76	1.04		1.04
Total: CAPEX	1,727.28		1,727.28	4,393.71		4,393.71
Total: 0362 SC-CORP Property	18,436.60		18,436.60	44,412.56		44,412.56
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	2,753.39		2,753.39	4,085.24		4,085.24
035001 SE-Production	31.36-		31.36-			
035002 SE-Network	1,067.58		1,067.58	1,646.52		1,646.52
035003 SE-Customer Relations	13,568.25		13,568.25	27,601.56		27,601.56
035005 SE-Administration	6,659.51		6,659.51	18,035.40		18,035.40
035011 SE-Environmental Mgmt	191.79-		191.79-			
035014 SE-Engineering	431.29		431.29	849.98		849.98
036501 NE-Production	18.96		18.96	24.92		24.92
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	17.29-		17.29-			
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	24,258.54		24,258.54	52,243.62		52,243.62
CAPEX						
032023 CORP-Eastern Division Ops	6.44		6.44	31.32		31.32
035001 SE-Production	.55-		.55-			
035002 SE-Network	13.58		13.58	24.14		24.14
035003 SE-Customer Relations	98.03		98.03	193.59		193.59
035005 SE-Administration	117.27		117.27	272.25		272.25
035011 SE-Environmental Mgmt	.31-		.31-			
035014 SE-Engineering	20.89		20.89	100.25		100.25
036501 NE-Production	32.00		32.00	32.97		32.97
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration	2.83-		2.83-			
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	284.52		284.52	654.52		654.52

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0364 SC-CORP Busn Transformation

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0364 SC-CORP Busn Transformation						
OPEX						
Total: 0363 SC-CORP Eastern Division Ops	24,543.06		24,543.06	52,898.14		52,898.14
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	783.93-		783.93-	64.01		64.01
Total: OPEX	783.93-		783.93-	64.01		64.01
CAPEX						
032040 CORP-Business Transformation	9,863.41		9,863.41	12,914.99		12,914.99
Total: CAPEX	9,863.41		9,863.41	12,914.99		12,914.99
Total: 0364 SC-CORP Busn Transformation	9,079.48		9,079.48	12,979.00		12,979.00
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	90.35-		90.35-	221.77		221.77
033001 WE-Production	.07-		.07-			
033002 WE-Network	2.06-		2.06-			
033003 WE-Customer Relations	44.26		44.26	46.90		46.90
033004 WE-Technical Services	.01		.01			
033005 WE-Administration	9.99		9.99	73.77		73.77
033006 WE-Service Delivery	17.16-		17.16-	4.69		4.69
033011 WE-Environmental Mgmt	.61		.61	1.14		1.14
033014 WE-Engineering	8.29		8.29	13.86		13.86
033028 WE-Asset Planning	1.19-		1.19-			
033501 CE-Production	3.47		3.47	6.33		6.33
033502 CE-Network	16.25		16.25	26.82		26.82
033503 CE-Customer Relations	92.04		92.04	154.33		154.33
033505 CE-Administration	240.34		240.34	470.52		470.52
033511 CE-Environmental Mgmt	6.99		6.99	12.78		12.78
033514 CE-Engineering	32.93		32.93	62.69		62.69
Total: OPEX	344.35		344.35	1,095.60		1,095.60
CAPEX						
032024 Corp-Western Division Ops	1.76-		1.76-	34.82		34.82
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production	.46		.46	.46		.46
033502 CE-Network	2.16		2.16	2.16		2.16
033503 CE-Customer Relations	9.27		9.27	9.27		9.27
033505 CE-Administration	33.15		33.15	33.15		33.15

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0366 SC-Corp Western Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
033511 CE-Environmental Mgmt	.93		.93	.93		.93
033514 CE-Engineering	4.37		4.37	4.37		4.37
Total: CAPEX	48.58		48.58	85.16		85.16
Total: 0366 SC-Corp Western Division Ops	392.93		392.93	1,180.76		1,180.76
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,178.27		3,178.27	4,806.61		4,806.61
Total: OPEX	3,178.27		3,178.27	4,806.61		4,806.61
CAPEX						
032026 CORP-Regulated Ops	36.93		36.93	83.79		83.79
Total: CAPEX	36.93		36.93	83.79		83.79
Total: 0367 SC-Corp Regulated Ops	3,215.20		3,215.20	4,890.40		4,890.40
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	.23-		.23-	.58		.58
032069 CORP-Regulatory UFS	919.49		919.49	1,464.25		1,464.25
Total: OPEX	919.26		919.26	1,464.83		1,464.83
CAPEX						
032050 CORP-Backfill Reg App	.01		.01	.12-		.12-
032069 CORP-Regulatory UFS	6.04		6.04	26.64		26.64
Total: CAPEX	6.05		6.05	26.52		26.52
Total: 0369 SC-CORP Regulatory	925.31		925.31	1,491.35		1,491.35
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	73.41-		73.41-	3,020.15		3,020.15
037070 CCP-Call Handling	22,502.54		22,502.54	45,172.39		45,172.39
037073 CCP-Operations and Support	5,911.76		5,911.76	11,315.32		11,315.32
037075 CCP-Education & Development	771.05		771.05	1,572.91		1,572.91
Total:	29,111.94		29,111.94	61,080.77		61,080.77
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0370 SC-CSC Pensacola OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
CAPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	29,111.94		29,111.94	61,080.77		61,080.77
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	236.77		236.77	371.86		371.86
Total: OPEX	236.77		236.77	371.86		371.86
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	236.77		236.77	371.86		371.86
0398 SC-CORP Other						
032000 CORP-Balance Sheet	121,388.57		121,388.57	125,033.88		125,033.88
Total:	121,388.57		121,388.57	125,033.88		125,033.88
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	278.21		278.21	576.90		576.90
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	3,627.86-		3,627.86-	8,169.10		8,169.10
Total: OPEX	3,349.65-		3,349.65-	8,746.00		8,746.00
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						

Data Selection Values
Period: 02 Year: 09
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month			Year-To-Date		
	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
CAPEX						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	5.41		5.41	20.30		20.30
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	42.31		42.31	369.41		369.41
Total: CAPEX	47.72		47.72	389.71		389.71
Total: 0398 SC-CORP Other	118,086.64		118,086.64	134,169.59		134,169.59
Total: 26 Tennessee-American Water Co.	354,182.70		354,182.70	800,769.01		800,769.01
Total: D Southeastern Region	354,182.70		354,182.70	800,769.01		800,769.01
Total: Grand Total :	354,182.70		354,182.70	800,769.01		800,769.01

Data Selection Values
Year: 09 Period: 03 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	532.03	16,796.39	10,650.27	27,446.66
Administration	59.57	3,475.76	9,863.79-	6,388.03-
Audit	25.67	1,259.74	1,342.64	2,602.38
Communications	146.30	7,024.64	9,173.51	16,198.15
Legal	66.49	4,337.95	8,220.95	12,558.90
Engineering	.14	60.22	646.47	706.69
Finance	680.38	31,075.32	31,197.22	62,272.54
Human Resources	126.16	5,485.31	12,186.17	17,671.48
Information Systems	543.12	22,913.33	29,847.87	52,761.20
Operations	255.57	12,872.22	16,799.61	29,671.83
Rates & Revenue	46.31	1,842.07	3,209.37	5,051.44
Risk Management	4.23-	148.11-	980.97	832.86
Water Quality	179.39	5,359.60	6,122.36	11,481.96
Customer Service	2,535.66	46,934.99	49,018.83	95,953.82
TOTAL:	5,192.56	159,289.43	169,532.45	328,821.88

TOTAL CURRENT MONTH CHARGES	328,821.88
LESS: PAYMENT-PRIOR EST. BILLING	354,182.70-
NET AMOUNT PAYABLE (RECEIVABLE)	25,360.82-
PLUS: EST. CURRENT MONTH BILLING	328,821.88
	303,461.06

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	67,042.79		67,042.79	64,879.02		64,879.02
Total:	67,042.79		67,042.79	64,879.02		64,879.02
Total: 0003 AW Service Co.	67,042.79		67,042.79	64,879.02		64,879.02
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,865.31		2,865.31	11,732.91		11,732.91
033020 WE-Business Development	.47		.47	34.54		34.54
033520 CE-Business Development	4.68		4.68	64.72		64.72
035020 SE-Business Development	2,533.13		2,533.13	14,598.98		14,598.98
036520 NE-Business Development	2.82		2.82	6.50		6.50
Total: OPEX	5,406.41		5,406.41	26,437.65		26,437.65
CAPEX						
032020 CORP-Corporate Bus Development	24.20		24.20	145.66		145.66
033020 WE-Business Development						
033520 CE-Business Development	.02		.02	3.02		3.02
035020 SE-Business Development	21.30		21.30	87.57		87.57
036520 NE-Business Development	.01		.01			
Total: CAPEX	45.53		45.53	236.25		236.25
Total: 0320 SC-CORP Bus Develop	5,451.94		5,451.94	26,673.90		26,673.90
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,590.44		2,590.44	11,996.22		11,996.22
Total: OPEX	2,590.44		2,590.44	11,996.22		11,996.22
CAPEX						
032060 CORP-Audit	11.94		11.94	57.89		57.89
Total: CAPEX	11.94		11.94	57.89		57.89
Total: 0321 SC-CORP Audit	2,602.38		2,602.38	12,054.11		12,054.11
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	1,009.98		1,009.98	4,539.17		4,539.17
032025 CORP-External Affairs	1,709.03		1,709.03	8,040.16		8,040.16
032068 CORP-Marketing	2,464.32		2,464.32	12,338.65		12,338.65
032085 CORP-External Communications	1,940.80		1,940.80	9,076.23		9,076.23
032086 CORP-Internal Communications	875.24		875.24	3,179.34		3,179.34
032087 CORP-Corp Social Resp	313.07		313.07	1,968.95		1,968.95
033025 WE-External Affairs	4.67		4.67	22.59		22.59
033525 CE-External Affairs	27.85		27.85	167.79		167.79
035025 SE-External Affairs	7,773.44		7,773.44	36,367.77		36,367.77
036525 NE-External Affairs	12.09		12.09	17.04		17.04
Total: OPEX	16,130.49		16,130.49	75,717.69		75,717.69
CAPEX						
032022 CORP-Government Affairs	5.64		5.64	28.74		28.74

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0322 SC-CORP External Affairs

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	16.20		16.20	94.46		94.46
032068 CORP-Marketing	9.86		9.86	46.02		46.02
032085 CORP-External Communications	6.73		6.73	31.58		31.58
032086 CORP-Internal Communications	2.77		2.77	13.71		13.71
032087 CORP-Corp Social Resp	4.38		4.38	8.12		8.12
033025 WE-External Affairs						
033525 CE-External Affairs	1.74		1.74	8.84		8.84
035025 SE-External Affairs	19.52		19.52	63.83		63.83
036525 NE-External Affairs	.82		.82	3.63		3.63
Total: CAPEX	67.66		67.66	298.93		298.93
Total: 0322 SC-CORP External Affairs	16,198.15		16,198.15	76,016.62		76,016.62
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru	5.56-		5.56-	2.11-		2.11-
032010 CORP-Supply Chain-Sourcing	4,122.72		4,122.72	18,539.25		18,539.25
033010 WE-Supply Chain	.83		.83	.88		.88
033510 CE-Supply Chain	57.09		57.09	289.04		289.04
035010 SE-Supply Chain	933.38		933.38	5,379.24		5,379.24
036510 NE-Supply Chain	60.52-		60.52-	31.56-		31.56-
Total:	5,047.94		5,047.94	24,174.74		24,174.74
CAPEX						
032009 CORP-Supply Chain-Pass Thru	5.59-		5.59-	2.49		2.49
032010 CORP-Supply Chain-Sourcing	2,721.25		2,721.25	14,151.95		14,151.95
033010 WE-Supply Chain						
033510 CE-Supply Chain	52.00		52.00	246.34		246.34
035010 SE-Supply Chain	412.63		412.63	1,730.43		1,730.43
036510 NE-Supply Chain	32.96		32.96	100.41		100.41
Total: CAPEX	3,213.25		3,213.25	16,231.62		16,231.62
Total: 0323 SC-Supply Chain Location	8,261.19		8,261.19	40,406.36		40,406.36
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	495.23	495.23		1,886.48	1,886.48	
032031 CORP-Service Desk	2,873.57	2,873.57		9,876.55	9,876.55	
032032 CORP-ITS-BAD-Core Shared	2,587.37	2,587.37		9,505.40	9,505.40	
032033 Chg Ctrl & Desktop Automation	564.64	564.64		2,880.90	2,880.90	
032034 CORP-ITS Appl Adm & Security	742.11	742.11		5,278.21	5,278.21	
032035 CORP-ITS Sec Arch & Strategy	725.33	725.33		3,642.96	3,642.96	
032071 CORP-ITS Admin	2,006.36	2,006.36		2,816.06-	2,816.06-	
032072 CORP-ITS PMO	1,980.83	1,980.83		10,661.45	10,661.45	
032073 CORP-ITS Infra/Oper Admin	633.04	633.04		4,274.38	4,274.38	
032074 CORP-ITS Production	4,810.26	4,810.26		71,133.55	71,133.55	
032075 CORP-Enterprise Server	6,770.73	6,770.73		48,454.20	48,454.20	
032076 CORP-Communications	6,727.88	6,727.88		33,442.45	33,442.45	
032077 CORP-ITS Security Operations	1,813.44	1,813.44		9,809.95	9,809.95	
032078 CORP-ITS Adm Business Appl Dev	1,133.68	1,133.68		6,335.35	6,335.35	
032079 CORP-ITS-BAD-Middle Office App	1,343.92	1,343.92		20,560.32	20,560.32	
032080 CORP-ITS-BAD-Back Office Apps	3,177.64	3,177.64		18,359.67	18,359.67	
032081 CORP-ITS-BAD-Quality&Methodlgy	1,630.66	1,630.66		7,404.35	7,404.35	
032082 CORP-ITS-BAD-Customer Facing	2,140.55	2,140.55		9,174.47	9,174.47	
032083 CORP-ITS-BAD-Field Svc Apps	2,730.82	2,730.82		9,639.10	9,639.10	

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
032093 CORP-ITS-Architecture	2,295.79		2,295.79	11,113.28		11,113.28
033531 CE-Western CS & S	759.27		759.27	7,729.56		7,729.56
035031 SE-ITS Client Relations	494.03-		494.03-	1,142.62		1,142.62
036531 NE-Eastern CS & S	4,998.49		4,998.49	14,856.48		14,856.48
Total:	52,447.58		52,447.58	314,345.62		314,345.62
CAPEX						
032030 CORP-ITS Client Rel Admin	1.10		1.10	5.34		5.34
032031 CORP-Service Desk	14.67		14.67	31.25		31.25
032032 CORP-ITS-BAD-Core Shared	13.58		13.58	25.91		25.91
032033 Chg Ctrl & Desktop Automation	1.05		1.05	6.97		6.97
032034 CORP-ITS Appl Adm & Security	.85-		.85-	6.01		6.01
032035 CORP-ITS Sec Arch & Strategy	1.48		1.48	5.61		5.61
032071 CORP-ITS Admin	13.57-		13.57-	18.03		18.03
032072 CORP-ITS PMO	151.70		151.70	793.06		793.06
032073 CORP-ITS Infra/Oper Admin	1.75		1.75	7.89		7.89
032074 CORP-ITS Production	26.94		26.94	501.58		501.58
032075 CORP-Enterprise Server	28.47		28.47	215.11		215.11
032076 CORP-Communications	19.25		19.25	79.23		79.23
032077 CORP-ITS Security Operations	3.33		3.33	17.25		17.25
032078 CORP-ITS Adm Business Appl Dev	1.63		1.63	16.16		16.16
032079 CORP-ITS-BAD-Middle Office App	.78		.78	71.24		71.24
032080 CORP-ITS-BAD-Back Office Apps	8.16		8.16	62.20		62.20
032081 CORP-ITS-BAD-Quality&Methodlgy	2.73		2.73	9.85		9.85
032082 CORP-ITS-BAD-Customer Facing	2.67		2.67	13.33		13.33
032083 CORP-ITS-BAD-Field Svc Apps	12.08		12.08	38.08		38.08
032093 CORP-ITS-Architecture	32.71		32.71	144.17		144.17
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	6.22		6.22	40.46		40.46
035031 SE-ITS Client Relations	8.88-		8.88-	15.16		15.16
036531 NE-Eastern CS & S	6.62		6.62	254.57		254.57
Total: CAPEX	313.62		313.62	2,378.46		2,378.46
Total: 0324 SC-ITS Location	52,761.20		52,761.20	316,724.08		316,724.08
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	3,648.46		3,648.46	15,254.96		15,254.96
032505 SSC-Administration	3,996.92		3,996.92	21,998.57		21,998.57
032570 SSC-General Accounting	5,314.76		5,314.76	24,975.73		24,975.73
032571 SSC-Tax	2,272.19		2,272.19	10,695.76		10,695.76
032572 SSC-Business Support Services	1,949.29		1,949.29	9,772.07		9,772.07
032574 SSC-Rates & Regulation	2,755.06		2,755.06	11,547.27		11,547.27
032575 SSC-Cash Management	3,460.33		3,460.33	16,398.19		16,398.19
032577 SSC-Utility Plant Accounting	3,224.26		3,224.26	14,420.02		14,420.02
032578 SSC-Project Management	619.45		619.45	2,652.20		2,652.20
032579 SSC-Employee Services	4,270.57		4,270.57	19,052.61		19,052.61
032580 SSC-AWE	455.23		455.23	1,354.57		1,354.57
Total:	31,966.52		31,966.52	148,121.95		148,121.95
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	31,966.52		31,966.52	148,121.95		148,121.95
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,759.50		2,759.50	13,317.66		13,317.66
032016 CORP-Maintenance Services	386.21		386.21	1,971.60		1,971.60
032019 CORP-Operational Risk	1,752.32		1,752.32	8,370.76		8,370.76

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month			Year-To-Date		
	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
032064 CORP-Operational Performance	1,346.29		1,346.29	6,085.79		6,085.79
032065 CORP-Asset Management	367.15		367.15	1,901.88		1,901.88
032066 CORP-Innov & Env Stewardship	504.67		504.67	12,586.77		12,586.77
033016 WE-Maintenance	299.26		299.26	1,584.74		1,584.74
033019 WE-Operational Risk	1.86		1.86	10.38		10.38
033516 CE-Maintenance	38.71		38.71	338.41		338.41
033519 CE-Operational Risk	112.18		112.18	628.32		628.32
035016 SE-Maintenance	4,759.05		4,759.05	40,798.01		40,798.01
035019 SE-Operational Risk	1,278.55-		1,278.55-	820.29		820.29
036516 NE-Maintenance	89.73		89.73	252.70		252.70
036519 NE-Operational Risk	10.08		10.08	29.21		29.21
036550 CORP-COE-Engineering	409.05		409.05	1,384.03		1,384.03
036551 CORP-COE-Technical Services	743.61		743.61	2,019.71		2,019.71
Total: OPEX	12,301.12		12,301.12	92,100.26		92,100.26
CAPEX						
032011 CORP-Chief Operating Officer	491.40		491.40	1,940.31		1,940.31
032016 CORP-Maintenance Services	7.03		7.03	30.50		30.50
032019 CORP-Operational Risk	242.71		242.71	1,260.09		1,260.09
032064 CORP-Operational Performance	427.35		427.35	1,891.09		1,891.09
032065 CORP-Asset Management	2,128.85		2,128.85	11,078.45		11,078.45
032066 CORP-Innov & Env Stewardship	170.20-		170.20-	5,304.40		5,304.40
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	2.13		2.13	13.14		13.14
033519 CE-Operational Risk	1.81		1.81	10.30		10.30
035016 SE-Maintenance	17.02-		17.02-	59.59		59.59
035019 SE-Operational Risk	11.98-		11.98-	.34		.34
036516 NE-Maintenance	.48		.48	1.42		1.42
036519 NE-Operational Risk	2.43		2.43	12.77		12.77
036550 CORP-COE-Engineering	1,923.19		1,923.19	10,784.86		10,784.86
036551 CORP-COE-Technical Services	1,714.62		1,714.62	9,566.22		9,566.22
Total: CAPEX	6,742.80		6,742.80	41,953.48		41,953.48
Total: 0326 SC-CORP Operations	19,043.92		19,043.92	134,053.74		134,053.74
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,831.34		3,831.34	17,960.61		17,960.61
032017 CORP-Planning & Reporting	5,750.19		5,750.19	27,514.19		27,514.19
032027 CORP-Reporting & Compliance	89.06		89.06	28,292.54		28,292.54
032047 CORP-Income Tax	4,039.10		4,039.10	19,402.34		19,402.34
032057 CORP-Treasury	3,761.00		3,761.00	15,284.45		15,284.45
033007 WE-Finance	214.37		214.37	587.74		587.74
033507 CE-Finance	74.84		74.84	883.52		883.52

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	30,160.13		30,160.13	140,528.52		140,528.52
036507 NE-Finance	.49		.49	49.15		49.15
Total: OPEX	47,920.52		47,920.52	250,503.06		250,503.06
CAPEX						
032007 CORP-Finance	32.08		32.08	188.75		188.75
032017 CORP-Planning & Reporting	36.25		36.25	234.89		234.89
032027 CORP-Reporting & Compliance	11.29		11.29	56.25		56.25
032047 CORP-Income Tax						
032057 CORP-Treasury	35.78		35.78	170.46		170.46
033007 WE-Finance						
033507 CE-Finance	6.12		6.12	36.07		36.07
035007 SE-Finance	317.55		317.55	1,214.36		1,214.36
036507 NE-Finance	5.50		5.50	24.45		24.45
Total: CAPEX	444.57		444.57	1,925.23		1,925.23
Total: 0327 SC-CORP Finance	48,365.09		48,365.09	252,428.29		252,428.29
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,898.30		2,898.30	12,109.81		12,109.81
032003 CORP-HR Talent Development	1,238.75		1,238.75	5,911.01		5,911.01
032004 CORP-HR Labor Relations	870.61		870.61	3,840.51		3,840.51
032006 CORP-Business Center HR	1,388.40		1,388.40	8,001.69		8,001.69
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,542.24		1,542.24	5,937.14		5,937.14
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	5,299.77		5,299.77	12,295.32		12,295.32
032028 CORP-ED Human Resources				2,770.91		2,770.91
032038 CORP-WD Human Resources	1,291.54		1,291.54	3,183.41		3,183.41
033018 WE-Human Resources	.88		.88	3.25		3.25
033518 CE-Human Resources	139.95		139.95	421.25		421.25
034018 CCA-Human Resources	1,558.60		1,558.60	8,877.82		8,877.82
035018 SE-Human Resources	1,049.79-		1,049.79-	3,596.96		3,596.96
036518 NE-Human Resources	.07-		.07-	11.56		11.56
037018 CCP-Human Resources ODI						
Total: OPEX	15,179.18		15,179.18	66,960.64		66,960.64
032014 CORP-Benefits Service Center	2,430.57		2,430.57	11,657.18		11,657.18
Total:	2,430.57		2,430.57	11,657.18		11,657.18
CAPEX						
032002 CORP-HR Comp/Benefits	16.83		16.83	90.40		90.40
032003 CORP-HR Talent Development	17.46		17.46	47.07		47.07
032004 CORP-HR Labor Relations	7.34		7.34	26.36		26.36
032006 CORP-Business Center HR	8.89		8.89	71.38		71.38

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0328 SC-CORP Human Resources

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	8.84		8.84	50.34		50.34
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	6.52		6.52	45.88		45.88
032028 CORP-ED Human Resources				1.10		1.10
032038 CORP-WD Human Resources	31.22		31.22	63.87		63.87
033018 WE-Human Resources						
033518 CE-Human Resources	.20-		.20-	4.89		4.89
034018 CCA-Human Resources	11.91-		11.91-	33.19		33.19
035018 SE-Human Resources	22.43-		22.43-	17.42		17.42
036518 NE-Human Resources	.83-		.83-	3.48		3.48
037018 CCP-Human Resources ODI						
Total: CAPEX	61.73		61.73	455.38		455.38
Total: 0328 SC-CORP Human Resources	17,671.48		17,671.48	79,073.20		79,073.20
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	6,911.03		6,911.03	27,525.42		27,525.42
033015 WE-Legal	4.56		4.56	24.67		24.67
033515 CE-Legal	39.78		39.78	397.34		397.34
035015 SE-Legal	5,507.74		5,507.74	27,232.72		27,232.72
036515 NE-Legal	.04		.04	14.34		14.34
Total: OPEX	12,463.15		12,463.15	55,194.49		55,194.49
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	48.64		48.64	281.02		281.02
033015 WE-Legal						
033515 CE-Legal	2.98		2.98	18.75		18.75
035015 SE-Legal	43.70		43.70	169.51		169.51
036515 NE-Legal	.43		.43	11.07		11.07
Total: CAPEX	95.75		95.75	480.35		480.35
Total: 0329 SC-CORP Legal	12,558.90		12,558.90	55,674.84		55,674.84
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,079.83		1,079.83	4,845.97		4,845.97
Total: OPEX	1,079.83		1,079.83	4,845.97		4,845.97
CAPEX						
032037 CORP-Investor Relations	7.77		7.77	53.97		53.97
Total: CAPEX	7.77		7.77	53.97		53.97
Total: 0337 SC-Corp IR	1,087.60		1,087.60	4,899.94		4,899.94
0340 SC-CSC Alton OH Location						
OPEX						

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	5,101.54	5,101.54		23,284.01	23,284.01	
034070 CCA-Call Handling	19,704.85	19,704.85		96,041.84	96,041.84	
034071 CCA-Billing	13,708.24	13,708.24		66,585.53	66,585.53	
034072 CCA-Collections	6,216.30	6,216.30		35,648.17	35,648.17	
034073 CCA-Operations & Performance	2,052.62	2,052.62		49,679.23	49,679.23	
034074 CCA-Business Services	2,853.22	2,853.22		12,984.29	12,984.29	
034075 CCA-Education & Development	2,281.35	2,281.35		11,736.44	11,736.44	
Total:	51,918.12	51,918.12		295,959.51	295,959.51	
CAPEX						
034005 CCA-Administration	4.62	4.62		44.95	44.95	
034070 CCA-Call Handling	9.12	9.12		27.17	27.17	
034071 CCA-Billing	44.33	44.33		226.73	226.73	
034072 CCA-Collections	2.34	2.34		7.96	7.96	
034073 CCA-Operations & Performance	2.28	2.28		28.15	28.15	
034074 CCA-Business Services	1.39	1.39		4.17	4.17	
034075 CCA-Education & Development	.85	.85		.94	.94	
Total: CAPEX	64.93	64.93		340.07	340.07	
Total: 0340 SC-CSC Alton OH Location	51,983.05	51,983.05		296,299.58	296,299.58	
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	11,132.32	11,132.32		54,543.74	54,543.74	
Total:	11,132.32	11,132.32		54,543.74	54,543.74	
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	11,132.32	11,132.32		54,543.74	54,543.74	
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	945.35	945.35		4,894.62	4,894.62	
032046 CORP-3906 Church Road	907.09	907.09		4,607.39	4,607.39	

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
032062 CORP-Building Services	12,199.58		12,199.58	67,062.45		67,062.45
032063 CORP-Building Services Woodcre	5,177.74		5,177.74	25,650.60		25,650.60
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	.01-		.01-	.08-		.08-
Total: OPEX	19,229.75		19,229.75	102,214.98		102,214.98
CAPEX						
032042 CORP-1000 Voorhees Building	7.08		7.08	34.45		34.45
032046 CORP-3906 Church Road	916.79		916.79	6,158.30		6,158.30
032062 CORP-Building Services	294.46		294.46	2,618.30		2,618.30
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	.06-		.06-	.98		.98
Total: CAPEX	1,218.27		1,218.27	8,812.03		8,812.03
Total: 0362 SC-CORP Property	20,448.02		20,448.02	111,027.01		111,027.01
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,552.67		1,552.67	8,360.61		8,360.61
035001 SE-Production						
035002 SE-Network	1,246.47		1,246.47	4,884.30		4,884.30
035003 SE-Customer Relations	14,419.88		14,419.88	69,306.77		69,306.77
035005 SE-Administration	3,079.18		3,079.18	38,181.68		38,181.68
035011 SE-Environmental Mgmt						
035014 SE-Engineering	581.69		581.69	2,408.89		2,408.89
036501 NE-Production	.05-		.05-	23.94		23.94
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	20,879.84		20,879.84	123,166.19		123,166.19
CAPEX						
032023 CORP-Eastern Division Ops	14.44		14.44	57.65		57.65
035001 SE-Production						
035002 SE-Network	21.17		21.17	68.94		68.94
035003 SE-Customer Relations	123.55		123.55	495.95		495.95
035005 SE-Administration	54.18		54.18	564.34		564.34
035011 SE-Environmental Mgmt						
035014 SE-Engineering	70.51		70.51	353.79		353.79
036501 NE-Production	.62-		.62-	32.35		32.35
036502 NE-Network						
036503 NE-Customer Field Services						

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0363 SC-CORP Eastern Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	283.23		283.23	1,573.02		1,573.02
Total: 0363 SC-CORP Eastern Division Ops	21,163.07		21,163.07	124,739.21		124,739.21
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	8.08		8.08	140.92		140.92
032051 CORP-Bsns Trans-Procure To Pay				62.32		62.32
032052 CORP-Bsns Trans-Recruit To Ret				113.26		113.26
032053 CORP-Bsns Trans-Record To Rpt				1.77		1.77
032054 CORP-Bsns Trans-Order To Cash				90.75		90.75
032055 CORP-Bsns Trans-Plan, Bld, Ret				68.92		68.92
032056 CORP-Bsns Trans-Ord To Compl				70.30		70.30
Total: OPEX	8.08		8.08	548.24		548.24
CAPEX						
032040 CORP-Business Transformation	9,351.44		9,351.44	29,340.13		29,340.13
032051 CORP-Bsns Trans-Procure To Pay				4,260.73		4,260.73
032052 CORP-Bsns Trans-Recruit To Ret				4,341.24		4,341.24
032053 CORP-Bsns Trans-Record To Rpt				4,470.70		4,470.70
032054 CORP-Bsns Trans-Order To Cash				4,257.79		4,257.79
032055 CORP-Bsns Trans-Plan, Bld, Ret				4,206.31		4,206.31
032056 CORP-Bsns Trans-Ord To Compl				4,530.67		4,530.67
Total: CAPEX	9,351.44		9,351.44	55,407.57		55,407.57
Total: 0364 SC-CORP Busn Transformation	9,359.52		9,359.52	55,955.81		55,955.81
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	141.03-		141.03-	38.19		38.19
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations	35.20-		35.20-	14.76		14.76
033004 WE-Technical Services						
033005 WE-Administration	25.48		25.48	178.44		178.44
033006 WE-Service Delivery	22.75-		22.75-	16.41		16.41
033011 WE-Environmental Mgmt	.31		.31	.02		.02
033014 WE-Engineering	4.63		4.63	25.31		25.31
033028 WE-Asset Planning						
033501 CE-Production	3.48-		3.48-	2.89-		2.89-
033502 CE-Network	20.23		20.23	158.17		158.17
033503 CE-Customer Relations	63.78		63.78	628.27		628.27
033505 CE-Administration	32.43		32.43	1,413.49		1,413.49
033511 CE-Environmental Mgmt	13.80		13.80	84.87		84.87

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
OPEX						
033514 CE-Engineering	46.30		46.30	327.19		327.19
Total: OPEX	4.50		4.50	2,882.23		2,882.23
CAPEX						
032024 Corp-Western Division Ops	3.44-		3.44-	30.64		30.64
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production	.27-		.27-	.33-		.33-
033502 CE-Network	1.56		1.56	8.49		8.49
033503 CE-Customer Relations	4.89		4.89	32.36		32.36
033505 CE-Administration	4.39		4.39	76.27		76.27
033511 CE-Environmental Mgmt	1.06		1.06	4.64		4.64
033514 CE-Engineering	3.56		3.56	184.62		184.62
Total: CAPEX	11.75		11.75	336.69		336.69
Total: 0366 SC-Corp Western Division Ops	16.25		16.25	3,218.92		3,218.92
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,125.51		3,125.51	13,123.66		13,123.66
Total: OPEX	3,125.51		3,125.51	13,123.66		13,123.66
CAPEX						
032026 CORP-Regulated Ops	31.21		31.21	155.98		155.98
Total: CAPEX	31.21		31.21	155.98		155.98
Total: 0367 SC-Corp Regulated Ops	3,156.72		3,156.72	13,279.64		13,279.64
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	4.64		4.64	8.01		8.01
032069 CORP-Regulatory UFS	2,279.76		2,279.76	6,197.13		6,197.13
Total: OPEX	2,284.40		2,284.40	6,205.14		6,205.14
CAPEX						
032050 CORP-Backfill Reg App	.02		.02	.10-		.10-
032069 CORP-Regulatory UFS	11.96		11.96	46.96		46.96
Total: CAPEX	11.98		11.98	46.86		46.86
Total: 0369 SC-CORP Regulatory	2,296.38		2,296.38	6,252.00		6,252.00
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0370 SC-CSC Pensacola OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	1,010.64		1,010.64	8,450.25		8,450.25
037070 CCP-Call Handling	23,091.55		23,091.55	110,035.57		110,035.57
037073 CCP-Operations and Support	3,694.52		3,694.52	26,773.49		26,773.49
037075 CCP-Education & Development	1,597.16		1,597.16	5,821.36		5,821.36
Total:	29,393.87		29,393.87	151,080.67		151,080.67
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	29,393.87		29,393.87	151,080.67		151,080.67
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	60.58		60.58	3,002.98		3,002.98
Total: OPEX	60.58		60.58	3,002.98		3,002.98
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	60.58		60.58	3,002.98		3,002.98
0398 SC-CORP Other						
032000 CORP-Balance Sheet	67,042.79-		67,042.79-	33,193.34		33,193.34
Total:	67,042.79-		67,042.79-	33,193.34		33,193.34

Data Selection Values
Period: 03 Year: 09
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	489.89		489.89	889.44		889.44
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	36,456.63-		36,456.63-	14,848.63		14,848.63
Total: OPEX	35,966.74-		35,966.74-	15,738.07		15,738.07
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	11.79		11.79	29.30		29.30
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	201.32-		201.32-	396.20		396.20
Total: CAPEX	189.53-		189.53-	425.50		425.50
Total: 0398 SC-CORP Other	103,199.06-		103,199.06-	49,356.91		49,356.91
Total: 26 Tennessee-American Water Co.	328,821.88		328,821.88	2,079,762.52		2,079,762.52
Total: D Southeastern Region	328,821.88		328,821.88	2,079,762.52		2,079,762.52
Total: Grand Total :	328,821.88		328,821.88	2,079,762.52		2,079,762.52

Data Selection Values
Year: 09 Period: 04 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	528.14	17,164.92	6,743.91	23,908.83
Administration	60.98	3,763.42	74,514.31	78,277.73
Audit	27.33	1,483.04	1,496.40	2,979.44
Communications	148.08	7,328.06	7,630.50	14,958.56
Legal	59.32	3,745.45	6,116.06	9,861.51
Engineering	3.40	223.37	546.83	770.20
Finance	686.63	32,321.88	36,034.51	68,356.39
Human Resources	137.15	6,543.67	9,733.07	16,276.74
Information Systems	483.81	21,210.57	44,464.99	65,675.56
Operations	293.93	14,585.07	14,983.47	29,568.54
Rates & Revenue	30.32	1,690.39	1,555.22	3,245.61
Risk Management	15.98	804.96	769.95	1,574.91
Water Quality	172.75	5,372.97	8,727.99	14,100.96
Customer Service	2,475.46	46,365.18	50,411.01	96,776.19
TOTAL:	5,123.28	162,602.95	263,728.22	426,331.17

TOTAL CURRENT MONTH CHARGES	426,331.17
LESS: PAYMENT-PRIOR EST. BILLING	328,821.88-
NET AMOUNT PAYABLE (RECEIVABLE)	97,509.29
PLUS: EST. CURRENT MONTH BILLING	426,331.17
	523,840.46

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	122,870.11	122,870.11		64,879.02	64,879.02	
Total:	122,870.11	122,870.11		64,879.02	64,879.02	
Total: 0003 AW Service Co.	122,870.11	122,870.11		64,879.02	64,879.02	
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,512.55	2,512.55		11,732.91	11,732.91	
033020 WE-Business Development	2.40	2.40		34.54	34.54	
033520 CE-Business Development	2.38-	2.38-		64.72	64.72	
035020 SE-Business Development	2,089.45	2,089.45		14,598.98	14,598.98	
036520 NE-Business Development	1.51	1.51		6.50	6.50	
Total: OPEX	4,603.53	4,603.53		26,437.65	26,437.65	
CAPEX						
032020 CORP-Corporate Bus Development	9.52	9.52		145.66	145.66	
033020 WE-Business Development						
033520 CE-Business Development	.09	.09		3.02	3.02	
035020 SE-Business Development	10.00	10.00		87.57	87.57	
036520 NE-Business Development						
Total: CAPEX	19.61	19.61		236.25	236.25	
Total: 0320 SC-CORP Bus Develop	4,623.14	4,623.14		26,673.90	26,673.90	
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,977.96	2,977.96		11,996.22	11,996.22	
Total: OPEX	2,977.96	2,977.96		11,996.22	11,996.22	
CAPEX						
032060 CORP-Audit	1.48	1.48		57.89	57.89	
Total: CAPEX	1.48	1.48		57.89	57.89	
Total: 0321 SC-CORP Audit	2,979.44	2,979.44		12,054.11	12,054.11	
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	850.87	850.87		4,539.17	4,539.17	
032025 CORP-External Affairs	1,588.06	1,588.06		8,040.16	8,040.16	
032068 CORP-Marketing	2,199.67	2,199.67		12,338.65	12,338.65	
032085 CORP-External Communications	1,795.67	1,795.67		9,076.23	9,076.23	
032086 CORP-Internal Communications	399.69	399.69		3,179.34	3,179.34	
032087 CORP-Corp Social Resp	912.18	912.18		1,968.95	1,968.95	
033025 WE-External Affairs	2.15	2.15		22.59	22.59	
033525 CE-External Affairs	33.45	33.45		167.79	167.79	
035025 SE-External Affairs	7,151.17	7,151.17		36,367.77	36,367.77	
036525 NE-External Affairs	.53-	.53-		17.04	17.04	
Total: OPEX	14,932.38	14,932.38		75,717.69	75,717.69	
CAPEX						
032022 CORP-Government Affairs	2.08	2.08		28.74	28.74	

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region
Location: 0322 SC-CORP External Affairs

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	7.27		7.27	94.46		94.46
032068 CORP-Marketing	2.53		2.53	46.02		46.02
032085 CORP-External Communications	2.42		2.42	31.58		31.58
032086 CORP-Internal Communications	.68		.68	13.71		13.71
032087 CORP-Corp Social Resp	1.71		1.71	8.12		8.12
033025 WE-External Affairs						
033525 CE-External Affairs	3.34		3.34	8.84		8.84
035025 SE-External Affairs	6.15		6.15	63.83		63.83
036525 NE-External Affairs				3.63		3.63
Total: CAPEX	26.18		26.18	298.93		298.93
Total: 0322 SC-CORP External Affairs	14,958.56		14,958.56	76,016.62		76,016.62
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru				2.11-		2.11-
032010 CORP-Supply Chain-Sourcing	3,573.16		3,573.16	18,539.25		18,539.25
033010 WE-Supply Chain	2.46-		2.46-	.88		.88
033510 CE-Supply Chain	60.80		60.80	289.04		289.04
035010 SE-Supply Chain	817.93		817.93	5,379.24		5,379.24
036510 NE-Supply Chain	.11-		.11-	31.56-		31.56-
Total:	4,449.32		4,449.32	24,174.74		24,174.74
CAPEX						
032009 CORP-Supply Chain-Pass Thru				2.49		2.49
032010 CORP-Supply Chain-Sourcing	2,489.04		2,489.04	14,151.95		14,151.95
033010 WE-Supply Chain						
033510 CE-Supply Chain	54.11		54.11	246.34		246.34
035010 SE-Supply Chain	349.45		349.45	1,730.43		1,730.43
036510 NE-Supply Chain				100.41		100.41
Total: CAPEX	2,892.60		2,892.60	16,231.62		16,231.62
Total: 0323 SC-Supply Chain Location	7,341.92		7,341.92	40,406.36		40,406.36
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	213.36	213.36		1,886.48	1,886.48	
032031 CORP-Service Desk	2,660.68	2,660.68		9,876.55	9,876.55	
032032 CORP-ITS-BAD-Core Shared	2,641.77	2,641.77		9,505.40	9,505.40	
032033 Chg Ctrl & Desktop Automation	464.24	464.24		2,880.90	2,880.90	
032034 CORP-ITS Appl Adm & Security	345.03-	345.03-		5,278.21	5,278.21	
032035 CORP-ITS Sec Arch & Strategy	517.80	517.80		3,642.96	3,642.96	
032071 CORP-ITS Admin	3,839.74	3,839.74		2,816.06-	2,816.06-	
032072 CORP-ITS PMO	1,639.10	1,639.10		10,661.45	10,661.45	
032073 CORP-ITS Infra/Oper Admin	509.25	509.25		4,274.38	4,274.38	
032074 CORP-ITS Production	20,078.62	20,078.62		71,133.55	71,133.55	
032075 CORP-Enterprise Server	7,826.61	7,826.61		48,454.20	48,454.20	
032076 CORP-Communications	5,670.92	5,670.92		33,442.45	33,442.45	
032077 CORP-ITS Security Operations	1,882.79	1,882.79		9,809.95	9,809.95	
032078 CORP-ITS Adm Business Appl Dev	669.65	669.65		6,335.35	6,335.35	
032079 CORP-ITS-BAD-Middle Office App	2,058.76	2,058.76		20,560.32	20,560.32	
032080 CORP-ITS-BAD-Back Office Apps	2,138.99	2,138.99		18,359.67	18,359.67	
032081 CORP-ITS-BAD-Quality&Methodlgy	1,045.67	1,045.67		7,404.35	7,404.35	
032082 CORP-ITS-BAD-Customer Facing	1,824.20	1,824.20		9,174.47	9,174.47	
032083 CORP-ITS-BAD-Field Svc Apps	3,287.06	3,287.06		9,639.10	9,639.10	

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
032093 CORP-ITS-Architecture	2,443.98		2,443.98	11,113.28		11,113.28
033531 CE-Western CS & S	2,668.65		2,668.65	7,729.56		7,729.56
035031 SE-ITS Client Relations	503.32		503.32	1,142.62		1,142.62
036531 NE-Eastern CS & S	900.19		900.19	14,856.48		14,856.48
Total:	65,140.32		65,140.32	314,345.62		314,345.62
CAPEX						
032030 CORP-ITS Client Rel Admin	1.00		1.00	5.34		5.34
032031 CORP-Service Desk	5.88		5.88	31.25		31.25
032032 CORP-ITS-BAD-Core Shared	5.04		5.04	25.91		25.91
032033 Chg Ctrl & Desktop Automation	.38		.38	6.97		6.97
032034 CORP-ITS Appl Adm & Security	.66-		.66-	6.01		6.01
032035 CORP-ITS Sec Arch & Strategy	1.07		1.07	5.61		5.61
032071 CORP-ITS Admin	4.15		4.15	18.03		18.03
032072 CORP-ITS PMO	190.78		190.78	793.06		793.06
032073 CORP-ITS Infra/Oper Admin	1.25		1.25	7.89		7.89
032074 CORP-ITS Production	177.99		177.99	501.58		501.58
032075 CORP-Enterprise Server	45.15		45.15	215.11		215.11
032076 CORP-Communications	14.79		14.79	79.23		79.23
032077 CORP-ITS Security Operations	1.76		1.76	17.25		17.25
032078 CORP-ITS Adm Business Appl Dev	1.34		1.34	16.16		16.16
032079 CORP-ITS-BAD-Middle Office App	14.82		14.82	71.24		71.24
032080 CORP-ITS-BAD-Back Office Apps	9.90		9.90	62.20		62.20
032081 CORP-ITS-BAD-Quality&Methodlgy	.59		.59	9.85		9.85
032082 CORP-ITS-BAD-Customer Facing	1.59		1.59	13.33		13.33
032083 CORP-ITS-BAD-Field Svc Apps	13.56		13.56	38.08		38.08
032093 CORP-ITS-Architecture	18.40		18.40	144.17		144.17
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	19.00		19.00	40.46		40.46
035031 SE-ITS Client Relations	7.89		7.89	15.16		15.16
036531 NE-Eastern CS & S	.43-		.43-	254.57		254.57
Total: CAPEX	535.24		535.24	2,378.46		2,378.46
Total: 0324 SC-ITS Location	65,675.56		65,675.56	316,724.08		316,724.08
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	3,307.97	3,307.97		15,254.96	15,254.96	
032505 SSC-Administration	3,762.74	3,762.74		21,998.57	21,998.57	
032570 SSC-General Accounting	4,602.71	4,602.71		24,975.73	24,975.73	
032571 SSC-Tax	2,211.61	2,211.61		10,695.76	10,695.76	
032572 SSC-Business Support Services	1,835.03	1,835.03		9,772.07	9,772.07	
032574 SSC-Rates & Regulation	2,120.82	2,120.82		11,547.27	11,547.27	
032575 SSC-Cash Management	4,288.16	4,288.16		16,398.19	16,398.19	
032577 SSC-Utility Plant Accounting	2,681.56	2,681.56		14,420.02	14,420.02	
032578 SSC-Project Management	478.29	478.29		2,652.20	2,652.20	
032579 SSC-Employee Services	3,691.04	3,691.04		19,052.61	19,052.61	
032580 SSC-AWE	72.02	72.02		1,354.57	1,354.57	
Total:	29,051.95	29,051.95		148,121.95	148,121.95	
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	29,051.95	29,051.95		148,121.95	148,121.95	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,311.34	2,311.34		13,317.66	13,317.66	
032016 CORP-Maintenance Services	420.13	420.13		1,971.60	1,971.60	
032019 CORP-Operational Risk	1,511.61	1,511.61		8,370.76	8,370.76	

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
032064 CORP-Operational Performance	1,118.84		1,118.84	6,085.79		6,085.79
032065 CORP-Asset Management	422.19		422.19	1,901.88		1,901.88
032066 CORP-Innov & Env Stewardship	2,829.26		2,829.26	12,586.77		12,586.77
033016 WE-Maintenance	398.53		398.53	1,584.74		1,584.74
033019 WE-Operational Risk	.81		.81	10.38		10.38
033516 CE-Maintenance	77.97		77.97	338.41		338.41
033519 CE-Operational Risk	41.43		41.43	628.32		628.32
035016 SE-Maintenance	9,587.58		9,587.58	40,798.01		40,798.01
035019 SE-Operational Risk	160.92-		160.92-	820.29		820.29
036516 NE-Maintenance	13.57		13.57	252.70		252.70
036519 NE-Operational Risk	.16		.16	29.21		29.21
036550 CORP-COE-Engineering	169.57		169.57	1,384.03		1,384.03
036551 CORP-COE-Technical Services	238.85		238.85	2,019.71		2,019.71
Total: OPEX	18,980.92		18,980.92	92,100.26		92,100.26
CAPEX						
032011 CORP-Chief Operating Officer	342.42		342.42	1,940.31		1,940.31
032016 CORP-Maintenance Services	6.58		6.58	30.50		30.50
032019 CORP-Operational Risk	180.00		180.00	1,260.09		1,260.09
032064 CORP-Operational Performance	279.83		279.83	1,891.09		1,891.09
032065 CORP-Asset Management	2,063.72		2,063.72	11,078.45		11,078.45
032066 CORP-Innov & Env Stewardship	1,351.32		1,351.32	5,304.40		5,304.40
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	4.74		4.74	13.14		13.14
033519 CE-Operational Risk	4.13		4.13	10.30		10.30
035016 SE-Maintenance	11.58-		11.58-	59.59		59.59
035019 SE-Operational Risk	3.92-		3.92-	.34		.34
036516 NE-Maintenance				1.42		1.42
036519 NE-Operational Risk	1.61		1.61	12.77		12.77
036550 CORP-COE-Engineering	1,602.44		1,602.44	10,784.86		10,784.86
036551 CORP-COE-Technical Services	1,651.71		1,651.71	9,566.22		9,566.22
Total: CAPEX	7,473.00		7,473.00	41,953.48		41,953.48
Total: 0326 SC-CORP Operations	26,453.92		26,453.92	134,053.74		134,053.74
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,157.30		3,157.30	17,960.61		17,960.61
032017 CORP-Planning & Reporting	4,487.70		4,487.70	27,514.19		27,514.19
032027 CORP-Reporting & Compliance	4,311.98		4,311.98	28,292.54		28,292.54
032047 CORP-Income Tax	3,362.46		3,362.46	19,402.34		19,402.34
032057 CORP-Treasury	3,016.89		3,016.89	15,284.45		15,284.45
033007 WE-Finance	22.73-		22.73-	587.74		587.74
033507 CE-Finance	124.49		124.49	883.52		883.52

TN-COC-01-Q12-ATTACHMENT
Page 360 of 623

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	25,984.99		25,984.99	140,528.52		140,528.52
036507 NE-Finance	11.72-		11.72-	49.15		49.15
Total: OPEX	44,411.36		44,411.36	250,503.06		250,503.06
CAPEX						
032007 CORP-Finance	11.56		11.56	188.75		188.75
032017 CORP-Planning & Reporting	9.41		9.41	234.89		234.89
032027 CORP-Reporting & Compliance	2.40		2.40	56.25		56.25
032047 CORP-Income Tax						
032057 CORP-Treasury	12.21		12.21	170.46		170.46
033007 WE-Finance						
033507 CE-Finance	12.31		12.31	36.07		36.07
035007 SE-Finance	195.94		195.94	1,214.36		1,214.36
036507 NE-Finance				24.45		24.45
Total: CAPEX	243.83		243.83	1,925.23		1,925.23
Total: 0327 SC-CORP Finance	44,655.19		44,655.19	252,428.29		252,428.29
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,537.35		2,537.35	12,109.81		12,109.81
032003 CORP-HR Talent Development	1,272.88		1,272.88	5,911.01		5,911.01
032004 CORP-HR Labor Relations	638.75		638.75	3,840.51		3,840.51
032006 CORP-Business Center HR	1,529.12		1,529.12	8,001.69		8,001.69
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,690.98		1,690.98	5,937.14		5,937.14
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1,327.85		1,327.85	12,295.32		12,295.32
032028 CORP-ED Human Resources	1,201.37		1,201.37	2,770.91		2,770.91
032038 CORP-WD Human Resources	821.55		821.55	3,183.41		3,183.41
033018 WE-Human Resources	8.07-		8.07-	3.25		3.25
033518 CE-Human Resources	92.75		92.75	421.25		421.25
034018 CCA-Human Resources	1,768.22		1,768.22	8,877.82		8,877.82
035018 SE-Human Resources	1,185.30		1,185.30	3,596.96		3,596.96
036518 NE-Human Resources	.31-		.31-	11.56		11.56
037018 CCP-Human Resources ODI						
Total: OPEX	14,057.74		14,057.74	66,960.64		66,960.64
032014 CORP-Benefits Service Center	2,195.63		2,195.63	11,657.18		11,657.18
Total:	2,195.63		2,195.63	11,657.18		11,657.18
CAPEX						
032002 CORP-HR Comp/Benefits	6.23		6.23	90.40		90.40
032003 CORP-HR Talent Development	8.84		8.84	47.07		47.07
032004 CORP-HR Labor Relations	1.57		1.57	26.36		26.36
032006 CORP-Business Center HR	2.75		2.75	71.38		71.38

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region
Location: 0328 SC-CORP Human Resources

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	3.87		3.87	50.34		50.34
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1.14		1.14	45.88		45.88
032028 CORP-ED Human Resources	.06		.06	1.10		1.10
032038 CORP-WD Human Resources	14.19		14.19	63.87		63.87
033018 WE-Human Resources						
033518 CE-Human Resources	1.69-		1.69-	4.89		4.89
034018 CCA-Human Resources	1.54		1.54	33.19		33.19
035018 SE-Human Resources	15.13-		15.13-	17.42		17.42
036518 NE-Human Resources				3.48		3.48
037018 CCP-Human Resources ODI						
Total: CAPEX	23.37		23.37	455.38		455.38
Total: 0328 SC-CORP Human Resources	16,276.74		16,276.74	79,073.20		79,073.20
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5,973.79		5,973.79	27,525.42		27,525.42
033015 WE-Legal	4.10-		4.10-	24.67		24.67
033515 CE-Legal	53.78		53.78	397.34		397.34
035015 SE-Legal	3,797.63		3,797.63	27,232.72		27,232.72
036515 NE-Legal	5.31-		5.31-	14.34		14.34
Total: OPEX	9,815.79		9,815.79	55,194.49		55,194.49
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	20.56		20.56	281.02		281.02
033015 WE-Legal						
033515 CE-Legal	5.17		5.17	18.75		18.75
035015 SE-Legal	19.99		19.99	169.51		169.51
036515 NE-Legal				11.07		11.07
Total: CAPEX	45.72		45.72	480.35		480.35
Total: 0329 SC-CORP Legal	9,861.51		9,861.51	55,674.84		55,674.84
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,094.99		1,094.99	4,845.97		4,845.97
Total: OPEX	1,094.99		1,094.99	4,845.97		4,845.97
CAPEX						
032037 CORP-Investor Relations	2.50		2.50	53.97		53.97
Total: CAPEX	2.50		2.50	53.97		53.97
Total: 0337 SC-Corp IR	1,097.49		1,097.49	4,899.94		4,899.94
0340 SC-CSC Alton OH Location						
OPEX						

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	5,444.26	5,444.26		23,284.01	23,284.01	
034070 CCA-Call Handling	17,175.03	17,175.03		96,041.84	96,041.84	
034071 CCA-Billing	12,073.08	12,073.08		66,585.53	66,585.53	
034072 CCA-Collections	7,001.57	7,001.57		35,648.17	35,648.17	
034073 CCA-Operations & Performance	8,726.85	8,726.85		49,679.23	49,679.23	
034074 CCA-Business Services	2,408.81	2,408.81		12,984.29	12,984.29	
034075 CCA-Education & Development	1,929.94	1,929.94		11,736.44	11,736.44	
Total:	54,759.54	54,759.54		295,959.51	295,959.51	
CAPEX						
034005 CCA-Administration	21.48	21.48		44.95	44.95	
034070 CCA-Call Handling	25.07	25.07		27.17	27.17	
034071 CCA-Billing	187.54	187.54		226.73	226.73	
034072 CCA-Collections	7.23	7.23		7.96	7.96	
034073 CCA-Operations & Performance	22.60	22.60		28.15	28.15	
034074 CCA-Business Services	3.78	3.78		4.17	4.17	
034075 CCA-Education & Development	1.21	1.21		.94	.94	
Total: CAPEX	268.91	268.91		340.07	340.07	
Total: 0340 SC-CSC Alton OH Location	55,028.45	55,028.45		296,299.58	296,299.58	
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	9,897.98	9,897.98		54,543.74	54,543.74	
Total:	9,897.98	9,897.98		54,543.74	54,543.74	
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	9,897.98	9,897.98		54,543.74	54,543.74	
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,121.94	1,121.94		4,894.62	4,894.62	
032046 CORP-3906 Church Road	834.46	834.46		4,607.39	4,607.39	

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
032062 CORP-Building Services	12,423.71		12,423.71	67,062.45		67,062.45
032063 CORP-Building Services Woodcre	5,659.10		5,659.10	25,650.60		25,650.60
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	1.82-		1.82-	.08-		.08-
Total: OPEX	20,037.39		20,037.39	102,214.98		102,214.98
CAPEX						
032042 CORP-1000 Voorhees Building	10.64		10.64	34.45		34.45
032046 CORP-3906 Church Road	1,053.77		1,053.77	6,158.30		6,158.30
032062 CORP-Building Services	221.00		221.00	2,618.30		2,618.30
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest				.98		.98
Total: CAPEX	1,285.41		1,285.41	8,812.03		8,812.03
Total: 0362 SC-CORP Property	21,322.80		21,322.80	111,027.01		111,027.01
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,248.61		1,248.61	8,360.61		8,360.61
035001 SE-Production						
035002 SE-Network	825.21		825.21	4,884.30		4,884.30
035003 SE-Customer Relations	12,458.40		12,458.40	69,306.77		69,306.77
035005 SE-Administration	8,019.08		8,019.08	38,181.68		38,181.68
035011 SE-Environmental Mgmt						
035014 SE-Engineering	418.82		418.82	2,408.89		2,408.89
036501 NE-Production	.93-		.93-	23.94		23.94
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	22,969.19		22,969.19	123,166.19		123,166.19
CAPEX						
032023 CORP-Eastern Division Ops	6.23		6.23	57.65		57.65
035001 SE-Production						
035002 SE-Network	8.84		8.84	68.94		68.94
035003 SE-Customer Relations	75.01		75.01	495.95		495.95
035005 SE-Administration	122.74		122.74	564.34		564.34
035011 SE-Environmental Mgmt						
035014 SE-Engineering	99.64		99.64	353.79		353.79
036501 NE-Production				32.35		32.35
036502 NE-Network						
036503 NE-Customer Field Services						

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	312.46		312.46	1,573.02		1,573.02
Total: 0363 SC-CORP Eastern Division Ops	23,281.65		23,281.65	124,739.21		124,739.21
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	298.04		298.04	140.92		140.92
032051 CORP-Bsns Trans-Procure To Pay				62.32		62.32
032052 CORP-Bsns Trans-Recruit To Ret				113.26		113.26
032053 CORP-Bsns Trans-Record To Rpt				1.77		1.77
032054 CORP-Bsns Trans-Order To Cash				90.75		90.75
032055 CORP-Bsns Trans-Plan, Bld, Ret				68.92		68.92
032056 CORP-Bsns Trans-Ord To Compl				70.30		70.30
Total: OPEX	298.04		298.04	548.24		548.24
CAPEX						
032040 CORP-Business Transformation	3,283.80		3,283.80	29,340.13		29,340.13
032051 CORP-Bsns Trans-Procure To Pay	2,455.84		2,455.84	4,260.73		4,260.73
032052 CORP-Bsns Trans-Recruit To Ret	2,456.34		2,456.34	4,341.24		4,341.24
032053 CORP-Bsns Trans-Record To Rpt	2,455.03		2,455.03	4,470.70		4,470.70
032054 CORP-Bsns Trans-Order To Cash	2,455.81		2,455.81	4,257.79		4,257.79
032055 CORP-Bsns Trans-Plan, Bld, Ret	2,454.75		2,454.75	4,206.31		4,206.31
032056 CORP-Bsns Trans-Ord To Compl	2,455.94		2,455.94	4,530.67		4,530.67
Total: CAPEX	18,017.51		18,017.51	55,407.57		55,407.57
Total: 0364 SC-CORP Busn Transformation	18,315.55		18,315.55	55,955.81		55,955.81
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	56.13-		56.13-	38.19		38.19
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations	.09		.09	14.76		14.76
033004 WE-Technical Services						
033005 WE-Administration	67.94		67.94	178.44		178.44
033006 WE-Service Delivery	32.63		32.63	16.41		16.41
033011 WE-Environmental Mgmt	1.58-		1.58-	.02		.02
033014 WE-Engineering	4.34		4.34	25.31		25.31
033028 WE-Asset Planning						
033501 CE-Production	6.63-		6.63-	2.89-		2.89-
033502 CE-Network	38.80		38.80	158.17		158.17
033503 CE-Customer Relations	134.26		134.26	628.27		628.27
033505 CE-Administration	413.84		413.84	1,413.49		1,413.49
033511 CE-Environmental Mgmt	21.98		21.98	84.87		84.87

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
OPEX						
033514 CE-Engineering	73.28		73.28	327.19		327.19
Total: OPEX	722.82		722.82	2,882.23		2,882.23
CAPEX						
032024 Corp-Western Division Ops	1.02-		1.02-	30.64		30.64
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production	.54-		.54-	.33-		.33-
033502 CE-Network	3.48		3.48	8.49		8.49
033503 CE-Customer Relations	13.43		13.43	32.36		32.36
033505 CE-Administration	29.94		29.94	76.27		76.27
033511 CE-Environmental Mgmt	2.00		2.00	4.64		4.64
033514 CE-Engineering	174.12		174.12	184.62		184.62
Total: CAPEX	221.41		221.41	336.69		336.69
Total: 0366 SC-Corp Western Division Ops	944.23		944.23	3,218.92		3,218.92
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	2,547.63		2,547.63	13,123.66		13,123.66
Total: OPEX	2,547.63		2,547.63	13,123.66		13,123.66
CAPEX						
032026 CORP-Regulated Ops	17.56		17.56	155.98		155.98
Total: CAPEX	17.56		17.56	155.98		155.98
Total: 0367 SC-Corp Regulated Ops	2,565.19		2,565.19	13,279.64		13,279.64
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	1.70		1.70	8.01		8.01
032069 CORP-Regulatory UFS	1,120.14		1,120.14	6,197.13		6,197.13
Total: OPEX	1,121.84		1,121.84	6,205.14		6,205.14
CAPEX						
032050 CORP-Backfill Reg App				.10-		.10-
032069 CORP-Regulatory UFS	2.95		2.95	46.96		46.96
Total: CAPEX	2.95		2.95	46.86		46.86
Total: 0369 SC-CORP Regulatory	1,124.79		1,124.79	6,252.00		6,252.00
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,228.73		2,228.73	8,450.25		8,450.25
037070 CCP-Call Handling	19,968.15		19,968.15	110,035.57		110,035.57
037073 CCP-Operations and Support	5,527.12		5,527.12	26,773.49		26,773.49
037075 CCP-Education & Development	1,342.55		1,342.55	5,821.36		5,821.36
Total:	29,066.55		29,066.55	151,080.67		151,080.67
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	29,066.55		29,066.55	151,080.67		151,080.67
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	1,533.01		1,533.01	3,002.98		3,002.98
Total: OPEX	1,533.01		1,533.01	3,002.98		3,002.98
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	1,533.01		1,533.01	3,002.98		3,002.98
0398 SC-CORP Other						
032000 CORP-Balance Sheet	122,870.11-		122,870.11-	33,193.34		33,193.34
Total:	122,870.11-		122,870.11-	33,193.34		33,193.34

Data Selection Values
Period: 04 Year: 09
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	409.50-		409.50-	889.44		889.44
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	40,465.09		40,465.09	14,848.63		14,848.63
Total: OPEX	40,055.59		40,055.59	15,738.07		15,738.07
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	7.27-		7.27-	29.30		29.30
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	227.23		227.23	396.20		396.20
Total: CAPEX	219.96		219.96	425.50		425.50
Total: 0398 SC-CORP Other	82,594.56-		82,594.56-	49,356.91		49,356.91
Total: 26 Tennessee-American Water Co.	426,331.17		426,331.17	2,079,762.52		2,079,762.52
Total: D Southeastern Region	426,331.17		426,331.17	2,079,762.52		2,079,762.52
Total: Grand Total :	426,331.17		426,331.17	2,079,762.52		2,079,762.52

Data Selection Values
Year: 09 Period: 05 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	506.20	15,650.68	10,005.24	25,655.92
Administration	62.77	3,358.83	41,592.46	44,951.29
Audit	29.80	1,587.73	992.95	2,580.68
Communications	154.52	7,364.62	7,903.70	15,268.32
Legal	85.68	4,926.22	7,653.74	12,579.96
Engineering	.84	66.92	724.84	791.76
Finance	752.41	34,421.48	38,994.85	73,416.33
Human Resources	144.66	6,132.90	7,976.51	14,109.41
Information Systems	473.72	20,276.19	56,620.82	76,897.01
Operations	326.39	16,730.33	19,220.86	35,951.19
Rates & Revenue	47.05	2,216.92	2,182.23	4,399.15
Risk Management	23.10	1,045.62	1,346.78	2,392.40
Water Quality	173.50	5,057.96	9,614.97	14,672.93
Customer Service	2,451.67	43,613.38	58,488.37	102,101.75
TOTAL:	5,232.31	162,449.78	263,318.32	425,768.10

TOTAL CURRENT MONTH CHARGES	425,768.10
LESS: PAYMENT-PRIOR EST. BILLING	426,331.17-
NET AMOUNT PAYABLE (RECEIVABLE)	563.07-
PLUS: EST. CURRENT MONTH BILLING	425,768.10
	425,205.03

TN-COC-01-Q12-ATTACHMENT
Page 369 of 623

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3				64,879.02		64,879.02
Total:				64,879.02		64,879.02
Total: 0003 AW Service Co.				64,879.02		64,879.02
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,611.46		2,611.46	11,732.91		11,732.91
033020 WE-Business Development	1.97-		1.97-	34.54		34.54
033520 CE-Business Development	33.56		33.56	64.72		64.72
035020 SE-Business Development	4,331.28		4,331.28	14,598.98		14,598.98
036520 NE-Business Development	1.22		1.22	6.50		6.50
Total: OPEX	6,975.55		6,975.55	26,437.65		26,437.65
CAPEX						
032020 CORP-Corporate Bus Development	15.12		15.12	145.66		145.66
033020 WE-Business Development						
033520 CE-Business Development	.55		.55	3.02		3.02
035020 SE-Business Development	18.02		18.02	87.57		87.57
036520 NE-Business Development						
Total: CAPEX	33.69		33.69	236.25		236.25
Total: 0320 SC-CORP Bus Develop	7,009.24		7,009.24	26,673.90		26,673.90
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,573.58		2,573.58	11,996.22		11,996.22
Total: OPEX	2,573.58		2,573.58	11,996.22		11,996.22
CAPEX						
032060 CORP-Audit	7.10		7.10	57.89		57.89
Total: CAPEX	7.10		7.10	57.89		57.89
Total: 0321 SC-CORP Audit	2,580.68		2,580.68	12,054.11		12,054.11
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	866.42		866.42	4,539.17		4,539.17
032025 CORP-External Affairs	1,642.33		1,642.33	8,040.16		8,040.16
032068 CORP-Marketing	3,046.37		3,046.37	12,338.65		12,338.65
032085 CORP-External Communications	1,625.43		1,625.43	9,076.23		9,076.23
032086 CORP-Internal Communications	503.22		503.22	3,179.34		3,179.34
032087 CORP-Corp Social Resp	165.15-		165.15-	1,968.95		1,968.95
033025 WE-External Affairs	1.77		1.77	22.59		22.59
033525 CE-External Affairs	80.82		80.82	167.79		167.79
035025 SE-External Affairs	7,620.50		7,620.50	36,367.77		36,367.77
036525 NE-External Affairs	4.38		4.38	17.04		17.04
Total: OPEX	15,226.09		15,226.09	75,717.69		75,717.69
CAPEX						
032022 CORP-Government Affairs	3.20		3.20	28.74		28.74

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region
Location: 0322 SC-CORP External Affairs

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	13.85		13.85	94.46		94.46
032068 CORP-Marketing	5.80		5.80	46.02		46.02
032085 CORP-External Communications	.27		.27	31.58		31.58
032086 CORP-Internal Communications	1.68		1.68	13.71		13.71
032087 CORP-Corp Social Resp	2.03		2.03	8.12		8.12
033025 WE-External Affairs						
033525 CE-External Affairs	1.40		1.40	8.84		8.84
035025 SE-External Affairs	14.00		14.00	63.83		63.83
036525 NE-External Affairs				3.63		3.63
Total: CAPEX	42.23		42.23	298.93		298.93
Total: 0322 SC-CORP External Affairs	15,268.32		15,268.32	76,016.62		76,016.62
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru				2.11-		2.11-
032010 CORP-Supply Chain-Sourcing	3,662.73		3,662.73	18,539.25		18,539.25
033010 WE-Supply Chain	.30		.30	.88		.88
033510 CE-Supply Chain	74.54		74.54	289.04		289.04
035010 SE-Supply Chain	1,057.45		1,057.45	5,379.24		5,379.24
036510 NE-Supply Chain				31.56-		31.56-
Total:	4,795.02		4,795.02	24,174.74		24,174.74
CAPEX						
032009 CORP-Supply Chain-Pass Thru				2.49		2.49
032010 CORP-Supply Chain-Sourcing	3,440.57		3,440.57	14,151.95		14,151.95
033010 WE-Supply Chain						
033510 CE-Supply Chain	53.62		53.62	246.34		246.34
035010 SE-Supply Chain	398.96		398.96	1,730.43		1,730.43
036510 NE-Supply Chain				100.41		100.41
Total: CAPEX	3,893.15		3,893.15	16,231.62		16,231.62
Total: 0323 SC-Supply Chain Location	8,688.17		8,688.17	40,406.36		40,406.36
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

TN-COC-01-Q12-ATTACHMENT
Page 371 of 623

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month			Year-To-Date		
		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0324	SC-ITS Location						
OPEX							
032033	Chg Ctrl & Desktop Automation						
032034	CORP-ITS Appl Adm & Security						
032035	CORP-ITS Sec Arch & Strategy						
032071	CORP-ITS Admin						
032072	CORP-ITS PMO						
032073	CORP-ITS Infra/Oper Admin						
032074	CORP-ITS Production						
032075	CORP-Enterprise Server						
032076	CORP-Communications						
032077	CORP-ITS Security Operations						
032078	CORP-ITS Adm Business Appl Dev						
032079	CORP-ITS-BAD-Middle Office App						
032080	CORP-ITS-BAD-Back Office Apps						
032081	CORP-ITS-BAD-Quality&Methodlgy						
032082	CORP-ITS-BAD-Customer Facing						
032083	CORP-ITS-BAD-Field Svc Apps						
032093	CORP-ITS-Architecture						
033031	WE-ITS Client Relations						
033531	CE-Western CS & S						
035031	SE-ITS Client Relations						
036531	NE-Eastern CS & S						
Total: OPEX							
032030	CORP-ITS Client Rel Admin	387.58	387.58		1,886.48	1,886.48	
032031	CORP-Service Desk	2,424.59	2,424.59		9,876.55	9,876.55	
032032	CORP-ITS-BAD-Core Shared	2,181.93	2,181.93		9,505.40	9,505.40	
032033	Chg Ctrl & Desktop Automation	470.88	470.88		2,880.90	2,880.90	
032034	CORP-ITS Appl Adm & Security	5.31	5.31		5,278.21	5,278.21	
032035	CORP-ITS Sec Arch & Strategy	1,508.95	1,508.95		3,642.96	3,642.96	
032071	CORP-ITS Admin	4,361.22	4,361.22		2,816.06-	2,816.06-	
032072	CORP-ITS PMO	2,222.23	2,222.23		10,661.45	10,661.45	
032073	CORP-ITS Infra/Oper Admin	558.99	558.99		4,274.38	4,274.38	
032074	CORP-ITS Production	24,864.62	24,864.62		71,133.55	71,133.55	
032075	CORP-Enterprise Server	8,641.62	8,641.62		48,454.20	48,454.20	
032076	CORP-Communications	6,687.56	6,687.56		33,442.45	33,442.45	
032077	CORP-ITS Security Operations	2,102.33	2,102.33		9,809.95	9,809.95	
032078	CORP-ITS Adm Business Appl Dev	1,054.65	1,054.65		6,335.35	6,335.35	
032079	CORP-ITS-BAD-Middle Office App	3,365.53	3,365.53		20,560.32	20,560.32	
032080	CORP-ITS-BAD-Back Office Apps	3,346.29	3,346.29		18,359.67	18,359.67	
032081	CORP-ITS-BAD-Quality&Methodlgy	1,345.91	1,345.91		7,404.35	7,404.35	
032082	CORP-ITS-BAD-Customer Facing	1,916.65	1,916.65		9,174.47	9,174.47	
032083	CORP-ITS-BAD-Field Svc Apps	2,601.16	2,601.16		9,639.10	9,639.10	

TN-COC-01-Q12-ATTACHMENT
Page 372 of 623

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
032093 CORP-ITS-Architecture	2,199.95		2,199.95	11,113.28		11,113.28
033531 CE-Western CS & S	3,258.79		3,258.79	7,729.56		7,729.56
035031 SE-ITS Client Relations	598.05		598.05	1,142.62		1,142.62
036531 NE-Eastern CS & S	348.17		348.17	14,856.48		14,856.48
Total:	76,452.96		76,452.96	314,345.62		314,345.62
CAPEX						
032030 CORP-ITS Client Rel Admin	.90		.90	5.34		5.34
032031 CORP-Service Desk	5.11		5.11	31.25		31.25
032032 CORP-ITS-BAD-Core Shared	3.00		3.00	25.91		25.91
032033 Chg Ctrl & Desktop Automation	1.03		1.03	6.97		6.97
032034 CORP-ITS Appl Adm & Security				6.01		6.01
032035 CORP-ITS Sec Arch & Strategy				5.61		5.61
032071 CORP-ITS Admin	4.83		4.83	18.03		18.03
032072 CORP-ITS PMO	124.11		124.11	793.06		793.06
032073 CORP-ITS Infra/Oper Admin	1.37		1.37	7.89		7.89
032074 CORP-ITS Production	163.79		163.79	501.58		501.58
032075 CORP-Enterprise Server	38.19		38.19	215.11		215.11
032076 CORP-Communications	9.16		9.16	79.23		79.23
032077 CORP-ITS Security Operations	2.93		2.93	17.25		17.25
032078 CORP-ITS Adm Business Appl Dev	2.60		2.60	16.16		16.16
032079 CORP-ITS-BAD-Middle Office App	11.43		11.43	71.24		71.24
032080 CORP-ITS-BAD-Back Office Apps	12.06		12.06	62.20		62.20
032081 CORP-ITS-BAD-Quality&Methodlgy	1.51		1.51	9.85		9.85
032082 CORP-ITS-BAD-Customer Facing	2.35		2.35	13.33		13.33
032083 CORP-ITS-BAD-Field Svc Apps	10.72		10.72	38.08		38.08
032093 CORP-ITS-Architecture	28.45		28.45	144.17		144.17
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	8.21		8.21	40.46		40.46
035031 SE-ITS Client Relations	8.01		8.01	15.16		15.16
036531 NE-Eastern CS & S	4.29		4.29	254.57		254.57
Total: CAPEX	444.05		444.05	2,378.46		2,378.46
Total: 0324 SC-ITS Location	76,897.01		76,897.01	316,724.08		316,724.08
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	3,624.08		3,624.08	15,254.96		15,254.96
032505 SSC-Administration	3,874.39		3,874.39	21,998.57		21,998.57
032570 SSC-General Accounting	4,410.37		4,410.37	24,975.73		24,975.73
032571 SSC-Tax	2,352.04		2,352.04	10,695.76		10,695.76
032572 SSC-Business Support Services	2,281.26		2,281.26	9,772.07		9,772.07
032574 SSC-Rates & Regulation	3,059.67		3,059.67	11,547.27		11,547.27
032575 SSC-Cash Management	3,005.37		3,005.37	16,398.19		16,398.19
032577 SSC-Utility Plant Accounting	2,920.33		2,920.33	14,420.02		14,420.02
032578 SSC-Project Management	562.60		562.60	2,652.20		2,652.20
032579 SSC-Employee Services	3,401.00		3,401.00	19,052.61		19,052.61
032580 SSC-AWE	259.93		259.93	1,354.57		1,354.57
Total:	29,751.04		29,751.04	148,121.95		148,121.95
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	29,751.04		29,751.04	148,121.95		148,121.95
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,607.32		2,607.32	13,317.66		13,317.66
032016 CORP-Maintenance Services	445.88		445.88	1,971.60		1,971.60
032019 CORP-Operational Risk	1,694.55		1,694.55	8,370.76		8,370.76

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month			Year-To-Date		
	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
032064 CORP-Operational Performance	1,204.65		1,204.65	6,085.79		6,085.79
032065 CORP-Asset Management	141.41		141.41	1,901.88		1,901.88
032066 CORP-Innov & Env Stewardship	1,974.80		1,974.80	12,586.77		12,586.77
033016 WE-Maintenance	293.01		293.01	1,584.74		1,584.74
033019 WE-Operational Risk	.83		.83	10.38		10.38
033516 CE-Maintenance	119.15		119.15	338.41		338.41
033519 CE-Operational Risk	362.85		362.85	628.32		628.32
035016 SE-Maintenance	7,457.77		7,457.77	40,798.01		40,798.01
035019 SE-Operational Risk	110.70		110.70	820.29		820.29
036516 NE-Maintenance	3.94		3.94	252.70		252.70
036519 NE-Operational Risk	4.89		4.89	29.21		29.21
036550 CORP-COE-Engineering	241.89		241.89	1,384.03		1,384.03
036551 CORP-COE-Technical Services	377.65		377.65	2,019.71		2,019.71
Total: OPEX	17,041.29		17,041.29	92,100.26		92,100.26
CAPEX						
032011 CORP-Chief Operating Officer	334.35		334.35	1,940.31		1,940.31
032016 CORP-Maintenance Services	5.97		5.97	30.50		30.50
032019 CORP-Operational Risk	215.13		215.13	1,260.09		1,260.09
032064 CORP-Operational Performance	529.91		529.91	1,891.09		1,891.09
032065 CORP-Asset Management	2,346.00		2,346.00	11,078.45		11,078.45
032066 CORP-Innov & Env Stewardship	2,054.19		2,054.19	5,304.40		5,304.40
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	1.97		1.97	13.14		13.14
033519 CE-Operational Risk	1.56		1.56	10.30		10.30
035016 SE-Maintenance	16.87		16.87	59.59		59.59
035019 SE-Operational Risk	.29		.29	.34		.34
036516 NE-Maintenance				1.42		1.42
036519 NE-Operational Risk	1.60		1.60	12.77		12.77
036550 CORP-COE-Engineering	3,413.67		3,413.67	10,784.86		10,784.86
036551 CORP-COE-Technical Services	3,745.72		3,745.72	9,566.22		9,566.22
Total: CAPEX	12,667.23		12,667.23	41,953.48		41,953.48
Total: 0326 SC-CORP Operations	29,708.52		29,708.52	134,053.74		134,053.74
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	4,081.00		4,081.00	17,960.61		17,960.61
032017 CORP-Planning & Reporting	4,735.01		4,735.01	27,514.19		27,514.19
032027 CORP-Reporting & Compliance	4,294.25		4,294.25	28,292.54		28,292.54
032047 CORP-Income Tax	3,211.12		3,211.12	19,402.34		19,402.34
032057 CORP-Treasury	3,060.16		3,060.16	15,284.45		15,284.45
033007 WE-Finance	49.60		49.60	587.74		587.74
033507 CE-Finance	316.92		316.92	883.52		883.52

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	34,208.82		34,208.82	140,528.52		140,528.52
036507 NE-Finance	20.53		20.53	49.15		49.15
Total: OPEX	53,977.41		53,977.41	250,503.06		250,503.06
CAPEX						
032007 CORP-Finance	24.20		24.20	188.75		188.75
032017 CORP-Planning & Reporting	21.71		21.71	234.89		234.89
032027 CORP-Reporting & Compliance	6.22		6.22	56.25		56.25
032047 CORP-Income Tax						
032057 CORP-Treasury	10.94		10.94	170.46		170.46
033007 WE-Finance						
033507 CE-Finance	5.62		5.62	36.07		36.07
035007 SE-Finance	198.73		198.73	1,214.36		1,214.36
036507 NE-Finance				24.45		24.45
Total: CAPEX	267.42		267.42	1,925.23		1,925.23
Total: 0327 SC-CORP Finance	54,244.83		54,244.83	252,428.29		252,428.29
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,548.28		2,548.28	12,109.81		12,109.81
032003 CORP-HR Talent Development	1,413.84		1,413.84	5,911.01		5,911.01
032004 CORP-HR Labor Relations	801.79		801.79	3,840.51		3,840.51
032006 CORP-Business Center HR	1,275.25		1,275.25	8,001.69		8,001.69
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,007.81		1,007.81	5,937.14		5,937.14
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1,355.99		1,355.99	12,295.32		12,295.32
032028 CORP-ED Human Resources	1,569.54		1,569.54	2,770.91		2,770.91
032038 CORP-WD Human Resources	1,070.32		1,070.32	3,183.41		3,183.41
033018 WE-Human Resources	.12		.12	3.25		3.25
033518 CE-Human Resources	91.26		91.26	421.25		421.25
034018 CCA-Human Resources	1,699.95		1,699.95	8,877.82		8,877.82
035018 SE-Human Resources	1,205.26-		1,205.26-	3,596.96		3,596.96
036518 NE-Human Resources				11.56		11.56
037018 CCP-Human Resources ODI						
Total: OPEX	11,628.89		11,628.89	66,960.64		66,960.64
032014 CORP-Benefits Service Center	2,414.85		2,414.85	11,657.18		11,657.18
Total:	2,414.85		2,414.85	11,657.18		11,657.18
CAPEX						
032002 CORP-HR Comp/Benefits	10.84		10.84	90.40		90.40
032003 CORP-HR Talent Development	7.81		7.81	47.07		47.07
032004 CORP-HR Labor Relations	5.01		5.01	26.36		26.36
032006 CORP-Business Center HR	6.03		6.03	71.38		71.38

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region
Location: 0328 SC-CORP Human Resources

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	6.61		6.61	50.34		50.34
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	6.88		6.88	45.88		45.88
032028 CORP-ED Human Resources	1.04		1.04	1.10		1.10
032038 CORP-WD Human Resources	18.46		18.46	63.87		63.87
033018 WE-Human Resources						
033518 CE-Human Resources	.56		.56	4.89		4.89
034018 CCA-Human Resources				33.19		33.19
035018 SE-Human Resources	2.43		2.43	17.42		17.42
036518 NE-Human Resources				3.48		3.48
037018 CCP-Human Resources ODI						
Total: CAPEX	65.67		65.67	455.38		455.38
Total: 0328 SC-CORP Human Resources	14,109.41		14,109.41	79,073.20		79,073.20
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5,252.96		5,252.96	27,525.42		27,525.42
033015 WE-Legal	2.04		2.04	24.67		24.67
033515 CE-Legal	182.75		182.75	397.34		397.34
035015 SE-Legal	7,067.64		7,067.64	27,232.72		27,232.72
036515 NE-Legal				14.34		14.34
Total: OPEX	12,505.39		12,505.39	55,194.49		55,194.49
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	32.18		32.18	281.02		281.02
033015 WE-Legal						
033515 CE-Legal	3.23		3.23	18.75		18.75
035015 SE-Legal	39.16		39.16	169.51		169.51
036515 NE-Legal				11.07		11.07
Total: CAPEX	74.57		74.57	480.35		480.35
Total: 0329 SC-CORP Legal	12,579.96		12,579.96	55,674.84		55,674.84
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	857.17		857.17	4,845.97		4,845.97
Total: OPEX	857.17		857.17	4,845.97		4,845.97
CAPEX						
032037 CORP-Investor Relations	7.22		7.22	53.97		53.97
Total: CAPEX	7.22		7.22	53.97		53.97
Total: 0337 SC-Corp IR	864.39		864.39	4,899.94		4,899.94
0340 SC-CSC Alton OH Location						
OPEX						

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	4,929.83	4,929.83		23,284.01	23,284.01	
034070 CCA-Call Handling	19,077.63	19,077.63		96,041.84	96,041.84	
034071 CCA-Billing	12,762.41	12,762.41		66,585.53	66,585.53	
034072 CCA-Collections	4,733.40	4,733.40		35,648.17	35,648.17	
034073 CCA-Operations & Performance	8,899.35	8,899.35		49,679.23	49,679.23	
034074 CCA-Business Services	2,644.67	2,644.67		12,984.29	12,984.29	
034075 CCA-Education & Development	2,300.61	2,300.61		11,736.44	11,736.44	
Total:	55,347.90	55,347.90		295,959.51	295,959.51	
CAPEX						
034005 CCA-Administration				44.95	44.95	
034070 CCA-Call Handling				27.17	27.17	
034071 CCA-Billing				226.73	226.73	
034072 CCA-Collections				7.96	7.96	
034073 CCA-Operations & Performance				28.15	28.15	
034074 CCA-Business Services				4.17	4.17	
034075 CCA-Education & Development				.94	.94	
Total: CAPEX				340.07	340.07	
Total: 0340 SC-CSC Alton OH Location	55,347.90	55,347.90		296,299.58	296,299.58	
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	10,606.83	10,606.83		54,543.74	54,543.74	
Total:	10,606.83	10,606.83		54,543.74	54,543.74	
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,606.83	10,606.83		54,543.74	54,543.74	
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	902.49	902.49		4,894.62	4,894.62	
032046 CORP-3906 Church Road	947.81	947.81		4,607.39	4,607.39	

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
032062 CORP-Building Services	15,476.09		15,476.09	67,062.45		67,062.45
032063 CORP-Building Services Woodcre	5,602.60		5,602.60	25,650.60		25,650.60
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest				.08-		.08-
Total: OPEX	22,928.99		22,928.99	102,214.98		102,214.98
CAPEX						
032042 CORP-1000 Voorhees Building	6.21		6.21	34.45		34.45
032046 CORP-3906 Church Road	1,612.36		1,612.36	6,158.30		6,158.30
032062 CORP-Building Services	296.07		296.07	2,618.30		2,618.30
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest				.98		.98
Total: CAPEX	1,914.64		1,914.64	8,812.03		8,812.03
Total: 0362 SC-CORP Property	24,843.63		24,843.63	111,027.01		111,027.01
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,474.09		1,474.09	8,360.61		8,360.61
035001 SE-Production						
035002 SE-Network	1,166.10		1,166.10	4,884.30		4,884.30
035003 SE-Customer Relations	14,826.93		14,826.93	69,306.77		69,306.77
035005 SE-Administration	9,048.02		9,048.02	38,181.68		38,181.68
035011 SE-Environmental Mgmt						
035014 SE-Engineering	558.40		558.40	2,408.89		2,408.89
036501 NE-Production				23.94		23.94
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	27,073.54		27,073.54	123,166.19		123,166.19
CAPEX						
032023 CORP-Eastern Division Ops	5.66		5.66	57.65		57.65
035001 SE-Production						
035002 SE-Network	14.79		14.79	68.94		68.94
035003 SE-Customer Relations	103.80		103.80	495.95		495.95
035005 SE-Administration	115.17		115.17	564.34		564.34
035011 SE-Environmental Mgmt						
035014 SE-Engineering	83.39		83.39	353.79		353.79
036501 NE-Production				32.35		32.35
036502 NE-Network						
036503 NE-Customer Field Services						

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	322.81	322.81		1,573.02	1,573.02	
Total: 0363 SC-CORP Eastern Division Ops	27,396.35	27,396.35		124,739.21	124,739.21	
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	229.21-	229.21-		140.92	140.92	
032051 CORP-Bsns Trans-Procure To Pay	62.32	62.32		62.32	62.32	
032052 CORP-Bsns Trans-Recruit To Ret	113.26	113.26		113.26	113.26	
032053 CORP-Bsns Trans-Record To Rpt	1.77	1.77		1.77	1.77	
032054 CORP-Bsns Trans-Order To Cash	90.75	90.75		90.75	90.75	
032055 CORP-Bsns Trans-Plan, Bld, Ret	68.92	68.92		68.92	68.92	
032056 CORP-Bsns Trans-Ord To Compl	70.30	70.30		70.30	70.30	
Total: OPEX	178.11	178.11		548.24	548.24	
CAPEX						
032040 CORP-Business Transformation	3,789.90	3,789.90		29,340.13	29,340.13	
032051 CORP-Bsns Trans-Procure To Pay	1,804.89	1,804.89		4,260.73	4,260.73	
032052 CORP-Bsns Trans-Recruit To Ret	1,884.90	1,884.90		4,341.24	4,341.24	
032053 CORP-Bsns Trans-Record To Rpt	2,015.67	2,015.67		4,470.70	4,470.70	
032054 CORP-Bsns Trans-Order To Cash	1,801.98	1,801.98		4,257.79	4,257.79	
032055 CORP-Bsns Trans-Plan, Bld, Ret	1,751.56	1,751.56		4,206.31	4,206.31	
032056 CORP-Bsns Trans-Ord To Compl	2,074.73	2,074.73		4,530.67	4,530.67	
Total: CAPEX	15,123.63	15,123.63		55,407.57	55,407.57	
Total: 0364 SC-CORP Busn Transformation	15,301.74	15,301.74		55,955.81	55,955.81	
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	13.58	13.58		38.19	38.19	
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations	2.97	2.97		14.76	14.76	
033004 WE-Technical Services						
033005 WE-Administration	11.25	11.25		178.44	178.44	
033006 WE-Service Delivery	1.84	1.84		16.41	16.41	
033011 WE-Environmental Mgmt	.15	.15		.02	.02	
033014 WE-Engineering	2.48	2.48		25.31	25.31	
033028 WE-Asset Planning						
033501 CE-Production	.89	.89		2.89-	2.89-	
033502 CE-Network	72.32	72.32		158.17	158.17	
033503 CE-Customer Relations	275.90	275.90		628.27	628.27	
033505 CE-Administration	496.70	496.70		1,413.49	1,413.49	
033511 CE-Environmental Mgmt	36.31	36.31		84.87	84.87	

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
OPEX						
033514 CE-Engineering	144.92	144.92		327.19		327.19
Total: OPEX	1,059.31	1,059.31		2,882.23		2,882.23
CAPEX						
032024 Corp-Western Division Ops	.28	.28		30.64		30.64
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production	.02	.02		.33-		.33-
033502 CE-Network	1.29	1.29		8.49		8.49
033503 CE-Customer Relations	4.77	4.77		32.36		32.36
033505 CE-Administration	8.79	8.79		76.27		76.27
033511 CE-Environmental Mgmt	.65	.65		4.64		4.64
033514 CE-Engineering	2.57	2.57		184.62		184.62
Total: CAPEX	18.37	18.37		336.69		336.69
Total: 0366 SC-Corp Western Division Ops	1,077.68	1,077.68		3,218.92		3,218.92
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	2,643.91	2,643.91		13,123.66		13,123.66
Total: OPEX	2,643.91	2,643.91		13,123.66		13,123.66
CAPEX						
032026 CORP-Regulated Ops	23.42	23.42		155.98		155.98
Total: CAPEX	23.42	23.42		155.98		155.98
Total: 0367 SC-Corp Regulated Ops	2,667.33	2,667.33		13,279.64		13,279.64
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	1.09	1.09		8.01		8.01
032069 CORP-Regulatory UFS	1,332.98	1,332.98		6,197.13		6,197.13
Total: OPEX	1,334.07	1,334.07		6,205.14		6,205.14
CAPEX						
032050 CORP-Backfill Reg App				.10-		.10-
032069 CORP-Regulatory UFS	5.41	5.41		46.96		46.96
Total: CAPEX	5.41	5.41		46.86		46.86
Total: 0369 SC-CORP Regulatory	1,339.48	1,339.48		6,252.00		6,252.00
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,190.73		2,190.73	8,450.25		8,450.25
037070 CCP-Call Handling	21,803.48		21,803.48	110,035.57		110,035.57
037073 CCP-Operations and Support	6,236.53		6,236.53	26,773.49		26,773.49
037075 CCP-Education & Development	1,308.74		1,308.74	5,821.36		5,821.36
Total:	31,539.48		31,539.48	151,080.67		151,080.67
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	31,539.48		31,539.48	151,080.67		151,080.67
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	1,037.53		1,037.53	3,002.98		3,002.98
Total: OPEX	1,037.53		1,037.53	3,002.98		3,002.98
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	1,037.53		1,037.53	3,002.98		3,002.98
0398 SC-CORP Other						
032000 CORP-Balance Sheet	98,072.36		98,072.36	33,193.34		33,193.34
Total:	98,072.36		98,072.36	33,193.34		33,193.34

Data Selection Values
Period: 05 Year: 09
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month			Year-To-Date		
	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	232.15		232.15	889.44		889.44
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	2,671.07		2,671.07	14,848.63		14,848.63
Total: OPEX	2,903.22		2,903.22	15,738.07		15,738.07
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	4.48		4.48	29.30		29.30
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	.88		.88	396.20		396.20
Total: CAPEX	5.36		5.36	425.50		425.50
Total: 0398 SC-CORP Other	100,980.94		100,980.94	49,356.91		49,356.91
Total: 26 Tennessee-American Water Co.	523,840.46		523,840.46	2,079,762.52		2,079,762.52
Total: D Southeastern Region	523,840.46		523,840.46	2,079,762.52		2,079,762.52
Total: Grand Total :	523,840.46		523,840.46	2,079,762.52		2,079,762.52

Data Selection Values
Year: 09 Period: 06 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	842.23	18,592.36	12,165.13	30,757.49
Administration	100.64	3,241.30	39,330.77	42,572.07
Audit	43.72	1,697.86	1,095.14	2,793.00
Communications	233.74	8,993.49	10,760.35	19,753.84
Legal	106.48	3,366.12	7,650.96	11,017.08
Engineering	1.31-	283.60-	1,091.80	808.20
Finance	1,087.28	37,954.07	43,672.27	81,626.34
Human Resources	213.93	13,526.90	10,719.35	24,246.25
Information Systems	767.24	23,662.29	57,444.35	81,106.64
Operations	420.04	16,705.15	20,438.41	37,143.56
Rates & Revenue	64.04	1,598.13	2,165.93	3,764.06
Risk Management	51.74	1,479.48	1,818.23	3,297.71
Water Quality	263.22	5,113.52	9,444.08	14,557.60
Customer Service	3,595.36	41,723.06	62,296.02	104,019.08
TOTAL:	7,788.35	177,370.13	280,092.79	457,462.92

TOTAL CURRENT MONTH CHARGES	457,462.92
LESS: PAYMENT-PRIOR EST. BILLING	425,768.10-
NET AMOUNT PAYABLE (RECEIVABLE)	31,694.82
PLUS: EST. CURRENT MONTH BILLING	457,462.92
	489,157.74

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	32,257.89		32,257.89	935.45-		935.45-
Total:	32,257.89		32,257.89	935.45-		935.45-
Total: 0003 AW Service Co.	32,257.89		32,257.89	935.45-		935.45-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,234.46		1,234.46	12,967.37		12,967.37
033020 WE-Business Development	49.18		49.18	83.72		83.72
033520 CE-Business Development	80.12		80.12	144.84		144.84
035020 SE-Business Development	4,656.47		4,656.47	19,255.45		19,255.45
036520 NE-Business Development	.10-		.10-	6.40		6.40
Total: OPEX	6,020.13		6,020.13	32,457.78		32,457.78
CAPEX						
032020 CORP-Corporate Bus Development	27.45		27.45	173.11		173.11
033020 WE-Business Development						
033520 CE-Business Development	.48-		.48-	2.54		2.54
035020 SE-Business Development	21.23		21.23	108.80		108.80
036520 NE-Business Development						
Total: CAPEX	48.20		48.20	284.45		284.45
Total: 0320 SC-CORP Bus Develop	6,068.33		6,068.33	32,742.23		32,742.23
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,780.27		2,780.27	14,776.49		14,776.49
Total: OPEX	2,780.27		2,780.27	14,776.49		14,776.49
CAPEX						
032060 CORP-Audit	12.73		12.73	70.62		70.62
Total: CAPEX	12.73		12.73	70.62		70.62
Total: 0321 SC-CORP Audit	2,793.00		2,793.00	14,847.11		14,847.11
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	870.86		870.86	5,410.03		5,410.03
032025 CORP-External Affairs	1,838.05		1,838.05	9,878.21		9,878.21
032068 CORP-Marketing	2,436.09		2,436.09	14,774.74		14,774.74
032085 CORP-External Communications	1,655.59		1,655.59	10,731.82		10,731.82
032086 CORP-Internal Communications	822.46		822.46	4,001.80		4,001.80
032087 CORP-Corp Social Resp	2,189.63		2,189.63	4,158.58		4,158.58
033025 WE-External Affairs	79.01		79.01	101.60		101.60
033525 CE-External Affairs	227.87		227.87	395.66		395.66
035025 SE-External Affairs	9,555.03		9,555.03	45,922.80		45,922.80
036525 NE-External Affairs	13.46		13.46	30.50		30.50
Total: OPEX	19,688.05		19,688.05	95,405.74		95,405.74
CAPEX						
032022 CORP-Government Affairs	4.91		4.91	33.65		33.65

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	25.45		25.45	119.91		119.91
032068 CORP-Marketing	9.78		9.78	55.80		55.80
032085 CORP-External Communications	6.56		6.56	38.14		38.14
032086 CORP-Internal Communications	2.74		2.74	16.45		16.45
032087 CORP-Corp Social Resp	3.74		3.74	11.86		11.86
033025 WE-External Affairs						
033525 CE-External Affairs	1.39-		1.39-	7.45		7.45
035025 SE-External Affairs	14.65		14.65	78.48		78.48
036525 NE-External Affairs	.65-		.65-	2.98		2.98
Total: CAPEX	65.79		65.79	364.72		364.72
Total: 0322 SC-CORP External Affairs	19,753.84		19,753.84	95,770.46		95,770.46
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru	2.47		2.47	.36		.36
032010 CORP-Supply Chain-Sourcing	3,297.30		3,297.30	21,836.55		21,836.55
033010 WE-Supply Chain	14.51		14.51	15.39		15.39
033510 CE-Supply Chain	140.09		140.09	429.13		429.13
035010 SE-Supply Chain	1,069.80		1,069.80	6,449.04		6,449.04
036510 NE-Supply Chain	.02		.02	31.54-		31.54-
Total:	4,524.19		4,524.19	28,698.93		28,698.93
CAPEX						
032009 CORP-Supply Chain-Pass Thru	4.96		4.96	7.45		7.45
032010 CORP-Supply Chain-Sourcing	4,378.21		4,378.21	18,530.16		18,530.16
033010 WE-Supply Chain						
033510 CE-Supply Chain	100.75		100.75	347.09		347.09
035010 SE-Supply Chain	608.39		608.39	2,338.82		2,338.82
036510 NE-Supply Chain	17.61-		17.61-	82.80		82.80
Total: CAPEX	5,074.70		5,074.70	21,306.32		21,306.32
Total: 0323 SC-Supply Chain Location	9,598.89		9,598.89	50,005.25		50,005.25
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month			Year-To-Date		
		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0324	SC-ITS Location						
OPEX							
032033	Chg Ctrl & Desktop Automation						
032034	CORP-ITS Appl Adm & Security						
032035	CORP-ITS Sec Arch & Strategy						
032071	CORP-ITS Admin						
032072	CORP-ITS PMO						
032073	CORP-ITS Infra/Oper Admin						
032074	CORP-ITS Production						
032075	CORP-Enterprise Server						
032076	CORP-Communications						
032077	CORP-ITS Security Operations						
032078	CORP-ITS Adm Business Appl Dev						
032079	CORP-ITS-BAD-Middle Office App						
032080	CORP-ITS-BAD-Back Office Apps						
032081	CORP-ITS-BAD-Quality&Methodlgy						
032082	CORP-ITS-BAD-Customer Facing						
032083	CORP-ITS-BAD-Field Svc Apps						
032093	CORP-ITS-Architecture						
033031	WE-ITS Client Relations						
033531	CE-Western CS & S						
035031	SE-ITS Client Relations						
036531	NE-Eastern CS & S						
Total: OPEX							
032030	CORP-ITS Client Rel Admin	486.84		486.84	2,373.32		2,373.32
032031	CORP-Service Desk	2,405.74		2,405.74	12,282.29		12,282.29
032032	CORP-ITS-BAD-Core Shared	3,319.51		3,319.51	12,824.91		12,824.91
032033	Chg Ctrl & Desktop Automation	434.78		434.78	3,315.68		3,315.68
032034	CORP-ITS Appl Adm & Security	3.38		3.38	5,281.59		5,281.59
032035	CORP-ITS Sec Arch & Strategy	135.96		135.96	3,778.92		3,778.92
032071	CORP-ITS Admin	4,203.14		4,203.14	1,387.08		1,387.08
032072	CORP-ITS PMO	2,394.73		2,394.73	13,056.18		13,056.18
032073	CORP-ITS Infra/Oper Admin	629.52		629.52	4,903.90		4,903.90
032074	CORP-ITS Production	21,909.22		21,909.22	93,042.77		93,042.77
032075	CORP-Enterprise Server	8,460.99		8,460.99	56,915.19		56,915.19
032076	CORP-Communications	6,252.05		6,252.05	39,694.50		39,694.50
032077	CORP-ITS Security Operations	2,139.31		2,139.31	11,949.26		11,949.26
032078	CORP-ITS Adm Business Appl Dev	601.72		601.72	6,937.07		6,937.07
032079	CORP-ITS-BAD-Middle Office App	180.21-		180.21-	20,380.11		20,380.11
032080	CORP-ITS-BAD-Back Office Apps	2,892.61		2,892.61	21,252.28		21,252.28
032081	CORP-ITS-BAD-Quality&Methodlgy	1,150.00		1,150.00	8,554.35		8,554.35
032082	CORP-ITS-BAD-Customer Facing	2,092.70		2,092.70	11,267.17		11,267.17
032083	CORP-ITS-BAD-Field Svc Apps	4,637.09		4,637.09	14,276.19		14,276.19

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
032093 CORP-ITS-Architecture	1,925.28		1,925.28	13,038.56		13,038.56
033531 CE-Western CS & S	14,040.77		14,040.77	21,770.33		21,770.33
035031 SE-ITS Client Relations	625.90		625.90	1,768.52		1,768.52
036531 NE-Eastern CS & S	408.79		408.79	15,265.27		15,265.27
Total:	80,969.82		80,969.82	395,315.44		395,315.44
CAPEX						
032030 CORP-ITS Client Rel Admin	.24		.24	5.58		5.58
032031 CORP-Service Desk	1.47		1.47	32.72		32.72
032032 CORP-ITS-BAD-Core Shared	4.37		4.37	30.28		30.28
032033 Chg Ctrl & Desktop Automation	.29		.29	7.26		7.26
032034 CORP-ITS Appl Adm & Security				6.01		6.01
032035 CORP-ITS Sec Arch & Strategy	.30		.30	5.91		5.91
032071 CORP-ITS Admin	.01		.01	18.04		18.04
032072 CORP-ITS PMO	1.62		1.62	794.68		794.68
032073 CORP-ITS Infra/Oper Admin	.36		.36	8.25		8.25
032074 CORP-ITS Production	44.30		44.30	545.88		545.88
032075 CORP-Enterprise Server	9.24		9.24	224.35		224.35
032076 CORP-Communications	5.03		5.03	84.26		84.26
032077 CORP-ITS Security Operations	.87		.87	18.12		18.12
032078 CORP-ITS Adm Business Appl Dev	.20-		.20-	15.96		15.96
032079 CORP-ITS-BAD-Middle Office App	2.65-		2.65-	68.59		68.59
032080 CORP-ITS-BAD-Back Office Apps	2.81		2.81	65.01		65.01
032081 CORP-ITS-BAD-Quality&Methodlgy	.43		.43	10.28		10.28
032082 CORP-ITS-BAD-Customer Facing	.83		.83	14.16		14.16
032083 CORP-ITS-BAD-Field Svc Apps	6.66		6.66	44.74		44.74
032093 CORP-ITS-Architecture	47.38		47.38	191.55		191.55
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	2.63-		2.63-	37.83		37.83
035031 SE-ITS Client Relations	9.14		9.14	24.30		24.30
036531 NE-Eastern CS & S	6.95		6.95	261.52		261.52
Total: CAPEX	136.82		136.82	2,515.28		2,515.28
Total: 0324 SC-ITS Location	81,106.64		81,106.64	397,830.72		397,830.72
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	3,685.17		3,685.17	18,940.13		18,940.13
032505 SSC-Administration	4,455.48		4,455.48	26,454.05		26,454.05
032570 SSC-General Accounting	7,187.01		7,187.01	32,162.74		32,162.74
032571 SSC-Tax	2,294.64		2,294.64	12,990.40		12,990.40
032572 SSC-Business Support Services	2,389.88		2,389.88	12,161.95		12,161.95
032574 SSC-Rates & Regulation	2,466.55		2,466.55	14,013.82		14,013.82
032575 SSC-Cash Management	3,682.50		3,682.50	20,080.69		20,080.69
032577 SSC-Utility Plant Accounting	3,235.84		3,235.84	17,655.86		17,655.86
032578 SSC-Project Management	610.11		610.11	3,262.31		3,262.31
032579 SSC-Employee Services	4,448.17		4,448.17	23,500.78		23,500.78
032580 SSC-AWE	307.01		307.01	1,661.58		1,661.58
Total:	34,762.36		34,762.36	182,884.31		182,884.31
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	.76		.76	.76		.76
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Management						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX	.76		.76	.76		.76
Total: 0325 SC-SSC Location	34,763.12		34,763.12	182,885.07		182,885.07
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,847.17		2,847.17	16,164.83		16,164.83
032016 CORP-Maintenance Services	487.36		487.36	2,458.96		2,458.96
032019 CORP-Operational Risk	1,499.02		1,499.02	9,869.78		9,869.78

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
032064 CORP-Operational Performance	1,464.65		1,464.65	7,550.44		7,550.44
032065 CORP-Asset Management	211.73		211.73	2,113.61		2,113.61
032066 CORP-Innov & Env Stewardship	2,518.26		2,518.26	15,105.03		15,105.03
033016 WE-Maintenance	70.96		70.96	1,655.70		1,655.70
033019 WE-Operational Risk	30.18		30.18	40.56		40.56
033516 CE-Maintenance	788.53		788.53	1,126.94		1,126.94
033519 CE-Operational Risk	1,197.28		1,197.28	1,825.60		1,825.60
035016 SE-Maintenance	6,723.86		6,723.86	47,521.87		47,521.87
035019 SE-Operational Risk	118.40		118.40	938.69		938.69
036516 NE-Maintenance	23.30		23.30	276.00		276.00
036519 NE-Operational Risk	36.10		36.10	65.31		65.31
036550 CORP-COE-Engineering	248.24		248.24	1,632.27		1,632.27
036551 CORP-COE-Technical Services	288.32		288.32	2,308.03		2,308.03
Total: OPEX	18,553.36		18,553.36	110,653.62		110,653.62
CAPEX						
032011 CORP-Chief Operating Officer	729.05		729.05	2,669.36		2,669.36
032016 CORP-Maintenance Services	7.05		7.05	37.55		37.55
032019 CORP-Operational Risk	417.65		417.65	1,677.74		1,677.74
032064 CORP-Operational Performance	598.30		598.30	2,489.39		2,489.39
032065 CORP-Asset Management	2,903.93		2,903.93	13,982.38		13,982.38
032066 CORP-Innov & Env Stewardship	1,736.26		1,736.26	7,040.66		7,040.66
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	1.93-		1.93-	11.21		11.21
033519 CE-Operational Risk	1.51-		1.51-	8.79		8.79
035016 SE-Maintenance	13.98		13.98	73.57		73.57
035019 SE-Operational Risk	.42		.42	.76		.76
036516 NE-Maintenance	.22-		.22-	1.20		1.20
036519 NE-Operational Risk	.17		.17	12.94		12.94
036550 CORP-COE-Engineering	4,212.78		4,212.78	14,997.64		14,997.64
036551 CORP-COE-Technical Services	1,699.61		1,699.61	11,265.83		11,265.83
Total: CAPEX	12,315.54		12,315.54	54,269.02		54,269.02
Total: 0326 SC-CORP Operations	30,868.90		30,868.90	164,922.64		164,922.64
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	4,100.35		4,100.35	22,060.96		22,060.96
032017 CORP-Planning & Reporting	4,224.29		4,224.29	31,738.48		31,738.48
032027 CORP-Reporting & Compliance	4,385.03		4,385.03	32,677.57		32,677.57
032047 CORP-Income Tax	8,131.04		8,131.04	27,533.38		27,533.38
032057 CORP-Treasury	3,908.09		3,908.09	19,192.54		19,192.54
033007 WE-Finance	2,370.49		2,370.49	2,958.23		2,958.23
033507 CE-Finance	910.01		910.01	1,793.53		1,793.53

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	36,348.07		36,348.07	176,876.59		176,876.59
036507 NE-Finance	425.65		425.65	474.80		474.80
Total: OPEX	64,803.02		64,803.02	315,306.08		315,306.08
CAPEX						
032007 CORP-Finance	33.61		33.61	222.36		222.36
032017 CORP-Planning & Reporting	33.68		33.68	268.57		268.57
032027 CORP-Reporting & Compliance	9.89		9.89	66.14		66.14
032047 CORP-Income Tax						
032057 CORP-Treasury	33.41		33.41	203.87		203.87
033007 WE-Finance						
033507 CE-Finance	5.54-		5.54-	30.53		30.53
035007 SE-Finance	288.47		288.47	1,502.83		1,502.83
036507 NE-Finance	4.78-		4.78-	19.67		19.67
Total: CAPEX	388.74		388.74	2,313.97		2,313.97
Total: 0327 SC-CORP Finance	65,191.76		65,191.76	317,620.05		317,620.05
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,910.00		2,910.00	15,019.81		15,019.81
032003 CORP-HR Talent Development	1,189.33		1,189.33	7,100.34		7,100.34
032004 CORP-HR Labor Relations	727.10		727.10	4,567.61		4,567.61
032006 CORP-Business Center HR	1,333.04		1,333.04	9,334.73		9,334.73
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,147.63		1,147.63	7,084.77		7,084.77
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1,638.67		1,638.67	13,933.99		13,933.99
032028 CORP-ED Human Resources	9,861.55		9,861.55	12,632.46		12,632.46
032038 CORP-WD Human Resources	1,046.07		1,046.07	4,229.48		4,229.48
033018 WE-Human Resources	.89		.89	4.14		4.14
033518 CE-Human Resources	78.71		78.71	499.96		499.96
034018 CCA-Human Resources	1,570.10		1,570.10	10,447.92		10,447.92
035018 SE-Human Resources	142.15		142.15	3,739.11		3,739.11
036518 NE-Human Resources	1.36-		1.36-	10.20		10.20
037018 CCP-Human Resources ODI						
Total: OPEX	21,643.88		21,643.88	88,604.52		88,604.52
032014 CORP-Benefits Service Center	2,505.07		2,505.07	14,162.25		14,162.25
Total:	2,505.07		2,505.07	14,162.25		14,162.25
CAPEX						
032002 CORP-HR Comp/Benefits	17.22		17.22	107.62		107.62
032003 CORP-HR Talent Development	14.60		14.60	61.67		61.67
032004 CORP-HR Labor Relations	4.31		4.31	30.67		30.67
032006 CORP-Business Center HR	10.60		10.60	81.98		81.98

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0328 SC-CORP Human Resources

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	9.01		9.01	59.35		59.35
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	8.42		8.42	54.30		54.30
032028 CORP-ED Human Resources	2.71		2.71	3.81		3.81
032038 CORP-WD Human Resources	33.62		33.62	97.49		97.49
033018 WE-Human Resources						
033518 CE-Human Resources	.36-		.36-	4.53		4.53
034018 CCA-Human Resources	2.90-		2.90-	30.29		30.29
035018 SE-Human Resources				17.42		17.42
036518 NE-Human Resources	.07		.07	3.55		3.55
037018 CCP-Human Resources ODI						
Total: CAPEX	97.30		97.30	552.68		552.68
Total: 0328 SC-CORP Human Resources	24,246.25		24,246.25	103,319.45		103,319.45
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5,157.52		5,157.52	32,682.94		32,682.94
033015 WE-Legal	54.99		54.99	79.66		79.66
033515 CE-Legal	564.01		564.01	961.35		961.35
035015 SE-Legal	5,130.55		5,130.55	32,363.27		32,363.27
036515 NE-Legal	19.57		19.57	33.91		33.91
Total: OPEX	10,926.64		10,926.64	66,121.13		66,121.13
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	56.74		56.74	337.76		337.76
033015 WE-Legal						
033515 CE-Legal	3.44-		3.44-	15.31		15.31
035015 SE-Legal	38.18		38.18	207.69		207.69
036515 NE-Legal	1.04-		1.04-	10.03		10.03
Total: CAPEX	90.44		90.44	570.79		570.79
Total: 0329 SC-CORP Legal	11,017.08		11,017.08	66,691.92		66,691.92
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	866.99		866.99	5,712.96		5,712.96
Total: OPEX	866.99		866.99	5,712.96		5,712.96
CAPEX						
032037 CORP-Investor Relations	9.22		9.22	63.19		63.19
Total: CAPEX	9.22		9.22	63.19		63.19
Total: 0337 SC-Corp IR	876.21		876.21	5,776.15		5,776.15
0340 SC-CSC Alton OH Location						
OPEX						

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	5,380.53	5,380.53		28,664.54	28,664.54	
034070 CCA-Call Handling	19,655.70	19,655.70		115,697.54	115,697.54	
034071 CCA-Billing	12,752.75	12,752.75		79,338.28	79,338.28	
034072 CCA-Collections	3,929.89	3,929.89		39,578.06	39,578.06	
034073 CCA-Operations & Performance	10,214.66	10,214.66		59,893.89	59,893.89	
034074 CCA-Business Services	2,651.09	2,651.09		15,635.38	15,635.38	
034075 CCA-Education & Development	2,318.93	2,318.93		14,055.37	14,055.37	
Total:	56,903.55	56,903.55		352,863.06	352,863.06	
CAPEX						
034005 CCA-Administration	31.53-	31.53-		13.42	13.42	
034070 CCA-Call Handling	45.61-	45.61-		18.44-	18.44-	
034071 CCA-Billing	236.94-	236.94-		10.21-	10.21-	
034072 CCA-Collections	12.58-	12.58-		4.62-	4.62-	
034073 CCA-Operations & Performance	44.96-	44.96-		16.81-	16.81-	
034074 CCA-Business Services	7.10-	7.10-		2.93-	2.93-	
034075 CCA-Education & Development	4.54-	4.54-		3.60-	3.60-	
Total: CAPEX	383.26-	383.26-		43.19-	43.19-	
Total: 0340 SC-CSC Alton OH Location	56,520.29	56,520.29		352,819.87	352,819.87	
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	10,197.74	10,197.74		64,741.48	64,741.48	
Total:	10,197.74	10,197.74		64,741.48	64,741.48	
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,197.74	10,197.74		64,741.48	64,741.48	
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	795.40	795.40		5,690.02	5,690.02	
032046 CORP-3906 Church Road	697.78	697.78		5,305.17	5,305.17	

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
032062 CORP-Building Services	15,347.55		15,347.55	82,410.00		82,410.00
032063 CORP-Building Services Woodcre	5,423.01		5,423.01	31,073.61		31,073.61
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	.64		.64	.56		.56
Total: OPEX	22,264.38		22,264.38	124,479.36		124,479.36
CAPEX						
032042 CORP-1000 Voorhees Building	1.72		1.72	36.17		36.17
032046 CORP-3906 Church Road	1,395.18		1,395.18	7,553.48		7,553.48
032062 CORP-Building Services	448.08		448.08	3,066.38		3,066.38
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	.04-		.04-	.94		.94
Total: CAPEX	1,844.94		1,844.94	10,656.97		10,656.97
Total: 0362 SC-CORP Property	24,109.32		24,109.32	135,136.33		135,136.33
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	2,567.03		2,567.03	10,927.64		10,927.64
035001 SE-Production						
035002 SE-Network	598.34		598.34	5,482.64		5,482.64
035003 SE-Customer Relations	14,490.67		14,490.67	83,797.44		83,797.44
035005 SE-Administration	8,954.59		8,954.59	47,136.27		47,136.27
035011 SE-Environmental Mgmt						
035014 SE-Engineering	576.36		576.36	2,985.25		2,985.25
035503 ED-Customer Relations	905.97		905.97	905.97		905.97
036501 NE-Production	31.10		31.10	55.04		55.04
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	28,124.06		28,124.06	151,290.25		151,290.25
CAPEX						
032023 CORP-Eastern Division Ops	14.63		14.63	72.28		72.28
035001 SE-Production						
035002 SE-Network	17.49		17.49	86.43		86.43
035003 SE-Customer Relations	114.58		114.58	610.53		610.53
035005 SE-Administration	139.92		139.92	704.26		704.26
035011 SE-Environmental Mgmt						
035014 SE-Engineering	124.57-		124.57-	229.22		229.22
035503 ED-Customer Relations	.46		.46	.46		.46
036501 NE-Production	1.65-		1.65-	30.70		30.70

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	160.86		160.86	1,733.88		1,733.88
Total: 0363 SC-CORP Eastern Division Ops	28,284.92		28,284.92	153,024.13		153,024.13
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	249.40		249.40	390.32		390.32
032051 CORP-Bsns Trans-Procure To Pay	62.32-		62.32-			
032052 CORP-Bsns Trans-Recruit To Ret	100.14-		100.14-	13.12		13.12
032053 CORP-Bsns Trans-Record To Rpt	1.77-		1.77-			
032054 CORP-Bsns Trans-Order To Cash	90.75-		90.75-			
032055 CORP-Bsns Trans-Plan, Bld, Ret	43.63		43.63	112.55		112.55
032056 CORP-Bsns Trans-Ord To Compl	70.30-		70.30-			
Total: OPEX	32.25-		32.25-	515.99		515.99
CAPEX						
032040 CORP-Business Transformation	3,532.16		3,532.16	32,872.29		32,872.29
032051 CORP-Bsns Trans-Procure To Pay	1,369.41		1,369.41	5,630.14		5,630.14
032052 CORP-Bsns Trans-Recruit To Ret	1,333.49		1,333.49	5,674.73		5,674.73
032053 CORP-Bsns Trans-Record To Rpt	1,366.41		1,366.41	5,837.11		5,837.11
032054 CORP-Bsns Trans-Order To Cash	1,261.72		1,261.72	5,519.51		5,519.51
032055 CORP-Bsns Trans-Plan, Bld, Ret	1,406.96		1,406.96	5,613.27		5,613.27
032056 CORP-Bsns Trans-Ord To Compl	1,637.97		1,637.97	6,168.64		6,168.64
Total: CAPEX	11,908.12		11,908.12	67,315.69		67,315.69
Total: 0364 SC-CORP Busn Transformation	11,875.87		11,875.87	67,831.68		67,831.68
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	18.28		18.28	56.47		56.47
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations	58.71		58.71	73.47		73.47
033004 WE-Technical Services						
033005 WE-Administration	307.23		307.23	485.67		485.67
033006 WE-Service Delivery	59.25		59.25	75.66		75.66
033011 WE-Environmental Mgmt	.50		.50	.52		.52
033014 WE-Engineering	90.99		90.99	116.30		116.30
033028 WE-Asset Planning						
033501 CE-Production	1.38-		1.38-	4.27-		4.27-
033502 CE-Network	204.56		204.56	362.73		362.73
033503 CE-Customer Relations	781.52		781.52	1,409.79		1,409.79

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
OPEX						
033505 CE-Administration	1,603.69		1,603.69	3,017.18		3,017.18
033511 CE-Environmental Mgmt	105.48		105.48	190.35		190.35
033514 CE-Engineering	404.25		404.25	731.44		731.44
Total: OPEX	3,633.08		3,633.08	6,515.31		6,515.31
CAPEX						
032024 Corp-Western Division Ops	.49		.49	31.13		31.13
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production				.33-		.33-
033502 CE-Network	1.24-		1.24-	7.25		7.25
033503 CE-Customer Relations	4.74-		4.74-	27.62		27.62
033505 CE-Administration	9.76-		9.76-	66.51		66.51
033511 CE-Environmental Mgmt	.64-		.64-	4.00		4.00
033514 CE-Engineering	138.83-		138.83-	45.79		45.79
Total: CAPEX	154.72-		154.72-	181.97		181.97
Total: 0366 SC-Corp Western Division Ops	3,478.36		3,478.36	6,697.28		6,697.28
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,148.48		3,148.48	16,272.14		16,272.14
Total: OPEX	3,148.48		3,148.48	16,272.14		16,272.14
CAPEX						
032026 CORP-Regulated Ops	43.88		43.88	199.86		199.86
Total: CAPEX	43.88		43.88	199.86		199.86
Total: 0367 SC-Corp Regulated Ops	3,192.36		3,192.36	16,472.00		16,472.00
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	1.09		1.09	9.10		9.10
032069 CORP-Regulatory UFS	1,286.37		1,286.37	7,483.50		7,483.50
Total: OPEX	1,287.46		1,287.46	7,492.60		7,492.60
CAPEX						
032050 CORP-Backfill Reg App				.10-		.10-
032069 CORP-Regulatory UFS	10.05		10.05	57.01		57.01
Total: CAPEX	10.05		10.05	56.91		56.91
Total: 0369 SC-CORP Regulatory	1,297.51		1,297.51	7,549.51		7,549.51
0370 SC-CSC Pensacola OH Location						
OPEX						

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,183.59		2,183.59	10,633.84		10,633.84
037070 CCP-Call Handling	23,009.47		23,009.47	133,045.04		133,045.04
037073 CCP-Operations and Support	5,613.90		5,613.90	32,387.39		32,387.39
037075 CCP-Education & Development	1,251.09		1,251.09	7,072.45		7,072.45
Total:	32,058.05		32,058.05	183,138.72		183,138.72
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	32,058.05		32,058.05	183,138.72		183,138.72
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change				3,002.98		3,002.98
Total: OPEX				3,002.98		3,002.98
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change				3,002.98		3,002.98
0398 SC-CORP Other						

Data Selection Values
Period: 06 Year: 09
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month			Year-To-Date		
		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0398	SC-CORP Other						
032000	CORP-Balance Sheet	32,257.89-		32,257.89-	490,093.19		490,093.19
Total:		32,257.89-		32,257.89-	490,093.19		490,093.19
OPEX							
032001	CORP-Bldg Services Marlton						
032005	CORP-CEO						
032061	CORP-Property Management						
032070	CORP-Shared Bus Services Admin						
032089	CORP-AWE Pass-Thru	148.56		148.56	1,038.00		1,038.00
032092	CORP-Strategy & Planning						
032094	CORP-COE O&M						
032095	CORP-Project STAR						
032096	CORP-Chief Growth Officer						
032097	CORP-Product & Serv Innovation						
032098	CORP-Non-Departmental Costs	91.72		91.72	14,940.35		14,940.35
Total: OPEX		240.28		240.28	15,978.35		15,978.35
CAPEX							
032001	CORP-Bldg Services Marlton						
032005	CORP-CEO						
032061	CORP-Property Management						
032070	CORP-Shared Bus Services Admin						
032089	CORP-AWE Pass-Thru	4.31		4.31	33.61		33.61
032092	CORP-Strategy & Planning						
032094	CORP-COE O&M						
032095	CORP-Project STAR						
032096	CORP-Chief Growth Officer						
032097	CORP-Product & Serv Innovation						
032098	CORP-Non-Departmental Costs	80.11-		80.11-	316.09		316.09
Total: CAPEX		75.80-		75.80-	349.70		349.70
Total: 0398	SC-CORP Other	32,093.41-		32,093.41-	506,421.24		506,421.24
Total: 26	Tennessee-American Water Co.	457,462.92		457,462.92	2,928,310.82		2,928,310.82
Total: D	Southeastern Region	457,462.92		457,462.92	2,928,310.82		2,928,310.82
Total:	Grand Total :	457,462.92		457,462.92	2,928,310.82		2,928,310.82

Data Selection Values
Year: 09 Period: 07 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	586.57	19,877.33	14,419.29	34,296.62
Administration	71.05	4,382.42	38,365.56	42,747.98
Audit	28.98	1,727.01	957.68	2,684.69
Communications	139.04	7,117.30	9,778.52	16,895.82
Legal	83.02	5,498.19	6,498.73	11,996.92
Engineering	3.06	227.54	805.94	1,033.48
Finance	735.10	35,277.22	34,709.37	69,986.59
Human Resources	140.89	6,966.19	10,502.45	17,468.64
Information Systems	479.88	22,255.36	57,411.18	79,666.54
Operations	496.30	25,135.82	23,619.86	48,755.68
Rates & Revenue	33.42	1,828.09	2,223.77	4,051.86
Risk Management	28.99	1,307.75	1,318.03	2,625.78
Water Quality	178.21	5,987.18	10,070.60	16,057.78
Customer Service	2,354.66	46,131.07	67,639.06	113,770.13
TOTAL:	5,359.17	183,718.47	278,320.04	462,038.51

TOTAL CURRENT MONTH CHARGES	462,038.51
LESS: PAYMENT-PRIOR EST. BILLING	457,462.92-
NET AMOUNT PAYABLE (RECEIVABLE)	4,575.59
PLUS: EST. CURRENT MONTH BILLING	462,038.51
	466,614.10

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	27,119.23-		27,119.23-	2,823.97-		2,823.97-
Total:	27,119.23-		27,119.23-	2,823.97-		2,823.97-
Total: 0003 AW Service Co.	27,119.23-		27,119.23-	2,823.97-		2,823.97-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,633.71		2,633.71	21,075.22		21,075.22
033020 WE-Business Development	38.01		38.01	124.42		124.42
033520 CE-Business Development	38.61		38.61	275.26		275.26
035020 SE-Business Development	3,348.79		3,348.79	33,429.54		33,429.54
036520 NE-Business Development				6.40		6.40
Total: OPEX	6,059.12		6,059.12	54,910.84		54,910.84
CAPEX						
032020 CORP-Corporate Bus Development	20.26		20.26	228.50		228.50
033020 WE-Business Development						
033520 CE-Business Development	.35		.35	3.03		3.03
035020 SE-Business Development	17.55		17.55	153.28		153.28
036520 NE-Business Development						
Total: CAPEX	38.16		38.16	384.81		384.81
Total: 0320 SC-CORP Bus Develop	6,097.28		6,097.28	55,295.65		55,295.65
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,674.50		2,674.50	24,356.60		24,356.60
Total: OPEX	2,674.50		2,674.50	24,356.60		24,356.60
CAPEX						
032060 CORP-Audit	10.19		10.19	112.45		112.45
Total: CAPEX	10.19		10.19	112.45		112.45
Total: 0321 SC-CORP Audit	2,684.69		2,684.69	24,469.05		24,469.05
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	1,134.63		1,134.63	8,449.99		8,449.99
032025 CORP-External Affairs	1,719.59		1,719.59	14,998.86		14,998.86
032068 CORP-Marketing	2,386.21		2,386.21	22,097.72		22,097.72
032085 CORP-External Communications	1,571.95		1,571.95	16,321.69		16,321.69
032086 CORP-Internal Communications	655.32		655.32	6,250.86		6,250.86
032087 CORP-Corp Social Resp	2,200.30		2,200.30	7,664.66		7,664.66
033025 WE-External Affairs	54.36		54.36	158.86		158.86
033525 CE-External Affairs	93.96		93.96	725.68		725.68
035025 SE-External Affairs	7,023.11		7,023.11	67,736.40		67,736.40
036525 NE-External Affairs	1.87		1.87	42.27		42.27
Total: OPEX	16,841.30		16,841.30	144,446.99		144,446.99
CAPEX						
032022 CORP-Government Affairs	4.00		4.00	44.48		44.48

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	15.87		15.87	161.68		161.68
032068 CORP-Marketing	8.57		8.57	79.28		79.28
032085 CORP-External Communications	5.08		5.08	51.99		51.99
032086 CORP-Internal Communications	2.28		2.28	22.71		22.71
032087 CORP-Corp Social Resp	2.91		2.91	19.73		19.73
033025 WE-External Affairs						
033525 CE-External Affairs	.90		.90	8.69		8.69
035025 SE-External Affairs	14.91		14.91	114.41		114.41
036525 NE-External Affairs				1.41		1.41
Total: CAPEX	54.52		54.52	504.38		504.38
Total: 0322 SC-CORP External Affairs	16,895.82		16,895.82	144,951.37		144,951.37
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru	.45		.45	1.68		1.68
032010 CORP-Supply Chain-Sourcing	3,935.73		3,935.73	33,208.44		33,208.44
033010 WE-Supply Chain	8.28		8.28	23.67		23.67
033510 CE-Supply Chain	66.07		66.07	571.87		571.87
035010 SE-Supply Chain	1,075.81		1,075.81	9,413.00		9,413.00
036510 NE-Supply Chain				22.45		22.45
Total:	5,086.34		5,086.34	43,241.11		43,241.11
CAPEX						
032009 CORP-Supply Chain-Pass Thru	.69		.69	9.17		9.17
032010 CORP-Supply Chain-Sourcing	3,258.20		3,258.20	27,832.40		27,832.40
033010 WE-Supply Chain						
033510 CE-Supply Chain	40.16		40.16	401.54		401.54
035010 SE-Supply Chain	404.09		404.09	3,391.03		3,391.03
036510 NE-Supply Chain				18.06		18.06
Total: CAPEX	3,703.14		3,703.14	31,652.20		31,652.20
Total: 0323 SC-Supply Chain Location	8,789.48		8,789.48	74,893.31		74,893.31
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	451.62	451.62		3,627.45	3,627.45	
032031 CORP-Service Desk	2,778.71	2,778.71		20,144.39	20,144.39	
032032 CORP-ITS-BAD-Core Shared	2,292.77	2,292.77		21,190.13	21,190.13	
032033 Chg Ctrl & Desktop Automation	501.29	501.29		4,792.03	4,792.03	
032034 CORP-ITS Appl Adm & Security	3.07	3.07		5,288.16	5,288.16	
032035 CORP-ITS Sec Arch & Strategy	125.88	125.88		4,125.18	4,125.18	
032071 CORP-ITS Admin	5,066.20	5,066.20		14,903.17	14,903.17	
032072 CORP-ITS PMO	3,267.13	3,267.13		21,653.96	21,653.96	
032073 CORP-ITS Infra/Oper Admin	569.05	569.05		6,763.43	6,763.43	
032074 CORP-ITS Production	21,896.68	21,896.68		159,355.79	159,355.79	
032075 CORP-Enterprise Server	9,484.56	9,484.56		82,218.63	82,218.63	
032076 CORP-Communications	9,102.88	9,102.88		65,112.48	65,112.48	
032077 CORP-ITS Security Operations	2,713.63	2,713.63		19,804.67	19,804.67	
032078 CORP-ITS Adm Business Appl Dev	981.61	981.61		10,008.17	10,008.17	
032079 CORP-ITS-BAD-Middle Office App	1,964.77	1,964.77		27,131.68	27,131.68	
032080 CORP-ITS-BAD-Back Office Apps	3,263.21	3,263.21		32,668.27	32,668.27	
032081 CORP-ITS-BAD-Quality&Methodlgy	1,400.68	1,400.68		11,948.64	11,948.64	
032082 CORP-ITS-BAD-Customer Facing	2,105.94	2,105.94		19,139.18	19,139.18	
032083 CORP-ITS-BAD-Field Svc Apps	3,871.40	3,871.40		25,696.42	25,696.42	

TN-COC-01-Q12-ATTACHMENT
Page 402 of 623

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
032093 CORP-ITS-Architecture	3,497.88	3,497.88		22,421.82	22,421.82	
033531 CE-Western CS & S	3,196.85	3,196.85		32,310.29	32,310.29	
035031 SE-ITS Client Relations	539.77	539.77		3,919.43	3,919.43	
036531 NE-Eastern CS & S	282.90	282.90		16,069.29	16,069.29	
Total:	79,358.48	79,358.48		630,292.66	630,292.66	
CAPEX						
032030 CORP-ITS Client Rel Admin	.57	.57		6.59	6.59	
032031 CORP-Service Desk	3.59	3.59		39.20	39.20	
032032 CORP-ITS-BAD-Core Shared	4.15	4.15		39.76	39.76	
032033 Chg Ctrl & Desktop Automation	.69	.69		8.52	8.52	
032034 CORP-ITS Appl Adm & Security				6.01	6.01	
032035 CORP-ITS Sec Arch & Strategy	.56	.56		6.90	6.90	
032071 CORP-ITS Admin	2.02	2.02		22.46	22.46	
032072 CORP-ITS PMO	4.00	4.00		801.85	801.85	
032073 CORP-ITS Infra/Oper Admin	.82	.82		9.76	9.76	
032074 CORP-ITS Production	94.86	94.86		720.25	720.25	
032075 CORP-Enterprise Server	25.49	25.49		268.41	268.41	
032076 CORP-Communications	21.90	21.90		115.39	115.39	
032077 CORP-ITS Security Operations	2.08	2.08		22.03	22.03	
032078 CORP-ITS Adm Business Appl Dev	1.13	1.13		18.03	18.03	
032079 CORP-ITS-BAD-Middle Office App	3.45	3.45		75.01	75.01	
032080 CORP-ITS-BAD-Back Office Apps	6.64	6.64		79.04	79.04	
032081 CORP-ITS-BAD-Quality&Methodlgy	1.08	1.08		12.29	12.29	
032082 CORP-ITS-BAD-Customer Facing	2.01	2.01		23.88	23.88	
032083 CORP-ITS-BAD-Field Svc Apps	9.12	9.12		62.97	62.97	
032093 CORP-ITS-Architecture	105.53	105.53		395.07	395.07	
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	3.86	3.86		43.13	43.13	
035031 SE-ITS Client Relations	8.82	8.82		52.47	52.47	
036531 NE-Eastern CS & S	5.69	5.69		276.51	276.51	
Total: CAPEX	308.06	308.06		3,105.53	3,105.53	
Total: 0324 SC-ITS Location	79,666.54	79,666.54		633,398.19	633,398.19	
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	3,969.67	3,969.67		27,066.06	27,066.06	
032505 SSC-Administration	4,879.22	4,879.22		39,972.84	39,972.84	
032570 SSC-General Accounting	7,797.77	7,797.77		55,692.54	55,692.54	
032571 SSC-Tax	2,815.11	2,815.11		20,027.93	20,027.93	
032572 SSC-Business Support Services	2,515.39	2,515.39		19,738.75	19,738.75	
032574 SSC-Rates & Regulation	2,594.99	2,594.99		21,743.64	21,743.64	
032575 SSC-Cash Operations	3,272.85	3,272.85		30,009.42	30,009.42	
032577 SSC-Utility Plant Accounting	3,293.34	3,293.34		27,139.67	27,139.67	
032578 SSC-Project Management	611.43	611.43		5,044.86	5,044.86	
032579 SSC-Employee Services	7,270.60	7,270.60		38,619.24	38,619.24	
032580 SSC-AWE	361.11	361.11		2,698.84	2,698.84	
Total:	39,381.48	39,381.48		287,753.79	287,753.79	
CAPEX						
032084 SSC-Accounts Payable	.06	.06		.01-	.01-	
032505 SSC-Administration	.10	.10		.01-	.01-	
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	.69-	.69-		.02-	.02-	
032571 SSC-Tax	.03	.03				
032572 SSC-Business Support Services	.04	.04		.01-	.01-	
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2.04	2.04		.01-	.01-	
032575 SSC-Cash Operations	.07	.07		.01-	.01-	
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting	.05	.05				
032578 SSC-Project Management	.01	.01				
032579 SSC-Employee Services	.07	.07		.02-	.02-	
032580 SSC-AWE	.02	.02				
Total: CAPEX	1.80	1.80		.09-	.09-	
Total: 0325 SC-SSC Location	39,383.28	39,383.28		287,753.70	287,753.70	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,157.51	3,157.51		24,751.53	24,751.53	
032016 CORP-Maintenance Services	435.44	435.44		3,813.08	3,813.08	
032019 CORP-Operational Risk	1,605.35	1,605.35		14,739.13	14,739.13	

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
032064 CORP-Operational Performance	1,447.96		1,447.96	11,480.92		11,480.92
032065 CORP-Asset Management	434.34		434.34	3,221.47		3,221.47
032066 CORP-Innov & Env Stewardship	3,467.80		3,467.80	25,185.13		25,185.13
033016 WE-Maintenance	45.18		45.18	1,700.88		1,700.88
033019 WE-Operational Risk	18.71		18.71	60.59		60.59
033516 CE-Maintenance	909.47		909.47	4,470.86		4,470.86
033519 CE-Operational Risk	461.22		461.22	4,016.88		4,016.88
035016 SE-Maintenance	7,040.38		7,040.38	68,837.95		68,837.95
035019 SE-Operational Risk	101.99		101.99	1,142.83		1,142.83
036516 NE-Maintenance	3.76		3.76	313.00		313.00
036519 NE-Operational Risk	4.84-		4.84-	84.28		84.28
036550 CORP-COE-Engineering	314.14		314.14	2,587.45		2,587.45
036551 CORP-COE-Technical Services	385.34		385.34	3,231.81		3,231.81
Total: OPEX	19,823.75		19,823.75	169,637.79		169,637.79
CAPEX						
032011 CORP-Chief Operating Officer	516.58		516.58	3,942.57		3,942.57
032016 CORP-Maintenance Services	6.90		6.90	54.08		54.08
032019 CORP-Operational Risk	440.43		440.43	2,898.78		2,898.78
032064 CORP-Operational Performance	551.94		551.94	3,879.43		3,879.43
032065 CORP-Asset Management	2,746.13		2,746.13	22,346.20		22,346.20
032066 CORP-Innov & Env Stewardship	2,149.32		2,149.32	11,563.18		11,563.18
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	1.35		1.35	13.06		13.06
033519 CE-Operational Risk	1.02		1.02	10.19		10.19
035016 SE-Maintenance	15.59		15.59	114.34		114.34
035019 SE-Operational Risk	.20		.20	2.05		2.05
036516 NE-Maintenance				.88		.88
036519 NE-Operational Risk	1.70		1.70	15.33		15.33
036550 CORP-COE-Engineering	2,940.85		2,940.85	21,915.97		21,915.97
036551 CORP-COE-Technical Services	3,425.94		3,425.94	17,765.81		17,765.81
Total: CAPEX	12,797.95		12,797.95	84,521.87		84,521.87
Total: 0326 SC-CORP Operations	32,621.70		32,621.70	254,159.66		254,159.66
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,984.89		3,984.89	38,260.89		38,260.89
032017 CORP-Planning & Reporting	4,285.80		4,285.80	43,869.15		43,869.15
032027 CORP-Reporting & Compliance	4,521.06		4,521.06	44,413.48		44,413.48
032047 CORP-Income Tax	3,442.48		3,442.48	39,993.23		39,993.23
032057 CORP-Treasury	3,928.97		3,928.97	31,016.73		31,016.73
033007 WE-Finance	1,564.48		1,564.48	4,428.99		4,428.99
033507 CE-Finance	363.62		363.62	3,108.54		3,108.54

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	32,857.52		32,857.52	280,267.92		280,267.92
036507 NE-Finance	21.73		21.73	518.82		518.82
037777 CORP-IFRS-Finance				1,035.00		1,035.00
Total: OPEX	54,970.55		54,970.55	486,912.75		486,912.75
CAPEX						
032007 CORP-Finance	26.53		26.53	297.40		297.40
032017 CORP-Planning & Reporting	25.20		25.20	337.72		337.72
032027 CORP-Reporting & Compliance	7.93		7.93	87.94		87.94
032047 CORP-Income Tax	.04		.04	.01-		.01-
032057 CORP-Treasury	27.96		27.96	279.79		279.79
033007 WE-Finance						
033507 CE-Finance	3.50		3.50	35.40		35.40
035007 SE-Finance	240.97		240.97	2,087.28		2,087.28
036507 NE-Finance				11.05		11.05
Total: CAPEX	332.13		332.13	3,136.57		3,136.57
Total: 0327 SC-CORP Finance	55,302.68		55,302.68	490,049.32		490,049.32
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,857.66		2,857.66	22,878.22		22,878.22
032003 CORP-HR Talent Development	1,722.83		1,722.83	12,856.92		12,856.92
032004 CORP-HR Labor Relations	744.23		744.23	6,806.15		6,806.15
032006 CORP-Business Center HR	1,616.22		1,616.22	14,414.63		14,414.63
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	748.27		748.27	11,195.24		11,195.24
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1,647.85		1,647.85	19,841.77		19,841.77
032028 CORP-ED Human Resources	2,330.44		2,330.44	22,323.07		22,323.07
032038 CORP-WD Human Resources	1,280.59		1,280.59	8,113.82		8,113.82
033018 WE-Human Resources	1.58		1.58	5.72		5.72
033518 CE-Human Resources	49.10		49.10	682.75		682.75
034018 CCA-Human Resources	1,606.77		1,606.77	17,003.51		17,003.51
035018 SE-Human Resources	120.84		120.84	5,273.10		5,273.10
036518 NE-Human Resources				10.30		10.30
037018 CCP-Human Resources ODI						
Total: OPEX	14,726.38		14,726.38	141,405.20		141,405.20
032014 CORP-Benefits Service Center	2,665.23		2,665.23	21,987.48		21,987.48
Total:	2,665.23		2,665.23	21,987.48		21,987.48
CAPEX						
032002 CORP-HR Comp/Benefits	13.08		13.08	143.13		143.13
032003 CORP-HR Talent Development	11.84		11.84	94.80		94.80
032004 CORP-HR Labor Relations	3.84		3.84	42.24		42.24

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region
Location: 0328 SC-CORP Human Resources

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032006 CORP-Business Center HR	10.08		10.08	110.09		110.09
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	6.44		6.44	78.25		78.25
032014 CORP-Benefits Service Center	.05		.05	.01-		.01-
032018 CORP-Human Resources	3.99		3.99	64.00		64.00
032028 CORP-ED Human Resources	1.16		1.16	8.85		8.85
032038 CORP-WD Human Resources	26.17		26.17	166.93		166.93
033018 WE-Human Resources						
033518 CE-Human Resources	.24		.24	4.87		4.87
034018 CCA-Human Resources				1.47-		1.47-
035018 SE-Human Resources	.14		.14	7.61		7.61
036518 NE-Human Resources				3.49		3.49
037018 CCP-Human Resources ODI						
Total: CAPEX	77.03		77.03	722.78		722.78
Total: 0328 SC-CORP Human Resources	17,468.64		17,468.64	164,115.46		164,115.46
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5,100.20		5,100.20	47,535.85		47,535.85
033015 WE-Legal	39.70		39.70	130.53		130.53
033515 CE-Legal	227.14		227.14	1,715.76		1,715.76
035015 SE-Legal	6,550.07		6,550.07	50,270.81		50,270.81
036515 NE-Legal				39.75		39.75
Total: OPEX	11,917.11		11,917.11	99,692.70		99,692.70
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	41.31		41.31	443.60		443.60
033015 WE-Legal						
033515 CE-Legal	2.17		2.17	18.27		18.27
035015 SE-Legal	36.33		36.33	299.18		299.18
036515 NE-Legal				7.74		7.74
Total: CAPEX	79.81		79.81	768.79		768.79
Total: 0329 SC-CORP Legal	11,996.92		11,996.92	100,461.49		100,461.49
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	892.36		892.36	8,896.03		8,896.03
Total: OPEX	892.36		892.36	8,896.03		8,896.03
CAPEX						
032037 CORP-Investor Relations	6.89		6.89	83.80		83.80
Total: CAPEX	6.89		6.89	83.80		83.80
Total: 0337 SC-Corp IR	899.25		899.25	8,979.83		8,979.83
0340 SC-CSC Alton OH Location						

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	5,724.96		5,724.96	46,123.04		46,123.04
034070 CCA-Call Handling	21,124.35		21,124.35	175,805.21		175,805.21
034071 CCA-Billing	13,372.44		13,372.44	118,514.60		118,514.60
034072 CCA-Collections	4,440.85		4,440.85	52,339.82		52,339.82
034073 CCA-Operations & Performance	12,011.00		12,011.00	93,534.91		93,534.91
034074 CCA-Business Services	2,573.21		2,573.21	23,016.14		23,016.14
034075 CCA-Education & Development	2,191.98		2,191.98	20,618.73		20,618.73
Total:	61,438.79		61,438.79	529,952.45		529,952.45
CAPEX						
034005 CCA-Administration				11.90		11.90
034070 CCA-Call Handling				19.56-		19.56-
034071 CCA-Billing				15.67-		15.67-
034072 CCA-Collections				4.96-		4.96-
034073 CCA-Operations & Performance				18.99-		18.99-
034074 CCA-Business Services				3.11-		3.11-
034075 CCA-Education & Development				3.66-		3.66-
Total: CAPEX				54.05-		54.05-
Total: 0340 SC-CSC Alton OH Location	61,438.79		61,438.79	529,898.40		529,898.40
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	10,395.49		10,395.49	94,613.05		94,613.05
Total:	10,395.49		10,395.49	94,613.05		94,613.05
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,395.49		10,395.49	94,613.05		94,613.05
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	951.09		951.09	8,699.74		8,699.74
032046 CORP-3906 Church Road	965.87		965.87	8,038.39		8,038.39
032062 CORP-Building Services	14,912.99		14,912.99	129,543.83		129,543.83
032063 CORP-Building Services Woodcre	5,916.00		5,916.00	48,448.78		48,448.78
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest				1.30		1.30
Total: OPEX	22,745.95		22,745.95	194,732.04		194,732.04
CAPEX						
032042 CORP-1000 Voorhees Building	4.36		4.36	44.44		44.44
032046 CORP-3906 Church Road	1,468.58		1,468.58	11,186.65		11,186.65
032062 CORP-Building Services	346.73		346.73	3,987.20		3,987.20
032063 CORP-Building Services Woodcre	.37		.37	.01-		.01-
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest				.65		.65
Total: CAPEX	1,820.04		1,820.04	15,218.93		15,218.93
Total: 0362 SC-CORP Property	24,565.99		24,565.99	209,950.97		209,950.97
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	3,119.16		3,119.16	16,278.74		16,278.74
035001 SE-Production						
035002 SE-Network	1,224.81		1,224.81	9,152.69		9,152.69
035003 SE-Customer Relations	12,859.53		12,859.53	121,616.07		121,616.07
035005 SE-Administration	7,934.77		7,934.77	71,175.56		71,175.56
035011 SE-Environmental Mgmt						
035014 SE-Engineering	529.02		529.02	4,547.62		4,547.62
035503 ED-Customer Relations	10,804.97		10,804.97	37,552.50		37,552.50
036501 NE-Production				62.60		62.60
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	36,472.26		36,472.26	260,385.78		260,385.78
CAPEX						
032023 CORP-Eastern Division Ops	11.10		11.10	99.87		99.87
035001 SE-Production						
035002 SE-Network	16.47		16.47	129.22		129.22
035003 SE-Customer Relations	104.05		104.05	864.36		864.36
035005 SE-Administration	127.39		127.39	1,021.69		1,021.69
035011 SE-Environmental Mgmt						
035014 SE-Engineering	273.44		273.44	788.48		788.48
035503 ED-Customer Relations	2.82		2.82	26.17		26.17
036501 NE-Production				27.85		27.85
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region
Location: 0363 SC-CORP Eastern Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	535.27		535.27	2,957.64		2,957.64
Total: 0363 SC-CORP Eastern Division Ops	37,007.53		37,007.53	263,343.42		263,343.42
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	525.09-		525.09-	176.53-		176.53-
032051 CORP-Bsns Trans-Procure To Pay	.53		.53	16.68		16.68
032052 CORP-Bsns Trans-Recruit To Ret	34.53		34.53	67.43		67.43
032053 CORP-Bsns Trans-Record To Rpt	4.52		4.52	38.91		38.91
032054 CORP-Bsns Trans-Order To Cash	86.03		86.03	66.58		66.58
032055 CORP-Bsns Trans-Plan, Bld, Ret	155.35		155.35	72.47		72.47
032056 CORP-Bsns Trans-Ord To Compl	28.82		28.82	6.82		6.82
Total: OPEX	215.31-		215.31-	92.36		92.36
CAPEX						
032040 CORP-Business Transformation	3,831.08		3,831.08	43,667.75		43,667.75
032051 CORP-Bsns Trans-Procure To Pay	1,111.83		1,111.83	8,503.33		8,503.33
032052 CORP-Bsns Trans-Recruit To Ret	1,369.18		1,369.18	9,407.37		9,407.37
032053 CORP-Bsns Trans-Record To Rpt	921.67		921.67	9,442.40		9,442.40
032054 CORP-Bsns Trans-Order To Cash	1,051.58		1,051.58	8,353.75		8,353.75
032055 CORP-Bsns Trans-Plan, Bld, Ret	1,093.76		1,093.76	8,991.04		8,991.04
032056 CORP-Bsns Trans-Ord To Compl	1,347.95		1,347.95	10,107.36		10,107.36
Total: CAPEX	10,727.05		10,727.05	98,473.00		98,473.00
Total: 0364 SC-CORP Busn Transformation	10,511.74		10,511.74	98,565.36		98,565.36
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	16.35		16.35	108.29		108.29
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations	36.51		36.51	110.84		110.84
033004 WE-Technical Services						
033005 WE-Administration	275.86		275.86	761.53		761.53
033006 WE-Service Delivery	36.29		36.29	111.95		111.95
033011 WE-Environmental Mgmt	.31		.31	.83		.83
033014 WE-Engineering	56.18		56.18	667.97		667.97
033028 WE-Asset Planning						
033501 CE-Production				4.09-		4.09-
033502 CE-Network	87.41		87.41	652.39		652.39
033503 CE-Customer Relations	330.98		330.98	2,547.04		2,547.04
033505 CE-Administration	661.37		661.37	4,770.32		4,770.32
033511 CE-Environmental Mgmt	44.43		44.43	341.29		341.29
033514 CE-Engineering	173.17		173.17	1,316.85		1,316.85

TN-COC-01-Q12-ATTACHMENT
Page 410 of 623

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	1,718.86	1,718.86		11,385.21	11,385.21	
CAPEX						
032024 Corp-Western Division Ops	.38	.38		32.16	32.16	
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production				.33-		.33-
033502 CE-Network	.84	.84		8.39	8.39	
033503 CE-Customer Relations	3.18	3.18		31.97	31.97	
033505 CE-Administration	6.13	6.13		74.62	74.62	
033511 CE-Environmental Mgmt	.43	.43		4.59	4.59	
033514 CE-Engineering	1.67	1.67		17.39	17.39	
Total: CAPEX	12.63	12.63		168.79	168.79	
Total: 0366 SC-Corp Western Division Ops	1,731.49	1,731.49		11,554.00	11,554.00	
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	2,729.14	2,729.14		24,239.11	24,239.11	
Total: OPEX	2,729.14	2,729.14		24,239.11	24,239.11	
CAPEX						
032026 CORP-Regulated Ops	29.68	29.68		272.18	272.18	
Total: CAPEX	29.68	29.68		272.18	272.18	
Total: 0367 SC-Corp Regulated Ops	2,758.82	2,758.82		24,511.29	24,511.29	
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App	8.90-	8.90-		.20	.20	
032069 CORP-Regulatory UFS	1,457.73	1,457.73		11,501.19	11,501.19	
Total: OPEX	1,448.83	1,448.83		11,501.39	11,501.39	
CAPEX						
032050 CORP-Backfill Reg App				.10-		.10-
032069 CORP-Regulatory UFS	6.00	6.00		75.45	75.45	
Total: CAPEX	6.00	6.00		75.35	75.35	
Total: 0369 SC-CORP Regulatory	1,454.83	1,454.83		11,576.74	11,576.74	
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,191.29	2,191.29		17,195.37	17,195.37	
037070 CCP-Call Handling	24,554.42	24,554.42		203,682.70	203,682.70	
037073 CCP-Operations and Support	10,673.29	10,673.29		56,141.51	56,141.51	
037075 CCP-Education & Development	1,578.09	1,578.09		11,594.18	11,594.18	
Total:	38,997.09	38,997.09		288,613.76	288,613.76	
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	38,997.09	38,997.09		288,613.76	288,613.76	
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change	70.09-	70.09-		2,932.89	2,932.89	
Total: OPEX	70.09-	70.09-		2,932.89	2,932.89	
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change	70.09-	70.09-		2,932.89	2,932.89	
0398 SC-CORP Other						
032000 CORP-Balance Sheet	27,119.23	27,119.23		2,823.97	2,823.97	
Total:	27,119.23	27,119.23		2,823.97	2,823.97	
OPEX						

Data Selection Values
Period: 07 Year: 09
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	195.65		195.65	1,508.93		1,508.93
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	1,235.88		1,235.88	17,648.88		17,648.88
Total: OPEX	1,431.53		1,431.53	19,157.81		19,157.81
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	4.53		4.53	42.93		42.93
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	4.49		4.49	257.64		257.64
Total: CAPEX	9.02		9.02	300.57		300.57
Total: 0398 SC-CORP Other	28,559.78		28,559.78	22,282.35		22,282.35
Total: 26 Tennessee-American Water Co.	462,038.51		462,038.51	3,793,545.29		3,793,545.29
Total: D Southeastern Region	462,038.51		462,038.51	3,793,545.29		3,793,545.29
Total: Grand Total :	462,038.51		462,038.51	3,793,545.29		3,793,545.29

Data Selection Values
Year: 09 Period: 08 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	577.62	17,936.59	7,906.65	25,843.24
Administration	68.49	3,609.89	38,136.14	41,746.03
Audit	29.80	1,702.06	1,648.50	3,350.56
Communications	150.99	7,172.31	7,685.07	14,857.38
Legal	72.55	3,767.68	6,550.26	10,317.94
Engineering	1.40	93.69	1,325.65	1,419.34
Finance	731.88	33,389.04	36,903.80	70,292.84
Human Resources	159.89	7,644.78	14,754.00	22,398.78
Information Systems	461.63	19,917.32	51,475.99	71,393.31
Operations	716.58	24,563.53	21,843.46	46,406.99
Rates & Revenue	27.58	1,489.03	2,096.50	3,585.53
Risk Management	44.98	1,500.05	1,464.41	2,964.46
Water Quality	172.94	5,222.57	9,092.88	14,315.45
Customer Service	2,286.97	40,982.71	61,399.14	102,381.85
TOTAL:	5,503.30	168,991.25	262,282.45	431,273.70

TOTAL CURRENT MONTH CHARGES	431,273.70
LESS: PAYMENT-PRIOR EST. BILLING	462,038.51-
NET AMOUNT PAYABLE (RECEIVABLE)	30,764.81-
PLUS: EST. CURRENT MONTH BILLING	431,273.70
	400,508.89

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	35,340.40-		35,340.40-	2,823.97-		2,823.97-
Total:	35,340.40-		35,340.40-	2,823.97-		2,823.97-
Total: 0003 AW Service Co.	35,340.40-		35,340.40-	2,823.97-		2,823.97-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,993.75		2,993.75	21,075.22		21,075.22
033020 WE-Business Development				124.42		124.42
033520 CE-Business Development	48.57		48.57	275.26		275.26
035020 SE-Business Development	4,533.31		4,533.31	33,429.54		33,429.54
036520 NE-Business Development				6.40		6.40
Total: OPEX	7,575.63		7,575.63	54,910.84		54,910.84
CAPEX						
032020 CORP-Corporate Bus Development	26.64		26.64	228.50		228.50
033020 WE-Business Development						
033520 CE-Business Development	.14		.14	3.03		3.03
035020 SE-Business Development	14.48		14.48	153.28		153.28
036520 NE-Business Development						
Total: CAPEX	41.26		41.26	384.81		384.81
Total: 0320 SC-CORP Bus Develop	7,616.89		7,616.89	55,295.65		55,295.65
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	3,340.85		3,340.85	24,356.60		24,356.60
Total: OPEX	3,340.85		3,340.85	24,356.60		24,356.60
CAPEX						
032060 CORP-Audit	9.71		9.71	112.45		112.45
Total: CAPEX	9.71		9.71	112.45		112.45
Total: 0321 SC-CORP Audit	3,350.56		3,350.56	24,469.05		24,469.05
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	525.67		525.67	8,449.99		8,449.99
032025 CORP-External Affairs	1,954.84		1,954.84	14,998.86		14,998.86
032068 CORP-Marketing	2,982.11		2,982.11	22,097.72		22,097.72
032085 CORP-External Communications	1,318.57		1,318.57	16,321.69		16,321.69
032086 CORP-Internal Communications	749.12		749.12	6,250.86		6,250.86
032087 CORP-Corp Social Resp	386.05		386.05	7,664.66		7,664.66
033025 WE-External Affairs	1.55		1.55	158.86		158.86
033525 CE-External Affairs	116.40		116.40	725.68		725.68
035025 SE-External Affairs	6,773.56		6,773.56	67,736.40		67,736.40
036525 NE-External Affairs	2.90		2.90	42.27		42.27
Total: OPEX	14,810.77		14,810.77	144,446.99		144,446.99
CAPEX						
032022 CORP-Government Affairs	3.32		3.32	44.48		44.48

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	17.03		17.03	161.68		161.68
032068 CORP-Marketing	7.12		7.12	79.28		79.28
032085 CORP-External Communications	4.21		4.21	51.99		51.99
032086 CORP-Internal Communications	1.91		1.91	22.71		22.71
032087 CORP-Corp Social Resp	2.43		2.43	19.73		19.73
033025 WE-External Affairs						
033525 CE-External Affairs	.34		.34	8.69		8.69
035025 SE-External Affairs	10.25		10.25	114.41		114.41
036525 NE-External Affairs				1.41		1.41
Total: CAPEX	46.61		46.61	504.38		504.38
Total: 0322 SC-CORP External Affairs	14,857.38		14,857.38	144,951.37		144,951.37
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru	.08		.08	1.68		1.68
032010 CORP-Supply Chain-Sourcing	3,556.40		3,556.40	33,208.44		33,208.44
033010 WE-Supply Chain	1.40		1.40	23.67		23.67
033510 CE-Supply Chain	45.38		45.38	571.87		571.87
035010 SE-Supply Chain	911.83		911.83	9,413.00		9,413.00
036510 NE-Supply Chain				22.45		22.45
Total:	4,515.09		4,515.09	43,241.11		43,241.11
CAPEX						
032009 CORP-Supply Chain-Pass Thru	.12		.12	9.17		9.17
032010 CORP-Supply Chain-Sourcing	3,076.98		3,076.98	27,832.40		27,832.40
033010 WE-Supply Chain						
033510 CE-Supply Chain	14.29		14.29	401.54		401.54
035010 SE-Supply Chain	336.36		336.36	3,391.03		3,391.03
036510 NE-Supply Chain				18.06		18.06
Total: CAPEX	3,427.75		3,427.75	31,652.20		31,652.20
Total: 0323 SC-Supply Chain Location	7,942.84		7,942.84	74,893.31		74,893.31
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month			Year-To-Date		
		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0324	SC-ITS Location						
OPEX							
032033	Chg Ctrl & Desktop Automation						
032034	CORP-ITS Appl Adm & Security						
032035	CORP-ITS Sec Arch & Strategy						
032071	CORP-ITS Admin						
032072	CORP-ITS PMO						
032073	CORP-ITS Infra/Oper Admin						
032074	CORP-ITS Production						
032075	CORP-Enterprise Server						
032076	CORP-Communications						
032077	CORP-ITS Security Operations						
032078	CORP-ITS Adm Business Appl Dev						
032079	CORP-ITS-BAD-Middle Office App						
032080	CORP-ITS-BAD-Back Office Apps						
032081	CORP-ITS-BAD-Quality&Methodlgy						
032082	CORP-ITS-BAD-Customer Facing						
032083	CORP-ITS-BAD-Field Svc Apps						
032093	CORP-ITS-Architecture						
033031	WE-ITS Client Relations						
033531	CE-Western CS & S						
035031	SE-ITS Client Relations						
036531	NE-Eastern CS & S						
Total: OPEX							
032030	CORP-ITS Client Rel Admin	379.84	379.84		3,627.45	3,627.45	
032031	CORP-Service Desk	2,470.06	2,470.06		20,144.39	20,144.39	
032032	CORP-ITS-BAD-Core Shared	1,727.87	1,727.87		21,190.13	21,190.13	
032033	Chg Ctrl & Desktop Automation	469.10	469.10		4,792.03	4,792.03	
032034	CORP-ITS Appl Adm & Security	1.69	1.69		5,288.16	5,288.16	
032035	CORP-ITS Sec Arch & Strategy	118.96	118.96		4,125.18	4,125.18	
032071	CORP-ITS Admin	4,691.86	4,691.86		14,903.17	14,903.17	
032072	CORP-ITS PMO	1,829.77	1,829.77		21,653.96	21,653.96	
032073	CORP-ITS Infra/Oper Admin	662.25	662.25		6,763.43	6,763.43	
032074	CORP-ITS Production	21,199.98	21,199.98		159,355.79	159,355.79	
032075	CORP-Enterprise Server	7,629.38	7,629.38		82,218.63	82,218.63	
032076	CORP-Communications	7,028.30	7,028.30		65,112.48	65,112.48	
032077	CORP-ITS Security Operations	2,422.12	2,422.12		19,804.67	19,804.67	
032078	CORP-ITS Adm Business Appl Dev	1,020.88	1,020.88		10,008.17	10,008.17	
032079	CORP-ITS-BAD-Middle Office App	2,236.43	2,236.43		27,131.68	27,131.68	
032080	CORP-ITS-BAD-Back Office Apps	3,289.87	3,289.87		32,668.27	32,668.27	
032081	CORP-ITS-BAD-Quality&Methodlgy	978.17	978.17		11,948.64	11,948.64	
032082	CORP-ITS-BAD-Customer Facing	2,228.22	2,228.22		19,139.18	19,139.18	
032083	CORP-ITS-BAD-Field Svc Apps	3,012.61	3,012.61		25,696.42	25,696.42	

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
032093 CORP-ITS-Architecture	2,780.19		2,780.19	22,421.82		22,421.82
033531 CE-Western CS & S	3,902.52		3,902.52	32,310.29		32,310.29
035031 SE-ITS Client Relations	825.18		825.18	3,919.43		3,919.43
036531 NE-Eastern CS & S	328.22		328.22	16,069.29		16,069.29
Total:	71,233.47		71,233.47	630,292.66		630,292.66
CAPEX						
032030 CORP-ITS Client Rel Admin	.28		.28	6.59		6.59
032031 CORP-Service Desk	1.89		1.89	39.20		39.20
032032 CORP-ITS-BAD-Core Shared	1.39		1.39	39.76		39.76
032033 Chg Ctrl & Desktop Automation	.37		.37	8.52		8.52
032034 CORP-ITS Appl Adm & Security				6.01		6.01
032035 CORP-ITS Sec Arch & Strategy	.30		.30	6.90		6.90
032071 CORP-ITS Admin	2.05		2.05	22.46		22.46
032072 CORP-ITS PMO	2.02		2.02	801.85		801.85
032073 CORP-ITS Infra/Oper Admin	.45		.45	9.76		9.76
032074 CORP-ITS Production	52.01		52.01	720.25		720.25
032075 CORP-Enterprise Server	12.12		12.12	268.41		268.41
032076 CORP-Communications	3.87		3.87	115.39		115.39
032077 CORP-ITS Security Operations	1.19		1.19	22.03		22.03
032078 CORP-ITS Adm Business Appl Dev	.61		.61	18.03		18.03
032079 CORP-ITS-BAD-Middle Office App	1.93		1.93	75.01		75.01
032080 CORP-ITS-BAD-Back Office Apps	3.64		3.64	79.04		79.04
032081 CORP-ITS-BAD-Quality&Methodlgy	.58		.58	12.29		12.29
032082 CORP-ITS-BAD-Customer Facing	7.08		7.08	23.88		23.88
032083 CORP-ITS-BAD-Field Svc Apps	4.82		4.82	62.97		62.97
032093 CORP-ITS-Architecture	46.55		46.55	395.07		395.07
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	1.44		1.44	43.13		43.13
035031 SE-ITS Client Relations	10.55		10.55	52.47		52.47
036531 NE-Eastern CS & S	4.70		4.70	276.51		276.51
Total: CAPEX	159.84		159.84	3,105.53		3,105.53
Total: 0324 SC-ITS Location	71,393.31		71,393.31	633,398.19		633,398.19
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	1,576.58	1,576.58		27,066.06	27,066.06	
032505 SSC-Administration	4,192.71	4,192.71		39,972.84	39,972.84	
032570 SSC-General Accounting	7,165.82	7,165.82		55,692.54	55,692.54	
032571 SSC-Tax	1,996.60	1,996.60		20,027.93	20,027.93	
032572 SSC-Business Support Services	2,495.05	2,495.05		19,738.75	19,738.75	
032574 SSC-Rates & Regulation	2,319.24	2,319.24		21,743.64	21,743.64	
032575 SSC-Cash Operations	3,193.04	3,193.04		30,009.42	30,009.42	
032577 SSC-Utility Plant Accounting	3,163.49	3,163.49		27,139.67	27,139.67	
032578 SSC-Project Management	572.32	572.32		5,044.86	5,044.86	
032579 SSC-Employee Services	3,688.40	3,688.40		38,619.24	38,619.24	
032580 SSC-AWE	309.51	309.51		2,698.84	2,698.84	
Total:	30,672.76	30,672.76		287,753.79	287,753.79	
CAPEX						
032084 SSC-Accounts Payable				.01-	.01-	
032505 SSC-Administration				.01-	.01-	
032560 SSC-Financial Reporting						
032570 SSC-General Accounting				.02-	.02-	
032571 SSC-Tax						
032572 SSC-Business Support Services				.01-	.01-	
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation				.01-	.01-	
032575 SSC-Cash Operations				.01-	.01-	
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services				.02-	.02-	
032580 SSC-AWE						
Total: CAPEX				.09-	.09-	
Total: 0325 SC-SSC Location	30,672.76	30,672.76		287,753.70	287,753.70	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,302.91	3,302.91		24,751.53	24,751.53	
032016 CORP-Maintenance Services	603.88	603.88		3,813.08	3,813.08	
032019 CORP-Operational Risk	1,390.67	1,390.67		14,739.13	14,739.13	

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
032064 CORP-Operational Performance	1,351.95		1,351.95	11,480.92		11,480.92
032065 CORP-Asset Management	257.59		257.59	3,221.47		3,221.47
032066 CORP-Innov & Env Stewardship	3,984.50		3,984.50	25,185.13		25,185.13
033016 WE-Maintenance				1,700.88		1,700.88
033019 WE-Operational Risk	.67		.67	60.59		60.59
033516 CE-Maintenance	1,269.99		1,269.99	4,470.86		4,470.86
033519 CE-Operational Risk	900.73		900.73	4,016.88		4,016.88
035016 SE-Maintenance	7,861.43		7,861.43	68,837.95		68,837.95
035019 SE-Operational Risk	259.04		259.04	1,142.83		1,142.83
036516 NE-Maintenance	29.25		29.25	313.00		313.00
036519 NE-Operational Risk	4.04		4.04	84.28		84.28
036550 CORP-COE-Engineering	301.83		301.83	2,587.45		2,587.45
036551 CORP-COE-Technical Services	351.15		351.15	3,231.81		3,231.81
Total: OPEX	21,869.63		21,869.63	169,637.79		169,637.79
CAPEX						
032011 CORP-Chief Operating Officer	396.87		396.87	3,942.57		3,942.57
032016 CORP-Maintenance Services	5.07		5.07	54.08		54.08
032019 CORP-Operational Risk	405.59		405.59	2,898.78		2,898.78
032064 CORP-Operational Performance	443.16		443.16	3,879.43		3,879.43
032065 CORP-Asset Management	2,913.23		2,913.23	22,346.20		22,346.20
032066 CORP-Innov & Env Stewardship	805.00		805.00	11,563.18		11,563.18
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	.50		.50	13.06		13.06
033519 CE-Operational Risk	.38		.38	10.19		10.19
035016 SE-Maintenance	12.91		12.91	114.34		114.34
035019 SE-Operational Risk	1.84		1.84	2.05		2.05
036516 NE-Maintenance				.88		.88
036519 NE-Operational Risk	1.50		1.50	15.33		15.33
036550 CORP-COE-Engineering	1,759.29		1,759.29	21,915.97		21,915.97
036551 CORP-COE-Technical Services	1,587.92		1,587.92	17,765.81		17,765.81
Total: CAPEX	8,333.26		8,333.26	84,521.87		84,521.87
Total: 0326 SC-CORP Operations	30,202.89		30,202.89	254,159.66		254,159.66
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	8,513.12		8,513.12	38,260.89		38,260.89
032017 CORP-Planning & Reporting	3,883.31		3,883.31	43,869.15		43,869.15
032027 CORP-Reporting & Compliance	3,461.81		3,461.81	44,413.48		44,413.48
032047 CORP-Income Tax	4,236.24		4,236.24	39,993.23		39,993.23
032057 CORP-Treasury	3,685.05		3,685.05	31,016.73		31,016.73
033007 WE-Finance	10.96		10.96	4,428.99		4,428.99
033507 CE-Finance	466.55		466.55	3,108.54		3,108.54

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	33,271.35		33,271.35	280,267.92		280,267.92
036507 NE-Finance	2.66-		2.66-	518.82		518.82
037777 CORP-IFRS-Finance				1,035.00		1,035.00
Total: OPEX	57,525.73		57,525.73	486,912.75		486,912.75
CAPEX						
032007 CORP-Finance	23.96		23.96	297.40		297.40
032017 CORP-Planning & Reporting	21.52		21.52	337.72		337.72
032027 CORP-Reporting & Compliance	6.49		6.49	87.94		87.94
032047 CORP-Income Tax				.01-		.01-
032057 CORP-Treasury	23.97		23.97	279.79		279.79
033007 WE-Finance						
033507 CE-Finance	1.37		1.37	35.40		35.40
035007 SE-Finance	197.73		197.73	2,087.28		2,087.28
036507 NE-Finance				11.05		11.05
Total: CAPEX	275.04		275.04	3,136.57		3,136.57
Total: 0327 SC-CORP Finance	57,800.77		57,800.77	490,049.32		490,049.32
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	3,297.23		3,297.23	22,878.22		22,878.22
032003 CORP-HR Talent Development	1,895.16		1,895.16	12,856.92		12,856.92
032004 CORP-HR Labor Relations	728.82		728.82	6,806.15		6,806.15
032006 CORP-Business Center HR	1,647.85		1,647.85	14,414.63		14,414.63
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	2,243.70		2,243.70	11,195.24		11,195.24
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1,774.23		1,774.23	19,841.77		19,841.77
032028 CORP-ED Human Resources	3,322.75		3,322.75	22,323.07		22,323.07
032038 CORP-WD Human Resources	1,443.26		1,443.26	8,113.82		8,113.82
033018 WE-Human Resources				5.72		5.72
033518 CE-Human Resources	79.80		79.80	682.75		682.75
034018 CCA-Human Resources	2,420.35		2,420.35	17,003.51		17,003.51
035018 SE-Human Resources	991.49		991.49	5,273.10		5,273.10
036518 NE-Human Resources	.01-		.01-	10.30		10.30
037018 CCP-Human Resources ODI						
Total: OPEX	19,844.63		19,844.63	141,405.20		141,405.20
032014 CORP-Benefits Service Center	2,486.78		2,486.78	21,987.48		21,987.48
Total:	2,486.78		2,486.78	21,987.48		21,987.48
CAPEX						
032002 CORP-HR Comp/Benefits	10.96		10.96	143.13		143.13
032003 CORP-HR Talent Development	10.48		10.48	94.80		94.80
032004 CORP-HR Labor Relations	3.72		3.72	42.24		42.24

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0328 SC-CORP Human Resources

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032006 CORP-Business Center HR	8.66		8.66	110.09		110.09
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	6.07		6.07	78.25		78.25
032014 CORP-Benefits Service Center				.01-		.01-
032018 CORP-Human Resources	5.38		5.38	64.00		64.00
032028 CORP-ED Human Resources	1.63		1.63	8.85		8.85
032038 CORP-WD Human Resources	21.47		21.47	166.93		166.93
033018 WE-Human Resources						
033518 CE-Human Resources	.10		.10	4.87		4.87
034018 CCA-Human Resources	1.27-		1.27-	1.47-		1.47-
035018 SE-Human Resources	.17		.17	7.61		7.61
036518 NE-Human Resources				3.49		3.49
037018 CCP-Human Resources ODI						
Total: CAPEX	67.37		67.37	722.78		722.78
Total: 0328 SC-CORP Human Resources	22,398.78		22,398.78	164,115.46		164,115.46
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5,297.75		5,297.75	47,535.85		47,535.85
033015 WE-Legal				130.53		130.53
033515 CE-Legal	266.23		266.23	1,715.76		1,715.76
035015 SE-Legal	4,689.68		4,689.68	50,270.81		50,270.81
036515 NE-Legal	1.49		1.49	39.75		39.75
Total: OPEX	10,255.15		10,255.15	99,692.70		99,692.70
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	34.77		34.77	443.60		443.60
033015 WE-Legal						
033515 CE-Legal	.79		.79	18.27		18.27
035015 SE-Legal	27.23		27.23	299.18		299.18
036515 NE-Legal				7.74		7.74
Total: CAPEX	62.79		62.79	768.79		768.79
Total: 0329 SC-CORP Legal	10,317.94		10,317.94	100,461.49		100,461.49
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	951.05		951.05	8,896.03		8,896.03
Total: OPEX	951.05		951.05	8,896.03		8,896.03
CAPEX						
032037 CORP-Investor Relations	6.74		6.74	83.80		83.80
Total: CAPEX	6.74		6.74	83.80		83.80
Total: 0337 SC-Corp IR	957.79		957.79	8,979.83		8,979.83
0340 SC-CSC Alton OH Location						

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	5,738.88	5,738.88		46,123.04	46,123.04	
034070 CCA-Call Handling	19,172.13	19,172.13		175,805.21	175,805.21	
034071 CCA-Billing	12,569.21	12,569.21		118,514.60	118,514.60	
034072 CCA-Collections	4,149.44	4,149.44		52,339.82	52,339.82	
034073 CCA-Operations & Performance	10,946.18	10,946.18		93,534.91	93,534.91	
034074 CCA-Business Services	2,359.92	2,359.92		23,016.14	23,016.14	
034075 CCA-Education & Development	2,202.04	2,202.04		20,618.73	20,618.73	
Total:	57,137.80	57,137.80		529,952.45	529,952.45	
CAPEX						
034005 CCA-Administration	12.64-	12.64-		11.90	11.90	
034070 CCA-Call Handling	18.96-	18.96-		19.56-	19.56-	
034071 CCA-Billing	93.76-	93.76-		15.67-	15.67-	
034072 CCA-Collections	5.31-	5.31-		4.96-	4.96-	
034073 CCA-Operations & Performance	16.88-	16.88-		18.99-	18.99-	
034074 CCA-Business Services	2.72-	2.72-		3.11-	3.11-	
034075 CCA-Education & Development	1.83-	1.83-		3.66-	3.66-	
Total: CAPEX	152.10-	152.10-		54.05-	54.05-	
Total: 0340 SC-CSC Alton OH Location	56,985.70	56,985.70		529,898.40	529,898.40	
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	9,474.04	9,474.04		94,613.05	94,613.05	
Total:	9,474.04	9,474.04		94,613.05	94,613.05	
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	9,474.04	9,474.04		94,613.05	94,613.05	
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,002.20	1,002.20		8,699.74	8,699.74	
032046 CORP-3906 Church Road	862.48	862.48		8,038.39	8,038.39	
032062 CORP-Building Services	15,908.00	15,908.00		129,543.83	129,543.83	
032063 CORP-Building Services Woodcre	5,613.13	5,613.13		48,448.78	48,448.78	
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	.19		.19	1.30		1.30
Total: OPEX	23,386.00		23,386.00	194,732.04		194,732.04
CAPEX						
032042 CORP-1000 Voorhees Building	2.57		2.57	44.44		44.44
032046 CORP-3906 Church Road	1,117.11		1,117.11	11,186.65		11,186.65
032062 CORP-Building Services	289.26		289.26	3,987.20		3,987.20
032063 CORP-Building Services Woodcre				.01-		.01-
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest				.65		.65
Total: CAPEX	1,408.94		1,408.94	15,218.93		15,218.93
Total: 0362 SC-CORP Property	24,794.94		24,794.94	209,950.97		209,950.97
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	719.95		719.95	16,278.74		16,278.74
035001 SE-Production						
035002 SE-Network	1,086.84		1,086.84	9,152.69		9,152.69
035003 SE-Customer Relations	12,880.56		12,880.56	121,616.07		121,616.07
035005 SE-Administration	8,280.14		8,280.14	71,175.56		71,175.56
035011 SE-Environmental Mgmt						
035014 SE-Engineering	541.82		541.82	4,547.62		4,547.62
035503 ED-Customer Relations	11,347.33		11,347.33	37,552.50		37,552.50
036501 NE-Production	2.18		2.18	62.60		62.60
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	34,858.82		34,858.82	260,385.78		260,385.78
CAPEX						
032023 CORP-Eastern Division Ops	8.14		8.14	99.87		99.87
035001 SE-Production						
035002 SE-Network	14.08		14.08	129.22		129.22
035003 SE-Customer Relations	76.58		76.58	864.36		864.36
035005 SE-Administration	103.54		103.54	1,021.69		1,021.69
035011 SE-Environmental Mgmt						
035014 SE-Engineering	116.94		116.94	788.48		788.48
035503 ED-Customer Relations	9.57		9.57	26.17		26.17
036501 NE-Production				27.85		27.85
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	328.85		328.85	2,957.64		2,957.64
Total: 0363 SC-CORP Eastern Division Ops	35,187.67		35,187.67	263,343.42		263,343.42
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	36.58		36.58	176.53-		176.53-
032051 CORP-Bsns Trans-Procure To Pay	15.43		15.43	16.68		16.68
032052 CORP-Bsns Trans-Recruit To Ret	8.53-		8.53-	67.43		67.43
032053 CORP-Bsns Trans-Record To Rpt	2.38		2.38	38.91		38.91
032054 CORP-Bsns Trans-Order To Cash	79.37-		79.37-	66.58		66.58
032055 CORP-Bsns Trans-Plan, Bld, Ret	187.11-		187.11-	72.47		72.47
032056 CORP-Bsns Trans-Ord To Compl	16.66-		16.66-	6.82		6.82
Total: OPEX	237.28-		237.28-	92.36		92.36
CAPEX						
032040 CORP-Business Transformation	2,693.79		2,693.79	43,667.75		43,667.75
032051 CORP-Bsns Trans-Procure To Pay	711.27		711.27	8,503.33		8,503.33
032052 CORP-Bsns Trans-Recruit To Ret	916.98		916.98	9,407.37		9,407.37
032053 CORP-Bsns Trans-Record To Rpt	1,312.93		1,312.93	9,442.40		9,442.40
032054 CORP-Bsns Trans-Order To Cash	852.16		852.16	8,353.75		8,353.75
032055 CORP-Bsns Trans-Plan, Bld, Ret	1,072.91		1,072.91	8,991.04		8,991.04
032056 CORP-Bsns Trans-Ord To Compl	1,018.48		1,018.48	10,107.36		10,107.36
Total: CAPEX	8,578.52		8,578.52	98,473.00		98,473.00
Total: 0364 SC-CORP Busn Transformation	8,341.24		8,341.24	98,565.36		98,565.36
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	17.64		17.64	108.29		108.29
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations	.86		.86	110.84		110.84
033004 WE-Technical Services						
033005 WE-Administration				761.53		761.53
033006 WE-Service Delivery				111.95		111.95
033011 WE-Environmental Mgmt				.83		.83
033014 WE-Engineering	555.23		555.23	667.97		667.97
033028 WE-Asset Planning						
033501 CE-Production				4.09-		4.09-
033502 CE-Network	100.95		100.95	652.39		652.39
033503 CE-Customer Relations	396.73		396.73	2,547.04		2,547.04
033505 CE-Administration	666.44		666.44	4,770.32		4,770.32
033511 CE-Environmental Mgmt	51.75		51.75	341.29		341.29
033514 CE-Engineering	204.74		204.74	1,316.85		1,316.85

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	1,994.34		1,994.34	11,385.21		11,385.21
CAPEX						
032024 Corp-Western Division Ops	.33		.33	32.16		32.16
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production				.33-		.33-
033502 CE-Network	.30		.30	8.39		8.39
033503 CE-Customer Relations	1.17		1.17	31.97		31.97
033505 CE-Administration	1.98		1.98	74.62		74.62
033511 CE-Environmental Mgmt	.16		.16	4.59		4.59
033514 CE-Engineering	.61		.61	17.39		17.39
Total: CAPEX	4.55		4.55	168.79		168.79
Total: 0366 SC-Corp Western Division Ops	1,998.89		1,998.89	11,554.00		11,554.00
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	2,996.09		2,996.09	24,239.11		24,239.11
Total: OPEX	2,996.09		2,996.09	24,239.11		24,239.11
CAPEX						
032026 CORP-Regulated Ops	28.15		28.15	272.18		272.18
Total: CAPEX	28.15		28.15	272.18		272.18
Total: 0367 SC-Corp Regulated Ops	3,024.24		3,024.24	24,511.29		24,511.29
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App				.20		.20
032069 CORP-Regulatory UFS	1,259.83		1,259.83	11,501.19		11,501.19
Total: OPEX	1,259.83		1,259.83	11,501.39		11,501.39
CAPEX						
032050 CORP-Backfill Reg App				.10-		.10-
032069 CORP-Regulatory UFS	6.46		6.46	75.45		75.45
Total: CAPEX	6.46		6.46	75.35		75.35
Total: 0369 SC-CORP Regulatory	1,266.29		1,266.29	11,576.74		11,576.74
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,174.31		2,174.31	17,195.37		17,195.37
037070 CCP-Call Handling	22,557.59		22,557.59	203,682.70		203,682.70
037073 CCP-Operations and Support	5,851.23		5,851.23	56,141.51		56,141.51
037075 CCP-Education & Development	1,457.12		1,457.12	11,594.18		11,594.18
Total:	32,040.25		32,040.25	288,613.76		288,613.76
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	32,040.25		32,040.25	288,613.76		288,613.76
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change				2,932.89		2,932.89
Total: OPEX				2,932.89		2,932.89
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change				2,932.89		2,932.89
0398 SC-CORP Other						
032000 CORP-Balance Sheet	35,340.40		35,340.40	2,823.97		2,823.97
Total:	35,340.40		35,340.40	2,823.97		2,823.97
OPEX						

Data Selection Values
Period: 08 Year: 09
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0398	SC-CORP Other						
OPEX							
032001	CORP-Bldg Services Marlton						
032005	CORP-CEO						
032061	CORP-Property Management						
032070	CORP-Shared Bus Services Admin						
032089	CORP-AWE Pass-Thru	9.46		9.46	1,508.93		1,508.93
032092	CORP-Strategy & Planning						
032094	CORP-COE O&M						
032095	CORP-Project STAR						
032096	CORP-Chief Growth Officer						
032097	CORP-Product & Serv Innovation						
032098	CORP-Non-Departmental Costs	681.61		681.61	17,648.88		17,648.88
Total: OPEX		691.07		691.07	19,157.81		19,157.81
CAPEX							
032001	CORP-Bldg Services Marlton						
032005	CORP-CEO						
032061	CORP-Property Management						
032070	CORP-Shared Bus Services Admin						
032089	CORP-AWE Pass-Thru	.16		.16	42.93		42.93
032092	CORP-Strategy & Planning						
032094	CORP-COE O&M						
032095	CORP-Project STAR						
032096	CORP-Chief Growth Officer						
032097	CORP-Product & Serv Innovation						
032098	CORP-Non-Departmental Costs	42.70-		42.70-	257.64		257.64
Total: CAPEX		42.54-		42.54-	300.57		300.57
Total: 0398	SC-CORP Other	35,988.93		35,988.93	22,282.35		22,282.35
Total: 26	Tennessee-American Water Co.	431,273.70		431,273.70	3,793,545.29		3,793,545.29
Total: D	Southeastern Region	431,273.70		431,273.70	3,793,545.29		3,793,545.29
Total:	Grand Total :	431,273.70		431,273.70	3,793,545.29		3,793,545.29

American Water Works Company
Summary Bill Report - History

Data Selection Values
Year: 09 Period: 09 Region: D Southeastern Region Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	582.51	18,998.02	10,082.16	29,080.18
Administration	67.98	3,885.51	38,287.06	42,172.57
Audit	29.80	1,735.86	1,850.83	3,586.69
Communications	164.14	7,977.48	9,450.23	17,427.71
Legal	79.13	4,607.71	6,847.00	11,454.71
Engineering	1.95	147.22	630.27	777.49
Finance	746.12	34,978.24	41,037.68	76,015.92
Human Resources	168.07	8,015.45	12,913.14	20,928.59
Information Systems	471.68	21,504.65	63,002.97	84,507.62
Operations	729.36	26,059.72	22,103.68	48,163.40
Rates & Revenue	40.03	1,890.92	2,228.73	4,119.65
Risk Management	42.18	1,563.53	1,376.12	2,939.65
Water Quality	171.86	5,433.49	8,819.31	14,252.80
Customer Service	2,159.66	40,958.68	64,694.34	105,653.02
TOTAL:	5,454.47	177,756.48	283,323.52	461,080.00

TOTAL CURRENT MONTH CHARGES	461,080.00
LESS: PAYMENT-PRIOR EST. BILLING	431,273.70-
NET AMOUNT PAYABLE (RECEIVABLE)	29,806.30
PLUS: EST. CURRENT MONTH BILLING	461,080.00
	490,886.30

TN-COC-01-Q12-ATTACHMENT
Page 429 of 623

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	60,571.11		60,571.11	2,823.97-		2,823.97-
Total:	60,571.11		60,571.11	2,823.97-		2,823.97-
Total: 0003 AW Service Co.	60,571.11		60,571.11	2,823.97-		2,823.97-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,480.39		2,480.39	21,075.22		21,075.22
033020 WE-Business Development	2.69		2.69	124.42		124.42
033520 CE-Business Development	43.24		43.24	275.26		275.26
035020 SE-Business Development	6,291.99		6,291.99	33,429.54		33,429.54
036520 NE-Business Development				6.40		6.40
Total: OPEX	8,818.31		8,818.31	54,910.84		54,910.84
CAPEX						
032020 CORP-Corporate Bus Development	8.49		8.49	228.50		228.50
033020 WE-Business Development						
033520 CE-Business Development				3.03		3.03
035020 SE-Business Development	12.45		12.45	153.28		153.28
036520 NE-Business Development						
Total: CAPEX	20.94		20.94	384.81		384.81
Total: 0320 SC-CORP Bus Develop	8,839.25		8,839.25	55,295.65		55,295.65
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	3,564.76		3,564.76	24,356.60		24,356.60
Total: OPEX	3,564.76		3,564.76	24,356.60		24,356.60
CAPEX						
032060 CORP-Audit	21.93		21.93	112.45		112.45
Total: CAPEX	21.93		21.93	112.45		112.45
Total: 0321 SC-CORP Audit	3,586.69		3,586.69	24,469.05		24,469.05
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	1,379.66		1,379.66	8,449.99		8,449.99
032025 CORP-External Affairs	1,446.22		1,446.22	14,998.86		14,998.86
032068 CORP-Marketing	1,954.66		1,954.66	22,097.72		22,097.72
032085 CORP-External Communications	2,699.35		2,699.35	16,321.69		16,321.69
032086 CORP-Internal Communications	844.62		844.62	6,250.86		6,250.86
032087 CORP-Corp Social Resp	919.73		919.73	7,664.66		7,664.66
033025 WE-External Affairs	1.35		1.35	158.86		158.86
033525 CE-External Affairs	119.66		119.66	725.68		725.68
035025 SE-External Affairs	8,016.93		8,016.93	67,736.40		67,736.40
036525 NE-External Affairs	7.00		7.00	42.27		42.27
Total: OPEX	17,389.18		17,389.18	144,446.99		144,446.99
CAPEX						
032022 CORP-Government Affairs	3.51		3.51	44.48		44.48

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	8.87		8.87	161.68		161.68
032068 CORP-Marketing	7.79		7.79	79.28		79.28
032085 CORP-External Communications	4.56		4.56	51.99		51.99
032086 CORP-Internal Communications	2.07		2.07	22.71		22.71
032087 CORP-Corp Social Resp	2.53		2.53	19.73		19.73
033025 WE-External Affairs						
033525 CE-External Affairs				8.69		8.69
035025 SE-External Affairs	10.77		10.77	114.41		114.41
036525 NE-External Affairs	1.57-		1.57-	1.41		1.41
Total: CAPEX	38.53		38.53	504.38		504.38
Total: 0322 SC-CORP External Affairs	17,427.71		17,427.71	144,951.37		144,951.37
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru	.79		.79	1.68		1.68
032010 CORP-Supply Chain-Sourcing	3,879.76		3,879.76	33,208.44		33,208.44
033010 WE-Supply Chain	1.40-		1.40-	23.67		23.67
033510 CE-Supply Chain	31.29		31.29	571.87		571.87
035010 SE-Supply Chain	976.32		976.32	9,413.00		9,413.00
036510 NE-Supply Chain	53.99		53.99	22.45		22.45
Total:	4,940.75		4,940.75	43,241.11		43,241.11
CAPEX						
032009 CORP-Supply Chain-Pass Thru	.91		.91	9.17		9.17
032010 CORP-Supply Chain-Sourcing	2,967.06		2,967.06	27,832.40		27,832.40
033010 WE-Supply Chain						
033510 CE-Supply Chain				401.54		401.54
035010 SE-Supply Chain	311.76		311.76	3,391.03		3,391.03
036510 NE-Supply Chain	64.74-		64.74-	18.06		18.06
Total: CAPEX	3,214.99		3,214.99	31,652.20		31,652.20
Total: 0323 SC-Supply Chain Location	8,155.74		8,155.74	74,893.31		74,893.31
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month			Year-To-Date		
		Actual	Budget	Variance	Actual	Budget	Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0324	SC-ITS Location						
OPEX							
032033	Chg Ctrl & Desktop Automation						
032034	CORP-ITS Appl Adm & Security						
032035	CORP-ITS Sec Arch & Strategy						
032071	CORP-ITS Admin						
032072	CORP-ITS PMO						
032073	CORP-ITS Infra/Oper Admin						
032074	CORP-ITS Production						
032075	CORP-Enterprise Server						
032076	CORP-Communications						
032077	CORP-ITS Security Operations						
032078	CORP-ITS Adm Business Appl Dev						
032079	CORP-ITS-BAD-Middle Office App						
032080	CORP-ITS-BAD-Back Office Apps						
032081	CORP-ITS-BAD-Quality&Methodlgy						
032082	CORP-ITS-BAD-Customer Facing						
032083	CORP-ITS-BAD-Field Svc Apps						
032093	CORP-ITS-Architecture						
033031	WE-ITS Client Relations						
033531	CE-Western CS & S						
035031	SE-ITS Client Relations						
036531	NE-Eastern CS & S						
Total: OPEX							
032030	CORP-ITS Client Rel Admin	422.67		422.67	3,627.45		3,627.45
032031	CORP-Service Desk	2,613.33		2,613.33	20,144.39		20,144.39
032032	CORP-ITS-BAD-Core Shared	4,344.58		4,344.58	21,190.13		21,190.13
032033	Chg Ctrl & Desktop Automation	505.96		505.96	4,792.03		4,792.03
032034	CORP-ITS Appl Adm & Security	1.81		1.81	5,288.16		5,288.16
032035	CORP-ITS Sec Arch & Strategy	101.42		101.42	4,125.18		4,125.18
032071	CORP-ITS Admin	3,758.03		3,758.03	14,903.17		14,903.17
032072	CORP-ITS PMO	3,500.88		3,500.88	21,653.96		21,653.96
032073	CORP-ITS Infra/Oper Admin	628.23		628.23	6,763.43		6,763.43
032074	CORP-ITS Production	23,216.36		23,216.36	159,355.79		159,355.79
032075	CORP-Enterprise Server	8,189.50		8,189.50	82,218.63		82,218.63
032076	CORP-Communications	9,286.80		9,286.80	65,112.48		65,112.48
032077	CORP-ITS Security Operations	2,719.66		2,719.66	19,804.67		19,804.67
032078	CORP-ITS Adm Business Appl Dev	1,068.61		1,068.61	10,008.17		10,008.17
032079	CORP-ITS-BAD-Middle Office App	2,550.37		2,550.37	27,131.68		27,131.68
032080	CORP-ITS-BAD-Back Office Apps	4,862.91		4,862.91	32,668.27		32,668.27
032081	CORP-ITS-BAD-Quality&Methodlgy	1,015.44		1,015.44	11,948.64		11,948.64
032082	CORP-ITS-BAD-Customer Facing	3,537.85		3,537.85	19,139.18		19,139.18
032083	CORP-ITS-BAD-Field Svc Apps	4,536.22		4,536.22	25,696.42		25,696.42

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service		Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D	Southeastern Region						
26	Tennessee-American Water Co.						
0324	SC-ITS Location						
032093	CORP-ITS-Architecture	3,105.19	3,105.19		22,421.82		22,421.82
033531	CE-Western CS & S	3,440.59	3,440.59		32,310.29		32,310.29
035031	SE-ITS Client Relations	785.96	785.96		3,919.43		3,919.43
036531	NE-Eastern CS & S	192.90	192.90		16,069.29		16,069.29
Total:		84,385.27	84,385.27		630,292.66		630,292.66
CAPEX							
032030	CORP-ITS Client Rel Admin	.16	.16		6.59		6.59
032031	CORP-Service Desk	1.00	1.00		39.20		39.20
032032	CORP-ITS-BAD-Core Shared	3.94	3.94		39.76		39.76
032033	Chg Ctrl & Desktop Automation	.20	.20		8.52		8.52
032034	CORP-ITS Appl Adm & Security				6.01		6.01
032035	CORP-ITS Sec Arch & Strategy	.13	.13		6.90		6.90
032071	CORP-ITS Admin	.35	.35		22.46		22.46
032072	CORP-ITS PMO	1.15	1.15		801.85		801.85
032073	CORP-ITS Infra/Oper Admin	.24	.24		9.76		9.76
032074	CORP-ITS Production	27.50	27.50		720.25		720.25
032075	CORP-Enterprise Server	6.45	6.45		268.41		268.41
032076	CORP-Communications	5.36	5.36		115.39		115.39
032077	CORP-ITS Security Operations	.64	.64		22.03		22.03
032078	CORP-ITS Adm Business Appl Dev	.33	.33		18.03		18.03
032079	CORP-ITS-BAD-Middle Office App	1.04	1.04		75.01		75.01
032080	CORP-ITS-BAD-Back Office Apps	3.75	3.75		79.04		79.04
032081	CORP-ITS-BAD-Quality&Methodlgy	.35	.35		12.29		12.29
032082	CORP-ITS-BAD-Customer Facing	.63	.63		23.88		23.88
032083	CORP-ITS-BAD-Field Svc Apps	4.29	4.29		62.97		62.97
032093	CORP-ITS-Architecture	51.44	51.44		395.07		395.07
033031	WE-ITS Client Relations						
033531	CE-Western CS & S				43.13		43.13
035031	SE-ITS Client Relations	8.80	8.80		52.47		52.47
036531	NE-Eastern CS & S	4.60	4.60		276.51		276.51
Total: CAPEX		122.35	122.35		3,105.53		3,105.53
Total: 0324	SC-ITS Location	84,507.62	84,507.62		633,398.19		633,398.19
0325	SC-SSC Location						
OPEX							
032084	SSC-Accounts Payable						
032505	SSC-Administration						
032560	SSC-Financial Reporting						
032570	SSC-General Accounting						
032571	SSC-Tax						
032572	SSC-Business Support Services						
032573	SSC-Planning & Reporting						
032574	SSC-Rates & Regulation						

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	2,579.68	2,579.68		27,066.06	27,066.06	
032505 SSC-Administration	4,446.86	4,446.86		39,972.84	39,972.84	
032570 SSC-General Accounting	8,566.21	8,566.21		55,692.54	55,692.54	
032571 SSC-Tax	2,225.82	2,225.82		20,027.93	20,027.93	
032572 SSC-Business Support Services	2,566.36	2,566.36		19,738.75	19,738.75	
032574 SSC-Rates & Regulation	2,815.59	2,815.59		21,743.64	21,743.64	
032575 SSC-Cash Operations	3,462.84	3,462.84		30,009.42	30,009.42	
032577 SSC-Utility Plant Accounting	3,026.98	3,026.98		27,139.67	27,139.67	
032578 SSC-Project Management	598.80	598.80		5,044.86	5,044.86	
032579 SSC-Employee Services	4,159.46	4,159.46		38,619.24	38,619.24	
032580 SSC-AWE	366.64	366.64		2,698.84	2,698.84	
Total:	34,815.24	34,815.24		287,753.79	287,753.79	
CAPEX						
032084 SSC-Accounts Payable	.07-	.07-		.01-	.01-	
032505 SSC-Administration	.11-	.11-		.01-	.01-	
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	.09-	.09-		.02-	.02-	
032571 SSC-Tax	.03-	.03-				
032572 SSC-Business Support Services	.05-	.05-		.01-	.01-	
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	2.05-	2.05-		.01-	.01-	
032575 SSC-Cash Operations	.08-	.08-		.01-	.01-	
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting	.05-	.05-				
032578 SSC-Project Management	.01-	.01-				
032579 SSC-Employee Services	.09-	.09-		.02-	.02-	
032580 SSC-AWE	.02-	.02-				
Total: CAPEX	2.65-	2.65-		.09-	.09-	
Total: 0325 SC-SSC Location	34,812.59	34,812.59		287,753.70	287,753.70	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,126.28	2,126.28		24,751.53	24,751.53	
032016 CORP-Maintenance Services	314.80	314.80		3,813.08	3,813.08	
032019 CORP-Operational Risk	1,873.33	1,873.33		14,739.13	14,739.13	

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
032064 CORP-Operational Performance	1,130.57		1,130.57	11,480.92		11,480.92
032065 CORP-Asset Management	415.93		415.93	3,221.47		3,221.47
032066 CORP-Innov & Env Stewardship	2,627.80		2,627.80	25,185.13		25,185.13
033016 WE-Maintenance				1,700.88		1,700.88
033019 WE-Operational Risk	.65		.65	60.59		60.59
033516 CE-Maintenance	1,164.46		1,164.46	4,470.86		4,470.86
033519 CE-Operational Risk	829.33		829.33	4,016.88		4,016.88
035016 SE-Maintenance	6,414.27		6,414.27	68,837.95		68,837.95
035019 SE-Operational Risk	156.89-		156.89-	1,142.83		1,142.83
036516 NE-Maintenance	3.99		3.99	313.00		313.00
036519 NE-Operational Risk	19.77		19.77	84.28		84.28
036550 CORP-COE-Engineering	339.21		339.21	2,587.45		2,587.45
036551 CORP-COE-Technical Services	187.29		187.29	3,231.81		3,231.81
Total: OPEX	17,290.79		17,290.79	169,637.79		169,637.79
CAPEX						
032011 CORP-Chief Operating Officer	359.76		359.76	3,942.57		3,942.57
032016 CORP-Maintenance Services	4.56		4.56	54.08		54.08
032019 CORP-Operational Risk	375.02		375.02	2,898.78		2,898.78
032064 CORP-Operational Performance	394.94		394.94	3,879.43		3,879.43
032065 CORP-Asset Management	2,704.46		2,704.46	22,346.20		22,346.20
032066 CORP-Innov & Env Stewardship	1,568.20		1,568.20	11,563.18		11,563.18
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance				13.06		13.06
033519 CE-Operational Risk				10.19		10.19
035016 SE-Maintenance	12.27		12.27	114.34		114.34
035019 SE-Operational Risk	.75-		.75-	2.05		2.05
036516 NE-Maintenance	.32-		.32-	.88		.88
036519 NE-Operational Risk	.81-		.81-	15.33		15.33
036550 CORP-COE-Engineering	2,218.19		2,218.19	21,915.97		21,915.97
036551 CORP-COE-Technical Services	1,486.12		1,486.12	17,765.81		17,765.81
Total: CAPEX	9,121.64		9,121.64	84,521.87		84,521.87
Total: 0326 SC-CORP Operations	26,412.43		26,412.43	254,159.66		254,159.66
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	3,701.92		3,701.92	38,260.89		38,260.89
032017 CORP-Planning & Reporting	3,961.56		3,961.56	43,869.15		43,869.15
032027 CORP-Reporting & Compliance	3,753.04		3,753.04	44,413.48		44,413.48
032047 CORP-Income Tax	4,781.13		4,781.13	39,993.23		39,993.23
032057 CORP-Treasury	4,210.17		4,210.17	31,016.73		31,016.73
033007 WE-Finance	104.68-		104.68-	4,428.99		4,428.99
033507 CE-Finance	484.84		484.84	3,108.54		3,108.54

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	37,262.46		37,262.46	280,267.92		280,267.92
036507 NE-Finance	24.95		24.95	518.82		518.82
037777 CORP-IFRS-Finance	1,035.00		1,035.00	1,035.00		1,035.00
Total: OPEX	59,110.39		59,110.39	486,912.75		486,912.75
CAPEX						
032007 CORP-Finance	24.55		24.55	297.40		297.40
032017 CORP-Planning & Reporting	22.43		22.43	337.72		337.72
032027 CORP-Reporting & Compliance	7.38		7.38	87.94		87.94
032047 CORP-Income Tax	.05-		.05-	.01-		.01-
032057 CORP-Treasury	23.99		23.99	279.79		279.79
033007 WE-Finance						
033507 CE-Finance				35.40		35.40
035007 SE-Finance	145.75		145.75	2,087.28		2,087.28
036507 NE-Finance	8.62-		8.62-	11.05		11.05
Total: CAPEX	215.43		215.43	3,136.57		3,136.57
Total: 0327 SC-CORP Finance	59,325.82		59,325.82	490,049.32		490,049.32
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	1,703.52		1,703.52	22,878.22		22,878.22
032003 CORP-HR Talent Development	2,138.59		2,138.59	12,856.92		12,856.92
032004 CORP-HR Labor Relations	765.49		765.49	6,806.15		6,806.15
032006 CORP-Business Center HR	1,815.83		1,815.83	14,414.63		14,414.63
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,118.50		1,118.50	11,195.24		11,195.24
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2,485.70		2,485.70	19,841.77		19,841.77
032028 CORP-ED Human Resources	4,037.42		4,037.42	22,323.07		22,323.07
032038 CORP-WD Human Resources	1,160.49		1,160.49	8,113.82		8,113.82
033018 WE-Human Resources				5.72		5.72
033518 CE-Human Resources	53.89		53.89	682.75		682.75
034018 CCA-Human Resources	2,528.47		2,528.47	17,003.51		17,003.51
035018 SE-Human Resources	421.66		421.66	5,273.10		5,273.10
036518 NE-Human Resources	.11		.11	10.30		10.30
037018 CCP-Human Resources ODI						
Total: OPEX	18,229.67		18,229.67	141,405.20		141,405.20
032014 CORP-Benefits Service Center	2,673.22		2,673.22	21,987.48		21,987.48
Total:	2,673.22		2,673.22	21,987.48		21,987.48
CAPEX						
032002 CORP-HR Comp/Benefits	11.47		11.47	143.13		143.13
032003 CORP-HR Talent Development	10.81		10.81	94.80		94.80
032004 CORP-HR Labor Relations	4.01		4.01	42.24		42.24

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0328 SC-CORP Human Resources

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032006 CORP-Business Center HR	9.37		9.37	110.09		110.09
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	6.39		6.39	78.25		78.25
032014 CORP-Benefits Service Center	.06-		.06-	.01-		.01-
032018 CORP-Human Resources	.33		.33	64.00		64.00
032028 CORP-ED Human Resources	2.25		2.25	8.85		8.85
032038 CORP-WD Human Resources	21.80		21.80	166.93		166.93
033018 WE-Human Resources						
033518 CE-Human Resources				4.87		4.87
034018 CCA-Human Resources	30.49-		30.49-	1.47-		1.47-
035018 SE-Human Resources	10.12-		10.12-	7.61		7.61
036518 NE-Human Resources	.06-		.06-	3.49		3.49
037018 CCP-Human Resources ODI						
Total: CAPEX	25.70		25.70	722.78		722.78
Total: 0328 SC-CORP Human Resources	20,928.59		20,928.59	164,115.46		164,115.46
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	4,454.96		4,454.96	47,535.85		47,535.85
033015 WE-Legal	11.17		11.17	130.53		130.53
033515 CE-Legal	261.04		261.04	1,715.76		1,715.76
035015 SE-Legal	6,667.79		6,667.79	50,270.81		50,270.81
036515 NE-Legal	4.35		4.35	39.75		39.75
Total: OPEX	11,399.31		11,399.31	99,692.70		99,692.70
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	29.76		29.76	443.60		443.60
033015 WE-Legal						
033515 CE-Legal				18.27		18.27
035015 SE-Legal	27.93		27.93	299.18		299.18
036515 NE-Legal	2.29-		2.29-	7.74		7.74
Total: CAPEX	55.40		55.40	768.79		768.79
Total: 0329 SC-CORP Legal	11,454.71		11,454.71	100,461.49		100,461.49
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,339.66		1,339.66	8,896.03		8,896.03
Total: OPEX	1,339.66		1,339.66	8,896.03		8,896.03
CAPEX						
032037 CORP-Investor Relations	6.98		6.98	83.80		83.80
Total: CAPEX	6.98		6.98	83.80		83.80
Total: 0337 SC-Corp IR	1,346.64		1,346.64	8,979.83		8,979.83
0340 SC-CSC Alton OH Location						

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	5,994.66	5,994.66		46,123.04	46,123.04	
034070 CCA-Call Handling	19,811.19	19,811.19		175,805.21	175,805.21	
034071 CCA-Billing	13,234.67	13,234.67		118,514.60	118,514.60	
034072 CCA-Collections	4,171.47	4,171.47		52,339.82	52,339.82	
034073 CCA-Operations & Performance	10,683.84	10,683.84		93,534.91	93,534.91	
034074 CCA-Business Services	2,447.63	2,447.63		23,016.14	23,016.14	
034075 CCA-Education & Development	2,169.34	2,169.34		20,618.73	20,618.73	
Total:	58,512.80	58,512.80		529,952.45	529,952.45	
CAPEX						
034005 CCA-Administration	11.12	11.12		11.90	11.90	
034070 CCA-Call Handling	17.84	17.84		19.56-	19.56-	
034071 CCA-Billing	88.30	88.30		15.67-	15.67-	
034072 CCA-Collections	4.97	4.97		4.96-	4.96-	
034073 CCA-Operations & Performance	14.70	14.70		18.99-	18.99-	
034074 CCA-Business Services	2.54	2.54		3.11-	3.11-	
034075 CCA-Education & Development	1.77	1.77		3.66-	3.66-	
Total: CAPEX	141.24	141.24		54.05-	54.05-	
Total: 0340 SC-CSC Alton OH Location	58,654.04	58,654.04		529,898.40	529,898.40	
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	10,002.04	10,002.04		94,613.05	94,613.05	
Total:	10,002.04	10,002.04		94,613.05	94,613.05	
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,002.04	10,002.04		94,613.05	94,613.05	
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,056.43	1,056.43		8,699.74	8,699.74	
032046 CORP-3906 Church Road	904.87	904.87		8,038.39	8,038.39	
032062 CORP-Building Services	16,312.84	16,312.84		129,543.83	129,543.83	
032063 CORP-Building Services Woodcre	5,846.04	5,846.04		48,448.78	48,448.78	
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	.55		.55	1.30		1.30
Total: OPEX	24,120.73		24,120.73	194,732.04		194,732.04
CAPEX						
032042 CORP-1000 Voorhees Building	1.34		1.34	44.44		44.44
032046 CORP-3906 Church Road	1,047.48		1,047.48	11,186.65		11,186.65
032062 CORP-Building Services	284.83		284.83	3,987.20		3,987.20
032063 CORP-Building Services Woodcre	.38-		.38-	.01-		.01-
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest	.29-		.29-	.65		.65
Total: CAPEX	1,332.98		1,332.98	15,218.93		15,218.93
Total: 0362 SC-CORP Property	25,453.71		25,453.71	209,950.97		209,950.97
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,511.99		1,511.99	16,278.74		16,278.74
035001 SE-Production						
035002 SE-Network	1,358.40		1,358.40	9,152.69		9,152.69
035003 SE-Customer Relations	12,078.54		12,078.54	121,616.07		121,616.07
035005 SE-Administration	7,824.38		7,824.38	71,175.56		71,175.56
035011 SE-Environmental Mgmt						
035014 SE-Engineering	491.53		491.53	4,547.62		4,547.62
035503 ED-Customer Relations	14,494.23		14,494.23	37,552.50		37,552.50
036501 NE-Production	5.38		5.38	62.60		62.60
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	37,764.45		37,764.45	260,385.78		260,385.78
CAPEX						
032023 CORP-Eastern Division Ops	8.35		8.35	99.87		99.87
035001 SE-Production						
035002 SE-Network	12.24		12.24	129.22		129.22
035003 SE-Customer Relations	73.20		73.20	864.36		864.36
035005 SE-Administration	86.50		86.50	1,021.69		1,021.69
035011 SE-Environmental Mgmt						
035014 SE-Engineering	168.88		168.88	788.48		788.48
035503 ED-Customer Relations	13.32		13.32	26.17		26.17
036501 NE-Production	2.85-		2.85-	27.85		27.85
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	359.64		359.64	2,957.64		2,957.64
Total: 0363 SC-CORP Eastern Division Ops	38,124.09		38,124.09	263,343.42		263,343.42
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	78.34-		78.34-	176.53-		176.53-
032051 CORP-Bsns Trans-Procure To Pay	.72		.72	16.68		16.68
032052 CORP-Bsns Trans-Recruit To Ret	28.31		28.31	67.43		67.43
032053 CORP-Bsns Trans-Record To Rpt	32.01		32.01	38.91		38.91
032054 CORP-Bsns Trans-Order To Cash	59.92		59.92	66.58		66.58
032055 CORP-Bsns Trans-Plan, Bld, Ret	8.32-		8.32-	72.47		72.47
032056 CORP-Bsns Trans-Ord To Compl	5.34-		5.34-	6.82		6.82
Total: OPEX	28.96		28.96	92.36		92.36
CAPEX						
032040 CORP-Business Transformation	4,270.59		4,270.59	43,667.75		43,667.75
032051 CORP-Bsns Trans-Procure To Pay	1,050.09		1,050.09	8,503.33		8,503.33
032052 CORP-Bsns Trans-Recruit To Ret	1,446.48		1,446.48	9,407.37		9,407.37
032053 CORP-Bsns Trans-Record To Rpt	1,370.69		1,370.69	9,442.40		9,442.40
032054 CORP-Bsns Trans-Order To Cash	930.50		930.50	8,353.75		8,353.75
032055 CORP-Bsns Trans-Plan, Bld, Ret	1,211.10		1,211.10	8,991.04		8,991.04
032056 CORP-Bsns Trans-Ord To Compl	1,572.29		1,572.29	10,107.36		10,107.36
Total: CAPEX	11,851.74		11,851.74	98,473.00		98,473.00
Total: 0364 SC-CORP Busn Transformation	11,880.70		11,880.70	98,565.36		98,565.36
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	17.83		17.83	108.29		108.29
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations				110.84		110.84
033004 WE-Technical Services						
033005 WE-Administration				761.53		761.53
033006 WE-Service Delivery				111.95		111.95
033011 WE-Environmental Mgmt				.83		.83
033014 WE-Engineering	59.74-		59.74-	667.97		667.97
033028 WE-Asset Planning						
033501 CE-Production	.18		.18	4.09-		4.09-
033502 CE-Network	101.30		101.30	652.39		652.39
033503 CE-Customer Relations	409.54		409.54	2,547.04		2,547.04
033505 CE-Administration	425.33		425.33	4,770.32		4,770.32
033511 CE-Environmental Mgmt	54.76		54.76	341.29		341.29
033514 CE-Engineering	207.50		207.50	1,316.85		1,316.85

TN-COC-01-Q12-ATTACHMENT
Page 440 of 623

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	1,156.70		1,156.70	11,385.21		11,385.21
CAPEX						
032024 Corp-Western Division Ops	.32		.32	32.16		32.16
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production				.33-		.33-
033502 CE-Network				8.39		8.39
033503 CE-Customer Relations				31.97		31.97
033505 CE-Administration				74.62		74.62
033511 CE-Environmental Mgmt				4.59		4.59
033514 CE-Engineering	30.68-		30.68-	17.39		17.39
Total: CAPEX	30.36-		30.36-	168.79		168.79
Total: 0366 SC-Corp Western Division Ops	1,126.34		1,126.34	11,554.00		11,554.00
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	2,241.74		2,241.74	24,239.11		24,239.11
Total: OPEX	2,241.74		2,241.74	24,239.11		24,239.11
CAPEX						
032026 CORP-Regulated Ops	14.49		14.49	272.18		272.18
Total: CAPEX	14.49		14.49	272.18		272.18
Total: 0367 SC-Corp Regulated Ops	2,256.23		2,256.23	24,511.29		24,511.29
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App				.20		.20
032069 CORP-Regulatory UFS	1,300.13		1,300.13	11,501.19		11,501.19
Total: OPEX	1,300.13		1,300.13	11,501.39		11,501.39
CAPEX						
032050 CORP-Backfill Reg App				.10-		.10-
032069 CORP-Regulatory UFS	5.98		5.98	75.45		75.45
Total: CAPEX	5.98		5.98	75.35		75.35
Total: 0369 SC-CORP Regulatory	1,306.11		1,306.11	11,576.74		11,576.74
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,195.93		2,195.93	17,195.37		17,195.37
037070 CCP-Call Handling	23,525.65		23,525.65	203,682.70		203,682.70
037073 CCP-Operations and Support	7,229.60		7,229.60	56,141.51		56,141.51
037075 CCP-Education & Development	1,486.52		1,486.52	11,594.18		11,594.18
Total:	34,437.70		34,437.70	288,613.76		288,613.76
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	34,437.70		34,437.70	288,613.76		288,613.76
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change				2,932.89		2,932.89
Total: OPEX				2,932.89		2,932.89
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change				2,932.89		2,932.89
0398 SC-CORP Other						
032000 CORP-Balance Sheet	60,571.11-		60,571.11-	2,823.97		2,823.97
Total:	60,571.11-		60,571.11-	2,823.97		2,823.97
OPEX						

Data Selection Values
Period: 09 Year: 09
Region: D Southeastern Region
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
D Southeastern Region						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	265.82		265.82	1,508.93		1,508.93
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	791.04		791.04	17,648.88		17,648.88
Total: OPEX	1,056.86		1,056.86	19,157.81		19,157.81
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	4.63		4.63	42.93		42.93
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	20.24-		20.24-	257.64		257.64
Total: CAPEX	15.61-		15.61-	300.57		300.57
Total: 0398 SC-CORP Other	59,529.86-		59,529.86-	22,282.35		22,282.35
Total: 26 Tennessee-American Water Co.	461,080.00		461,080.00	3,793,545.29		3,793,545.29
Total: D Southeastern Region	461,080.00		461,080.00	3,793,545.29		3,793,545.29
Total: Grand Total :	461,080.00		461,080.00	3,793,545.29		3,793,545.29

American Water Works Company
Summary Bill Report - History

Data Selection Values
Year: 09 Period: 10 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	586.80	19,078.51	12,319.39	31,397.90
Administration	68.37	3,900.02	38,676.37	42,576.39
Audit	29.80	1,689.61	2,595.98	4,285.59
Communications	156.75	7,595.51	10,018.99	17,614.50
Legal	64.20	3,772.32	6,502.81	10,275.13
Engineering	1.11	107.08	477.47	584.55
Finance	699.58	32,956.14	33,941.25	66,897.39
Human Resources	159.78	7,576.51	12,919.76	20,496.27
Information Systems	480.70	22,051.60	55,732.33	77,783.93
Operations	692.77	24,900.76	21,267.58	46,168.34
Rates & Revenue	30.87	1,641.06	2,071.21	3,712.27
Risk Management	40.93	1,606.89	1,427.86	3,034.75
Water Quality	170.01	5,497.32	9,175.78	14,673.10
Customer Service	1,924.32	34,687.80	56,585.20	91,273.00
TOTAL:	5,105.99	167,061.13	263,711.98	430,773.11

TOTAL CURRENT MONTH CHARGES	430,773.11
LESS: PAYMENT-PRIOR EST. BILLING	461,080.00-
NET AMOUNT PAYABLE (RECEIVABLE)	30,306.89-
PLUS: EST. CURRENT MONTH BILLING	430,773.11
	400,466.22

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	60,113.19-		60,113.19-	62,937.16-		62,937.16-
Total:	60,113.19-		60,113.19-	62,937.16-		62,937.16-
Total: 0003 AW Service Co.	60,113.19-		60,113.19-	62,937.16-		62,937.16-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,530.24		2,530.24	23,605.46		23,605.46
033020 WE-Business Development				124.42		124.42
033520 CE-Business Development	51.01		51.01	326.27		326.27
035020 SE-Business Development	2,448.57		2,448.57	35,878.11		35,878.11
036520 NE-Business Development				6.40		6.40
Total: OPEX	5,029.82		5,029.82	59,940.66		59,940.66
CAPEX						
032020 CORP-Corporate Bus Development	18.19		18.19	246.69		246.69
033020 WE-Business Development						
033520 CE-Business Development				3.03		3.03
035020 SE-Business Development	18.26		18.26	171.54		171.54
036520 NE-Business Development						
Total: CAPEX	36.45		36.45	421.26		421.26
Total: 0320 SC-CORP Bus Develop	5,066.27		5,066.27	60,361.92		60,361.92
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	4,274.24		4,274.24	28,630.84		28,630.84
Total: OPEX	4,274.24		4,274.24	28,630.84		28,630.84
CAPEX						
032060 CORP-Audit	11.35		11.35	123.80		123.80
Total: CAPEX	11.35		11.35	123.80		123.80
Total: 0321 SC-CORP Audit	4,285.59		4,285.59	28,754.64		28,754.64
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	963.48		963.48	9,413.47		9,413.47
032025 CORP-External Affairs	1,867.89		1,867.89	16,866.75		16,866.75
032068 CORP-Marketing	3,701.85		3,701.85	25,799.57		25,799.57
032085 CORP-External Communications	1,500.65		1,500.65	17,822.34		17,822.34
032086 CORP-Internal Communications	668.31		668.31	6,919.17		6,919.17
032087 CORP-Corp Social Resp	567.07		567.07	8,231.73		8,231.73
033025 WE-External Affairs	.38-		.38-	158.48		158.48
033525 CE-External Affairs	132.62		132.62	858.30		858.30
035025 SE-External Affairs	8,160.58		8,160.58	75,896.98		75,896.98
036525 NE-External Affairs	1.87		1.87	44.14		44.14
Total: OPEX	17,563.94		17,563.94	162,010.93		162,010.93
CAPEX						
032022 CORP-Government Affairs	3.54		3.54	48.02		48.02

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0322 SC-CORP External Affairs

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	17.18		17.18	178.86		178.86
032068 CORP-Marketing	7.54		7.54	86.82		86.82
032085 CORP-External Communications	4.38		4.38	56.37		56.37
032086 CORP-Internal Communications	1.61		1.61	24.32		24.32
032087 CORP-Corp Social Resp	2.61		2.61	22.34		22.34
033025 WE-External Affairs						
033525 CE-External Affairs				8.69		8.69
035025 SE-External Affairs	13.70		13.70	128.11		128.11
036525 NE-External Affairs				1.41		1.41
Total: CAPEX	50.56		50.56	554.94		554.94
Total: 0322 SC-CORP External Affairs	17,614.50		17,614.50	162,565.87		162,565.87
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru	.04-		.04-	1.64		1.64
032010 CORP-Supply Chain-Sourcing	4,825.53		4,825.53	38,033.97		38,033.97
033010 WE-Supply Chain				23.67		23.67
033510 CE-Supply Chain	41.75		41.75	613.62		613.62
035010 SE-Supply Chain	953.26		953.26	10,366.26		10,366.26
036510 NE-Supply Chain				22.45		22.45
Total:	5,820.50		5,820.50	49,061.61		49,061.61
CAPEX						
032009 CORP-Supply Chain-Pass Thru	.05-		.05-	9.12		9.12
032010 CORP-Supply Chain-Sourcing	3,151.47		3,151.47	30,983.87		30,983.87
033010 WE-Supply Chain						
033510 CE-Supply Chain				401.54		401.54
035010 SE-Supply Chain	325.47		325.47	3,716.50		3,716.50
036510 NE-Supply Chain				18.06		18.06
Total: CAPEX	3,476.89		3,476.89	35,129.09		35,129.09
Total: 0323 SC-Supply Chain Location	9,297.39		9,297.39	84,190.70		84,190.70
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

TN-COC-01-Q12-ATTACHMENT
Page 446 of 623

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	416.18	416.18		4,043.63	4,043.63	
032031 CORP-Service Desk	2,395.72	2,395.72		22,540.11	22,540.11	
032032 CORP-ITS-BAD-Core Shared	1,825.00	1,825.00		23,015.13	23,015.13	
032033 Chg Ctrl & Desktop Automation	496.34	496.34		5,288.37	5,288.37	
032034 CORP-ITS Appl Adm & Security				5,288.16	5,288.16	
032035 CORP-ITS Sec Arch & Strategy	102.65	102.65		4,227.83	4,227.83	
032071 CORP-ITS Admin	4,566.99	4,566.99		19,470.16	19,470.16	
032072 CORP-ITS PMO	2,195.92	2,195.92		23,849.88	23,849.88	
032073 CORP-ITS Infra/Oper Admin	599.84	599.84		7,363.27	7,363.27	
032074 CORP-ITS Production	23,184.76	23,184.76		182,540.55	182,540.55	
032075 CORP-Enterprise Server	7,965.32	7,965.32		90,183.95	90,183.95	
032076 CORP-Communications	8,508.21	8,508.21		73,620.69	73,620.69	
032077 CORP-ITS Security Operations	2,630.12	2,630.12		22,434.79	22,434.79	
032078 CORP-ITS Adm Business Appl Dev	1,016.56	1,016.56		11,024.73	11,024.73	
032079 CORP-ITS-BAD-Middle Office App	447.16	447.16		27,578.84	27,578.84	
032080 CORP-ITS-BAD-Back Office Apps	3,678.09	3,678.09		36,346.36	36,346.36	
032081 CORP-ITS-BAD-Quality&Methodlgy	1,331.66	1,331.66		13,280.30	13,280.30	
032082 CORP-ITS-BAD-Customer Facing	3,193.40	3,193.40		22,332.58	22,332.58	
032083 CORP-ITS-BAD-Field Svc Apps	4,817.58	4,817.58		30,514.00	30,514.00	

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
032093 CORP-ITS-Architecture	3,201.93		3,201.93	25,623.75		25,623.75
033531 CE-Western CS & S	3,969.56		3,969.56	36,279.85		36,279.85
035031 SE-ITS Client Relations	901.19		901.19	4,820.62		4,820.62
036531 NE-Eastern CS & S	258.62		258.62	16,327.91		16,327.91
Total:	77,702.80		77,702.80	707,995.46		707,995.46
CAPEX						
032030 CORP-ITS Client Rel Admin	.11		.11	6.70		6.70
032031 CORP-Service Desk	.74		.74	39.94		39.94
032032 CORP-ITS-BAD-Core Shared	.38-		.38-	39.38		39.38
032033 Chg Ctrl & Desktop Automation	.15		.15	8.67		8.67
032034 CORP-ITS Appl Adm & Security				6.01		6.01
032035 CORP-ITS Sec Arch & Strategy	.11		.11	7.01		7.01
032071 CORP-ITS Admin	.51		.51	22.97		22.97
032072 CORP-ITS PMO	.84		.84	802.69		802.69
032073 CORP-ITS Infra/Oper Admin	.18		.18	9.94		9.94
032074 CORP-ITS Production	21.85		21.85	742.10		742.10
032075 CORP-Enterprise Server	4.64		4.64	273.05		273.05
032076 CORP-Communications	3.49		3.49	118.88		118.88
032077 CORP-ITS Security Operations	.46		.46	22.49		22.49
032078 CORP-ITS Adm Business Appl Dev	.23		.23	18.26		18.26
032079 CORP-ITS-BAD-Middle Office App	1.02-		1.02-	73.99		73.99
032080 CORP-ITS-BAD-Back Office Apps	1.55		1.55	80.59		80.59
032081 CORP-ITS-BAD-Quality&Methodlgy	.24		.24	12.53		12.53
032082 CORP-ITS-BAD-Customer Facing	.43		.43	24.31		24.31
032083 CORP-ITS-BAD-Field Svc Apps	2.84		2.84	65.81		65.81
032093 CORP-ITS-Architecture	24.04		24.04	419.11		419.11
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				43.13		43.13
035031 SE-ITS Client Relations	15.13		15.13	67.60		67.60
036531 NE-Eastern CS & S	4.99		4.99	281.50		281.50
Total: CAPEX	81.13		81.13	3,186.66		3,186.66
Total: 0324 SC-ITS Location	77,783.93		77,783.93	711,182.12		711,182.12
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	3,724.04	3,724.04		30,790.10	30,790.10	
032505 SSC-Administration	4,338.65	4,338.65		44,311.49	44,311.49	
032570 SSC-General Accounting	8,403.88	8,403.88		64,096.42	64,096.42	
032571 SSC-Tax	2,232.58	2,232.58		22,260.51	22,260.51	
032572 SSC-Business Support Services	2,548.46	2,548.46		22,287.21	22,287.21	
032574 SSC-Rates & Regulation	2,433.92	2,433.92		24,177.56	24,177.56	
032575 SSC-Cash Operations	3,417.04	3,417.04		33,426.46	33,426.46	
032577 SSC-Utility Plant Accounting	3,361.44	3,361.44		30,501.11	30,501.11	
032578 SSC-Project Management	559.60	559.60		5,604.46	5,604.46	
032579 SSC-Employee Services	4,054.89	4,054.89		42,674.13	42,674.13	
032580 SSC-AWE	323.68	323.68		3,022.52	3,022.52	
Total:	35,398.18	35,398.18		323,151.97	323,151.97	
CAPEX						
032084 SSC-Accounts Payable				.01-	.01-	
032505 SSC-Administration				.01-	.01-	
032560 SSC-Financial Reporting						
032570 SSC-General Accounting				.02-	.02-	
032571 SSC-Tax						
032572 SSC-Business Support Services				.01-	.01-	
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation				.01-	.01-	
032575 SSC-Cash Operations				.01-	.01-	
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services				.02-	.02-	
032580 SSC-AWE						
Total: CAPEX				.09-	.09-	
Total: 0325 SC-SSC Location	35,398.18	35,398.18		323,151.88	323,151.88	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,352.02	3,352.02		28,103.55	28,103.55	
032016 CORP-Maintenance Services	529.22	529.22		4,342.30	4,342.30	
032019 CORP-Operational Risk	1,573.17	1,573.17		16,312.30	16,312.30	

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
032064 CORP-Operational Performance	1,266.00		1,266.00	12,746.92		12,746.92
032065 CORP-Asset Management	276.10		276.10	3,497.57		3,497.57
032066 CORP-Innov & Env Stewardship	3,159.67		3,159.67	28,344.80		28,344.80
033016 WE-Maintenance				1,700.88		1,700.88
033019 WE-Operational Risk	.07-		.07-	60.52		60.52
033516 CE-Maintenance	1,028.82		1,028.82	5,499.68		5,499.68
033519 CE-Operational Risk	858.76		858.76	4,875.64		4,875.64
035016 SE-Maintenance	8,141.21		8,141.21	76,979.16		76,979.16
035019 SE-Operational Risk	95.12		95.12	1,237.95		1,237.95
036516 NE-Maintenance	3.38		3.38	316.38		316.38
036519 NE-Operational Risk	3.12		3.12	87.40		87.40
036550 CORP-COE-Engineering	293.17		293.17	2,880.62		2,880.62
036551 CORP-COE-Technical Services	389.72		389.72	3,621.53		3,621.53
Total: OPEX	20,969.41		20,969.41	190,607.20		190,607.20
CAPEX						
032011 CORP-Chief Operating Officer	447.28		447.28	4,389.85		4,389.85
032016 CORP-Maintenance Services	6.95		6.95	61.03		61.03
032019 CORP-Operational Risk	501.33		501.33	3,400.11		3,400.11
032064 CORP-Operational Performance	466.24		466.24	4,345.67		4,345.67
032065 CORP-Asset Management	2,149.21		2,149.21	24,495.41		24,495.41
032066 CORP-Innov & Env Stewardship	2,378.84		2,378.84	13,942.02		13,942.02
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance				13.06		13.06
033519 CE-Operational Risk				10.19		10.19
035016 SE-Maintenance	17.52		17.52	131.86		131.86
035019 SE-Operational Risk	1.59		1.59	3.64		3.64
036516 NE-Maintenance				.88		.88
036519 NE-Operational Risk	1.73		1.73	17.06		17.06
036550 CORP-COE-Engineering	2,512.39		2,512.39	24,428.36		24,428.36
036551 CORP-COE-Technical Services	1,633.91		1,633.91	19,399.72		19,399.72
Total: CAPEX	10,116.99		10,116.99	94,638.86		94,638.86
Total: 0326 SC-CORP Operations	31,086.40		31,086.40	285,246.06		285,246.06
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	4,668.06		4,668.06	42,928.95		42,928.95
032017 CORP-Planning & Reporting	4,249.47		4,249.47	48,118.62		48,118.62
032027 CORP-Reporting & Compliance	5,985.54		5,985.54	50,399.02		50,399.02
032047 CORP-Income Tax	4,140.10		4,140.10	44,133.33		44,133.33
032057 CORP-Treasury	3,986.81		3,986.81	35,003.54		35,003.54
033007 WE-Finance	783.33-		783.33-	3,645.66		3,645.66
033507 CE-Finance	488.06		488.06	3,596.60		3,596.60

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	30,876.57		30,876.57	311,144.49		311,144.49
036507 NE-Finance				518.82		518.82
037777 CORP-IFRS-Finance				1,035.00		1,035.00
Total: OPEX	53,611.28		53,611.28	540,524.03		540,524.03
CAPEX						
032007 CORP-Finance	23.93		23.93	321.33		321.33
032017 CORP-Planning & Reporting	22.26		22.26	359.98		359.98
032027 CORP-Reporting & Compliance	7.25		7.25	95.19		95.19
032047 CORP-Income Tax				.01-		.01-
032057 CORP-Treasury	24.92		24.92	304.71		304.71
033007 WE-Finance				35.40		35.40
033507 CE-Finance						
035007 SE-Finance	234.09		234.09	2,321.37		2,321.37
036507 NE-Finance				11.05		11.05
Total: CAPEX	312.45		312.45	3,449.02		3,449.02
Total: 0327 SC-CORP Finance	53,923.73		53,923.73	543,973.05		543,973.05
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	3,002.89		3,002.89	25,881.11		25,881.11
032003 CORP-HR Talent Development	1,749.92		1,749.92	14,606.84		14,606.84
032004 CORP-HR Labor Relations	752.54		752.54	7,558.69		7,558.69
032006 CORP-Business Center HR	1,450.90		1,450.90	15,865.53		15,865.53
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,753.25		1,753.25	12,948.49		12,948.49
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2,052.14		2,052.14	21,893.91		21,893.91
032028 CORP-ED Human Resources	3,419.82		3,419.82	25,742.89		25,742.89
032038 CORP-WD Human Resources	1,226.17		1,226.17	9,339.99		9,339.99
033018 WE-Human Resources				5.72		5.72
033518 CE-Human Resources	46.10		46.10	728.85		728.85
034018 CCA-Human Resources	2,449.08		2,449.08	19,452.59		19,452.59
035018 SE-Human Resources	49.48-		49.48-	5,223.62		5,223.62
036518 NE-Human Resources				10.30		10.30
037018 CCP-Human Resources ODI						
Total: OPEX	17,853.33		17,853.33	159,258.53		159,258.53
032014 CORP-Benefits Service Center	2,570.43		2,570.43	24,557.91		24,557.91
Total:	2,570.43		2,570.43	24,557.91		24,557.91
CAPEX						
032002 CORP-HR Comp/Benefits	11.55		11.55	154.68		154.68
032003 CORP-HR Talent Development	10.99		10.99	105.79		105.79
032004 CORP-HR Labor Relations	3.68		3.68	45.92		45.92

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0328 SC-CORP Human Resources

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032006 CORP-Business Center HR	9.11		9.11	119.20		119.20
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	6.32		6.32	84.57		84.57
032014 CORP-Benefits Service Center				.01-		.01-
032018 CORP-Human Resources	5.30		5.30	69.30		69.30
032028 CORP-ED Human Resources	1.90		1.90	10.75		10.75
032038 CORP-WD Human Resources	23.67		23.67	190.60		190.60
033018 WE-Human Resources						
033518 CE-Human Resources				4.87		4.87
034018 CCA-Human Resources				1.47-		1.47-
035018 SE-Human Resources	.01-		.01-	7.60		7.60
036518 NE-Human Resources				3.49		3.49
037018 CCP-Human Resources ODI						
Total: CAPEX	72.51		72.51	795.29		795.29
Total: 0328 SC-CORP Human Resources	20,496.27		20,496.27	184,611.73		184,611.73
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5,050.23		5,050.23	52,586.08		52,586.08
033015 WE-Legal	11.17-		11.17-	119.36		119.36
033515 CE-Legal	263.92		263.92	1,979.68		1,979.68
035015 SE-Legal	4,900.90		4,900.90	55,171.71		55,171.71
036515 NE-Legal				39.75		39.75
Total: OPEX	10,203.88		10,203.88	109,896.58		109,896.58
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	36.14		36.14	479.74		479.74
033015 WE-Legal						
033515 CE-Legal				18.27		18.27
035015 SE-Legal	35.11		35.11	334.29		334.29
036515 NE-Legal				7.74		7.74
Total: CAPEX	71.25		71.25	840.04		840.04
Total: 0329 SC-CORP Legal	10,275.13		10,275.13	110,736.62		110,736.62
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,184.09		1,184.09	10,080.12		10,080.12
Total: OPEX	1,184.09		1,184.09	10,080.12		10,080.12
CAPEX						
032037 CORP-Investor Relations	6.60		6.60	90.40		90.40
Total: CAPEX	6.60		6.60	90.40		90.40
Total: 0337 SC-Corp IR	1,190.69		1,190.69	10,170.52		10,170.52
0340 SC-CSC Alton OH Location						

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	5,581.52		5,581.52	51,704.56		51,704.56
034070 CCA-Call Handling	19,487.00		19,487.00	195,292.21		195,292.21
034071 CCA-Billing	13,139.05		13,139.05	131,653.65		131,653.65
034072 CCA-Collections	4,642.94		4,642.94	56,982.76		56,982.76
034073 CCA-Operations & Performance	10,890.68		10,890.68	104,425.59		104,425.59
034074 CCA-Business Services	2,182.60		2,182.60	25,198.74		25,198.74
034075 CCA-Education & Development	373.61-		373.61-	20,245.12		20,245.12
Total:	55,550.18		55,550.18	585,502.63		585,502.63
CAPEX						
034005 CCA-Administration				11.90		11.90
034070 CCA-Call Handling				19.56-		19.56-
034071 CCA-Billing				15.67-		15.67-
034072 CCA-Collections				4.96-		4.96-
034073 CCA-Operations & Performance				18.99-		18.99-
034074 CCA-Business Services				3.11-		3.11-
034075 CCA-Education & Development				3.66-		3.66-
Total: CAPEX				54.05-		54.05-
Total: 0340 SC-CSC Alton OH Location	55,550.18		55,550.18	585,448.58		585,448.58
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	9,082.82		9,082.82	103,695.87		103,695.87
Total:	9,082.82		9,082.82	103,695.87		103,695.87
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	9,082.82		9,082.82	103,695.87		103,695.87
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,512.66		1,512.66	10,212.40		10,212.40
032046 CORP-3906 Church Road	881.89		881.89	8,920.28		8,920.28
032062 CORP-Building Services	14,493.96		14,493.96	144,037.79		144,037.79
032063 CORP-Building Services Woodcre	4,067.29		4,067.29	52,516.07		52,516.07
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest				1.30		1.30
Total: OPEX	20,955.80		20,955.80	215,687.84		215,687.84
CAPEX						
032042 CORP-1000 Voorhees Building	1.50		1.50	45.94		45.94
032046 CORP-3906 Church Road	1,070.77		1,070.77	12,257.42		12,257.42
032062 CORP-Building Services	280.64		280.64	4,267.84		4,267.84
032063 CORP-Building Services Woodcre				.01-		.01-
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest				.65		.65
Total: CAPEX	1,352.91		1,352.91	16,571.84		16,571.84
Total: 0362 SC-CORP Property	22,308.71		22,308.71	232,259.68		232,259.68
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,424.29		1,424.29	17,703.03		17,703.03
035001 SE-Production						
035002 SE-Network	1,321.74		1,321.74	10,474.43		10,474.43
035003 SE-Customer Relations	3,414.72		3,414.72	125,030.79		125,030.79
035005 SE-Administration	7,821.15		7,821.15	78,996.71		78,996.71
035011 SE-Environmental Mgmt						
035014 SE-Engineering	465.18		465.18	5,012.80		5,012.80
035503 ED-Customer Relations	12,234.96		12,234.96	49,787.46		49,787.46
036501 NE-Production				62.60		62.60
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	26,682.04		26,682.04	287,067.82		287,067.82
CAPEX						
032023 CORP-Eastern Division Ops	8.70		8.70	108.57		108.57
035001 SE-Production						
035002 SE-Network	17.46		17.46	146.68		146.68
035003 SE-Customer Relations	84.78		84.78	949.14		949.14
035005 SE-Administration	131.94		131.94	1,153.63		1,153.63
035011 SE-Environmental Mgmt						
035014 SE-Engineering	126.51		126.51	914.99		914.99
035503 ED-Customer Relations	11.93		11.93	38.10		38.10
036501 NE-Production				27.85		27.85
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	381.32		381.32	3,338.96		3,338.96
Total: 0363 SC-CORP Eastern Division Ops	27,063.36		27,063.36	290,406.78		290,406.78
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	285.21		285.21	108.68		108.68
032051 CORP-Bsns Trans-Procure To Pay	10.77-		10.77-	5.91		5.91
032052 CORP-Bsns Trans-Recruit To Ret	1.21		1.21	68.64		68.64
032053 CORP-Bsns Trans-Record To Rpt	40.59-		40.59-	1.68-		1.68-
032054 CORP-Bsns Trans-Order To Cash	63.16		63.16	129.74		129.74
032055 CORP-Bsns Trans-Plan, Bld, Ret	35.67-		35.67-	36.80		36.80
032056 CORP-Bsns Trans-Ord To Compl	1.45		1.45	8.27		8.27
Total: OPEX	264.00		264.00	356.36		356.36
CAPEX						
032040 CORP-Business Transformation	3,195.59		3,195.59	46,863.34		46,863.34
032051 CORP-Bsns Trans-Procure To Pay	710.40		710.40	9,213.73		9,213.73
032052 CORP-Bsns Trans-Recruit To Ret	937.52		937.52	10,344.89		10,344.89
032053 CORP-Bsns Trans-Record To Rpt	835.04		835.04	10,277.44		10,277.44
032054 CORP-Bsns Trans-Order To Cash	681.85		681.85	9,035.60		9,035.60
032055 CORP-Bsns Trans-Plan, Bld, Ret	796.98		796.98	9,788.02		9,788.02
032056 CORP-Bsns Trans-Ord To Compl	944.55		944.55	11,051.91		11,051.91
Total: CAPEX	8,101.93		8,101.93	106,574.93		106,574.93
Total: 0364 SC-CORP Busn Transformation	8,365.93		8,365.93	106,931.29		106,931.29
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	17.89		17.89	126.18		126.18
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations				110.84		110.84
033004 WE-Technical Services						
033005 WE-Administration				761.53		761.53
033006 WE-Service Delivery				111.95		111.95
033011 WE-Environmental Mgmt				.83		.83
033014 WE-Engineering	210.29-		210.29-	457.68		457.68
033028 WE-Asset Planning						
033501 CE-Production	.18-		.18-	4.27-		4.27-
033502 CE-Network	104.77		104.77	757.16		757.16
033503 CE-Customer Relations	442.91		442.91	2,989.95		2,989.95
033505 CE-Administration	709.13		709.13	5,479.45		5,479.45
033511 CE-Environmental Mgmt	51.77		51.77	393.06		393.06
033514 CE-Engineering	203.15		203.15	1,520.00		1,520.00

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0366 SC-Corp Western Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	1,319.15		1,319.15	12,704.36		12,704.36
CAPEX						
032024 Corp-Western Division Ops	.34		.34	32.50		32.50
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production				.33-		.33-
033502 CE-Network				8.39		8.39
033503 CE-Customer Relations				31.97		31.97
033505 CE-Administration				74.62		74.62
033511 CE-Environmental Mgmt				4.59		4.59
033514 CE-Engineering				17.39		17.39
Total: CAPEX	.34		.34	169.13		169.13
Total: 0366 SC-Corp Western Division Ops	1,319.49		1,319.49	12,873.49		12,873.49
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,138.77		3,138.77	27,377.88		27,377.88
Total: OPEX	3,138.77		3,138.77	27,377.88		27,377.88
CAPEX						
032026 CORP-Regulated Ops	29.42		29.42	301.60		301.60
Total: CAPEX	29.42		29.42	301.60		301.60
Total: 0367 SC-Corp Regulated Ops	3,168.19		3,168.19	27,679.48		27,679.48
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App				.20		.20
032069 CORP-Regulatory UFS	1,272.07		1,272.07	12,773.26		12,773.26
Total: OPEX	1,272.07		1,272.07	12,773.46		12,773.46
CAPEX						
032050 CORP-Backfill Reg App				.10-		.10-
032069 CORP-Regulatory UFS	6.28		6.28	81.73		81.73
Total: CAPEX	6.28		6.28	81.63		81.63
Total: 0369 SC-CORP Regulatory	1,278.35		1,278.35	12,855.09		12,855.09
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

TN-COC-01-Q12-ATTACHMENT
Page 456 of 623

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0370 SC-CSC Pensacola OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,416.99		2,416.99	19,612.36		19,612.36
037070 CCP-Call Handling	21,926.70		21,926.70	225,609.40		225,609.40
037073 CCP-Operations and Support	3,345.30		3,345.30	59,486.81		59,486.81
037075 CCP-Education & Development	4,091.42		4,091.42	15,685.60		15,685.60
Total:	31,780.41		31,780.41	320,394.17		320,394.17
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	31,780.41		31,780.41	320,394.17		320,394.17
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change				2,932.89		2,932.89
Total: OPEX				2,932.89		2,932.89
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change				2,932.89		2,932.89
0398 SC-CORP Other						
032000 CORP-Balance Sheet	60,113.19		60,113.19	62,937.16		62,937.16
Total:	60,113.19		60,113.19	62,937.16		62,937.16
OPEX						

Data Selection Values
Period: 10 Year: 09
Region: B Eastern Division
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	273.57		273.57	1,782.50		1,782.50
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	4,111.32		4,111.32	21,760.20		21,760.20
Total: OPEX	4,384.89		4,384.89	23,542.70		23,542.70
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	5.27		5.27	48.20		48.20
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	47.43		47.43	305.07		305.07
Total: CAPEX	52.70		52.70	353.27		353.27
Total: 0398 SC-CORP Other	64,550.78		64,550.78	86,833.13		86,833.13
Total: 26 Tennessee-American Water Co.	430,773.11		430,773.11	4,224,318.40		4,224,318.40
Total: B Eastern Division	430,773.11		430,773.11	4,224,318.40		4,224,318.40
Total: Grand Total :	430,773.11		430,773.11	4,224,318.40		4,224,318.40

Data Selection Values
Year: 09 Period: 11 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	610.90	20,151.27	10,016.41	30,167.68
Administration	67.55	4,106.46	49,724.36	53,830.82
Audit	29.80	1,768.65	3,239.35	5,008.00
Communications	141.35	6,250.78	8,820.34	15,071.12
Legal	54.58	3,874.78	6,978.10	10,852.88
Engineering		80.31	510.02	590.33
Finance	641.46	31,845.48	42,317.93	74,163.41
Human Resources	161.44	8,000.19	19,408.48	27,408.67
Information Systems	504.09	23,975.63	105,112.17	129,087.80
Operations	766.97	28,456.32	21,506.64	49,962.96
Rates & Revenue	52.11	2,421.04	2,092.04	4,513.08
Risk Management	54.71	2,184.54	2,568.82	4,753.36
Water Quality	175.18	6,005.62	4,888.93	10,894.55
Customer Service	2,054.88	49,165.06	66,522.72	115,687.78
TOTAL:	5,315.02	188,286.13	343,706.31	531,992.44

TOTAL CURRENT MONTH CHARGES	531,992.44
LESS: PAYMENT-PRIOR EST. BILLING	444,783.97-
NET AMOUNT PAYABLE (RECEIVABLE)	87,208.47
PLUS: EST. CURRENT MONTH BILLING	531,992.44
	619,200.91

TN-COC-01-Q12-ATTACHMENT
Page 459 of 623

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division
Location: 0003 AW Service Co.

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3	44,317.75		44,317.75	18,619.41-		18,619.41-
Total:	44,317.75		44,317.75	18,619.41-		18,619.41-
Total: 0003 AW Service Co.	44,317.75		44,317.75	18,619.41-		18,619.41-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	1,769.22		1,769.22	27,805.80		27,805.80
033020 WE-Business Development				124.65		124.65
033520 CE-Business Development	126.08		126.08	486.35		486.35
035020 SE-Business Development	3,012.61		3,012.61	43,468.96		43,468.96
036520 NE-Business Development				6.40		6.40
Total: OPEX	4,907.91		4,907.91	71,892.16		71,892.16
CAPEX						
032020 CORP-Corporate Bus Development	26.30		26.30	300.66		300.66
033020 WE-Business Development						
033520 CE-Business Development				3.43		3.43
035020 SE-Business Development	11.90		11.90	197.35		197.35
036520 NE-Business Development						
Total: CAPEX	38.20		38.20	501.44		501.44
Total: 0320 SC-CORP Bus Develop	4,946.11		4,946.11	72,393.60		72,393.60
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	4,385.47		4,385.47	38,005.50		38,005.50
Total: OPEX	4,385.47		4,385.47	38,005.50		38,005.50
CAPEX						
032060 CORP-Audit	16.16		16.16	158.77		158.77
Total: CAPEX	16.16		16.16	158.77		158.77
Total: 0321 SC-CORP Audit	4,401.63		4,401.63	38,164.27		38,164.27
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	916.26		916.26	11,307.26		11,307.26
032025 CORP-External Affairs	1,576.11		1,576.11	20,217.03		20,217.03
032068 CORP-Marketing	2,383.56		2,383.56	30,525.74		30,525.74
032085 CORP-External Communications	1,362.28		1,362.28	21,433.31		21,433.31
032086 CORP-Internal Communications	432.11		432.11	8,334.66		8,334.66
032087 CORP-Corp Social Resp	1,124.02		1,124.02	10,579.32		10,579.32
033025 WE-External Affairs	.94		.94	166.95		166.95
033525 CE-External Affairs	415.06		415.06	1,373.17		1,373.17
035025 SE-External Affairs	9,062.44		9,062.44	90,298.83		90,298.83
036525 NE-External Affairs	3.82		3.82	50.18		50.18
Total: OPEX	17,276.60		17,276.60	194,286.45		194,286.45
CAPEX						
032022 CORP-Government Affairs	4.88		4.88	58.14		58.14

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division
Location: 0322 SC-CORP External Affairs

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	18.97		18.97	227.61		227.61
032068 CORP-Marketing	10.45		10.45	108.79		108.79
032085 CORP-External Communications	6.06		6.06	69.12		69.12
032086 CORP-Internal Communications	2.59		2.59	29.49		29.49
032087 CORP-Corp Social Resp	3.17		3.17	29.16		29.16
033025 WE-External Affairs						
033525 CE-External Affairs				9.96		9.96
035025 SE-External Affairs	9.72		9.72	149.30		149.30
036525 NE-External Affairs				1.41		1.41
Total: CAPEX	55.84		55.84	682.98		682.98
Total: 0322 SC-CORP External Affairs	17,332.44		17,332.44	194,969.43		194,969.43
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru	.34		.34	2.30		2.30
032010 CORP-Supply Chain-Sourcing	2,767.98		2,767.98	44,856.41		44,856.41
033010 WE-Supply Chain	4.26		4.26	23.74		23.74
033510 CE-Supply Chain	106.35		106.35	752.83		752.83
035010 SE-Supply Chain	722.61		722.61	11,942.34		11,942.34
036510 NE-Supply Chain				22.45		22.45
Total:	3,601.54		3,601.54	57,600.07		57,600.07
CAPEX						
032009 CORP-Supply Chain-Pass Thru	.73		.73	10.23		10.23
032010 CORP-Supply Chain-Sourcing	3,970.11		3,970.11	37,756.11		37,756.11
033010 WE-Supply Chain						
033510 CE-Supply Chain	9.05		9.05	417.41		417.41
035010 SE-Supply Chain	465.97		465.97	4,475.97		4,475.97
036510 NE-Supply Chain				18.06		18.06
Total: CAPEX	4,445.86		4,445.86	42,677.78		42,677.78
Total: 0323 SC-Supply Chain Location	8,047.40		8,047.40	100,277.85		100,277.85
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	404.47	404.47		5,260.63		5,260.63
032031 CORP-Service Desk	2,478.09	2,478.09		28,651.07		28,651.07
032032 CORP-ITS-BAD-Core Shared	1,372.02	1,372.02		28,841.91		28,841.91
032033 Chg Ctrl & Desktop Automation	505.91	505.91		6,380.62		6,380.62
032034 CORP-ITS Appl Adm & Security				5,288.16		5,288.16
032035 CORP-ITS Sec Arch & Strategy	93.12	93.12		4,430.79		4,430.79
032071 CORP-ITS Admin	8,039.77	8,039.77		34,344.57		34,344.57
032072 CORP-ITS PMO	4,313.30	4,313.30		51,608.00		51,608.00
032073 CORP-ITS Infra/Oper Admin	679.51	679.51		8,986.93		8,986.93
032074 CORP-ITS Production	20,980.01	20,980.01		230,273.42		230,273.42
032075 CORP-Enterprise Server	7,372.66	7,372.66		109,580.42		109,580.42
032076 CORP-Communications	8,104.63	8,104.63		90,821.25		90,821.25
032077 CORP-ITS Security Operations	2,900.92	2,900.92		28,533.23		28,533.23
032078 CORP-ITS Adm Business Appl Dev	1,197.48	1,197.48		13,439.70		13,439.70
032079 CORP-ITS-BAD-Middle Office App	1,962.68	1,962.68		32,627.00		32,627.00
032080 CORP-ITS-BAD-Back Office Apps	4,777.03	4,777.03		45,516.57		45,516.57
032081 CORP-ITS-BAD-Quality&Methodlgy	1,287.37	1,287.37		17,291.28		17,291.28
032082 CORP-ITS-BAD-Customer Facing	2,696.96	2,696.96		30,566.73		30,566.73
032083 CORP-ITS-BAD-Field Svc Apps	1,321.34	1,321.34		36,685.11		36,685.11

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
032093 CORP-ITS-Architecture	4,288.22		4,288.22	40,823.60		40,823.60
033531 CE-Western CS & S	8,521.77		8,521.77	47,878.01		47,878.01
035031 SE-ITS Client Relations	1,191.89		1,191.89	7,062.72		7,062.72
036531 NE-Eastern CS & S	240.15		240.15	16,833.93		16,833.93
Total:	84,729.30		84,729.30	921,725.65		921,725.65
CAPEX						
032030 CORP-ITS Client Rel Admin	.23		.23	7.02		7.02
032031 CORP-Service Desk	1.58		1.58	42.08		42.08
032032 CORP-ITS-BAD-Core Shared	.87		.87	41.28		41.28
032033 Chg Ctrl & Desktop Automation	.32		.32	9.09		9.09
032034 CORP-ITS Appl Adm & Security				6.01		6.01
032035 CORP-ITS Sec Arch & Strategy	.23		.23	7.32		7.32
032071 CORP-ITS Admin	.88		.88	24.26		24.26
032072 CORP-ITS PMO	1.78		1.78	805.02		805.02
032073 CORP-ITS Infra/Oper Admin	.41		.41	10.50		10.50
032074 CORP-ITS Production	50.83		50.83	811.84		811.84
032075 CORP-Enterprise Server	11.15		11.15	290.31		290.31
032076 CORP-Communications	7.90		7.90	129.67		129.67
032077 CORP-ITS Security Operations	1.03		1.03	23.86		23.86
032078 CORP-ITS Adm Business Appl Dev	.44		.44	18.86		18.86
032079 CORP-ITS-BAD-Middle Office App	2.92		2.92	77.46		77.46
032080 CORP-ITS-BAD-Back Office Apps	7.27		7.27	89.18		89.18
032081 CORP-ITS-BAD-Quality&Methodlgy	.46		.46	14.01		14.01
032082 CORP-ITS-BAD-Customer Facing	.95		.95	25.58		25.58
032083 CORP-ITS-BAD-Field Svc Apps	2.93		2.93	71.30		71.30
032093 CORP-ITS-Architecture	49.90		49.90	486.80		486.80
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				48.15		48.15
035031 SE-ITS Client Relations	16.27		16.27	102.52		102.52
036531 NE-Eastern CS & S	7.42		7.42	297.22		297.22
Total: CAPEX	165.77		165.77	3,439.34		3,439.34
Total: 0324 SC-ITS Location	84,895.07		84,895.07	925,164.99		925,164.99
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	2,720.24	2,720.24		36,583.17	36,583.17	
032505 SSC-Administration	4,256.76	4,256.76		53,514.94	53,514.94	
032570 SSC-General Accounting	9,601.96	9,601.96		82,039.14	82,039.14	
032571 SSC-Tax	2,164.96	2,164.96		26,683.43	26,683.43	
032572 SSC-Business Support Services	2,624.76	2,624.76		27,716.39	27,716.39	
032574 SSC-Rates & Regulation	3,051.95	3,051.95		30,572.20	30,572.20	
032575 SSC-Cash Operations	3,165.34	3,165.34		40,478.00	40,478.00	
032577 SSC-Utility Plant Accounting	4,434.33	4,434.33		39,106.63	39,106.63	
032578 SSC-Project Management	535.30	535.30		6,748.63	6,748.63	
032579 SSC-Employee Services	4,506.63	4,506.63		51,184.84	51,184.84	
032580 SSC-AWE	303.29	303.29		3,589.39	3,589.39	
Total:	37,365.52	37,365.52		398,216.76	398,216.76	
CAPEX						
032084 SSC-Accounts Payable				.51	.51	
032505 SSC-Administration				.68	.68	
032560 SSC-Financial Reporting						
032570 SSC-General Accounting				.50	.50	
032571 SSC-Tax				.21	.21	
032572 SSC-Business Support Services				.35	.35	
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation				.51	.51	
032575 SSC-Cash Operations				.53	.53	
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting				15.53	15.53	
032578 SSC-Project Management				.11	.11	
032579 SSC-Employee Services				.60	.60	
032580 SSC-AWE				.13	.13	
Total: CAPEX				19.66	19.66	
Total: 0325 SC-SSC Location	37,365.52	37,365.52		398,236.42	398,236.42	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,960.67	2,960.67		34,873.67	34,873.67	
032016 CORP-Maintenance Services	536.20	536.20		5,334.63	5,334.63	
032019 CORP-Operational Risk	1,127.28	1,127.28		19,074.70	19,074.70	

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0326 SC-CORP Operations

Description Of Service		Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B	Eastern Division						
26	Tennessee-American Water Co.						
0326	SC-CORP Operations						
OPEX							
032064	CORP-Operational Performance	966.01		966.01	14,777.02		14,777.02
032065	CORP-Asset Management	191.25		191.25	3,919.89		3,919.89
032066	CORP-Innov & Env Stewardship	2,494.76		2,494.76	32,174.81		32,174.81
033016	WE-Maintenance				1,701.28		1,701.28
033019	WE-Operational Risk	.68		.68	69.48		69.48
033516	CE-Maintenance	1,668.91		1,668.91	9,622.46		9,622.46
033519	CE-Operational Risk	8,961.43		8,961.43	14,660.10		14,660.10
035016	SE-Maintenance	6,912.94		6,912.94	89,880.08		89,880.08
035019	SE-Operational Risk	17.69-		17.69-	1,251.83		1,251.83
036516	NE-Maintenance	3.38		3.38	397.36		397.36
036519	NE-Operational Risk	2.78		2.78	97.02		97.02
036550	CORP-COE-Engineering	166.62		166.62	3,327.57		3,327.57
036551	CORP-COE-Technical Services	204.96		204.96	4,144.96		4,144.96
Total: OPEX		26,180.18		26,180.18	235,306.86		235,306.86
CAPEX							
032011	CORP-Chief Operating Officer	669.78		669.78	5,465.41		5,465.41
032016	CORP-Maintenance Services	5.75		5.75	72.84		72.84
032019	CORP-Operational Risk	538.77		538.77	6,123.52		6,123.52
032064	CORP-Operational Performance	473.01		473.01	5,123.55		5,123.55
032065	CORP-Asset Management	1,655.84		1,655.84	28,523.89		28,523.89
032066	CORP-Innov & Env Stewardship	2,023.05		2,023.05	16,895.61		16,895.61
033016	WE-Maintenance						
033019	WE-Operational Risk						
033516	CE-Maintenance				14.68		14.68
033519	CE-Operational Risk				71.90		71.90
035016	SE-Maintenance	12.94		12.94	157.30		157.30
035019	SE-Operational Risk	.24-		.24-	3.96		3.96
036516	NE-Maintenance				.88		.88
036519	NE-Operational Risk	1.48		1.48	20.15		20.15
036550	CORP-COE-Engineering	3,009.11		3,009.11	29,897.94		29,897.94
036551	CORP-COE-Technical Services	691.05		691.05	21,475.00		21,475.00
Total: CAPEX		9,080.54		9,080.54	113,846.63		113,846.63
Total: 0326	SC-CORP Operations	35,260.72		35,260.72	349,153.49		349,153.49
0327	SC-CORP Finance						
OPEX							
032007	CORP-Finance	3,412.02		3,412.02	50,345.08		50,345.08
032017	CORP-Planning & Reporting	3,748.65		3,748.65	60,761.11		60,761.11
032027	CORP-Reporting & Compliance	9,128.21		9,128.21	63,360.01		63,360.01
032047	CORP-Income Tax	2,475.81		2,475.81	50,716.83		50,716.83
032057	CORP-Treasury	3,539.21		3,539.21	42,594.96		42,594.96
033007	WE-Finance	11.23		11.23	3,672.92		3,672.92
033507	CE-Finance	1,655.45		1,655.45	5,606.31		5,606.31

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0327 SC-CORP Finance

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	30,356.27		30,356.27	371,766.58		371,766.58
036507 NE-Finance				532.70		532.70
037777 CORP-IFRS-Finance	1,345.50		1,345.50	2,297.70		2,297.70
Total: OPEX	55,672.35		55,672.35	651,654.20		651,654.20
CAPEX						
032007 CORP-Finance	33.26		33.26	391.71		391.71
032017 CORP-Planning & Reporting	27.53		27.53	421.53		421.53
032027 CORP-Reporting & Compliance	9.38		9.38	118.79		118.79
032047 CORP-Income Tax				.27		.27
032057 CORP-Treasury	33.21		33.21	376.03		376.03
033007 WE-Finance						
033507 CE-Finance				39.83		39.83
035007 SE-Finance	255.39		255.39	2,774.64		2,774.64
036507 NE-Finance				11.05		11.05
Total: CAPEX	358.77		358.77	4,133.85		4,133.85
Total: 0327 SC-CORP Finance	56,031.12		56,031.12	655,788.05		655,788.05
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,203.90		2,203.90	32,055.16		32,055.16
032003 CORP-HR Talent Development	1,286.49		1,286.49	20,700.13		20,700.13
032004 CORP-HR Labor Relations	715.42		715.42	8,997.20		8,997.20
032006 CORP-Business Center HR	1,676.51		1,676.51	19,106.28		19,106.28
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,129.52		1,129.52	15,953.58		15,953.58
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1,693.86		1,693.86	29,345.97		29,345.97
032028 CORP-ED Human Resources	2,117.06		2,117.06	29,534.10		29,534.10
032038 CORP-WD Human Resources	1,123.53		1,123.53	11,794.23		11,794.23
033018 WE-Human Resources				5.71		5.71
033518 CE-Human Resources	75.24		75.24	830.39		830.39
034018 CCA-Human Resources	1,976.89		1,976.89	24,074.40		24,074.40
035018 SE-Human Resources	183.21		183.21	5,435.53		5,435.53
036518 NE-Human Resources				10.35		10.35
037018 CCP-Human Resources ODI						
Total: OPEX	14,181.63		14,181.63	197,843.03		197,843.03
032014 CORP-Benefits Service Center	2,822.61		2,822.61	30,268.60		30,268.60
Total:	2,822.61		2,822.61	30,268.60		30,268.60
CAPEX						
032002 CORP-HR Comp/Benefits	18.35		18.35	193.53		193.53
032003 CORP-HR Talent Development	15.70		15.70	137.01		137.01
032004 CORP-HR Labor Relations	4.02		4.02	55.64		55.64

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0328 SC-CORP Human Resources

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032006 CORP-Business Center HR	14.32		14.32	147.41		147.41
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	8.45		8.45	103.03		103.03
032014 CORP-Benefits Service Center				.40		.40
032018 CORP-Human Resources	6.39		6.39	84.97		84.97
032028 CORP-ED Human Resources	1.81		1.81	13.25		13.25
032038 CORP-WD Human Resources	35.23		35.23	267.41		267.41
033018 WE-Human Resources						
033518 CE-Human Resources				4.86		4.86
034018 CCA-Human Resources	.30		.30	1.39-		1.39-
035018 SE-Human Resources	.01-		.01-	7.96		7.96
036518 NE-Human Resources				3.49		3.49
037018 CCP-Human Resources ODI						
Total: CAPEX	104.56		104.56	1,017.57		1,017.57
Total: 0328 SC-CORP Human Resources	17,108.80		17,108.80	229,129.20		229,129.20
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5,216.88		5,216.88	63,922.22		63,922.22
033015 WE-Legal				130.96		130.96
033515 CE-Legal	985.58		985.58	3,218.14		3,218.14
035015 SE-Legal	3,734.13		3,734.13	63,271.50		63,271.50
036515 NE-Legal				43.47		43.47
Total: OPEX	9,936.59		9,936.59	130,586.29		130,586.29
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	58.37		58.37	604.74		604.74
033015 WE-Legal						
033515 CE-Legal				21.16		21.16
035015 SE-Legal	28.56		28.56	393.09		393.09
036515 NE-Legal				7.74		7.74
Total: CAPEX	86.93		86.93	1,026.73		1,026.73
Total: 0329 SC-CORP Legal	10,023.52		10,023.52	131,613.02		131,613.02
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	858.98		858.98	12,238.24		12,238.24
Total: OPEX	858.98		858.98	12,238.24		12,238.24
CAPEX						
032037 CORP-Investor Relations	8.46		8.46	109.93		109.93
Total: CAPEX	8.46		8.46	109.93		109.93
Total: 0337 SC-Corp IR	867.44		867.44	12,348.17		12,348.17
0340 SC-CSC Alton OH Location						

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	5,304.80		5,304.80	66,604.38		66,604.38
034070 CCA-Call Handling	20,002.55		20,002.55	247,177.64		247,177.64
034071 CCA-Billing	12,861.56		12,861.56	160,768.69		160,768.69
034072 CCA-Collections	4,610.58		4,610.58	66,737.06		66,737.06
034073 CCA-Operations & Performance	9,777.78		9,777.78	126,769.90		126,769.90
034074 CCA-Business Services	2,494.65		2,494.65	29,907.48		29,907.48
034075 CCA-Education & Development	1,629.00		1,629.00	27,944.61		27,944.61
Total:	56,680.92		56,680.92	725,909.76		725,909.76
CAPEX						
034005 CCA-Administration	2.75		2.75	12.22		12.22
034070 CCA-Call Handling	3.66		3.66	18.69-		18.69-
034071 CCA-Billing	19.90		19.90	15.29-		15.29-
034072 CCA-Collections	1.12		1.12	4.69-		4.69-
034073 CCA-Operations & Performance	3.19		3.19	18.99-		18.99-
034074 CCA-Business Services	.53		.53	3.01-		3.01-
034075 CCA-Education & Development	.37		.37	3.52-		3.52-
Total: CAPEX	31.52		31.52	51.97-		51.97-
Total: 0340 SC-CSC Alton OH Location	56,712.44		56,712.44	725,857.79		725,857.79
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	9,948.93		9,948.93	122,234.37		122,234.37
Total:	9,948.93		9,948.93	122,234.37		122,234.37
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	9,948.93		9,948.93	122,234.37		122,234.37
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,233.04		1,233.04	14,074.10		14,074.10
032046 CORP-3906 Church Road	544.70		544.70	10,346.75		10,346.75
032062 CORP-Building Services	14,054.58		14,054.58	177,352.67		177,352.67
032063 CORP-Building Services Woodcre	6,985.37		6,985.37	66,538.72		66,538.72
032090 CORP-Prop Mgmt Development						

TN-COC-01-Q12-ATTACHMENT
Page 468 of 623

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0362 SC-CORP Property

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest				1.88		1.88
Total: OPEX	22,817.69		22,817.69	268,314.12		268,314.12
CAPEX						
032042 CORP-1000 Voorhees Building	3.14		3.14	51.02		51.02
032046 CORP-3906 Church Road	1,116.61		1,116.61	14,380.72		14,380.72
032062 CORP-Building Services	435.61		435.61	5,305.34		5,305.34
032063 CORP-Building Services Woodcre				3.49		3.49
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest				.65		.65
Total: CAPEX	1,555.36		1,555.36	19,741.22		19,741.22
Total: 0362 SC-CORP Property	24,373.05		24,373.05	288,055.34		288,055.34
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	872.24		872.24	20,291.71		20,291.71
035001 SE-Production						
035002 SE-Network	75.07-		75.07-	11,425.47		11,425.47
035003 SE-Customer Relations	3,892.04		3,892.04	132,305.68		132,305.68
035005 SE-Administration	7,608.94		7,608.94	93,810.41		93,810.41
035011 SE-Environmental Mgmt						
035014 SE-Engineering	422.08		422.08	5,785.19		5,785.19
035503 ED-Customer Relations	13,888.01		13,888.01	78,511.65		78,511.65
036501 NE-Production				68.09		68.09
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	26,608.24		26,608.24	342,198.20		342,198.20
CAPEX						
032023 CORP-Eastern Division Ops	12.99		12.99	135.45		135.45
035001 SE-Production						
035002 SE-Network	11.48		11.48	172.09		172.09
035003 SE-Customer Relations	53.01		53.01	1,060.83		1,060.83
035005 SE-Administration	110.57		110.57	1,389.09		1,389.09
035011 SE-Environmental Mgmt						
035014 SE-Engineering	891.08-		891.08-	109.99		109.99
035503 ED-Customer Relations	16.38		16.38	73.99		73.99
036501 NE-Production				27.85		27.85
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	686.65-		686.65-	2,969.29		2,969.29
Total: 0363 SC-CORP Eastern Division Ops	25,921.59		25,921.59	345,167.49		345,167.49
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	91.28-		91.28-	17.40		17.40
032051 CORP-Bsns Trans-Procure To Pay	8.42-		8.42-	2.51-		2.51-
032052 CORP-Bsns Trans-Recruit To Ret	48.21-		48.21-	1.96-		1.96-
032053 CORP-Bsns Trans-Record To Rpt	8.07		8.07	1.68-		1.68-
032054 CORP-Bsns Trans-Order To Cash	115.38-		115.38-	2.14-		2.14-
032055 CORP-Bsns Trans-Plan, Bld, Ret	14.95-		14.95-	2.63-		2.63-
032056 CORP-Bsns Trans-Ord To Compl	3.27-		3.27-	3.51-		3.51-
Total: OPEX	273.44-		273.44-	2.97		2.97
CAPEX						
032040 CORP-Business Transformation	3,765.27		3,765.27	54,403.57		54,403.57
032051 CORP-Bsns Trans-Procure To Pay	586.36		586.36	10,975.89		10,975.89
032052 CORP-Bsns Trans-Recruit To Ret	790.18		790.18	12,597.41		12,597.41
032053 CORP-Bsns Trans-Record To Rpt	750.99		750.99	13,899.89		13,899.89
032054 CORP-Bsns Trans-Order To Cash	698.43		698.43	10,898.34		10,898.34
032055 CORP-Bsns Trans-Plan, Bld, Ret	716.88		716.88	11,825.26		11,825.26
032056 CORP-Bsns Trans-Ord To Compl	854.59		854.59	13,399.80		13,399.80
Total: CAPEX	8,162.70		8,162.70	128,000.16		128,000.16
Total: 0364 SC-CORP Busn Transformation	7,889.26		7,889.26	128,003.13		128,003.13
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	16.65		16.65	161.21		161.21
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations				111.13		111.13
033004 WE-Technical Services						
033005 WE-Administration				763.68		763.68
033006 WE-Service Delivery				112.17		112.17
033011 WE-Environmental Mgmt				.83		.83
033014 WE-Engineering	.84		.84	459.24		459.24
033028 WE-Asset Planning						
033501 CE-Production				3.99-		3.99-
033502 CE-Network	357.83		357.83	1,209.73		1,209.73
033503 CE-Customer Relations	1,668.40		1,668.40	5,028.14		5,028.14
033505 CE-Administration	2,682.10		2,682.10	8,730.86		8,730.86
033511 CE-Environmental Mgmt	165.85		165.85	597.61		597.61
033514 CE-Engineering	653.50		653.50	2,324.81		2,324.81

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	5,545.17		5,545.17	19,495.42		19,495.42
CAPEX						
032024 Corp-Western Division Ops	.51		.51	33.59		33.59
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production				.33-		.33-
033502 CE-Network				9.59		9.59
033503 CE-Customer Relations				36.65		36.65
033505 CE-Administration				81.80		81.80
033511 CE-Environmental Mgmt				5.08		5.08
033514 CE-Engineering				19.30		19.30
Total: CAPEX	.51		.51	185.68		185.68
Total: 0366 SC-Corp Western Division Ops	5,545.68		5,545.68	19,681.10		19,681.10
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	2,818.79		2,818.79	33,384.94		33,384.94
Total: OPEX	2,818.79		2,818.79	33,384.94		33,384.94
CAPEX						
032026 CORP-Regulated Ops	37.71		37.71	389.87		389.87
Total: CAPEX	37.71		37.71	389.87		389.87
Total: 0367 SC-Corp Regulated Ops	2,856.50		2,856.50	33,774.81		33,774.81
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App				.20		.20
032069 CORP-Regulatory UFS	1,051.93		1,051.93	14,985.04		14,985.04
Total: OPEX	1,051.93		1,051.93	14,985.24		14,985.24
CAPEX						
032050 CORP-Backfill Reg App				.10-		.10-
032069 CORP-Regulatory UFS	6.71		6.71	98.46		98.46
Total: CAPEX	6.71		6.71	98.36		98.36
Total: 0369 SC-CORP Regulatory	1,058.64		1,058.64	15,083.60		15,083.60
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

TN-COC-01-Q12-ATTACHMENT
Page 471 of 623

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,429.29		2,429.29	24,276.07		24,276.07
037070 CCP-Call Handling	22,961.58		22,961.58	270,188.65		270,188.65
037073 CCP-Operations and Support	6,477.08		6,477.08	71,835.30		71,835.30
037075 CCP-Education & Development	1,943.06		1,943.06	16,079.88		16,079.88
Total:	33,811.01		33,811.01	382,379.90		382,379.90
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	33,811.01		33,811.01	382,379.90		382,379.90
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change				2,932.89		2,932.89
Total: OPEX				2,932.89		2,932.89
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change				2,932.89		2,932.89
0398 SC-CORP Other						
032000 CORP-Balance Sheet	44,317.75-		44,317.75-	54,578.20-		54,578.20-
Total:	44,317.75-		44,317.75-	54,578.20-		54,578.20-
OPEX						

Data Selection Values
Period: 11 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0398 SC-CORP Other

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	322.41		322.41	2,361.05		2,361.05
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	59.02		59.02	27,859.57		27,859.57
Total: OPEX	381.43		381.43	30,220.62		30,220.62
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	6.99		6.99	63.10		63.10
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	1.32-		1.32-	402.18		402.18
Total: CAPEX	5.67		5.67	465.28		465.28
Total: 0398 SC-CORP Other	43,930.65-		43,930.65-	23,892.30-		23,892.30-
Total: 26 Tennessee-American Water Co.	444,783.97		444,783.97	5,127,897.20		5,127,897.20
Total: B Eastern Division	444,783.97		444,783.97	5,127,897.20		5,127,897.20
Total: Grand Total :	444,783.97		444,783.97	5,127,897.20		5,127,897.20

Data Selection Values
Year: 09 Period: 12 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	610.90	20,151.27	10,016.41	30,167.68
Administration	67.55	4,106.46	49,724.36	53,830.82
Audit	29.80	1,768.65	3,239.35	5,008.00
Communications	141.35	6,250.78	8,820.34	15,071.12
Legal	54.58	3,874.78	6,978.10	10,852.88
Engineering		80.31	510.02	590.33
Finance	641.46	31,845.48	42,317.93	74,163.41
Human Resources	161.44	8,000.19	19,408.48	27,408.67
Information Systems	504.09	23,975.63	105,112.17	129,087.80
Operations	766.97	28,456.32	21,506.64	49,962.96
Rates & Revenue	52.11	2,421.04	2,092.04	4,513.08
Risk Management	54.71	2,184.54	2,568.82	4,753.36
Water Quality	175.18	6,005.62	4,888.93	10,894.55
Customer Service	2,054.88	49,165.06	66,522.72	115,687.78
TOTAL:	5,315.02	188,286.13	343,706.31	531,992.44

TOTAL CURRENT MONTH CHARGES	531,992.44
LESS: PAYMENT-PRIOR EST. BILLING	444,783.97-
NET AMOUNT PAYABLE (RECEIVABLE)	87,208.47
PLUS: EST. CURRENT MONTH BILLING	531,992.44
	619,200.91

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0003 AW Service Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0003 AW Service Co.						
03001 BS Movements Co 3				18,619.41-		18,619.41-
Total:				18,619.41-		18,619.41-
Total: 0003 AW Service Co.				18,619.41-		18,619.41-
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,431.12		2,431.12	27,805.80		27,805.80
033020 WE-Business Development	.23		.23	124.65		124.65
033520 CE-Business Development	34.00		34.00	486.35		486.35
035020 SE-Business Development	4,578.24		4,578.24	43,468.96		43,468.96
036520 NE-Business Development				6.40		6.40
Total: OPEX	7,043.59		7,043.59	71,892.16		71,892.16
CAPEX						
032020 CORP-Corporate Bus Development	27.67		27.67	300.66		300.66
033020 WE-Business Development						
033520 CE-Business Development	.40		.40	3.43		3.43
035020 SE-Business Development	13.91		13.91	197.35		197.35
036520 NE-Business Development						
Total: CAPEX	41.98		41.98	501.44		501.44
Total: 0320 SC-CORP Bus Develop	7,085.57		7,085.57	72,393.60		72,393.60
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	4,989.19		4,989.19	38,005.50		38,005.50
Total: OPEX	4,989.19		4,989.19	38,005.50		38,005.50
CAPEX						
032060 CORP-Audit	18.81		18.81	158.77		158.77
Total: CAPEX	18.81		18.81	158.77		158.77
Total: 0321 SC-CORP Audit	5,008.00		5,008.00	38,164.27		38,164.27
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	977.53		977.53	11,307.26		11,307.26
032025 CORP-External Affairs	1,774.17		1,774.17	20,217.03		20,217.03
032068 CORP-Marketing	2,342.61		2,342.61	30,525.74		30,525.74
032085 CORP-External Communications	2,248.69		2,248.69	21,433.31		21,433.31
032086 CORP-Internal Communications	983.38		983.38	8,334.66		8,334.66
032087 CORP-Corp Social Resp	1,223.57		1,223.57	10,579.32		10,579.32
033025 WE-External Affairs	7.53		7.53	166.95		166.95
033525 CE-External Affairs	99.81		99.81	1,373.17		1,373.17
035025 SE-External Affairs	5,339.41		5,339.41	90,298.83		90,298.83
036525 NE-External Affairs	2.22		2.22	50.18		50.18
Total: OPEX	14,998.92		14,998.92	194,286.45		194,286.45
CAPEX						
032022 CORP-Government Affairs	5.24		5.24	58.14		58.14

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
032025 CORP-External Affairs	29.78		29.78	227.61		227.61
032068 CORP-Marketing	11.52		11.52	108.79		108.79
032085 CORP-External Communications	6.69		6.69	69.12		69.12
032086 CORP-Internal Communications	2.58		2.58	29.49		29.49
032087 CORP-Corp Social Resp	3.65		3.65	29.16		29.16
033025 WE-External Affairs						
033525 CE-External Affairs	1.27		1.27	9.96		9.96
035025 SE-External Affairs	11.47		11.47	149.30		149.30
036525 NE-External Affairs				1.41		1.41
Total: CAPEX	72.20		72.20	682.98		682.98
Total: 0322 SC-CORP External Affairs	15,071.12		15,071.12	194,969.43		194,969.43
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru	.32		.32	2.30		2.30
032010 CORP-Supply Chain-Sourcing	4,054.46		4,054.46	44,856.41		44,856.41
033010 WE-Supply Chain	4.19-		4.19-	23.74		23.74
033510 CE-Supply Chain	32.86		32.86	752.83		752.83
035010 SE-Supply Chain	853.47		853.47	11,942.34		11,942.34
036510 NE-Supply Chain				22.45		22.45
Total:	4,936.92		4,936.92	57,600.07		57,600.07
CAPEX						
032009 CORP-Supply Chain-Pass Thru	.38		.38	10.23		10.23
032010 CORP-Supply Chain-Sourcing	2,802.13		2,802.13	37,756.11		37,756.11
033010 WE-Supply Chain						
033510 CE-Supply Chain	6.82		6.82	417.41		417.41
035010 SE-Supply Chain	293.50		293.50	4,475.97		4,475.97
036510 NE-Supply Chain				18.06		18.06
Total: CAPEX	3,102.83		3,102.83	42,677.78		42,677.78
Total: 0323 SC-Supply Chain Location	8,039.75		8,039.75	100,277.85		100,277.85
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	812.53	812.53		5,260.63		5,260.63
032031 CORP-Service Desk	3,632.87	3,632.87		28,651.07		28,651.07
032032 CORP-ITS-BAD-Core Shared	4,454.76	4,454.76		28,841.91		28,841.91
032033 Chg Ctrl & Desktop Automation	586.34	586.34		6,380.62		6,380.62
032034 CORP-ITS Appl Adm & Security				5,288.16		5,288.16
032035 CORP-ITS Sec Arch & Strategy	109.84	109.84		4,430.79		4,430.79
032071 CORP-ITS Admin	6,834.64	6,834.64		34,344.57		34,344.57
032072 CORP-ITS PMO	23,444.82	23,444.82		51,608.00		51,608.00
032073 CORP-ITS Infra/Oper Admin	944.15	944.15		8,986.93		8,986.93
032074 CORP-ITS Production	26,752.86	26,752.86		230,273.42		230,273.42
032075 CORP-Enterprise Server	12,023.81	12,023.81		109,580.42		109,580.42
032076 CORP-Communications	9,095.93	9,095.93		90,821.25		90,821.25
032077 CORP-ITS Security Operations	3,197.52	3,197.52		28,533.23		28,533.23
032078 CORP-ITS Adm Business Appl Dev	1,217.49	1,217.49		13,439.70		13,439.70
032079 CORP-ITS-BAD-Middle Office App	3,085.48	3,085.48		32,627.00		32,627.00
032080 CORP-ITS-BAD-Back Office Apps	4,393.18	4,393.18		45,516.57		45,516.57
032081 CORP-ITS-BAD-Quality&Methodlgy	2,723.61	2,723.61		17,291.28		17,291.28
032082 CORP-ITS-BAD-Customer Facing	5,537.19	5,537.19		30,566.73		30,566.73
032083 CORP-ITS-BAD-Field Svc Apps	4,849.77	4,849.77		36,685.11		36,685.11

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
032093 CORP-ITS-Architecture	10,911.63		10,911.63	40,823.60		40,823.60
033531 CE-Western CS & S	3,076.39		3,076.39	47,878.01		47,878.01
035031 SE-ITS Client Relations	1,050.21		1,050.21	7,062.72		7,062.72
036531 NE-Eastern CS & S	265.87		265.87	16,833.93		16,833.93
Total:	129,000.89		129,000.89	921,725.65		921,725.65
CAPEX						
032030 CORP-ITS Client Rel Admin	.09		.09	7.02		7.02
032031 CORP-Service Desk	.56		.56	42.08		42.08
032032 CORP-ITS-BAD-Core Shared	1.03		1.03	41.28		41.28
032033 Chg Ctrl & Desktop Automation	.10		.10	9.09		9.09
032034 CORP-ITS Appl Adm & Security				6.01		6.01
032035 CORP-ITS Sec Arch & Strategy	.08		.08	7.32		7.32
032071 CORP-ITS Admin	.41		.41	24.26		24.26
032072 CORP-ITS PMO	.55		.55	805.02		805.02
032073 CORP-ITS Infra/Oper Admin	.15		.15	10.50		10.50
032074 CORP-ITS Production	18.91		18.91	811.84		811.84
032075 CORP-Enterprise Server	6.11		6.11	290.31		290.31
032076 CORP-Communications	2.89		2.89	129.67		129.67
032077 CORP-ITS Security Operations	.34		.34	23.86		23.86
032078 CORP-ITS Adm Business Appl Dev	.16		.16	18.86		18.86
032079 CORP-ITS-BAD-Middle Office App	.55		.55	77.46		77.46
032080 CORP-ITS-BAD-Back Office Apps	1.32		1.32	89.18		89.18
032081 CORP-ITS-BAD-Quality&Methodlgy	1.02		1.02	14.01		14.01
032082 CORP-ITS-BAD-Customer Facing	.32		.32	25.58		25.58
032083 CORP-ITS-BAD-Field Svc Apps	2.56		2.56	71.30		71.30
032093 CORP-ITS-Architecture	17.79		17.79	486.80		486.80
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	5.02		5.02	48.15		48.15
035031 SE-ITS Client Relations	18.65		18.65	102.52		102.52
036531 NE-Eastern CS & S	8.30		8.30	297.22		297.22
Total: CAPEX	86.91		86.91	3,439.34		3,439.34
Total: 0324 SC-ITS Location	129,087.80		129,087.80	925,164.99		925,164.99
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0325 SC-SSC Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
OPEX						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: OPEX						
032084 SSC-Accounts Payable	3,072.83	3,072.83		36,583.17	36,583.17	
032505 SSC-Administration	4,946.69	4,946.69		53,514.94	53,514.94	
032570 SSC-General Accounting	8,340.76	8,340.76		82,039.14	82,039.14	
032571 SSC-Tax	2,257.96	2,257.96		26,683.43	26,683.43	
032572 SSC-Business Support Services	2,804.42	2,804.42		27,716.39	27,716.39	
032574 SSC-Rates & Regulation	3,342.69	3,342.69		30,572.20	30,572.20	
032575 SSC-Cash Operations	3,886.20	3,886.20		40,478.00	40,478.00	
032577 SSC-Utility Plant Accounting	4,171.19	4,171.19		39,106.63	39,106.63	
032578 SSC-Project Management	608.87	608.87		6,748.63	6,748.63	
032579 SSC-Employee Services	4,004.08	4,004.08		51,184.84	51,184.84	
032580 SSC-AWE	263.58	263.58		3,589.39	3,589.39	
Total:	37,699.27	37,699.27		398,216.76	398,216.76	
CAPEX						
032084 SSC-Accounts Payable	.52	.52		.51	.51	
032505 SSC-Administration	.69	.69		.68	.68	
032560 SSC-Financial Reporting						
032570 SSC-General Accounting	.52	.52		.50	.50	
032571 SSC-Tax	.21	.21		.21	.21	
032572 SSC-Business Support Services	.36	.36		.35	.35	
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation	.52	.52		.51	.51	
032575 SSC-Cash Operations	.54	.54		.53	.53	
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting	15.53	15.53		15.53	15.53	
032578 SSC-Project Management	.11	.11		.11	.11	
032579 SSC-Employee Services	.62	.62		.60	.60	
032580 SSC-AWE	.13	.13		.13	.13	
Total: CAPEX	19.75	19.75		19.66	19.66	
Total: 0325 SC-SSC Location	37,719.02	37,719.02		398,236.42	398,236.42	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,809.45	3,809.45		34,873.67	34,873.67	
032016 CORP-Maintenance Services	456.13	456.13		5,334.63	5,334.63	
032019 CORP-Operational Risk	1,635.12	1,635.12		19,074.70	19,074.70	

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0326 SC-CORP Operations

Description Of Service		Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B	Eastern Division						
26	Tennessee-American Water Co.						
0326	SC-CORP Operations						
OPEX							
032064	CORP-Operational Performance	1,064.09		1,064.09	14,777.02		14,777.02
032065	CORP-Asset Management	231.07		231.07	3,919.89		3,919.89
032066	CORP-Innov & Env Stewardship	1,335.25		1,335.25	32,174.81		32,174.81
033016	WE-Maintenance	.40		.40	1,701.28		1,701.28
033019	WE-Operational Risk	8.28		8.28	69.48		69.48
033516	CE-Maintenance	2,453.87		2,453.87	9,622.46		9,622.46
033519	CE-Operational Risk	823.03		823.03	14,660.10		14,660.10
035016	SE-Maintenance	5,987.98		5,987.98	89,880.08		89,880.08
035019	SE-Operational Risk	31.57		31.57	1,251.83		1,251.83
036516	NE-Maintenance	77.60		77.60	397.36		397.36
036519	NE-Operational Risk	6.84		6.84	97.02		97.02
036550	CORP-COE-Engineering	280.33		280.33	3,327.57		3,327.57
036551	CORP-COE-Technical Services	318.47		318.47	4,144.96		4,144.96
Total: OPEX		18,519.48		18,519.48	235,306.86		235,306.86
CAPEX							
032011	CORP-Chief Operating Officer	405.78		405.78	5,465.41		5,465.41
032016	CORP-Maintenance Services	6.06		6.06	72.84		72.84
032019	CORP-Operational Risk	2,184.64		2,184.64	6,123.52		6,123.52
032064	CORP-Operational Performance	304.87		304.87	5,123.55		5,123.55
032065	CORP-Asset Management	2,372.64		2,372.64	28,523.89		28,523.89
032066	CORP-Innov & Env Stewardship	930.54		930.54	16,895.61		16,895.61
033016	WE-Maintenance						
033019	WE-Operational Risk						
033516	CE-Maintenance	1.62		1.62	14.68		14.68
033519	CE-Operational Risk	61.71		61.71	71.90		71.90
035016	SE-Maintenance	12.50		12.50	157.30		157.30
035019	SE-Operational Risk	.56		.56	3.96		3.96
036516	NE-Maintenance				.88		.88
036519	NE-Operational Risk	1.61		1.61	20.15		20.15
036550	CORP-COE-Engineering	2,460.47		2,460.47	29,897.94		29,897.94
036551	CORP-COE-Technical Services	1,384.23		1,384.23	21,475.00		21,475.00
Total: CAPEX		10,127.23		10,127.23	113,846.63		113,846.63
Total: 0326	SC-CORP Operations	28,646.71		28,646.71	349,153.49		349,153.49
0327	SC-CORP Finance						
OPEX							
032007	CORP-Finance	4,004.11		4,004.11	50,345.08		50,345.08
032017	CORP-Planning & Reporting	8,893.84		8,893.84	60,761.11		60,761.11
032027	CORP-Reporting & Compliance	3,832.78		3,832.78	63,360.01		63,360.01
032047	CORP-Income Tax	4,107.69		4,107.69	50,716.83		50,716.83
032057	CORP-Treasury	4,052.21		4,052.21	42,594.96		42,594.96
033007	WE-Finance	16.03		16.03	3,672.92		3,672.92
033507	CE-Finance	354.26		354.26	5,606.31		5,606.31

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
OPEX						
035007 SE-Finance	30,265.82		30,265.82	371,766.58		371,766.58
036507 NE-Finance	13.88		13.88	532.70		532.70
037777 CORP-IFRS-Finance	82.80-		82.80-	2,297.70		2,297.70
Total: OPEX	55,457.82		55,457.82	651,654.20		651,654.20
CAPEX						
032007 CORP-Finance	37.12		37.12	391.71		391.71
032017 CORP-Planning & Reporting	34.02		34.02	421.53		421.53
032027 CORP-Reporting & Compliance	14.22		14.22	118.79		118.79
032047 CORP-Income Tax	.28		.28	.27		.27
032057 CORP-Treasury	38.11		38.11	376.03		376.03
033007 WE-Finance						
033507 CE-Finance	4.43		4.43	39.83		39.83
035007 SE-Finance	197.88		197.88	2,774.64		2,774.64
036507 NE-Finance				11.05		11.05
Total: CAPEX	326.06		326.06	4,133.85		4,133.85
Total: 0327 SC-CORP Finance	55,783.88		55,783.88	655,788.05		655,788.05
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	3,970.15		3,970.15	32,055.16		32,055.16
032003 CORP-HR Talent Development	4,806.80		4,806.80	20,700.13		20,700.13
032004 CORP-HR Labor Relations	723.09		723.09	8,997.20		8,997.20
032006 CORP-Business Center HR	1,564.24		1,564.24	19,106.28		19,106.28
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,875.57		1,875.57	15,953.58		15,953.58
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	5,758.20		5,758.20	29,345.97		29,345.97
032028 CORP-ED Human Resources	1,674.15		1,674.15	29,534.10		29,534.10
032038 CORP-WD Human Resources	1,330.71		1,330.71	11,794.23		11,794.23
033018 WE-Human Resources	.01-		.01-	5.71		5.71
033518 CE-Human Resources	26.30		26.30	830.39		830.39
034018 CCA-Human Resources	2,644.92		2,644.92	24,074.40		24,074.40
035018 SE-Human Resources	28.70		28.70	5,435.53		5,435.53
036518 NE-Human Resources	.05		.05	10.35		10.35
037018 CCP-Human Resources ODI						
Total: OPEX	24,402.87		24,402.87	197,843.03		197,843.03
032014 CORP-Benefits Service Center	2,888.08		2,888.08	30,268.60		30,268.60
Total:	2,888.08		2,888.08	30,268.60		30,268.60
CAPEX						
032002 CORP-HR Comp/Benefits	20.50		20.50	193.53		193.53
032003 CORP-HR Talent Development	15.52		15.52	137.01		137.01
032004 CORP-HR Labor Relations	5.70		5.70	55.64		55.64

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0328 SC-CORP Human Resources

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032006 CORP-Business Center HR	13.89		13.89	147.41		147.41
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	10.01		10.01	103.03		103.03
032014 CORP-Benefits Service Center	.41		.41	.40		.40
032018 CORP-Human Resources	9.28		9.28	84.97		84.97
032028 CORP-ED Human Resources	.69		.69	13.25		13.25
032038 CORP-WD Human Resources	41.58		41.58	267.41		267.41
033018 WE-Human Resources						
033518 CE-Human Resources	.01-		.01-	4.86		4.86
034018 CCA-Human Resources	.22-		.22-	1.39-		1.39-
035018 SE-Human Resources	.37		.37	7.96		7.96
036518 NE-Human Resources				3.49		3.49
037018 CCP-Human Resources ODI						
Total: CAPEX	117.72		117.72	1,017.57		1,017.57
Total: 0328 SC-CORP Human Resources	27,408.67		27,408.67	229,129.20		229,129.20
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	6,119.26		6,119.26	63,922.22		63,922.22
033015 WE-Legal	11.60		11.60	130.96		130.96
033515 CE-Legal	252.88		252.88	3,218.14		3,218.14
035015 SE-Legal	4,365.66		4,365.66	63,271.50		63,271.50
036515 NE-Legal	3.72		3.72	43.47		43.47
Total: OPEX	10,753.12		10,753.12	130,586.29		130,586.29
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	66.63		66.63	604.74		604.74
033015 WE-Legal						
033515 CE-Legal	2.89		2.89	21.16		21.16
035015 SE-Legal	30.24		30.24	393.09		393.09
036515 NE-Legal				7.74		7.74
Total: CAPEX	99.76		99.76	1,026.73		1,026.73
Total: 0329 SC-CORP Legal	10,852.88		10,852.88	131,613.02		131,613.02
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,299.14		1,299.14	12,238.24		12,238.24
Total: OPEX	1,299.14		1,299.14	12,238.24		12,238.24
CAPEX						
032037 CORP-Investor Relations	11.07		11.07	109.93		109.93
Total: CAPEX	11.07		11.07	109.93		109.93
Total: 0337 SC-Corp IR	1,310.21		1,310.21	12,348.17		12,348.17
0340 SC-CSC Alton OH Location						

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	9,595.02		9,595.02	66,604.38		66,604.38
034070 CCA-Call Handling	31,882.88		31,882.88	247,177.64		247,177.64
034071 CCA-Billing	16,253.48		16,253.48	160,768.69		160,768.69
034072 CCA-Collections	5,143.72		5,143.72	66,737.06		66,737.06
034073 CCA-Operations & Performance	12,566.53		12,566.53	126,769.90		126,769.90
034074 CCA-Business Services	2,214.09		2,214.09	29,907.48		29,907.48
034075 CCA-Education & Development	6,070.49		6,070.49	27,944.61		27,944.61
Total:	83,726.21		83,726.21	725,909.76		725,909.76
CAPEX						
034005 CCA-Administration	2.43-		2.43-	12.22		12.22
034070 CCA-Call Handling	2.79-		2.79-	18.69-		18.69-
034071 CCA-Billing	19.52-		19.52-	15.29-		15.29-
034072 CCA-Collections	.85-		.85-	4.69-		4.69-
034073 CCA-Operations & Performance	3.19-		3.19-	18.99-		18.99-
034074 CCA-Business Services	.43-		.43-	3.01-		3.01-
034075 CCA-Education & Development	.23-		.23-	3.52-		3.52-
Total: CAPEX	29.44-		29.44-	51.97-		51.97-
Total: 0340 SC-CSC Alton OH Location	83,696.77		83,696.77	725,857.79		725,857.79
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	8,589.57		8,589.57	122,234.37		122,234.37
Total:	8,589.57		8,589.57	122,234.37		122,234.37
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	8,589.57		8,589.57	122,234.37		122,234.37
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	2,628.66		2,628.66	14,074.10		14,074.10
032046 CORP-3906 Church Road	881.77		881.77	10,346.75		10,346.75
032062 CORP-Building Services	19,260.30		19,260.30	177,352.67		177,352.67
032063 CORP-Building Services Woodcre	7,037.28		7,037.28	66,538.72		66,538.72
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0362 SC-CORP Property

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	.58	.58		1.88		1.88
Total: OPEX	29,808.59	29,808.59		268,314.12		268,314.12
CAPEX						
032042 CORP-1000 Voorhees Building	1.94	1.94		51.02		51.02
032046 CORP-3906 Church Road	1,006.69	1,006.69		14,380.72		14,380.72
032062 CORP-Building Services	601.89	601.89		5,305.34		5,305.34
032063 CORP-Building Services Woodcre	3.50	3.50		3.49		3.49
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest				.65		.65
Total: CAPEX	1,614.02	1,614.02		19,741.22		19,741.22
Total: 0362 SC-CORP Property	31,422.61	31,422.61		288,055.34		288,055.34
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,716.44	1,716.44		20,291.71		20,291.71
035001 SE-Production						
035002 SE-Network	1,026.11	1,026.11		11,425.47		11,425.47
035003 SE-Customer Relations	3,382.85	3,382.85		132,305.68		132,305.68
035005 SE-Administration	7,204.76	7,204.76		93,810.41		93,810.41
035011 SE-Environmental Mgmt						
035014 SE-Engineering	350.31	350.31		5,785.19		5,785.19
035503 ED-Customer Relations	14,836.18	14,836.18		78,511.65		78,511.65
036501 NE-Production	5.49	5.49		68.09		68.09
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	28,522.14	28,522.14		342,198.20		342,198.20
CAPEX						
032023 CORP-Eastern Division Ops	13.89	13.89		135.45		135.45
035001 SE-Production						
035002 SE-Network	13.93	13.93		172.09		172.09
035003 SE-Customer Relations	58.68	58.68		1,060.83		1,060.83
035005 SE-Administration	124.89	124.89		1,389.09		1,389.09
035011 SE-Environmental Mgmt						
035014 SE-Engineering	86.08	86.08		109.99		109.99
035503 ED-Customer Relations	19.51	19.51		73.99		73.99
036501 NE-Production				27.85		27.85
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	316.98		316.98	2,969.29		2,969.29
Total: 0363 SC-CORP Eastern Division Ops	28,839.12		28,839.12	345,167.49		345,167.49
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation				17.40		17.40
032051 CORP-Bsns Trans-Procure To Pay				2.51-		2.51-
032052 CORP-Bsns Trans-Recruit To Ret	22.39-		22.39-	1.96-		1.96-
032053 CORP-Bsns Trans-Record To Rpt	8.07-		8.07-	1.68-		1.68-
032054 CORP-Bsns Trans-Order To Cash	16.50-		16.50-	2.14-		2.14-
032055 CORP-Bsns Trans-Plan, Bld, Ret	24.48-		24.48-	2.63-		2.63-
032056 CORP-Bsns Trans-Ord To Compl	8.51-		8.51-	3.51-		3.51-
Total: OPEX	79.95-		79.95-	2.97		2.97
CAPEX						
032040 CORP-Business Transformation	3,774.96		3,774.96	54,403.57		54,403.57
032051 CORP-Bsns Trans-Procure To Pay	1,175.80		1,175.80	10,975.89		10,975.89
032052 CORP-Bsns Trans-Recruit To Ret	1,462.34		1,462.34	12,597.41		12,597.41
032053 CORP-Bsns Trans-Record To Rpt	2,871.46		2,871.46	13,899.89		13,899.89
032054 CORP-Bsns Trans-Order To Cash	1,164.31		1,164.31	10,898.34		10,898.34
032055 CORP-Bsns Trans-Plan, Bld, Ret	1,320.36		1,320.36	11,825.26		11,825.26
032056 CORP-Bsns Trans-Ord To Compl	1,493.30		1,493.30	13,399.80		13,399.80
Total: CAPEX	13,262.53		13,262.53	128,000.16		128,000.16
Total: 0364 SC-CORP Busn Transformation	13,182.58		13,182.58	128,003.13		128,003.13
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	18.38		18.38	161.21		161.21
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations	.29		.29	111.13		111.13
033004 WE-Technical Services						
033005 WE-Administration	2.15		2.15	763.68		763.68
033006 WE-Service Delivery	.22		.22	112.17		112.17
033011 WE-Environmental Mgmt				.83		.83
033014 WE-Engineering	.72		.72	459.24		459.24
033028 WE-Asset Planning						
033501 CE-Production	.28		.28	3.99-		3.99-
033502 CE-Network	94.74		94.74	1,209.73		1,209.73
033503 CE-Customer Relations	369.79		369.79	5,028.14		5,028.14
033505 CE-Administration	569.31		569.31	8,730.86		8,730.86
033511 CE-Environmental Mgmt	38.70		38.70	597.61		597.61
033514 CE-Engineering	151.31		151.31	2,324.81		2,324.81

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	1,245.89		1,245.89	19,495.42		19,495.42
CAPEX						
032024 Corp-Western Division Ops	.58		.58	33.59		33.59
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production				.33-		.33-
033502 CE-Network	1.20		1.20	9.59		9.59
033503 CE-Customer Relations	4.68		4.68	36.65		36.65
033505 CE-Administration	7.18		7.18	81.80		81.80
033511 CE-Environmental Mgmt	.49		.49	5.08		5.08
033514 CE-Engineering	1.91		1.91	19.30		19.30
Total: CAPEX	16.04		16.04	185.68		185.68
Total: 0366 SC-Corp Western Division Ops	1,261.93		1,261.93	19,681.10		19,681.10
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,188.27		3,188.27	33,384.94		33,384.94
Total: OPEX	3,188.27		3,188.27	33,384.94		33,384.94
CAPEX						
032026 CORP-Regulated Ops	50.56		50.56	389.87		389.87
Total: CAPEX	50.56		50.56	389.87		389.87
Total: 0367 SC-Corp Regulated Ops	3,238.83		3,238.83	33,774.81		33,774.81
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App				.20		.20
032069 CORP-Regulatory UFS	1,159.85		1,159.85	14,985.04		14,985.04
Total: OPEX	1,159.85		1,159.85	14,985.24		14,985.24
CAPEX						
032050 CORP-Backfill Reg App				.10-		.10-
032069 CORP-Regulatory UFS	10.02		10.02	98.46		98.46
Total: CAPEX	10.02		10.02	98.36		98.36
Total: 0369 SC-CORP Regulatory	1,169.87		1,169.87	15,083.60		15,083.60
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

TN-COC-01-Q12-ATTACHMENT
Page 486 of 623

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,234.42		2,234.42	24,276.07		24,276.07
037070 CCP-Call Handling	21,617.67		21,617.67	270,188.65		270,188.65
037073 CCP-Operations and Support	5,871.41		5,871.41	71,835.30		71,835.30
037075 CCP-Education & Development	1,548.78-		1,548.78-	16,079.88		16,079.88
Total:	28,174.72		28,174.72	382,379.90		382,379.90
CAPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: CAPEX						
Total: 0370 SC-CSC Pensacola OH Location	28,174.72		28,174.72	382,379.90		382,379.90
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change				2,932.89		2,932.89
Total: OPEX				2,932.89		2,932.89
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change				2,932.89		2,932.89
0398 SC-CORP Other						
032000 CORP-Balance Sheet	73,197.61-		73,197.61-	54,578.20-		54,578.20-
Total:	73,197.61-		73,197.61-	54,578.20-		54,578.20-
OPEX						

Data Selection Values
Period: 12 Year: 09
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0398 SC-CORP Other

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	256.14		256.14	2,361.05		2,361.05
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	6,040.35		6,040.35	27,859.57		27,859.57
Total: OPEX	6,296.49		6,296.49	30,220.62		30,220.62
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	7.91		7.91	63.10		63.10
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	98.43		98.43	402.18		402.18
Total: CAPEX	106.34		106.34	465.28		465.28
Total: 0398 SC-CORP Other	66,794.78-		66,794.78-	23,892.30-		23,892.30-
Total: 26 Tennessee-American Water Co.	458,794.83		458,794.83	5,127,897.20		5,127,897.20
Total: B Eastern Division	458,794.83		458,794.83	5,127,897.20		5,127,897.20
Total: Grand Total :	458,794.83		458,794.83	5,127,897.20		5,127,897.20

Data Selection Values
Year: 10 Period: 01 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	647.70	20,185.60	12,128.26	32,313.86
Administration	67.04	3,643.93	43,724.39	47,368.32
Audit	26.24	1,098.10	2,065.83	3,163.93
Communications	126.07	5,427.66	8,410.66	13,838.32
Legal	66.02	3,692.79	6,285.38	9,978.17
Engineering		30.14	1,154.40	1,184.54
Finance	585.51	25,549.53	27,676.05	53,225.58
Human Resources	169.79	7,613.81	12,187.78	19,801.59
Information Systems	531.30	23,785.72	64,237.56	88,023.28
Operations	804.51	27,084.56	28,494.28	55,578.84
Rates & Revenue	90.04	3,779.45	2,431.06	6,210.51
Risk Management	45.73	1,740.30	2,109.86	3,850.16
Water Quality	172.63	5,515.18	8,993.92	14,509.10
Customer Service	2,164.50	37,287.95	49,315.92	86,603.87
TOTAL:	5,497.08	166,434.72	269,215.35	435,650.07

TOTAL CURRENT MONTH CHARGES	435,650.07
LESS: PAYMENT-PRIOR EST. BILLING	531,992.44-
NET AMOUNT PAYABLE (RECEIVABLE)	96,342.37-
PLUS: EST. CURRENT MONTH BILLING	435,650.07
	339,307.70

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0320 SC-CORP Bus Develop

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,904.99		2,904.99	5,464.19		5,464.19
033020 WE-Business Development	.21		.21	.21		.21
033520 CE-Business Development	72.76		72.76	163.20		163.20
035020 SE-Business Development	3,581.00		3,581.00	6,137.60		6,137.60
036520 NE-Business Development						
Total: OPEX	6,558.96		6,558.96	11,765.20		11,765.20
CAPEX						
032020 CORP-Corporate Bus Development	17.95		17.95	37.69		37.69
033020 WE-Business Development						
033520 CE-Business Development				.21		.21
035020 SE-Business Development	25.14		25.14	33.68		33.68
036520 NE-Business Development						
Total: CAPEX	43.09		43.09	71.58		71.58
Total: 0320 SC-CORP Bus Develop	6,602.05		6,602.05	11,836.78		11,836.78
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	3,149.22		3,149.22	6,001.01		6,001.01
Total: OPEX	3,149.22		3,149.22	6,001.01		6,001.01
CAPEX						
032060 CORP-Audit	14.71		14.71	17.19		17.19
Total: CAPEX	14.71		14.71	17.19		17.19
Total: 0321 SC-CORP Audit	3,163.93		3,163.93	6,018.20		6,018.20
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	890.29		890.29	1,801.35		1,801.35
032025 CORP-External Affairs	2,003.69		2,003.69	4,043.59		4,043.59
032068 CORP-Marketing	3,635.26		3,635.26	5,876.46		5,876.46
032085 CORP-External Communications	1,518.90		1,518.90	3,220.45		3,220.45
032086 CORP-Internal Communications	629.22		629.22	1,311.79		1,311.79
032087 CORP-Corp Social Resp	643.28		643.28	1,111.13		1,111.13
033025 WE-External Affairs	5.42		5.42	6.79		6.79
033525 CE-External Affairs	215.22		215.22	538.85		538.85
035025 SE-External Affairs	4,234.33		4,234.33	8,372.27		8,372.27
036525 NE-External Affairs	5.58		5.58	14.78		14.78
Total: OPEX	13,781.19		13,781.19	26,297.46		26,297.46
CAPEX						
032022 CORP-Government Affairs	3.31		3.31	7.22		7.22
032025 CORP-External Affairs	13.85		13.85	27.55		27.55
032068 CORP-Marketing	6.10		6.10	11.93		11.93
032085 CORP-External Communications	4.22		4.22	9.48		9.48
032086 CORP-Internal Communications	1.83		1.83	3.74		3.74
032087 CORP-Corp Social Resp	2.26		2.26	4.14		4.14

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
033025 WE-External Affairs						
033525 CE-External Affairs				.74		.74
035025 SE-External Affairs	25.56		25.56	32.71		32.71
036525 NE-External Affairs						
Total: CAPEX	57.13		57.13	97.51		97.51
Total: 0322 SC-CORP External Affairs	13,838.32		13,838.32	26,394.97		26,394.97
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,425.53		3,425.53	6,675.41		6,675.41
033010 WE-Supply Chain	1.77		1.77	.90		.90
033510 CE-Supply Chain	37.55		37.55	106.90		106.90
035010 SE-Supply Chain	924.20		924.20	1,639.80		1,639.80
036510 NE-Supply Chain						
Total:	4,389.05		4,389.05	8,423.01		8,423.01
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,872.65		2,872.65	6,169.22		6,169.22
033010 WE-Supply Chain						
033510 CE-Supply Chain				14.76		14.76
035010 SE-Supply Chain	333.23		333.23	628.00		628.00
036510 NE-Supply Chain						
Total: CAPEX	3,205.88		3,205.88	6,811.98		6,811.98
Total: 0323 SC-Supply Chain Location	7,594.93		7,594.93	15,234.99		15,234.99
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	398.38	398.38		819.63	819.63	
032031 CORP-Service Desk	2,185.65	2,185.65		4,159.05	4,159.05	
032032 CORP-ITS-BAD-Core Shared	3,157.53	3,157.53		6,449.88	6,449.88	
032033 Chg Ctrl & Desktop Automation	536.27	536.27		994.37	994.37	
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	5,197.13	5,197.13		8,208.19	8,208.19	
032072 CORP-ITS PMO	3,470.90	3,470.90		5,975.26	5,975.26	
032073 CORP-ITS Infra/Oper Admin	903.32	903.32		1,774.77	1,774.77	
032074 CORP-ITS Production	30,574.34	30,574.34		58,564.93	58,564.93	
032075 CORP-Enterprise Server	8,705.85	8,705.85		17,561.51	17,561.51	
032076 CORP-Communications	7,201.19	7,201.19		14,076.47	14,076.47	
032077 CORP-ITS Security Operations	2,394.45	2,394.45		4,817.69	4,817.69	
032078 CORP-ITS Adm Business Appl Dev	1,192.11	1,192.11		2,381.08	2,381.08	
032079 CORP-ITS-BAD-Middle Office App	2,907.69	2,907.69		5,291.94	5,291.94	
032080 CORP-ITS-BAD-Back Office Apps	3,491.49	3,491.49		6,262.89	6,262.89	
032081 CORP-ITS-BAD-Quality&Methodlgy	1,853.38	1,853.38		3,680.95	3,680.95	
032082 CORP-ITS-BAD-Customer Facing	2,882.25	2,882.25		5,566.73	5,566.73	
032083 CORP-ITS-BAD-Field Svc Apps	3,516.70	3,516.70		6,635.29	6,635.29	
032093 CORP-ITS-Architecture	2,735.36	2,735.36		5,217.52	5,217.52	
033531 CE-Western CS & S	4,558.03	4,558.03		10,535.87	10,535.87	
035031 SE-ITS Client Relations	90.18	90.18		599.35	599.35	
036531 NE-Eastern CS & S	8.89	8.89		17.91	17.91	
Total:	87,961.09	87,961.09		169,591.28	169,591.28	

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032030 CORP-ITS Client Rel Admin	.11		.11	.35		.35
032031 CORP-Service Desk	.51		.51	1.45		1.45
032032 CORP-ITS-BAD-Core Shared	1.42		1.42	1.96		1.96
032033 Chg Ctrl & Desktop Automation	.14		.14	.39		.39
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	.22-		.22-	.82		.82
032072 CORP-ITS PMO	.69		.69	1.97		1.97
032073 CORP-ITS Infra/Oper Admin	.19		.19	.55		.55
032074 CORP-ITS Production	23.63		23.63	71.05		71.05
032075 CORP-Enterprise Server	4.30		4.30	14.51		14.51
032076 CORP-Communications	3.85		3.85	11.33		11.33
032077 CORP-ITS Security Operations	.31		.31	1.04		1.04
032078 CORP-ITS Adm Business Appl Dev	.21		.21	.63		.63
032079 CORP-ITS-BAD-Middle Office App	.79		.79	2.17		2.17
032080 CORP-ITS-BAD-Back Office Apps	1.50		1.50	3.89		3.89
032081 CORP-ITS-BAD-Quality&Methodlgy	.33		.33	1.20		1.20
032082 CORP-ITS-BAD-Customer Facing	.47		.47	1.33		1.33
032083 CORP-ITS-BAD-Field Svc Apps	1.65		1.65	4.75		4.75
032093 CORP-ITS-Architecture	19.36		19.36	59.09		59.09
033031 WE-ITS Client Relations						
033531 CE-Western CS & S				2.33		2.33
035031 SE-ITS Client Relations	2.83		2.83	13.87		13.87
036531 NE-Eastern CS & S	.12		.12	.24		.24
Total: CAPEX	62.19		62.19	194.92		194.92
Total: 0324 SC-ITS Location	88,023.28		88,023.28	169,786.20		169,786.20
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0325 SC-SSC Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
Total: OPEX						
032084 SSC-Accounts Payable	3,632.34	3,632.34		7,101.36	7,101.36	
032505 SSC-Administration	4,821.56	4,821.56		9,451.21	9,451.21	
032570 SSC-General Accounting	10,074.00	10,074.00		17,614.79	17,614.79	
032571 SSC-Tax	2,152.39	2,152.39		3,765.02	3,765.02	
032572 SSC-Business Support Services	2,302.66	2,302.66		4,378.70	4,378.70	
032574 SSC-Rates & Regulation	4,973.77	4,973.77		9,971.76	9,971.76	
032575 SSC-Cash Operations	3,650.18	3,650.18		7,263.04	7,263.04	
032577 SSC-Utility Plant Accounting	4,352.69	4,352.69		8,338.34	8,338.34	
032578 SSC-Project Management	602.51	602.51		1,141.01	1,141.01	
032579 SSC-Employee Services	4,068.89	4,068.89		7,837.52	7,837.52	
032580 SSC-AWE	438.62	438.62		844.03	844.03	
Total:	41,069.61	41,069.61		77,706.78	77,706.78	
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	41,069.61	41,069.61		77,706.78	77,706.78	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	6,198.78	6,198.78		11,390.66	11,390.66	
032016 CORP-Maintenance Services	630.33	630.33		1,159.75	1,159.75	
032019 CORP-Operational Risk	2,289.16	2,289.16		3,927.64	3,927.64	
032064 CORP-Operational Performance						
032065 CORP-Asset Management	304.72	304.72		607.63	607.63	
032066 CORP-Innov & Env Stewardship	3,789.33	3,789.33		5,876.76	5,876.76	
033016 WE-Maintenance	23.78	23.78		23.78	23.78	
033019 WE-Operational Risk	2.03	2.03		2.48	2.48	
033516 CE-Maintenance	1,893.36	1,893.36		2,947.09	2,947.09	

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
033519 CE-Operational Risk	1,246.22	1,246.22		2,454.65		2,454.65
035016 SE-Maintenance	9,936.03	9,936.03		14,928.21		14,928.21
035019 SE-Operational Risk	10.80	10.80		33.59		33.59
036516 NE-Maintenance	19.90	19.90		69.38		69.38
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	256.47	256.47		507.29		507.29
036551 CORP-COE-Technical Services	307.35	307.35		594.08		594.08
Total: OPEX	26,908.26	26,908.26		44,522.99		44,522.99
CAPEX						
032011 CORP-Chief Operating Officer	317.08	317.08		713.65		713.65
032016 CORP-Maintenance Services	15.90	15.90		24.90		24.90
032019 CORP-Operational Risk	301.61	301.61		707.89		707.89
032064 CORP-Operational Performance						
032065 CORP-Asset Management	2,561.24	2,561.24		5,046.51		5,046.51
032066 CORP-Innov & Env Stewardship	1,486.57	1,486.57		4,033.29		4,033.29
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance				.66		.66
033519 CE-Operational Risk				.71		.71
035016 SE-Maintenance	55.83	55.83		75.81		75.81
035019 SE-Operational Risk	.34	.34		.84		.84
036516 NE-Maintenance						
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	2,497.55	2,497.55		6,424.52		6,424.52
036551 CORP-COE-Technical Services	1,868.04	1,868.04		3,203.13		3,203.13
Total: CAPEX	9,104.16	9,104.16		20,231.91		20,231.91
Total: 0326 SC-CORP Operations	36,012.42	36,012.42		64,754.90		64,754.90
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	4,600.39	4,600.39		9,429.93		9,429.93
032017 CORP-Planning & Reporting	3,543.73	3,543.73		6,645.72		6,645.72
032027 CORP-Reporting & Compliance	14,005.70	14,005.70		29,004.62		29,004.62
032047 CORP-Income Tax	4,384.14	4,384.14		8,455.51		8,455.51
032057 CORP-Treasury	4,585.98	4,585.98		9,268.32		9,268.32
033007 WE-Finance	178.42	178.42		178.42		178.42
033507 CE-Finance	429.16	429.16		1,053.27		1,053.27
035007 SE-Finance	16,305.23	16,305.23		25,742.47		25,742.47
036507 NE-Finance	3.16	3.16		10.83		10.83
037777 CORP-IFRS-Finance	15.38	15.38		15.38		15.38
Total: OPEX	48,051.29	48,051.29		89,804.47		89,804.47
CAPEX						
032007 CORP-Finance	20.43	20.43		43.36		43.36

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
032017 CORP-Planning & Reporting	19.26		19.26	34.86		34.86
032027 CORP-Reporting & Compliance	15.63		15.63	33.84		33.84
032047 CORP-Income Tax						
032057 CORP-Treasury	25.21		25.21	52.81-		52.81
033007 WE-Finance						
033507 CE-Finance				1.42		1.42
035007 SE-Finance	282.50		282.50	470.11		470.11
036507 NE-Finance						
Total: CAPEX	363.03		363.03	636.40		636.40
Total: 0327 SC-CORP Finance	48,414.32		48,414.32	90,440.87		90,440.87
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	3,002.69		3,002.69	5,697.21		5,697.21
032003 CORP-HR Talent Development	1,924.85		1,924.85	3,826.01		3,826.01
032004 CORP-HR Labor Relations	969.14		969.14	1,713.23		1,713.23
032006 CORP-Business Center HR	1,614.83		1,614.83	3,155.07		3,155.07
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,094.02		1,094.02	2,004.59		2,004.59
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1,570.01		1,570.01	3,213.49		3,213.49
032028 CORP-ED Human Resources	3,288.46		3,288.46	5,816.32		5,816.32
032038 CORP-WD Human Resources	1,592.89		1,592.89	3,324.26		3,324.26
032048 CORP-HR Health & Wellness	.62		.62	.01-		.01-
033018 WE-Human Resources						
033518 CE-Human Resources	.01		.01	.01		.01
034018 CCA-Human Resources	1,920.77		1,920.77	3,662.54		3,662.54
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: OPEX	16,978.29		16,978.29	32,412.72		32,412.72
032014 CORP-Benefits Service Center	2,715.03		2,715.03	5,189.13		5,189.13
Total:	2,715.03		2,715.03	5,189.13		5,189.13
CAPEX						
032002 CORP-HR Comp/Benefits	11.48		11.48	22.86		22.86
032003 CORP-HR Talent Development	10.10		10.10	20.57		20.57
032004 CORP-HR Labor Relations	3.36		3.36	6.47		6.47
032006 CORP-Business Center HR	7.57		7.57	15.28		15.28
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	5.17		5.17	8.52		8.52
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	5.44		5.44	11.84		11.84

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division
Location: 0328 SC-CORP Human Resources

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032028 CORP-ED Human Resources	2.98		2.98	6.04		6.04
032038 CORP-WD Human Resources	20.23		20.23	42.89		42.89
032048 CORP-HR Health & Wellness	41.94		41.94			
033018 WE-Human Resources						
033518 CE-Human Resources						
034018 CCA-Human Resources						
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: CAPEX	108.27		108.27	134.47		134.47
Total: 0328 SC-CORP Human Resources	19,801.59		19,801.59	37,736.32		37,736.32
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	6,462.08		6,462.08	13,533.99		13,533.99
033015 WE-Legal	10.95		10.95	10.95		10.95
033515 CE-Legal	408.79		408.79	1,035.31		1,035.31
035015 SE-Legal	3,022.69		3,022.69	5,521.45		5,521.45
036515 NE-Legal	6.29		6.29	15.97		15.97
Total: OPEX	9,910.80		9,910.80	20,117.67		20,117.67
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	33.43		33.43	75.12		75.12
033015 WE-Legal						
033515 CE-Legal				1.40		1.40
035015 SE-Legal	33.94		33.94	45.13		45.13
036515 NE-Legal						
Total: CAPEX	67.37		67.37	121.65		121.65
Total: 0329 SC-CORP Legal	9,978.17		9,978.17	20,239.32		20,239.32
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,276.93		1,276.93	2,406.49		2,406.49
Total: OPEX	1,276.93		1,276.93	2,406.49		2,406.49
CAPEX						
032037 CORP-Investor Relations	6.38		6.38	11.99		11.99
Total: CAPEX	6.38		6.38	11.99		11.99
Total: 0337 SC-Corp IR	1,283.31		1,283.31	2,418.48		2,418.48
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	6,646.85	6,646.85		12,935.83	12,935.83	
034070 CCA-Call Handling	18,714.14	18,714.14		35,667.13	35,667.13	
034071 CCA-Billing	12,564.39	12,564.39		25,148.66	25,148.66	
034072 CCA-Collections	4,086.40	4,086.40		8,180.87	8,180.87	
034073 CCA-Operations & Performance	8,498.26	8,498.26		15,726.45	15,726.45	
034074 CCA-Business Services	2,204.06	2,204.06		4,238.93	4,238.93	
034075 CCA-Education & Development	1,447.01	1,447.01		3,081.27	3,081.27	
Total:	54,161.11	54,161.11		104,979.14	104,979.14	
CAPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	54,161.11	54,161.11		104,979.14	104,979.14	
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	9,183.55	9,183.55		18,188.70	18,188.70	
Total:	9,183.55	9,183.55		18,188.70	18,188.70	
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	9,183.55	9,183.55		18,188.70	18,188.70	
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,334.44	1,334.44		2,681.42	2,681.42	
032046 CORP-3906 Church Road	736.05	736.05		1,416.70	1,416.70	
032062 CORP-Building Services	17,838.35	17,838.35		38,641.08	38,641.08	
032063 CORP-Building Services Woodcre	6,527.32	6,527.32		12,943.62	12,943.62	
032090 CORP-Prop Mgmt Development						

TN-COC-01-Q12-ATTACHMENT
Page 498 of 623

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	1.75		1.75	.39-		.39-
Total: OPEX	26,437.91		26,437.91	55,682.43		55,682.43
CAPEX						
032042 CORP-1000 Voorhees Building	1.07		1.07	3.43		3.43
032046 CORP-3906 Church Road	1,129.25		1,129.25	2,499.23		2,499.23
032062 CORP-Building Services	227.50		227.50	510.60		510.60
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest						
Total: CAPEX	1,357.82		1,357.82	3,013.26		3,013.26
Total: 0362 SC-CORP Property	27,795.73		27,795.73	58,695.69		58,695.69
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,556.17		1,556.17	3,286.46		3,286.46
035001 SE-Production						
035002 SE-Network	1,614.76		1,614.76	2,300.25		2,300.25
035003 SE-Customer Relations						
035005 SE-Administration	10,015.76		10,015.76	15,594.52		15,594.52
035011 SE-Environmental Mgmt						
035014 SE-Engineering	891.46		891.46	1,680.02		1,680.02
035503 ED-Customer Relations	14,740.80		14,740.80	28,745.91		28,745.91
036501 NE-Production	.81		.81	1.60		1.60
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	28,819.76		28,819.76	51,608.76		51,608.76
CAPEX						
032023 CORP-Eastern Division Ops	8.46		8.46	18.42		18.42
035001 SE-Production						
035002 SE-Network	49.37		49.37	66.33		66.33
035003 SE-Customer Relations						
035005 SE-Administration	314.14		314.14	415.12		415.12
035011 SE-Environmental Mgmt						
035014 SE-Engineering	57.49		57.49	70.17-		70.17-
035503 ED-Customer Relations	18.55		18.55	36.23		36.23
036501 NE-Production						
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

TN-COC-01-Q12-ATTACHMENT
Page 499 of 623

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	448.01		448.01	465.93		465.93
Total: 0363 SC-CORP Eastern Division Ops	29,267.77		29,267.77	52,074.69		52,074.69
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation						
032051 CORP-Bsns Trans-Procure To Pay						
032052 CORP-Bsns Trans-Recruit To Ret						
032053 CORP-Bsns Trans-Record To Rpt						
032054 CORP-Bsns Trans-Order To Cash						
032055 CORP-Bsns Trans-Plan, Bld, Ret						
032056 CORP-Bsns Trans-Ord To Compl						
Total: OPEX						
CAPEX						
032040 CORP-Business Transformation	510.75		510.75	138.83-		138.83-
032051 CORP-Bsns Trans-Procure To Pay	84.51		84.51	58.00-		58.00-
032052 CORP-Bsns Trans-Recruit To Ret	214.10		214.10	51.63		51.63
032053 CORP-Bsns Trans-Record To Rpt	1,357.20-		1,357.20-	1,550.88-		1,550.88-
032054 CORP-Bsns Trans-Order To Cash	131.80		131.80	48.89		48.89
032055 CORP-Bsns Trans-Plan, Bld, Ret	136.88		136.88	133.86		133.86
032056 CORP-Bsns Trans-Ord To Compl	156.93		156.93	37.56-		37.56-
Total: CAPEX	122.23-		122.23-	1,550.89-		1,550.89-
Total: 0364 SC-CORP Busn Transformation	122.23-		122.23-	1,550.89-		1,550.89-
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	19.05		19.05	39.76		39.76
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration	26.11		26.11	26.11		26.11
033006 WE-Service Delivery						
033011 WE-Environmental Mgmt						
033014 WE-Engineering	4.92		4.92	5.50		5.50
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	107.46		107.46	282.01		282.01
033503 CE-Customer Relations	509.03		509.03	1,228.43		1,228.43
033505 CE-Administration	839.65		839.65	2,169.80		2,169.80
033511 CE-Environmental Mgmt	49.65		49.65	110.84		110.84
033514 CE-Engineering	230.67		230.67	554.67		554.67

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division
Location: 0366 SC-Corp Western Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	1,786.54		1,786.54	4,417.12		4,417.12
CAPEX						
032024 Corp-Western Division Ops	.24		.24	.53		.53
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network				.39		.39
033503 CE-Customer Relations				1.63		1.63
033505 CE-Administration				3.03		3.03
033511 CE-Environmental Mgmt				.14		.14
033514 CE-Engineering				.73		.73
Total: CAPEX	.24		.24	6.45		6.45
Total: 0366 SC-Corp Western Division Ops	1,786.78		1,786.78	4,423.57		4,423.57
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,556.32		3,556.32	7,788.09		7,788.09
Total: OPEX	3,556.32		3,556.32	7,788.09		7,788.09
CAPEX						
032026 CORP-Regulated Ops	26.24		26.24	61.46		61.46
Total: CAPEX	26.24		26.24	61.46		61.46
Total: 0367 SC-Corp Regulated Ops	3,582.56		3,582.56	7,849.55		7,849.55
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	1,231.82		1,231.82	2,433.16		2,433.16
Total: OPEX	1,231.82		1,231.82	2,433.16		2,433.16
CAPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	4.92		4.92	11.50		11.50
Total: CAPEX	4.92		4.92	11.50		11.50
Total: 0369 SC-CORP Regulatory	1,236.74		1,236.74	2,444.66		2,444.66
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division
Location: 0370 SC-CSC Pensacola OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,286.96		2,286.96	4,564.21		4,564.21
037070 CCP-Call Handling	22,268.09		22,268.09	42,566.71		42,566.71
037073 CCP-Operations and Support	5,611.85		5,611.85	11,119.10		11,119.10
037075 CCP-Education & Development	1,747.17		1,747.17	3,355.83		3,355.83
Total:	31,914.07		31,914.07	61,605.85		61,605.85
CAPEX						
037005 CCP-Administration	1.32		1.32	1.32		1.32
037070 CCP-Call Handling	12.50		12.50	12.50		12.50
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support	5.40		5.40	5.40		5.40
037074 CCP-Business Services						
037075 CCP-Education & Development	.44		.44	.44		.44
Total: CAPEX	19.66		19.66	19.66		19.66
Total: 0370 SC-CSC Pensacola OH Location	31,933.73		31,933.73	61,625.51		61,625.51
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change						
Total: OPEX						
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change						
0398 SC-CORP Other						
032000 CORP-Balance Sheet	183,550.84		183,550.84	125,935.75		125,935.75
Total:	183,550.84		183,550.84	125,935.75		125,935.75
OPEX						

Data Selection Values
Period: 01 Year: 10
Region: B Eastern Division
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month			Year-To-Date		
	Actual	Budget	Variance	Actual	Budget	Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	387.27		387.27	800.47		800.47
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	647.59		647.59	435.37		435.37
Total: OPEX	1,034.86		1,034.86	1,235.84		1,235.84
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	4.93		4.93	10.56		10.56
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	2.61		2.61	1.46		1.46
Total: CAPEX	7.54		7.54	12.02		12.02
Total: 0398 SC-CORP Other	184,593.24		184,593.24	127,183.61		127,183.61
Total: 26 Tennessee-American Water Co.	619,200.91		619,200.91	958,482.04		958,482.04
Total: B Eastern Division	619,200.91		619,200.91	958,482.04		958,482.04
Total: Grand Total :	619,200.91		619,200.91	958,482.04		958,482.04

Data Selection Values
Year: 10 Period: 02 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	561.82	17,685.69	10,736.50	28,422.19
Administration	66.53	4,290.45	40,679.82	44,970.27
Audit	26.24	1,788.71	1,065.56	2,854.27
Communications	112.39	5,054.63	7,502.02	12,556.65
Legal	61.23	3,065.26	7,195.89	10,261.15
Engineering		243.62	742.59	986.21
Finance	509.69	22,947.89	22,398.03	45,345.92
Human Resources	160.17	6,587.25	11,347.48	17,934.73
Information Systems	523.75	23,216.55	58,546.37	81,762.92
Operations	736.76	23,633.15	23,780.31	47,413.46
Rates & Revenue	56.90	3,505.87	2,700.04	6,205.91
Risk Management	38.09	1,474.38	1,803.26	3,277.64
Water Quality	162.84	4,867.76	8,832.87	13,700.63
Customer Service	2,100.55	34,656.70	46,574.14	81,230.84
TOTAL:	5,116.96	153,017.91	243,904.88	396,922.79

TOTAL CURRENT MONTH CHARGES	396,922.79
LESS: PAYMENT-PRIOR EST. BILLING	435,650.07-
NET AMOUNT PAYABLE (RECEIVABLE)	38,727.28-
PLUS: EST. CURRENT MONTH BILLING	396,922.79
	358,195.51

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division
Location: 0320 SC-CORP Bus Develop

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,559.20		2,559.20	5,464.19		5,464.19
033020 WE-Business Development				.21		.21
033520 CE-Business Development	90.44		90.44	163.20		163.20
035020 SE-Business Development	2,556.60		2,556.60	6,137.60		6,137.60
036520 NE-Business Development						
Total: OPEX	5,206.24		5,206.24	11,765.20		11,765.20
CAPEX						
032020 CORP-Corporate Bus Development	19.74		19.74	37.69		37.69
033020 WE-Business Development						
033520 CE-Business Development	.21		.21	.21		.21
035020 SE-Business Development	8.54		8.54	33.68		33.68
036520 NE-Business Development						
Total: CAPEX	28.49		28.49	71.58		71.58
Total: 0320 SC-CORP Bus Develop	5,234.73		5,234.73	11,836.78		11,836.78
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,851.79		2,851.79	6,001.01		6,001.01
Total: OPEX	2,851.79		2,851.79	6,001.01		6,001.01
CAPEX						
032060 CORP-Audit	2.48		2.48	17.19		17.19
Total: CAPEX	2.48		2.48	17.19		17.19
Total: 0321 SC-CORP Audit	2,854.27		2,854.27	6,018.20		6,018.20
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	911.06		911.06	1,801.35		1,801.35
032025 CORP-External Affairs	2,039.90		2,039.90	4,043.59		4,043.59
032068 CORP-Marketing	2,241.20		2,241.20	5,876.46		5,876.46
032085 CORP-External Communications	1,701.55		1,701.55	3,220.45		3,220.45
032086 CORP-Internal Communications	682.57		682.57	1,311.79		1,311.79
032087 CORP-Corp Social Resp	467.85		467.85	1,111.13		1,111.13
033025 WE-External Affairs	1.37		1.37	6.79		6.79
033525 CE-External Affairs	323.63		323.63	538.85		538.85
035025 SE-External Affairs	4,137.94		4,137.94	8,372.27		8,372.27
036525 NE-External Affairs	9.20		9.20	14.78		14.78
Total: OPEX	12,516.27		12,516.27	26,297.46		26,297.46
CAPEX						
032022 CORP-Government Affairs	3.91		3.91	7.22		7.22
032025 CORP-External Affairs	13.70		13.70	27.55		27.55
032068 CORP-Marketing	5.83		5.83	11.93		11.93
032085 CORP-External Communications	5.26		5.26	9.48		9.48
032086 CORP-Internal Communications	1.91		1.91	3.74		3.74
032087 CORP-Corp Social Resp	1.88		1.88	4.14		4.14

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
033025 WE-External Affairs						
033525 CE-External Affairs	.74		.74	.74		.74
035025 SE-External Affairs	7.15		7.15	32.71		32.71
036525 NE-External Affairs						
Total: CAPEX	40.38		40.38	97.51		97.51
Total: 0322 SC-CORP External Affairs	12,556.65		12,556.65	26,394.97		26,394.97
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,249.88		3,249.88	6,675.41		6,675.41
033010 WE-Supply Chain	.87-		.87-	.90		.90
033510 CE-Supply Chain	69.35		69.35	106.90		106.90
035010 SE-Supply Chain	715.60		715.60	1,639.80		1,639.80
036510 NE-Supply Chain						
Total:	4,033.96		4,033.96	8,423.01		8,423.01
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,296.57		3,296.57	6,169.22		6,169.22
033010 WE-Supply Chain						
033510 CE-Supply Chain	14.76		14.76	14.76		14.76
035010 SE-Supply Chain	294.77		294.77	628.00		628.00
036510 NE-Supply Chain						
Total: CAPEX	3,606.10		3,606.10	6,811.98		6,811.98
Total: 0323 SC-Supply Chain Location	7,640.06		7,640.06	15,234.99		15,234.99
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B	Eastern Division						
26	Tennessee-American Water Co.						
0324	SC-ITS Location						
OPEX							
032073	CORP-ITS Infra/Oper Admin						
032074	CORP-ITS Production						
032075	CORP-Enterprise Server						
032076	CORP-Communications						
032077	CORP-ITS Security Operations						
032078	CORP-ITS Adm Business Appl Dev						
032079	CORP-ITS-BAD-Middle Office App						
032080	CORP-ITS-BAD-Back Office Apps						
032081	CORP-ITS-BAD-Quality&Methodlgy						
032082	CORP-ITS-BAD-Customer Facing						
032083	CORP-ITS-BAD-Field Svc Apps						
032093	CORP-ITS-Architecture						
033031	WE-ITS Client Relations						
033531	CE-Western CS & S						
035031	SE-ITS Client Relations						
036531	NE-Eastern CS & S						
Total: OPEX							
032030	CORP-ITS Client Rel Admin	421.25	421.25		819.63	819.63	
032031	CORP-Service Desk	1,973.40	1,973.40		4,159.05	4,159.05	
032032	CORP-ITS-BAD-Core Shared	3,292.35	3,292.35		6,449.88	6,449.88	
032033	Chg Ctrl & Desktop Automation	458.10	458.10		994.37	994.37	
032034	CORP-ITS Appl Adm & Security						
032035	CORP-ITS Sec Arch & Strategy						
032071	CORP-ITS Admin	3,011.06	3,011.06		8,208.19	8,208.19	
032072	CORP-ITS PMO	2,504.36	2,504.36		5,975.26	5,975.26	
032073	CORP-ITS Infra/Oper Admin	871.45	871.45		1,774.77	1,774.77	
032074	CORP-ITS Production	27,990.59	27,990.59		58,564.93	58,564.93	
032075	CORP-Enterprise Server	8,855.66	8,855.66		17,561.51	17,561.51	
032076	CORP-Communications	6,875.28	6,875.28		14,076.47	14,076.47	
032077	CORP-ITS Security Operations	2,423.24	2,423.24		4,817.69	4,817.69	
032078	CORP-ITS Adm Business Appl Dev	1,188.97	1,188.97		2,381.08	2,381.08	
032079	CORP-ITS-BAD-Middle Office App	2,384.25	2,384.25		5,291.94	5,291.94	
032080	CORP-ITS-BAD-Back Office Apps	2,771.40	2,771.40		6,262.89	6,262.89	
032081	CORP-ITS-BAD-Quality&Methodlgy	1,827.57	1,827.57		3,680.95	3,680.95	
032082	CORP-ITS-BAD-Customer Facing	2,684.48	2,684.48		5,566.73	5,566.73	
032083	CORP-ITS-BAD-Field Svc Apps	3,118.59	3,118.59		6,635.29	6,635.29	
032093	CORP-ITS-Architecture	2,482.16	2,482.16		5,217.52	5,217.52	
033531	CE-Western CS & S	5,977.84	5,977.84		10,535.87	10,535.87	
035031	SE-ITS Client Relations	509.17	509.17		599.35	599.35	
036531	NE-Eastern CS & S	9.02	9.02		17.91	17.91	
Total:		81,630.19	81,630.19		169,591.28	169,591.28	

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0324 SC-ITS Location

		Month			Year-To-Date		
Description Of Service		Actual	Budget	Variance	Actual	Budget	Variance
B	Eastern Division						
26	Tennessee-American Water Co.						
0324	SC-ITS Location						
CAPEX							
032030	CORP-ITS Client Rel Admin	.24		.24	.35		.35
032031	CORP-Service Desk	.94		.94	1.45		1.45
032032	CORP-ITS-BAD-Core Shared	.54		.54	1.96		1.96
032033	Chg Ctrl & Desktop Automation	.25		.25	.39		.39
032034	CORP-ITS Appl Adm & Security						
032035	CORP-ITS Sec Arch & Strategy						
032071	CORP-ITS Admin	1.04		1.04	.82		.82
032072	CORP-ITS PMO	1.28		1.28	1.97		1.97
032073	CORP-ITS Infra/Oper Admin	.36		.36	.55		.55
032074	CORP-ITS Production	47.42		47.42	71.05		71.05
032075	CORP-Enterprise Server	10.21		10.21	14.51		14.51
032076	CORP-Communications	7.48		7.48	11.33		11.33
032077	CORP-ITS Security Operations	.73		.73	1.04		1.04
032078	CORP-ITS Adm Business Appl Dev	.42		.42	.63		.63
032079	CORP-ITS-BAD-Middle Office App	1.38		1.38	2.17		2.17
032080	CORP-ITS-BAD-Back Office Apps	2.39		2.39	3.89		3.89
032081	CORP-ITS-BAD-Quality&Methodlgy	.87		.87	1.20		1.20
032082	CORP-ITS-BAD-Customer Facing	.86		.86	1.33		1.33
032083	CORP-ITS-BAD-Field Svc Apps	3.10		3.10	4.75		4.75
032093	CORP-ITS-Architecture	39.73		39.73	59.09		59.09
033031	WE-ITS Client Relations						
033531	CE-Western CS & S	2.33		2.33	2.33		2.33
035031	SE-ITS Client Relations	11.04		11.04	13.87		13.87
036531	NE-Eastern CS & S	.12		.12	.24		.24
Total: CAPEX		132.73		132.73	194.92		194.92
Total: 0324	SC-ITS Location	81,762.92		81,762.92	169,786.20		169,786.20
0325	SC-SSC Location						
OPEX							
032084	SSC-Accounts Payable						
032505	SSC-Administration						
032560	SSC-Financial Reporting						
032570	SSC-General Accounting						
032571	SSC-Tax						
032572	SSC-Business Support Services						
032573	SSC-Planning & Reporting						
032574	SSC-Rates & Regulation						
032575	SSC-Cash Operations						
032576	SSC-Facility Services						
032577	SSC-Utility Plant Accounting						
032578	SSC-Project Management						
032579	SSC-Employee Services						
032580	SSC-AWE						

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0325 SC-SSC Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
Total: OPEX						
032084 SSC-Accounts Payable	3,469.02	3,469.02		7,101.36	7,101.36	
032505 SSC-Administration	4,629.65	4,629.65		9,451.21	9,451.21	
032570 SSC-General Accounting	7,540.79	7,540.79		17,614.79	17,614.79	
032571 SSC-Tax	1,612.63	1,612.63		3,765.02	3,765.02	
032572 SSC-Business Support Services	2,076.04	2,076.04		4,378.70	4,378.70	
032574 SSC-Rates & Regulation	4,997.99	4,997.99		9,971.76	9,971.76	
032575 SSC-Cash Operations	3,612.86	3,612.86		7,263.04	7,263.04	
032577 SSC-Utility Plant Accounting	3,985.65	3,985.65		8,338.34	8,338.34	
032578 SSC-Project Management	538.50	538.50		1,141.01	1,141.01	
032579 SSC-Employee Services	3,768.63	3,768.63		7,837.52	7,837.52	
032580 SSC-AWE	405.41	405.41		844.03	844.03	
Total:	36,637.17	36,637.17		77,706.78	77,706.78	
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	36,637.17	36,637.17		77,706.78	77,706.78	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	5,191.88	5,191.88		11,390.66	11,390.66	
032016 CORP-Maintenance Services	529.42	529.42		1,159.75	1,159.75	
032019 CORP-Operational Risk	1,638.48	1,638.48		3,927.64	3,927.64	
032064 CORP-Operational Performance						
032065 CORP-Asset Management	302.91	302.91		607.63	607.63	
032066 CORP-Innov & Env Stewardship	2,087.43	2,087.43		5,876.76	5,876.76	
033016 WE-Maintenance				23.78	23.78	
033019 WE-Operational Risk	.45	.45		2.48	2.48	
033516 CE-Maintenance	1,053.73	1,053.73		2,947.09	2,947.09	

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
033519 CE-Operational Risk	1,208.43	1,208.43		2,454.65		2,454.65
035016 SE-Maintenance	4,992.18	4,992.18		14,928.21		14,928.21
035019 SE-Operational Risk	22.79	22.79		33.59		33.59
036516 NE-Maintenance	49.48	49.48		69.38		69.38
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	250.82	250.82		507.29		507.29
036551 CORP-COE-Technical Services	286.73	286.73		594.08		594.08
Total: OPEX	17,614.73	17,614.73		44,522.99		44,522.99
CAPEX						
032011 CORP-Chief Operating Officer	396.57	396.57		713.65		713.65
032016 CORP-Maintenance Services	9.00	9.00		24.90		24.90
032019 CORP-Operational Risk	406.28	406.28		707.89		707.89
032064 CORP-Operational Performance						
032065 CORP-Asset Management	2,485.27	2,485.27		5,046.51		5,046.51
032066 CORP-Innov & Env Stewardship	2,546.72	2,546.72		4,033.29		4,033.29
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	.66	.66		.66		.66
033519 CE-Operational Risk	.71	.71		.71		.71
035016 SE-Maintenance	19.98	19.98		75.81		75.81
035019 SE-Operational Risk	.50	.50		.84		.84
036516 NE-Maintenance						
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	3,926.97	3,926.97		6,424.52		6,424.52
036551 CORP-COE-Technical Services	1,335.09	1,335.09		3,203.13		3,203.13
Total: CAPEX	11,127.75	11,127.75		20,231.91		20,231.91
Total: 0326 SC-CORP Operations	28,742.48	28,742.48		64,754.90		64,754.90
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	4,829.54	4,829.54		9,429.93		9,429.93
032017 CORP-Planning & Reporting	3,101.99	3,101.99		6,645.72		6,645.72
032027 CORP-Reporting & Compliance	14,998.92	14,998.92		29,004.62		29,004.62
032047 CORP-Income Tax	4,071.37	4,071.37		8,455.51		8,455.51
032057 CORP-Treasury	4,682.34	4,682.34		9,268.32		9,268.32
033007 WE-Finance				178.42		178.42
033507 CE-Finance	624.11	624.11		1,053.27		1,053.27
035007 SE-Finance	9,437.24	9,437.24		25,742.47		25,742.47
036507 NE-Finance	7.67	7.67		10.83		10.83
037777 CORP-IFRS-Finance				15.38		15.38
Total: OPEX	41,753.18	41,753.18		89,804.47		89,804.47
CAPEX						
032007 CORP-Finance	22.93	22.93		43.36		43.36

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
032017 CORP-Planning & Reporting	15.60		15.60	34.86		34.86
032027 CORP-Reporting & Compliance	18.21		18.21	33.84		33.84
032047 CORP-Income Tax						
032057 CORP-Treasury	27.60		27.60	52.81		52.81
033007 WE-Finance						
033507 CE-Finance	1.42		1.42	1.42		1.42
035007 SE-Finance	187.61		187.61	470.11		470.11
036507 NE-Finance						
Total: CAPEX	273.37		273.37	636.40		636.40
Total: 0327 SC-CORP Finance	42,026.55		42,026.55	90,440.87		90,440.87
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,694.52		2,694.52	5,697.21		5,697.21
032003 CORP-HR Talent Development	1,901.16		1,901.16	3,826.01		3,826.01
032004 CORP-HR Labor Relations	744.09		744.09	1,713.23		1,713.23
032006 CORP-Business Center HR	1,540.24		1,540.24	3,155.07		3,155.07
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	910.57		910.57	2,004.59		2,004.59
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1,643.48		1,643.48	3,213.49		3,213.49
032028 CORP-ED Human Resources	2,527.86		2,527.86	5,816.32		5,816.32
032038 CORP-WD Human Resources	1,731.37		1,731.37	3,324.26		3,324.26
032048 CORP-HR Health & Wellness	.63-		.63-	.01-		.01-
033018 WE-Human Resources						
033518 CE-Human Resources				.01		.01
034018 CCA-Human Resources	1,741.77		1,741.77	3,662.54		3,662.54
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: OPEX	15,434.43		15,434.43	32,412.72		32,412.72
032014 CORP-Benefits Service Center	2,474.10		2,474.10	5,189.13		5,189.13
Total:	2,474.10		2,474.10	5,189.13		5,189.13
CAPEX						
032002 CORP-HR Comp/Benefits	11.38		11.38	22.86		22.86
032003 CORP-HR Talent Development	10.47		10.47	20.57		20.57
032004 CORP-HR Labor Relations	3.11		3.11	6.47		6.47
032006 CORP-Business Center HR	7.71		7.71	15.28		15.28
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	3.35		3.35	8.52		8.52
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	6.40		6.40	11.84		11.84

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division
Location: 0328 SC-CORP Human Resources

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032028 CORP-ED Human Resources	3.06		3.06	6.04		6.04
032038 CORP-WD Human Resources	22.66		22.66	42.89		42.89
032048 CORP-HR Health & Wellness	41.94-		41.94-			
033018 WE-Human Resources						
033518 CE-Human Resources						
034018 CCA-Human Resources						
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: CAPEX	26.20		26.20	134.47		134.47
Total: 0328 SC-CORP Human Resources	17,934.73		17,934.73	37,736.32		37,736.32
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	7,071.91		7,071.91	13,533.99		13,533.99
033015 WE-Legal				10.95		10.95
033515 CE-Legal	626.52		626.52	1,035.31		1,035.31
035015 SE-Legal	2,498.76		2,498.76	5,521.45		5,521.45
036515 NE-Legal	9.68		9.68	15.97		15.97
Total: OPEX	10,206.87		10,206.87	20,117.67		20,117.67
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	41.69		41.69	75.12		75.12
033015 WE-Legal						
033515 CE-Legal	1.40		1.40	1.40		1.40
035015 SE-Legal	11.19		11.19	45.13		45.13
036515 NE-Legal						
Total: CAPEX	54.28		54.28	121.65		121.65
Total: 0329 SC-CORP Legal	10,261.15		10,261.15	20,239.32		20,239.32
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,129.56		1,129.56	2,406.49		2,406.49
Total: OPEX	1,129.56		1,129.56	2,406.49		2,406.49
CAPEX						
032037 CORP-Investor Relations	5.61		5.61	11.99		11.99
Total: CAPEX	5.61		5.61	11.99		11.99
Total: 0337 SC-Corp IR	1,135.17		1,135.17	2,418.48		2,418.48
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	6,288.98		6,288.98	12,935.83		12,935.83
034070 CCA-Call Handling	16,952.99		16,952.99	35,667.13		35,667.13
034071 CCA-Billing	12,584.27		12,584.27	25,148.66		25,148.66
034072 CCA-Collections	4,094.47		4,094.47	8,180.87		8,180.87
034073 CCA-Operations & Performance	7,228.19		7,228.19	15,726.45		15,726.45
034074 CCA-Business Services	2,034.87		2,034.87	4,238.93		4,238.93
034075 CCA-Education & Development	1,634.26		1,634.26	3,081.27		3,081.27
Total:	50,818.03		50,818.03	104,979.14		104,979.14
CAPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	50,818.03		50,818.03	104,979.14		104,979.14
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	9,005.15		9,005.15	18,188.70		18,188.70
Total:	9,005.15		9,005.15	18,188.70		18,188.70
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	9,005.15		9,005.15	18,188.70		18,188.70
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,346.98		1,346.98	2,681.42		2,681.42
032046 CORP-3906 Church Road	680.65		680.65	1,416.70		1,416.70
032062 CORP-Building Services	20,802.73		20,802.73	38,641.08		38,641.08
032063 CORP-Building Services Woodcre	6,416.30		6,416.30	12,943.62		12,943.62
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	2.14-		2.14-	.39-		.39-
Total: OPEX	29,244.52		29,244.52	55,682.43		55,682.43
CAPEX						
032042 CORP-1000 Voorhees Building	2.36		2.36	3.43		3.43
032046 CORP-3906 Church Road	1,369.98		1,369.98	2,499.23		2,499.23
032062 CORP-Building Services	283.10		283.10	510.60		510.60
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest						
Total: CAPEX	1,655.44		1,655.44	3,013.26		3,013.26
Total: 0362 SC-CORP Property	30,899.96		30,899.96	58,695.69		58,695.69
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,730.29		1,730.29	3,286.46		3,286.46
035001 SE-Production						
035002 SE-Network	685.49		685.49	2,300.25		2,300.25
035003 SE-Customer Relations						
035005 SE-Administration	5,578.76		5,578.76	15,594.52		15,594.52
035011 SE-Environmental Mgmt						
035014 SE-Engineering	788.56		788.56	1,680.02		1,680.02
035503 ED-Customer Relations	14,005.11		14,005.11	28,745.91		28,745.91
036501 NE-Production	.79		.79	1.60		1.60
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	22,789.00		22,789.00	51,608.76		51,608.76
CAPEX						
032023 CORP-Eastern Division Ops	9.96		9.96	18.42		18.42
035001 SE-Production						
035002 SE-Network	16.96		16.96	66.33		66.33
035003 SE-Customer Relations						
035005 SE-Administration	100.98		100.98	415.12		415.12
035011 SE-Environmental Mgmt						
035014 SE-Engineering	127.66-		127.66-	70.17-		70.17-
035503 ED-Customer Relations	17.68		17.68	36.23		36.23
036501 NE-Production						
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	17.92		17.92	465.93		465.93
Total: 0363 SC-CORP Eastern Division Ops	22,806.92		22,806.92	52,074.69		52,074.69
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation						
032051 CORP-Bsns Trans-Procure To Pay						
032052 CORP-Bsns Trans-Recruit To Ret						
032053 CORP-Bsns Trans-Record To Rpt						
032054 CORP-Bsns Trans-Order To Cash						
032055 CORP-Bsns Trans-Plan, Bld, Ret						
032056 CORP-Bsns Trans-Ord To Compl						
Total: OPEX						
CAPEX						
032040 CORP-Business Transformation	649.58-		649.58-	138.83-		138.83-
032051 CORP-Bsns Trans-Procure To Pay	142.51-		142.51-	58.00-		58.00-
032052 CORP-Bsns Trans-Recruit To Ret	162.47-		162.47-	51.63		51.63
032053 CORP-Bsns Trans-Record To Rpt	193.68-		193.68-	1,550.88-		1,550.88-
032054 CORP-Bsns Trans-Order To Cash	82.91-		82.91-	48.89		48.89
032055 CORP-Bsns Trans-Plan, Bld, Ret	3.02-		3.02-	133.86		133.86
032056 CORP-Bsns Trans-Ord To Compl	194.49-		194.49-	37.56-		37.56-
Total: CAPEX	1,428.66-		1,428.66-	1,550.89-		1,550.89-
Total: 0364 SC-CORP Busn Transformation	1,428.66-		1,428.66-	1,550.89-		1,550.89-
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	20.71		20.71	39.76		39.76
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration				26.11		26.11
033006 WE-Service Delivery						
033011 WE-Environmental Mgmt						
033014 WE-Engineering	.58		.58	5.50		5.50
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	174.55		174.55	282.01		282.01
033503 CE-Customer Relations	719.40		719.40	1,228.43		1,228.43
033505 CE-Administration	1,330.15		1,330.15	2,169.80		2,169.80
033511 CE-Environmental Mgmt	61.19		61.19	110.84		110.84
033514 CE-Engineering	324.00		324.00	554.67		554.67

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division
Location: 0366 SC-Corp Western Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	2,630.58		2,630.58	4,417.12		4,417.12
CAPEX						
032024 Corp-Western Division Ops	.29		.29	.53		.53
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	.39		.39	.39		.39
033503 CE-Customer Relations	1.63		1.63	1.63		1.63
033505 CE-Administration	3.03		3.03	3.03		3.03
033511 CE-Environmental Mgmt	.14		.14	.14		.14
033514 CE-Engineering	.73		.73	.73		.73
Total: CAPEX	6.21		6.21	6.45		6.45
Total: 0366 SC-Corp Western Division Ops	2,636.79		2,636.79	4,423.57		4,423.57
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	4,231.77		4,231.77	7,788.09		7,788.09
Total: OPEX	4,231.77		4,231.77	7,788.09		7,788.09
CAPEX						
032026 CORP-Regulated Ops	35.22		35.22	61.46		61.46
Total: CAPEX	35.22		35.22	61.46		61.46
Total: 0367 SC-Corp Regulated Ops	4,266.99		4,266.99	7,849.55		7,849.55
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	1,201.34		1,201.34	2,433.16		2,433.16
Total: OPEX	1,201.34		1,201.34	2,433.16		2,433.16
CAPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	6.58		6.58	11.50		11.50
Total: CAPEX	6.58		6.58	11.50		11.50
Total: 0369 SC-CORP Regulatory	1,207.92		1,207.92	2,444.66		2,444.66
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division
Location: 0370 SC-CSC Pensacola OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,277.25		2,277.25	4,564.21		4,564.21
037070 CCP-Call Handling	20,298.62		20,298.62	42,566.71		42,566.71
037073 CCP-Operations and Support	5,507.25		5,507.25	11,119.10		11,119.10
037075 CCP-Education & Development	1,608.66		1,608.66	3,355.83		3,355.83
Total:	29,691.78		29,691.78	61,605.85		61,605.85
CAPEX						
037005 CCP-Administration				1.32		1.32
037070 CCP-Call Handling				12.50		12.50
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				5.40		5.40
037074 CCP-Business Services						
037075 CCP-Education & Development				.44		.44
Total: CAPEX				19.66		19.66
Total: 0370 SC-CSC Pensacola OH Location	29,691.78		29,691.78	61,625.51		61,625.51
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change						
Total: OPEX						
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change						
0398 SC-CORP Other						
032000 CORP-Balance Sheet	57,615.09-		57,615.09-	125,935.75		125,935.75
Total:	57,615.09-		57,615.09-	125,935.75		125,935.75
OPEX						

Data Selection Values
Period: 02 Year: 10
Region: B Eastern Division
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	413.20		413.20	800.47		800.47
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	212.22-		212.22-	435.37		435.37
Total: OPEX	200.98		200.98	1,235.84		1,235.84
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	5.63		5.63	10.56		10.56
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	1.15-		1.15-	1.46		1.46
Total: CAPEX	4.48		4.48	12.02		12.02
Total: 0398 SC-CORP Other	57,409.63-		57,409.63-	127,183.61		127,183.61
Total: 26 Tennessee-American Water Co.	339,281.13		339,281.13	958,482.04		958,482.04
Total: B Eastern Division	339,281.13		339,281.13	958,482.04		958,482.04
Total: Grand Total :	339,281.13		339,281.13	958,482.04		958,482.04

Data Selection Values
Year: 10 Period: 03 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	577.05	19,910.84	10,120.79	30,031.63
Administration	62.96	4,226.59	30,226.01	34,452.60
Audit	26.24	1,639.31	1,313.56	2,952.87
Communications	105.52	5,143.02	6,816.94	11,959.96
Legal	77.42	4,609.02	5,428.16	10,037.18
Engineering		227.85	1,102.30	1,330.15
Finance	355.32	21,813.45	26,481.01	48,294.46
Human Resources	159.35	7,928.52	13,264.89	21,193.41
Information Systems	534.55	26,234.83	72,987.34	99,222.17
Operations	757.21	28,655.97	23,838.97	52,494.94
Rates & Revenue	62.04	3,173.66	2,361.26	5,534.92
Risk Management	50.98	2,121.63	2,840.83	4,962.46
Water Quality	163.04	5,753.50	7,793.03	13,546.53
Customer Service	1,982.21	38,307.99	43,246.16	81,554.15
TOTAL:	4,913.89	169,746.18	247,821.25	417,567.43

TOTAL CURRENT MONTH CHARGES	417,567.43
LESS: PAYMENT-PRIOR EST. BILLING	396,922.79-
NET AMOUNT PAYABLE (RECEIVABLE)	20,644.64
PLUS: EST. CURRENT MONTH BILLING	417,567.43
	438,212.07

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0320 SC-CORP Bus Develop

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,834.75		2,834.75	8,298.94		8,298.94
033020 WE-Business Development				.21		.21
033520 CE-Business Development	183.43		183.43	346.63		346.63
035020 SE-Business Development	6,860.14		6,860.14	12,997.74		12,997.74
036520 NE-Business Development						
Total: OPEX	9,878.32		9,878.32	21,643.52		21,643.52
CAPEX						
032020 CORP-Corporate Bus Development	18.81		18.81	56.50		56.50
033020 WE-Business Development						
033520 CE-Business Development	.41		.41	.62		.62
035020 SE-Business Development	11.63		11.63	45.31		45.31
036520 NE-Business Development						
Total: CAPEX	30.85		30.85	102.43		102.43
Total: 0320 SC-CORP Bus Develop	9,909.17		9,909.17	21,745.95		21,745.95
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,944.02		2,944.02	8,945.03		8,945.03
Total: OPEX	2,944.02		2,944.02	8,945.03		8,945.03
CAPEX						
032060 CORP-Audit	8.85		8.85	26.04		26.04
Total: CAPEX	8.85		8.85	26.04		26.04
Total: 0321 SC-CORP Audit	2,952.87		2,952.87	8,971.07		8,971.07
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	914.84		914.84	2,716.19		2,716.19
032025 CORP-External Affairs	2,196.18		2,196.18	6,239.77		6,239.77
032068 CORP-Marketing	2,370.95		2,370.95	8,247.41		8,247.41
032085 CORP-External Communications	1,509.62		1,509.62	4,730.07		4,730.07
032086 CORP-Internal Communications	696.88		696.88	2,008.67		2,008.67
032087 CORP-Corp Social Resp	538.55		538.55	1,649.68		1,649.68
033025 WE-External Affairs	295.78		295.78	302.57		302.57
033525 CE-External Affairs	735.95		735.95	1,274.80		1,274.80
035025 SE-External Affairs	2,664.84		2,664.84	11,037.11		11,037.11
036525 NE-External Affairs	9.04		9.04	23.82		23.82
Total: OPEX	11,932.63		11,932.63	38,230.09		38,230.09
CAPEX						
032022 CORP-Government Affairs	3.59		3.59	10.81		10.81
032025 CORP-External Affairs	12.48		12.48	40.03		40.03
032068 CORP-Marketing	7.52		7.52	19.45		19.45
032085 CORP-External Communications	3.91		3.91	13.39		13.39
032086 CORP-Internal Communications	2.81		2.81	6.55		6.55
032087 CORP-Corp Social Resp	1.93		1.93	6.07		6.07

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division
Location: 0322 SC-CORP External Affairs

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
033025 WE-External Affairs						
033525 CE-External Affairs	1.32		1.32	2.06		2.06
035025 SE-External Affairs	6.23-		6.23-	26.48		26.48
036525 NE-External Affairs						
Total: CAPEX	27.33		27.33	124.84		124.84
Total: 0322 SC-CORP External Affairs	11,959.96		11,959.96	38,354.93		38,354.93
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,642.84		3,642.84	10,318.25		10,318.25
033010 WE-Supply Chain				.90		.90
033510 CE-Supply Chain	90.50		90.50	197.40		197.40
035010 SE-Supply Chain	808.89		808.89	2,448.69		2,448.69
036510 NE-Supply Chain						
Total:	4,542.23		4,542.23	12,965.24		12,965.24
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,993.18		2,993.18	9,162.40		9,162.40
033010 WE-Supply Chain						
033510 CE-Supply Chain	31.95		31.95	46.71		46.71
035010 SE-Supply Chain	315.35		315.35	943.35		943.35
036510 NE-Supply Chain						
Total: CAPEX	3,340.48		3,340.48	10,152.46		10,152.46
Total: 0323 SC-Supply Chain Location	7,882.71		7,882.71	23,117.70		23,117.70
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	508.16	508.16		1,327.79	1,327.79	
032031 CORP-Service Desk	2,103.24	2,103.24		6,262.29	6,262.29	
032032 CORP-ITS-BAD-Core Shared	3,345.08	3,345.08		9,794.96	9,794.96	
032033 Chg Ctrl & Desktop Automation	524.40	524.40		1,518.77	1,518.77	
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	3,822.90	3,822.90		12,031.09	12,031.09	
032072 CORP-ITS PMO	2,430.72	2,430.72		8,405.98	8,405.98	
032073 CORP-ITS Infra/Oper Admin	921.65	921.65		2,696.42	2,696.42	
032074 CORP-ITS Production	28,379.94	28,379.94		86,944.87	86,944.87	
032075 CORP-Enterprise Server	14,485.65	14,485.65		32,047.16	32,047.16	
032076 CORP-Communications	7,637.09	7,637.09		21,713.56	21,713.56	
032077 CORP-ITS Security Operations	3,603.90	3,603.90		8,421.59	8,421.59	
032078 CORP-ITS Adm Business Appl Dev	1,449.45	1,449.45		3,830.53	3,830.53	
032079 CORP-ITS-BAD-Middle Office App	8,222.16	8,222.16		13,514.10	13,514.10	
032080 CORP-ITS-BAD-Back Office Apps	3,468.01	3,468.01		9,730.90	9,730.90	
032081 CORP-ITS-BAD-Quality&Methodlgy	1,601.18	1,601.18		5,282.13	5,282.13	
032082 CORP-ITS-BAD-Customer Facing	3,524.32	3,524.32		9,091.05	9,091.05	
032083 CORP-ITS-BAD-Field Svc Apps	3,344.75	3,344.75		9,980.04	9,980.04	
032093 CORP-ITS-Architecture	3,557.99	3,557.99		8,775.51	8,775.51	
033531 CE-Western CS & S	5,966.93	5,966.93		16,502.80	16,502.80	
035031 SE-ITS Client Relations	166.56	166.56		765.91	765.91	
036531 NE-Eastern CS & S	11.12	11.12		29.03	29.03	
Total:	99,075.20	99,075.20		268,666.48	268,666.48	

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032030 CORP-ITS Client Rel Admin	.26		.26	.61		.61
032031 CORP-Service Desk	.84		.84	2.29		2.29
032032 CORP-ITS-BAD-Core Shared	1.28		1.28	3.24		3.24
032033 Chg Ctrl & Desktop Automation	.26		.26	.65		.65
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	1.04		1.04	1.86		1.86
032072 CORP-ITS PMO	1.41		1.41	3.38		3.38
032073 CORP-ITS Infra/Oper Admin	.33		.33	.88		.88
032074 CORP-ITS Production	48.63		48.63	119.68		119.68
032075 CORP-Enterprise Server	19.32		19.32	33.83		33.83
032076 CORP-Communications	8.42		8.42	19.75		19.75
032077 CORP-ITS Security Operations	.66		.66	1.70		1.70
032078 CORP-ITS Adm Business Appl Dev	.57		.57	1.20		1.20
032079 CORP-ITS-BAD-Middle Office App	1.58		1.58	3.75		3.75
032080 CORP-ITS-BAD-Back Office Apps	3.05		3.05	6.94		6.94
032081 CORP-ITS-BAD-Quality&Methodlgy	.58		.58	1.78		1.78
032082 CORP-ITS-BAD-Customer Facing	.96		.96	2.29		2.29
032083 CORP-ITS-BAD-Field Svc Apps	3.02		3.02	7.77		7.77
032093 CORP-ITS-Architecture	47.10		47.10	106.19		106.19
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	4.22		4.22	6.55		6.55
035031 SE-ITS Client Relations	3.29		3.29	17.16		17.16
036531 NE-Eastern CS & S	.15		.15	.39		.39
Total: CAPEX	146.97		146.97	341.89		341.89
Total: 0324 SC-ITS Location	99,222.17		99,222.17	269,008.37		269,008.37
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
Total: OPEX						
032084 SSC-Accounts Payable	3,237.81	3,237.81		10,339.17		10,339.17
032505 SSC-Administration	4,269.30	4,269.30		13,720.51		13,720.51
032570 SSC-General Accounting	8,761.84	8,761.84		26,376.63		26,376.63
032571 SSC-Tax	2,499.13	2,499.13		6,264.15		6,264.15
032572 SSC-Business Support Services	2,241.78	2,241.78		6,620.48		6,620.48
032574 SSC-Rates & Regulation	4,137.10	4,137.10		14,108.86		14,108.86
032575 SSC-Cash Operations	3,812.41	3,812.41		11,075.45		11,075.45
032577 SSC-Utility Plant Accounting	3,486.40	3,486.40		11,824.74		11,824.74
032578 SSC-Project Management	576.48	576.48		1,717.49		1,717.49
032579 SSC-Employee Services	3,828.60	3,828.60		11,666.12		11,666.12
032580 SSC-AWE	335.14	335.14		1,179.17		1,179.17
Total:	37,185.99	37,185.99		114,892.77		114,892.77
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	37,185.99	37,185.99		114,892.77		114,892.77
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,482.86	3,482.86		14,873.52		14,873.52
032016 CORP-Maintenance Services	282.54	282.54		1,442.29		1,442.29
032019 CORP-Operational Risk	2,059.38	2,059.38		5,987.02		5,987.02
032064 CORP-Operational Performance						
032065 CORP-Asset Management	444.16	444.16		1,051.79		1,051.79
032066 CORP-Innov & Env Stewardship	2,906.30	2,906.30		8,783.06		8,783.06
033016 WE-Maintenance	151.63	151.63		175.41		175.41
033019 WE-Operational Risk	181.73	181.73		184.21		184.21
033516 CE-Maintenance	1,194.31	1,194.31		4,141.40		4,141.40

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
033519 CE-Operational Risk	2,366.77		2,366.77	4,821.42		4,821.42
035016 SE-Maintenance	6,451.92		6,451.92	21,380.13		21,380.13
035019 SE-Operational Risk	14.70		14.70	48.29		48.29
036516 NE-Maintenance	53.06		53.06	122.44		122.44
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	287.63		287.63	794.92		794.92
036551 CORP-COE-Technical Services	319.89		319.89	913.97		913.97
Total: OPEX	20,196.88		20,196.88	64,719.87		64,719.87
CAPEX						
032011 CORP-Chief Operating Officer	317.02		317.02	1,030.67		1,030.67
032016 CORP-Maintenance Services	7.79		7.79	32.69		32.69
032019 CORP-Operational Risk	335.77		335.77	1,043.66		1,043.66
032064 CORP-Operational Performance						
032065 CORP-Asset Management	2,951.40		2,951.40	7,997.91		7,997.91
032066 CORP-Innov & Env Stewardship	1,576.84		1,576.84	5,610.13		5,610.13
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	1.09		1.09	1.75		1.75
033519 CE-Operational Risk	3.82		3.82	4.53		4.53
035016 SE-Maintenance	19.76		19.76	95.57		95.57
035019 SE-Operational Risk	.29		.29	1.13		1.13
036516 NE-Maintenance						
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	3,739.92		3,739.92	10,164.44		10,164.44
036551 CORP-COE-Technical Services	1,445.18		1,445.18	4,648.31		4,648.31
Total: CAPEX	10,398.88		10,398.88	30,630.79		30,630.79
Total: 0326 SC-CORP Operations	30,595.76		30,595.76	95,350.66		95,350.66
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	5,563.85		5,563.85	14,993.78		14,993.78
032017 CORP-Planning & Reporting	629.34-		629.34-	6,016.38		6,016.38
032027 CORP-Reporting & Compliance	3,895.97		3,895.97	32,900.59		32,900.59
032047 CORP-Income Tax	4,137.61		4,137.61	12,593.12		12,593.12
032057 CORP-Treasury	6,182.75		6,182.75	15,451.07		15,451.07
033007 WE-Finance				178.42		178.42
033507 CE-Finance	716.92		716.92	1,770.19		1,770.19
035007 SE-Finance	12,373.79		12,373.79	38,116.26		38,116.26
036507 NE-Finance	6.47		6.47	17.30		17.30
037777 CORP-IFRS-Finance				15.38		15.38
Total: OPEX	32,248.02		32,248.02	122,052.49		122,052.49
CAPEX						
032007 CORP-Finance	19.93		19.93	63.29		63.29

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month			Year-To-Date		
	Actual	Budget	Variance	Actual	Budget	Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
032017 CORP-Planning & Reporting	1.60		1.60	36.46		36.46
032027 CORP-Reporting & Compliance	17.48		17.48	51.32		51.32
032047 CORP-Income Tax						
032057 CORP-Treasury	25.29		25.29	78.10		78.10
033007 WE-Finance						
033507 CE-Finance	2.66		2.66	4.08		4.08
035007 SE-Finance	66.06		66.06	536.17		536.17
036507 NE-Finance						
Total: CAPEX	133.02		133.02	769.42		769.42
Total: 0327 SC-CORP Finance	32,381.04		32,381.04	122,821.91		122,821.91
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,911.76		2,911.76	8,608.97		8,608.97
032003 CORP-HR Talent Development	1,822.14		1,822.14	5,648.15		5,648.15
032004 CORP-HR Labor Relations	950.90		950.90	2,664.13		2,664.13
032006 CORP-Business Center HR	1,765.97		1,765.97	4,921.04		4,921.04
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1,867.33		1,867.33	3,871.92		3,871.92
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2,407.79		2,407.79	5,621.28		5,621.28
032028 CORP-ED Human Resources	3,165.79		3,165.79	8,982.11		8,982.11
032038 CORP-WD Human Resources	1,616.27		1,616.27	4,940.53		4,940.53
032048 CORP-HR Health & Wellness	.02		.02	.01		.01
033018 WE-Human Resources						
033518 CE-Human Resources				.01		.01
034018 CCA-Human Resources	2,028.22		2,028.22	5,690.76		5,690.76
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: OPEX	18,536.19		18,536.19	50,948.91		50,948.91
032014 CORP-Benefits Service Center	2,595.92		2,595.92	7,785.05		7,785.05
Total:	2,595.92		2,595.92	7,785.05		7,785.05
CAPEX						
032002 CORP-HR Comp/Benefits	9.64		9.64	32.50		32.50
032003 CORP-HR Talent Development	8.23		8.23	28.80		28.80
032004 CORP-HR Labor Relations	4.04		4.04	10.51		10.51
032006 CORP-Business Center HR	8.51		8.51	23.79		23.79
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	3.93		3.93	12.45		12.45
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	4.37		4.37	16.21		16.21

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0328 SC-CORP Human Resources

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032028 CORP-ED Human Resources	4.05		4.05	10.09		10.09
032038 CORP-WD Human Resources	18.53		18.53	61.42		61.42
032048 CORP-HR Health & Wellness						
033018 WE-Human Resources						
033518 CE-Human Resources						
034018 CCA-Human Resources						
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: CAPEX	61.30		61.30	195.77		195.77
Total: 0328 SC-CORP Human Resources	21,193.41		21,193.41	58,929.73		58,929.73
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5,021.06		5,021.06	18,555.05		18,555.05
033015 WE-Legal				10.95		10.95
033515 CE-Legal	998.46		998.46	2,033.77		2,033.77
035015 SE-Legal	3,986.78		3,986.78	9,508.23		9,508.23
036515 NE-Legal	11.96		11.96	27.93		27.93
Total: OPEX	10,018.26		10,018.26	30,135.93		30,135.93
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5.43		5.43	80.55		80.55
033015 WE-Legal						
033515 CE-Legal	2.56		2.56	3.96		3.96
035015 SE-Legal	10.93		10.93	56.06		56.06
036515 NE-Legal						
Total: CAPEX	18.92		18.92	140.57		140.57
Total: 0329 SC-CORP Legal	10,037.18		10,037.18	30,276.50		30,276.50
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,134.45		1,134.45	3,540.94		3,540.94
Total: OPEX	1,134.45		1,134.45	3,540.94		3,540.94
CAPEX						
032037 CORP-Investor Relations	5.78		5.78	17.77		17.77
Total: CAPEX	5.78		5.78	17.77		17.77
Total: 0337 SC-Corp IR	1,140.23		1,140.23	3,558.71		3,558.71
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	7,002.82		7,002.82	19,938.65		19,938.65
034070 CCA-Call Handling	15,646.08		15,646.08	51,313.21		51,313.21
034071 CCA-Billing	12,582.57		12,582.57	37,731.23		37,731.23
034072 CCA-Collections	4,119.95		4,119.95	12,300.82		12,300.82
034073 CCA-Operations & Performance	8,544.46		8,544.46	24,270.91		24,270.91
034074 CCA-Business Services	2,206.18		2,206.18	6,445.11		6,445.11
034075 CCA-Education & Development	1,588.86		1,588.86	4,670.13		4,670.13
Total:	51,690.92		51,690.92	156,670.06		156,670.06
CAPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	51,690.92		51,690.92	156,670.06		156,670.06
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	8,977.09		8,977.09	27,165.79		27,165.79
Total:	8,977.09		8,977.09	27,165.79		27,165.79
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	8,977.09		8,977.09	27,165.79		27,165.79
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,506.74		1,506.74	4,188.16		4,188.16
032046 CORP-3906 Church Road	772.76		772.76	2,189.46		2,189.46
032062 CORP-Building Services	14,842.29		14,842.29	53,483.37		53,483.37
032063 CORP-Building Services Woodcre	6,410.95		6,410.95	19,354.57		19,354.57
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	.04	.04	.35-			.35-
Total: OPEX	23,532.78	23,532.78	79,215.21			79,215.21
CAPEX						
032042 CORP-1000 Voorhees Building	2.68	2.68	6.11			6.11
032046 CORP-3906 Church Road	1,332.97	1,332.97	3,832.20			3,832.20
032062 CORP-Building Services	201.21	201.21	711.81			711.81
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest						
Total: CAPEX	1,536.86	1,536.86	4,550.12			4,550.12
Total: 0362 SC-CORP Property	25,069.64	25,069.64	83,765.33			83,765.33
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,775.97	1,775.97	5,062.43			5,062.43
035001 SE-Production						
035002 SE-Network	881.21	881.21	3,181.46			3,181.46
035003 SE-Customer Relations						
035005 SE-Administration	6,255.91	6,255.91	21,850.43			21,850.43
035011 SE-Environmental Mgmt						
035014 SE-Engineering	840.66	840.66	2,520.68			2,520.68
035503 ED-Customer Relations	14,696.83	14,696.83	43,442.74			43,442.74
036501 NE-Production	.88	.88	2.48			2.48
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	24,451.46	24,451.46	76,060.22			76,060.22
CAPEX						
032023 CORP-Eastern Division Ops	8.09	8.09	26.51			26.51
035001 SE-Production						
035002 SE-Network	14.49	14.49	80.82			80.82
035003 SE-Customer Relations						
035005 SE-Administration	112.82	112.82	527.94			527.94
035011 SE-Environmental Mgmt						
035014 SE-Engineering	11.25	11.25	58.92-			58.92-
035503 ED-Customer Relations	8.75	8.75	44.98			44.98
036501 NE-Production						
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division
Location: 0363 SC-CORP Eastern Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	155.40		155.40	621.33		621.33
Total: 0363 SC-CORP Eastern Division Ops	24,606.86		24,606.86	76,681.55		76,681.55
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation						
032051 CORP-Bsns Trans-Procure To Pay						
032052 CORP-Bsns Trans-Recruit To Ret						
032053 CORP-Bsns Trans-Record To Rpt						
032054 CORP-Bsns Trans-Order To Cash						
032055 CORP-Bsns Trans-Plan, Bld, Ret						
032056 CORP-Bsns Trans-Ord To Compl						
Total: OPEX						
CAPEX						
032040 CORP-Business Transformation	4,674.43		4,674.43	4,535.60		4,535.60
032051 CORP-Bsns Trans-Procure To Pay	818.90		818.90	760.90		760.90
032052 CORP-Bsns Trans-Recruit To Ret	1,672.47		1,672.47	1,724.10		1,724.10
032053 CORP-Bsns Trans-Record To Rpt	702.15		702.15	848.73-		848.73-
032054 CORP-Bsns Trans-Order To Cash	834.81		834.81	883.70		883.70
032055 CORP-Bsns Trans-Plan, Bld, Ret	904.51		904.51	1,038.37		1,038.37
032056 CORP-Bsns Trans-Ord To Compl	1,353.51		1,353.51	1,315.95		1,315.95
Total: CAPEX	10,960.78		10,960.78	9,409.89		9,409.89
Total: 0364 SC-CORP Busn Transformation	10,960.78		10,960.78	9,409.89		9,409.89
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	88.67		88.67	128.43		128.43
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration				26.11		26.11
033006 WE-Service Delivery						
033011 WE-Environmental Mgmt						
033014 WE-Engineering	1.05		1.05	6.55		6.55
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	260.04		260.04	542.05		542.05
033503 CE-Customer Relations	839.80		839.80	2,068.23		2,068.23
033505 CE-Administration	1,190.40		1,190.40	3,360.20		3,360.20
033511 CE-Environmental Mgmt	86.05		86.05	196.89		196.89
033514 CE-Engineering	475.83		475.83	1,030.50		1,030.50

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	2,941.84		2,941.84	7,358.96		7,358.96
CAPEX						
032024 Corp-Western Division Ops	.29-		.29-	.24		.24
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	.59		.59	.98		.98
033503 CE-Customer Relations	3.91		3.91	5.54		5.54
033505 CE-Administration	5.31		5.31	8.34		8.34
033511 CE-Environmental Mgmt	.25		.25	.39		.39
033514 CE-Engineering	1.36		1.36	2.09		2.09
Total: CAPEX	11.13		11.13	17.58		17.58
Total: 0366 SC-Corp Western Division Ops	2,952.97		2,952.97	7,376.54		7,376.54
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,304.08		3,304.08	11,092.17		11,092.17
Total: OPEX	3,304.08		3,304.08	11,092.17		11,092.17
CAPEX						
032026 CORP-Regulated Ops	23.62		23.62	85.08		85.08
Total: CAPEX	23.62		23.62	85.08		85.08
Total: 0367 SC-Corp Regulated Ops	3,327.70		3,327.70	11,177.25		11,177.25
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	1,391.24		1,391.24	3,824.40		3,824.40
Total: OPEX	1,391.24		1,391.24	3,824.40		3,824.40
CAPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	6.58		6.58	18.08		18.08
Total: CAPEX	6.58		6.58	18.08		18.08
Total: 0369 SC-CORP Regulatory	1,397.82		1,397.82	3,842.48		3,842.48
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,238.50		2,238.50	6,802.71		6,802.71
037070 CCP-Call Handling	19,301.67		19,301.67	61,868.38		61,868.38
037073 CCP-Operations and Support	5,897.38		5,897.38	17,016.48		17,016.48
037075 CCP-Education & Development	1,581.97		1,581.97	4,937.80		4,937.80
Total:	29,019.52		29,019.52	90,625.37		90,625.37
CAPEX						
037005 CCP-Administration				1.32		1.32
037070 CCP-Call Handling				12.50		12.50
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				5.40		5.40
037074 CCP-Business Services						
037075 CCP-Education & Development				.44		.44
Total: CAPEX				19.66		19.66
Total: 0370 SC-CSC Pensacola OH Location	29,019.52		29,019.52	90,645.03		90,645.03
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change						
Total: OPEX						
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change						
0398 SC-CORP Other						
032000 CORP-Balance Sheet	59,371.92-		59,371.92-	66,563.83		66,563.83
Total:	59,371.92-		59,371.92-	66,563.83		66,563.83
OPEX						

Data Selection Values
Period: 03 Year: 10
Region: B Eastern Division
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	367.69		367.69	1,168.16		1,168.16
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	5,184.43-		5,184.43-	4,749.06-		4,749.06-
Total: OPEX	4,816.74-		4,816.74-	3,580.90-		3,580.90-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	4.99		4.99	15.55		15.55
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	84.61-		84.61-	83.15-		83.15-
Total: CAPEX	79.62-		79.62-	67.60-		67.60-
Total: 0398 SC-CORP Other	64,268.28-		64,268.28-	62,915.33		62,915.33
Total: 26 Tennessee-American Water Co.	358,195.51		358,195.51	1,316,677.55		1,316,677.55
Total: B Eastern Division	358,195.51		358,195.51	1,316,677.55		1,316,677.55
Total: Grand Total :	358,195.51		358,195.51	1,316,677.55		1,316,677.55

Data Selection Values
Year: 10 Period: 04 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	575.52	19,253.43	12,457.39	31,710.82
Administration	65.12	4,611.54	41,370.09	45,981.63
Audit	26.24	1,564.60	1,329.76	2,894.36
Communications	98.96	6,092.43	8,652.29	14,744.72
Legal	73.59	4,365.32	6,669.37	11,034.69
Engineering		151.91	847.92	999.83
Finance	488.88	25,267.00	30,800.25	56,067.25
Human Resources	156.74	8,302.24	11,164.56	19,466.80
Information Systems	521.57	24,327.63	58,109.22	82,436.85
Operations	785.52	27,928.11	22,919.63	50,847.74
Rates & Revenue	216.49	8,815.94	3,674.76	12,490.70
Risk Management	41.97	1,796.73	2,050.29	3,847.02
Water Quality	165.67	5,550.30	9,335.16	14,885.46
Customer Service	1,947.80	35,774.16	44,524.85	80,299.01
TOTAL:	5,164.07	173,801.34	253,905.54	427,706.88

TOTAL CURRENT MONTH CHARGES	427,706.88
LESS: PAYMENT-PRIOR EST. BILLING	417,567.43-
NET AMOUNT PAYABLE (RECEIVABLE)	10,139.45
PLUS: EST. CURRENT MONTH BILLING	427,706.88
	437,846.33

TN-COC-01-Q12-ATTACHMENT
Page 534 of 623

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0320 SC-CORP Bus Develop

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,783.15		2,783.15	11,082.09		11,082.09
033020 WE-Business Development				.21		.21
033520 CE-Business Development	38.09-		38.09-	308.54		308.54
035020 SE-Business Development	4,520.28		4,520.28	17,518.02		17,518.02
036520 NE-Business Development						
Total: OPEX	7,265.34		7,265.34	28,908.86		28,908.86
CAPEX						
032020 CORP-Corporate Bus Development	17.27		17.27	73.77		73.77
033020 WE-Business Development						
033520 CE-Business Development	.21		.21	.83		.83
035020 SE-Business Development	11.31		11.31	56.62		56.62
036520 NE-Business Development						
Total: CAPEX	28.79		28.79	131.22		131.22
Total: 0320 SC-CORP Bus Develop	7,294.13		7,294.13	29,040.08		29,040.08
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,886.21		2,886.21	11,831.24		11,831.24
Total: OPEX	2,886.21		2,886.21	11,831.24		11,831.24
CAPEX						
032060 CORP-Audit	8.15		8.15	34.19		34.19
Total: CAPEX	8.15		8.15	34.19		34.19
Total: 0321 SC-CORP Audit	2,894.36		2,894.36	11,865.43		11,865.43
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	894.81		894.81	3,611.00		3,611.00
032025 CORP-External Affairs	2,126.71		2,126.71	8,366.48		8,366.48
032068 CORP-Marketing	3,392.39		3,392.39	11,639.80		11,639.80
032085 CORP-External Communications	1,314.66		1,314.66	6,044.73		6,044.73
032086 CORP-Internal Communications	739.67		739.67	2,748.34		2,748.34
032087 CORP-Corp Social Resp	495.61		495.61	2,145.29		2,145.29
033025 WE-External Affairs	275.50-		275.50-	27.07		27.07
033525 CE-External Affairs	192.32-		192.32-	1,082.48		1,082.48
035025 SE-External Affairs	6,196.57		6,196.57	17,233.68		17,233.68
036525 NE-External Affairs	8.63		8.63	32.45		32.45
Total: OPEX	14,701.23		14,701.23	52,931.32		52,931.32
CAPEX						
032022 CORP-Government Affairs	3.02		3.02	13.83		13.83
032025 CORP-External Affairs	13.30		13.30	53.33		53.33
032068 CORP-Marketing	5.58		5.58	25.03		25.03
032085 CORP-External Communications	3.43		3.43	16.82		16.82
032086 CORP-Internal Communications	1.75		1.75	8.30		8.30
032087 CORP-Corp Social Resp	1.99		1.99	8.06		8.06

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0322 SC-CORP External Affairs

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
033025 WE-External Affairs						
033525 CE-External Affairs	.95		.95	3.01		3.01
035025 SE-External Affairs	13.47		13.47	39.95		39.95
036525 NE-External Affairs						
Total: CAPEX	43.49		43.49	168.33		168.33
Total: 0322 SC-CORP External Affairs	14,744.72		14,744.72	53,099.65		53,099.65
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,684.27		3,684.27	14,002.52		14,002.52
033010 WE-Supply Chain	24.10		24.10	25.00		25.00
033510 CE-Supply Chain	80.12		80.12	277.52		277.52
035010 SE-Supply Chain	896.12		896.12	3,344.81		3,344.81
036510 NE-Supply Chain						
Total:	4,684.61		4,684.61	17,649.85		17,649.85
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,973.59		2,973.59	12,135.99		12,135.99
033010 WE-Supply Chain						
033510 CE-Supply Chain	23.06		23.06	69.77		69.77
035010 SE-Supply Chain	324.75		324.75	1,268.10		1,268.10
036510 NE-Supply Chain						
Total: CAPEX	3,321.40		3,321.40	13,473.86		13,473.86
Total: 0323 SC-Supply Chain Location	8,006.01		8,006.01	31,123.71		31,123.71
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month			Year-To-Date		
		Actual	Budget	Variance	Actual	Budget	Variance
B	Eastern Division						
26	Tennessee-American Water Co.						
0324	SC-ITS Location						
OPEX							
032073	CORP-ITS Infra/Oper Admin						
032074	CORP-ITS Production						
032075	CORP-Enterprise Server						
032076	CORP-Communications						
032077	CORP-ITS Security Operations						
032078	CORP-ITS Adm Business Appl Dev						
032079	CORP-ITS-BAD-Middle Office App						
032080	CORP-ITS-BAD-Back Office Apps						
032081	CORP-ITS-BAD-Quality&Methodlgy						
032082	CORP-ITS-BAD-Customer Facing						
032083	CORP-ITS-BAD-Field Svc Apps						
032093	CORP-ITS-Architecture						
033031	WE-ITS Client Relations						
033531	CE-Western CS & S						
035031	SE-ITS Client Relations						
036531	NE-Eastern CS & S						
Total: OPEX							
032030	CORP-ITS Client Rel Admin	506.08		506.08	1,833.87		1,833.87
032031	CORP-Service Desk	1,650.37		1,650.37	7,912.66		7,912.66
032032	CORP-ITS-BAD-Core Shared	3,389.69		3,389.69	13,184.65		13,184.65
032033	Chg Ctrl & Desktop Automation	524.73		524.73	2,043.50		2,043.50
032034	CORP-ITS Appl Adm & Security						
032035	CORP-ITS Sec Arch & Strategy						
032071	CORP-ITS Admin	4,661.50		4,661.50	16,692.59		16,692.59
032072	CORP-ITS PMO	2,287.52		2,287.52	10,693.50		10,693.50
032073	CORP-ITS Infra/Oper Admin	948.73		948.73	3,645.15		3,645.15
032074	CORP-ITS Production	28,261.21		28,261.21	115,206.08		115,206.08
032075	CORP-Enterprise Server	4,061.80		4,061.80	36,108.96		36,108.96
032076	CORP-Communications	7,589.28		7,589.28	29,302.84		29,302.84
032077	CORP-ITS Security Operations	3,362.10		3,362.10	11,783.69		11,783.69
032078	CORP-ITS Adm Business Appl Dev	1,133.60		1,133.60	4,964.13		4,964.13
032079	CORP-ITS-BAD-Middle Office App	4,487.89		4,487.89	18,001.99		18,001.99
032080	CORP-ITS-BAD-Back Office Apps	3,621.34		3,621.34	13,352.24		13,352.24
032081	CORP-ITS-BAD-Quality&Methodlgy	1,579.21		1,579.21	6,861.34		6,861.34
032082	CORP-ITS-BAD-Customer Facing	3,090.06		3,090.06	12,181.11		12,181.11
032083	CORP-ITS-BAD-Field Svc Apps	3,587.05		3,587.05	13,567.09		13,567.09
032093	CORP-ITS-Architecture	2,417.27		2,417.27	11,192.78		11,192.78
033531	CE-Western CS & S	5,186.79		5,186.79	21,689.59		21,689.59
035031	SE-ITS Client Relations				765.91		765.91
036531	NE-Eastern CS & S				29.03		29.03
Total:		82,346.22		82,346.22	351,012.70		351,012.70

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032030 CORP-ITS Client Rel Admin	.17	.17		.78	.78	
032031 CORP-Service Desk	.66	.66		2.95	2.95	
032032 CORP-ITS-BAD-Core Shared	1.14	1.14		4.38	4.38	
032033 Chg Ctrl & Desktop Automation	.18	.18		.83	.83	
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	.81	.81		2.67	2.67	
032072 CORP-ITS PMO	.93	.93		4.31	4.31	
032073 CORP-ITS Infra/Oper Admin	.27	.27		1.15	1.15	
032074 CORP-ITS Production	34.52	34.52		154.20	154.20	
032075 CORP-Enterprise Server	.96	.96		34.79	34.79	
032076 CORP-Communications	6.26	6.26		26.01	26.01	
032077 CORP-ITS Security Operations	.52	.52		2.22	2.22	
032078 CORP-ITS Adm Business Appl Dev	.32	.32		1.52	1.52	
032079 CORP-ITS-BAD-Middle Office App	1.31	1.31		5.06	5.06	
032080 CORP-ITS-BAD-Back Office Apps	1.94	1.94		8.88	8.88	
032081 CORP-ITS-BAD-Quality&Methodlgy	.45	.45		2.23	2.23	
032082 CORP-ITS-BAD-Customer Facing	.62	.62		2.91	2.91	
032083 CORP-ITS-BAD-Field Svc Apps	2.39	2.39		10.16	10.16	
032093 CORP-ITS-Architecture	31.70	31.70		137.89	137.89	
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	5.48	5.48		12.03	12.03	
035031 SE-ITS Client Relations				17.16	17.16	
036531 NE-Eastern CS & S				.39	.39	
Total: CAPEX	90.63	90.63		432.52	432.52	
Total: 0324 SC-ITS Location	82,436.85	82,436.85		351,445.22	351,445.22	
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
Total: OPEX						
032084 SSC-Accounts Payable	3,606.99	3,606.99		13,946.16	13,946.16	
032505 SSC-Administration	4,561.51	4,561.51		18,282.02	18,282.02	
032570 SSC-General Accounting	8,809.62	8,809.62		35,186.25	35,186.25	
032571 SSC-Tax	2,845.60	2,845.60		9,109.75	9,109.75	
032572 SSC-Business Support Services	2,492.61	2,492.61		9,113.09	9,113.09	
032574 SSC-Rates & Regulation	10,829.70	10,829.70		24,938.56	24,938.56	
032575 SSC-Cash Operations	4,002.18	4,002.18		15,077.63	15,077.63	
032577 SSC-Utility Plant Accounting	3,621.45	3,621.45		15,446.19	15,446.19	
032578 SSC-Project Management	554.42	554.42		2,271.91	2,271.91	
032579 SSC-Employee Services	4,372.97	4,372.97		16,039.09	16,039.09	
032580 SSC-AWE	448.18	448.18		1,627.35	1,627.35	
Total:	46,145.23	46,145.23		161,038.00	161,038.00	
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	46,145.23	46,145.23		161,038.00	161,038.00	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,655.59	3,655.59		18,529.11	18,529.11	
032016 CORP-Maintenance Services	585.69	585.69		2,027.98	2,027.98	
032019 CORP-Operational Risk	2,188.21	2,188.21		8,175.23	8,175.23	
032064 CORP-Operational Performance						
032065 CORP-Asset Management	190.85	190.85		1,242.64	1,242.64	
032066 CORP-Innov & Env Stewardship	2,859.61	2,859.61		11,642.67	11,642.67	
033016 WE-Maintenance	151.63-	151.63-		23.78	23.78	
033019 WE-Operational Risk	181.93-	181.93-		2.28	2.28	
033516 CE-Maintenance	909.04	909.04		5,050.44	5,050.44	

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
033519 CE-Operational Risk	1,456.65	1,456.65		6,278.07	6,278.07	
035016 SE-Maintenance	6,872.07	6,872.07		28,252.20	28,252.20	
035019 SE-Operational Risk	71.64	71.64		119.93	119.93	
036516 NE-Maintenance	82.36	82.36		204.80	204.80	
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	320.04	320.04		1,114.96	1,114.96	
036551 CORP-COE-Technical Services	418.06	418.06		1,332.03	1,332.03	
Total: OPEX	19,276.25	19,276.25		83,996.12	83,996.12	
CAPEX						
032011 CORP-Chief Operating Officer	351.94	351.94		1,382.61	1,382.61	
032016 CORP-Maintenance Services	9.31	9.31		42.00	42.00	
032019 CORP-Operational Risk	310.58	310.58		1,354.24	1,354.24	
032064 CORP-Operational Performance						
032065 CORP-Asset Management	2,394.50	2,394.50		10,392.41	10,392.41	
032066 CORP-Innov & Env Stewardship	716.06	716.06		6,326.19	6,326.19	
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	.87	.87		2.62	2.62	
033519 CE-Operational Risk	.74	.74		5.27	5.27	
035016 SE-Maintenance	22.70	22.70		118.27	118.27	
035019 SE-Operational Risk	1.13	1.13		2.26	2.26	
036516 NE-Maintenance						
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	3,949.97	3,949.97		14,114.41	14,114.41	
036551 CORP-COE-Technical Services	1,670.11	1,670.11		6,318.42	6,318.42	
Total: CAPEX	9,427.91	9,427.91		40,058.70	40,058.70	
Total: 0326 SC-CORP Operations	28,704.16	28,704.16		124,054.82	124,054.82	
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	5,005.57	5,005.57		19,999.35	19,999.35	
032017 CORP-Planning & Reporting	1,969.19	1,969.19		7,985.57	7,985.57	
032027 CORP-Reporting & Compliance	6,053.30	6,053.30		38,953.89	38,953.89	
032047 CORP-Income Tax	4,532.58	4,532.58		17,125.70	17,125.70	
032057 CORP-Treasury	4,817.81	4,817.81		20,268.88	20,268.88	
033007 WE-Finance				178.42	178.42	
033507 CE-Finance	270.45	270.45		2,040.64	2,040.64	
035007 SE-Finance	16,510.04	16,510.04		54,626.30	54,626.30	
036507 NE-Finance	6.45	6.45		23.75	23.75	
037777 CORP-IFRS-Finance				15.38	15.38	
Total: OPEX	39,165.39	39,165.39		161,217.88	161,217.88	
CAPEX						
032007 CORP-Finance	20.59	20.59		83.88	83.88	

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
032017 CORP-Planning & Reporting				36.46		36.46
032027 CORP-Reporting & Compliance	15.37		15.37	66.69		66.69
032047 CORP-Income Tax						
032057 CORP-Treasury	23.15		23.15	101.25		101.25
033007 WE-Finance						
033507 CE-Finance	1.57		1.57	5.65		5.65
035007 SE-Finance	68.34		68.34	604.51		604.51
036507 NE-Finance						
Total: CAPEX	129.02		129.02	898.44		898.44
Total: 0327 SC-CORP Finance	39,294.41		39,294.41	162,116.32		162,116.32
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	1,036.93		1,036.93	9,645.90		9,645.90
032003 CORP-HR Talent Development	1,716.23		1,716.23	7,364.38		7,364.38
032004 CORP-HR Labor Relations	909.28		909.28	3,573.41		3,573.41
032006 CORP-Business Center HR	2,689.83		2,689.83	7,610.87		7,610.87
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	710.41		710.41	4,582.33		4,582.33
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1,499.63		1,499.63	7,120.91		7,120.91
032028 CORP-ED Human Resources	4,510.25		4,510.25	13,492.36		13,492.36
032038 CORP-WD Human Resources	1,239.86		1,239.86	6,180.39		6,180.39
032048 CORP-HR Health & Wellness	631.69		631.69	631.70		631.70
033018 WE-Human Resources						
033518 CE-Human Resources				.01		.01
034018 CCA-Human Resources	1,613.64		1,613.64	7,304.40		7,304.40
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: OPEX	16,557.75		16,557.75	67,506.66		67,506.66
032014 CORP-Benefits Service Center	2,851.43		2,851.43	10,636.48		10,636.48
Total:	2,851.43		2,851.43	10,636.48		10,636.48
CAPEX						
032002 CORP-HR Comp/Benefits	9.10		9.10	41.60		41.60
032003 CORP-HR Talent Development	8.27		8.27	37.07		37.07
032004 CORP-HR Labor Relations	2.97		2.97	13.48		13.48
032006 CORP-Business Center HR	7.57		7.57	31.36		31.36
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	3.06		3.06	15.51		15.51
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	5.00		5.00	21.21		21.21

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0328 SC-CORP Human Resources

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032028 CORP-ED Human Resources	1.99		1.99	12.08		12.08
032038 CORP-WD Human Resources	18.98		18.98	80.40		80.40
032048 CORP-HR Health & Wellness	.68		.68	.68		.68
033018 WE-Human Resources						
033518 CE-Human Resources						
034018 CCA-Human Resources						
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: CAPEX	57.62		57.62	253.39		253.39
Total: 0328 SC-CORP Human Resources	19,466.80		19,466.80	78,396.53		78,396.53
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	7,010.49		7,010.49	25,565.54		25,565.54
033015 WE-Legal				10.95		10.95
033515 CE-Legal	6.72		6.72	2,040.49		2,040.49
035015 SE-Legal	3,948.76		3,948.76	13,456.99		13,456.99
036515 NE-Legal	17.09		17.09	45.02		45.02
Total: OPEX	10,983.06		10,983.06	41,118.99		41,118.99
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	40.22		40.22	120.77		120.77
033015 WE-Legal						
033515 CE-Legal	1.73		1.73	5.69		5.69
035015 SE-Legal	9.68		9.68	65.74		65.74
036515 NE-Legal						
Total: CAPEX	51.63		51.63	192.20		192.20
Total: 0329 SC-CORP Legal	11,034.69		11,034.69	41,311.19		41,311.19
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,294.55		1,294.55	4,835.49		4,835.49
Total: OPEX	1,294.55		1,294.55	4,835.49		4,835.49
CAPEX						
032037 CORP-Investor Relations	5.39		5.39	23.16		23.16
Total: CAPEX	5.39		5.39	23.16		23.16
Total: 0337 SC-Corp IR	1,299.94		1,299.94	4,858.65		4,858.65
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	6,591.35		6,591.35	26,530.00		26,530.00
034070 CCA-Call Handling	16,450.93		16,450.93	67,764.14		67,764.14
034071 CCA-Billing	12,531.21		12,531.21	50,262.44		50,262.44
034072 CCA-Collections	4,216.35		4,216.35	16,517.17		16,517.17
034073 CCA-Operations & Performance	7,114.36		7,114.36	31,385.27		31,385.27
034074 CCA-Business Services	2,234.09		2,234.09	8,679.20		8,679.20
034075 CCA-Education & Development	1,553.97		1,553.97	6,224.10		6,224.10
Total:	50,692.26		50,692.26	207,362.32		207,362.32
CAPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	50,692.26		50,692.26	207,362.32		207,362.32
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	11,296.81		11,296.81	38,462.60		38,462.60
Total:	11,296.81		11,296.81	38,462.60		38,462.60
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	11,296.81		11,296.81	38,462.60		38,462.60
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,871.61		1,871.61	6,059.77		6,059.77
032046 CORP-3906 Church Road	855.19		855.19	3,044.65		3,044.65
032062 CORP-Building Services	14,168.44		14,168.44	67,651.81		67,651.81
032063 CORP-Building Services Woodcre	7,783.70		7,783.70	27,138.27		27,138.27
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	.08	.08		.27-		.27-
Total: OPEX	24,679.02	24,679.02		103,894.23		103,894.23
CAPEX						
032042 CORP-1000 Voorhees Building	2.37	2.37		8.48		8.48
032046 CORP-3906 Church Road	1,348.56	1,348.56		5,180.76		5,180.76
032062 CORP-Building Services	190.17	190.17		901.98		901.98
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest						
Total: CAPEX	1,541.10	1,541.10		6,091.22		6,091.22
Total: 0362 SC-CORP Property	26,220.12	26,220.12		109,985.45		109,985.45
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,741.15	1,741.15		6,803.58		6,803.58
035001 SE-Production						
035002 SE-Network	1,118.71	1,118.71		4,300.17		4,300.17
035003 SE-Customer Relations						
035005 SE-Administration	8,565.96	8,565.96		30,416.39		30,416.39
035011 SE-Environmental Mgmt						
035014 SE-Engineering	917.55	917.55		3,438.23		3,438.23
035503 ED-Customer Relations	15,440.86	15,440.86		58,883.60		58,883.60
036501 NE-Production	1.74	1.74		4.22		4.22
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	27,785.97	27,785.97		103,846.19		103,846.19
CAPEX						
032023 CORP-Eastern Division Ops	7.99	7.99		34.50		34.50
035001 SE-Production						
035002 SE-Network	16.67	16.67		97.49		97.49
035003 SE-Customer Relations						
035005 SE-Administration	121.70	121.70		649.64		649.64
035011 SE-Environmental Mgmt						
035014 SE-Engineering	10.77	10.77		48.15-		48.15-
035503 ED-Customer Relations	12.25	12.25		57.23		57.23
036501 NE-Production						
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0363 SC-CORP Eastern Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	169.38		169.38	790.71		790.71
Total: 0363 SC-CORP Eastern Division Ops	27,955.35		27,955.35	104,636.90		104,636.90
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	.78		.78	.78		.78
032051 CORP-Bsns Trans-Procure To Pay						
032052 CORP-Bsns Trans-Recruit To Ret						
032053 CORP-Bsns Trans-Record To Rpt						
032054 CORP-Bsns Trans-Order To Cash						
032055 CORP-Bsns Trans-Plan, Bld, Ret						
032056 CORP-Bsns Trans-Ord To Compl						
Total: OPEX	.78		.78	.78		.78
CAPEX						
032040 CORP-Business Transformation	3,680.42		3,680.42	8,216.02		8,216.02
032051 CORP-Bsns Trans-Procure To Pay	1,100.97		1,100.97	1,861.87		1,861.87
032052 CORP-Bsns Trans-Recruit To Ret	1,408.73		1,408.73	3,132.83		3,132.83
032053 CORP-Bsns Trans-Record To Rpt	1,173.56		1,173.56	324.83		324.83
032054 CORP-Bsns Trans-Order To Cash	1,109.94		1,109.94	1,993.64		1,993.64
032055 CORP-Bsns Trans-Plan, Bld, Ret	1,404.49		1,404.49	2,442.86		2,442.86
032056 CORP-Bsns Trans-Ord To Compl	1,591.83		1,591.83	2,907.78		2,907.78
Total: CAPEX	11,469.94		11,469.94	20,879.83		20,879.83
Total: 0364 SC-CORP Busn Transformation	11,470.72		11,470.72	20,880.61		20,880.61
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	45.67-		45.67-	82.76		82.76
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration				26.11		26.11
033006 WE-Service Delivery						
033011 WE-Environmental Mgmt						
033014 WE-Engineering	.66-		.66-	5.89		5.89
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	26.13-		26.13-	515.92		515.92
033503 CE-Customer Relations	623.51		623.51	2,691.74		2,691.74
033505 CE-Administration	860.80		860.80	4,221.00		4,221.00
033511 CE-Environmental Mgmt	12.82		12.82	209.71		209.71
033514 CE-Engineering	71.17		71.17	1,101.67		1,101.67

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0366 SC-Corp Western Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	1,495.84		1,495.84	8,854.80		8,854.80
CAPEX						
032024 Corp-Western Division Ops	.56		.56	.80		.80
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	.40		.40	1.38		1.38
033503 CE-Customer Relations	2.41		2.41	7.95		7.95
033505 CE-Administration	3.48		3.48	11.82		11.82
033511 CE-Environmental Mgmt	.16		.16	.55		.55
033514 CE-Engineering	1.00		1.00	3.09		3.09
Total: CAPEX	8.01		8.01	25.59		25.59
Total: 0366 SC-Corp Western Division Ops	1,503.85		1,503.85	8,880.39		8,880.39
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,664.26		3,664.26	14,756.43		14,756.43
Total: OPEX	3,664.26		3,664.26	14,756.43		14,756.43
CAPEX						
032026 CORP-Regulated Ops	26.79		26.79	111.87		111.87
Total: CAPEX	26.79		26.79	111.87		111.87
Total: 0367 SC-Corp Regulated Ops	3,691.05		3,691.05	14,868.30		14,868.30
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	1,654.30		1,654.30	5,478.70		5,478.70
Total: OPEX	1,654.30		1,654.30	5,478.70		5,478.70
CAPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	6.70		6.70	24.78		24.78
Total: CAPEX	6.70		6.70	24.78		24.78
Total: 0369 SC-CORP Regulatory	1,661.00		1,661.00	5,503.48		5,503.48
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,247.56		2,247.56	9,050.27		9,050.27
037070 CCP-Call Handling	19,307.43		19,307.43	81,175.81		81,175.81
037073 CCP-Operations and Support	5,606.93		5,606.93	22,623.41		22,623.41
037075 CCP-Education & Development	1,818.91		1,818.91	6,756.71		6,756.71
Total:	28,980.83		28,980.83	119,606.20		119,606.20
CAPEX						
037005 CCP-Administration				1.32		1.32
037070 CCP-Call Handling				12.50		12.50
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				5.40		5.40
037074 CCP-Business Services						
037075 CCP-Education & Development				.44		.44
Total: CAPEX				19.66		19.66
Total: 0370 SC-CSC Pensacola OH Location	28,980.83		28,980.83	119,625.86		119,625.86
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change						
Total: OPEX						
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change						
0398 SC-CORP Other						
032000 CORP-Balance Sheet	10,505.19		10,505.19	77,069.02		77,069.02
Total:	10,505.19		10,505.19	77,069.02		77,069.02
OPEX						

Data Selection Values
Period: 04 Year: 10
Region: B Eastern Division
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	308.45		308.45	1,476.61		1,476.61
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	2,593.88		2,593.88	2,155.18-		2,155.18-
Total: OPEX	2,902.33		2,902.33	678.57-		678.57-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	4.11		4.11	19.66		19.66
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	7.15		7.15	76.00-		76.00-
Total: CAPEX	11.26		11.26	56.34-		56.34-
Total: 0398 SC-CORP Other	13,418.78		13,418.78	76,334.11		76,334.11
Total: 26 Tennessee-American Water Co.	438,212.07		438,212.07	1,754,889.62		1,754,889.62
Total: B Eastern Division	438,212.07		438,212.07	1,754,889.62		1,754,889.62
Total: Grand Total :	438,212.07		438,212.07	1,754,889.62		1,754,889.62

Data Selection Values
Year: 10 Period: 05 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	578.65	19,186.25	10,187.95	29,374.20
Administration	68.95	3,603.65	37,923.64	41,527.29
Audit	27.51	1,877.12	713.57	2,590.69
Communications	106.41	5,193.21	8,164.12	13,357.33
Legal	65.15	3,754.57	5,003.19	8,757.76
Engineering		75.95	988.66	1,064.61
Finance	458.69	21,594.42	350,948.83	372,543.25
Human Resources	158.85	6,932.10	15,612.13	22,544.23
Information Systems	575.77	25,876.35	66,190.81	92,067.16
Operations	702.13	24,405.37	23,513.30	47,918.67
Rates & Revenue	127.20	5,932.92	3,209.87	9,142.79
Risk Management	60.48	2,423.41	2,956.89	5,380.30
Water Quality	165.86	5,297.46	5,412.55	10,710.01
Customer Service	1,929.46	34,037.90	45,206.29	79,244.19
TOTAL:	5,025.11	160,190.68	576,031.80	736,222.48

TOTAL CURRENT MONTH CHARGES	736,222.48
LESS: PAYMENT-PRIOR EST. BILLING	427,706.88-
NET AMOUNT PAYABLE (RECEIVABLE)	308,515.60
PLUS: EST. CURRENT MONTH BILLING	736,222.48
	1,044,738.08

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division
Location: 0320 SC-CORP Bus Develop

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,761.20		2,761.20	16,409.83		16,409.83
033020 WE-Business Development				.21		.21
033520 CE-Business Development	85.56		85.56	442.94		442.94
035020 SE-Business Development	4,214.02		4,214.02	28,845.33		28,845.33
036520 NE-Business Development						
Total: OPEX	7,060.78		7,060.78	45,698.31		45,698.31
CAPEX						
032020 CORP-Corporate Bus Development	19.78		19.78	119.77		119.77
033020 WE-Business Development						
033520 CE-Business Development	.32		.32	1.52		1.52
035020 SE-Business Development	13.62		13.62	83.02		83.02
036520 NE-Business Development						
Total: CAPEX	33.72		33.72	204.31		204.31
Total: 0320 SC-CORP Bus Develop	7,094.50		7,094.50	45,902.62		45,902.62
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	2,582.58		2,582.58	20,044.46		20,044.46
Total: OPEX	2,582.58		2,582.58	20,044.46		20,044.46
CAPEX						
032060 CORP-Audit	8.11		8.11	54.08		54.08
Total: CAPEX	8.11		8.11	54.08		54.08
Total: 0321 SC-CORP Audit	2,590.69		2,590.69	20,098.54		20,098.54
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	922.32		922.32	5,592.91		5,592.91
032025 CORP-External Affairs	1,730.14		1,730.14	11,545.07		11,545.07
032068 CORP-Marketing	2,287.73		2,287.73	17,087.23		17,087.23
032085 CORP-External Communications	1,948.72		1,948.72	9,984.96		9,984.96
032086 CORP-Internal Communications	656.66		656.66	4,073.06		4,073.06
032087 CORP-Corp Social Resp	533.14		533.14	3,159.91		3,159.91
033025 WE-External Affairs	.29		.29	27.83		27.83
033525 CE-External Affairs	396.31		396.31	1,747.65		1,747.65
035025 SE-External Affairs	4,828.94		4,828.94	26,299.44		26,299.44
036525 NE-External Affairs	5.54		5.54	63.34		63.34
Total: OPEX	13,309.79		13,309.79	79,581.40		79,581.40
CAPEX						
032022 CORP-Government Affairs	3.42		3.42	21.90		21.90
032025 CORP-External Affairs	14.71		14.71	76.86		76.86
032068 CORP-Marketing	7.26		7.26	40.60		40.60
032085 CORP-External Communications	3.92		3.92	26.45		26.45
032086 CORP-Internal Communications	2.77		2.77	14.07		14.07
032087 CORP-Corp Social Resp	2.28		2.28	13.46		13.46

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
033025 WE-External Affairs						
033525 CE-External Affairs	1.47		1.47	6.59		6.59
035025 SE-External Affairs	11.71		11.71	62.26		62.26
036525 NE-External Affairs				8.16		8.16
Total: CAPEX	47.54		47.54	270.35		270.35
Total: 0322 SC-CORP External Affairs	13,357.33		13,357.33	79,851.75		79,851.75
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,537.96		3,537.96	20,466.61		20,466.61
033010 WE-Supply Chain	1.21-		1.21-	37.36		37.36
033510 CE-Supply Chain	134.44		134.44	515.78		515.78
035010 SE-Supply Chain	788.67		788.67	4,869.94		4,869.94
036510 NE-Supply Chain						
Total:	4,459.86		4,459.86	25,889.69		25,889.69
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,096.46		3,096.46	19,225.89		19,225.89
033010 WE-Supply Chain				11.08		11.08
033510 CE-Supply Chain	47.58		47.58	167.99		167.99
035010 SE-Supply Chain	351.61		351.61	2,091.19		2,091.19
036510 NE-Supply Chain						
Total: CAPEX	3,495.65		3,495.65	21,496.15		21,496.15
Total: 0323 SC-Supply Chain Location	7,955.51		7,955.51	47,385.84		47,385.84
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	401.01	401.01		2,718.88	2,718.88	
032031 CORP-Service Desk	1,666.59	1,666.59		11,473.28	11,473.28	
032032 CORP-ITS-BAD-Core Shared	3,802.97	3,802.97		20,315.38	20,315.38	
032033 Chg Ctrl & Desktop Automation	464.61	464.61		2,988.46	2,988.46	
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	5,145.73	5,145.73		25,562.01	25,562.01	
032072 CORP-ITS PMO	2,329.01	2,329.01		14,990.68	14,990.68	
032073 CORP-ITS Infra/Oper Admin	829.67	829.67		5,380.62	5,380.62	
032074 CORP-ITS Production	29,110.49	29,110.49		171,637.74	171,637.74	
032075 CORP-Enterprise Server	8,024.70	8,024.70		53,530.08	53,530.08	
032076 CORP-Communications	8,233.62	8,233.62		45,023.01	45,023.01	
032077 CORP-ITS Security Operations	2,989.16	2,989.16		17,688.57	17,688.57	
032078 CORP-ITS Adm Business Appl Dev	1,249.98	1,249.98		7,451.08	7,451.08	
032079 CORP-ITS-BAD-Middle Office App	3,652.17	3,652.17		26,013.28	26,013.28	
032080 CORP-ITS-BAD-Back Office Apps	3,775.01	3,775.01		20,911.22	20,911.22	
032081 CORP-ITS-BAD-Quality&Methodlgy	1,705.97	1,705.97		10,160.83	10,160.83	
032082 CORP-ITS-BAD-Customer Facing	3,072.48	3,072.48		18,411.66	18,411.66	
032083 CORP-ITS-BAD-Field Svc Apps	3,582.00	3,582.00		20,986.35	20,986.35	
032093 CORP-ITS-Architecture	2,531.88	2,531.88		16,432.52	16,432.52	
033531 CE-Western CS & S	9,441.16	9,441.16		38,677.01	38,677.01	
035031 SE-ITS Client Relations				765.91	765.91	
036531 NE-Eastern CS & S				29.03	29.03	
Total:	92,008.21	92,008.21		531,147.60	531,147.60	

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032030 CORP-ITS Client Rel Admin	.09		.09	1.04		1.04
032031 CORP-Service Desk	.38		.38	3.96		3.96
032032 CORP-ITS-BAD-Core Shared	.43		.43	5.46		5.46
032033 Chg Ctrl & Desktop Automation	.10		.10	1.10		1.10
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	.43		.43	3.39		3.39
032072 CORP-ITS PMO	.54		.54	5.67		5.67
032073 CORP-ITS Infra/Oper Admin	.16		.16	1.57		1.57
032074 CORP-ITS Production	20.83		20.83	212.13		212.13
032075 CORP-Enterprise Server	3.35		3.35	46.43		46.43
032076 CORP-Communications	3.86		3.86	36.29		36.29
032077 CORP-ITS Security Operations	.30		.30	2.97		2.97
032078 CORP-ITS Adm Business Appl Dev	.18		.18	1.99		1.99
032079 CORP-ITS-BAD-Middle Office App	.60		.60	6.66		6.66
032080 CORP-ITS-BAD-Back Office Apps	1.14		1.14	12.10		12.10
032081 CORP-ITS-BAD-Quality&Methodlgy	.25		.25	2.83		2.83
032082 CORP-ITS-BAD-Customer Facing	.39		.39	3.72		3.72
032083 CORP-ITS-BAD-Field Svc Apps	1.39		1.39	14.31		14.31
032093 CORP-ITS-Architecture	17.51		17.51	188.87		188.87
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	7.02		7.02	28.65		28.65
035031 SE-ITS Client Relations				17.16		17.16
036531 NE-Eastern CS & S				.39		.39
Total: CAPEX	58.95		58.95	596.69		596.69
Total: 0324 SC-ITS Location	92,067.16		92,067.16	531,744.29		531,744.29
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
Total: OPEX						
032084 SSC-Accounts Payable	2,757.17	2,757.17		19,585.96	19,585.96	
032505 SSC-Administration	4,173.74	4,173.74		26,744.03	26,744.03	
032570 SSC-General Accounting	8,019.68	8,019.68		52,366.91	52,366.91	
032571 SSC-Tax	2,986.11	2,986.11		12,630.11	12,630.11	
032572 SSC-Business Support Services	2,588.30	2,588.30		14,213.41	14,213.41	
032574 SSC-Rates & Regulation	7,546.45	7,546.45		37,913.79	37,913.79	
032575 SSC-Cash Operations	3,600.15	3,600.15		21,862.80	21,862.80	
032577 SSC-Utility Plant Accounting	3,633.71	3,633.71		22,716.71	22,716.71	
032578 SSC-Project Management	531.07	531.07		3,288.24	3,288.24	
032579 SSC-Employee Services	3,612.15	3,612.15		23,799.38	23,799.38	
032580 SSC-AWE	409.87	409.87		2,332.58	2,332.58	
Total:	39,858.40	39,858.40		237,453.92	237,453.92	
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	39,858.40	39,858.40		237,453.92	237,453.92	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,569.24	3,569.24		25,490.47	25,490.47	
032016 CORP-Maintenance Services	493.84	493.84		3,190.44	3,190.44	
032019 CORP-Operational Risk	1,971.71	1,971.71		11,719.77	11,719.77	
032064 CORP-Operational Performance						
032065 CORP-Asset Management	349.59	349.59		1,740.53	1,740.53	
032066 CORP-Innov & Env Stewardship	445.55	445.55		13,912.75	13,912.75	
033016 WE-Maintenance				23.78	23.78	
033019 WE-Operational Risk	.30	.30		2.39	2.39	
033516 CE-Maintenance	937.82	937.82		7,409.10	7,409.10	

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
033519 CE-Operational Risk	2,520.98		2,520.98	10,687.26		10,687.26
035016 SE-Maintenance	4,509.87		4,509.87	39,360.61		39,360.61
035019 SE-Operational Risk	621.66		621.66	787.51		787.51
036516 NE-Maintenance	38.34		38.34	274.92		274.92
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	354.54		354.54	1,797.30		1,797.30
036551 CORP-COE-Technical Services	477.09		477.09	2,138.78		2,138.78
Total: OPEX	16,290.53		16,290.53	118,535.61		118,535.61
CAPEX						
032011 CORP-Chief Operating Officer	468.72		468.72	2,444.67		2,444.67
032016 CORP-Maintenance Services	11.24		11.24	66.28		66.28
032019 CORP-Operational Risk	262.64		262.64	2,125.62		2,125.62
032064 CORP-Operational Performance						
032065 CORP-Asset Management	2,664.33		2,664.33	15,677.13		15,677.13
032066 CORP-Innov & Env Stewardship	1,294.02		1,294.02	9,025.43		9,025.43
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	1.35		1.35	5.57		5.57
033519 CE-Operational Risk	1.15		1.15	7.73		7.73
035016 SE-Maintenance	22.47		22.47	169.29		169.29
035019 SE-Operational Risk	1.86		1.86	5.23		5.23
036516 NE-Maintenance				.41		.41
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	4,415.02		4,415.02	24,055.66		24,055.66
036551 CORP-COE-Technical Services	1,349.32		1,349.32	8,709.16		8,709.16
Total: CAPEX	10,492.12		10,492.12	62,292.18		62,292.18
Total: 0326 SC-CORP Operations	26,782.65		26,782.65	180,827.79		180,827.79
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	5,159.15		5,159.15	30,399.86		30,399.86
032017 CORP-Planning & Reporting	3,433.00		3,433.00	12,738.53		12,738.53
032027 CORP-Reporting & Compliance	7,143.61		7,143.61	55,213.93		55,213.93
032047 CORP-Income Tax	4,209.49		4,209.49	30,217.35		30,217.35
032057 CORP-Treasury	5,214.22		5,214.22	30,496.97		30,496.97
033007 WE-Finance				178.42		178.42
033507 CE-Finance	700.06		700.06	3,181.22		3,181.22
035007 SE-Finance	11,581.20		11,581.20	90,661.53		90,661.53
036507 NE-Finance	7.25		7.25	252.86		252.86
037777 CORP-IFRS-Finance				15.38		15.38
Total: OPEX	37,447.98		37,447.98	253,356.05		253,356.05
CAPEX						
032007 CORP-Finance	24.99		24.99	141.35		141.35

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
032017 CORP-Planning & Reporting				37.52		37.52
032027 CORP-Reporting & Compliance	17.45		17.45	106.43		106.43
032047 CORP-Income Tax						
032057 CORP-Treasury	27.36		27.36	165.59		165.59
033007 WE-Finance						
033507 CE-Finance	2.61		2.61	11.46		11.46
035007 SE-Finance	80.42		80.42	776.92		776.92
036507 NE-Finance				3.14		3.14
Total: CAPEX	152.83		152.83	1,242.41		1,242.41
Total: 0327 SC-CORP Finance	37,600.81		37,600.81	254,598.46		254,598.46
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,045.91		2,045.91	14,680.73		14,680.73
032003 CORP-HR Talent Development	1,736.28		1,736.28	12,051.99		12,051.99
032004 CORP-HR Labor Relations	962.38		962.38	5,987.08		5,987.08
032006 CORP-Business Center HR	1,521.70		1,521.70	10,763.40		10,763.40
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	653.40		653.40	5,894.23		5,894.23
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2,687.42		2,687.42	11,575.05		11,575.05
032028 CORP-ED Human Resources	6,746.37		6,746.37	22,270.06		22,270.06
032038 CORP-WD Human Resources	1,703.32		1,703.32	9,036.74		9,036.74
032048 CORP-HR Health & Wellness	631.97-		631.97-	.55-		.55-
033018 WE-Human Resources						
033518 CE-Human Resources				.01		.01
034018 CCA-Human Resources	2,358.93		2,358.93	11,858.81		11,858.81
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: OPEX	19,783.74		19,783.74	104,117.55		104,117.55
032014 CORP-Benefits Service Center	2,696.74		2,696.74	15,880.21		15,880.21
Total:	2,696.74		2,696.74	15,880.21		15,880.21
CAPEX						
032002 CORP-HR Comp/Benefits	10.23		10.23	67.91		67.91
032003 CORP-HR Talent Development	9.45		9.45	58.41		58.41
032004 CORP-HR Labor Relations	4.09		4.09	21.16		21.16
032006 CORP-Business Center HR	7.75		7.75	48.79		48.79
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	3.09		3.09	23.64		23.64
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	5.35		5.35	30.15		30.15

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0328 SC-CORP Human Resources

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032028 CORP-ED Human Resources	2.83		2.83	17.66		17.66
032038 CORP-WD Human Resources	21.73		21.73	134.36		134.36
032048 CORP-HR Health & Wellness	.77-		.77-	.09-		.09-
033018 WE-Human Resources						
033518 CE-Human Resources						
034018 CCA-Human Resources						
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: CAPEX	63.75		63.75	401.99		401.99
Total: 0328 SC-CORP Human Resources	22,544.23		22,544.23	120,399.75		120,399.75
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5,218.41		5,218.41	38,583.85		38,583.85
033015 WE-Legal				10.95		10.95
033515 CE-Legal	719.29		719.29	3,223.97		3,223.97
035015 SE-Legal	2,765.98		2,765.98	20,246.43		20,246.43
036515 NE-Legal	7.49		7.49	92.86		92.86
Total: OPEX	8,711.17		8,711.17	62,158.06		62,158.06
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	33.17		33.17	203.88		203.88
033015 WE-Legal						
033515 CE-Legal	2.67		2.67	12.00		12.00
035015 SE-Legal	10.75		10.75	92.49		92.49
036515 NE-Legal				47.80		47.80
Total: CAPEX	46.59		46.59	356.17		356.17
Total: 0329 SC-CORP Legal	8,757.76		8,757.76	62,514.23		62,514.23
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	2,626.85		2,626.85	7,943.45		7,943.45
Total: OPEX	2,626.85		2,626.85	7,943.45		7,943.45
CAPEX						
032037 CORP-Investor Relations	6.22		6.22	35.29		35.29
Total: CAPEX	6.22		6.22	35.29		35.29
Total: 0337 SC-Corp IR	2,633.07		2,633.07	7,978.74		7,978.74
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	6,313.83		6,313.83	39,095.31		39,095.31
034070 CCA-Call Handling	15,652.93		15,652.93	99,199.44		99,199.44
034071 CCA-Billing	12,356.74		12,356.74	74,937.92		74,937.92
034072 CCA-Collections	3,863.37		3,863.37	24,431.39		24,431.39
034073 CCA-Operations & Performance	8,067.15		8,067.15	46,939.72		46,939.72
034074 CCA-Business Services	2,099.05		2,099.05	12,923.35		12,923.35
034075 CCA-Education & Development	1,354.63		1,354.63	8,874.40		8,874.40
Total:	49,707.70		49,707.70	306,401.53		306,401.53
CAPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	49,707.70		49,707.70	306,401.53		306,401.53
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	8,899.59		8,899.59	56,954.00		56,954.00
Total:	8,899.59		8,899.59	56,954.00		56,954.00
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	8,899.59		8,899.59	56,954.00		56,954.00
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,556.95		1,556.95	8,949.13		8,949.13
032046 CORP-3906 Church Road	851.74		851.74	4,478.52		4,478.52
032062 CORP-Building Services	14,732.60		14,732.60	93,323.66		93,323.66
032063 CORP-Building Services Woodcre	5,144.95		5,144.95	38,833.93		38,833.93
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0362 SC-CORP Property

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	.04	.04	.02-			.02-
Total: OPEX	22,286.28	22,286.28		145,585.22		145,585.22
CAPEX						
032042 CORP-1000 Voorhees Building	1.15	1.15		11.51		11.51
032046 CORP-3906 Church Road	1,340.35	1,340.35		8,080.09		8,080.09
032062 CORP-Building Services	223.22	223.22		1,368.50		1,368.50
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest						
Total: CAPEX	1,564.72	1,564.72		9,460.10		9,460.10
Total: 0362 SC-CORP Property	23,851.00	23,851.00		155,045.32		155,045.32
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,746.16	1,746.16		9,964.62		9,964.62
035001 SE-Production						
035002 SE-Network	954.66	954.66		6,387.10		6,387.10
035003 SE-Customer Relations						
035005 SE-Administration	5,655.07	5,655.07		43,600.88		43,600.88
035011 SE-Environmental Mgmt						
035014 SE-Engineering	638.23	638.23		4,278.44		4,278.44
035503 ED-Customer Relations	14,130.63	14,130.63		88,836.49		88,836.49
036501 NE-Production	1.36	1.36		12.75		12.75
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	23,126.11	23,126.11		153,080.28		153,080.28
CAPEX						
032023 CORP-Eastern Division Ops	9.36	9.36		57.81		57.81
035001 SE-Production						
035002 SE-Network	18.82	18.82		138.34		138.34
035003 SE-Customer Relations						
035005 SE-Administration	133.61	133.61		961.21		961.21
035011 SE-Environmental Mgmt						
035014 SE-Engineering	12.21	12.21		21.24-		21.24-
035503 ED-Customer Relations	13.34	13.34		87.19		87.19
036501 NE-Production						
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division
Location: 0363 SC-CORP Eastern Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	187.34		187.34	1,223.31		1,223.31
Total: 0363 SC-CORP Eastern Division Ops	23,313.45		23,313.45	154,303.59		154,303.59
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation						
032051 CORP-Bsns Trans-Procure To Pay						
032052 CORP-Bsns Trans-Recruit To Ret						
032053 CORP-Bsns Trans-Record To Rpt						
032054 CORP-Bsns Trans-Order To Cash						
032055 CORP-Bsns Trans-Plan, Bld, Ret				.01-		.01-
032056 CORP-Bsns Trans-Ord To Compl						
Total: OPEX				.01-		.01-
CAPEX						
032040 CORP-Business Transformation	3,987.44		3,987.44	16,992.01		16,992.01
032051 CORP-Bsns Trans-Procure To Pay	32,666.74		32,666.74	35,001.52		35,001.52
032052 CORP-Bsns Trans-Recruit To Ret	49,074.41		49,074.41	37,092.34		37,092.34
032053 CORP-Bsns Trans-Record To Rpt	48,725.01		48,725.01	34,408.60		34,408.60
032054 CORP-Bsns Trans-Order To Cash	64,620.07		64,620.07	91,697.30		91,697.30
032055 CORP-Bsns Trans-Plan, Bld, Ret	64,596.67		64,596.67	67,276.96		67,276.96
032056 CORP-Bsns Trans-Ord To Compl	65,038.88		65,038.88	84,294.54		84,294.54
Total: CAPEX	328,709.22		328,709.22	366,763.27		366,763.27
Total: 0364 SC-CORP Busn Transformation	328,709.22		328,709.22	366,763.26		366,763.26
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	164.60		164.60	187.87		187.87
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration	143.41		143.41	26.11		26.11
033006 WE-Service Delivery						
033011 WE-Environmental Mgmt						
033014 WE-Engineering	.70		.70	6.60		6.60
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	157.48		157.48	763.84		763.84
033503 CE-Customer Relations	999.21		999.21	4,249.74		4,249.74
033505 CE-Administration	1,403.15		1,403.15	6,461.24		6,461.24
033511 CE-Environmental Mgmt	70.59		70.59	320.02		320.02
033514 CE-Engineering	411.94		411.94	1,741.95		1,741.95

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division
Location: 0366 SC-Corp Western Division Ops

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	3,351.08		3,351.08	13,757.37		13,757.37
CAPEX						
032024 Corp-Western Division Ops	.65		.65	2.58		2.58
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	.60		.60	2.70		2.70
033503 CE-Customer Relations	3.72		3.72	16.06		16.06
033505 CE-Administration	5.23		5.23	23.63		23.63
033511 CE-Environmental Mgmt	.26		.26	1.12		1.12
033514 CE-Engineering	1.53		1.53	6.41		6.41
Total: CAPEX	11.99		11.99	52.50		52.50
Total: 0366 SC-Corp Western Division Ops	3,363.07		3,363.07	13,809.87		13,809.87
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,619.46		3,619.46	21,729.90		21,729.90
Total: OPEX	3,619.46		3,619.46	21,729.90		21,729.90
CAPEX						
032026 CORP-Regulated Ops	28.11		28.11	175.57		175.57
Total: CAPEX	28.11		28.11	175.57		175.57
Total: 0367 SC-Corp Regulated Ops	3,647.57		3,647.57	21,905.47		21,905.47
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	1,589.79		1,589.79	8,637.17		8,637.17
Total: OPEX	1,589.79		1,589.79	8,637.17		8,637.17
CAPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	6.55		6.55	39.74		39.74
Total: CAPEX	6.55		6.55	39.74		39.74
Total: 0369 SC-CORP Regulatory	1,596.34		1,596.34	8,676.91		8,676.91
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,264.77		2,264.77	13,532.06		13,532.06
037070 CCP-Call Handling	19,040.60		19,040.60	120,751.42		120,751.42
037073 CCP-Operations and Support	5,369.99		5,369.99	32,762.58		32,762.58
037075 CCP-Education & Development	1,858.20		1,858.20	10,525.23		10,525.23
Total:	28,533.56		28,533.56	177,571.29		177,571.29
CAPEX						
037005 CCP-Administration				1.32		1.32
037070 CCP-Call Handling				12.50		12.50
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				5.40		5.40
037074 CCP-Business Services						
037075 CCP-Education & Development				.44		.44
Total: CAPEX				19.66		19.66
Total: 0370 SC-CSC Pensacola OH Location	28,533.56		28,533.56	177,590.95		177,590.95
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change						
Total: OPEX						
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change						
0398 SC-CORP Other						
032000 CORP-Balance Sheet	298,376.15-		298,376.15-	523,017.82		523,017.82
Total:	298,376.15-		298,376.15-	523,017.82		523,017.82
OPEX						

Data Selection Values
Period: 05 Year: 10
Region: B Eastern Division
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	311.43		311.43	2,067.09		2,067.09
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	3,035.89		3,035.89	2,531.72-		2,531.72-
Total: OPEX	3,347.32		3,347.32	464.63-		464.63-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	4.73		4.73	30.44		30.44
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	6.82		6.82	108.07-		108.07-
Total: CAPEX	11.55		11.55	77.63-		77.63-
Total: 0398 SC-CORP Other	295,017.28-		295,017.28-	522,475.56		522,475.56
Total: 26 Tennessee-American Water Co.	437,846.33		437,846.33	3,372,682.39		3,372,682.39
Total: B Eastern Division	437,846.33		437,846.33	3,372,682.39		3,372,682.39
Total: Grand Total :	437,846.33		437,846.33	3,372,682.39		3,372,682.39

Data Selection Values
Year: 10 Period: 06 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	807.23	16,678.31	12,286.48	28,964.79
Administration	96.03	1,707.57	31,931.03	33,638.60
Audit	82.24	3,876.81	1,765.61	5,642.42
Communications	150.72	4,028.06	9,366.71	13,394.77
Legal	97.54	4,572.08	7,873.20	12,445.28
Engineering		607.62-	1,054.44	446.82
Finance	923.87	31,459.06	44,267.74	75,726.80
Human Resources	238.71	6,957.14	12,501.85	19,458.99
Information Systems	772.22	22,310.75	65,921.16	88,231.91
Operations	1,151.86	28,940.97	25,706.39	54,647.36
Rates & Revenue	106.01	4,110.05	2,895.82	7,005.87
Risk Management	80.44	2,365.19	1,652.74	4,017.93
Water Quality	258.13	5,148.89	7,712.70	12,861.59
Customer Service	2,973.16	34,246.84	45,079.38	79,326.22
TOTAL:	7,738.16	165,794.10	270,015.25	435,809.35

TOTAL CURRENT MONTH CHARGES	435,809.35
LESS: PAYMENT-PRIOR EST. BILLING	736,222.48-
NET AMOUNT PAYABLE (RECEIVABLE)	300,413.13-
PLUS: EST. CURRENT MONTH BILLING	435,809.35
	135,396.22

TN-COC-01-Q12-ATTACHMENT
Page 564 of 623

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division
Location: 0320 SC-CORP Bus Develop

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,566.54		2,566.54	16,409.83		16,409.83
033020 WE-Business Development				.21		.21
033520 CE-Business Development	48.84		48.84	442.94		442.94
035020 SE-Business Development	7,113.29		7,113.29	28,845.33		28,845.33
036520 NE-Business Development						
Total: OPEX	9,728.67		9,728.67	45,698.31		45,698.31
CAPEX						
032020 CORP-Corporate Bus Development	26.22		26.22	119.77		119.77
033020 WE-Business Development						
033520 CE-Business Development	.37		.37	1.52		1.52
035020 SE-Business Development	12.78		12.78	83.02		83.02
036520 NE-Business Development						
Total: CAPEX	39.37		39.37	204.31		204.31
Total: 0320 SC-CORP Bus Develop	9,768.04		9,768.04	45,902.62		45,902.62
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	5,630.64		5,630.64	20,044.46		20,044.46
Total: OPEX	5,630.64		5,630.64	20,044.46		20,044.46
CAPEX						
032060 CORP-Audit	11.78		11.78	54.08		54.08
Total: CAPEX	11.78		11.78	54.08		54.08
Total: 0321 SC-CORP Audit	5,642.42		5,642.42	20,098.54		20,098.54
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	1,059.59		1,059.59	5,592.91		5,592.91
032025 CORP-External Affairs	1,448.45		1,448.45	11,545.07		11,545.07
032068 CORP-Marketing	3,159.70		3,159.70	17,087.23		17,087.23
032085 CORP-External Communications	1,991.51		1,991.51	9,984.96		9,984.96
032086 CORP-Internal Communications	668.06		668.06	4,073.06		4,073.06
032087 CORP-Corp Social Resp	481.48		481.48	3,159.91		3,159.91
033025 WE-External Affairs	.47		.47	27.83		27.83
033525 CE-External Affairs	268.86		268.86	1,747.65		1,747.65
035025 SE-External Affairs	4,236.82		4,236.82	26,299.44		26,299.44
036525 NE-External Affairs	25.35		25.35	63.34		63.34
Total: OPEX	13,340.29		13,340.29	79,581.40		79,581.40
CAPEX						
032022 CORP-Government Affairs	4.65		4.65	21.90		21.90
032025 CORP-External Affairs	8.82		8.82	76.86		76.86
032068 CORP-Marketing	8.31		8.31	40.60		40.60
032085 CORP-External Communications	5.71		5.71	26.45		26.45
032086 CORP-Internal Communications	3.00		3.00	14.07		14.07
032087 CORP-Corp Social Resp	3.12		3.12	13.46		13.46

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
033025 WE-External Affairs						
033525 CE-External Affairs	2.11		2.11	6.59		6.59
035025 SE-External Affairs	10.60		10.60	62.26		62.26
036525 NE-External Affairs	8.16		8.16	8.16		8.16
Total: CAPEX	54.48		54.48	270.35		270.35
Total: 0322 SC-CORP External Affairs	13,394.77		13,394.77	79,851.75		79,851.75
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,926.13		2,926.13	20,466.61		20,466.61
033010 WE-Supply Chain	13.57		13.57	37.36		37.36
033510 CE-Supply Chain	103.82		103.82	515.78		515.78
035010 SE-Supply Chain	736.46		736.46	4,869.94		4,869.94
036510 NE-Supply Chain						
Total:	3,779.98		3,779.98	25,889.69		25,889.69
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,993.44		3,993.44	19,225.89		19,225.89
033010 WE-Supply Chain	11.08		11.08	11.08		11.08
033510 CE-Supply Chain	50.64		50.64	167.99		167.99
035010 SE-Supply Chain	471.48		471.48	2,091.19		2,091.19
036510 NE-Supply Chain						
Total: CAPEX	4,526.64		4,526.64	21,496.15		21,496.15
Total: 0323 SC-Supply Chain Location	8,306.62		8,306.62	47,385.84		47,385.84
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B	Eastern Division						
26	Tennessee-American Water Co.						
0324	SC-ITS Location						
OPEX							
032073	CORP-ITS Infra/Oper Admin						
032074	CORP-ITS Production						
032075	CORP-Enterprise Server						
032076	CORP-Communications						
032077	CORP-ITS Security Operations						
032078	CORP-ITS Adm Business Appl Dev						
032079	CORP-ITS-BAD-Middle Office App						
032080	CORP-ITS-BAD-Back Office Apps						
032081	CORP-ITS-BAD-Quality&Methodlgy						
032082	CORP-ITS-BAD-Customer Facing						
032083	CORP-ITS-BAD-Field Svc Apps						
032093	CORP-ITS-Architecture						
033031	WE-ITS Client Relations						
033531	CE-Western CS & S						
035031	SE-ITS Client Relations						
036531	NE-Eastern CS & S						
Total: OPEX							
032030	CORP-ITS Client Rel Admin	484.00	484.00		2,718.88	2,718.88	
032031	CORP-Service Desk	1,894.03	1,894.03		11,473.28	11,473.28	
032032	CORP-ITS-BAD-Core Shared	3,327.76	3,327.76		20,315.38	20,315.38	
032033	Chg Ctrl & Desktop Automation	480.35	480.35		2,988.46	2,988.46	
032034	CORP-ITS Appl Adm & Security						
032035	CORP-ITS Sec Arch & Strategy						
032071	CORP-ITS Admin	3,723.69	3,723.69		25,562.01	25,562.01	
032072	CORP-ITS PMO	1,968.17	1,968.17		14,990.68	14,990.68	
032073	CORP-ITS Infra/Oper Admin	905.80	905.80		5,380.62	5,380.62	
032074	CORP-ITS Production	27,321.17	27,321.17		171,637.74	171,637.74	
032075	CORP-Enterprise Server	9,396.42	9,396.42		53,530.08	53,530.08	
032076	CORP-Communications	7,486.55	7,486.55		45,023.01	45,023.01	
032077	CORP-ITS Security Operations	2,915.72	2,915.72		17,688.57	17,688.57	
032078	CORP-ITS Adm Business Appl Dev	1,236.97	1,236.97		7,451.08	7,451.08	
032079	CORP-ITS-BAD-Middle Office App	4,359.12	4,359.12		26,013.28	26,013.28	
032080	CORP-ITS-BAD-Back Office Apps	3,783.97	3,783.97		20,911.22	20,911.22	
032081	CORP-ITS-BAD-Quality&Methodlgy	1,593.52	1,593.52		10,160.83	10,160.83	
032082	CORP-ITS-BAD-Customer Facing	3,158.07	3,158.07		18,411.66	18,411.66	
032083	CORP-ITS-BAD-Field Svc Apps	3,837.26	3,837.26		20,986.35	20,986.35	
032093	CORP-ITS-Architecture	2,707.86	2,707.86		16,432.52	16,432.52	
033531	CE-Western CS & S	7,546.26	7,546.26		38,677.01	38,677.01	
035031	SE-ITS Client Relations				765.91	765.91	
036531	NE-Eastern CS & S				29.03	29.03	
Total:		88,126.69	88,126.69		531,147.60	531,147.60	

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032030 CORP-ITS Client Rel Admin	.17		.17	1.04		1.04
032031 CORP-Service Desk	.63		.63	3.96		3.96
032032 CORP-ITS-BAD-Core Shared	.65		.65	5.46		5.46
032033 Chg Ctrl & Desktop Automation	.17		.17	1.10		1.10
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	.29		.29	3.39		3.39
032072 CORP-ITS PMO	.82		.82	5.67		5.67
032073 CORP-ITS Infra/Oper Admin	.26		.26	1.57		1.57
032074 CORP-ITS Production	37.10		37.10	212.13		212.13
032075 CORP-Enterprise Server	8.29		8.29	46.43		46.43
032076 CORP-Communications	6.42		6.42	36.29		36.29
032077 CORP-ITS Security Operations	.45		.45	2.97		2.97
032078 CORP-ITS Adm Business Appl Dev	.29		.29	1.99		1.99
032079 CORP-ITS-BAD-Middle Office App	1.00		1.00	6.66		6.66
032080 CORP-ITS-BAD-Back Office Apps	2.08		2.08	12.10		12.10
032081 CORP-ITS-BAD-Quality&Methodlgy	.35		.35	2.83		2.83
032082 CORP-ITS-BAD-Customer Facing	.42		.42	3.72		3.72
032083 CORP-ITS-BAD-Field Svc Apps	2.76		2.76	14.31		14.31
032093 CORP-ITS-Architecture	33.47		33.47	188.87		188.87
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	9.60		9.60	28.65		28.65
035031 SE-ITS Client Relations				17.16		17.16
036531 NE-Eastern CS & S				.39		.39
Total: CAPEX	105.22		105.22	596.69		596.69
Total: 0324 SC-ITS Location	88,231.91		88,231.91	531,744.29		531,744.29
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
Total: OPEX						
032084 SSC-Accounts Payable	2,882.63		2,882.63	19,585.96		19,585.96
032505 SSC-Administration	4,288.27		4,288.27	26,744.03		26,744.03
032570 SSC-General Accounting	9,160.98		9,160.98	52,366.91		52,366.91
032571 SSC-Tax	534.25		534.25	12,630.11		12,630.11
032572 SSC-Business Support Services	2,512.02		2,512.02	14,213.41		14,213.41
032574 SSC-Rates & Regulation	5,428.78		5,428.78	37,913.79		37,913.79
032575 SSC-Cash Operations	3,185.02		3,185.02	21,862.80		21,862.80
032577 SSC-Utility Plant Accounting	3,636.81		3,636.81	22,716.71		22,716.71
032578 SSC-Project Management	485.26		485.26	3,288.24		3,288.24
032579 SSC-Employee Services	4,148.14		4,148.14	23,799.38		23,799.38
032580 SSC-AWE	295.36		295.36	2,332.58		2,332.58
Total:	36,557.52		36,557.52	237,453.92		237,453.92
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	36,557.52		36,557.52	237,453.92		237,453.92
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,392.12		3,392.12	25,490.47		25,490.47
032016 CORP-Maintenance Services	668.62		668.62	3,190.44		3,190.44
032019 CORP-Operational Risk	1,572.83		1,572.83	11,719.77		11,719.77
032064 CORP-Operational Performance						
032065 CORP-Asset Management	148.30		148.30	1,740.53		1,740.53
032066 CORP-Innov & Env Stewardship	1,824.53		1,824.53	13,912.75		13,912.75
033016 WE-Maintenance				23.78		23.78
033019 WE-Operational Risk	.19-		.19-	2.39		2.39
033516 CE-Maintenance	1,420.84		1,420.84	7,409.10		7,409.10

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
033519 CE-Operational Risk	1,888.21	1,888.21		10,687.26		10,687.26
035016 SE-Maintenance	6,598.54	6,598.54		39,360.61		39,360.61
035019 SE-Operational Risk	45.92	45.92		787.51		787.51
036516 NE-Maintenance	31.78	31.78		274.92		274.92
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	327.80	327.80		1,797.30		1,797.30
036551 CORP-COE-Technical Services	329.66	329.66		2,138.78		2,138.78
Total: OPEX	18,248.96	18,248.96		118,535.61		118,535.61
CAPEX						
032011 CORP-Chief Operating Officer	593.34	593.34		2,444.67		2,444.67
032016 CORP-Maintenance Services	13.04	13.04		66.28		66.28
032019 CORP-Operational Risk	508.74	508.74		2,125.62		2,125.62
032064 CORP-Operational Performance						
032065 CORP-Asset Management	2,620.39	2,620.39		15,677.13		15,677.13
032066 CORP-Innov & Env Stewardship	1,405.22	1,405.22		9,025.43		9,025.43
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	1.60	1.60		5.57		5.57
033519 CE-Operational Risk	1.31	1.31		7.73		7.73
035016 SE-Maintenance	28.55	28.55		169.29		169.29
035019 SE-Operational Risk	1.11	1.11		5.23		5.23
036516 NE-Maintenance	.41	.41		.41		.41
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	5,526.23	5,526.23		24,055.66		24,055.66
036551 CORP-COE-Technical Services	1,041.42	1,041.42		8,709.16		8,709.16
Total: CAPEX	11,741.36	11,741.36		62,292.18		62,292.18
Total: 0326 SC-CORP Operations	29,990.32	29,990.32		180,827.79		180,827.79
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	5,241.36	5,241.36		30,399.86		30,399.86
032017 CORP-Planning & Reporting	1,319.96	1,319.96		12,738.53		12,738.53
032027 CORP-Reporting & Compliance	9,116.43	9,116.43		55,213.93		55,213.93
032047 CORP-Income Tax	8,882.16	8,882.16		30,217.35		30,217.35
032057 CORP-Treasury	5,013.87	5,013.87		30,496.97		30,496.97
033007 WE-Finance				178.42		178.42
033507 CE-Finance	440.52	440.52		3,181.22		3,181.22
035007 SE-Finance	24,454.03	24,454.03		90,661.53		90,661.53
036507 NE-Finance	221.86	221.86		252.86		252.86
037777 CORP-IFRS-Finance				15.38		15.38
Total: OPEX	54,690.19	54,690.19		253,356.05		253,356.05
CAPEX						
032007 CORP-Finance	32.48	32.48		141.35		141.35

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
032017 CORP-Planning & Reporting	1.06		1.06	37.52		37.52
032027 CORP-Reporting & Compliance	22.29		22.29	106.43		106.43
032047 CORP-Income Tax						
032057 CORP-Treasury	36.98		36.98	165.59		165.59
033007 WE-Finance						
033507 CE-Finance	3.20		3.20	11.46		11.46
035007 SE-Finance	91.99		91.99	776.92		776.92
036507 NE-Finance	3.14		3.14	3.14		3.14
Total: CAPEX	191.14		191.14	1,242.41		1,242.41
Total: 0327 SC-CORP Finance	54,881.33		54,881.33	254,598.46		254,598.46
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,988.92		2,988.92	14,680.73		14,680.73
032003 CORP-HR Talent Development	2,951.33		2,951.33	12,051.99		12,051.99
032004 CORP-HR Labor Relations	1,451.29		1,451.29	5,987.08		5,987.08
032006 CORP-Business Center HR	1,630.83		1,630.83	10,763.40		10,763.40
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	658.50		658.50	5,894.23		5,894.23
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1,766.72		1,766.72	11,575.05		11,575.05
032028 CORP-ED Human Resources	2,031.33		2,031.33	22,270.06		22,270.06
032038 CORP-WD Human Resources	1,153.03		1,153.03	9,036.74		9,036.74
032048 CORP-HR Health & Wellness	.28-		.28-	.55-		.55-
033018 WE-Human Resources						
033518 CE-Human Resources				.01		.01
034018 CCA-Human Resources	2,195.48		2,195.48	11,858.81		11,858.81
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: OPEX	16,827.15		16,827.15	104,117.55		104,117.55
032014 CORP-Benefits Service Center	2,546.99		2,546.99	15,880.21		15,880.21
Total:	2,546.99		2,546.99	15,880.21		15,880.21
CAPEX						
032002 CORP-HR Comp/Benefits	16.08		16.08	67.91		67.91
032003 CORP-HR Talent Development	11.89		11.89	58.41		58.41
032004 CORP-HR Labor Relations	3.59		3.59	21.16		21.16
032006 CORP-Business Center HR	9.68		9.68	48.79		48.79
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	5.04		5.04	23.64		23.64
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	3.59		3.59	30.15		30.15

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division
Location: 0328 SC-CORP Human Resources

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032028 CORP-ED Human Resources	2.75		2.75	17.66		17.66
032038 CORP-WD Human Resources	32.23		32.23	134.36		134.36
032048 CORP-HR Health & Wellness				.09-		.09-
033018 WE-Human Resources						
033518 CE-Human Resources						
034018 CCA-Human Resources						
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: CAPEX	84.85		84.85	401.99		401.99
Total: 0328 SC-CORP Human Resources	19,458.99		19,458.99	120,399.75		120,399.75
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	7,799.90		7,799.90	38,583.85		38,583.85
033015 WE-Legal				10.95		10.95
033515 CE-Legal	464.19		464.19	3,223.97		3,223.97
035015 SE-Legal	4,023.46		4,023.46	20,246.43		20,246.43
036515 NE-Legal	40.35		40.35	92.86		92.86
Total: OPEX	12,327.90		12,327.90	62,158.06		62,158.06
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	49.94		49.94	203.88		203.88
033015 WE-Legal						
033515 CE-Legal	3.64		3.64	12.00		12.00
035015 SE-Legal	16.00		16.00	92.49		92.49
036515 NE-Legal	47.80		47.80	47.80		47.80
Total: CAPEX	117.38		117.38	356.17		356.17
Total: 0329 SC-CORP Legal	12,445.28		12,445.28	62,514.23		62,514.23
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	481.11		481.11	7,943.45		7,943.45
Total: OPEX	481.11		481.11	7,943.45		7,943.45
CAPEX						
032037 CORP-Investor Relations	5.91		5.91	35.29		35.29
Total: CAPEX	5.91		5.91	35.29		35.29
Total: 0337 SC-Corp IR	487.02		487.02	7,978.74		7,978.74
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division
Location: 0340 SC-CSC Alton OH Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	6,251.48		6,251.48	39,095.31		39,095.31
034070 CCA-Call Handling	15,782.37		15,782.37	99,199.44		99,199.44
034071 CCA-Billing	12,318.74		12,318.74	74,937.92		74,937.92
034072 CCA-Collections	4,050.85		4,050.85	24,431.39		24,431.39
034073 CCA-Operations & Performance	7,487.30		7,487.30	46,939.72		46,939.72
034074 CCA-Business Services	2,145.10		2,145.10	12,923.35		12,923.35
034075 CCA-Education & Development	1,295.67		1,295.67	8,874.40		8,874.40
Total:	49,331.51		49,331.51	306,401.53		306,401.53
CAPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	49,331.51		49,331.51	306,401.53		306,401.53
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	9,591.81		9,591.81	56,954.00		56,954.00
Total:	9,591.81		9,591.81	56,954.00		56,954.00
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	9,591.81		9,591.81	56,954.00		56,954.00
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,332.41		1,332.41	8,949.13		8,949.13
032046 CORP-3906 Church Road	582.13		582.13	4,478.52		4,478.52
032062 CORP-Building Services	10,939.25		10,939.25	93,323.66		93,323.66
032063 CORP-Building Services Woodcre	6,550.71		6,550.71	38,833.93		38,833.93
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	.21	.21		.02-		.02-
Total: OPEX	19,404.71	19,404.71		145,585.22		145,585.22
CAPEX						
032042 CORP-1000 Voorhees Building	1.88	1.88		11.51		11.51
032046 CORP-3906 Church Road	1,558.98	1,558.98		8,080.09		8,080.09
032062 CORP-Building Services	243.30	243.30		1,368.50		1,368.50
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest						
Total: CAPEX	1,804.16	1,804.16		9,460.10		9,460.10
Total: 0362 SC-CORP Property	21,208.87	21,208.87		155,045.32		155,045.32
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,414.88	1,414.88		9,964.62		9,964.62
035001 SE-Production						
035002 SE-Network	1,132.27	1,132.27		6,387.10		6,387.10
035003 SE-Customer Relations						
035005 SE-Administration	7,529.42	7,529.42		43,600.88		43,600.88
035011 SE-Environmental Mgmt						
035014 SE-Engineering	201.98	201.98		4,278.44		4,278.44
035503 ED-Customer Relations	15,822.26	15,822.26		88,836.49		88,836.49
036501 NE-Production	7.17	7.17		12.75		12.75
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	26,107.98	26,107.98		153,080.28		153,080.28
CAPEX						
032023 CORP-Eastern Division Ops	13.95	13.95		57.81		57.81
035001 SE-Production						
035002 SE-Network	22.03	22.03		138.34		138.34
035003 SE-Customer Relations						
035005 SE-Administration	177.96	177.96		961.21		961.21
035011 SE-Environmental Mgmt						
035014 SE-Engineering	14.70	14.70		21.24-		21.24-
035503 ED-Customer Relations	16.62	16.62		87.19		87.19
036501 NE-Production						
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	245.26		245.26	1,223.31		1,223.31
Total: 0363 SC-CORP Eastern Division Ops	26,353.24		26,353.24	154,303.59		154,303.59
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	.78-		.78-			
032051 CORP-Bsns Trans-Procure To Pay						
032052 CORP-Bsns Trans-Recruit To Ret						
032053 CORP-Bsns Trans-Record To Rpt						
032054 CORP-Bsns Trans-Order To Cash						
032055 CORP-Bsns Trans-Plan, Bld, Ret	.01-		.01-	.01-		.01-
032056 CORP-Bsns Trans-Ord To Compl						
Total: OPEX	.79-		.79-	.01-		.01-
CAPEX						
032040 CORP-Business Transformation	4,788.55		4,788.55	16,992.01		16,992.01
032051 CORP-Bsns Trans-Procure To Pay	472.91		472.91	35,001.52		35,001.52
032052 CORP-Bsns Trans-Recruit To Ret	15,114.90-		15,114.90-	37,092.34		37,092.34
032053 CORP-Bsns Trans-Record To Rpt	14,641.24-		14,641.24-	34,408.60		34,408.60
032054 CORP-Bsns Trans-Order To Cash	25,083.59		25,083.59	91,697.30		91,697.30
032055 CORP-Bsns Trans-Plan, Bld, Ret	237.43		237.43	67,276.96		67,276.96
032056 CORP-Bsns Trans-Ord To Compl	16,347.88		16,347.88	84,294.54		84,294.54
Total: CAPEX	17,174.22		17,174.22	366,763.27		366,763.27
Total: 0364 SC-CORP Busn Transformation	17,173.43		17,173.43	366,763.26		366,763.26
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	59.49-		59.49-	187.87		187.87
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration	143.41-		143.41-	26.11		26.11
033006 WE-Service Delivery						
033011 WE-Environmental Mgmt						
033014 WE-Engineering	.01		.01	6.60		6.60
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	90.44		90.44	763.84		763.84
033503 CE-Customer Relations	558.79		558.79	4,249.74		4,249.74
033505 CE-Administration	837.09		837.09	6,461.24		6,461.24
033511 CE-Environmental Mgmt	39.72		39.72	320.02		320.02
033514 CE-Engineering	228.34		228.34	1,741.95		1,741.95

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	1,551.49		1,551.49	13,757.37		13,757.37
CAPEX						
032024 Corp-Western Division Ops	1.13		1.13	2.58		2.58
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	.72		.72	2.70		2.70
033503 CE-Customer Relations	4.39		4.39	16.06		16.06
033505 CE-Administration	6.58		6.58	23.63		23.63
033511 CE-Environmental Mgmt	.31		.31	1.12		1.12
033514 CE-Engineering	1.79		1.79	6.41		6.41
Total: CAPEX	14.92		14.92	52.50		52.50
Total: 0366 SC-Corp Western Division Ops	1,566.41		1,566.41	13,809.87		13,809.87
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,354.01		3,354.01	21,729.90		21,729.90
Total: OPEX	3,354.01		3,354.01	21,729.90		21,729.90
CAPEX						
032026 CORP-Regulated Ops	35.59		35.59	175.57		175.57
Total: CAPEX	35.59		35.59	175.57		175.57
Total: 0367 SC-Corp Regulated Ops	3,389.60		3,389.60	21,905.47		21,905.47
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	1,568.68		1,568.68	8,637.17		8,637.17
Total: OPEX	1,568.68		1,568.68	8,637.17		8,637.17
CAPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	8.41		8.41	39.74		39.74
Total: CAPEX	8.41		8.41	39.74		39.74
Total: 0369 SC-CORP Regulatory	1,577.09		1,577.09	8,676.91		8,676.91
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	2,217.02		2,217.02	13,532.06		13,532.06
037070 CCP-Call Handling	20,535.01		20,535.01	120,751.42		120,751.42
037073 CCP-Operations and Support	4,769.18		4,769.18	32,762.58		32,762.58
037075 CCP-Education & Development	1,910.32		1,910.32	10,525.23		10,525.23
Total:	29,431.53		29,431.53	177,571.29		177,571.29
CAPEX						
037005 CCP-Administration				1.32		1.32
037070 CCP-Call Handling				12.50		12.50
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				5.40		5.40
037074 CCP-Business Services						
037075 CCP-Education & Development				.44		.44
Total: CAPEX				19.66		19.66
Total: 0370 SC-CSC Pensacola OH Location	29,431.53		29,431.53	177,590.95		177,590.95
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change						
Total: OPEX						
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change						
0398 SC-CORP Other						
032000 CORP-Balance Sheet	608,928.73		608,928.73	523,017.82		523,017.82
Total:	608,928.73		608,928.73	523,017.82		523,017.82
OPEX						

Data Selection Values
Period: 06 Year: 10
Region: B Eastern Division
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	279.05		279.05	2,067.09		2,067.09
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	3,412.43-		3,412.43-	2,531.72-		2,531.72-
Total: OPEX	3,133.38-		3,133.38-	464.63-		464.63-
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	6.05		6.05	30.44		30.44
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	38.89-		38.89-	108.07-		108.07-
Total: CAPEX	32.84-		32.84-	77.63-		77.63-
Total: 0398 SC-CORP Other	605,762.51		605,762.51	522,475.56		522,475.56
Total: 26 Tennessee-American Water Co.	1,044,550.22		1,044,550.22	3,372,682.39		3,372,682.39
Total: B Eastern Division	1,044,550.22		1,044,550.22	3,372,682.39		3,372,682.39
Total: Grand Total :	1,044,550.22		1,044,550.22	3,372,682.39		3,372,682.39

Data Selection Values
Year: 10 Period: 07 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	578.96	19,548.43	13,125.06	32,673.49
Administration	60.98	3,912.50	38,705.90	42,618.40
Audit	48.37	3,119.32	1,432.49	4,551.81
Communications	110.31	5,754.47	10,393.92	16,148.39
Legal	60.39	4,773.02	6,807.42	11,580.44
Engineering		151.91	1,008.65	1,160.56
Finance	577.18	29,734.75	38,408.15	68,142.90
Human Resources	159.51	7,597.59	13,069.56	20,667.15
Information Systems	520.10	24,920.08	67,945.31	92,865.39
Operations	775.10	27,435.54	24,157.70	51,593.24
Rates & Revenue	126.32	6,691.41	3,674.17	10,365.58
Risk Management	73.42	2,768.77	1,816.20	4,584.97
Water Quality	171.92	5,640.15	9,808.16	15,448.31
Customer Service	1,990.43	35,998.86	46,071.71	82,070.57
TOTAL:	5,252.99	178,046.80	276,424.40	454,471.20

TOTAL CURRENT MONTH CHARGES	454,471.20
LESS: PAYMENT-PRIOR EST. BILLING	435,809.35-
NET AMOUNT PAYABLE (RECEIVABLE)	18,661.85
PLUS: EST. CURRENT MONTH BILLING	454,471.20
	473,133.05

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division
Location: 0320 SC-CORP Bus Develop

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,779.36		2,779.36	19,189.19		19,189.19
033020 WE-Business Development				.21		.21
033520 CE-Business Development	44.28		44.28	487.22		487.22
035020 SE-Business Development	4,855.81		4,855.81	33,701.14		33,701.14
036520 NE-Business Development						
Total: OPEX	7,679.45		7,679.45	53,377.76		53,377.76
CAPEX						
032020 CORP-Corporate Bus Development	12.27		12.27	132.04		132.04
033020 WE-Business Development						
033520 CE-Business Development	.04		.04	1.56		1.56
035020 SE-Business Development	9.73		9.73	92.75		92.75
036520 NE-Business Development						
Total: CAPEX	22.04		22.04	226.35		226.35
Total: 0320 SC-CORP Bus Develop	7,701.49		7,701.49	53,604.11		53,604.11
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	4,546.15		4,546.15	24,590.61		24,590.61
Total: OPEX	4,546.15		4,546.15	24,590.61		24,590.61
CAPEX						
032060 CORP-Audit	5.66		5.66	59.74		59.74
Total: CAPEX	5.66		5.66	59.74		59.74
Total: 0321 SC-CORP Audit	4,551.81		4,551.81	24,650.35		24,650.35
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	1,180.60		1,180.60	6,773.51		6,773.51
032025 CORP-External Affairs	1,486.27		1,486.27	13,031.34		13,031.34
032068 CORP-Marketing	2,259.14		2,259.14	19,346.37		19,346.37
032085 CORP-External Communications	1,746.49		1,746.49	11,731.45		11,731.45
032086 CORP-Internal Communications	1,275.25		1,275.25	5,348.31		5,348.31
032087 CORP-Corp Social Resp	1,574.40		1,574.40	4,734.31		4,734.31
033025 WE-External Affairs	.28-		.28-	27.55		27.55
033525 CE-External Affairs	244.09		244.09	1,991.74		1,991.74
035025 SE-External Affairs	6,388.05		6,388.05	32,687.49		32,687.49
036525 NE-External Affairs	22.63-		22.63-	40.71		40.71
Total: OPEX	16,131.38		16,131.38	95,712.78		95,712.78
CAPEX						
032022 CORP-Government Affairs	2.08		2.08	23.98		23.98
032025 CORP-External Affairs	5.52		5.52	82.38		82.38
032068 CORP-Marketing	4.05		4.05	44.65		44.65
032085 CORP-External Communications	2.42		2.42	28.87		28.87
032086 CORP-Internal Communications	1.39		1.39	15.46		15.46
032087 CORP-Corp Social Resp	1.50		1.50	14.96		14.96

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division
Location: 0322 SC-CORP External Affairs

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
033025 WE-External Affairs						
033525 CE-External Affairs	.22		.22	6.81		6.81
035025 SE-External Affairs	7.99		7.99	70.25		70.25
036525 NE-External Affairs	8.16-		8.16-			
Total: CAPEX	17.01		17.01	287.36		287.36
Total: 0322 SC-CORP External Affairs	16,148.39		16,148.39	96,000.14		96,000.14
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,588.77		3,588.77	24,055.38		24,055.38
033010 WE-Supply Chain	38.42		38.42	75.78		75.78
033510 CE-Supply Chain	87.23		87.23	603.01		603.01
035010 SE-Supply Chain	1,004.54		1,004.54	5,874.48		5,874.48
036510 NE-Supply Chain						
Total:	4,718.96		4,718.96	30,608.65		30,608.65
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,725.34		2,725.34	21,951.23		21,951.23
033010 WE-Supply Chain				11.08		11.08
033510 CE-Supply Chain	16.05		16.05	184.04		184.04
035010 SE-Supply Chain	334.60		334.60	2,425.79		2,425.79
036510 NE-Supply Chain						
Total: CAPEX	3,075.99		3,075.99	24,572.14		24,572.14
Total: 0323 SC-Supply Chain Location	7,794.95		7,794.95	55,180.79		55,180.79
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	562.12	562.12		3,281.00	3,281.00	
032031 CORP-Service Desk	2,002.02	2,002.02		13,475.30	13,475.30	
032032 CORP-ITS-BAD-Core Shared	2,731.85	2,731.85		23,047.23	23,047.23	
032033 Chg Ctrl & Desktop Automation	482.01	482.01		3,470.47	3,470.47	
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	3,990.05	3,990.05		29,552.06	29,552.06	
032072 CORP-ITS PMO	2,775.15	2,775.15		17,765.83	17,765.83	
032073 CORP-ITS Infra/Oper Admin	834.48	834.48		6,215.10	6,215.10	
032074 CORP-ITS Production	33,770.82	33,770.82		205,408.56	205,408.56	
032075 CORP-Enterprise Server	8,126.25	8,126.25		61,656.33	61,656.33	
032076 CORP-Communications	7,559.72	7,559.72		52,582.73	52,582.73	
032077 CORP-ITS Security Operations	2,999.84	2,999.84		20,688.41	20,688.41	
032078 CORP-ITS Adm Business Appl Dev	1,775.83	1,775.83		9,226.91	9,226.91	
032079 CORP-ITS-BAD-Middle Office App	4,330.02	4,330.02		30,343.30	30,343.30	
032080 CORP-ITS-BAD-Back Office Apps	3,978.82	3,978.82		24,890.04	24,890.04	
032081 CORP-ITS-BAD-Quality&Methodlgy	1,743.68	1,743.68		11,904.51	11,904.51	
032082 CORP-ITS-BAD-Customer Facing	2,841.19	2,841.19		21,252.85	21,252.85	
032083 CORP-ITS-BAD-Field Svc Apps	4,501.01	4,501.01		25,487.36	25,487.36	
032093 CORP-ITS-Architecture	2,912.46	2,912.46		19,344.98	19,344.98	
033531 CE-Western CS & S	4,696.96	4,696.96		43,373.97	43,373.97	
035031 SE-ITS Client Relations				765.91	765.91	
036531 NE-Eastern CS & S				29.03	29.03	
Total:	92,614.28	92,614.28		623,761.88	623,761.88	

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032030 CORP-ITS Client Rel Admin	.39		.39	1.43		1.43
032031 CORP-Service Desk	1.66		1.66	5.62		5.62
032032 CORP-ITS-BAD-Core Shared	1.29		1.29	6.75		6.75
032033 Chg Ctrl & Desktop Automation	.44		.44	1.54		1.54
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	1.13		1.13	4.52		4.52
032072 CORP-ITS PMO	65.13		65.13	70.80		70.80
032073 CORP-ITS Infra/Oper Admin	.65		.65	2.22		2.22
032074 CORP-ITS Production	105.11		105.11	317.24		317.24
032075 CORP-Enterprise Server	14.74		14.74	61.17		61.17
032076 CORP-Communications	15.81		15.81	52.10		52.10
032077 CORP-ITS Security Operations	1.32		1.32	4.29		4.29
032078 CORP-ITS Adm Business Appl Dev	.88		.88	2.87		2.87
032079 CORP-ITS-BAD-Middle Office App	2.75		2.75	9.41		9.41
032080 CORP-ITS-BAD-Back Office Apps	5.57		5.57	17.67		17.67
032081 CORP-ITS-BAD-Quality&Methodlgy	1.03		1.03	3.86		3.86
032082 CORP-ITS-BAD-Customer Facing	1.39		1.39	5.11		5.11
032083 CORP-ITS-BAD-Field Svc Apps	6.72		6.72	21.03		21.03
032093 CORP-ITS-Architecture	24.04		24.04	212.91		212.91
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	1.06		1.06	29.71		29.71
035031 SE-ITS Client Relations				17.16		17.16
036531 NE-Eastern CS & S				.39		.39
Total: CAPEX	251.11		251.11	847.80		847.80
Total: 0324 SC-ITS Location	92,865.39		92,865.39	624,609.68		624,609.68
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
Total: OPEX						
032084 SSC-Accounts Payable	4,841.10	4,841.10		24,427.06	24,427.06	
032505 SSC-Administration	4,625.77	4,625.77		31,369.80	31,369.80	
032570 SSC-General Accounting	8,685.17	8,685.17		61,052.08	61,052.08	
032571 SSC-Tax	3,014.57	3,014.57		15,644.68	15,644.68	
032572 SSC-Business Support Services	2,081.79	2,081.79		16,295.20	16,295.20	
032574 SSC-Rates & Regulation	8,464.12	8,464.12		46,377.91	46,377.91	
032575 SSC-Cash Operations	3,358.11	3,358.11		25,220.91	25,220.91	
032577 SSC-Utility Plant Accounting	3,780.12	3,780.12		26,496.83	26,496.83	
032578 SSC-Project Management	557.24	557.24		3,845.48	3,845.48	
032579 SSC-Employee Services	4,119.20	4,119.20		27,918.58	27,918.58	
032580 SSC-AWE	438.38	438.38		2,770.96	2,770.96	
Total:	43,965.57	43,965.57		281,419.49	281,419.49	
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	43,965.57	43,965.57		281,419.49	281,419.49	
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,505.08	3,505.08		28,995.55	28,995.55	
032016 CORP-Maintenance Services	785.60	785.60		3,976.04	3,976.04	
032019 CORP-Operational Risk	2,200.36	2,200.36		13,920.13	13,920.13	
032064 CORP-Operational Performance						
032065 CORP-Asset Management	296.61	296.61		2,037.14	2,037.14	
032066 CORP-Innov & Env Stewardship	3,551.16	3,551.16		17,463.91	17,463.91	
033016 WE-Maintenance	16.94	16.94		40.72	40.72	
033019 WE-Operational Risk				2.39	2.39	
033516 CE-Maintenance	921.75	921.75		8,330.85	8,330.85	

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
033519 CE-Operational Risk	1,241.79		1,241.79	11,929.05		11,929.05
035016 SE-Maintenance	8,934.89		8,934.89	48,295.50		48,295.50
035019 SE-Operational Risk	976.73		976.73	1,764.24		1,764.24
036516 NE-Maintenance	42.17		42.17	317.09		317.09
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	389.90		389.90	2,187.20		2,187.20
036551 CORP-COE-Technical Services	418.84		418.84	2,557.62		2,557.62
Total: OPEX	23,281.82		23,281.82	141,817.43		141,817.43
CAPEX						
032011 CORP-Chief Operating Officer	333.52		333.52	2,778.19		2,778.19
032016 CORP-Maintenance Services	8.71		8.71	74.99		74.99
032019 CORP-Operational Risk	164.90		164.90	2,290.52		2,290.52
032064 CORP-Operational Performance						
032065 CORP-Asset Management	2,839.01		2,839.01	18,516.14		18,516.14
032066 CORP-Innov & Env Stewardship	2,047.62		2,047.62	11,073.05		11,073.05
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	.17		.17	5.74		5.74
033519 CE-Operational Risk	.14		.14	7.87		7.87
035016 SE-Maintenance	17.82		17.82	187.11		187.11
035019 SE-Operational Risk	1.05		1.05	6.28		6.28
036516 NE-Maintenance	.41-		.41-			
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	2,272.08		2,272.08	26,327.74		26,327.74
036551 CORP-COE-Technical Services	1,336.89		1,336.89	10,046.05		10,046.05
Total: CAPEX	9,021.50		9,021.50	71,313.68		71,313.68
Total: 0326 SC-CORP Operations	32,303.32		32,303.32	213,131.11		213,131.11
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	5,453.88		5,453.88	35,853.74		35,853.74
032017 CORP-Planning & Reporting	2,370.81		2,370.81	15,109.34		15,109.34
032027 CORP-Reporting & Compliance	8,757.70		8,757.70	63,971.63		63,971.63
032047 CORP-Income Tax	9,494.54		9,494.54	39,711.89		39,711.89
032057 CORP-Treasury	5,656.89		5,656.89	36,153.86		36,153.86
033007 WE-Finance	.87		.87	179.29		179.29
033507 CE-Finance	385.29		385.29	3,566.51		3,566.51
035007 SE-Finance	21,348.64		21,348.64	112,010.17		112,010.17
036507 NE-Finance	135.74-		135.74-	117.12		117.12
037777 CORP-IFRS-Finance				15.38		15.38
Total: OPEX	53,332.88		53,332.88	306,688.93		306,688.93
CAPEX						
032007 CORP-Finance	15.93		15.93	157.28		157.28

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
032017 CORP-Planning & Reporting				37.52		37.52
032027 CORP-Reporting & Compliance	11.01		11.01	117.44		117.44
032047 CORP-Income Tax						
032057 CORP-Treasury	18.15		18.15	183.74		183.74
033007 WE-Finance						
033507 CE-Finance	.35		.35	11.81		11.81
035007 SE-Finance	59.87		59.87	836.79		836.79
036507 NE-Finance	1.19-		1.19-	1.95		1.95
Total: CAPEX	104.12		104.12	1,346.53		1,346.53
Total: 0327 SC-CORP Finance	53,437.00		53,437.00	308,035.46		308,035.46
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,068.64		2,068.64	16,749.37		16,749.37
032003 CORP-HR Talent Development	1,604.93		1,604.93	13,656.92		13,656.92
032004 CORP-HR Labor Relations	3,808.30		3,808.30	9,795.38		9,795.38
032006 CORP-Business Center HR	1,706.18		1,706.18	12,469.58		12,469.58
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	643.00		643.00	6,537.23		6,537.23
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	1,410.02		1,410.02	12,985.07		12,985.07
032028 CORP-ED Human Resources	2,761.45		2,761.45	25,031.51		25,031.51
032038 CORP-WD Human Resources	1,452.75		1,452.75	10,489.49		10,489.49
032048 CORP-HR Health & Wellness	.02		.02	.53-		.53-
033018 WE-Human Resources						
033518 CE-Human Resources				.01		.01
034018 CCA-Human Resources	2,420.38		2,420.38	14,279.19		14,279.19
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: OPEX	17,875.67		17,875.67	121,993.22		121,993.22
032014 CORP-Benefits Service Center	2,752.15		2,752.15	18,632.36		18,632.36
Total:	2,752.15		2,752.15	18,632.36		18,632.36
CAPEX						
032002 CORP-HR Comp/Benefits	6.67		6.67	74.58		74.58
032003 CORP-HR Talent Development	5.97		5.97	64.38		64.38
032004 CORP-HR Labor Relations	1.84		1.84	23.00		23.00
032006 CORP-Business Center HR	5.14		5.14	53.93		53.93
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	2.04		2.04	25.68		25.68
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2.48		2.48	32.63		32.63

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0328 SC-CORP Human Resources

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032028 CORP-ED Human Resources	1.56		1.56	19.22		19.22
032038 CORP-WD Human Resources	13.63		13.63	147.99		147.99
032048 CORP-HR Health & Wellness				.09-		.09-
033018 WE-Human Resources						
033518 CE-Human Resources						
034018 CCA-Human Resources						
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: CAPEX	39.33		39.33	441.32		441.32
Total: 0328 SC-CORP Human Resources	20,667.15		20,667.15	141,066.90		141,066.90
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	6,413.31		6,413.31	44,997.16		44,997.16
033015 WE-Legal				10.95		10.95
033515 CE-Legal	375.07		375.07	3,599.04		3,599.04
035015 SE-Legal	4,840.31		4,840.31	25,086.74		25,086.74
036515 NE-Legal	32.48-		32.48-	60.38		60.38
Total: OPEX	11,596.21		11,596.21	73,754.27		73,754.27
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	20.29		20.29	224.17		224.17
033015 WE-Legal						
033515 CE-Legal	.33		.33	12.33		12.33
035015 SE-Legal	11.41		11.41	103.90		103.90
036515 NE-Legal	47.80-		47.80-			
Total: CAPEX	15.77-		15.77-	340.40		340.40
Total: 0329 SC-CORP Legal	11,580.44		11,580.44	74,094.67		74,094.67
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,095.39		1,095.39	9,038.84		9,038.84
Total: OPEX	1,095.39		1,095.39	9,038.84		9,038.84
CAPEX						
032037 CORP-Investor Relations	2.77		2.77	38.06		38.06
Total: CAPEX	2.77		2.77	38.06		38.06
Total: 0337 SC-Corp IR	1,098.16		1,098.16	9,076.90		9,076.90
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	6,130.29	6,130.29		45,225.60	45,225.60	
034070 CCA-Call Handling	16,226.03	16,226.03		115,425.47	115,425.47	
034071 CCA-Billing	12,512.35	12,512.35		87,450.27	87,450.27	
034072 CCA-Collections	4,063.21	4,063.21		28,494.60	28,494.60	
034073 CCA-Operations & Performance	8,115.21	8,115.21		55,054.93	55,054.93	
034074 CCA-Business Services	2,280.57	2,280.57		15,203.92	15,203.92	
034075 CCA-Education & Development	1,544.09	1,544.09		10,418.49	10,418.49	
Total:	50,871.75	50,871.75		357,273.28	357,273.28	
CAPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	50,871.75	50,871.75		357,273.28	357,273.28	
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	9,812.18	9,812.18		66,766.18	66,766.18	
Total:	9,812.18	9,812.18		66,766.18	66,766.18	
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	9,812.18	9,812.18		66,766.18	66,766.18	
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,494.32	1,494.32		10,443.45	10,443.45	
032046 CORP-3906 Church Road	938.49	938.49		5,417.01	5,417.01	
032062 CORP-Building Services	13,477.88	13,477.88		106,801.54	106,801.54	
032063 CORP-Building Services Woodcre	7,766.85	7,766.85		46,600.78	46,600.78	
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0362 SC-CORP Property

	Month			Year-To-Date		
Description Of Service	Actual	Budget	Variance	Actual	Budget	Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	.16-		.16-	.18-		.18-
Total: OPEX	23,677.38		23,677.38	169,262.60		169,262.60
CAPEX						
032042 CORP-1000 Voorhees Building	4.80		4.80	16.31		16.31
032046 CORP-3906 Church Road	1,146.62		1,146.62	9,226.71		9,226.71
032062 CORP-Building Services	128.01		128.01	1,496.51		1,496.51
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest						
Total: CAPEX	1,279.43		1,279.43	10,739.53		10,739.53
Total: 0362 SC-CORP Property	24,956.81		24,956.81	180,002.13		180,002.13
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	1,891.69		1,891.69	11,856.31		11,856.31
035001 SE-Production						
035002 SE-Network	800.31		800.31	7,187.41		7,187.41
035003 SE-Customer Relations						
035005 SE-Administration	9,106.55		9,106.55	52,707.43		52,707.43
035011 SE-Environmental Mgmt						
035014 SE-Engineering	930.50		930.50	5,208.94		5,208.94
035503 ED-Customer Relations	15,153.53		15,153.53	103,990.02		103,990.02
036501 NE-Production	5.50-		5.50-	7.25		7.25
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	27,877.08		27,877.08	180,957.36		180,957.36
CAPEX						
032023 CORP-Eastern Division Ops	6.16		6.16	63.97		63.97
035001 SE-Production						
035002 SE-Network	14.26		14.26	152.60		152.60
035003 SE-Customer Relations						
035005 SE-Administration	104.28		104.28	1,065.49		1,065.49
035011 SE-Environmental Mgmt						
035014 SE-Engineering	9.50		9.50	11.74-		11.74-
035503 ED-Customer Relations	8.89		8.89	96.08		96.08
036501 NE-Production						
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	143.09		143.09	1,366.40		1,366.40
Total: 0363 SC-CORP Eastern Division Ops	28,020.17		28,020.17	182,323.76		182,323.76
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation						
032051 CORP-Bsns Trans-Procure To Pay						
032052 CORP-Bsns Trans-Recruit To Ret						
032053 CORP-Bsns Trans-Record To Rpt						
032054 CORP-Bsns Trans-Order To Cash						
032055 CORP-Bsns Trans-Plan, Bld, Ret				.01-		.01-
032056 CORP-Bsns Trans-Ord To Compl						
Total: OPEX				.01-		.01-
CAPEX						
032040 CORP-Business Transformation	4,215.75		4,215.75	21,207.76		21,207.76
032051 CORP-Bsns Trans-Procure To Pay	799.29		799.29	35,800.81		35,800.81
032052 CORP-Bsns Trans-Recruit To Ret	1,091.08		1,091.08	38,183.42		38,183.42
032053 CORP-Bsns Trans-Record To Rpt	969.84		969.84	35,378.44		35,378.44
032054 CORP-Bsns Trans-Order To Cash	821.22		821.22	92,518.52		92,518.52
032055 CORP-Bsns Trans-Plan, Bld, Ret	1,123.28		1,123.28	68,400.24		68,400.24
032056 CORP-Bsns Trans-Ord To Compl	1,229.17		1,229.17	85,523.71		85,523.71
Total: CAPEX	10,249.63		10,249.63	377,012.90		377,012.90
Total: 0364 SC-CORP Busn Transformation	10,249.63		10,249.63	377,012.89		377,012.89
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	73.39		73.39	261.26		261.26
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration				26.11		26.11
033006 WE-Service Delivery						
033011 WE-Environmental Mgmt						
033014 WE-Engineering	.54		.54	7.14		7.14
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	83.86		83.86	847.70		847.70
033503 CE-Customer Relations	518.38		518.38	4,768.12		4,768.12
033505 CE-Administration	691.58		691.58	7,152.82		7,152.82
033511 CE-Environmental Mgmt	37.32		37.32	357.34		357.34
033514 CE-Engineering	219.82		219.82	1,961.77		1,961.77

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	1,624.89		1,624.89	15,382.26		15,382.26
CAPEX						
032024 Corp-Western Division Ops	.79		.79	3.37		3.37
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	.07		.07	2.77		2.77
033503 CE-Customer Relations	.46		.46	16.52		16.52
033505 CE-Administration	.61		.61	24.24		24.24
033511 CE-Environmental Mgmt	.03		.03	1.15		1.15
033514 CE-Engineering	.20		.20	6.61		6.61
Total: CAPEX	2.16		2.16	54.66		54.66
Total: 0366 SC-Corp Western Division Ops	1,627.05		1,627.05	15,436.92		15,436.92
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,419.74		3,419.74	25,149.64		25,149.64
Total: OPEX	3,419.74		3,419.74	25,149.64		25,149.64
CAPEX						
032026 CORP-Regulated Ops	17.25		17.25	192.82		192.82
Total: CAPEX	17.25		17.25	192.82		192.82
Total: 0367 SC-Corp Regulated Ops	3,436.99		3,436.99	25,342.46		25,342.46
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	1,897.66		1,897.66	10,534.83		10,534.83
Total: OPEX	1,897.66		1,897.66	10,534.83		10,534.83
CAPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	3.80		3.80	43.54		43.54
Total: CAPEX	3.80		3.80	43.54		43.54
Total: 0369 SC-CORP Regulatory	1,901.46		1,901.46	10,578.37		10,578.37
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

TN-COC-01-Q12-ATTACHMENT
Page 591 of 623

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	1,992.15		1,992.15	15,524.21		15,524.21
037070 CCP-Call Handling	20,787.76		20,787.76	141,539.18		141,539.18
037073 CCP-Operations and Support	5,925.87		5,925.87	38,688.45		38,688.45
037075 CCP-Education & Development	1,974.20		1,974.20	12,499.43		12,499.43
Total:	30,679.98		30,679.98	208,251.27		208,251.27
CAPEX						
037005 CCP-Administration				1.32		1.32
037070 CCP-Call Handling				12.50		12.50
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				5.40		5.40
037074 CCP-Business Services						
037075 CCP-Education & Development				.44		.44
Total: CAPEX				19.66		19.66
Total: 0370 SC-CSC Pensacola OH Location	30,679.98		30,679.98	208,270.93		208,270.93
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change						
Total: OPEX						
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change						
0398 SC-CORP Other						
032000 CORP-Balance Sheet	319,074.98-		319,074.98-	68,546.62		68,546.62
Total:	319,074.98-		319,074.98-	68,546.62		68,546.62
OPEX						

Data Selection Values
Period: 07 Year: 10
Region: B Eastern Division
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	304.85		304.85	2,371.94		2,371.94
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	482.75		482.75	2,048.97-		2,048.97-
Total: OPEX	787.60		787.60	322.97		322.97
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	2.89		2.89	33.33		33.33
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	6.85		6.85	101.22-		101.22-
Total: CAPEX	9.74		9.74	67.89-		67.89-
Total: 0398 SC-CORP Other	318,277.64-		318,277.64-	68,801.70		68,801.70
Total: 26 Tennessee-American Water Co.	135,392.05		135,392.05	3,372,678.22		3,372,678.22
Total: B Eastern Division	135,392.05		135,392.05	3,372,678.22		3,372,678.22
Total: Grand Total :	135,392.05		135,392.05	3,372,678.22		3,372,678.22

Data Selection Values
Year: 10 Period: 08 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	545.39	17,850.91	12,070.70	29,921.61
Administration	57.82	3,775.70	40,941.49	44,717.19
Audit	32.28	2,047.73	4,789.97	6,837.70
Communications	116.46	6,035.56	10,525.74	16,561.30
Legal	71.62	4,970.63	7,776.21	12,746.84
Engineering		151.90	1,149.14	1,301.04
Finance	575.97	28,948.53	40,842.11	69,790.64
Human Resources	212.14	10,019.69	12,562.36	22,582.05
Information Systems	514.02	24,734.41	71,775.05	96,509.46
Operations	805.77	29,635.73	28,149.28	57,785.01
Rates & Revenue	125.46	6,378.80	3,110.02	9,488.82
Risk Management	58.47	2,312.87	2,081.91	4,394.78
Water Quality	168.09	5,557.64	7,675.40	13,233.04
Customer Service	1,977.51	35,822.81	48,045.59	83,868.40
TOTAL:	5,261.00	178,242.91	291,494.97	469,737.88

TOTAL CURRENT MONTH CHARGES	469,737.88
LESS: PAYMENT-PRIOR EST. BILLING	454,471.20-
NET AMOUNT PAYABLE (RECEIVABLE)	15,266.68
PLUS: EST. CURRENT MONTH BILLING	469,737.88
	485,004.56

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0320 SC-CORP Bus Develop

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	2,695.44		2,695.44	21,884.63		21,884.63
033020 WE-Business Development				.21		.21
033520 CE-Business Development	50.28		50.28	537.50		537.50
035020 SE-Business Development	6,278.47		6,278.47	39,979.61		39,979.61
036520 NE-Business Development						
Total: OPEX	9,024.19		9,024.19	62,401.95		62,401.95
CAPEX						
032020 CORP-Corporate Bus Development	15.73		15.73	147.77		147.77
033020 WE-Business Development						
033520 CE-Business Development	.04		.04	1.60		1.60
035020 SE-Business Development	8.05		8.05	100.80		100.80
036520 NE-Business Development						
Total: CAPEX	23.82		23.82	250.17		250.17
Total: 0320 SC-CORP Bus Develop	9,048.01		9,048.01	62,652.12		62,652.12
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	6,837.70		6,837.70	31,428.31		31,428.31
Total: OPEX	6,837.70		6,837.70	31,428.31		31,428.31
CAPEX						
032060 CORP-Audit				59.74		59.74
Total: CAPEX				59.74		59.74
Total: 0321 SC-CORP Audit	6,837.70		6,837.70	31,488.05		31,488.05
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	945.10		945.10	7,718.61		7,718.61
032025 CORP-External Affairs	2,120.59		2,120.59	15,151.93		15,151.93
032068 CORP-Marketing	2,573.97		2,573.97	21,920.34		21,920.34
032085 CORP-External Communications	1,752.66		1,752.66	13,484.11		13,484.11
032086 CORP-Internal Communications	547.35		547.35	5,895.66		5,895.66
032087 CORP-Corp Social Resp	1,473.15		1,473.15	6,207.46		6,207.46
033025 WE-External Affairs	1.60		1.60	29.15		29.15
033525 CE-External Affairs	284.16		284.16	2,275.90		2,275.90
035025 SE-External Affairs	6,823.78		6,823.78	39,511.27		39,511.27
036525 NE-External Affairs	3.40		3.40	44.11		44.11
Total: OPEX	16,525.76		16,525.76	112,238.54		112,238.54
CAPEX						
032022 CORP-Government Affairs	2.55		2.55	26.53		26.53
032025 CORP-External Affairs	13.22		13.22	95.60		95.60
032068 CORP-Marketing	4.90		4.90	49.55		49.55
032085 CORP-External Communications	3.06		3.06	31.93		31.93
032086 CORP-Internal Communications	1.95		1.95	17.41		17.41
032087 CORP-Corp Social Resp	1.78		1.78	16.74		16.74

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
033025 WE-External Affairs						
033525 CE-External Affairs	.28		.28	7.09		7.09
035025 SE-External Affairs	7.80		7.80	78.05		78.05
036525 NE-External Affairs						
Total: CAPEX	35.54		35.54	322.90		322.90
Total: 0322 SC-CORP External Affairs	16,561.30		16,561.30	112,561.44		112,561.44
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,741.40		3,741.40	27,796.78		27,796.78
033010 WE-Supply Chain				75.78		75.78
033510 CE-Supply Chain	57.87		57.87	660.88		660.88
035010 SE-Supply Chain	1,002.30		1,002.30	6,876.78		6,876.78
036510 NE-Supply Chain						
Total:	4,801.57		4,801.57	35,410.22		35,410.22
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,065.81		3,065.81	25,017.04		25,017.04
033010 WE-Supply Chain				11.08		11.08
033510 CE-Supply Chain	5.57		5.57	189.61		189.61
035010 SE-Supply Chain	332.09		332.09	2,757.88		2,757.88
036510 NE-Supply Chain						
Total: CAPEX	3,403.47		3,403.47	27,975.61		27,975.61
Total: 0323 SC-Supply Chain Location	8,205.04		8,205.04	63,385.83		63,385.83
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
OPEX						
032073 CORP-ITS Infra/Oper Admin						
032074 CORP-ITS Production						
032075 CORP-Enterprise Server						
032076 CORP-Communications						
032077 CORP-ITS Security Operations						
032078 CORP-ITS Adm Business Appl Dev						
032079 CORP-ITS-BAD-Middle Office App						
032080 CORP-ITS-BAD-Back Office Apps						
032081 CORP-ITS-BAD-Quality&Methodlgy						
032082 CORP-ITS-BAD-Customer Facing						
032083 CORP-ITS-BAD-Field Svc Apps						
032093 CORP-ITS-Architecture						
033031 WE-ITS Client Relations						
033531 CE-Western CS & S						
035031 SE-ITS Client Relations						
036531 NE-Eastern CS & S						
Total: OPEX						
032030 CORP-ITS Client Rel Admin	561.88	561.88		3,842.88	3,842.88	
032031 CORP-Service Desk	1,942.90	1,942.90		15,418.20	15,418.20	
032032 CORP-ITS-BAD-Core Shared	3,785.28	3,785.28		26,832.51	26,832.51	
032033 Chg Ctrl & Desktop Automation	460.78	460.78		3,931.25	3,931.25	
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	5,251.85	5,251.85		34,803.91	34,803.91	
032072 CORP-ITS PMO	5,266.99	5,266.99		23,032.82	23,032.82	
032073 CORP-ITS Infra/Oper Admin	887.40	887.40		7,102.50	7,102.50	
032074 CORP-ITS Production	30,607.29	30,607.29		236,015.85	236,015.85	
032075 CORP-Enterprise Server	8,296.46	8,296.46		69,952.79	69,952.79	
032076 CORP-Communications	7,489.08	7,489.08		60,071.81	60,071.81	
032077 CORP-ITS Security Operations	2,786.65	2,786.65		23,475.06	23,475.06	
032078 CORP-ITS Adm Business Appl Dev	1,638.12	1,638.12		10,865.03	10,865.03	
032079 CORP-ITS-BAD-Middle Office App	4,055.16	4,055.16		34,398.46	34,398.46	
032080 CORP-ITS-BAD-Back Office Apps	4,444.69	4,444.69		29,334.73	29,334.73	
032081 CORP-ITS-BAD-Quality&Methodlgy	1,670.88	1,670.88		13,575.39	13,575.39	
032082 CORP-ITS-BAD-Customer Facing	3,416.37	3,416.37		24,669.22	24,669.22	
032083 CORP-ITS-BAD-Field Svc Apps	5,047.24	5,047.24		30,534.60	30,534.60	
032093 CORP-ITS-Architecture	3,591.80	3,591.80		22,936.78	22,936.78	
033531 CE-Western CS & S	5,221.58	5,221.58		48,595.55	48,595.55	
035031 SE-ITS Client Relations				765.91	765.91	
036531 NE-Eastern CS & S	.42	.42		29.45	29.45	
Total:	96,422.82	96,422.82		720,184.70	720,184.70	

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032030 CORP-ITS Client Rel Admin	.12		.12	1.55		1.55
032031 CORP-Service Desk	.54		.54	6.16		6.16
032032 CORP-ITS-BAD-Core Shared	1.10		1.10	7.85		7.85
032033 Chg Ctrl & Desktop Automation	.15		.15	1.69		1.69
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	.81		.81	5.33		5.33
032072 CORP-ITS PMO	22.81		22.81	93.61		93.61
032073 CORP-ITS Infra/Oper Admin	.21		.21	2.43		2.43
032074 CORP-ITS Production	31.05		31.05	348.29		348.29
032075 CORP-Enterprise Server	4.78		4.78	65.95		65.95
032076 CORP-Communications	5.23		5.23	57.33		57.33
032077 CORP-ITS Security Operations	.46		.46	4.75		4.75
032078 CORP-ITS Adm Business Appl Dev	.30		.30	3.17		3.17
032079 CORP-ITS-BAD-Middle Office App	.86		.86	10.27		10.27
032080 CORP-ITS-BAD-Back Office Apps	2.15		2.15	19.82		19.82
032081 CORP-ITS-BAD-Quality&Methodlgy	.40		.40	4.26		4.26
032082 CORP-ITS-BAD-Customer Facing	.50		.50	5.61		5.61
032083 CORP-ITS-BAD-Field Svc Apps	2.45		2.45	23.48		23.48
032093 CORP-ITS-Architecture	11.33		11.33	224.24		224.24
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	1.39		1.39	31.10		31.10
035031 SE-ITS Client Relations				17.16		17.16
036531 NE-Eastern CS & S				.39		.39
Total: CAPEX	86.64		86.64	934.44		934.44
Total: 0324 SC-ITS Location	96,509.46		96,509.46	721,119.14		721,119.14
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
Total: OPEX						
032084 SSC-Accounts Payable	3,670.11		3,670.11	28,097.17		28,097.17
032505 SSC-Administration	4,441.93		4,441.93	35,811.73		35,811.73
032570 SSC-General Accounting	8,545.71		8,545.71	69,597.79		69,597.79
032571 SSC-Tax	1,257.72		1,257.72	16,902.40		16,902.40
032572 SSC-Business Support Services	2,766.56		2,766.56	19,061.76		19,061.76
032574 SSC-Rates & Regulation	8,084.00		8,084.00	54,461.91		54,461.91
032575 SSC-Cash Operations	3,199.87		3,199.87	28,420.78		28,420.78
032577 SSC-Utility Plant Accounting	3,840.45		3,840.45	30,337.28		30,337.28
032578 SSC-Project Management	528.29		528.29	4,373.77		4,373.77
032579 SSC-Employee Services	3,922.75		3,922.75	31,841.33		31,841.33
032580 SSC-AWE	479.83		479.83	3,250.79		3,250.79
Total:	40,737.22		40,737.22	322,156.71		322,156.71
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	40,737.22		40,737.22	322,156.71		322,156.71
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	3,638.49		3,638.49	32,634.04		32,634.04
032016 CORP-Maintenance Services	733.27		733.27	4,709.31		4,709.31
032019 CORP-Operational Risk	2,204.30		2,204.30	16,124.43		16,124.43
032064 CORP-Operational Performance						
032065 CORP-Asset Management	331.83		331.83	2,368.97		2,368.97
032066 CORP-Innov & Env Stewardship	1,565.63		1,565.63	19,029.54		19,029.54
033016 WE-Maintenance				40.72		40.72
033019 WE-Operational Risk	1.34		1.34	3.73		3.73
033516 CE-Maintenance	967.17		967.17	9,298.02		9,298.02

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0326 SC-CORP Operations

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
033519 CE-Operational Risk	1,770.49		1,770.49	13,699.54		13,699.54
035016 SE-Maintenance	9,805.55		9,805.55	58,101.05		58,101.05
035019 SE-Operational Risk	216.08		216.08	1,980.32		1,980.32
036516 NE-Maintenance	26.99		26.99	344.08		344.08
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	424.67		424.67	2,611.87		2,611.87
036551 CORP-COE-Technical Services	436.61		436.61	2,994.23		2,994.23
Total: OPEX	22,122.42		22,122.42	163,939.85		163,939.85
CAPEX						
032011 CORP-Chief Operating Officer	304.42		304.42	3,082.61		3,082.61
032016 CORP-Maintenance Services	7.74		7.74	82.73		82.73
032019 CORP-Operational Risk	201.60		201.60	2,492.12		2,492.12
032064 CORP-Operational Performance						
032065 CORP-Asset Management	2,202.65		2,202.65	20,718.79		20,718.79
032066 CORP-Innov & Env Stewardship	1,475.07		1,475.07	12,548.12		12,548.12
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	.21		.21	5.95		5.95
033519 CE-Operational Risk	.20		.20	8.07		8.07
035016 SE-Maintenance	20.59		20.59	207.70		207.70
035019 SE-Operational Risk	.77		.77	7.05		7.05
036516 NE-Maintenance						
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	5,178.22		5,178.22	31,505.96		31,505.96
036551 CORP-COE-Technical Services	1,335.25		1,335.25	11,381.30		11,381.30
Total: CAPEX	10,726.72		10,726.72	82,040.40		82,040.40
Total: 0326 SC-CORP Operations	32,849.14		32,849.14	245,980.25		245,980.25
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	5,511.98		5,511.98	41,365.72		41,365.72
032017 CORP-Planning & Reporting	1,992.37		1,992.37	17,101.71		17,101.71
032027 CORP-Reporting & Compliance	10,156.04		10,156.04	74,127.67		74,127.67
032047 CORP-Income Tax	7,806.14		7,806.14	47,518.03		47,518.03
032057 CORP-Treasury	4,717.40		4,717.40	40,871.26		40,871.26
033007 WE-Finance				179.29		179.29
033507 CE-Finance	462.04		462.04	4,028.55		4,028.55
035007 SE-Finance	21,513.44		21,513.44	133,523.61		133,523.61
036507 NE-Finance	4.16		4.16	121.28		121.28
037777 CORP-IFRS-Finance				15.38		15.38
Total: OPEX	52,163.57		52,163.57	358,852.50		358,852.50
CAPEX						
032007 CORP-Finance	19.57		19.57	176.85		176.85

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
032017 CORP-Planning & Reporting				37.52		37.52
032027 CORP-Reporting & Compliance	13.60		13.60	131.04		131.04
032047 CORP-Income Tax						
032057 CORP-Treasury	21.52		21.52	205.26		205.26
033007 WE-Finance						
033507 CE-Finance	.45		.45	12.26		12.26
035007 SE-Finance	55.74		55.74	892.53		892.53
036507 NE-Finance				1.95		1.95
Total: CAPEX	110.88		110.88	1,457.41		1,457.41
Total: 0327 SC-CORP Finance	52,274.45		52,274.45	360,309.91		360,309.91
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	3,254.56		3,254.56	20,003.93		20,003.93
032003 CORP-HR Talent Development	1,679.51		1,679.51	15,336.43		15,336.43
032004 CORP-HR Labor Relations	553.32		553.32	10,348.70		10,348.70
032006 CORP-Business Center HR	1,797.37		1,797.37	14,266.95		14,266.95
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	589.52		589.52	7,126.75		7,126.75
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2,475.82		2,475.82	15,460.89		15,460.89
032028 CORP-ED Human Resources	5,637.67		5,637.67	30,669.18		30,669.18
032038 CORP-WD Human Resources	1,494.40		1,494.40	11,983.89		11,983.89
032048 CORP-HR Health & Wellness				.53-		.53-
033018 WE-Human Resources						
033518 CE-Human Resources				.01		.01
034018 CCA-Human Resources	2,321.64		2,321.64	16,600.83		16,600.83
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: OPEX	19,803.81		19,803.81	141,797.03		141,797.03
032014 CORP-Benefits Service Center	2,743.36		2,743.36	21,375.72		21,375.72
Total:	2,743.36		2,743.36	21,375.72		21,375.72
CAPEX						
032002 CORP-HR Comp/Benefits	8.37		8.37	82.95		82.95
032003 CORP-HR Talent Development				64.38		64.38
032004 CORP-HR Labor Relations				23.00		23.00
032006 CORP-Business Center HR				53.93		53.93
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	2.52		2.52	28.20		28.20
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	5.49		5.49	38.12		38.12

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0328 SC-CORP Human Resources

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032028 CORP-ED Human Resources	2.34		2.34	21.56		21.56
032038 CORP-WD Human Resources	16.16		16.16	164.15		164.15
032048 CORP-HR Health & Wellness				.09-		.09-
033018 WE-Human Resources						
033518 CE-Human Resources						
034018 CCA-Human Resources						
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: CAPEX	34.88		34.88	476.20		476.20
Total: 0328 SC-CORP Human Resources	22,582.05		22,582.05	163,648.95		163,648.95
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	6,983.98		6,983.98	51,981.14		51,981.14
033015 WE-Legal				10.95		10.95
033515 CE-Legal	438.88		438.88	4,037.92		4,037.92
035015 SE-Legal	5,284.54		5,284.54	30,371.28		30,371.28
036515 NE-Legal	4.63		4.63	65.01		65.01
Total: OPEX	12,712.03		12,712.03	86,466.30		86,466.30
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	23.26		23.26	247.43		247.43
033015 WE-Legal						
033515 CE-Legal	.42		.42	12.75		12.75
035015 SE-Legal	11.13		11.13	115.03		115.03
036515 NE-Legal						
Total: CAPEX	34.81		34.81	375.21		375.21
Total: 0329 SC-CORP Legal	12,746.84		12,746.84	86,841.51		86,841.51
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,425.21		1,425.21	10,464.05		10,464.05
Total: OPEX	1,425.21		1,425.21	10,464.05		10,464.05
CAPEX						
032037 CORP-Investor Relations	5.17		5.17	43.23		43.23
Total: CAPEX	5.17		5.17	43.23		43.23
Total: 0337 SC-Corp IR	1,430.38		1,430.38	10,507.28		10,507.28
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	7,006.08	7,006.08		52,231.68		52,231.68
034070 CCA-Call Handling	16,130.50	16,130.50		131,555.97		131,555.97
034071 CCA-Billing	12,676.91	12,676.91		100,127.18		100,127.18
034072 CCA-Collections	5,529.11	5,529.11		34,023.71		34,023.71
034073 CCA-Operations & Performance	7,468.97	7,468.97		62,523.90		62,523.90
034074 CCA-Business Services	2,147.01	2,147.01		17,350.93		17,350.93
034075 CCA-Education & Development	1,489.41	1,489.41		11,907.90		11,907.90
Total:	52,447.99	52,447.99		409,721.27		409,721.27
CAPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	52,447.99	52,447.99		409,721.27		409,721.27
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	10,151.57	10,151.57		76,917.75		76,917.75
Total:	10,151.57	10,151.57		76,917.75		76,917.75
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,151.57	10,151.57		76,917.75		76,917.75
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,339.81	1,339.81		11,783.26		11,783.26
032046 CORP-3906 Church Road	934.45	934.45		6,351.46		6,351.46
032062 CORP-Building Services	13,491.80	13,491.80		120,293.34		120,293.34
032063 CORP-Building Services Woodcre	7,247.69	7,247.69		53,848.47		53,848.47
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	.02	.02	.16-			.16-
Total: OPEX	23,013.77	23,013.77	192,276.37			192,276.37
CAPEX						
032042 CORP-1000 Voorhees Building	1.41	1.41	17.72			17.72
032046 CORP-3906 Church Road	1,419.93	1,419.93	10,646.64			10,646.64
032062 CORP-Building Services	153.47	153.47	1,649.98			1,649.98
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest						
Total: CAPEX	1,574.81	1,574.81	12,314.34			12,314.34
Total: 0362 SC-CORP Property	24,588.58	24,588.58	204,590.71			204,590.71
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	2,188.26	2,188.26	14,044.57			14,044.57
035001 SE-Production						
035002 SE-Network	1,405.70	1,405.70	8,593.11			8,593.11
035003 SE-Customer Relations						
035005 SE-Administration	9,301.77	9,301.77	62,009.20			62,009.20
035011 SE-Environmental Mgmt						
035014 SE-Engineering	1,033.51	1,033.51	6,242.45			6,242.45
035503 ED-Customer Relations	15,493.50	15,493.50	119,483.52			119,483.52
036501 NE-Production	.71	.71	7.96			7.96
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	29,423.45	29,423.45	210,380.81			210,380.81
CAPEX						
032023 CORP-Eastern Division Ops	7.33	7.33	71.30			71.30
035001 SE-Production						
035002 SE-Network	13.91	13.91	166.51			166.51
035003 SE-Customer Relations						
035005 SE-Administration	94.96	94.96	1,160.45			1,160.45
035011 SE-Environmental Mgmt						
035014 SE-Engineering	9.02	9.02	2.72-			2.72-
035503 ED-Customer Relations	10.50	10.50	106.58			106.58
036501 NE-Production						
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	135.72		135.72	1,502.12		1,502.12
Total: 0363 SC-CORP Eastern Division Ops	29,559.17		29,559.17	211,882.93		211,882.93
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation						
032051 CORP-Bsns Trans-Procure To Pay						
032052 CORP-Bsns Trans-Recruit To Ret						
032053 CORP-Bsns Trans-Record To Rpt						
032054 CORP-Bsns Trans-Order To Cash						
032055 CORP-Bsns Trans-Plan, Bld, Ret				.01-		.01-
032056 CORP-Bsns Trans-Ord To Compl						
Total: OPEX				.01-		.01-
CAPEX						
032040 CORP-Business Transformation	5,861.77		5,861.77	27,069.53		27,069.53
032051 CORP-Bsns Trans-Procure To Pay	1,086.55		1,086.55	36,887.36		36,887.36
032052 CORP-Bsns Trans-Recruit To Ret	1,366.40		1,366.40	39,549.82		39,549.82
032053 CORP-Bsns Trans-Record To Rpt	1,056.08		1,056.08	36,434.52		36,434.52
032054 CORP-Bsns Trans-Order To Cash	440.20		440.20	92,958.72		92,958.72
032055 CORP-Bsns Trans-Plan, Bld, Ret	1,596.28		1,596.28	69,996.52		69,996.52
032056 CORP-Bsns Trans-Ord To Compl	1,478.66		1,478.66	87,002.37		87,002.37
Total: CAPEX	12,885.94		12,885.94	389,898.84		389,898.84
Total: 0364 SC-CORP Busn Transformation	12,885.94		12,885.94	389,898.83		389,898.83
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	76.52		76.52	337.78		337.78
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration				26.11		26.11
033006 WE-Service Delivery						
033011 WE-Environmental Mgmt						
033014 WE-Engineering	.62-		.62-	6.52		6.52
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	100.14		100.14	947.84		947.84
033503 CE-Customer Relations	611.33		611.33	5,379.45		5,379.45
033505 CE-Administration	815.00		815.00	7,967.82		7,967.82
033511 CE-Environmental Mgmt	40.73		40.73	398.07		398.07
033514 CE-Engineering	258.87		258.87	2,220.64		2,220.64

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	1,901.97		1,901.97	17,284.23		17,284.23
CAPEX						
032024 Corp-Western Division Ops	.87		.87	4.24		4.24
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	.10		.10	2.87		2.87
033503 CE-Customer Relations	.61		.61	17.13		17.13
033505 CE-Administration	.80		.80	25.04		25.04
033511 CE-Environmental Mgmt	.04		.04	1.19		1.19
033514 CE-Engineering	.26		.26	6.87		6.87
Total: CAPEX	2.68		2.68	57.34		57.34
Total: 0366 SC-Corp Western Division Ops	1,904.65		1,904.65	17,341.57		17,341.57
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,670.72		3,670.72	28,820.36		28,820.36
Total: OPEX	3,670.72		3,670.72	28,820.36		28,820.36
CAPEX						
032026 CORP-Regulated Ops	24.56		24.56	217.38		217.38
Total: CAPEX	24.56		24.56	217.38		217.38
Total: 0367 SC-Corp Regulated Ops	3,695.28		3,695.28	29,037.74		29,037.74
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	1,398.80		1,398.80	11,933.63		11,933.63
Total: OPEX	1,398.80		1,398.80	11,933.63		11,933.63
CAPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	6.02		6.02	49.56		49.56
Total: CAPEX	6.02		6.02	49.56		49.56
Total: 0369 SC-CORP Regulatory	1,404.82		1,404.82	11,983.19		11,983.19
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	1,980.05		1,980.05	17,504.26		17,504.26
037070 CCP-Call Handling	21,222.76		21,222.76	162,761.94		162,761.94
037073 CCP-Operations and Support	5,640.17		5,640.17	44,328.62		44,328.62
037075 CCP-Education & Development	1,965.49		1,965.49	14,464.92		14,464.92
Total:	30,808.47		30,808.47	239,059.74		239,059.74
CAPEX						
037005 CCP-Administration				1.32		1.32
037070 CCP-Call Handling				12.50		12.50
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				5.40		5.40
037074 CCP-Business Services						
037075 CCP-Education & Development				.44		.44
Total: CAPEX				19.66		19.66
Total: 0370 SC-CSC Pensacola OH Location	30,808.47		30,808.47	239,079.40		239,079.40
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change						
Total: OPEX						
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change						
0398 SC-CORP Other						
032000 CORP-Balance Sheet	3,395.17		3,395.17	71,941.79		71,941.79
Total:	3,395.17		3,395.17	71,941.79		71,941.79
OPEX						

Data Selection Values
Period: 08 Year: 10
Region: B Eastern Division
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	326.81		326.81	2,698.75		2,698.75
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	2,383.31		2,383.31	334.34		334.34
Total: OPEX	2,710.12		2,710.12	3,033.09		3,033.09
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	3.71		3.71	37.04		37.04
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	1.31		1.31	99.91-		99.91-
Total: CAPEX	5.02		5.02	62.87-		62.87-
Total: 0398 SC-CORP Other	6,110.31		6,110.31	74,912.01		74,912.01
Total: 26 Tennessee-American Water Co.	473,338.37		473,338.37	3,846,016.59		3,846,016.59
Total: B Eastern Division	473,338.37		473,338.37	3,846,016.59		3,846,016.59
Total: Grand Total :	473,338.37		473,338.37	3,846,016.59		3,846,016.59

Data Selection Values
Year: 10 Period: 09 Region: B Eastern Division Business Partner: 26 Intercompany Settlement Co 26

Description Of Service	Hours	Payroll	Expenses	Total
Accounting	516.28	17,086.99	12,997.41	30,084.40
Administration	68.95	4,330.24	48,829.90	53,160.14
Audit	24.63	1,492.05	1,800.05	3,292.10
Communications	117.98	6,456.31	16,469.04	22,925.35
Legal	64.96	5,108.25	10,482.19	15,590.44
Engineering		151.91	586.62	738.53
Finance	709.55	37,987.04	65,511.56	103,498.60
Human Resources	178.85	8,699.09	12,326.69	21,025.78
Information Systems	509.49	25,163.24	79,509.84	104,673.08
Operations	771.11	27,693.05	26,493.66	54,186.71
Rates & Revenue	88.77	4,697.47	3,325.50	8,022.97
Risk Management	8.34-	70.93	1,785.64	1,856.57
Water Quality	165.70	5,547.86	6,833.37	12,381.23
Customer Service	1,951.94	36,237.71	88,094.88	124,332.59
TOTAL:	5,159.87	180,722.14	375,046.35	555,768.49

TOTAL CURRENT MONTH CHARGES	555,768.49
LESS: PAYMENT-PRIOR EST. BILLING	469,737.88-
NET AMOUNT PAYABLE (RECEIVABLE)	86,030.61
PLUS: EST. CURRENT MONTH BILLING	555,768.49
	641,799.10

TN-COC-01-Q12-ATTACHMENT
Page 609 of 623

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0320 SC-CORP Bus Develop

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0320 SC-CORP Bus Develop						
OPEX						
032020 CORP-Corporate Bus Development	5,844.73		5,844.73	27,729.36		27,729.36
033020 WE-Business Development				.21		.21
033520 CE-Business Development	25.66		25.66	563.16		563.16
035020 SE-Business Development	6,088.04		6,088.04	46,067.65		46,067.65
036520 NE-Business Development						
Total: OPEX	11,958.43		11,958.43	74,360.38		74,360.38
CAPEX						
032020 CORP-Corporate Bus Development	18.28		18.28	166.05		166.05
033020 WE-Business Development						
033520 CE-Business Development	.07		.07	1.67		1.67
035020 SE-Business Development	50.36		50.36	151.16		151.16
036520 NE-Business Development						
Total: CAPEX	68.71		68.71	318.88		318.88
Total: 0320 SC-CORP Bus Develop	12,027.14		12,027.14	74,679.26		74,679.26
0321 SC-CORP Audit						
OPEX						
032060 CORP-Audit	3,292.10		3,292.10	34,720.41		34,720.41
Total: OPEX	3,292.10		3,292.10	34,720.41		34,720.41
CAPEX						
032060 CORP-Audit				59.74		59.74
Total: CAPEX				59.74		59.74
Total: 0321 SC-CORP Audit	3,292.10		3,292.10	34,780.15		34,780.15
0322 SC-CORP External Affairs						
OPEX						
032022 CORP-Government Affairs	912.03		912.03	8,630.64		8,630.64
032025 CORP-External Affairs	8,201.91		8,201.91	23,353.84		23,353.84
032068 CORP-Marketing	2,878.36		2,878.36	24,798.70		24,798.70
032085 CORP-External Communications	2,277.68		2,277.68	15,761.79		15,761.79
032086 CORP-Internal Communications	1,025.64		1,025.64	6,921.30		6,921.30
032087 CORP-Corp Social Resp	545.25		545.25	6,752.71		6,752.71
033025 WE-External Affairs	1.32		1.32	30.47		30.47
033525 CE-External Affairs	139.29		139.29	2,415.19		2,415.19
035025 SE-External Affairs	6,848.58		6,848.58	46,359.85		46,359.85
036525 NE-External Affairs	3.05		3.05	47.16		47.16
Total: OPEX	22,833.11		22,833.11	135,071.65		135,071.65
CAPEX						
032022 CORP-Government Affairs	1.80		1.80	28.33		28.33
032025 CORP-External Affairs	10.68		10.68	106.28		106.28
032068 CORP-Marketing	11.53		11.53	61.08		61.08
032085 CORP-External Communications	3.77		3.77	35.70		35.70
032086 CORP-Internal Communications	3.84		3.84	21.25		21.25
032087 CORP-Corp Social Resp	1.02		1.02	17.76		17.76

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0322 SC-CORP External Affairs

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0322 SC-CORP External Affairs						
CAPEX						
033025 WE-External Affairs						
033525 CE-External Affairs	.27		.27	7.36		7.36
035025 SE-External Affairs	52.45		52.45	130.50		130.50
036525 NE-External Affairs	6.88		6.88	6.88		6.88
Total: CAPEX	92.24		92.24	415.14		415.14
Total: 0322 SC-CORP External Affairs	22,925.35		22,925.35	135,486.79		135,486.79
0323 SC-Supply Chain Location						
OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing						
033010 WE-Supply Chain						
033510 CE-Supply Chain						
035010 SE-Supply Chain						
036510 NE-Supply Chain						
Total: OPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	3,329.47		3,329.47	31,126.25		31,126.25
033010 WE-Supply Chain				75.78		75.78
033510 CE-Supply Chain	33.84		33.84	694.72		694.72
035010 SE-Supply Chain	832.72		832.72	7,709.50		7,709.50
036510 NE-Supply Chain						
Total:	4,196.03		4,196.03	39,606.25		39,606.25
CAPEX						
032009 CORP-Supply Chain-Pass Thru						
032010 CORP-Supply Chain-Sourcing	2,463.26		2,463.26	27,480.30		27,480.30
033010 WE-Supply Chain				11.08		11.08
033510 CE-Supply Chain	8.79		8.79	198.40		198.40
035010 SE-Supply Chain	328.23		328.23	3,086.11		3,086.11
036510 NE-Supply Chain						
Total: CAPEX	2,800.28		2,800.28	30,775.89		30,775.89
Total: 0323 SC-Supply Chain Location	6,996.31		6,996.31	70,382.14		70,382.14
0324 SC-ITS Location						
OPEX						
032030 CORP-ITS Client Rel Admin						
032031 CORP-Service Desk						
032032 CORP-ITS-BAD-Core Shared						
032033 Chg Ctrl & Desktop Automation						
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin						
032072 CORP-ITS PMO						

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service		Month			Year-To-Date		
		Actual	Budget	Variance	Actual	Budget	Variance
B	Eastern Division						
26	Tennessee-American Water Co.						
0324	SC-ITS Location						
OPEX							
032073	CORP-ITS Infra/Oper Admin						
032074	CORP-ITS Production						
032075	CORP-Enterprise Server						
032076	CORP-Communications						
032077	CORP-ITS Security Operations						
032078	CORP-ITS Adm Business Appl Dev						
032079	CORP-ITS-BAD-Middle Office App						
032080	CORP-ITS-BAD-Back Office Apps						
032081	CORP-ITS-BAD-Quality&Methodlgy						
032082	CORP-ITS-BAD-Customer Facing						
032083	CORP-ITS-BAD-Field Svc Apps						
032093	CORP-ITS-Architecture						
033031	WE-ITS Client Relations						
033531	CE-Western CS & S						
035031	SE-ITS Client Relations						
036531	NE-Eastern CS & S						
Total: OPEX							
032030	CORP-ITS Client Rel Admin	743.92		743.92	4,586.80		4,586.80
032031	CORP-Service Desk	2,664.70		2,664.70	18,082.90		18,082.90
032032	CORP-ITS-BAD-Core Shared	4,373.61		4,373.61	31,206.12		31,206.12
032033	Chg Ctrl & Desktop Automation	582.77		582.77	4,514.02		4,514.02
032034	CORP-ITS Appl Adm & Security						
032035	CORP-ITS Sec Arch & Strategy						
032071	CORP-ITS Admin	5,362.99		5,362.99	40,166.90		40,166.90
032072	CORP-ITS PMO	5,215.90		5,215.90	28,248.72		28,248.72
032073	CORP-ITS Infra/Oper Admin	1,093.47		1,093.47	8,195.97		8,195.97
032074	CORP-ITS Production	30,017.29		30,017.29	266,033.14		266,033.14
032075	CORP-Enterprise Server	10,232.98		10,232.98	80,185.77		80,185.77
032076	CORP-Communications	7,373.17		7,373.17	67,444.98		67,444.98
032077	CORP-ITS Security Operations	3,412.71		3,412.71	26,887.77		26,887.77
032078	CORP-ITS Adm Business Appl Dev	2,277.99		2,277.99	13,143.02		13,143.02
032079	CORP-ITS-BAD-Middle Office App	4,738.95		4,738.95	39,137.41		39,137.41
032080	CORP-ITS-BAD-Back Office Apps	4,806.37		4,806.37	34,141.10		34,141.10
032081	CORP-ITS-BAD-Quality&Methodlgy	1,817.28		1,817.28	15,392.67		15,392.67
032082	CORP-ITS-BAD-Customer Facing	4,270.69		4,270.69	28,939.91		28,939.91
032083	CORP-ITS-BAD-Field Svc Apps	6,704.71		6,704.71	37,239.31		37,239.31
032093	CORP-ITS-Architecture	4,325.28		4,325.28	27,262.06		27,262.06
033531	CE-Western CS & S	4,627.85		4,627.85	53,223.40		53,223.40
035031	SE-ITS Client Relations				765.91		765.91
036531	NE-Eastern CS & S	13.27-		13.27-	16.18		16.18
Total:		104,629.36		104,629.36	824,814.06		824,814.06

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division
Location: 0324 SC-ITS Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0324 SC-ITS Location						
CAPEX						
032030 CORP-ITS Client Rel Admin	.10		.10	1.65		1.65
032031 CORP-Service Desk	.35		.35	6.51		6.51
032032 CORP-ITS-BAD-Core Shared	.79		.79	8.64		8.64
032033 Chg Ctrl & Desktop Automation	.10		.10	1.79		1.79
032034 CORP-ITS Appl Adm & Security						
032035 CORP-ITS Sec Arch & Strategy						
032071 CORP-ITS Admin	.27		.27	5.60		5.60
032072 CORP-ITS PMO	1.68		1.68	95.29		95.29
032073 CORP-ITS Infra/Oper Admin	.20		.20	2.63		2.63
032074 CORP-ITS Production	14.19		14.19	362.48		362.48
032075 CORP-Enterprise Server	3.19		3.19	69.14		69.14
032076 CORP-Communications	2.44		2.44	59.77		59.77
032077 CORP-ITS Security Operations	.37		.37	5.12		5.12
032078 CORP-ITS Adm Business Appl Dev	.28		.28	3.45		3.45
032079 CORP-ITS-BAD-Middle Office App	.55		.55	10.82		10.82
032080 CORP-ITS-BAD-Back Office Apps	1.04		1.04	20.86		20.86
032081 CORP-ITS-BAD-Quality&Methodlgy	.32		.32	4.58		4.58
032082 CORP-ITS-BAD-Customer Facing	.46		.46	6.07		6.07
032083 CORP-ITS-BAD-Field Svc Apps	1.58		1.58	25.06		25.06
032093 CORP-ITS-Architecture	13.25		13.25	237.49		237.49
033031 WE-ITS Client Relations						
033531 CE-Western CS & S	2.74		2.74	33.84		33.84
035031 SE-ITS Client Relations				17.16		17.16
036531 NE-Eastern CS & S	.18-		.18-	.21		.21
Total: CAPEX	43.72		43.72	978.16		978.16
Total: 0324 SC-ITS Location	104,673.08		104,673.08	825,792.22		825,792.22
0325 SC-SSC Location						
OPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division
Location: 0325 SC-SSC Location

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0325 SC-SSC Location						
Total: OPEX						
032084 SSC-Accounts Payable	4,362.44		4,362.44	32,459.61		32,459.61
032505 SSC-Administration	5,450.07		5,450.07	41,261.80		41,261.80
032570 SSC-General Accounting	7,884.50		7,884.50	77,482.29		77,482.29
032571 SSC-Tax	2,474.89		2,474.89	19,377.29		19,377.29
032572 SSC-Business Support Services	3,187.42		3,187.42	22,249.18		22,249.18
032574 SSC-Rates & Regulation	6,637.59		6,637.59	61,099.50		61,099.50
032575 SSC-Cash Operations	3,732.70		3,732.70	32,153.48		32,153.48
032577 SSC-Utility Plant Accounting	4,262.25		4,262.25	34,599.53		34,599.53
032578 SSC-Project Management	1,136.49		1,136.49	5,510.26		5,510.26
032579 SSC-Employee Services	3,246.68		3,246.68	35,088.01		35,088.01
032580 SSC-AWE	857.33		857.33	4,108.12		4,108.12
Total:	43,232.36		43,232.36	365,389.07		365,389.07
CAPEX						
032084 SSC-Accounts Payable						
032505 SSC-Administration						
032560 SSC-Financial Reporting						
032570 SSC-General Accounting						
032571 SSC-Tax						
032572 SSC-Business Support Services						
032573 SSC-Planning & Reporting						
032574 SSC-Rates & Regulation						
032575 SSC-Cash Operations						
032576 SSC-Facility Services						
032577 SSC-Utility Plant Accounting						
032578 SSC-Project Management						
032579 SSC-Employee Services						
032580 SSC-AWE						
Total: CAPEX						
Total: 0325 SC-SSC Location	43,232.36		43,232.36	365,389.07		365,389.07
0326 SC-CORP Operations						
OPEX						
032011 CORP-Chief Operating Officer	2,718.51		2,718.51	35,352.55		35,352.55
032016 CORP-Maintenance Services	2.17		2.17	4,711.48		4,711.48
032019 CORP-Operational Risk	2,337.26		2,337.26	18,461.69		18,461.69
032064 CORP-Operational Performance						
032065 CORP-Asset Management	366.42		366.42	2,735.39		2,735.39
032066 CORP-Innov & Env Stewardship	596.09		596.09	19,625.63		19,625.63
033016 WE-Maintenance				40.72		40.72
033019 WE-Operational Risk	.40-		.40-	3.33		3.33
033516 CE-Maintenance	349.87		349.87	9,647.89		9,647.89

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division
Location: 0326 SC-CORP Operations

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0326 SC-CORP Operations						
OPEX						
033519 CE-Operational Risk	977.48-		977.48-	12,722.06		12,722.06
035016 SE-Maintenance	6,961.92		6,961.92	65,062.97		65,062.97
035019 SE-Operational Risk	225.86		225.86	2,206.18		2,206.18
036516 NE-Maintenance	27.90		27.90	371.98		371.98
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	373.50		373.50	2,985.37		2,985.37
036551 CORP-COE-Technical Services	388.76		388.76	3,382.99		3,382.99
Total: OPEX	13,370.38		13,370.38	177,310.23		177,310.23
CAPEX						
032011 CORP-Chief Operating Officer	323.85		323.85	3,406.46		3,406.46
032016 CORP-Maintenance Services	.15		.15	82.88		82.88
032019 CORP-Operational Risk	266.66		266.66	2,758.78		2,758.78
032064 CORP-Operational Performance						
032065 CORP-Asset Management	2,308.57		2,308.57	23,027.36		23,027.36
032066 CORP-Innov & Env Stewardship	1,034.87		1,034.87	13,582.99		13,582.99
033016 WE-Maintenance						
033019 WE-Operational Risk						
033516 CE-Maintenance	.20		.20	6.15		6.15
033519 CE-Operational Risk	.20		.20	8.27		8.27
035016 SE-Maintenance	923.11		923.11	1,130.81		1,130.81
035019 SE-Operational Risk	4.47		4.47	11.52		11.52
036516 NE-Maintenance	1.46		1.46	1.46		1.46
036519 NE-Operational Risk						
036550 CORP-COE-Engineering	2,658.27		2,658.27	34,164.23		34,164.23
036551 CORP-COE-Technical Services	1,158.59		1,158.59	12,539.89		12,539.89
Total: CAPEX	8,680.40		8,680.40	90,720.80		90,720.80
Total: 0326 SC-CORP Operations	22,050.78		22,050.78	268,031.03		268,031.03
0327 SC-CORP Finance						
OPEX						
032007 CORP-Finance	5,670.45		5,670.45	47,036.17		47,036.17
032017 CORP-Planning & Reporting	689.51		689.51	17,791.22		17,791.22
032027 CORP-Reporting & Compliance	10,363.05		10,363.05	84,490.72		84,490.72
032047 CORP-Income Tax	5,795.23		5,795.23	53,313.26		53,313.26
032057 CORP-Treasury	1,400.50		1,400.50	42,271.76		42,271.76
033007 WE-Finance				179.29		179.29
033507 CE-Finance	212.42		212.42	4,240.97		4,240.97
035007 SE-Finance	37,290.28		37,290.28	170,813.89		170,813.89
036507 NE-Finance	6.27		6.27	127.55		127.55
037777 CORP-IFRS-Finance				15.38		15.38
Total: OPEX	61,427.71		61,427.71	420,280.21		420,280.21
CAPEX						
032007 CORP-Finance	28.91		28.91	205.76		205.76

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division
Location: 0327 SC-CORP Finance

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0327 SC-CORP Finance						
CAPEX						
032017 CORP-Planning & Reporting				37.52		37.52
032027 CORP-Reporting & Compliance	23.93		23.93	154.97		154.97
032047 CORP-Income Tax						
032057 CORP-Treasury	25.53-		25.53-	179.73		179.73
033007 WE-Finance						
033507 CE-Finance	.61		.61	12.87		12.87
035007 SE-Finance	250.23		250.23	1,142.76		1,142.76
036507 NE-Finance				1.95		1.95
Total: CAPEX	278.15		278.15	1,735.56		1,735.56
Total: 0327 SC-CORP Finance	61,705.86		61,705.86	422,015.77		422,015.77
0328 SC-CORP Human Resources						
OPEX						
032002 CORP-HR Comp/Benefits	2,420.31		2,420.31	22,424.24		22,424.24
032003 CORP-HR Talent Development	1,324.83		1,324.83	16,661.26		16,661.26
032004 CORP-HR Labor Relations	1,124.41		1,124.41	11,473.11		11,473.11
032006 CORP-Business Center HR	1,701.55		1,701.55	15,968.50		15,968.50
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	534.05		534.05	7,660.80		7,660.80
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	2,685.43		2,685.43	18,146.32		18,146.32
032028 CORP-ED Human Resources	5,352.73		5,352.73	36,021.91		36,021.91
032038 CORP-WD Human Resources	1,114.65		1,114.65	13,098.54		13,098.54
032048 CORP-HR Health & Wellness				.53-		.53-
033018 WE-Human Resources						
033518 CE-Human Resources				.01		.01
034018 CCA-Human Resources	2,435.80		2,435.80	19,036.63		19,036.63
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: OPEX	18,693.76		18,693.76	160,490.79		160,490.79
032014 CORP-Benefits Service Center	2,293.61		2,293.61	23,669.33		23,669.33
Total:	2,293.61		2,293.61	23,669.33		23,669.33
CAPEX						
032002 CORP-HR Comp/Benefits	7.80		7.80	90.75		90.75
032003 CORP-HR Talent Development				64.38		64.38
032004 CORP-HR Labor Relations				23.00		23.00
032006 CORP-Business Center HR				53.93		53.93
032012 CORP-HR Strategic Staffing						
032013 CORP-HR Systems & Processes	1.07		1.07	29.27		29.27
032014 CORP-Benefits Service Center						
032018 CORP-Human Resources	6.36		6.36	44.48		44.48

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0328 SC-CORP Human Resources

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0328 SC-CORP Human Resources						
CAPEX						
032028 CORP-ED Human Resources	6.89	6.89		28.45		28.45
032038 CORP-WD Human Resources	16.29	16.29		180.44		180.44
032048 CORP-HR Health & Wellness				.09-		.09-
033018 WE-Human Resources						
033518 CE-Human Resources						
034018 CCA-Human Resources						
035018 SE-Human Resources						
036518 NE-Human Resources						
037018 CCP-Human Resources ODI						
Total: CAPEX	38.41	38.41		514.61		514.61
Total: 0328 SC-CORP Human Resources	21,025.78	21,025.78		184,674.73		184,674.73
0329 SC-CORP Legal						
OPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	5,977.05	5,977.05		57,958.19		57,958.19
033015 WE-Legal				10.95		10.95
033515 CE-Legal	197.82	197.82		4,235.74		4,235.74
035015 SE-Legal	9,253.21	9,253.21		39,624.49		39,624.49
036515 NE-Legal	3.29	3.29		68.30		68.30
Total: OPEX	15,431.37	15,431.37		101,897.67		101,897.67
CAPEX						
032008 CORP-Legal Admin						
032015 CORP-Legal	29.70	29.70		277.13		277.13
033015 WE-Legal						
033515 CE-Legal	.49	.49		13.24		13.24
035015 SE-Legal	122.51	122.51		237.54		237.54
036515 NE-Legal	6.37	6.37		6.37		6.37
Total: CAPEX	159.07	159.07		534.28		534.28
Total: 0329 SC-CORP Legal	15,590.44	15,590.44		102,431.95		102,431.95
0337 SC-Corp IR						
OPEX						
032037 CORP-Investor Relations	1,192.44	1,192.44		11,656.49		11,656.49
Total: OPEX	1,192.44	1,192.44		11,656.49		11,656.49
CAPEX						
032037 CORP-Investor Relations	7.12	7.12		50.35		50.35
Total: CAPEX	7.12	7.12		50.35		50.35
Total: 0337 SC-Corp IR	1,199.56	1,199.56		11,706.84		11,706.84
0340 SC-CSC Alton OH Location						
OPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0340 SC-CSC Alton OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0340 SC-CSC Alton OH Location						
OPEX						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: OPEX						
034005 CCA-Administration	8,244.70	8,244.70		60,476.38	60,476.38	
034070 CCA-Call Handling	24,676.84	24,676.84		156,232.81	156,232.81	
034071 CCA-Billing	23,604.94	23,604.94		123,732.12	123,732.12	
034072 CCA-Collections	6,047.05	6,047.05		40,070.76	40,070.76	
034073 CCA-Operations & Performance	9,578.88	9,578.88		72,102.78	72,102.78	
034074 CCA-Business Services	4,366.32	4,366.32		21,717.25	21,717.25	
034075 CCA-Education & Development	3,186.71	3,186.71		15,094.61	15,094.61	
Total:	79,705.44	79,705.44		489,426.71	489,426.71	
CAPEX						
034005 CCA-Administration						
034070 CCA-Call Handling						
034071 CCA-Billing						
034072 CCA-Collections						
034073 CCA-Operations & Performance						
034074 CCA-Business Services						
034075 CCA-Education & Development						
Total: CAPEX						
Total: 0340 SC-CSC Alton OH Location	79,705.44	79,705.44		489,426.71	489,426.71	
0345 SC-Belleville Lab Location						
OPEX						
034517 BVLAB-Water Quality						
Total: OPEX						
034517 BVLAB-Water Quality	10,741.84	10,741.84		87,659.59	87,659.59	
Total:	10,741.84	10,741.84		87,659.59	87,659.59	
CAPEX						
034517 BVLAB-Water Quality						
Total: CAPEX						
Total: 0345 SC-Belleville Lab Location	10,741.84	10,741.84		87,659.59	87,659.59	
0362 SC-CORP Property						
OPEX						
032042 CORP-1000 Voorhees Building	1,413.72	1,413.72		13,196.98	13,196.98	
032046 CORP-3906 Church Road	1,060.38	1,060.38		7,411.84	7,411.84	
032062 CORP-Building Services	15,102.43	15,102.43		135,395.77	135,395.77	
032063 CORP-Building Services Woodcre	6,420.16	6,420.16		60,268.63	60,268.63	
032090 CORP-Prop Mgmt Development						

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division
Location: 0362 SC-CORP Property

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0362 SC-CORP Property						
OPEX						
036576 NE-Building Services Woodcrest	.02		.02	.14-		.14-
Total: OPEX	23,996.71		23,996.71	216,273.08		216,273.08
CAPEX						
032042 CORP-1000 Voorhees Building	.70		.70	18.42		18.42
032046 CORP-3906 Church Road	1,308.78		1,308.78	11,955.42		11,955.42
032062 CORP-Building Services	208.40		208.40	1,858.38		1,858.38
032063 CORP-Building Services Woodcre						
032090 CORP-Prop Mgmt Development						
036576 NE-Building Services Woodcrest						
Total: CAPEX	1,517.88		1,517.88	13,832.22		13,832.22
Total: 0362 SC-CORP Property	25,514.59		25,514.59	230,105.30		230,105.30
0363 SC-CORP Eastern Division Ops						
OPEX						
032023 CORP-Eastern Division Ops	2,214.83		2,214.83	16,259.40		16,259.40
035001 SE-Production						
035002 SE-Network	233.32		233.32	8,826.43		8,826.43
035003 SE-Customer Relations						
035005 SE-Administration	11,545.01		11,545.01	73,554.21		73,554.21
035011 SE-Environmental Mgmt						
035014 SE-Engineering	574.67		574.67	6,817.12		6,817.12
035503 ED-Customer Relations	16,932.36		16,932.36	136,415.88		136,415.88
036501 NE-Production	.70		.70	8.66		8.66
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
036591 NE-SAP Conversion						
Total: OPEX	31,500.89		31,500.89	241,881.70		241,881.70
CAPEX						
032023 CORP-Eastern Division Ops	8.14		8.14	79.44		79.44
035001 SE-Production						
035002 SE-Network	.61		.61	167.12		167.12
035003 SE-Customer Relations						
035005 SE-Administration	352.92		352.92	1,513.37		1,513.37
035011 SE-Environmental Mgmt						
035014 SE-Engineering	14.37		14.37	11.65		11.65
035503 ED-Customer Relations	25.28		25.28	131.86		131.86
036501 NE-Production						
036502 NE-Network						
036503 NE-Customer Field Services						
036505 NE-Administration						

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0363 SC-CORP Eastern Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0363 SC-CORP Eastern Division Ops						
CAPEX						
036511 NE-Environmental Mgmt						
036514 NE-Engineering						
Total: CAPEX	401.32		401.32	1,903.44		1,903.44
Total: 0363 SC-CORP Eastern Division Ops	31,902.21		31,902.21	243,785.14		243,785.14
0364 SC-CORP Busn Transformation						
OPEX						
032040 CORP-Business Transformation	.01-		.01-	.01-		.01-
032051 CORP-Bsns Trans-Procure To Pay						
032052 CORP-Bsns Trans-Recruit To Ret						
032053 CORP-Bsns Trans-Record To Rpt						
032054 CORP-Bsns Trans-Order To Cash						
032055 CORP-Bsns Trans-Plan, Bld, Ret				.01-		.01-
032056 CORP-Bsns Trans-Ord To Compl						
Total: OPEX	.01-		.01-	.02-		.02-
CAPEX						
032040 CORP-Business Transformation	5,136.06		5,136.06	32,205.59		32,205.59
032051 CORP-Bsns Trans-Procure To Pay	3,108.21		3,108.21	39,995.57		39,995.57
032052 CORP-Bsns Trans-Recruit To Ret	16,240.15		16,240.15	55,789.97		55,789.97
032053 CORP-Bsns Trans-Record To Rpt	2,922.99		2,922.99	39,357.51		39,357.51
032054 CORP-Bsns Trans-Order To Cash	2,931.14		2,931.14	95,889.86		95,889.86
032055 CORP-Bsns Trans-Plan, Bld, Ret	3,881.35		3,881.35	73,877.87		73,877.87
032056 CORP-Bsns Trans-Ord To Compl	2,640.59		2,640.59	89,642.96		89,642.96
Total: CAPEX	36,860.49		36,860.49	426,759.33		426,759.33
Total: 0364 SC-CORP Busn Transformation	36,860.48		36,860.48	426,759.31		426,759.31
0366 SC-Corp Western Division Ops						
OPEX						
032024 Corp-Western Division Ops	243.64		243.64	581.42		581.42
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration				26.11		26.11
033006 WE-Service Delivery						
033011 WE-Environmental Mgmt						
033014 WE-Engineering	1.22		1.22	7.74		7.74
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	35.14		35.14	982.98		982.98
033503 CE-Customer Relations	229.62		229.62	5,609.07		5,609.07
033505 CE-Administration	404.18		404.18	8,372.00		8,372.00
033511 CE-Environmental Mgmt	8.41		8.41	406.48		406.48
033514 CE-Engineering	147.85		147.85	2,368.49		2,368.49

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0366 SC-Corp Western Division Ops

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0366 SC-Corp Western Division Ops						
CAPEX						
Total: OPEX	1,070.06		1,070.06	18,354.29		18,354.29
CAPEX						
032024 Corp-Western Division Ops	3.36		3.36	7.60		7.60
033001 WE-Production						
033002 WE-Network						
033003 WE-Customer Relations						
033004 WE-Technical Services						
033005 WE-Administration						
033011 WE-Environmental Mgmt						
033014 WE-Engineering						
033028 WE-Asset Planning						
033501 CE-Production						
033502 CE-Network	.10		.10	2.97		2.97
033503 CE-Customer Relations	.64		.64	17.77		17.77
033505 CE-Administration	1.14		1.14	26.18		26.18
033511 CE-Environmental Mgmt	.02		.02	1.21		1.21
033514 CE-Engineering	.42		.42	7.29		7.29
Total: CAPEX	5.68		5.68	63.02		63.02
Total: 0366 SC-Corp Western Division Ops	1,075.74		1,075.74	18,417.31		18,417.31
0367 SC-Corp Regulated Ops						
OPEX						
032026 CORP-Regulated Ops	3,058.71		3,058.71	31,879.07		31,879.07
Total: OPEX	3,058.71		3,058.71	31,879.07		31,879.07
CAPEX						
032026 CORP-Regulated Ops	20.22		20.22	237.60		237.60
Total: CAPEX	20.22		20.22	237.60		237.60
Total: 0367 SC-Corp Regulated Ops	3,078.93		3,078.93	32,116.67		32,116.67
0369 SC-CORP Regulatory						
OPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	1,380.84		1,380.84	13,314.47		13,314.47
Total: OPEX	1,380.84		1,380.84	13,314.47		13,314.47
CAPEX						
032050 CORP-Backfill Reg App						
032069 CORP-Regulatory UFS	4.54		4.54	54.10		54.10
Total: CAPEX	4.54		4.54	54.10		54.10
Total: 0369 SC-CORP Regulatory	1,385.38		1,385.38	13,368.57		13,368.57
0370 SC-CSC Pensacola OH Location						
OPEX						
037005 CCP-Administration						
037070 CCP-Call Handling						
037071 CCP-Billing						

TN-COC-01-Q12-ATTACHMENT
Page 621 of 623

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division Business Partner: 26 Tennessee-American Water Co.
Location: 0370 SC-CSC Pensacola OH Location

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0370 SC-CSC Pensacola OH Location						
OPEX						
037072 CCP-Collections						
037073 CCP-Operations and Support						
037074 CCP-Business Services						
037075 CCP-Education & Development						
Total: OPEX						
037005 CCP-Administration	1,669.49		1,669.49	19,173.75		19,173.75
037070 CCP-Call Handling	32,213.36		32,213.36	194,975.30		194,975.30
037073 CCP-Operations and Support	5,815.78		5,815.78	50,144.40		50,144.40
037075 CCP-Education & Development	4,698.26		4,698.26	19,163.18		19,163.18
Total:	44,396.89		44,396.89	283,456.63		283,456.63
CAPEX						
037005 CCP-Administration				1.32		1.32
037070 CCP-Call Handling				12.50		12.50
037071 CCP-Billing						
037072 CCP-Collections						
037073 CCP-Operations and Support				5.40		5.40
037074 CCP-Business Services						
037075 CCP-Education & Development				.44		.44
Total: CAPEX				19.66		19.66
Total: 0370 SC-CSC Pensacola OH Location	44,396.89		44,396.89	283,476.29		283,476.29
0375 SC-STEP Project Location						
OPEX						
032091 CORP-STEP Project						
Total: OPEX						
CAPEX						
032091 CORP-STEP Project						
Total: CAPEX						
Total: 0375 SC-STEP Project Location						
0388 SC-CORP Business Change						
OPEX						
032088 CORP-Business Change						
Total: OPEX						
CAPEX						
032088 CORP-Business Change						
Total: CAPEX						
Total: 0388 SC-CORP Business Change						
0398 SC-CORP Other						
032000 CORP-Balance Sheet	70,763.93-		70,763.93-	642,976.96		642,976.96
Total:	70,763.93-		70,763.93-	642,976.96		642,976.96
OPEX						

Data Selection Values
Period: 09 Year: 10
Region: B Eastern Division
Location: 0398 SC-CORP Other

Business Partner: 26 Tennessee-American Water Co.

Description Of Service	Month Actual	Month Budget	Month Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance
B Eastern Division						
26 Tennessee-American Water Co.						
0398 SC-CORP Other						
OPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	808.72		808.72	3,507.47		3,507.47
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	5,496.48		5,496.48	5,830.82		5,830.82
Total: OPEX	6,305.20		6,305.20	9,338.29		9,338.29
CAPEX						
032001 CORP-Bldg Services Marlton						
032005 CORP-CEO						
032061 CORP-Property Management						
032070 CORP-Shared Bus Services Admin						
032089 CORP-AWE Pass-Thru	11.19		11.19	48.23		48.23
032092 CORP-Strategy & Planning						
032094 CORP-COE O&M						
032095 CORP-Project STAR						
032096 CORP-Chief Growth Officer						
032097 CORP-Product & Serv Innovation						
032098 CORP-Non-Departmental Costs	71.84		71.84	28.07-		28.07-
Total: CAPEX	83.03		83.03	20.16		20.16
Total: 0398 SC-CORP Other	64,375.70-		64,375.70-	652,335.41		652,335.41
Total: 26 Tennessee-American Water Co.	485,004.56		485,004.56	4,972,820.25		4,972,820.25
Total: B Eastern Division	485,004.56		485,004.56	4,972,820.25		4,972,820.25
Total: Grand Total :	485,004.56		485,004.56	4,972,820.25		4,972,820.25

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller/John Watson

Other Participating Employees: Kevin Rogers

Question:

13. Please ***Identify*** each charge or expense reflected on a bill or statement referenced in the previous Request that was challenged by ***TAWC*** and explain the disposition of each such challenged charge or expense. Provide all ***Documents*** describing, referring to, or relating to any such challenged charges and expenses. Provide all ***Workpapers*** that support your response.

Response:

The Company objects to this question on the grounds that it is unduly burdensome and overly broad. Without waiving these objections, please see the direct testimony of Mr. Miller, Exhibit MAM-8, pages 76-81 for an in-depth discussion about the internal controls surrounding the review and controls in place to assure accurate AWWSC bills prior to and after receipt of the monthly AWWSC bill by TAWC. See attached document labeled as TN-COC-01-Q13-ATTACHMENT regarding an accounting error identified by the TAWC Manager of Finance when reviewing an AWWSC bill. The accounting error was promptly corrected by AWWSC.

Kevin N Rogers/TAWC/AWWSC
11/11/2010 02:26 PM

To Mike Miller/WVAWC/AWWSC@AWW, Sheila Miller/WVAWC/AWWSC@AWW
cc
bcc
Subject Fw: February Service Co. Hours

Thanks

Kevin N. Rogers
Manager Finance - TN
Tennessee American Water
1101 Broad Street
Chattanooga, TN 37401
Office (423) 755-7622
Mobile (423) 710-5492
Fax (423) 755-7636
kevin.n.rogers@amwater.com
----- Forwarded by Kevin N Rogers/TAWC/AWWSC on 11/11/2010 02:26 PM -----

Kevin N Rogers/TAWC/AWWSC
03/03/2010 09:48 AM

To Danny P Amos/SERVCO/AWWSC
cc
Subject Re: February Service Co. Hours

Hey Danny, I see the service billing has Richard direct charged to TN for 280 of his 320 hours worked (160 in Jan & 120 in Feb). This seems really high from my interaction with him but am not sure what else is involved. I am not the expert on how this process works exactly. Does it seem appropriate to you that he only worked one week on compliance during the first two months of the year?

Thanks

Kevin N. Rogers
Manager Finance - TN
Tennessee American Water
1101 Broad Street
Chattanooga, TN 37401
Office (423) 755-7622
Mobile (423) 710-5492
Fax (423) 755-7636
kevin.n.rogers@amwater.com
Melissa L Schwarzell/KAWC/AWWSC

AMERICAN WATER

Melissa L Schwarzell/KAWC/AWWSC
03/03/2010 08:51 AM

To Deborah A Degillio/ADMIN/CORP/AWWSC@AWW, Thomas C Spitz/SHARSVCS/AWWSC@AWW, Brenda K Barnes/INAWC/AWWSC@AWW, Mary Gina Money/KAWC/AWWSC@AWW, Daniel E Topf/SERVCO/AWWSC@AWW, Eric G Farner/PAWC/AWWSC@AWW, John N Casillo/LIWC/AWWSC@AWW, Charles D Vanhorne/OAWC/AWWSC@AWW, Kirsten J Bridges/WVAWC/AWWSC@AWW, Nancy Strickland/WVAWC/AWWSC@AWW, Melissa L

AMERICAN WATER

Schwarzell/KAWC/AWWSC@AWW, Kevin N Rogers/TAWC/AWWSC@AWW, Susan Lee/SERVCO/AWWSC@AWW, Danny P Amos/SERVCO/AWWSC@AWW, Adam Pearlman/SHARSVCS/AWWSC@AWW

cc

Subject February Service Co. Hours

[attachment "ServCoHrsFEBmls.xls" deleted by Kevin N Rogers/TAWC/AWWSC]

Hi all-
This includes updated formulas for 2010.
-Melissa
****

Melissa Schwarzell
Executive Assistant to Deb Degillio
American Water - Eastern Finance Division
2300 Richmond Rd.
Lexington, KY 40502
melissa.schwarzell@amwater.com
Phone (859) 268-6329
****

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: George Conroy

Question:

14. Please provide a schedule of all fees or charges billed to, charged to, owed by, accrued by, or paid by ***TAWC*** for expenses classified as Management Fees, ***Identifying*** for each such fee or charge its total amount; any discount allowed or taken; its nature; its purpose; the business unit or entity providing it; and the entity, functional area, business unit, or service provider by month for the period January 1, 2007 to present. In this schedule, please ***identify*** the budget for each Management Fee or charge, the corresponding actual expenditure, the variance calculation, and detailed variance explanation, by month for the period.

Response:

Please see the attached document labeled as TN-COC-01-Q14-ATTACHMENT for actual Tennessee monthly Service Company charges by function, business unit and object account excluding capital costs for 2007 through September 2010.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
Admin	032000	CORP-Balance Sheet	534999	General Overhead				-	-					-		-	-
			570100	Uncollectible Accounts		-											-
			685320	FUTA							0						0
			685325	FICA							-						-
			685350	SUTA							-						-
	032005	CORP-CEO	501200	Labor	-						-						-
			504100	Group Ins Maintenance	1												1
			534998	Benefit Overhead		(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(9)
			534999	General Overhead	18	(7)	21	0	(2)								30
			535000	Contract Services-Other							(12)						(12)
			575741	Cell Phone	(0)												(0)
	032088	CORP-Business Change	501715	Retention/Completion	3,351	3,351	3,351	3,351	3,351	3,351	3,351	3,351	538	3,217	3,217	(382)	33,402
			504500	Other Welfare Maintenance	1,442	(1,441)		380	200	141	123			75	271	(2,786)	(1,594)
			535000	Contract Services-Other			(7)						-				(7)
			575340	Employee Expense P/R JE	(2)												(2)
			575741	Cell Phone	(0)												(0)
			685430	Other Taxes and Licenses		9											9
	032089	CORP-AWE Pass-Thru	501200	Labor				111	223	358	334	223	223	223	447	334	2,474
			501711	Incentive Plan-Off-Annual	22				28	89	83	56	56	56	72	83	546
			504500	Other Welfare Maintenance				17	47	51	74	33	47	47	47	74	437
			534998	Benefit Overhead	55	61	75	97	154	160	114	131	113	154	274	182	1,571
			535000	Contract Services-Other										107			107
			575340	Employee Expense P/R JE									4		172	(163)	12
			575350	Meals Deduct											6	(4)	1
			575351	Meals Non Deduct											6	(4)	1
			575620	Office & Admin Supplies											2	(2)	-
			575741	Cell Phone	(2)	0											(2)
	032091	CORP-STEP Project	534999	General Overhead	(11)												(11)
			535000	Contract Services-Other	(225)												(225)
			575000	Miscellaneous	(8)												(8)
			575340	Employee Expense P/R JE	(6)			(8)			35	(35)					(14)
			575620	Office & Admin Supplies	(0)												(0)
			575715	Software Licenses & Support	(491)												(491)
			575740	Telephone	(81)												(81)
			575741	Cell Phone	(64)												(64)
			575742	Data Lines	(7)												(7)
			675250	Comp Equip Hardware	(17)												(17)
	032092	CORP-Strategy & Planning	575741	Cell Phone	(1)												(1)
	032096	CORP-Chief Growth Officer	575340	Employee Expense P/R JE	(2)												(2)
			685430	Other Taxes and Licenses		7,455	(7,455)										-
	032097	CORP-Product & Serv Innovation	501712	Incentive Plan-Off-Long Term		-											-
	032098	CORP-Non-Departmental Costs	501200	Labor							-	-					-
			501203	Labor Internal Recharge												827	827
			501205	Labor Expatriots				2,370									2,370
			501711	Incentive Plan-Off-Annual	6,909		(70,138)			2,826	(22)		(441)			(18,080)	(78,946)
			501712	Incentive Plan-Off-Long Term		21										-	21
			504100	Group Ins Maintenance	(26)	(29)	(45)	(27)	(16)	(34)	(95)	(112)	(54)	(22)	(37)	(63)	(561)
			504500	Other Welfare Maintenance						(296)		126	(2,708)				(2,879)
			506100	Pension												29	29
			533000	Contract Services-Legal		378		3	13								395
			534998	Benefit Overhead	15,078	(8,403)	10,167	(2,297)	3,325	3,822	3,821	3,714	3,702	3,708	3,583	3,845	44,063
			534999	General Overhead	(955)	200	922	(24,388)	(5,102)	10,705	15,781	13,170	13,314	13,467	14,563	19,009	70,686
			535000	Contract Services-Other	1	2		0	1	20	1	(29)		1,645	4	1,060	2,705
			559000	Insurance Other			(74)										(74)
			570100	Uncollectible Accounts		10,643		(4)		91		(3,921)			(363)	(48)	6,397
			575000	Miscellaneous	1,182	17	889	(130)	17	4	22	845	(30)	(6)	17	39	2,865
			575100	Bank Service Charges				0	35					5			41
			575340	Employee Expense P/R JE					90			188	25		74	81	456
			575640	Penalties Nondeductible	17		3,153				13	(1,564)	1	1	26	17	1,665

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575670	Relocation Expenses							(779)						(779)
			685320	FUTA							4	(4)	1				1
			685325	FICA							498	(498)	38			876	914
			685350	SUTA							76	(76)					-
			685430	Other Taxes and Licenses		(14,919)	7,455		288	140	-	6	6,228	(0)		336	(466)
			710400	Interest Income-Outside			(24,333)	24,333									-
			840000	Other Interest Expense	6		1,378		5	7	8	(61)	3	0	4	33	1,383
				Tax & Depreciation Adjustment												7,223	7,223
Admin Total					26,184	(2,662)	(74,640)	3,807	2,657	21,435	23,430	15,541	21,058	22,678	22,383	12,514	94,385
Audit	032060	CORP-Audit	501200	Labor	1,361	1,047	1,249	1,167	1,232	1,186	1,134	1,174	891	1,070	1,131	916	13,558
			501711	Incentive Plan-Off-Annual	194	298	194	198	178	161	261	164	153	153	179	251	2,383
			504100	Group Ins Maintenance										(4)	1	(5)	(8)
			504500	Other Welfare Maintenance					2		1	0					3
			504610	Employee Awards									1	2		2	4
			504670	Training			5	3		3			2	570	2	169	755
			507100	401k	12	27	18	19	19	19	28	19	12	6	8	22	209
			508101	Defined Contribution Plan	24	36	24	24	30	26	47	31	31	31	34	62	399
			534998	Benefit Overhead	292	300	368	254	299	287	279	254	201	219	234	224	3,210
			534999	General Overhead	81	127	83	79	96	94	142	92	92	92	89	141	1,207
			535000	Contract Services-Other	-			4	76	734	898	1,061	(1)	-	-	-	2,772
			535001	Contract Services-Temp Employee									570	725	1,449	973	3,717
			541400	Rents-Equipment	2		49	(2)	(9)	2	-			2		9	52
			550000	Transportation IT-Admin	12	12	13	13	12	12	12	12	12	12	12	13	148
			575000	Miscellaneous	1	0											1
			575002	Misc General Office			69	(4)	1	-	(1)						65
			575240	Co Dues/Membership Deduct		4	2									16	22
			575280	Dues/Membership Deductible	3					4		15				5	28
			575340	Employee Expense P/R JE	101	112	82	17	15	34	36	158	18	24	85	(1)	681
			575350	Meals Deduct	1	1	4	3	0	4		7	1	3	4	2	30
			575351	Meals Non Deduct	1	1	4	3	0	4		7	1	3	4	2	30
			575620	Office & Admin Supplies	(1)		-			1	1		30	(26)		3	10
			575740	Telephone	0	0	0		1	2		1	1	3	1	3	12
			575741	Cell Phone	(5)	7	8	8	10	11	7	7	7	7	8	12	86
			575998	PCard Undistributed	4	56	(75)	14	29	(17)	32	(64)					(22)
Audit Total					2,084	2,029	2,097	1,798	1,991	2,567	2,876	2,939	2,023	2,890	3,239	2,819	29,352
Benefit Svc Ctr	032014	CORP-Benefits Service Center	501200	Labor	1,631	1,381	1,531	1,461	1,563	1,419	1,457	1,537	1,252	1,408	1,398	1,624	17,660
			501711	Incentive Plan-Off-Annual	80	139	93	96	93	88	132	89	88	89	89	141	1,218
			504500	Other Welfare Maintenance		2	5	0				0		17	2		26
			504610	Employee Awards											8	(1)	7
			504670	Training									97	4			102
			507100	401k	6	8	5	6	6	5	8	6	6	6	6	11	76
			508101	Defined Contribution Plan	11	17	11	9	15	1	11	8	8	8	8	20	127
			534998	Benefit Overhead	477	383	492	350	364	336	334	356	291	304	313	366	4,364
			534999	General Overhead				0									0
			535000	Contract Services-Other			82			95	(56)				96		216
			535001	Contract Services-Temp Employee											6	(6)	-
			536000	Contract Services-Lab Testing												1	1
			541400	Rents-Equipment	(0)												(0)
			575340	Employee Expense P/R JE	5	1	15		3					8			32
			575350	Meals Deduct											0	3	3
			575351	Meals Non Deduct											1	3	3
			575620	Office & Admin Supplies	2	17	10	16	7	14	17	10	58	4	27	18	202
			575660	Postage		(318)				-							(318)
			575741	Cell Phone					3							1	4
			575998	PCard Undistributed	8	5	(8)	(3)	(2)	18	93	(111)					-
			675000	Misc Maintenance			3										3
Benefit Svc Ctr Total					2,220	1,634	2,238	1,935	2,051	1,977	1,996	1,895	1,800	1,847	1,953	2,181	23,726
Business Development	032020	CORP-Corporate Bus Development	501200	Labor	419	145	664	630	747	620	324	744	556	1,307	734	297	7,188
			501711	Incentive Plan-Off-Annual	148	454	319	330	244	158	237	157	158	158	163	237	2,762

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			501712	Incentive Plan-Off-Long Term		86											86
			504500	Other Welfare Maintenance					2			(12)					(10)
			504670	Training							51						51
			507100	401k							8	6	6	6	6	8	39
			508101	Defined Contribution Plan		7	7	7	13	2	11	7	7	7	7	11	89
			534998	Benefit Overhead	276	289	342	250	307	275	271	272	242	477	290	334	3,624
			534999	General Overhead	78	122	80	82	96	95	142	92	92	92	89	142	1,201
			535000	Contract Services-Other	(2)	17	1	-	14						15		47
			550000	Transportation IT-Admin	13	10	15	15	15	15	15	15	15	15	15	15	174
			575002	Misc General Office			1	1	1	(1)							2
			575240	Co Dues/Membership Deduct								2		(2)			-
			575280	Dues/Membership Deductible							36	102	(62)	3			79
			575340	Employee Expense P/R JE	(0)	36	57	132	110	88	23	184	116	(193)	279	(142)	691
			575342	Employee Exp Conf/Registration		40	13		31		21				6		111
			575350	Meals Deduct	0	2	8	105	60	109	49	158	9	(13)	8	3	501
			575351	Meals Non Deduct	0	2	8	105	60	109	49	158	9	(13)	8	3	501
			575620	Office & Admin Supplies		3		3	1	0		5		8	1	2	23
			575715	Software Licenses & Support				7	(3)	87	87	267	147	147	147	147	1,031
			575740	Telephone			0		2	1		1	1		1	1	7
			575741	Cell Phone	(11)	2	2	2	14	4	4	8	(2)	2	2	2	30
			575998	PCard Undistributed	3		5	1						(9)			-
			685430	Other Taxes and Licenses					4	198		(198)					4
	033020	WE-Business Development	501200	Labor		56	56	56	56								224
			533000	Contract Services-Legal	6												6
			534998	Benefit Overhead	3	2	3	17	13	6	1		-	7	4	5	61
			534999	General Overhead	0	0	0	1	0	0	0		-	0	0	0	2
			575340	Employee Expense P/R JE					7		4						12
			575350	Meals Deduct									0				0
			575351	Meals Non Deduct									0				0
			575625	Overnight Shipping							1						1
			575741	Cell Phone	(1)				2								1
	033520	CE-Business Development	501200	Labor		49	353	49	49		49	49	99	49			747
			504500	Other Welfare Maintenance	14												14
			534998	Benefit Overhead	8	13	36	5	8	6	10	5	10	8	7	12	128
			534999	General Overhead											0		0
			575340	Employee Expense P/R JE	(0)												(0)
			575740	Telephone	0	1	0		0	0		3	1	2	1	0	9
			575741	Cell Phone	(1)	3	3	3	3	7	3	3	3	3	3	3	36
			685430	Other Taxes and Licenses				1	14					-			14
	035020	SE-Business Development	501200	Labor	2,221	2,969	5,274	2,466	5,824	5,224	3,854	3,823	3,003	4,232	2,813	1,296	43,000
			501711	Incentive Plan-Off-Annual	254	410	384	644	432	614	784	346	229	323	428	523	5,368
			504500	Other Welfare Maintenance		13			2	2			13				30
			504670	Training					560								560
			507100	401k	10	23	18	18	73	70	28	4	3	2	2	8	257
			508101	Defined Contribution Plan	23	44	24	12	64	66	37	6	32	28	44	69	449
			534998	Benefit Overhead	1,526	1,604	1,653	1,427	1,173	874	972	933	893	1,108	924	657	13,743
			534999	General Overhead	183	352	218	202	176	148	238	251	(102)	36	56	20	1,776
			535000	Contract Services-Other		2,260	(1,561)						248		160		1,106
			550000	Transportation IT-Admin	14	12	43	20	39	35	42	32	25	42			304
			575000	Miscellaneous					4				6	(6)			4
			575002	Misc General Office	14	2	47	70	10	59	47	111	10	5	96	(93)	377
			575030	Advertising		72											72
			575130	Brochures and Handouts												16	16
			575242	Co Dues Deduct AWWA						13		32	35	17		5	102
			575280	Dues/Membership Deductible				9									9
			575320	Electricity	2			5	6	6	5						25
			575340	Employee Expense P/R JE	182	320	865	227	1,234	1,152	727	908	805	1,053	491	7	7,971
			575342	Employee Exp Conf/Registration	22	5	119			48	62	73	85	74	30		519
			575350	Meals Deduct	10	10	58	59	181	119	42	64	17	117	31	10	719

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575351	Meals Non Deduct	10	10	58	59	181	119	42	64	17	117	31	10	719
			575500	Janitorial					86		11	17	12			6	132
			575620	Office & Admin Supplies	5	5	14	12	37	31	10	18	22	48	38	41	281
			575625	Overnight Shipping	1	1	11	1	1	2	26	2		2			48
			575660	Postage		1		0	16	1	1				1	0	19
			575715	Software Licenses & Support	5	0											5
			575740	Telephone	10	15	2	38	54	13	4	54	13	47	14	54	317
			575741	Cell Phone	2	3	6	22	4	3	16	9	5	3	6	28	105
			575742	Data Lines	7		50	31	40		14	41			27	16	224
			575775	Trade Shows			50			22		(68)	-				5
			575998	PCard Undistributed	220	(69)	(95)	213	(219)	72	6	(269)					(141)
	036520	NE-Business Development	501200	Labor	114	85	51	181	3	32	678	46	80	33	29		1,332
			501711	Incentive Plan-Off-Annual							3						3
			504500	Other Welfare Maintenance							16				2		18
			534998	Benefit Overhead	4	5	3	9	1	8	73	36	42	40	35	41	297
			534999	General Overhead	1	2	1	2		1			4	13	7		32
			575000	Miscellaneous					(1)								(1)
			575340	Employee Expense P/R JE				2			27	26	(26)				29
			575350	Meals Deduct						1	1						2
			575351	Meals Non Deduct						1	1						2
			575741	Cell Phone	(3)											2	(0)
Business Development Total					**5,789**	**9,492**	**9,263**	**7,533**	**11,852**	**10,515**	**9,166**	**8,587**	**6,877**	**9,395**	**7,052**	**3,797**	**99,318**
CSC	034005	CCA-Administration	501200	Labor	998	375	1,104	1,417	1,505	1,370	1,254	1,538	1,285	1,507	1,257	913	14,525
			501711	Incentive Plan-Off-Annual	144	154	154	204	199	194	291	194	194	192	172	238	2,327
			504500	Other Welfare Maintenance	5		143	61	3	5	4	8	5	1	222	8	464
			504610	Employee Awards	10	136	102	357	513	1,664	53	755	62	211	774	339	4,976
			504670	Training	4												4
			508101	Defined Contribution Plan					7	(7)							-
			531000	Contract Services-Engineering		3,572	-	1,753	448	5,614	(3,024)	2,308	(1,120)	1,120	225	69	10,964
			534998	Benefit Overhead	425	8,194	(1,357)	6,337	3,457	3,439	3,430	3,442	3,387	3,411	3,360	3,316	40,841
			534999	General Overhead	341	483	731	174	463	467	616	415	417	425	410	625	5,566
			535000	Contract Services-Other	2	7	18	100	17	10	14	38	34	10	74	354	676
			535001	Contract Services-Temp Employee			50	(22)						47	(47)		28
			536000	Contract Services-Lab Testing				0									0
			550000	Transportation IT-Admin	13	13	13	13	13	13	13	13	13	13	13	13	161
			575000	Miscellaneous			0						1				1
			575002	Misc General Office			0										0
			575140	Charitable Contributions Deduct	14	22			3	68		38	7	5	4	59	220
			575220	Community Relations	16			22	26	-		6		12	(3)		79
			575280	Dues/Membership Deductible	291		3					3					297
			575340	Employee Expense P/R JE	18	35	75	44	26	24	43	102	59	187	134	49	794
			575342	Employee Exp Conf/Registration				29		4	24	20	5	1	11	5	97
			575350	Meals Deduct	3	9	23	3	7	4	3	30	(12)	11	6	13	99
			575351	Meals Non Deduct	3	9	23	3	7	4	3	30	(12)	11	6	13	99
			575620	Office & Admin Supplies	7	0	2	0	3	0		2	3		0	3	21
			575670	Relocation Expenses	(1)	1	1	17	102	-	1	24	0	(30)	-	1	116
			575740	Telephone	4	4	3		5	10		13	3	2	4	0	49
			575741	Cell Phone	4	6	15	18	17	16	16	38	23	23	16	18	209
			575998	PCard Undistributed	(154)	(109)	(74)	43	(81)	41	(44)	(39)			8	(5)	(414)
			675250	Comp Equip Hardware						1							1
			685430	Other Taxes and Licenses								(20)	20				-
	034070	CCA-Call Handling	501200	Labor	12,542	10,849	12,400	12,424	13,773	12,763	13,928	13,352	12,496	13,170	12,538	13,666	153,900
			501711	Incentive Plan-Off-Annual	100	160	107	111	111	113	176	118	125	129	133	205	1,589
			504100	Group Ins Maintenance	(1)		5	(14)	(11)	7	(9)	(8)	(5)	13	8		(17)
			504500	Other Welfare Maintenance	33	30	22	16	61	19	15	12	45	19	17	16	305
			504610	Employee Awards	112	(55)	(45)	2	12	13	32	26	40	2	23	39	202
			507100	401k	3	7	5	5	5	5	8	7	12	12	13	19	101
			508101	Defined Contribution Plan	14	19	14	14	61	(28)	27	18	18	18	20	33	227
			534998	Benefit Overhead	3,740	3,052	4,052	3,221	3,422	3,246	3,343	3,157	3,043	2,973	2,936	3,171	39,355

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			535000	Contract Services-Other	4	-	1			3	0	12	4	2	-	1	27
			535001	Contract Services-Temp Employee			965	(905)						541		(541)	60
			575000	Miscellaneous							1						1
			575340	Employee Expense P/R JE	8		2	3	33	37	88	51	54	17	59	90	441
			575342	Employee Exp Conf/Registration					4			2		16	3	7	32
			575350	Meals Deduct		15			1	2	3	7	0	27	23	(37)	40
			575351	Meals Non Deduct		15			1	2	3	7	0	27	23	(37)	40
			575620	Office & Admin Supplies						3		5		0			8
			575660	Postage	-												-
			575670	Relocation Expenses					6								6
			575740	Telephone	(0)	0			0	0		0		1	0	0	2
			575741	Cell Phone	5	8	9	9	10	11	12	11	18	9	11	12	124
			575998	PCard Undistributed	(110)	(140)	10	37	20	17	(32)	(54)					(253)
			675000	Misc Maintenance	15	15	(44)										(15)
			675450	Office Equipment						3							3
			685325	FICA									0	0			0
	034071	CCA-Billing	501200	Labor	5,454	5,930	5,911	5,508	6,831	6,508	6,548	6,965	5,885	7,495	7,699	6,980	77,712
			501711	Incentive Plan-Off-Annual	57	88	60	63	60	73	114	76	62	77	83	123	936
			504100	Group Ins Maintenance						(3)	(7)	(6)	(1)		(7)		(24)
			504500	Other Welfare Maintenance	5	5		7	5	5	7	18	7	23	8	27	116
			504610	Employee Awards					7	3						13	22
			504670	Training		38								25			63
			507100	401k	1												1
			508101	Defined Contribution Plan					23	(23)							-
			534998	Benefit Overhead	1,626	1,678	1,949	1,452	1,712	1,665	1,587	1,673	1,469	1,730	1,840	1,688	20,070
			535000	Contract Services-Other	403	13	202	214	202	4	214	216	429	202	1	4	2,103
			535001	Contract Services-Temp Employee					20	65	953	780	511	(182)	276	16	2,439
			575340	Employee Expense P/R JE	15		46	53	1	9		42	-	-	21	54	240
			575342	Employee Exp Conf/Registration						25							25
			575350	Meals Deduct			2	0							1	7	10
			575351	Meals Non Deduct			2	0							1	7	10
			575620	Office & Admin Supplies								25		(25)	0		0
			575740	Telephone	1												1
			575741	Cell Phone	2	4	5	6	7	19	17	9	10	16	21	9	126
			575998	PCard Undistributed	(5)	53	35	(37)	19	(81)	33	(33)		103	(103)	15	(1)
	034072	CCA-Collections	501200	Labor	1,769	1,657	1,792	1,662	1,838	1,587	1,613	1,742	1,530	2,134	2,095	1,567	20,985
			501711	Incentive Plan-Off-Annual	28	44	29	30	30	30	43	28	37	36	36	54	429
			504100	Group Ins Maintenance								(2)			(3)		(4)
			504500	Other Welfare Maintenance	(5)		8	(1)	6	5	2		8	2		2	27
			504610	Employee Awards	1			2	6	11		13	10	9	-	56	108
			504670	Training		(4)									1		(3)
			508101	Defined Contribution Plan	3	7	4	4	11	(2)	4	2	3				36
			534998	Benefit Overhead	539	471	586	430	456	407	384	410	371	480	487	363	5,384
			534999	General Overhead	(13)	10	15	(14)					31	(31)			(2)
			535000	Contract Services-Other	10,589	5,918	200	9,583	5,390	4,831	4,932	5,735	5,338	4,876	5,656	5,771	68,820
			535001	Contract Services-Temp Employee	84	44		58	44	78	185	356	122	109	196	(38)	1,237
			550000	Transportation IT-Admin			1										1
			575000	Miscellaneous			0	(0)				0		1	(1)	78	78
			575130	Brochures and Handouts			7	0									7
			575340	Employee Expense P/R JE	10	2	(4)	76	35	-		129	34	(34)	38	20	308
			575342	Employee Exp Conf/Registration			76	12				6	3	24	-		121
			575350	Meals Deduct		19		6	3			8	(0)		1	3	40
			575351	Meals Non Deduct		19		6	3			8			1	3	40
			575620	Office & Admin Supplies		3							0		(0)	2	4
			575625	Overnight Shipping				0	1				3	(3)			1
			575715	Software Licenses & Support								9					9
			575740	Telephone	0	1	1		2	0		1	1	1	1	2	11
			575741	Cell Phone	(1)	3	20	7	9	10	6	9	6	8	8	8	91
			575998	PCard Undistributed	(36)	(24)	6	(8)	(40)	30	15	(48)			9	(9)	(105)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			675450	Office Equipment								0					0
	034073	CCA-Operations & Performance	501200	Labor	1,217	989	1,299	1,204	1,358	1,216	1,153	1,269	1,149	1,366	1,318	1,210	14,748
			501711	Incentive Plan-Off-Annual	99	148	97	99	95	91	132	87	94	97	98	146	1,282
			504100	Group Ins Maintenance							(2)	(2)			(2)		(7)
			504500	Other Welfare Maintenance	8	5	71	(71)				1		1	2	6	22
			504610	Employee Awards	4	6	9	14	2	13	8	38	1	4	4	10	113
			504670	Training	7	103	168	(142)								1	136
			508101	Defined Contribution Plan					5	(5)							-
			515100	Purchased Power	-												-
			531000	Contract Services-Engineering			619	(597)									22
			533000	Contract Services-Legal	36												36
			534998	Benefit Overhead	436	384	496	372	394	349	333	337	317	344	344	336	4,440
			534999	General Overhead	10,337	7,652	6,938	8,964	6,595	4,186	9,552	5,861	8,140	6,587	4,947	6,054	85,812
			535000	Contract Services-Other	2,674	3,676	5,970	136	3,389	3,208	2,758	2,961	2,994	2,672	2,919	3	33,361
			535001	Contract Services-Temp Employee	(0)		27	(27)									-
			541000	Rents-Real Property	1,280	1,280	1,280	1,338	1,338	1,338	1,338	1,338	1,338	687	1,121	1,121	14,798
			541400	Rents-Equipment	(0)								14				14
			550002	Transportation Lease Fuel										1	(1)		-
			575000	Miscellaneous	189	80		135	88	168	(2,342)	131	128	(1,329)	127	(34)	(2,658)
			575130	Brochures and Handouts	26	2			7	4			3				42
			575240	Co Dues/Membership Deduct	(0)												(0)
			575276	Discounts Lost				1				9	1	1			11
			575280	Dues/Membership Deductible		9		5		1			7	5			26
			575320	Electricity	132	315	307	304	332	338	320	739	437	317	306	358	4,204
			575340	Employee Expense P/R JE	46	35	19	72	60	9	85	182	22	151	94	104	878
			575342	Employee Exp Conf/Registration	17		21	(21)			13	5	43	2	13	12	104
			575350	Meals Deduct	41	7	1	2	2	0	2	4	4	7	7	7	85
			575351	Meals Non Deduct	41	7	1	2	2	0	2	4	4	7	7	7	85
			575480	Heat - Oil/Gas	68	64	73	25	26	4	2	5	14	49	(5)	91	415
			575500	Janitorial		1											1
			575610	Merger Transactional Costs		3	(3)										-
			575620	Office & Admin Supplies	0	(46)	1	(4)		6	0		10	3	(7)	4	(33)
			575625	Overnight Shipping	(1)												(1)
			575660	Postage	(0)		10					108	28				146
			575670	Relocation Expenses								357	23	1	-		380
			575710	Security Service	(2)	(1)	(0)	(5)	(1)							0	(10)
			575715	Software Licenses & Support										110	6		115
			575740	Telephone	(408)	2	313	262	259	353	275	157	277	259	253	535	2,536
			575741	Cell Phone	84	(68)	11	6	6	6	6	15	6	8	8	13	102
			575780	Trash Removal	(3)												(3)
			575998	PCard Undistributed	(30)	(111)	21	(49)	(5)	124	(57)	(154)				-	(261)
			675000	Misc Maintenance	(1)			6		3						8	16
			675250	Comp Equip Hardware	9								174				183
			675350	HVAC Equipment									0				0
			675450	Office Equipment							3						3
	034074	CCA-Business Services	501200	Labor	1,476	1,134	1,089	1,102	1,210	1,148	1,121	1,148	943	1,127	1,057	945	13,500
			501711	Incentive Plan-Off-Annual	83	109	69	73	74	74	112	74	73	74	73	112	1,001
			504500	Other Welfare Maintenance	2					1	35					2	40
			504610	Employee Awards	0			2				1					4
			504660	Tuition Aid								(1)					(1)
			504670	Training	1												1
			508101	Defined Contribution Plan					4	(4)							-
			534998	Benefit Overhead	447	341	367	295	301	291	267	270	233	254	250	219	3,536
			535000	Contract Services-Other	1	1	1		0	-		3	0	6		3	15
			575140	Charitable Contributions Deduct	11	22											34
			575340	Employee Expense P/R JE	71	83	193		206	115	193	286	85	193	50	(28)	1,447
			575342	Employee Exp Conf/Registration				11						45	12	10	77
			575350	Meals Deduct	7	1	7		3	5	11	13	5	15	2	5	75
			575351	Meals Non Deduct	7	1	7		3	5	11	13	5	15	2	5	75

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575620	Office & Admin Supplies							0						0
			575625	Overnight Shipping	(1)												(1)
			575740	Telephone	1	7	5		9	6		12	8	4	5	5	60
			575741	Cell Phone	12	28	29	24	23	31	25	37	26	30	29	35	329
			575998	PCard Undistributed	50	83	(166)	86	(99)	58	44	(110)		34	(34)	65	12
			675250	Comp Equip Hardware			0	0									1
	034075	CCA-Education & Development	501200	Labor	1,806	2,397	1,380	1,191	1,042	1,199	1,256	1,112	862	972	890	1,012	15,121
			501711	Incentive Plan-Off-Annual	50	65	44	45	48	55	80	49	43	42	40	72	632
			504100	Group Ins Maintenance			12				(5)						6
			504500	Other Welfare Maintenance		14	(14)				2		1	6			9
			504610	Employee Awards				151	19		0	1	0	0	13	1	186
			504670	Training	340	7	49	(31)			284	0		144			793
			507100	401k		1											1
			508101	Defined Contribution Plan		2			4	(4)							2
			534998	Benefit Overhead	539	681	451	310	259	303	299	262	209	219	207	235	3,972
			534999	General Overhead			23	120									143
			535000	Contract Services-Other	4		3		4	1	10	0	2	4	20	1	50
			575130	Brochures and Handouts		39			41	30	(1)	107	3	2		7	229
			575340	Employee Expense P/R JE	55	46	63	65	60	57	11	(9)	5	71	7	45	476
			575342	Employee Exp Conf/Registration			7				13				24		44
			575350	Meals Deduct	2	1	3	3	3	4	0	2		2	0	1	19
			575351	Meals Non Deduct	2	1	3	3	3	4	0	2		2	0	1	19
			575620	Office & Admin Supplies		3			4	1			21	-		0	29
			575625	Overnight Shipping		1											1
			575740	Telephone	2	1	2		5	3		2	0				14
			575741	Cell Phone	2	10	8	9	8	11	8	9	3	12	5	5	89
			575998	PCard Undistributed	(12)	60	16	(78)	(15)	(34)	18	11				-	(34)
	037005	CCP-Administration	501200	Labor	49		15	3	48	7	(58)	22	-	22	15	(66)	56
			504610	Employee Awards		90	3	1	7					-		233	334
			504670	Training		4											4
			508101	Defined Contribution Plan					1	(1)							-
			534998	Benefit Overhead	15	23	2,917	978	1,004	1,016	1,015	1,017	1,012	1,015	1,014	1,013	12,040
			534999	General Overhead	1,263	1,255	1,246	1,254	1,362	359	420	348	344	345	344	425	8,965
			535000	Contract Services-Other								3	2		1	-	5
			575140	Charitable Contributions Deduct			45										45
			575220	Community Relations						9		6					15
			575280	Dues/Membership Deductible					13								13
			575340	Employee Expense P/R JE		10	(2)					23	3	(5)	47	(2)	73
			575342	Employee Exp Conf/Registration							2		2			5	9
			575350	Meals Deduct		0		0							4	-	4
			575351	Meals Non Deduct		0		0							4		4
			575670	Relocation Expenses	-	0											0
			575740	Telephone	0	0	1		1	0		1	0	1	1	0	6
			575741	Cell Phone	2	6											8
			575998	PCard Undistributed	(43)	72	(30)	5	(22)	36	(17)	(46)	(1)				(46)
	037070	CCP-Call Handling	501200	Labor	11,972	9,968	11,156	11,111	13,064	13,370	14,094	13,558	11,886	12,142	12,341	11,644	146,305
			501711	Incentive Plan-Off-Annual	88	137	87	85	84	84	117	83	82	89	83	126	1,145
			504100	Group Ins Maintenance				(4)	(1)	13	50	(1)	(5)	(9)	3	(10)	35
			504500	Other Welfare Maintenance	(3)	81		45	5	0	(22)	(4)	18	7	(3)		123
			504610	Employee Awards	34	(9)	19	50	37	37	51	42	64	48	45	43	461
			507100	401k									1	1	1	1	3
			508101	Defined Contribution Plan	5	5	3	4	49	(42)	5	4	4	7	7	10	60
			534998	Benefit Overhead	3,565	2,805	3,731	2,910	3,247	3,354	3,350	3,207	2,893	2,740	2,886	2,718	37,405
			534999	General Overhead	413	462	446	449	346						310		2,425
			535000	Contract Services-Other				747	(744)	2	5	59	6	6	4	12	96
			535001	Contract Services-Temp Employee		659	2,408	3,514	3,728	1,588	977	2,875	1,101	901	886	2,119	20,757
			575340	Employee Expense P/R JE	5	8	20	26		15		2	19	(1)	103	14	212
			575350	Meals Deduct	1	1	2	6	2	0	0		0		3	1	17
			575351	Meals Non Deduct	1	1	2	6	2	1	0		0		3	1	17

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575740	Telephone								0	1	1	0		3
			575741	Cell Phone	(1)	2	6	6	6	6	10	6	6	20	6	6	79
			575998	PCard Undistributed	3	(107)	41	(35)	6	(3)	31	(39)	-				(103)
			685325	FICA							0						0
	037071	CCP-Billing	501200	Labor	(225)												(225)
			534998	Benefit Overhead	(67)												(67)
			535000	Contract Services-Other	(202)	202								-			0
			575741	Cell Phone	(0)												(0)
	037072	CCP-Collections	501200	Labor	(69)												(69)
			534998	Benefit Overhead	(21)												(21)
			534999	General Overhead	13									12		2	28
			575741	Cell Phone	6	1											7
	037073	CCP-Operations and Support	501200	Labor	148	8	135	128	105	76	16	97	66	97	87	(24)	939
			501711	Incentive Plan-Off-Annual	11	17	9	8	7	3	5	3	3	3	3	4	77
			504500	Other Welfare Maintenance									20			2	22
			504610	Employee Awards	3					9					8	4	25
			504660	Tuition Aid			4										4
			504670	Training				3									3
			508101	Defined Contribution Plan					1	(1)							-
			533000	Contract Services-Legal	(47)												(47)
			534998	Benefit Overhead	106	98	110	85	73	42	58	57	53	53	57	43	835
			534999	General Overhead	4,160	3,395	8,227	4,287	6,362	3,279	4,190	4,100	4,481	4,326	5,469	4,617	56,894
			535000	Contract Services-Other			7	(1)			3				1	2	10
			535001	Contract Services-Temp Employee									281	1,097	(264)		1,114
			541400	Rents-Equipment	(4)												(4)
			550001	Transportation Lease Cost	(4)												(4)
			575000	Miscellaneous	(2)	1			1	5	(14)	(7)		7			(8)
			575220	Community Relations	(1)												(1)
			575320	Electricity		240	222	258	264	266	331	546	326	284	275	236	3,249
			575340	Employee Expense P/R JE		21	20	25			0	46	(20)	(14)	12	(9)	80
			575342	Employee Exp Conf/Registration				10									10
			575350	Meals Deduct		1	0	1		4		0			2	-	8
			575351	Meals Non Deduct		1	0	1		4		0			2		8
			575460	Grounds Keeping	(2)												(2)
			575500	Janitorial									0	(0)	1	(1)	-
			575620	Office & Admin Supplies							0				1	(1)	0
			575625	Overnight Shipping	0									(2)			(2)
			575710	Security Service	(0)	(0)	(1)		(0)					0		0	(1)
			575740	Telephone	(98)	160	431		351	427	484	518	474	221	519	877	4,364
			575741	Cell Phone	14	(5)	3	3	3	3	3	3	10	13	3	3	53
			575780	Trash Removal	0												0
			575998	PCard Undistributed	12	(10)	4	(1)	(0)	0	2	(2)					5
			675000	Misc Maintenance	-									1	1	(1)	1
			675250	Comp Equip Hardware	-								6	-			6
			675350	HVAC Equipment	-												-
			685200	Property Taxes					202	202	202	202	202	202	202	202	1,613
	037074	CCP-Business Services	501200	Labor	84	73	44	4	(22)								183
			501711	Incentive Plan-Off-Annual	4	5	4	4	2								18
			534998	Benefit Overhead	25	21	14	1	(5)								56
			534999	General Overhead	1,371	1,357	(2,730)										(1)
			575340	Employee Expense P/R JE	7	33	46										87
			575350	Meals Deduct	0	2	4										6
			575351	Meals Non Deduct	0	2	4										6
			575740	Telephone		1			2	0							3
			575741	Cell Phone	2	2											3
			575998	PCard Undistributed	(8)	35	(35)	42	6	(17)	10	(41)					(8)
	037075	CCP-Education & Development	501200	Labor	707	596	566	561	533	487	510	532	396	524	493	445	6,350
			501711	Incentive Plan-Off-Annual	8	12	14	20	20	20	30	20	17	20	19	27	227
			504500	Other Welfare Maintenance										11			11

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			504610	Employee Awards									3		11	-	14
			504670	Training	(400)		311	-									(89)
			508101	Defined Contribution Plan					2	(2)							-
			534998	Benefit Overhead	211	170	186	147	133	124	122	126	97	119	116	104	1,653
			534999	General Overhead										2			2
			535000	Contract Services-Other									2				2
			575130	Brochures and Handouts			34							36			70
			575340	Employee Expense P/R JE	16	59	15	12	69			27	(3)		72	1	268
			575342	Employee Exp Conf/Registration								10	36	(36)			10
			575350	Meals Deduct	2	5	3	3	1		1	1	(1)		3	-	18
			575351	Meals Non Deduct	2	5	3	3	1		1	1	(1)		3		19
			575998	PCard Undistributed				-					-				-
CSC Total					83,536	84,529	80,652	86,793	88,451	83,960	80,299	88,002	77,734	80,130	80,230	77,077	991,393
External Affairs/Communication	032022	CORP-Government Affairs	535000	Contract Services-Other												351	351
			575715	Software Licenses & Support		78											78
	032025	CORP-External Affairs	501200	Labor	1,039	1,264	747	(971)	(201)	505	449	570	473	570	538	416	5,398
			501711	Incentive Plan-Off-Annual	184	318	212	222	206	189	284	189	189	189	189	284	2,654
			501712	Incentive Plan-Off-Long Term	40	96											136
			504500	Other Welfare Maintenance	88		780		7	-	(6)	0					869
			507100	401k	25	38	16	(4)	(22)							9	63
			508101	Defined Contribution Plan	33	50	33	20	28	22	37	25	11			12	271
			534998	Benefit Overhead	310	386	249	(175)	(63)	150	148	148	133	142	136	138	1,700
			534999	General Overhead	80	126	82	82	100	99	149	96	96	96	95	148	1,249
			535000	Contract Services-Other				81		108	168	30					387
			541000	Rents-Real Property	18	18	18	18	18	18	18	18	18	18	18	18	211
			550000	Transportation IT-Admin	14	14	14	14	14	14	14	14	14	14	14	14	164
			575000	Miscellaneous							2				2	14	18
			575220	Community Relations										20			20
			575241	Co Dues/Membership Nondeductible				6									6
			575320	Electricity					4	-	7	1	1	2	2	0	16
			575340	Employee Expense P/R JE	40	84	274	75	76	9	41	126	130	(4)	161	126	1,138
			575342	Employee Exp Conf/Registration		8	3		6			27	48				92
			575350	Meals Deduct		13	5	3	8	2	20	55	(25)	101	(30)	(16)	136
			575351	Meals Non Deduct		13	5	3	8	2	20	55	(25)	101	(30)	(16)	136
			575500	Janitorial	5	5	9	0	9	4	0	5	9	-	9	4	59
			575620	Office & Admin Supplies	13	6	2	1	9		1	3	10	4			50
			575625	Overnight Shipping						0				10		10	20
			575670	Relocation Expenses	82	94	89	96	95	98	89	99	96		(45)		792
			575710	Security Service		14									4	-	17
			575740	Telephone	4	3	17	6	13	10	7	8	12	10	9	16	114
			575741	Cell Phone	11	8	8	4	12	11	14	13	8	8	8	8	114
			575998	PCard Undistributed	13	58	(63)	48	10	34	34	(146)		(5)		14	(4)
			675000	Misc Maintenance	(0)												(0)
			675250	Comp Equip Hardware				4	(4)								-
	032068	CORP-Marketing	501200	Labor	304	(179)	744	(312)	829	260	110	292	183	422	263	138	3,054
			501711	Incentive Plan-Off-Annual		89	68	69	53	37	55	37	37	38	37	60	577
			504500	Other Welfare Maintenance	1						1	0					2
			507100	401k				11	29	7	11	7	7	8	7	11	100
			508101	Defined Contribution Plan				14	12	7	17	10	10	12	10	20	111
			534998	Benefit Overhead	138	78	316	(5)	290	141	118	118	99	185	108	153	1,739
			534999	General Overhead	255	488	331	313	386	345	417	270	269	461	261	586	4,383
			535000	Contract Services-Other	45	599	407	181	542	(171)	756	965	1,500	528	989	2,798	9,138
			575000	Miscellaneous											448	260	708
			575002	Misc General Office	0	3						0				0	4
			575030	Advertising		948	325	361	785	(124)	416	350	314	246	-	(207)	3,415
			575130	Brochures and Handouts		13	90	43	33	1,144	824	2	392	22	(935)	463	2,090
			575220	Community Relations							19	1					20
			575280	Dues/Membership Deductible												-	-
			575340	Employee Expense P/R JE	1	2	6	100	73	42	38	347	70	89	96	79	943

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575342	Employee Exp Conf/Registration										3			3
			575350	Meals Deduct	8	48	22	3	9	5	1	11	13	23	80	4	227
			575351	Meals Non Deduct	8	48	22	3	9	5	1	11	13	23	80	4	227
			575620	Office & Admin Supplies	4	10	3	2		2	4	13	22	35	7	12	114
			575625	Overnight Shipping	14			0						11			25
			575740	Telephone	6	6	8	1	11	3	1	6	2	3	4	3	54
			575741	Cell Phone	(2)					9	3	4	14	12	3	9	52
			575775	Trade Shows	285	100	515	(75)	887	64	11	383	600	1,650	1,351	135	5,905
			575998	PCard Undistributed	14	(43)	(6)	(31)	77	(30)	244	(296)		(8)		9	(69)
			675250	Comp Equip Hardware			8	3	-								10
	032085	CORP-External Communications	501200	Labor	341	506	355	345	370	387	558	604	577	628	580	43	5,292
			501711	Incentive Plan-Off-Annual	47	81	54	57	54	50	79	56	69	68	60	29	704
			504100	Group Ins Maintenance												10	10
			504500	Other Welfare Maintenance	2		3	0			1	0					6
			507100	401k									8	7	8	7	30
			508101	Defined Contribution Plan	4	6	4	4	6	4	19	16	18	16	16	13	127
			534998	Benefit Overhead	90	132	104	76	92	95	136	137	136	135	126	17	1,275
			535000	Contract Services-Other	244	245	244	249	360	337	286	240	237	(8)		1	2,435
			575000	Miscellaneous	139	118	556	123	48	32	45	75	115	(86)	127	16	1,308
			575140	Charitable Contributions Deduct	49		168			52							270
			575220	Community Relations				197	66	(9)		0			48		303
			575250	Condemnation Costs	-												-
			575280	Dues/Membership Deductible	1,168		222	129		975			512	120	490	3	3,619
			575340	Employee Expense P/R JE		6	4	14	2		26	13	14	31	(32)	9	89
			575342	Employee Exp Conf/Registration										3	3		6
			575350	Meals Deduct		2	1	0		1	2	1			1		8
			575351	Meals Non Deduct		2	1	0		1	2	1			1		8
			575620	Office & Admin Supplies		4		2		6	9	4		2		5	32
			575740	Telephone	1	0	0		2	0		1	0	1	1		6
			575741	Cell Phone	(0)	2	3	3	2	2	3	5	13	3	5	5	45
			575998	PCard Undistributed	10	(15)	51	(49)	31	54	(75)	2	(14)				(5)
	032086	CORP-Internal Communications	501200	Labor	293	241	266	143	276	261	257	290	247	290	285	252	3,099
			501711	Incentive Plan-Off-Annual	34	58	38	36	34	31	61	40	40	40	41	81	535
			504500	Other Welfare Maintenance					3		4	0					7
			508101	Defined Contribution Plan					4	4	7	5	5	5	5	8	41
			534998	Benefit Overhead	75	65	77	33	69	67	66	66	59	63	62	63	766
			534999	General Overhead	2	2	8	3	3	3	3	3	3	3	3	3	42
			535000	Contract Services-Other	339	217	360	300	298	(99)	301	107	182	6	115	490	2,616
			535001	Contract Services-Temp Employee				23				-	5				28
			575000	Miscellaneous	(1)												(1)
			575340	Employee Expense P/R JE						1	10	3	28	0			42
			575350	Meals Deduct										0	0		1
			575351	Meals Non Deduct										0	0		1
			575620	Office & Admin Supplies						1	0	5		8		1	15
			575625	Overnight Shipping			8										8
			575740	Telephone	2	1	1		1	1		1	1	1		1	8
			575741	Cell Phone	1	2	2	2	2	2	2	2	2	2	2	2	20
			575998	PCard Undistributed	(1)	11	29	(36)	(1)	(2)	8	(9)		(1)			(1)
	032087	CORP-Corp Social Resp	504500	Other Welfare Maintenance	1,070	6	24	57	36	147	72	385	87	(34)	123	96	2,070
			535000	Contract Services-Other		65	394	-			196		952	28	42	512	2,189
			575000	Miscellaneous		1			2		1	5			0		9
			575130	Brochures and Handouts		18	112	-									130
			575140	Charitable Contributions Deduct			118	505	1,518		192	112			1,625	112	4,181
			575220	Community Relations	23	0	22	44		115	95	6	(2)		2	(2)	302
			575280	Dues/Membership Deductible										195			195
			575340	Employee Expense P/R JE										5	1		6
			575350	Meals Deduct	2	1		5						3	0	1	13
			575351	Meals Non Deduct	2	1		5						3	0	1	13
			575998	PCard Undistributed								9	74	(83)			-

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
	033025	WE-External Affairs	501200	Labor											73		73
			501711	Incentive Plan-Off-Annual											11		11
			508101	Defined Contribution Plan											4		4
			534998	Benefit Overhead	1	1	1	8	5	2	0		-	3	2	2	25
			534999	General Overhead											(0)		(0)
			575002	Misc General Office	0						17	(17)				(11)	(11)
			575030	Advertising	-												-
			575340	Employee Expense P/R JE			3	28	11	18				1			60
			575342	Employee Exp Conf/Registration								118					118
			575350	Meals Deduct			0	1		0							2
			575351	Meals Non Deduct			0	1		0							2
			575740	Telephone					3			1		0	1	2	7
			575741	Cell Phone	(2)												(2)
	033525	CE-External Affairs	501200	Labor												-	-
			504500	Other Welfare Maintenance	4									1			5
			534998	Benefit Overhead	4	7	18	4	6	5	8	5	7	6	5	8	85
			534999	General Overhead	0	(0)	-	-	0	(0)	-	-	(0)				(0)
			575340	Employee Expense P/R JE	(37)												(37)
			575998	PCard Undistributed			22										22
	035025	SE-External Affairs	501200	Labor	2,407	4,024	3,668	3,391	3,843	2,131	2,862	1,780	720	2,029	832	83	27,770
			501711	Incentive Plan-Off-Annual	394	554	279	290	419	362	594	264	145	329	134	187	3,951
			504610	Employee Awards		114			3	60			14				191
			508101	Defined Contribution Plan					8	(8)							-
			534998	Benefit Overhead	680	580	554	453	365	272	305	298	248	321	314	210	4,600
			534999	General Overhead	239	473	279	259	230	192	325	206	181	227	224	236	3,069
			541000	Rents-Real Property				853	179	179	179	179	179	179	179	179	2,286
			575000	Miscellaneous	1	3	2		12	17		80	(8)	12	(31)	60	150
			575002	Misc General Office			7					17					24
			575030	Advertising						17					24	(24)	17
			575340	Employee Expense P/R JE	289	265	445	18	268	96	277	98	85	689	153	(15)	2,668
			575350	Meals Deduct	5	194	65	2	7	8	2	28	20	(3)	122	(7)	442
			575351	Meals Non Deduct	5	194	65	2	7	8	2	28	20	(3)	122	(7)	442
			575620	Office & Admin Supplies								58	(58)	2	63	(57)	8
			575740	Telephone	0	1	0		0	0							2
			575741	Cell Phone	18	31	43	37	36	29	32	36	37	36	36	59	430
			575998	PCard Undistributed	27	69	(108)	223	(283)	92	9	(102)	2	8	19	(18)	(60)
	036525	NE-External Affairs	501200	Labor												46	46
			501711	Incentive Plan-Off-Annual												2	2
			507100	401k												1	1
			508101	Defined Contribution Plan												2	2
			534998	Benefit Overhead	1	2	1	3	0	3	17	14	15	14	15	15	98
			534999	General Overhead	1	3	1	3	0	3	29	15	18	15	17	27	133
			575340	Employee Expense P/R JE												5	5
			575741	Cell Phone	(1)												(1)
External Affairs/Communication Total					**11,050**	**13,195**	**13,930**	**8,063**	**12,757**	**9,025**	**11,561**	**9,161**	**9,733**	**10,361**	**9,949**	**8,849**	127,632
Finance	032007	CORP-Finance	501200	Labor	2,484	1,320	1,672	1,743	1,798	1,493	1,789	2,449	1,417	1,637	1,584	4,004	23,389
			501711	Incentive Plan-Off-Annual	557	404	263	271	271	262	405	270	239	227	235	411	3,815
			501712	Incentive Plan-Off-Long Term	182	352	188	188	188	188	188	188	436	436	436	1,079	4,048
			504100	Group Ins Maintenance	24	49			25								99
			504500	Other Welfare Maintenance	66	(56)	-	-		2	1	(61)		6	(3)		(46)
			504670	Training	4							255					258
			507100	401k	29	25	15	17	17	17	26	17	17	17	17	31	246
			508101	Defined Contribution Plan	54	37	22	23	29	16	35	23	25	30	33	69	397
			532000	Contract Services-Accounting	(2,699)	1,730	(1,730)										(2,699)
			534998	Benefit Overhead	718	364	503	393	460	380	431	542	340	362	352	882	5,727
			534999	General Overhead	(5,826)	(4,807)	(8,042)	20,022	1,215	(1,472)	1,507	1,446	17	1,444	1,396	104	7,004
			535000	Contract Services-Other	(660)	669	(6)	(13)	-	-	3	1	243	293	8	(3)	535
			541000	Rents-Real Property		15	13	13	25	13	13	13	13	13	13	14	158
			550000	Transportation IT-Admin	26	26	26	26	26	26	26	26	26	26	26	38	318

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575000	Miscellaneous									3		-		3
			575002	Misc General Office	(4)										9	108	113
			575280	Dues/Membership Deductible											4		4
			575340	Employee Expense P/R JE	41	12	25	1	9	1	28	30	(6)	(3)	3	(2)	138
			575342	Employee Exp Conf/Registration	(0)												(0)
			575350	Meals Deduct	0	1	1	1	1	1	1	1	1	1	1	(19)	(10)
			575351	Meals Non Deduct	0	1	1	1	1	1	1	1	1	1	1		9
			575620	Office & Admin Supplies	(2)	18	17	9	42	11	10	10	19	12	-	11	157
			575640	Penalties Nondeductible	-	3,132	(3,132)	(1,765)									(1,765)
			575670	Relocation Expenses	5	1	-	0							2	209	216
			575715	Software Licenses & Support										46			46
			575740	Telephone	3	10	10		11	10		15	6	5	7	17	93
			575741	Cell Phone	(3)	24	27	21	25	25	45	25	20	29	20	(68)	190
			575998	PCard Undistributed	(6)	8	(27)	10	8	(46)	1	(6)					(58)
			685430	Other Taxes and Licenses		(1,496)		202									(1,294)
			685440	Gross Receipts Tax												54	54
			830000	Interest on ST Debt-Outside			24,333	(24,333)									-
			840000	Other Interest Expense		1,378	(1,378)										-
	032017	CORP-Planning & Reporting	501200	Labor	2,967	827	1,514	1,713	1,885	2,135	1,709	1,864	1,909	2,037	2,037	3,316	23,914
			501711	Incentive Plan-Off-Annual	252	654	264	273	262	252	378	252	252	252	261	419	3,771
			504500	Other Welfare Maintenance	55	2		-	-							2	58
			504670	Training	459	(459)				12							12
			507100	401k	11	34	23	24	24	44	27	20	20	20	18	28	293
			508101	Defined Contribution Plan	21	63	42	43	51	62	64	43	45	51	47	65	597
			532000	Contract Services-Accounting		743	(743)										-
			534998	Benefit Overhead	735	245	432	361	447	508	392	394	415	413	440	728	5,510
			534999	General Overhead				(14)									(14)
			535000	Contract Services-Other	966	(959)	1,416	265	220	2,784	1,077	1,301	1,241	814	799	687	10,610
			535001	Contract Services-Temp Employee									-				-
			550000	Transportation IT-Admin		110	12	12	12	12	12	12	12	12	12	12	233
			575000	Miscellaneous					1								1
			575240	Co Dues/Membership Deduct	4												4
			575280	Dues/Membership Deductible		2							4	4			9
			575340	Employee Expense P/R JE	1	2	7	9	3	45		19	(5)	4	4	40	128
			575342	Employee Exp Conf/Registration		10		86	0								96
			575350	Meals Deduct	18	-	1		9	0	1	1	2	31		0	64
			575351	Meals Non Deduct	18	1	8		9	8	2	1	2	57		0	108
			575620	Office & Admin Supplies							9	5		3	18	44	78
			575670	Relocation Expenses											74	(74)	-
			575740	Telephone			1		5	2		2	1	2			13
			575741	Cell Phone												26	26
			575998	PCard Undistributed	(5)	2	-	(1)	(0)	1	-	(1)					(5)
			685430	Other Taxes and Licenses	204	232	-		52	(0)							487
	032027	CORP-Reporting & Compliance	501200	Labor	641	672	615	617	663	605	634	951	718	826	790	1,414	9,147
			501205	Labor Expatriots	223	223	226	-									671
			501711	Incentive Plan-Off-Annual	78	118	78	81	81	81	122	81	96	96	96	149	1,158
			504500	Other Welfare Maintenance	0	112	(97)				390	1	56			584	1,046
			504610	Employee Awards				52	37		18	1,519	(292)				1,334
			504670	Training							2	8	24	(1)	0		34
			506100	Pension	84	84	84										253
			507100	401k	6	16	11	11	11	11	17	11	11	17	17	28	168
			508101	Defined Contribution Plan	14	22	14	15	17	12	22	22	22	22	22	40	245
			534998	Benefit Overhead	169	173	181	136	165	148	146	209	164	175	168	308	2,143
			534999	General Overhead										1			1
			535000	Contract Services-Other	30,399	80,709	69,336	58,592	75,128	38,908	59,663	32,968	66,541	37,432	52,002	32,884	634,563
			535001	Contract Services-Temp Employee		476	28	375	881	963	(610)	377	287	415	302	659	4,154
			550000	Transportation IT-Admin				0									0
			575000	Miscellaneous					230								230
			575280	Dues/Membership Deductible			9	3			10		6	(1)	3		30

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575340	Employee Expense P/R JE	494	390	89	378	637	168	59	14	63	241	133	20	2,685
			575342	Employee Exp Conf/Registration				64								4	68
			575350	Meals Deduct		6	7	39	31	8	2	3	6	9	6	11	128
			575351	Meals Non Deduct		6	7	39	31	8	2	3	6	9	6	11	128
			575620	Office & Admin Supplies				51	5		0	18	(14)	6	5	5	76
			575715	Software Licenses & Support								734	51		326		1,112
			575740	Telephone	0	1	0		3	0		1	1	1	4	1	12
			575741	Cell Phone	1	2	2	2	2	2	2	2	2	2	2	8	29
			575998	PCard Undistributed	(58)	147	157	(35)	(70)	28	(46)	(37)		43			129
			675250	Comp Equip Hardware		110	5						3				119
			685320	FUTA							(0)						(0)
			685325	FICA					2		1	2	54				59
			685350	SUTA					0				94				94
			685430	Other Taxes and Licenses	115	(282)	32										(135)
	032047	CORP-Income Tax	501200	Labor	1,167	1,013	1,115	1,282	1,772	1,635	1,390	2,426	1,911	2,422	2,218	2,267	20,619
			501711	Incentive Plan-Off-Annual	122	202	134	139	139	166	280	186	217	230	269	369	2,454
			504100	Group Ins Maintenance											10		10
			504500	Other Welfare Maintenance			2		649	-	279	1,047	(0)	-	348	-	2,325
			504610	Employee Awards					7								7
			507100	401k	20	30	20	20	20	25	38	25	25	20	15	39	297
			508101	Defined Contribution Plan	32	47	32	39	60	48	81	61	72	83	80	111	745
			532000	Contract Services-Accounting	1,632	-	103	102	3,194	898	-	4,276	956	4,348	502	428	16,438
			534998	Benefit Overhead	328	260	354	310	388	357	283	490	410	482	434	469	4,563
			534999	General Overhead		2							25	1			28
			535000	Contract Services-Other	6,120	(6,120)	7	350	(18)	-	169	(23)	33	82	160		760
			535001	Contract Services-Temp Employee	2,020	858	973	545	656	743	176	928	305	568	49		7,820
			575000	Miscellaneous							1			43	(19)	1	27
			575002	Misc General Office			20	(47)							0		(27)
			575240	Co Dues/Membership Deduct									7	-	-		7
			575280	Dues/Membership Deductible								3					3
			575340	Employee Expense P/R JE	18				0		53	120	23	116	6	16	352
			575342	Employee Exp Conf/Registration								67			134	-	202
			575350	Meals Deduct		0	19	4	7		7	11	17	(15)	0		49
			575351	Meals Non Deduct		0	19	4	7		7	11	17	(15)			49
			575620	Office & Admin Supplies					8	2	25		11	12	-	15	72
			575715	Software Licenses & Support	254	256	255	(765)	169	(7)	561	(200)	272	14	64	(13)	859
			575740	Telephone		0	0		1	(1)	10	1	3	2	2	2	20
			575741	Cell Phone								2					2
			575998	PCard Undistributed	70	60	(32)	4	7	16	6	(37)				5	99
			675250	Comp Equip Hardware					22	2	-						24
			685325	FICA					1								1
	032057	CORP-Treasury	501200	Labor	416	1,841	1,199	1,086	1,258	1,133	1,000	1,142	1,007	951	1,111	2,439	14,583
			501711	Incentive Plan-Off-Annual		126	230	239	212	189	285	156	170	111	165	321	2,204
			504500	Other Welfare Maintenance					3		1	0			17	9	29
			504670	Training				6			19		34		0		59
			507100	401k	3	33	7	13	13	13	18	15	16	15	15	17	177
			508101	Defined Contribution Plan	4	69	16	25	24	15	30	22	26	22	24	36	313
			534998	Benefit Overhead	160	489	485	319	407	369	364	369	330	352	341	614	4,600
			534999	General Overhead											8	2	10
			535000	Contract Services-Other		81	(81)	7	(7)						-	-	-
			535001	Contract Services-Temp Employee									72				72
			550000	Transportation IT-Admin	12	12	13	12	12	12	12	11	13		13	13	137
			575002	Misc General Office						5							5
			575280	Dues/Membership Deductible	2										8		10
			575340	Employee Expense P/R JE	3	11	21	8	1	3	7	50	7	135	143	36	425
			575342	Employee Exp Conf/Registration						2						2	4
			575350	Meals Deduct					1			0	0	0	0	0	2
			575351	Meals Non Deduct					1			0	0	4	0	0	6
			575620	Office & Admin Supplies							0	1	1	34	(15)	50	72

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575670	Relocation Expenses			0										0
			575741	Cell Phone												22	22
			575998	PCard Undistributed							12	(12)					-
			685430	Other Taxes and Licenses					59								59
	033007	WE-Finance	501200	Labor				430	33	146				188	22	-	818
			504500	Other Welfare Maintenance											1		1
			534998	Benefit Overhead	4	4	4	27	8	5	1		-	9	4	8	74
			534999	General Overhead	0	0	0	0			0					1	1
			575340	Employee Expense P/R JE	12	19	1	11	46	47	27	3		4		57	227
			575350	Meals Deduct						0							0
			575351	Meals Non Deduct						0							0
			575640	Penalties Nondeductible						(11)							(11)
			575741	Cell Phone	(1)	1	1	1	8								9
			575998	PCard Undistributed						(419)							(419)
			685430	Other Taxes and Licenses					4								4
	033507	CE-Finance	501200	Labor						14			157	134			305
			504660	Tuition Aid								(35)		35			-
			534998	Benefit Overhead	17	30	71	16	24	22	34	22	31	24	21	48	360
			534999	General Overhead	1	4	5	1	3	2	4	2	3	2	2	6	34
			575340	Employee Expense P/R JE				10									10
			575342	Employee Exp Conf/Registration									17				17
			575350	Meals Deduct				0									0
			575351	Meals Non Deduct				0									0
	035007	SE-Finance	501200	Labor	11,003	17,975	12,665	15,226	10,355	8,672	14,657	7,076	6,729	10,264	11,029	13,313	138,964
			501711	Incentive Plan-Off-Annual	797	1,146	824	915	993	923	2,341	1,074	1,194	1,509	1,648	2,623	15,987
			501712	Incentive Plan-Off-Long Term	165	299	170	170	170	170	170	170	474	474	474	1,171	4,073
			504100	Group Ins Maintenance								35					35
			504500	Other Welfare Maintenance		9				347	65	111	105		161		798
			504670	Training	24												24
			507100	401k	23	39	23	24	22		26	63	59	64	60	201	605
			508101	Defined Contribution Plan	31	55	31	61	103	24	109	81	89	91	91	282	1,048
			534998	Benefit Overhead	1,581	1,741	1,927	1,607	1,505	1,053	1,240	1,072	876	1,216	1,309	726	15,855
			534999	General Overhead	446	869	478	516	441	404	553	378	409	373	370	379	5,616
			535000	Contract Services-Other		4,000	2,000	2,000			2,000					13	10,013
			535001	Contract Services-Temp Employee	515				2,833	2,423	(608)	2,506	3,175	3,049	2,048	(188)	15,754
			550000	Transportation IT-Admin					43								43
			575000	Miscellaneous	11								80	34	(5)		121
			575030	Advertising				-									-
			575280	Dues/Membership Deductible					13			13					26
			575320	Electricity												7	7
			575340	Employee Expense P/R JE	2,220	1,352	841	1,783	1,026	662	79	51	262	27	(5)	120	8,418
			575350	Meals Deduct	84	20		93	2	12	6	0	1	5	12	-	236
			575351	Meals Non Deduct	84	20		93	2	12	6	0	1	5	12		236
			575620	Office & Admin Supplies	28	4	29	7	71	214	71	37	51	7	25	13	558
			575740	Telephone	5	9	9		17	16		24	12	12	25	13	142
			575741	Cell Phone	(4)	5	5	5	13	5	5	14	5	5	5	34	95
			575998	PCard Undistributed	385	(234)	139	61	(513)	898	(416)	(365)	6	(5)	68	(68)	(45)
			675450	Office Equipment											34		34
	036507	NE-Finance	501200	Labor			-	91	30	208	25				112		466
			501711	Incentive Plan-Off-Annual						42							42
			504500	Other Welfare Maintenance						1							1
			534998	Benefit Overhead	11	13	6	19	2	18	88	69	85	88	94	142	636
			534999	General Overhead	1	3	1	3	0	3	32	16	19	18	18	41	155
			535001	Contract Services-Temp Employee							4						4
			575340	Employee Expense P/R JE			8										8
Finance Total					62,693	114,357	110,710	86,896	111,316	69,270	94,247	69,607	94,432	75,230	85,478	74,570	1,048,805
Human Resources	032002	CORP-HR Comp/Benefits	501200	Labor	452	332	422	440	467	419	408	477	481	694	641	1,215	6,449
			501711	Incentive Plan-Off-Annual	93	139	93	98	94	90	138	92	92	92	102	157	1,280
			501712	Incentive Plan-Off-Long Term	46	83	47	47	47	47	47	47	264	264	264	653	1,859

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			504500	Other Welfare Maintenance												241	241
			504670	Training	(0)												(0)
			508101	Defined Contribution Plan					2	(2)			3	6	5	9	22
			520100	Materials & Supplies Operations						2			(2)				-
			533000	Contract Services-Legal	68	446	249	590	190	194	(0)	471	355	(97)	-	1,607	4,073
			534998	Benefit Overhead	147	125	157	121	145	129	130	132	137	175	163	296	1,858
			534999	General Overhead	61	76	56	54	64	63	91	59	59	66	58	90	798
			535000	Contract Services-Other	720	323	2,322	367	1,748	385	839	1,477	292	1,110	816	3,152	13,551
			535001	Contract Services-Temp Employee	74	86	157	(58)	285	59	26						631
			550000	Transportation IT-Admin	10	10	10	10	10	10	10	10	10	10	10	10	125
			575240	Co Dues/Membership Deduct				8									8
			575280	Dues/Membership Deductible								4	6			22	32
			575340	Employee Expense P/R JE	11	35	1	18	16	28	7	40	(30)	26	37	(37)	153
			575342	Employee Exp Conf/Registration				46	4				1	(1)	1		52
			575350	Meals Deduct		0	0	0	0	2	0	2	2	3	0	4	15
			575351	Meals Non Deduct		0	0	0	0	2	0	2	2	3	0	4	15
			575620	Office & Admin Supplies									-				-
			575660	Postage						53							53
			575740	Telephone	(1)									1	1	0	1
			575741	Cell Phone	2	2	2	2	2	2	2	2	2	3	3	4	32
			575998	PCard Undistributed	(10)	(9)	49	(33)	(25)	3	16	(29)		15	(15)		(39)
	032003	CORP-HR Talent Development	501200	Labor	278	78	108	94	115	92	26	115	41	92	88	84	1,214
			501711	Incentive Plan-Off-Annual	48	61	26	27	16	4	6	4	4	4	4	6	211
			504100	Group Ins Maintenance		10											10
			504500	Other Welfare Maintenance		2											2
			504660	Tuition Aid	250	(18)	16	137	51	37	60	440	240	127	63	380	1,783
			504670	Training	(129)	130			4					38			43
			508101	Defined Contribution Plan					1	(1)							-
			534998	Benefit Overhead	120	83	80	58	71	64	63	63	44	21	20	20	707
			535000	Contract Services-Other	376	(333)	(25)	13			14						45
			550003	Transportation Lease Maintenance	(0)												(0)
			575240	Co Dues/Membership Deduct								3	-				3
			575280	Dues/Membership Deductible				0			4			3			7
			575320	Electricity	(0)												(0)
			575340	Employee Expense P/R JE	21	(3)	13	16	78		18	35	9	2	4	21	214
			575350	Meals Deduct	0		1	1		1	0	0	-				3
			575351	Meals Non Deduct	0		1	1		1	0	0					3
			575620	Office & Admin Supplies			2		3	10	5		3	3		10	36
			575715	Software Licenses & Support	-												-
			575740	Telephone	11	6	2		9	1		2	7	0		0	39
			575741	Cell Phone	3	9	13	5	5	5	5	5	5	3	4	4	64
			575998	PCard Undistributed	176	(158)	(2)	(1)	(18)	25	(26)	(9)					(14)
	032004	CORP-HR Labor Relations	501200	Labor	353	307	337	333	362	331	347	362	315	362	347	331	4,087
			501711	Incentive Plan-Off-Annual	63	95	63	65	65	65	97	65	65	65	65	97	871
			504500	Other Welfare Maintenance						1							1
			507100	401k	10	15	10	10	10	10	16	10	10	10	10	16	139
			508101	Defined Contribution Plan	16	24	16	17	18	15	25	17	17	17	17	25	222
			520100	Materials & Supplies Operations												4	4
			533000	Contract Services-Legal	17												17
			534998	Benefit Overhead	98	85	105	76	95	85	84	84	75	81	77	78	1,023
			535000	Contract Services-Other			(21)										(21)
			550000	Transportation IT-Admin	12	12	12	12	12	12	12	12	12	12	12	12	139
			575280	Dues/Membership Deductible		22	(22)	22		1	(1)		1		101	-	124
			575340	Employee Expense P/R JE	13	38	25	91	67	45	21	105	23	83	49	25	584
			575350	Meals Deduct	0			1	1	7	2	5	5	6	1	3	32
			575351	Meals Non Deduct	0			1	1	7	2	5	5	6	1	3	32
			575715	Software Licenses & Support								12			24		36
			575740	Telephone	0	0			0	0		1	0	1	1	0	4
			575741	Cell Phone	2	2	2	2	2	2	2	2	2	2	2	2	25

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575998	PCard Undistributed	(4)	31	29	(67)	2	(11)	5	(22)				0	(36)
			675250	Comp Equip Hardware												18	18
	032006	CORP-Business Center HR	501200	Labor	666	623	795	826	797	720	709	909	745	896	854	703	9,242
			501711	Incentive Plan-Off-Annual	92	170	119	116	109	102	152	103	101	105	106	163	1,438
			504500	Other Welfare Maintenance								(18)	19			-	0
			504610	Employee Awards											0	0	1
			504670	Training					3		19				7		28
			507100	401k	5	7	5	5	5	5	8	5	5	5	8	12	75
			508101	Defined Contribution Plan	7	10	7	7	10	3	10	10	11	11	11	16	110
			520100	Materials & Supplies Operations							1	4	-	32	3	-	41
			534998	Benefit Overhead	177	179	239	183	201	181	177	204	176	193	185	175	2,269
			534999	General Overhead	1	1	1	1	1	1	1	1	1	1	1	1	10
			535000	Contract Services-Other	24	373	111	117	214	346	(293)	(191)	(22)	236	90	(63)	942
			535001	Contract Services-Temp Employee						37	360	29	59	19	67	35	605
			575000	Miscellaneous								31				12	43
			575002	Misc General Office										1	6	6	13
			575030	Advertising						34			36	12	106	53	240
			575240	Co Dues/Membership Deduct	4												4
			575280	Dues/Membership Deductible			1	4		3		1	3	11	4	1	27
			575340	Employee Expense P/R JE	15	19	35	13	28	18	46	115	39	94	40	22	484
			575342	Employee Exp Conf/Registration						12		5	1		8	(8)	17
			575350	Meals Deduct	0	1		4	3	3	2	6	2	(1)	4	18	41
			575351	Meals Non Deduct	0	1		4	3	3	2	6	2	(1)	4	18	41
			575620	Office & Admin Supplies		7		10	3			5	4	3	4		37
			575660	Postage											0		0
			575670	Relocation Expenses	4												4
			575741	Cell Phone	2	3	2	2	2	2	2	2	2	2	2	2	26
			575742	Data Lines					0								0
			575775	Trade Shows									5				5
			575998	PCard Undistributed	(18)	36	(36)	39	(22)	(31)	45	(51)		(0)			(39)
	032012	CORP-HR Strategic Staffing	501200	Labor	54		(54)										-
			501711	Incentive Plan-Off-Annual	5		(5)										-
			534998	Benefit Overhead	15		(17)										(2)
			534999	General Overhead									-				-
			575000	Miscellaneous							16	(16)					(0)
			575340	Employee Expense P/R JE	3	4	(7)	-									(0)
			575350	Meals Deduct		0		(0)									0
			575351	Meals Non Deduct		0		(0)									-
			575998	PCard Undistributed	4	(4)	9	(9)	27	(25)	4	(5)					(0)
	032013	CORP-HR Systems & Processes	501200	Labor	488	434	467	471	509	466	496	509	307	383	367	358	5,255
			501711	Incentive Plan-Off-Annual	73	116	73	76	77	78	117	78	67	67	67	100	989
			501712	Incentive Plan-Off-Long Term	46	83	47	47	47	47	47	47	132	132	132	327	1,136
			504500	Other Welfare Maintenance								1					1
			504670	Training							4	9		17	-		31
			508101	Defined Contribution Plan					2	(2)							-
			534998	Benefit Overhead	132	114	141	106	130	117	115	116	70	82	79	80	1,281
			535000	Contract Services-Other	11		1,666	(34)		379	-	(27)	(6)			78	2,068
			550000	Transportation IT-Admin	12	12	12	12	12	12	12	12	12	12	12	12	139
			575280	Dues/Membership Deductible		2				1	4			3	-		10
			575281	Dues/Membership Nondeductible											11	(2)	10
			575340	Employee Expense P/R JE	13	11	40	0	1	20	9	54	14	29	34	33	258
			575342	Employee Exp Conf/Registration		23	4					25	-			17	69
			575350	Meals Deduct	0		0			0	0	1	0	3	1	0	7
			575351	Meals Non Deduct	0		0			0	0	1	0	3	1	0	7
			575620	Office & Admin Supplies			5		1						0	(0)	6
			575625	Overnight Shipping				2									2
			575710	Security Service	(0)												(0)
			575715	Software Licenses & Support	431	36	396	(24)		381	24		393	3		101	1,743
			575740	Telephone	0	1	1		1	0		1	0	1	1	2	9

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575741	Cell Phone	5	6	8	7	7	8	7	25	11	7	20	20	131
			575998	PCard Undistributed	16	(24)	27	(76)	33	23	18	(79)	(0)	(7)			(69)
	032018	CORP-Human Resources	501200	Labor	958	415	418	414	451	410	423	451	390	451	431	595	5,807
			501711	Incentive Plan-Off-Annual	246	243	79	82	79	77	116	77	77	77	77	116	1,346
			504100	Group Ins Maintenance							1						1
			504500	Other Welfare Maintenance	-						1	(1)			(25)	(79)	(104)
			504620	Employee Physical Exam	20												20
			504660	Tuition Aid	1												1
			504670	Training					1	1				4	(2)		4
			507100	401k												7	7
			508101	Defined Contribution Plan					2	(2)						9	9
			520100	Materials & Supplies Operations	82	23	5										110
			532000	Contract Services-Accounting			0										0
			534998	Benefit Overhead	220	52	61	34	55	45	66	58	47	58	56	110	862
			534999	General Overhead	(233)	(37)	(150)	(0)	(77)	(73)	(19)	(75)	(66)	(66)	(67)	(18)	(880)
			535000	Contract Services-Other	(10)	202	193	7		675	1,418	48	50	-	139	100	2,823
			535001	Contract Services-Temp Employee								193	262	325	(301)		479
			541400	Rents-Equipment	35	2											37
			550000	Transportation IT-Admin	25	12	12	12	12	12	12	12	12	12	12	12	152
			575000	Miscellaneous											(1)		(1)
			575002	Misc General Office	8	1											8
			575280	Dues/Membership Deductible							2		3	(3)			2
			575340	Employee Expense P/R JE	15	26	22	39	15	36	16	50	21	96	1	85	422
			575342	Employee Exp Conf/Registration					3	6		4				23	36
			575350	Meals Deduct	41	0	1	14	1	11	6	28	0	12	3	18	136
			575351	Meals Non Deduct	41	0	1	14	1	11	6	28	0	12	3	18	136
			575620	Office & Admin Supplies			11	13	51	53	7	26	50	19	53	85	369
			575670	Relocation Expenses	0	0										68	68
			575740	Telephone	0	1	0		4	2		1	1	1	1	0	12
			575741	Cell Phone	(4)						(0)						(4)
			575742	Data Lines								2					2
			575998	PCard Undistributed	-	(6)	32	(32)	2	2	6			(10)		5	(1)
			675000	Misc Maintenance	1	2	1	1	1	1	1	-	1	1	1	1	15
			685430	Other Taxes and Licenses		1,676			260								1,936
	033018	WE-Human Resources	501200	Labor									-				-
			504500	Other Welfare Maintenance											5		5
			534998	Benefit Overhead	0	1	1	4	3	2	0		-	2	1	2	17
			534999	General Overhead			0	-									0
			575340	Employee Expense P/R JE				11					0				11
			575640	Penalties Nondeductible	0												0
			575741	Cell Phone					2								2
	033518	CE-Human Resources	501200	Labor	43	64	73	23		8	-		50				261
			508101	Defined Contribution Plan							0						0
			534998	Benefit Overhead	10	18	45	9	13	11	17	11	15	12	10	18	192
			534999	General Overhead	2	7	9	2	3	2	4	2	2	2	2	5	41
			575240	Co Dues/Membership Deduct											6		6
			575340	Employee Expense P/R JE					2			3					6
			575350	Meals Deduct			1			0							1
			575351	Meals Non Deduct			1			0							1
			575670	Relocation Expenses		1											1
			575740	Telephone						0		1					1
			840000	Other Interest Expense	(3)	(3)	(8)	(5)	(3)	(3)	(21)	(5)	(3)	(3)	(3)	(3)	(64)
	034018	CCA-Human Resources	501200	Labor	308	280	303	303	399	383	492	594	628	307	376	383	4,756
			501711	Incentive Plan-Off-Annual	24	48	32	33	33	33	50	33	50	26	31	50	443
			504100	Group Ins Maintenance										10			10
			504500	Other Welfare Maintenance	277	51	80	99	96	35	6	178	73	15	48	0	957
			504610	Employee Awards	361	(34)	98	3	2				4	4	1	2	441
			504660	Tuition Aid	348	42	104		133	95	82	43	20	50	123	132	1,171
			504670	Training		14											14

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			507100	401k							4	3	7	3	3	4	23
			508101	Defined Contribution Plan	3	5	3	3	5	2	9	11	9	3	3	5	64
			533000	Contract Services-Legal	88	137	71	252	661	166	1,491	405	(802)	(560)	23	382	2,314
			534998	Benefit Overhead	91	79	99	79	99	97	117	140	152	69	88	89	1,199
			534999	General Overhead	-		38	(38)									0
			535000	Contract Services-Other	2		2	167	(1)	5	3	2	3	15	18	21	236
			535001	Contract Services-Temp Employee	20	33	92	74	99	44	39	119	60	52	66	50	747
			575000	Miscellaneous												3	3
			575030	Advertising	10		20			10		6					47
			575130	Brochures and Handouts			17										17
			575280	Dues/Membership Deductible				6						4	0		9
			575340	Employee Expense P/R JE		9				21		50	7	55	22	7	170
			575350	Meals Deduct		1				0			3	6	1		11
			575351	Meals Non Deduct		1				0			3	6	1		11
			575620	Office & Admin Supplies		6			3								9
			575670	Relocation Expenses							336	(7)	124	358	4	1	816
			575710	Security Service	-												-
			575740	Telephone	6	0	1		1	0		2		0	1	2	13
			575741	Cell Phone	2	3	4	4	4	4	5	5	14	5	2	2	52
			575998	PCard Undistributed	15	(3)	(21)	0	0	(1)	16	(16)					(9)
			675250	Comp Equip Hardware			2										2
	035018	SE-Human Resources	501200	Labor	(152)	1,028	1,343	1,499	1,882	1,668	1,079	1,746	1,377	1,746	1,682	956	15,852
			501711	Incentive Plan-Off-Annual	205	238	158	84	231	175	262	175	175	175	186	262	2,326
			501712	Incentive Plan-Off-Long Term	165	299	170	170	170	170	170	170	474	474	474	1,171	4,073
			504500	Other Welfare Maintenance						35			6	-		246	286
			504610	Employee Awards						3							3
			504620	Employee Physical Exam				22									22
			504660	Tuition Aid	308	187	61	93	507		685	271		206	61	481	2,861
			504670	Training	6	1	38	42	21		88	14	10	15	28	2	266
			508101	Defined Contribution Plan			16	31	40	22	47	31	31	31	31	47	326
			534998	Benefit Overhead	161	658	563	437	391	329	385	377	314	405	408	273	4,701
			534999	General Overhead	184	388	256	214	190	167	279	178	162	205	203	200	2,627
			535000	Contract Services-Other	3		8	12	35	5		2	58	47	9	6	184
			535001	Contract Services-Temp Employee									-	-			-
			541000	Rents-Real Property				427	90	90	90	90	90	90	90	90	1,143
			550000	Transportation IT-Admin		0											0
			575000	Miscellaneous			56		12	136		29	(29)			7	210
			575002	Misc General Office	13			14								3	31
			575030	Advertising		122		1,803	27		208		200	37	647	146	3,190
			575240	Co Dues/Membership Deduct		27										34	62
			575260	Credit Line Fees	82												82
			575280	Dues/Membership Deductible		9											9
			575340	Employee Expense P/R JE	26	176		33	308	174	363	193	455	361	555	199	2,842
			575342	Employee Exp Conf/Registration		22				21			34	20	-		98
			575350	Meals Deduct		2	14	6	4	8	21	5	3	1	1	2	66
			575351	Meals Non Deduct		2	14	6	4	8	21	5	3	1	1	2	66
			575620	Office & Admin Supplies	13	51	31	5	18	47	(1)	66	(59)	57	330	(298)	258
			575670	Relocation Expenses	187		4,569	288	76	0	1,169	531	531	1,384	4	(1,417)	7,322
			575715	Software Licenses & Support			13										13
			575740	Telephone	(1)	5	5		10	10		25	10	5	16	17	102
			575741	Cell Phone	21	8	8	15	20	4	107	62	17	21	32	124	439
			575998	PCard Undistributed	50	(188)	226	(172)	282	(285)	67	(179)	30	85	39	298	254
			685430	Other Taxes and Licenses				(1)									(1)
	036518	NE-Human Resources	501200	Labor		31											31
			504660	Tuition Aid	27												27
			534998	Benefit Overhead	3	4	2	6	1	6	33	34	34	29	31	42	223
			534999	General Overhead	2	4	1	5	0	5	44	28	26	23	25	59	222
			575340	Employee Expense P/R JE		1							15				16
			575350	Meals Deduct								1	(1)				-

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575351	Meals Non Deduct								1	(1)				-
	037018	CCP-Human Resources ODI	501200	Labor	219	241	242	246	229	180	189	197	172	197	189	180	2,482
			501711	Incentive Plan-Off-Annual	13	34	13	14	14	14	21	14	14	14	14	21	198
			504500	Other Welfare Maintenance	58	43	4	6	111	115	45	22	46	42	58	22	571
			504610	Employee Awards	114	(70)	1	2	2		17			21		2	90
			504660	Tuition Aid	126	4	(16)	62	51		103	43	37	65	18	25	518
			504670	Training									11	18			29
			508101	Defined Contribution Plan					1	(1)							-
			533000	Contract Services-Legal				1	50								50
			534998	Benefit Overhead	66	69	79	64	57	46	45	47	42	45	44	44	648
			534999	General Overhead					2								2
			535000	Contract Services-Other			3	(3)	0	0	11	1	1	45	21	8	87
			535001	Contract Services-Temp Employee	3												3
			575030	Advertising	2		5		4	(2)			4	2		22	38
			575280	Dues/Membership Deductible	4	4					2		4				13
			575340	Employee Expense P/R JE	23		19	16	9	17	(6)	36	25	-	16	54	209
			575350	Meals Deduct	2	0	0	2	1	1		1	6		2	2	18
			575351	Meals Non Deduct	(12)	0	0	2	1	1		1	6		2	2	4
			575741	Cell Phone	(2)	2	2	2	3	2	2	2	2	2	10	2	28
			575998	PCard Undistributed	(65)	1	63	26	(76)	16	(19)	(12)		0			(65)
Human Resources Total					**10,601**	**11,169**	**18,172**	**11,637**	**13,418**	**10,609**	**14,853**	**12,718**	**10,346**	**12,962**	**11,649**	**16,509**	**154,643**
Investor Relations	032037	CORP-Investor Relations	501200	Labor	364	266	345	338	375	335	314	375	315	375	355	294	4,050
			501711	Incentive Plan-Off-Annual	81	121	81	83	81	79	118	79	79	79	79	118	1,076
			507100	401k	12	18	12	13	13	13	19	13	13	13	13	19	169
			508101	Defined Contribution Plan	16	24	16	17	18	15	25	17	17	17	17	25	222
			534998	Benefit Overhead	117	101	125	93	114	102	101	101	91	97	93	94	1,229
			534999	General Overhead	71	110	72	69	84	84	125	81	81	81	80	125	1,064
			535000	Contract Services-Other						-			816	(816)			-
			550000	Transportation IT-Admin	12	12	12	12	12	12	12	12	12	12	12	12	147
			575280	Dues/Membership Deductible		(1)											(1)
			575340	Employee Expense P/R JE		15		20	31	2	30	92	(17)	45	2	25	244
			575350	Meals Deduct		0				0			0	3	0	0	3
			575351	Meals Non Deduct		0				0			0	3		0	3
			575620	Office & Admin Supplies				0	1	1							2
			575740	Telephone								1	1	1	1	0	3
			575741	Cell Phone	7	9	8	8	11	9	9	9	1	7	10	4	91
			575998	PCard Undistributed	84	(92)	29	(17)	(9)	26	19	(48)	-	2	(2)		(8)
Investor Relations Total					**763**	**583**	**700**	**635**	**731**	**679**	**772**	**731**	**1,408**	**(84)**	**660**	**717**	**8,294**
ITS	032030	CORP-ITS Client Rel Admin	501200	Labor	555	491	528	519	566	516	213	275	234	275	263	251	4,685
			501711	Incentive Plan-Off-Annual	54	119	79	81	81	81	46	31	30	31	31	46	711
			507100	401k		2	4	4	4	4	6	4	4	4	4	4	45
			508101	Defined Contribution Plan	5	11	7	7	9	5	11	7	7	7	7	11	95
			534998	Benefit Overhead	133	120	142	104	128	115	47	56	49	53	51	52	1,049
			534999	General Overhead				501									501
			535000	Contract Services-Other											112	(112)	-
			575340	Employee Expense P/R JE		6	42	5	1	5	15	3	1	19	0	108	204
			575350	Meals Deduct		2										11	13
			575351	Meals Non Deduct		2										11	13
			575620	Office & Admin Supplies												171	171
			575670	Relocation Expenses												224	224
			575740	Telephone	1	2	1		3	4		0	8			2	21
			575741	Cell Phone	1	4	12	6	6	6	19	0	2	2	2	3	63
			575998	PCard Undistributed	1	4	1	0	13	0	(15)						6
			675000	Misc Maintenance			654	(654)									-
	032031	CORP-Service Desk	501200	Labor	959	770	896	896	960	885	903	972	848	911	867	758	10,625
			501711	Incentive Plan-Off-Annual	23	28	19	20	20	20	29	20	20	20	20	29	266
			504500	Other Welfare Maintenance		2											2
			504670	Training		4									3		7
			507100	401k					3	3	4	3	3	3	3	4	25

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			508101	Defined Contribution Plan	7	11	7	7	11	4	11	7	7	7	7	11	98
			534998	Benefit Overhead	238	197	248	186	230	204	205	202	183	181	173	163	2,410
			535000	Contract Services-Other		123	(1)	122	33	-	-	-	(122)	21	34	3,360	3,570
			535001	Contract Services-Temp Employee		2				2		2	12	(11)	(1)	1	6
			575340	Employee Expense P/R JE	2	15	2		19	9	8	8	30	23	87	16	219
			575350	Meals Deduct					0								0
			575351	Meals Non Deduct					0								0
			575620	Office & Admin Supplies	-												-
			575740	Telephone	4	4	4		5	18		6	9	3	5	7	65
			575741	Cell Phone	7	71	(49)	8	6	7	14	7	7	7	7	14	107
			575998	PCard Undistributed	7	5	(18)	7	1	(2)	1	(6)		(5)			(12)
			675000	Misc Maintenance	(3)												(3)
	032032	CORP-ITS-BAD-Core Shared	501200	Labor	436	282	488	720	592	498	731	655	433	511	418	420	6,182
			501711	Incentive Plan-Off-Annual	64	96	64	75	75	65	121	77	61	57	50	98	903
			504500	Other Welfare Maintenance		4						(115)	115				4
			507100	401k				1	5	3	6	4	3	3	4	6	35
			508101	Defined Contribution Plan				2	9	1	8	6	4	4	5	8	47
			534998	Benefit Overhead	129	111	138	128	166	149	147	148	133	142	136	118	1,645
			575340	Employee Expense P/R JE					1		3		9	65	(37)	1	43
			575350	Meals Deduct							0					0	1
			575351	Meals Non Deduct							0					0	1
			575620	Office & Admin Supplies		3		19	(19)			13					16
			575740	Telephone	0	0	0		1	0		1	1	0	0	1	5
			575741	Cell Phone	1	1	1	1	1	1	1	3	1	1	2	1	16
			575998	PCard Undistributed				1	(1)	1	(1)						-
	032033	Chg Ctrl & Desktop Automation	501200	Labor	288	250	223	250	299	167	170	177	154	177	170	162	2,487
			501711	Incentive Plan-Off-Annual	16	49	32	34	34	29	35	23	23	23	23	35	356
			508101	Defined Contribution Plan					1	(1)							-
			534998	Benefit Overhead	69	59	74	56	68	37	36	36	32	34	33	33	568
			535000	Contract Services-Other		84											84
			575000	Miscellaneous					2		7				9		17
			575340	Employee Expense P/R JE		30	3		34			11	(0)		22		100
			575350	Meals Deduct		1	1		4		1	3	-		2	1	13
			575351	Meals Non Deduct		1	1		4		1	3			2	1	13
			575741	Cell Phone		3	3	5	5	6	3	3	3	3	5	7	45
			575998	PCard Undistributed					36			6			27	4	73
	032034	CORP-ITS Appl Adm & Security	501200	Labor	595	516	450	418	520	605	566	603	559	728	670	573	6,804
			501711	Incentive Plan-Off-Annual	30	94	60	57	63	69	103	69	74	82	82	117	899
			508101	Defined Contribution Plan					2	(2)							-
			534998	Benefit Overhead	143	123	122	85	119	136	122	123	127	162	147	149	1,559
			535000	Contract Services-Other								15					15
			575340	Employee Expense P/R JE	5	(2)	13	2	30	2	2	(0)	40	4	5	23	122
			575350	Meals Deduct	1	3	1	(1)	1	0		0	1	1	1	0	8
			575351	Meals Non Deduct	1	3	1	(1)	1	0		0	1	1	1	0	8
			575620	Office & Admin Supplies							4	1	5				10
			575740	Telephone			0		1								1
			575741	Cell Phone	2	9	11	3	3	3	3	1	1	2	2	8	50
	032071	CORP-ITS Admin	501200	Labor	711	564	676	673	739	666	658	739	630	739	703	822	8,319
			501711	Incentive Plan-Off-Annual	194	318	212	219	217	215	322	215	215	215	215	331	2,888
			504100	Group Ins Maintenance												22	22
			504500	Other Welfare Maintenance	(353)	4	4	3	45	69	4	10	100	(57)	305	982	1,116
			504610	Employee Awards	23	10		24		5		37			0		98
			504660	Tuition Aid		297		314	281	(24)	207	138	157	41	118	126	1,655
			504670	Training	89	56	42	423	0	0	2	(3)	304	2,568	151	1,099	4,731
			507100	401k	17	26											43
			508101	Defined Contribution Plan	23	34	23	23	26	20	35	23	23	23	11	14	279
			532000	Contract Services-Accounting	-												-
			533000	Contract Services-Legal						336	-	336	336	-	-	112	1,120
			534998	Benefit Overhead	191	5,067	606	3,919	2,754	2,647	2,644	2,575	2,550	2,564	2,477	2,668	30,663

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			534999	General Overhead	282	328	324	278	257	379	1,145	301	790	300	290	350	5,024
			535000	Contract Services-Other	(2,736)	2,046	1,452	2,064	761	2,480	1,401	980	3,027	3,310	5,678	6,031	26,494
			535001	Contract Services-Temp Employee	943	23		235				24	152		151		1,527
			550000	Transportation IT-Admin	16	16	16	16	16	16	16	16	16	16	16		172
			575000	Miscellaneous		1	2			1	1	2	3	1	1	3	17
			575002	Misc General Office						1		1	2				4
			575240	Co Dues/Membership Deduct										179			179
			575280	Dues/Membership Deductible	3	18	(1)										20
			575340	Employee Expense P/R JE	118	253	12	39	19	29	36	412	264	183	60	106	1,531
			575342	Employee Exp Conf/Registration		30							87	(44)			74
			575350	Meals Deduct	2	69	18	74	(2)	9	84	3	(87)	23	(1)	(13)	180
			575351	Meals Non Deduct	2	69	18	74	(2)	9	84	3	(87)	23	(1)	(13)	180
			575620	Office & Admin Supplies			31	19			34	64	-	24	-	32	205
			575670	Relocation Expenses	22	3	-	312	-	-	0	-	(560)				(224)
			575740	Telephone	9	4	3	1	12	4	1	6	6	9	8	6	67
			575741	Cell Phone	2	3	3	3	3	3	3	12	4	4	4	15	56
			575775	Trade Shows	-	-	-	49	-	-	67	-	1	-	112	-	230
			575998	PCard Undistributed	99	242	(294)	(3)	62	(44)	74	(54)	(21)	1	16	7	85
			675000	Misc Maintenance	(228)	(202)	-	-	-	-	(336)						(766)
	032072	CORP-ITS PMO	501200	Labor	692	1,148	970	1,226	1,103	1,105	1,871	1,141	1,110	1,131	1,336	1,444	14,276
			501711	Incentive Plan-Off-Annual	281				94	195	324	199	194	198	179	246	1,908
			504100	Group Ins Maintenance												28	28
			504500	Other Welfare Maintenance		9											9
			504670	Training								3	(3)			9	9
			507100	401k			0	4	6	5	7	4	2			4	32
			508101	Defined Contribution Plan		3	5	5	7	7	9	5	6	6	7	13	74
			534998	Benefit Overhead	470	433	556	404	405	377	433	406	363	388	348	309	4,891
			535000	Contract Services-Other	0											1,132	1,132
			575002	Misc General Office											54	-	54
			575280	Dues/Membership Deductible			3			3			3				9
			575340	Employee Expense P/R JE	(0)	22	30	35	(10)	52	21	30	10	51	3	(10)	234
			575350	Meals Deduct	2	0	0	1				0	2	5	-		9
			575351	Meals Non Deduct	2	0	0	1				0	2	5			9
			575620	Office & Admin Supplies			-										-
			575670	Relocation Expenses		80	(80)			23							23
			575715	Software Licenses & Support	137												137
			575740	Telephone	0	1	4		3	3		6	6	7	5	5	39
			575741	Cell Phone	(3)	3	4	3	3	3	3	11	6	6	6	6	53
			575998	PCard Undistributed	13	(15)	48	(56)	76	(42)	16	(20)	4	45	2	(1)	70
	032073	CORP-ITS Infra/Oper Admin	501200	Labor	313	240	298	304	352	302	303	309	286	328	318	283	3,636
			501711	Incentive Plan-Off-Annual	47	70	50	53	53	47	72	43	48	46	47	71	646
			504500	Other Welfare Maintenance	4												4
			508101	Defined Contribution Plan					1	(1)							-
			534998	Benefit Overhead	74	62	123	68	84	75	74	75	67	71	68	69	911
			534999	General Overhead	1	(1)	1	6	6	(12)	(1)	-	-	1	94	0	95
			535000	Contract Services-Other								4					4
			550000	Transportation IT-Admin	(0)	1	1	1	1	1	1				1		4
			550001	Transportation Lease Cost	0	1	0	0	0	1	0	0	0	0			2
			550002	Transportation Lease Fuel		1		1			1						3
			550003	Transportation Lease Maintenance	0	0	0	0	8	15	0	0	0	0			25
			575280	Dues/Membership Deductible			9										9
			575340	Employee Expense P/R JE	38	13	29	12	(16)	7	1	40	(9)	40	36	7	199
			575350	Meals Deduct			1										1
			575351	Meals Non Deduct			1										1
			575620	Office & Admin Supplies	4	8	22	11	7	6	6	20	(12)	11	173	4	260
			575740	Telephone					5								5
			575741	Cell Phone	0	2	2	2	2	2	2	2	2	2	2	10	36
			575742	Data Lines									1,030	(1,030)			-
			575998	PCard Undistributed	40	(48)	(7)	(4)	(7)	4	3	(7)					(26)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
	032074	CORP-ITS Production	501200	Labor	850	730	805	807	883	806	872	889	785	924	861	840	10,052
			501711	Incentive Plan-Off-Annual	48	52	34	36	36	36	54	36	36	36	36	54	495
			504500	Other Welfare Maintenance	23			9	24	3							59
			508101	Defined Contribution Plan					3	(3)							-
			534998	Benefit Overhead	207	175	314	437	309	285	287	282	265	280	264	277	3,381
			534999	General Overhead	9,157	9,468	9,257	8,990	10,220	490	493	476	479	478	466	1,414	51,389
			535000	Contract Services-Other	(0)								73				73
			535001	Contract Services-Temp Employee		252	(252)					17			156		173
			541000	Rents-Real Property	232	232	232	232	232	232	232	232	232	232	232	232	2,782
			541400	Rents-Equipment	91	91	91	91	91	91	91			291	91	91	1,111
			575000	Miscellaneous	(0)												(0)
			575002	Misc General Office											0		0
			575340	Employee Expense P/R JE		0	13			7	4	1	2		70	3	100
			575420	Forms												(69)	(69)
			575620	Office & Admin Supplies	416	(1)	40	22	53	349	82	29	4	31	75	18	1,119
			575625	Overnight Shipping	6	10	24	5	6	3	3	8	3	1	3	1	74
			575740	Telephone	0	0											1
			575741	Cell Phone	3	5	4	6	3	3	3	6	4	3	3	2	46
			575998	PCard Undistributed							1	(1)					-
			675000	Misc Maintenance	(106)	7	0	34	7				20	7			(32)
			675250	Comp Equip Hardware	(177)			3									(174)
	032075	CORP-Enterprise Server	501200	Labor	1,470	1,139	1,548	1,809	1,866	1,691	2,004	2,178	1,821	2,364	2,280	2,043	22,214
			501711	Incentive Plan-Off-Annual	207	290	193	217	234	237	391	252	214	264	275	413	3,186
			504100	Group Ins Maintenance									4		9	21	34
			504500	Other Welfare Maintenance							2						2
			504670	Training												164	164
			507100	401k	7	5	5	16	19	17	32	20	14	14	25	38	212
			508101	Defined Contribution Plan	16	23	21	34	38	24	55	42	47	58	56	85	498
			533000	Contract Services-Legal			-										-
			533001	Contract Services-Litigation	17	(17)											-
			534998	Benefit Overhead	418	395	487	395	478	432	427	466	402	486	470	426	5,282
			534999	General Overhead	7,959	3,608	1,519	9,324	6,667	8,001	8,411	5,429	6,784	8,480	3,928	10,251	80,362
			535000	Contract Services-Other	687	3,727	(499)	1,184	1,271	1,252	219	541	542	1,267	(206)	865	10,852
			535001	Contract Services-Temp Employee	308	(181)					134						262
			541400	Rents-Equipment	2	(6)	25	24	1	25	12	13					97
			575000	Miscellaneous	(0)	50	5	13	0			5		1	1	5	80
			575340	Employee Expense P/R JE	9	36	(14)	17	4		12	35	101	(10)	59	53	302
			575350	Meals Deduct		0	0					0			0	0	1
			575351	Meals Non Deduct		0	0					0			0	0	1
			575620	Office & Admin Supplies	11	0	71	18	2	28	(12)		6	2	1		127
			575625	Overnight Shipping						1							1
			575740	Telephone	(5)	6	3	3	5	5	3	11	4	4	5	3	45
			575741	Cell Phone	5	21	16	13	18	13	18	12	45	14	15	29	217
			575780	Trash Removal	-												-
			575998	PCard Undistributed	(3)		20	(9)	1		32	(9)	5	54	36		128
			675000	Misc Maintenance	250	495	4,182	(4,678)	31	311	99		19	(0)	3,013	31	3,753
			675250	Comp Equip Hardware	226	303	303	303	303	303	303	303	303	303	303	303	3,558
			675350	HVAC Equipment		9	7		8								24
	032076	CORP-Communications	501200	Labor	814	1,037	1,070	1,173	1,245	1,151	1,270	1,247	1,093	1,222	1,146	1,288	13,756
			501711	Incentive Plan-Off-Annual	78	128	110	104	124	133	199	133	132	130	128	208	1,605
			504100	Group Ins Maintenance			(1)										(1)
			504500	Other Welfare Maintenance				5								4	9
			507100	401k			0	5	5	5	7	5	5	5	5	7	48
			508101	Defined Contribution Plan		3	9	13	17	9	19	13	12	11	12	19	135
			534998	Benefit Overhead	206	244	300	240	288	259	255	257	230	245	235	257	3,016
			534999	General Overhead	360	3	361	1,054	-	-	-	1,914	1	153	(1,108)	236	2,973
			575340	Employee Expense P/R JE	8	3	35	(0)	45	3	3	28	15	35	47	8	229
			575350	Meals Deduct			1					0				1	1
			575351	Meals Non Deduct			1					0				1	1

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575620	Office & Admin Supplies	3	0	22	9	3	9	0	7	8	1	11	1	75
			575740	Telephone	74	64	64	64	20	57	70		38	65	341	21	877
			575741	Cell Phone	5	16	4	15	36	15	16	14	23	14	13	17	189
			575742	Data Lines	(701)	730	2,371	1,704	1,935	2,132	(2,504)	2,751	1,608	1,660	1,094	2,676	15,455
			575743	Wireless Service 1st							479	(479)					-
			575998	PCard Undistributed	40	37	(24)	24	7		20	(0)	11	6	14	15	150
			675000	Misc Maintenance	(26)	1,351	23	(1,374)	127				132	(132)	2,514	494	3,109
			685320	FUTA			1										1
			685325	FICA			1										1
			685350	SUTA			1										1
	032077	CORP-ITS Security Operations	501200	Labor	129	(95)	-										34
			501711	Incentive Plan-Off-Annual	19		(19)										-
			504100	Group Ins Maintenance			1										1
			507100	401k			(0)										(0)
			534998	Benefit Overhead	23	(23)	-										0
			575741	Cell Phone	(7)		9										2
			575998	PCard Undistributed	20	(15)	(44)	(1)	(0)	22	-	-					(19)
			685320	FUTA			(1)										(1)
			685325	FICA			(1)										(1)
			685350	SUTA			(1)										(1)
	032078	CORP-ITS Adm Business Appl Dev	501200	Labor	216	231	235	219	245	219	234	239	209	239	235	230	2,753
			501711	Incentive Plan-Off-Annual	41	60	40	40	41	42	63	41	42	42	43	64	558
			504500	Other Welfare Maintenance		3											3
			508101	Defined Contribution Plan					1	(1)							-
			534998	Benefit Overhead	57	60	69	49	61	55	54	54	48	52	50	50	657
			575000	Miscellaneous	-												-
			575340	Employee Expense P/R JE	27	16	11	22	(26)	22	6	32	21	171	(116)	73	258
			575350	Meals Deduct	2	1							1				4
			575351	Meals Non Deduct	2	1							1				4
			575620	Office & Admin Supplies											3	0	3
			575715	Software Licenses & Support							1						1
			575740	Telephone	4	2			3			2	0	0	0	-	11
			575741	Cell Phone	0	3	3	3	3	3	3	10	3	3	5	3	42
			575998	PCard Undistributed	8	(8)	101	(100)	(1)	(0)	46	(36)					10
	032079	CORP-ITS-BAD-Middle Office App	501200	Labor	2,915	3,081	2,843	2,881	3,698	3,466	3,943	3,630	2,896	3,493	3,270	3,302	39,418
			501711	Incentive Plan-Off-Annual	323	481	317	324	363	377	641	395	348	349	349	538	4,805
			504100	Group Ins Maintenance							11	10	1			11	33
			504500	Other Welfare Maintenance	4			3		2							9
			504670	Training								17	(17)				-
			507100	401k	6	12	10	13	10	11	33	22	22	21	16	39	215
			508101	Defined Contribution Plan	18	31	31	32	48	31	65	46	48	60	60	101	572
			534998	Benefit Overhead	873	775	924	688	914	840	801	778	634	722	720	721	9,390
			535000	Contract Services-Other	64								1	166	154	301	685
			535001	Contract Services-Temp Employee	-												-
			575340	Employee Expense P/R JE	1	36	24	49	7	(47)	16	28	52	206	149	191	711
			575350	Meals Deduct	0	2	3	1	2	1	2	2	1	9	3	7	32
			575351	Meals Non Deduct	0	2	3	1	2	1	2	2	1	9	3	7	32
			575620	Office & Admin Supplies	2		11		6			1	1	2	4	34	62
			575740	Telephone	1	3	1		2	3		6	2	2	2	5	26
			575741	Cell Phone	10	14	16	14	19	14	42	27	22	19	18	20	235
			575998	PCard Undistributed	(1)	6	34	(15)	(13)	2	(3)	(11)	15	(15)			(1)
			685325	FICA									0				0
			685350	SUTA									(17)				(17)
	032080	CORP-ITS-BAD-Back Office Apps	501200	Labor	1,000	1,148	1,245	1,504	1,627	2,121	1,365	1,663	2,110	3,230	2,288	2,820	22,120
			501711	Incentive Plan-Off-Annual	131	183	131	135	170	242	210	147	232	316	244	415	2,554
			504500	Other Welfare Maintenance		2								5		38	44
			507100	401k		3	1	13	5	37	9	5	18	41	24	56	213
			508101	Defined Contribution Plan	2	13	8	23	18	47	23	21	31	59	40	86	370
			534998	Benefit Overhead	342	347	404	300	414	332	351	412	462	484	457	464	4,770

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			535000	Contract Services-Other			1						2				2
			575340	Employee Expense P/R JE	1	21	28		4		47	22	83	193	95	22	515
			575350	Meals Deduct			0				1	0	1	5	11	3	22
			575351	Meals Non Deduct			0				1	0	4	6	7	3	22
			575620	Office & Admin Supplies		3							1				4
			575670	Relocation Expenses								0	0				0
			575740	Telephone	1	2	4		3			11	1		7	2	30
			575741	Cell Phone	(0)	2	0	5	1	9	17	3	10	7	17	4	76
			575998	PCard Undistributed	37	(3)	(20)	(14)	20	(20)	12	(12)	8	(8)		7	7
	032081	CORP-ITS-BAD-Quality&Methodlgy	501200	Labor	610	516	655	579	880	793	829	794	707	933	914	843	9,053
			501711	Incentive Plan-Off-Annual	52	50	38	43	44	84	122	69	83	92	93	134	904
			504100	Group Ins Maintenance		0											0
			504500	Other Welfare Maintenance	1												1
			504670	Training												18	18
			507100	401k	4	6	3	7	7	7	11	3	9	12	18	28	116
			508101	Defined Contribution Plan	16	20	17	15	26	22	36	25	27	30	30	45	309
			534998	Benefit Overhead	149	138	184	125	206	179	168	164	147	187	182	184	2,014
			535000	Contract Services-Other	-							4					4
			575340	Employee Expense P/R JE	4	9	16	5	3	4		17	8	-	0	10	76
			575350	Meals Deduct												4	4
			575351	Meals Non Deduct												4	4
			575620	Office & Admin Supplies	3						1			0			5
			575740	Telephone	0												0
			575741	Cell Phone	(3)												(3)
			575998	PCard Undistributed		5	(5)		1	(1)	4	(4)					-
			685350	SUTA		(0)											(0)
	032082	CORP-ITS-BAD-Customer Facing	501200	Labor	493	519	555	490	581	482	333	418	312	327	271	245	5,025
			501711	Incentive Plan-Off-Annual	114	143	95	108	99	108	93	74	64	56	47	79	1,081
			504500	Other Welfare Maintenance						11	0						11
			507100	401k		4											4
			508101	Defined Contribution Plan	4				2	(2)							4
			534998	Benefit Overhead	153	132	163	115	122	127	57	79	79	85	81	82	1,276
			575241	Co Dues/Membership Nondeductible						13							13
			575340	Employee Expense P/R JE	0	2	21	8	5	(6)			2	(1)	26	10	67
			575350	Meals Deduct	1		1	0	-	(0)							2
			575351	Meals Non Deduct	1		1	0		(0)							2
			575620	Office & Admin Supplies	3												3
			575715	Software Licenses & Support										1			1
			575740	Telephone	0	3	3		2	1		2	6	4	5	4	28
			575741	Cell Phone	6	6	8	6	6	6	6	5	5	6	5	5	69
			575998	PCard Undistributed	(0)	4	0	(0)		0	(0)						4
	032083	CORP-ITS-BAD-Field Svc Apps	501200	Labor	479	250	456	398	468	(280)	100						1,871
			501711	Incentive Plan-Off-Annual	18	75	50	50	64	(31)	45						270
			504100	Group Ins Maintenance						10	11						22
			504500	Other Welfare Maintenance	1		309	13		23							346
			507100	401k		5	10	10	10	(12)	9						32
			508101	Defined Contribution Plan	13	20	20	23	24	(16)	12						95
			534998	Benefit Overhead	115	59	122	80	106	(63)	21						441
			535000	Contract Services-Other			-										-
			575000	Miscellaneous										11			11
			575340	Employee Expense P/R JE		6	18	27	34	(30)	-	3	(28)				29
			575350	Meals Deduct	0	6		1									7
			575351	Meals Non Deduct	0	6		1									7
			575670	Relocation Expenses			1,088	(15)		45		0	-				1,118
			575740	Telephone	0	0	1		1	1	6	3					13
			575741	Cell Phone	(1)												(1)
			575998	PCard Undistributed	0	7	30	(28)	34	(43)	4	(5)					0
	032093	CORP-ITS-Architecture	501200	Labor	(8)					977	877	493	470	434	346	930	4,520
			501203	Labor Internal Recharge	188	-	(269)									316	235

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			501711	Incentive Plan-Off-Annual	47					109	148	80	75	71	57	104	690
			504100	Group Ins Maintenance	24											24	48
			504500	Other Welfare Maintenance								61					61
			505100	PBOP	29											29	58
			507100	401k	5					29	22	15	15	13	10	26	135
			508101	Defined Contribution Plan						48	29	19	19	17	13	40	185
			534998	Benefit Overhead	13			11	6	263	152	132	118	126	121	185	1,126
			534999	General Overhead								5	2	2	1	2	11
			575340	Employee Expense P/R JE	(2)		16	24	10	28	67	33	16	3	(7)	52	241
			575350	Meals Deduct	(0)		1					2	1	1	(1)	5	8
			575351	Meals Non Deduct	(0)		1					2	1	1	(1)	5	8
			575620	Office & Admin Supplies	74		(74)				(4)						(4)
			575670	Relocation Expenses					36		1						37
			575715	Software Licenses & Support	-												-
			575740	Telephone	(14)				0	0		3	1		1	1	(9)
			575741	Cell Phone	(11)	3							0	-			(8)
			575998	PCard Undistributed	(11)	16	(15)	(1)	0	0	26	(26)				0	(12)
			685325	FICA	3											4	7
	033031	WE-ITS Client Relations	504500	Other Welfare Maintenance	7												7
			534998	Benefit Overhead	-												-
			534999	General Overhead	(0)		0										-
			575350	Meals Deduct	0												0
			575351	Meals Non Deduct	0												0
			575740	Telephone	0				1								1
	033531	CE-Western CS & S	501200	Labor	364	596	393	354	385	461	666	478	427	457	509	860	5,950
			501711	Incentive Plan-Off-Annual					18	39	57	43	35	43	61	97	394
			504500	Other Welfare Maintenance			7										7
			504670	Training										1			1
			534998	Benefit Overhead	11	19	46	10	14	14	20	14	19	16	14	27	224
			534999	General Overhead	0	0	1	1	1	1	2	1	2	1	1	2	14
			535000	Contract Services-Other												112	112
			535001	Contract Services-Temp Employee	-												-
			550002	Transportation Lease Fuel			1		0	1							3
			575340	Employee Expense P/R JE	0	47	68	4	141	1	37	65	3	272	(163)	63	538
			575350	Meals Deduct	4	8	3	1	18	1	14	9	1	11	(1)	6	76
			575351	Meals Non Deduct	4	8	3	1	18	1	14	9	1	11	(1)	6	76
			575620	Office & Admin Supplies	0	4	5		2	2		7	(7)		1	2	17
			575625	Overnight Shipping												1	1
			575670	Relocation Expenses									59	7		937	1,002
			575740	Telephone	1	5	6		5	3		26	9	3	10	22	90
			575741	Cell Phone	(3)	7	10	9	7	5	3	4	4	4	5	14	70
			575998	PCard Undistributed		2	0	1			0			0	0		4
			675250	Comp Equip Hardware					-			4	(4)				-
	035031	SE-ITS Client Relations	501200	Labor	(1,074)												(1,074)
			501711	Incentive Plan-Off-Annual	225												225
			534998	Benefit Overhead	(21)												(21)
			534999	General Overhead	(1)												(1)
			541000	Rents-Real Property				344	72	72			72				560
			575000	Miscellaneous	1												1
			575340	Employee Expense P/R JE	104	14							29	(29)			118
			575350	Meals Deduct	16	(10)											6
			575351	Meals Non Deduct	16	(10)											6
			575620	Office & Admin Supplies	-												-
			575740	Telephone	50	7	5		11			(0)	4	1	2	1	82
			575741	Cell Phone	5		55	(117)	87								31
			575998	PCard Undistributed	379	(366)	(87)	72	(73)	19	95	(0)					39
			675000	Misc Maintenance	(2)												(2)
	036531	NE-Eastern CS & S	501200	Labor	3,248	4,013	1,937	2,421	2,666	3,362	4,579	3,173	2,461	2,431	2,222	3,476	35,990
			501711	Incentive Plan-Off-Annual					120	329	422	262	223	202	209	320	2,086

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			504500	Other Welfare Maintenance	1					1						2	4
			504670	Training				5				0	1	3		3	12
			507100	401k		28	26	48	57	61	87	74	45	50	37	59	571
			508101	Defined Contribution Plan	9	42	17	44	63	81	121	42	43	45	54	85	644
			534998	Benefit Overhead	1,348	(236)	625	466	572	515	544	535	449	478	469	492	6,257
			534999	General Overhead	14	14	14	12	18	16	15	20	153	43	36	(59)	296
			535000	Contract Services-Other	32		1		1							364	398
			541000	Rents-Real Property							72	72		72	72	72	361
			550002	Transportation Lease Fuel							3						3
			575000	Miscellaneous	1	22	15	1	7							566	612
			575250	Condemnation Costs									14				14
			575280	Dues/Membership Deductible		1											1
			575340	Employee Expense P/R JE	61	874	917	141	278	112	137	341	220	267	434	539	4,322
			575350	Meals Deduct	2	302	119	18	34	1	6	4	8	11	25	2	532
			575351	Meals Non Deduct	2	302	119	18	34	1	6	4	8	11	25	2	532
			575620	Office & Admin Supplies			1		24	16	3	13	0			12	70
			575670	Relocation Expenses	3	3	3	0									9
			575740	Telephone	(1)	2			0	2		12			17	37	70
			575741	Cell Phone	23	90	88	172	41	20	121	200	29	54	56	150	1,046
			575998	PCard Undistributed		27				7		(124)	(7)				(96)
			675000	Misc Maintenance		6											6
			675250	Comp Equip Hardware	(2)	1	0										(1)
ITS Total					**42,180**	**S3,807**	**46,627**	**49,211**	**S3,237**	**46,927**	**45,S20**	**44,064**	**43,397**	**S0,741**	**47,890**	**67,390**	**S90,991**
Laboratory	034517	BVLAB-Water Quality	501200	Labor	3,253	2,854	3,122	3,256	3,514	3,208	3,304	3,398	2,923	3,412	3,586	3,083	38,911
			501711	Incentive Plan-Off-Annual	227	337	224	235	235	236	349	225	220	223	211	330	3,053
			504100	Group Ins Maintenance				(3)				(5)			(2)		(10)
			504500	Other Welfare Maintenance	-		10	12		8			4	(1)	2	15	51
			504610	Employee Awards	1	6	0	1		22	1	6	7	1	1	46	92
			504620	Employee Physical Exam	1		4		(1)								4
			504660	Tuition Aid												30	30
			504670	Training	9	6		9	65	264	2	30	0		31	18	434
			507100	401k	4	8	7	9	10	10	14	10	10	9	9	14	114
			508101	Defined Contribution Plan	14	24	17	18	30	5	26	18	18	18	18	26	231
			533000	Contract Services-Legal		243	(2)	126	46	252	117	93	493	553	(374)	16	1,562
			534998	Benefit Overhead	972	1,993	1,177	1,850	1,458	1,405	1,381	1,394	1,312	1,378	1,414	1,286	17,021
			534999	General Overhead	2,132	2,148	2,146	2,093	2,166	1,029	1,017	1,016	1,052	1,377	978	968	18,122
			535000	Contract Services-Other	-	15		4									19
			535001	Contract Services-Temp Employee	44	20	(12)			4	59	56	15	27	13	12	238
			536000	Contract Services-Lab Testing	0			7									7
			541000	Rents-Real Property	(5)												(5)
			541400	Rents-Equipment	13	13	12	48	4	21	50	15	13	55	31	(12)	262
			550001	Transportation Lease Cost							8	(8)					-
			575000	Miscellaneous	14	94	4	45	24	9	20	11	9	16	17	40	303
			575002	Misc General Office	23		26	22	314	15	376	148	149	261	77	96	1,507
			575030	Advertising						(6)							(6)
			575276	Discounts Lost								1	0				1
			575280	Dues/Membership Deductible	4		9	8		2	8	4	4	8	1	1	49
			575320	Electricity	129	166	182	211	227	235	258	472	162	197	159	168	2,566
			575340	Employee Expense P/R JE	12	64	61	94	36	62	84	101	79	102	32	78	804
			575342	Employee Exp Conf/Registration	31		4	17	17	10	12	12	13	1		16	131
			575350	Meals Deduct	5	7	5	4	7	7	7	19	3	10	7	3	85
			575351	Meals Non Deduct	5	7	5	4	7	7	7	18	3	10	7	3	85
			575460	Grounds Keeping					10	-	110	17		13			150
			575480	Heat - Oil/Gas	23	58	38	11	6	5	5		9	5	9	15	183
			575500	Janitorial	24	25		48	24	24	39	43	41	80	-		347
			575620	Office & Admin Supplies	294	1,447	1,468	1,781	1,478	964	1,662	1,962	1,155	1,744	1,563	1,333	16,850
			575640	Penalties Nondeductible								0					0
			575660	Postage			35										35
			575670	Relocation Expenses		63	0	0									64

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575710	Security Service	(2)												(2)
			575740	Telephone	9	15	18	15	33	6	15	18	17	17	1	16	179
			575741	Cell Phone	0	2	2	2	2	2	2	3	15	4	4	4	44
			575780	Trash Removal	9	10	10	9			20	10		10	19	10	107
			575998	PCard Undistributed	(282)	297	(86)	62	101	(258)	84	(235)			33	(33)	(317)
			675000	Misc Maintenance	(148)	926	239	488	430	504	327	249	516	583	317	849	5,281
			675250	Comp Equip Hardware				13			37			37	8	6	102
			675350	HVAC Equipment	14		102	6			109		109				341
			675450	Office Equipment	3												3
Laboratory Total					6,836	10,845	8,828	10,505	10,244	8,050	9,511	9,101	8,349	10,148	8,173	8,437	109,027
Legal	032008	CORP-Legal Admin	501200	Labor	53	234	315	332	384	333	413	14	0	14	9	296	2,396
			501711	Incentive Plan-Off-Annual	4	7	4	5	2								22
			501712	Incentive Plan-Off-Long Term	74	135	77	77	77	77	77	77	599	599	599	1,482	3,949
			504100	Group Ins Maintenance										(2)			(2)
			504500	Other Welfare Maintenance	529	2,715	503	503	589	546	819	55	(13)	(98)			6,148
			504620	Employee Physical Exam	38												38
			508101	Defined Contribution Plan					2	(2)							-
			534998	Benefit Overhead	34	87	108	85	108	95	115	3	10	20	19	89	772
			534999	General Overhead	71	111	73	70	86	84	122		41	70	79	90	897
			535001	Contract Services-Temp Employee				22									22
			541400	Rents-Equipment	(0)												(0)
			550000	Transportation IT-Admin	(0)												(0)
			550001	Transportation Lease Cost		13	15	13	41	13	26	57					177
			550003	Transportation Lease Maintenance		35		6									41
			575000	Miscellaneous	(0)												(0)
			575100	Bank Service Charges		-	0			0	0						0
			575240	Co Dues/Membership Deduct	3												3
			575280	Dues/Membership Deductible		3											3
			575340	Employee Expense P/R JE	(183)	(11)	(693)	13	61	385	72	2	(0)	(1)			(354)
			575342	Employee Exp Conf/Registration						69							69
			575350	Meals Deduct	3	0	1	1	18	2		0					25
			575351	Meals Non Deduct	3	0	1	1	18	2		0					25
			575620	Office & Admin Supplies	2		2		1	0							5
			575625	Overnight Shipping		4											4
			575740	Telephone	1		0					2	0	0	0	0	4
			575741	Cell Phone	6	18	6	8	19	11	9	6	5	4	4		96
			575742	Data Lines					0								0
			575743	Wireless Service 1st		0	1	1	2	2	1	1	1	1	1		12
			575998	PCard Undistributed	1	5	(7)	71	(70)	(1)	(0)	-			1	(1)	(2)
			685430	Other Taxes and Licenses					4								4
	032015	CORP-Legal	501200	Labor	1,010	579	891	1,622	1,417	1,248	1,011	1,183	1,137	1,355	1,095	1,461	14,009
			501711	Incentive Plan-Off-Annual	274	451	301	311	360	312	470	209	266	281	210	421	3,866
			501712	Incentive Plan-Off-Long Term	49	148	55	55	55	55	55	55	153	153	153	379	1,365
			504500	Other Welfare Maintenance							1	0					1
			504670	Training					6		78						84
			507100	401k	2	4	1	3	9	8	12	8	11	10	10	22	102
			508101	Defined Contribution Plan	3	5	4	29	28	12	30	18	22	20	22	38	231
			533000	Contract Services-Legal	450	575	506	(518)	213	138	158	286	125	357	63	177	2,532
			534998	Benefit Overhead	355	304	393	425	466	420	412	425	374	414	381	540	4,908
			534999	General Overhead	201	281	205	213	230	238	328	203	202	201	167	237	2,707
			535000	Contract Services-Other			(16)	-	1		44	1	279		63	5	377
			535001	Contract Services-Temp Employee									103	62	0	85	250
			550000	Transportation IT-Admin	27	27	26	27	27	27	27	23	27	21	13	22	290
			575000	Miscellaneous	107	14		50	164	135	87	44	43	88	89	105	924
			575002	Misc General Office			2	28	3	3	3	3	6	33	3	3	87
			575240	Co Dues/Membership Deduct	9												9
			575280	Dues/Membership Deductible	8					11	9	5	64	(6)	3		94
			575340	Employee Expense P/R JE	11	28	102	79	188	5	(72)	43	70	72	60	(1)	585
			575342	Employee Exp Conf/Registration						27	7	6	1	59	(37)		63

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575350	Meals Deduct	(0)	5				28	12	39	(24)	2	6	9	77
			575351	Meals Non Deduct	(0)	5				28	12	39	(24)	2	6	9	77
			575620	Office & Admin Supplies								13		13	27		53
			575715	Software Licenses & Support	-												-
			575740	Telephone	0	0	1		3	1		5	2	2	1	3	18
			575741	Cell Phone	(4)	7	7	19	12	6	9	9	13	18	6	10	111
			575998	PCard Undistributed	(43)	52	(32)	15	(68)	(9)	13	(13)			(17)	10	(92)
	033015	WE-Legal	501200	Labor				21					-			86	107
			501711	Incentive Plan-Off-Annual				1								17	18
			507100	401k				0									0
			508101	Defined Contribution Plan				1					7			5	12
			534998	Benefit Overhead	0	1	1	8	4	2	0		-	4	2	4	28
			534999	General Overhead	1	0	0	1	2	0	0		-	1	0	0	5
			575240	Co Dues/Membership Deduct	9												9
	033515	CE-Legal	501200	Labor								-					-
			534998	Benefit Overhead	8	12	43	8	12	11	16	10	14	11	10	20	175
			534999	General Overhead	0	0	0										1
			575240	Co Dues/Membership Deduct	18												18
			575740	Telephone					4			3					6
			575741	Cell Phone	(0)												(0)
	035015	SE-Legal	501200	Labor	2,053	(960)	3,430	2,959	2,183	1,854	838	2,679	1,450	2,647	3,430	1,414	23,976
			501711	Incentive Plan-Off-Annual	630	977	651	679	445	301	491	307	257	339	535	595	6,206
			501712	Incentive Plan-Off-Long Term	165	299	170	170	170	170	170	170	474	474	474	1,171	4,073
			504500	Other Welfare Maintenance					2		5					9	16
			504670	Training								2	(2)				-
			507100	401k	7		1	62	35	35	63	48	40	58	96	88	532
			508101	Defined Contribution Plan	9	18	44	59	61	30	82	57	64	79	118	115	737
			533000	Contract Services-Legal									13				13
			534998	Benefit Overhead	899	1,152	1,330	955	887	660	740	706	515	663	650	434	9,591
			534999	General Overhead	289	640	372	369	326	248	415	201	266	283	299	304	4,013
			535000	Contract Services-Other	39	311		157	15	63	103	54	58	-	273		1,071
			550000	Transportation IT-Admin	27	31	27	27	21	31	39	22	13	23	25	10	297
			575000	Miscellaneous				4									4
			575002	Misc General Office					(11)								(11)
			575240	Co Dues/Membership Deduct	12								22				34
			575340	Employee Expense P/R JE	16	4	39	146	63	85	6	98	130	116	(68)	(66)	569
			575342	Employee Exp Conf/Registration		55				82							137
			575350	Meals Deduct	5		4	24	0	0	2	1	(0)	2	(1)	6	44
			575351	Meals Non Deduct	5		4	24	0	0	2	1	(0)	2	(1)	6	44
			575620	Office & Admin Supplies	12	10	92	6	17	6	26	114	70	52	(20)	1	387
			575670	Relocation Expenses							35						35
			575740	Telephone	1	1	3		2	3		1	1	1	6	0	18
			575741	Cell Phone	5			7	(7)	7	7			7		7	32
			575998	PCard Undistributed	275	(379)	(63)	(168)	61	(76)	282	(356)	56	(24)	67	124	(201)
	036515	NE-Legal	501200	Labor						29	3		52	45			129
			501711	Incentive Plan-Off-Annual						1	0						2
			504500	Other Welfare Maintenance						2							2
			508101	Defined Contribution Plan									3				3
			534998	Benefit Overhead	5	6	4	10	1	9	54	43	53	56	56	93	390
			534999	General Overhead	3	6	2	5	0	4	33	17	19	18	19	45	171
			575741	Cell Phone	(1)												(1)
Legal Total					**7,585**	**8,026**	**9,004**	**9,101**	**8,745**	**7,868**	**7,773**	**7,000**	**7,066**	**8,619**	**9,010**	**9,977**	**99,775**
Operation Services	032011	CORP-Chief Operating Officer	501200	Labor	1,538	1,122	1,525	1,130	1,362	1,248	1,132	1,400	1,164	1,390	1,302	966	15,279
			501711	Incentive Plan-Off-Annual	509	839	559	529	492	463	674	460	455	462	466	632	6,541
			501712	Incentive Plan-Off-Long Term	315	572	324	324	324	324	324	324	905	905	905	2,237	7,784
			504500	Other Welfare Maintenance		10						4			9		23
			508101	Defined Contribution Plan					6	(6)							-
			533000	Contract Services-Legal	1						113						114
			534998	Benefit Overhead	436	410	509	303	385	347	342	344	308	329	315	319	4,345

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			534999	General Overhead	195	214	141	86	87	115	130	102	83	83	81	130	1,446
			535000	Contract Services-Other					54								54
			541000	Rents-Real Property	1												1
			550000	Transportation IT-Admin	39	37	37	37	38	37	36	38	38	37	37	34	444
			550001	Transportation Lease Cost		0	0	(0)									0
			550002	Transportation Lease Fuel		6	17	(8)									14
			550003	Transportation Lease Maintenance		1	6	(3)									4
			575000	Miscellaneous	10	85	1		8	(2)							103
			575002	Misc General Office	1												1
			575280	Dues/Membership Deductible								3					3
			575340	Employee Expense P/R JE	87	49	272	97	45	211	307	80	126	262	(91)	39	1,486
			575342	Employee Exp Conf/Registration		7						16	4				27
			575350	Meals Deduct	15	5	21	5	2	11	8	10	6	13	7	9	112
			575351	Meals Non Deduct	15	5	21	5	2	11	8	10	6	13	7	9	112
			575620	Office & Admin Supplies		5						6	2		7	-	20
			575670	Relocation Expenses	1												1
			575740	Telephone	2	1	1		1	1		1	0	1	1	3	11
			575741	Cell Phone	8	13	12	14	9	9	16	20	8	8	8	8	133
			575998	PCard Undistributed	30	(51)	45	(2)	32	(39)	62	(57)	(29)	(27)	(5)		(40)
			575999	Purchased Card							-						-
			685430	Other Taxes and Licenses		(1,646)			4								(1,642)
	032019	CORP-Operational Risk	501200	Labor	1,336	931	1,147	1,214	1,447	1,264	1,139	1,378	1,244	1,790	1,068	930	14,888
			501711	Incentive Plan-Off-Annual	188	315	210	234	233	217	322	222	231	253	235	319	2,979
			501712	Incentive Plan-Off-Long Term	46	97	55	55	55	55	55	55	153	153	153	379	1,312
			504500	Other Welfare Maintenance					45	2	1	0	2				49
			504670	Training								72	9		1		82
			508101	Defined Contribution Plan					6	(6)							-
			520100	Materials & Supplies Operations	(0)										3		3
			534998	Benefit Overhead	358	291	373	286	384	344	341	344	314	411	303	344	4,093
			534999	General Overhead	60	93	69	67	85	80	115	78	129	26	75	115	991
			535000	Contract Services-Other	148	314	0	11	90	46	45	-	45	90	(45)	725	1,468
			541400	Rents-Equipment	(8)									(1)			(9)
			550000	Transportation IT-Admin	28	28	28	28	28	28	28	28	28	28	34	28	341
			575000	Miscellaneous	4	14	27	5	29	6	2				16	5	108
			575280	Dues/Membership Deductible	11	130	7			3		4	99	7	11	101	374
			575340	Employee Expense P/R JE	47	72	48	65	78	85	119	286	201	158	114	63	1,337
			575342	Employee Exp Conf/Registration	7			17		99	103	81			222	-	529
			575350	Meals Deduct	10	10	15	7	6	9	8	24	30	59	32	22	232
			575351	Meals Non Deduct	10	10	15	7	6	9	8	24	30	59	32	22	232
			575620	Office & Admin Supplies	23	13	11	11	1	14	12	10	8	15	7	9	133
			575625	Overnight Shipping	0	5	0	19		37	12	12	17	24	36	15	179
			575715	Software Licenses & Support	(742)	762	2,093	399	411	411	411	1,566	1,016	2,134	2,543	534	11,537
			575740	Telephone	3	3	1		11	7		8	4	13	3	3	57
			575741	Cell Phone	2	30	29	28	28	33	39	35	38	42	44	50	398
			575742	Data Lines	0	2	0				2	2	2			2	11
			575998	PCard Undistributed	46	(23)	12	(7)	87	50	11	(203)	(1)	72	29	(96)	(23)
	032064	CORP-Operational Performance	501200	Labor	1,000	753	932	733	719	723	738	802	1,006	1,138	1,056	961	10,562
			501711	Incentive Plan-Off-Annual	133	133	133	117	93	93	136	93	137	148	141	206	1,561
			504100	Group Ins Maintenance											16	24	39
			504500	Other Welfare Maintenance		27										21	48
			504610	Employee Awards	1				1		1				4	2	10
			504670	Training								13		2	-		15
			507100	401k	3	5	3	3	3	3	5	3	3	3	8	12	56
			508101	Defined Contribution Plan	4	6	4	4	7	1	7	4	4	4	4	6	58
			534998	Benefit Overhead	243	209	259	172	167	164	187	180	242	254	244	267	2,588
			534999	General Overhead		55	3		8	20	103	66	67	71	83	102	578
			535000	Contract Services-Other	1		97	(97)							3	0	4
			535001	Contract Services-Temp Employee	87	82	10	178	65								422
			541400	Rents-Equipment	2												2

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			550000	Transportation IT-Admin	12	12	12	10	12	12	12	12	12	12	13	12	145
			550001	Transportation Lease Cost	0	0	(0)	0									0
			550002	Transportation Lease Fuel	9	4	(17)	8									5
			550003	Transportation Lease Maintenance	3	2	(6)	3			0						2
			575000	Miscellaneous	(2)												(2)
			575002	Misc General Office		6			1			1	2	12			23
			575130	Brochures and Handouts						7				4			11
			575280	Dues/Membership Deductible					8			1		4	5	3	21
			575340	Employee Expense P/R JE	(2)	39	69	225	115	41	38	195	271	151	25	26	1,191
			575342	Employee Exp Conf/Registration		20	6	19	27							12	83
			575350	Meals Deduct	8	4	6	33	8	29	3	30	3	61	41	16	240
			575351	Meals Non Deduct	8	4	6	33	8	29	3	30	3	61	41	16	240
			575620	Office & Admin Supplies	10		4	2	8	4	2	2	1	11	10	2	55
			575715	Software Licenses & Support												13	13
			575740	Telephone	6	4	7		9	7		8	4	5	7	11	68
			575741	Cell Phone	(3)	9	9	9	9	14	9	8	8	8	8	8	94
			575998	PCard Undistributed	(5)	(8)	(14)	58	(6)	(41)	120	(139)		(8)	(0)	1	(43)
	032065	CORP-Asset Management	501200	Labor					51								51
			504500	Other Welfare Maintenance					4	-			1				5
			534998	Benefit Overhead	245	231	275	215	311	269	265	267	238	239	231	235	3,021
			534999	General Overhead	(0)												(0)
			535000	Contract Services-Other			3	3	(7)			5		4			10
			575280	Dues/Membership Deductible									5	(5)			-
			575340	Employee Expense P/R JE								18	82	(72)	159	(159)	28
			575350	Meals Deduct	0								21	(21)	0	(0)	0
			575351	Meals Non Deduct	0								21	(21)	0	(0)	0
			575620	Office & Admin Supplies									4	(4)			-
			575740	Telephone								1	0			0	1
			575741	Cell Phone	(2)								2	(2)			(2)
			575998	PCard Undistributed									21	(20)			1
	032090	CORP-Prop Mgmt Development	501203	Labor Internal Recharge												677	677
			501711	Incentive Plan-Off-Annual	10												10
			504100	Group Ins Maintenance												24	24
			506100	Pension												29	29
			534998	Benefit Overhead	6	97	(142)	8									(31)
			534999	General Overhead	0	(1)	(38)										(39)
			575340	Employee Expense P/R JE	(1)		4										2
			575741	Cell Phone	(25)												(25)
			685325	FICA												15	15
	033016	WE-Maintenance	501200	Labor					187								187
			534998	Benefit Overhead	0	0	0	4	6	2	0		-	2	1	2	17
			534999	General Overhead	0	0	0	0	0	0	0		-	0	0	0	0
			575350	Meals Deduct			1			0							1
			575351	Meals Non Deduct			1			0							1
	033019	WE-Operational Risk	534998	Benefit Overhead	0	1	1	4	4	1	0		-	2	1	2	16
			534999	General Overhead			0										0
			575740	Telephone					0	0		1	0	1		0	4
			575741	Cell Phone								2					2
	033516	CE-Maintenance	501200	Labor					139	132	187	125	134	132	128	187	1,165
			501711	Incentive Plan-Off-Annual					7	13	19	13	13	13	13	19	109
			504500	Other Welfare Maintenance			2	5						7			14
			507100	401k					7	5	8	5	5	5	5	8	48
			508101	Defined Contribution Plan					11	7	10	7	7	7	7	10	65
			534998	Benefit Overhead	6	12	30	7	11	10	15	10	14	11	10	19	155
			534999	General Overhead	0	(0)	0	(0)	0	0	0	0	1	(0)	0	1	2
			575340	Employee Expense P/R JE								32					32
			575350	Meals Deduct			1			0		0					1
			575351	Meals Non Deduct			1			0		0					1
			575740	Telephone						0		5	5	6	2	1	20

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575741	Cell Phone	(1)								0			37	37
	033519	CE-Operational Risk	504500	Other Welfare Maintenance											2		2
			534998	Benefit Overhead	4	8	19	4	6	6	8	5	7	6	6	11	91
			534999	General Overhead	0	1	1	0	1	0	0	0	0	0	0	0	3
			575000	Miscellaneous			1										1
			575340	Employee Expense P/R JE						2							2
			575350	Meals Deduct	0		1						0				1
			575351	Meals Non Deduct	0		1						0				1
			575710	Security Service		47											47
			575740	Telephone		0	1			0			0			0	1
			575741	Cell Phone	(1)		6										5
			575998	PCard Undistributed		18											18
	035016	SE-Maintenance	501200	Labor	6,983	9,061	7,877	11,286	9,998	8,693	10,564	9,495	9,952	9,486	8,556	10,488	112,439
			501711	Incentive Plan-Off-Annual	599	929	619	642	737	879	1,370	932	998	948	879	1,433	10,966
			504500	Other Welfare Maintenance		3	6		7								15
			504670	Training	4									399			403
			508101	Defined Contribution Plan					24	(24)							-
			520100	Materials & Supplies Operations	21	8	36	67	7			8	12	4	49	4	216
			534998	Benefit Overhead	1,301	1,634	1,699	1,254	1,121	835	958	915	764	984	894	616	12,976
			534999	General Overhead	(0)	39	20	5	17	10	4	4	14	4	13	3	133
			541000	Rents-Real Property				236	50	50	50	50	50	50	50	50	634
			550000	Transportation IT-Admin	1			1	1	8	2		3	0	(0)	8	25
			575000	Miscellaneous										(36)	8		(28)
			575002	Misc General Office			117				128	1	83	(70)	-	56	315
			575240	Co Dues/Membership Deduct	12			12							11	(8)	28
			575242	Co Dues Deduct AWWA	10												10
			575280	Dues/Membership Deductible											26		26
			575340	Employee Expense P/R JE	165	796	148	1,305	787	200	258	1,355	901	576	949	736	8,177
			575342	Employee Exp Conf/Registration								2				97	98
			575350	Meals Deduct	38	187	44	157	116	36	37	178	82	151	90	96	1,213
			575351	Meals Non Deduct	39	187	44	157	116	36	37	178	82	151	90	96	1,214
			575620	Office & Admin Supplies	107	4	93	24	16	53	6	39	104	92	99	(217)	420
			575625	Overnight Shipping	3	1	14		5			32		5			58
			575740	Telephone			1		2			1			3	0	7
			575741	Cell Phone	30	8	24	45	42	69	51	38	44	48	72	55	526
			575820	Uniforms			2										2
			575998	PCard Undistributed	49	126	(90)	216	420	96	94	(286)	133	26	283	78	1,143
			620000	Materials & Supplies Maintenance										50	30	91	171
			675000	Misc Maintenance	-	37	1,093										1,130
	035019	SE-Operational Risk	501200	Labor	3,234	5,253	4,224	2,149	1,061	1,935	1,667	2,369	2,733	1,512	2,026	1,239	29,402
			501711	Incentive Plan-Off-Annual	209	330	220	114	142	247	334	289	315	202	199	256	2,857
			504500	Other Welfare Maintenance						3						5	8
			508101	Defined Contribution Plan	21	40	39	40	20	(1)	7						167
			534998	Benefit Overhead	414	449	562	399	315	253	312	214	181	170	278	164	3,711
			534999	General Overhead	4	18	15	11	18	9	10	10	9	11	11	20	145
			541000	Rents-Real Property				427	90	90	90	90	90	90	90	90	1,143
			550000	Transportation IT-Admin	0	1				51					12	(10)	53
			575240	Co Dues/Membership Deduct			10		126	82			10				229
			575275	Discounts Available			3										3
			575340	Employee Expense P/R JE	13	78		99		296	-	7	123	467	17	1,534	2,633
			575342	Employee Exp Conf/Registration								34	7	2	-		43
			575350	Meals Deduct	3	3		8		49		6	37	24		45	175
			575351	Meals Non Deduct	3	3		8		49		6	37	24		45	175
			575620	Office & Admin Supplies	7	(7)	2			38	(38)				27	3	32
			575710	Security Service										1,243			1,243
			575740	Telephone	3												3
			575741	Cell Phone	2		6	20			3	7	3	5		20	66
			575998	PCard Undistributed	67	(12)	(30)	41	(32)	(51)	53	(20)	39	(33)		18	40
	036516	NE-Maintenance	501200	Labor												84	84

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			501711	Incentive Plan-Off-Annual												17	17
			507100	401k												3	3
			508101	Defined Contribution Plan												4	4
			534998	Benefit Overhead	1	1	1	2	0	2	12	10	11	10	11	16	76
			575340	Employee Expense P/R JE												7	7
	036519	NE-Operational Risk	534998	Benefit Overhead	5	6	3	10	1	10	58	46	49	45	48	78	360
			534999	General Overhead			0	-									0
			575710	Security Service	-												-
			575741	Cell Phone					1								1
	036550	CORP-COE-Engineering	501200	Labor	146	12		28	10		9	-			101		306
			501711	Incentive Plan-Off-Annual					1		1						2
			504500	Other Welfare Maintenance	7						3	1					11
			507100	401k	1												1
			508101	Defined Contribution Plan	1												1
			534998	Benefit Overhead	230	112	149	120	133	116	100	124	103	120	138	83	1,526
			534999	General Overhead	20	18	12	17	36	18	15	16	16	33	24	11	238
			535000	Contract Services-Other								11	4	(1)		1	15
			575340	Employee Expense P/R JE	(0)												(0)
			575620	Office & Admin Supplies								2	(2)				-
			575740	Telephone												2	2
			575741	Cell Phone	1	2	2	2	2	2	2	2	2	2	2	5	21
	036551	CORP-COE-Technical Services	501200	Labor		4	80	37	18	50	25	1	7	1	4		228
			501711	Incentive Plan-Off-Annual					1	7	4	0	1	0	0		14
			504500	Other Welfare Maintenance	1		1	4	0								6
			507100	401k		0	0	1	0	0							1
			508101	Defined Contribution Plan		0	0	1	0	0							2
			531000	Contract Services-Engineering											(235)		(235)
			534998	Benefit Overhead	153	56	194	124	132	116	83	122	100	117	114	72	1,384
			534999	General Overhead	6	7	5			0		1	3		1		23
			535000	Contract Services-Other		2	0				5			4			11
			575000	Miscellaneous			31							(167)			(136)
			575340	Employee Expense P/R JE			0		0	-						0	1
			575350	Meals Deduct					18			5					23
			575351	Meals Non Deduct					18			5					23
			575740	Telephone					-								-
Operation Services Total					20,451	25,954	26,599	25,796	23,458	21,389	24,117	24,891	26,124	27,786	25,210	28,288	300,063
Procurement	032009	CORP-Supply Chain-Pass Thru	550000	Transportation IT-Admin	(0)												(0)
			575741	Cell Phone	(0)												(0)
	032010	CORP-Supply Chain-Sourcing	501200	Labor	2,980	1,476	2,432	2,305	2,623	2,232	1,770	2,586	2,026	2,579	2,362	1,561	26,933
			501203	Labor Internal Recharge	-	-	(605)									284	(321)
			501711	Incentive Plan-Off-Annual	357	551	373	384	310	223	333	229	213	217	237	331	3,757
			504100	Group Ins Maintenance								5				19	23
			504500	Other Welfare Maintenance	(66)	2	(45)	2	(4)	1	30	31	30	19	35	28	62
			504610	Employee Awards	14											15	29
			504660	Tuition Aid		2		6				80					88
			504670	Training	4	2	113	5	38	82	123	89		10	31	11	507
			505100	PBOP												29	29
			507100	401k	3	8	8	9	9	9	14	10	8	8	6	20	112
			508101	Defined Contribution Plan	18	35	26	22	37	8	33	26	20	21	19	31	296
			533000	Contract Services-Legal	-	-	(1,723)	62	35	5							(1,621)
			534998	Benefit Overhead	554	558	506	814	633	572	411	598	506	579	552	360	6,642
			534999	General Overhead	28	15	30	24	16	24	16	23	21	23	22	15	258
			535000	Contract Services-Other	14	0	(103)									394	306
			535001	Contract Services-Temp Employee	6							25	(1)	27	80	55	192
			536000	Contract Services-Lab Testing	2	6											7
			550000	Transportation IT-Admin	9	10	12	8	11	8	8	9	8	8	8	8	107
			575000	Miscellaneous				1	4		15		1			1	22
			575002	Misc General Office	-												-
			575240	Co Dues/Membership Deduct				1		125	10	56		4	27	2	223

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575280	Dues/Membership Deductible	-	-	(258)	44	55	15	2	13	5	15	442	126	461
			575281	Dues/Membership Nondeductible	3												3
			575340	Employee Expense P/R JE	(73)	47	41	22	95	103	107	217	236	261	50	133	1,239
			575342	Employee Exp Conf/Registration	4			1						3	31	(1)	37
			575350	Meals Deduct	2	4	2	5	7	7	14	12	10	29	56	57	204
			575351	Meals Non Deduct	2	4	2	5	7	7	14	12	10	29	56	57	204
			575620	Office & Admin Supplies	(8)	7	17	19	24	14	13	10	22	11	10	28	166
			575625	Overnight Shipping		1	0							(0)			1
			575670	Relocation Expenses			25										25
			575740	Telephone	14	18	15		30	17		17	10	9	31	9	171
			575741	Cell Phone	(8)	31	31	34	45	134	133	131	127	139	138	27	962
			575998	PCard Undistributed	(4)	(13)	138	(40)	(58)	149	(69)	(129)	46	(46)	4		(23)
			685325	FICA												4	4
	033010	WE-Supply Chain	534998	Benefit Overhead	0	(0)	0	2	1	1	0		-	1	1	1	6
			535000	Contract Services-Other										2		1	3
			575340	Employee Expense P/R JE	9	9		9	1	13		2				1	45
			575342	Employee Exp Conf/Registration	24							1					25
			575350	Meals Deduct		0		0	0			0					1
			575351	Meals Non Deduct		0		0	0			0					1
	033510	CE-Supply Chain	504500	Other Welfare Maintenance					4	(0)	1						4
			534998	Benefit Overhead	2	2	6	1	2	2	3	2	3	2	2	4	30
	035010	SE-Supply Chain	501200	Labor	786	339	499	337	648	489	346	570	476	570	530	327	5,917
			501711	Incentive Plan-Off-Annual	96	144	92	90	75	56	80	57	59	53	58	83	943
			504500	Other Welfare Maintenance						76							76
			504670	Training								30					30
			508101	Defined Contribution Plan					3	(3)							-
			534998	Benefit Overhead	206	223	231	131	170	117	131	128	107	138	135	90	1,806
			534999	General Overhead	9	8	7	6	5	4	5	5	4	3	20	4	81
			575280	Dues/Membership Deductible	5			7			7						19
			575340	Employee Expense P/R JE	6			1	34	71	1		2	116	(116)	1	115
			575342	Employee Exp Conf/Registration			6	8									13
			575350	Meals Deduct		0	2	0	4	7	3	21	0	13		12	63
			575351	Meals Non Deduct		0	2	0	4	7	3	21	0	13		12	63
			575620	Office & Admin Supplies			4										4
			575670	Relocation Expenses					8		37	0		117	1		163
			575740	Telephone	1				1			1	1		1		4
			575741	Cell Phone									4	4	4	4	18
			575998	PCard Undistributed	(10)					13	(13)						(10)
	036510	NE-Supply Chain	501203	Labor Internal Recharge	(112)												(112)
			504500	Other Welfare Maintenance											1		1
			534998	Benefit Overhead	1	1	1	2	0	2	13	10	11	10	11	16	78
			575340	Employee Expense P/R JE										2	(2)		-
			575625	Overnight Shipping		2	0										2
			575740	Telephone	(0)												(0)
			575741	Cell Phone	(0)												(0)
Procurement Total					**4,875**	**3,492**	**1,885**	**4,328**	**4,877**	**4,589**	**3,593**	**4,898**	**3,965**	**4,988**	**4,841**	**4,161**	**50,491**
Property	032042	CORP-1000 Voorhees Building	534999	General Overhead	269	323	(60)	780	829	622	669	705	824	725	651	617	6,955
			535000	Contract Services-Other					-								-
			541000	Rents-Real Property	488	488	488										1,463
			541400	Rents-Equipment	(1)												(1)
			575280	Dues/Membership Deductible	-												-
			575320	Electricity	(124)												(124)
			575350	Meals Deduct											1	(1)	-
			575351	Meals Non Deduct											1	(1)	-
			575740	Telephone	(9)	6	8										6
			575780	Trash Removal	(2)	5											2
			675000	Misc Maintenance	(22)												(22)
			675350	HVAC Equipment	(0)												(0)
	032046	CORP-3906 Church Road	534999	General Overhead	477	368	599	406	624	497	368	494	478	579	508	379	5,776

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575320	Electricity	-	286	204	160	148	125	166	480	177	143	35	166	2,091
			575350	Meals Deduct											2	(2)	-
			575351	Meals Non Deduct											2	(2)	-
			575670	Relocation Expenses			11										11
	032061	CORP-Property Management	534999	General Overhead	219	230	225	223	265	(1,236)							(74)
			535000	Contract Services-Other			122	(122)									-
			575741	Cell Phone	(0)												(0)
	032062	CORP-Building Services	501200	Labor			7	-							43		50
			501711	Incentive Plan-Off-Annual											2		2
			504500	Other Welfare Maintenance	(28)		3				1	0				(10)	(34)
			504660	Tuition Aid	64												64
			508101	Defined Contribution Plan			11								2		13
			534998	Benefit Overhead	126	49	103	77	94	87	89	83	75	80	92	78	1,032
			534999	General Overhead	10,908	10,822	12,213	11,799	12,826	10,147	10,084	10,152	9,991	10,105	9,997	10,170	129,215
			535000	Contract Services-Other			13	(12)			3	(3)					1
			541000	Rents-Real Property											3	(3)	-
			541400	Rents-Equipment	4	4	4	(4)	2	2	2	2	2	2	7	(3)	27
			550003	Transportation Lease Maintenance									0	(0)			-
			575340	Employee Expense P/R JE								3	1	(1)			3
			575350	Meals Deduct								1	(1)		1	(1)	-
			575351	Meals Non Deduct								1	(1)		1	(1)	-
			575620	Office & Admin Supplies											7	(7)	-
			575741	Cell Phone	(0)												(0)
			575998	PCard Undistributed									2	(2)			-
			810301	Interest Cap Lease-AW02									-				-
			810400	Interest LTD-Inside			-	-									-
	032063	CORP-Building Services Woodcre	504500	Other Welfare Maintenance					1	12	(4)						9
			534998	Benefit Overhead	70	110	106	65	80	70	67	73	65	69	65	35	875
			534999	General Overhead	4,551	4,080	6,697	5,309	6,167	4,185	4,180	4,323	4,318	4,799	4,018	5,359	57,985
			535000	Contract Services-Other				2	-		2	(2)	2		1		5
			575340	Employee Expense P/R JE								2					2
			575342	Employee Exp Conf/Registration												10	10
			575350	Meals Deduct											3	(3)	-
			575351	Meals Non Deduct											3	(3)	-
			575620	Office & Admin Supplies									73	(73)	186	(186)	-
			575743	Wireless Service 1st	(0)												(0)
			575998	PCard Undistributed			34		119								152
			675000	Misc Maintenance											5	(5)	-
	036576	NE-Building Services Woodcrest	534998	Benefit Overhead	0	0	0	1	0	1	4	2	2	2	2	4	18
			534999	General Overhead	-		(0)	(0)	0		2	0	9	10	10	30	61
			535000	Contract Services-Other								4	2	(4)	1		3
			575660	Postage												21	21
Property Total					**16,990**	**16,771**	**20,777**	**18,695**	**21,155**	**14,513**	**15,633**	**16,320**	**16,020**	**16,436**	**15,648**	**16,641**	**205,599**
Regulated Operations	032066	CORP-Innov & Env Stewardship	501200	Labor	1,718	838	1,254	1,488	1,813	1,562	1,215	1,740	1,322	1,658	1,255	1,201	17,064
			501711	Incentive Plan-Off-Annual	234	385	257	266	250	206	283	203	194	199	168	307	2,953
			501712	Incentive Plan-Off-Long Term	53	97	55	55	55	55	55	55	153	153	153	379	1,319
			504100	Group Ins Maintenance		32	(15)										17
			504500	Other Welfare Maintenance			16	1	3	12	1	2	1	158	(157)		37
			504610	Employee Awards									6			8	14
			504670	Training	4												4
			507100	401k	6	4	2	1	1	1	3	1	2	4	2	3	30
			508101	Defined Contribution Plan	12	12	8	7	24	(0)	13	6	9	12	9	12	124
			531000	Contract Services-Engineering							202	14					216
			534998	Benefit Overhead	494	425	528	393	521	425	436	439	380	415	385	395	5,237
			534999	General Overhead	70	107	71	70	85	79	118	77	76	76	74	118	1,020
			535000	Contract Services-Other	187		733	(4)	(675)			414	189	286	728	3	1,862
			541000	Rents-Real Property	77	77	77	77	77	77	77		154	77	77	77	927
			541400	Rents-Equipment	2	37	47	2	97	45	19				4	27	281
			550000	Transportation IT-Admin	14	13	13	13	13	13	12	13	13	11	13	13	156

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575000	Miscellaneous	(668)		(997)	(2,881)	(2,528)	478	(50)	(1,459)	(368)	(2,609)	(231)	(1,454)	(12,768)
			575002	Misc General Office									144				144
			575130	Brochures and Handouts					36								36
			575280	Dues/Membership Deductible	8	8	23	9	13	9	12	4	12	6	3	20	127
			575340	Employee Expense P/R JE	47	129	135	249	132	206	366	346	215	265	245	49	2,384
			575342	Employee Exp Conf/Registration		29	454	102	35	17	31	21	17	57	4	17	786
			575350	Meals Deduct	5	3	7	12	4	8	7	10	8	38	22	7	131
			575351	Meals Non Deduct	5	3	7	12	4	8	7	10	8	38	22	7	131
			575620	Office & Admin Supplies	131	78	258	129	74	172	50	180	30	145	71	36	1,354
			575625	Overnight Shipping	43	16	32	7	1	36	20	48	32	53	14		302
			575670	Relocation Expenses	(36)	46	56	5	19		1	30	84	3	2	1	211
			575680	Research & Development Exp				16	217		25						258
			575715	Software Licenses & Support		195	168	52	(168)		170		20	58	560	(369)	687
			575740	Telephone	1	2	2		0	1		3	1	1	0	7	19
			575741	Cell Phone	(0)	6	2	3	3	2	4	3	3	10	3	5	43
			575998	PCard Undistributed	(68)	53	98	(34)	(17)	(41)	30	(202)	7	(7)		5	(176)
			685430	Other Taxes and Licenses	21	(754)			4								(729)
	033001	WE-Production	501200	Labor		1				10							11
			534998	Benefit Overhead	1	1	1	6	1	1	0		-	1	0	0	12
			534999	General Overhead	0	0	0	2	1								3
	033002	WE-Network	504500	Other Welfare Maintenance				2									2
			520100	Materials & Supplies Operations	5				1								5
			534998	Benefit Overhead	1	2	2	11	4	3	0		-	3	1	2	29
			534999	General Overhead				0			0			0			0
			550000	Transportation IT-Admin	0												0
			575340	Employee Expense P/R JE	(9)									9	3		3
			575350	Meals Deduct										0			0
			575351	Meals Non Deduct										0			0
			575500	Janitorial										2			2
			575741	Cell Phone	(1)												(1)
			575998	PCard Undistributed									3	1			4
	033003	WE-Customer Relations	501200	Labor							20					53	73
			534998	Benefit Overhead	1	0	0	3	2	1	0		-	1	1	1	12
			535001	Contract Services-Temp Employee			25										25
			575340	Employee Expense P/R JE												175	175
	033004	WE-Technical Services	534998	Benefit Overhead	1	1	1	8	5	3	0		-	3	2	3	26
			534999	General Overhead		0	0										0
			575741	Cell Phone					1							4	5
	033005	WE-Administration	501200	Labor		-		-									-
			504500	Other Welfare Maintenance					14							20	34
			508101	Defined Contribution Plan		4											4
			534998	Benefit Overhead	12	9	9	62	52	28	4		-	29	16	31	253
			534999	General Overhead	17	12	17	123	79	51	6		-	35	19	31	390
			575340	Employee Expense P/R JE				9		3							13
			575350	Meals Deduct				0	1								1
			575351	Meals Non Deduct				0	1								1
			575740	Telephone						39							39
			575741	Cell Phone	(0)												(0)
			575998	PCard Undistributed								12					12
	033006	WE-Service Delivery	534998	Benefit Overhead	1	1	2	11	4	2	0		-	2	1	2	27
			534999	General Overhead		0	0	0	0								0
			575741	Cell Phone					6								6
	033011	WE-Environmental Mgmt	534998	Benefit Overhead	1	1	1	5	4	2	0		-	1	1	1	16
			575340	Employee Expense P/R JE	1		1	3									4
			575998	PCard Undistributed	3							4					6
	033014	WE-Engineering	504500	Other Welfare Maintenance			3										3
			534998	Benefit Overhead	(0)			2	1	1	0		-	1	1	0	7
			534999	General Overhead	-	-	-	0	0	0	-		-	0	0	0	0
			575740	Telephone	2	3	4		11	3		13	3	2	2	1	45

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
	033028	WE-Asset Planning	501200	Labor	56			4	36								97
			534998	Benefit Overhead	3	1	2	12	8	4	1		-	4	2	3	40
			535001	Contract Services-Temp Employee						18				50	83	60	211
			575002	Misc General Office							12	(12)					-
			575340	Employee Expense P/R JE	9	44	13	35									101
			575741	Cell Phone	(0)												(0)
	033501	CE-Production	534998	Benefit Overhead	3	7	15	3	5	4	6	4	6	5	4	7	70
	033502	CE-Network	501200	Labor												100	100
			501711	Incentive Plan-Off-Annual												20	20
			504500	Other Welfare Maintenance				5									5
			534998	Benefit Overhead	2	6	11	2	4	3	5	3	4	4	3	7	54
	033503	CE-Customer Relations	501200	Labor	-			13									13
			504500	Other Welfare Maintenance		2			2		2		12		2		20
			504610	Employee Awards	(0)												(0)
			504660	Tuition Aid								(2)					(2)
			534998	Benefit Overhead	14	23	60	13	18	17	25	16	22	18	17	31	273
			534999	General Overhead	(0)												(0)
			535000	Contract Services-Other	(0)												(0)
			575276	Discounts Lost				1									1
			575740	Telephone	74		50	94	48	48		48	(141)	(103)			119
			575741	Cell Phone	(1)												(1)
	033505	CE-Administration	501200	Labor			948		112		-						1,060
			504500	Other Welfare Maintenance	(1)										2		1
			534998	Benefit Overhead	63	214	392	101	135	131	198	125	188	147	134	257	2,084
			534999	General Overhead	63	139	261	66	82	82	127	74	114	87	79	165	1,338
			575740	Telephone	0	2	2		5	4		2	1	1	2	1	19
			575998	PCard Undistributed								10					10
			685430	Other Taxes and Licenses				10						(1)			9
	033511	CE-Environmental Mgmt	534998	Benefit Overhead	6	13	30	6	10	10	14	9	13	11	10	18	149
	033514	CE-Engineering	501200	Labor							23				34		57
			504500	Other Welfare Maintenance	3		3								4	2	11
			534998	Benefit Overhead	35	64	151	31	44	40	58	38	54	45	40	64	664
			534999	General Overhead	0	0	1	0	0	(0)	(1)	-	1	1	0	2	6
			575340	Employee Expense P/R JE			0	0									1
			575741	Cell Phone	(1)										15		14
			575998	PCard Undistributed	9												9
			685430	Other Taxes and Licenses				(2)									(2)
	035001	SE-Production	501200	Labor	295	(118)	188	247	421	428	59	295	119	146	78	(217)	1,940
			501711	Incentive Plan-Off-Annual	110	170	113	119	86	81	74	42	21	7		27	850
			508101	Defined Contribution Plan					3	(3)							-
			534998	Benefit Overhead	185	201	226	168	150	112	125	122	102	132	129	71	1,723
			534999	General Overhead	133	259	154	145	125	100	170	108	100	121	119	126	1,660
			575000	Miscellaneous		(52)						4	(4)				(52)
			575242	Co Dues Deduct AWWA										12	(12)		-
			575340	Employee Expense P/R JE	26	25	23	17	26	81	8	110	71	(13)	64	(98)	339
			575342	Employee Exp Conf/Registration					14	54							67
			575350	Meals Deduct		3				0				0			3
			575351	Meals Non Deduct	15	3	6	5	12	12	7	47	18	(7)	(3)	(11)	104
			575620	Office & Admin Supplies			2			1							3
			575740	Telephone	33	8	11		16	16		10	4	8	14	12	133
			575998	PCard Undistributed	11	(42)	34	(2)	58	(28)	57	(83)			16	(2)	21
	035002	SE-Network	501200	Labor	967	(234)	434	417	330	272	(305)	199	-	199	132	(596)	1,814
			501711	Incentive Plan-Off-Annual	309	479	320	334	212	50	56						1,759
			501712	Incentive Plan-Off-Long Term	278	299	170	170	170	170	170	170	474	474	474	1,171	4,187
			508101	Defined Contribution Plan					6	(6)							-
			534998	Benefit Overhead	454	493	553	414	324	271	342	289	252	311	308	228	4,238
			534999	General Overhead	201	334	257	257	188	168	216	38	14	85	29	6	1,792
			550000	Transportation IT-Admin	37	37	19	12	20	10	10						146
			575000	Miscellaneous						3	35	6				1	45

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575242	Co Dues Deduct AWWA			12										12
			575280	Dues/Membership Deductible								3	-				3
			575340	Employee Expense P/R JE	25	47	62		13			27	50	95	6		324
			575350	Meals Deduct	12	4	8		2	4	0	7	24	1	1	3	66
			575351	Meals Non Deduct	12	4	8		2	4	0	7	24	1	1	3	66
			575620	Office & Admin Supplies	64	30			2	1		81	(11)	64	31	107	370
			575741	Cell Phone											3		3
			575998	PCard Undistributed	45	(27)	(35)	(2)	6	(1)	61	(64)				29	11
			685430	Other Taxes and Licenses				(6)									(6)
	035003	SE-Customer Relations	501200	Labor	6,714	5,085	5,063	5,576	6,517	5,578	8,297	7,066	6,063	8,429	7,778	6,380	78,547
			501711	Incentive Plan-Off-Annual	235	352	235	275	267	258	395	269	259	262	277	419	3,501
			504100	Group Ins Maintenance					36								36
			504500	Other Welfare Maintenance	2								14	21		5	42
			507100	401k							1	3	3	3	5	9	24
			508101	Defined Contribution Plan	11	16	43	53	80	13	82	45	49	96	73	102	662
			534998	Benefit Overhead	1,592	1,618	1,868	1,480	1,295	984	1,166	1,111	927	1,351	1,291	854	15,537
			534999	General Overhead	2	10	9	12	10	5	12	7	9	10	15	7	108
			535000	Contract Services-Other			4,391						2,131				6,523
			575000	Miscellaneous							7			(17)	(3)		(12)
			575340	Employee Expense P/R JE	154	31	27	47	19	178	26	88	76	96	35	52	827
			575342	Employee Exp Conf/Registration			90						9	-			99
			575350	Meals Deduct	69	1	1	98	2	7	0	0	5	34	64	27	307
			575351	Meals Non Deduct	69	1	1	98	2	7	0	0	5	34	64	27	307
			575620	Office & Admin Supplies	45	(43)	4	1		55		1	(1)	2	49	40	154
			575670	Relocation Expenses							361	5			2		368
			575740	Telephone											5		5
			575741	Cell Phone	17	10	9	9	9	9	9	9	9	9	9	21	133
			575998	PCard Undistributed	(202)	215	272	(77)	348	(112)	59	(120)	32	19	(13)	39	459
	035005	SE-Administration	501200	Labor	3,302	2,985	3,215	2,607	3,464	387	2,398	2,805	1,815	2,348	416	(833)	24,910
			501711	Incentive Plan-Off-Annual	958	1,573	1,015	951	792	804	1,205	744	696	682	340	10	9,771
			501712	Incentive Plan-Off-Long Term		1,263	716	716	716	716	716	716	474	474	474	1,171	8,153
			501715	Retention/Completion	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	(25,941)	1,190	1,190	1,190	(1,997)
			504100	Group Ins Maintenance	70												70
			504500	Other Welfare Maintenance	82	92	38	32		2		13					260
			504610	Employee Awards	94	7		33									133
			508101	Defined Contribution Plan	11	21			16	(16)							32
			534998	Benefit Overhead	8,440	11,191	9,910	8,854	7,686	6,071	6,805	6,501	5,995	7,306	6,972	4,830	90,560
			534999	General Overhead	7,282	9,761	8,814	8,068	6,955	5,030	5,879	5,731	4,778	6,370	5,700	4,228	78,596
			535000	Contract Services-Other				325						45	3	(48)	325
			535001	Contract Services-Temp Employee			16				30	30	69	24			169
			541000	Rents-Real Property				119	25	25	25	25	25	25	25	25	318
			575000	Miscellaneous	35						6	3	55	(57)	150	(151)	41
			575002	Misc General Office	11					21							32
			575030	Advertising										7	(7)		-
			575240	Co Dues/Membership Deduct				14									14
			575242	Co Dues Deduct AWWA			12										12
			575340	Employee Expense P/R JE	941	732	364	645	556	511	190	(104)	80	49	(100)	14	3,879
			575342	Employee Exp Conf/Registration								64	(64)				-
			575350	Meals Deduct	36	2	13	23	22	17	42	16	(6)	5	(4)		166
			575351	Meals Non Deduct	37	2	13	23	22	17	42	16	(6)	5	(4)		167
			575500	Janitorial	9		6	6		6							26
			575620	Office & Admin Supplies	158	63	52	185	53	17	78	247	(44)	(130)	112	(171)	620
			575625	Overnight Shipping							4			2	(2)		4
			575660	Postage	398	45	7	90		28			91	(255)	(1)		403
			575740	Telephone	3												3
			575741	Cell Phone	20	16	16	17	9	19	23	27	24	16	16	16	217
			575998	PCard Undistributed	(494)	(131)	658	(495)	(31)	44	(222)	(57)	275	(177)	179	(89)	(540)
			685320	FUTA	0												0
			685325	FICA	1												1

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			685350	SUTA											(248)		(248)
			685430	Other Taxes and Licenses				3			(1)			(248)	248		1
	035011	SE-Environmental Mgmt	501200	Labor	3,148	1,608	1,236	1,192	1,838	1,192	1,087	1,887	1,069	2,167	2,295	2	18,720
			501711	Incentive Plan-Off-Annual	-	670	446	487	340	166	343	181	120	197	229	173	3,351
			504500	Other Welfare Maintenance	14			18	5					7			45
			508101	Defined Contribution Plan	10	31	2		14	(14)				5	17	18	83
			534998	Benefit Overhead	861	749	946	704	629	445	457	386	340	506	521	335	6,881
			534999	General Overhead	4	27	30	6	31	5	14	15	11	10	19	5	177
			535000	Contract Services-Other	538	1	88			126							752
			575000	Miscellaneous			1						1	4			6
			575280	Dues/Membership Deductible	228												228
			575281	Dues/Membership Nondeductible											12		12
			575340	Employee Expense P/R JE	709	9	95	53	192	57	39	498	250	222	182	30	2,337
			575342	Employee Exp Conf/Registration				34		54				21	(21)		88
			575350	Meals Deduct	80	10	0	7	90	30	2	35	99	38	101	4	493
			575351	Meals Non Deduct	80	10	0	7	90	30	2	35	99	38	101	4	493
			575620	Office & Admin Supplies	18	(18)	64	3		0	(0)			20	(15)	6	77
			575740	Telephone						1		3	1	1	0	4	10
			575741	Cell Phone	7			9	(9)	9	9	9		9		13	57
			575998	PCard Undistributed	(240)	56	(9)	(12)	(54)	70	(18)	(53)	3	2	-	15	(240)
	035014	SE-Engineering	501200	Labor	-							-					-
			501711	Incentive Plan-Off-Annual		507											507
			504100	Group Ins Maintenance		0											0
			504500	Other Welfare Maintenance										1	2		3
			531000	Contract Services-Engineering										50	(50)		-
			534998	Benefit Overhead	1,752	1,950	2,000	1,488	1,350	988	1,122	1,084	909	1,169	1,147	669	15,627
			534999	General Overhead	179	364	216	208	186	152	254	187	162	227	181	153	2,470
			535000	Contract Services-Other								52	(52)				-
			541000	Rents-Real Property				297	62	62	62	62	62	62	62	62	794
			550000	Transportation IT-Admin							3	(3)					-
			575000	Miscellaneous				3		0	(0)		4	(4)	165	(163)	5
			575240	Co Dues/Membership Deduct									3	(3)			-
			575242	Co Dues Deduct AWWA			9										9
			575280	Dues/Membership Deductible											5		5
			575340	Employee Expense P/R JE		0	36				1	0	132	(75)	183	(180)	97
			575342	Employee Exp Conf/Registration			7			9	18						34
			575350	Meals Deduct			15	2		3		2	11	49	15	4	101
			575351	Meals Non Deduct	6	6	22	2		2		4	11	49	15	4	122
			575620	Office & Admin Supplies		8				24	(24)		25	25	7	37	101
			575741	Cell Phone	4	7	7	7	7	7	7	21	9	7	7	8	96
			575998	PCard Undistributed		2	16	3	47	11	0	6	13	0	37	415	550
			685430	Other Taxes and Licenses				(6)									(6)
	036501	NE-Production	534998	Benefit Overhead	2	2	1	3	0	3	22	14	16	14	16	28	122
			534999	General Overhead	0	0	0										0
	036502	NE-Network	534998	Benefit Overhead	(1)												(1)
			575740	Telephone					2								2
	036503	NE-Customer Field Services	504500	Other Welfare Maintenance	2												2
			534998	Benefit Overhead	(1)											6	5
			575740	Telephone		3											3
			575741	Cell Phone	(0)												(0)
	036505	NE-Administration	501200	Labor		24	24				977	1,303	1,287	1,303	1,303	1,939	8,159
			501711	Incentive Plan-Off-Annual							342	411	455	456	426	684	2,774
			504500	Other Welfare Maintenance											10		10
			534998	Benefit Overhead	25	36	18	59	7	61	359	278	324	269	298	454	2,188
			534999	General Overhead	5	10	4	11	1	14	86	44	52	46	50	78	401
			550000	Transportation IT-Admin			1				15	23	29	29	29	29	155
			575000	Miscellaneous										15	105	43	162
			575340	Employee Expense P/R JE			0				4		10	1,129	63	70	1,276
			575342	Employee Exp Conf/Registration												48	48

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575350	Meals Deduct									132	229		7	368
			575351	Meals Non Deduct									132	229		7	368
			575620	Office & Admin Supplies										35	-	10	46
			575741	Cell Phone	(0)												(0)
			575998	PCard Undistributed					4	(4)							-
	036511	NE-Environmental Mgmt	534998	Benefit Overhead	1	1	1	2	0	2	10	8	9	8	9	13	63
	036514	NE-Engineering	534998	Benefit Overhead	1	1	1	2	0	2	14	11	12	11	12	18	88
	036591	NE-SAP Conversion	575340	Employee Expense P/R JE			2										2
			575350	Meals Deduct	0												0
			575351	Meals Non Deduct	0												0
Regulated Operations Total					**46,023**	**47,847**	**52,565**	**39,912**	**39,228**	**32,417**	**40,086**	**38,028**	**7,899**	**39,707**	**37,939**	**26,019**	**447,670**
Regulatory Services	032050	CORP-Backfill Reg App	501200	Labor	3	26	100	91	110	90	44	110	81	110	72	85	922
			501711	Incentive Plan-Off-Annual	5	8	5	6	3						1		29
			508101	Defined Contribution Plan					1	(1)							-
			534998	Benefit Overhead	27	45	56	41	50	45	45	45	40	43	30	41	508
			534999	General Overhead		2											2
			535001	Contract Services-Temp Employee												-	-
			575340	Employee Expense P/R JE		9				3	7	2	34	(56)		18	18
			575350	Meals Deduct	3	0							1	-			4
			575351	Meals Non Deduct	3	0							1				4
			575620	Office & Admin Supplies			10										10
			575998	PCard Undistributed	9	1	(10)		10	(10)							-
	032069	CORP-Regulatory UFS	501200	Labor	1,723	(489)	483	(401)	547	495	34	289	264	245	227	192	3,608
			501711	Incentive Plan-Off-Annual	405	542	302	312	211	113	137	41	51	68	42	66	2,291
			501712	Incentive Plan-Off-Long Term	150	467	155	155	155	155	155	155	432	432	432	1,069	3,912
			504500	Other Welfare Maintenance						146	-						146
			508101	Defined Contribution Plan					5	(5)							-
			532000	Contract Services-Accounting				68	(68)								-
			534998	Benefit Overhead	492	80	328	253	299	269	142	133	119	16	74	66	2,272
			534999	General Overhead	83	144	90	85	105	104	101	13	15	14	11	9	774
			535000	Contract Services-Other					68						-		68
			550000	Transportation IT-Admin	22	19	18	18	15	15	10	6	4	9	10	11	156
			575000	Miscellaneous	41			1						9	-		51
			575280	Dues/Membership Deductible					10	(10)			336	5			341
			575340	Employee Expense P/R JE	42	343	137	135	177	119	71	346	90	68	42	19	1,589
			575342	Employee Exp Conf/Registration			41	56		24			0	(0)	10	13	144
			575350	Meals Deduct	0			2	1	3	0	7		1	4	3	22
			575351	Meals Non Deduct	0			2	1	3	0	7		1	4	3	22
			575620	Office & Admin Supplies					6	(2)			20	12			36
			575740	Telephone	0		0		1	0		1	1				4
			575741	Cell Phone	1	9	5	7	8	6	6	5	5	5	6	2	63
			575998	PCard Undistributed	(133)	237	(115)	(69)	(93)	37	78	(171)			2	(2)	(229)
			685325	FICA							-						-
Regulatory Services Total					**2,878**	**1,444**	**1,606**	**762**	**1,622**	**1,599**	**831**	**988**	**1,494**	**981**	**968**	**1,593**	**16,766**
SSC	032084	SSC-Accounts Payable	501200	Labor	2,181	1,879	2,142	2,059	2,367	2,122	2,155	2,077	1,870	2,091	1,992	2,171	25,107
			501711	Incentive Plan-Off-Annual	52	81	54	55	55	46	72	33	34	34	34	52	600
			504100	Group Ins Maintenance		4											4
			504500	Other Welfare Maintenance	8	(8)			22			2	2		5		31
			504670	Training		4		4					14		15	20	57
			507100	401k	8	9	6	6	6	6	11	11	11	11	13	19	118
			508101	Defined Contribution Plan	35	52	35	37	51	32	66	43	43	43	43	74	556
			520100	Materials & Supplies Operations	0												0
			534998	Benefit Overhead	606	471	697	497	516	463	438	419	383	426	377	441	5,735
			534999	General Overhead									25	50	47	76	198
			535000	Contract Services-Other	412	(20)	861	235	1,060	401	398	482	482	562	515	484	5,872
			535001	Contract Services-Temp Employee	85	183	363	267	336	24	126	172	8	-	(179)		1,384
			575000	Miscellaneous			(8)	(3,759)	(36)	18			(2,597)				(6,382)
			575002	Misc General Office									0				0
			575100	Bank Service Charges												1	1

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			575280	Dues/Membership Deductible						20	20		16				56
			575340	Employee Expense P/R JE	3	1	1	5	6	0	19	12	18	42	9	18	136
			575342	Employee Exp Conf/Registration				17	1						3		22
			575350	Meals Deduct							4	5	10	7	5	(0)	30
			575351	Meals Non Deduct							4	5	10	7	5	-	30
			575620	Office & Admin Supplies	(15)	66	15	1	6		2		4			16	97
			575640	Penalties Nondeductible									-	-			-
			575740	Telephone						2		0	0				3
			575741	Cell Phone	2	(2)	-	1	(1)	1	(2)				1		0
			575998	PCard Undistributed	(7)	(4)	244	(42)	(201)	753	(755)					1	(11)
			675250	Comp Equip Hardware						268	19		14				301
	032505	SSC-Administration	501200	Labor	2,474	1,835	2,091	2,063	2,364	2,053	2,051	2,267	1,943	2,145	2,131	2,426	25,843
			501711	Incentive Plan-Off-Annual	290	563	404	420	413	404	606	405	404	401	405	607	5,323
			501712	Incentive Plan-Off-Long Term	91	242	103	103	103	103	103	103	288	288	288	711	2,524
			504100	Group Ins Maintenance		23											23
			504500	Other Welfare Maintenance	78	86	107	123	31	103	43	38	322	63	(43)	(122)	831
			504610	Employee Awards	14	36			13			4	2	16		16	100
			504620	Employee Physical Exam	(1)												(1)
			504660	Tuition Aid	356	20	14	23	119	-	241	284	77	81	64	54	1,333
			504670	Training	2							7	12	4	11		37
			507100	401k		14	10	10	10	10	14	10	10	10	10	14	120
			508101	Defined Contribution Plan	17	36	24	24	33	15	37	24	24	24	24	37	321
			534998	Benefit Overhead	734	5,064	1,317	4,640	2,765	2,645	2,608	2,633	2,659	2,665	2,540	2,772	33,041
			534999	General Overhead	506	551	588	499	464	474	483	437	443	447	411	580	5,884
			535000	Contract Services-Other	47	246	3	297	384	601	256	118	77	154	783	114	3,081
			535001	Contract Services-Temp Employee	(85)												(85)
			535002	Contract Services-STEP Backfill	0												0
			536000	Contract Services-Lab Testing	15	26	1	15	12	(8)	3	34	3	31	1	(32)	102
			550000	Transportation IT-Admin	40	39	39	39	39	39	39	39	39	39	39	39	469
			575000	Miscellaneous												1	1
			575002	Misc General Office	88		13	134	14		53	124	-	34	93	23	574
			575280	Dues/Membership Deductible					6	6		8			5		25
			575340	Employee Expense P/R JE	33	18	56	0	30	5	9	138	13	78	150	78	607
			575342	Employee Exp Conf/Registration							41				64	9	114
			575350	Meals Deduct	3	3	4	2	3		1	1	27	(13)	27	(16)	43
			575351	Meals Non Deduct	3	3	4	2	3		1	1	27	(13)	27	(16)	43
			575620	Office & Admin Supplies	0	1	24	8	3	1	8	5	(5)	6	12	(6)	57
			575670	Relocation Expenses	(6)	(37)	93	73	1,126	(8)	15	16	8	17	6	(1)	1,304
			575715	Software Licenses & Support												13	13
			575740	Telephone	0	0			1	0		0		0		0	2
			575741	Cell Phone	5	26	19	14	17	12	20	21	13	14	13	16	190
			575998	PCard Undistributed	(28)	41	(47)	82	(86)	11	77	(101)			15	(15)	(52)
			675250	Comp Equip Hardware	-												-
			685350	SUTA		(3)											(3)
	032560	SSC-Financial Reporting	501200	Labor	55	(55)											0
			501711	Incentive Plan-Off-Annual	36		(36)										-
			507100	401k	12	11	(23)										-
			508101	Defined Contribution Plan	20	20	(41)										0
			534998	Benefit Overhead	15	(14)	(1)										1
			575740	Telephone	0	1	(2)		(1)	0		-	0	0	0	(1)	0
			575741	Cell Phone	(6)		6										0
	032570	SSC-General Accounting	501200	Labor	3,506	2,939	3,419	3,426	3,494	2,917	2,817	2,962	2,901	3,616	3,043	2,537	37,576
			501711	Incentive Plan-Off-Annual	256	276	326	308	289	250	387	234	249	276	240	331	3,421
			504100	Group Ins Maintenance		145				11						5	161
			504500	Other Welfare Maintenance		0		41		25		13					79
			504670	Training											25		25
			507100	401k	31	72	79	58	52	47	77	50	53	50	39	72	680
			508101	Defined Contribution Plan	77	140	154	117	120	82	147	83	106	109	100	151	1,385
			534998	Benefit Overhead	1,028	800	1,144	869	842	757	729	731	682	741	670	659	9,652

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
			534999	General Overhead		-	1	1	-	1	-	(1)	-	-	2	-	5
			535000	Contract Services-Other					76	(76)							-
			535001	Contract Services-Temp Employee	488	581	689	249	410	96	486	1,111	1,382	260	217	218	6,184
			575000	Miscellaneous										0	(0)		-
			575002	Misc General Office					3								3
			575280	Dues/Membership Deductible						6				13			19
			575340	Employee Expense P/R JE	1			7		6	4	44			7	17	87
			575342	Employee Exp Conf/Registration								3					3
			575350	Meals Deduct	(0)	4	3	7	5	4	3	10	4	3	3	5	49
			575351	Meals Non Deduct	(0)	4	3	7	5	4	3	10	4	3	3	5	49
			575740	Telephone	0		3		2	1		2	2	2	3	3	19
			575741	Cell Phone			(6)		4								(3)
			575998	PCard Undistributed	1	10	(11)	1	1	(2)	6	(6)					-
	032571	SSC-Tax	501200	Labor	1,027	935	1,057	868	920	769	930	1,052	1,089	1,239	1,074	961	11,919
			501711	Incentive Plan-Off-Annual	75	112	75	62	61	59	91	61	71	78	76	108	928
			504100	Group Ins Maintenance	11												11
			504500	Other Welfare Maintenance			24						2				27
			504670	Training									50	(0)	-	-	50
			507100	401k	9	30	20	22	23	21	29	18	23	24	21	29	268
			508101	Defined Contribution Plan	25	42	31	32	37	27	48	35	42	44	41	56	460
			534998	Benefit Overhead	288	240	336	210	201	174	214	229	250	262	225	217	2,847
			534999	General Overhead	26	25	0	27	23	24	28	25	26	26	-	1	232
			535000	Contract Services-Other	40	59	(498)	693	29	178	24	74	4	-	-	-	603
			535001	Contract Services-Temp Employee	113	357	271	292	601	92	638	594	543	184	48	178	3,909
			575002	Misc General Office	-											0	0
			575340	Employee Expense P/R JE			28	15	1	15	3	40	20	3	2	8	135
			575342	Employee Exp Conf/Registration									67	-	-	-	67
			575350	Meals Deduct		1							14	10	4	0	30
			575351	Meals Non Deduct		1				9			14	10	4	0	39
			575715	Software Licenses & Support		50	100	57	50	50	50	-				249	605
			575998	PCard Undistributed	2	(8)	15	(10)	35	(18)	7	(18)	11	7	0		22
			685430	Other Taxes and Licenses			20		(2)	(189)		198					26
	032572	SSC-Business Support Services	501200	Labor	987	810	903	902	1,028	911	875	993	833	981	954	901	11,079
			501711	Incentive Plan-Off-Annual	82	123	82	86	84	77	108	75	72	74	77	119	1,060
			504500	Other Welfare Maintenance			1			1		2	2		3		9
			504610	Employee Awards				1									1
			504670	Training	6	205		124	153	1	8	205	8	66	293	51	1,120
			508101	Defined Contribution Plan					4	(4)							-
			534998	Benefit Overhead	284	226	307	236	232	211	206	214	198	211	198	200	2,723
			575002	Misc General Office			38	(2)									36
			575280	Dues/Membership Deductible								3					3
			575340	Employee Expense P/R JE	(10)	11	2	0	11	5	4	41	50	23	(22)	10	125
			575342	Employee Exp Conf/Registration								46					46
			575350	Meals Deduct	1	11	11	11	3	4	3	3	1	7	7	1	66
			575351	Meals Non Deduct	1	11	11	11	3	4	4	3	1	7	7	1	66
			575741	Cell Phone	(0)				0								-
			575998	PCard Undistributed	1	(7)	(4)	33	7	(37)	134	(138)				0	(12)
	032574	SSC-Rates & Regulation	501200	Labor	668	323	1,339	632	1,034	1,297	1,380	979	1,059	1,547	1,002	2,352	13,612
			501711	Incentive Plan-Off-Annual	106	159	106	111	97	133	148	71	107	139	92	271	1,540
			504500	Other Welfare Maintenance	20	(20)						18	(18)				-
			507100	401k	1												1
			508101	Defined Contribution Plan					4	(4)				3	1	2	6
			534998	Benefit Overhead	332	264	359	274	269	246	231	252	237	347	343	346	3,500
			575280	Dues/Membership Deductible											6		6
			575340	Employee Expense P/R JE	4				1	12	1	8	2	31	(4)	2	58
			575350	Meals Deduct										9	0	9	18
			575351	Meals Non Deduct										9		9	18
			575741	Cell Phone	2	(2)	-	2	(2)	2	-	(2)					(0)
			575998	PCard Undistributed	(2)	7	(7)						2				(0)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
	032575	SSC-Cash Operations	501200	Labor	1,671	1,451	1,471	1,497	1,693	1,512	1,630	1,707	1,508	1,704	1,630	1,541	19,015
			501711	Incentive Plan-Off-Annual	102	134	89	94	95	93	142	96	97	97	97	147	1,283
			504500	Other Welfare Maintenance			5			2	1	2	1		2	12	26
			504660	Tuition Aid								65	123	0	-	(150)	38
			504670	Training	5		22	(12)	12				2			139	168
			507100	401k	7	10	6	6	6	6	9	6	6	6	6	7	84
			508101	Defined Contribution Plan	11	17	11	30	20	7	20	13	14	14	14	18	188
			534998	Benefit Overhead	496	396	507	395	408	378	374	383	352	375	351	344	4,758
			534999	General Overhead	9	8	9										26
			535001	Contract Services-Temp Employee					63		(63)						-
			575000	Miscellaneous	(2)												(2)
			575280	Dues/Membership Deductible	(0)							7	16	4	22	(9)	40
			575340	Employee Expense P/R JE	18	6	7	8	49	(22)			11	-	(9)	2	70
			575342	Employee Exp Conf/Registration				2									2
			575350	Meals Deduct	1		7	(6)		4		3	5	2	(1)	21	35
			575351	Meals Non Deduct	1		7	(6)		4		3	5	2	(1)	21	35
			575620	Office & Admin Supplies			361	1						7	208	208	786
			575998	PCard Undistributed	(9)	6	3	17	(1)	(24)	9	(10)					(9)
			675000	Misc Maintenance	(2)		74		1						1		75
	032576	SSC-Facility Services	534999	General Overhead	21	(100)	32	51	-		-	1	-	-	(1)	-	5
			541000	Rents-Real Property							(2,290)						(2,290)
			541400	Rents-Equipment	-												-
			575320	Electricity	141	(141)	0										0
			575350	Meals Deduct									26	(13)			13
			575351	Meals Non Deduct									26	(39)			(13)
			575740	Telephone	78	-	(78)										-
			575741	Cell Phone	(0)												(0)
			675350	HVAC Equipment	6	-	(6)										-
	032577	SSC-Utility Plant Accounting	501200	Labor	1,504	1,475	1,518	1,490	1,725	1,590	2,011	2,041	1,764	1,987	1,639	1,581	20,324
			501711	Incentive Plan-Off-Annual	91	135	71	78	83	88	159	114	109	109	95	128	1,260
			504100	Group Ins Maintenance											10		10
			504500	Other Welfare Maintenance			3					7			3		13
			504670	Training									39	22	-	39	101
			507100	401k				3	3	1	8	7	10	9	5	9	54
			508101	Defined Contribution Plan	5	5	3	4	9	0	20	17	18	15	6	22	125
			534998	Benefit Overhead	450	385	456	349	364	331	382	387	352	381	358	401	4,595
			535000	Contract Services-Other					2							-	2
			535001	Contract Services-Temp Employee	169	513	(595)	301	461	294	63	719	800	608	652	269	4,254
			575340	Employee Expense P/R JE		10	0			1		13	1	136	(60)	(0)	99
			575350	Meals Deduct	-	(5)	1			6		4	3	3	2	5	19
			575351	Meals Non Deduct		(5)	1			6		4	3	3	2	5	19
			575740	Telephone		2			0	1		1					4
			575998	PCard Undistributed	19	(22)	(0)	0	13	(13)	4	(4)					(3)
	032578	SSC-Project Management	501200	Labor	8	48	335	316	356	336	303	336	293	336	322	307	3,296
			501711	Incentive Plan-Off-Annual	39	85	62	63	54	48	73	44	44	44	44	66	664
			504100	Group Ins Maintenance		5							11				16
			504500	Other Welfare Maintenance									2				2
			508101	Defined Contribution Plan					2	(2)							-
			534998	Benefit Overhead	66	71	118	82	82	73	63	45	39	43	40	111	833
			534999	General Overhead											-		-
			535001	Contract Services-Temp Employee	(460)	60	30								(75)		(445)
			575000	Miscellaneous									-	13	(13)		-
			575340	Employee Expense P/R JE	306	49	9	11		8		(6)		8	(8)	12	389
			575350	Meals Deduct	18	10		0	1								29
			575351	Meals Non Deduct	18	10		0	1								29
			575620	Office & Admin Supplies	2		1	(3)									(0)
			575740	Telephone	1	3	1		23	-		1	1	1	1	4	35
			575741	Cell Phone	(0)											-	(0)
			575998	PCard Undistributed	20	53	(5)	8	(9)		2	(2)					66

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2007

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Grand Total
	032579	SSC-Employee Services	501200	Labor	2,520	2,385	2,520	2,477	2,804	2,205	2,283	2,446	2,137	2,406	2,514	2,160	28,856
			501711	Incentive Plan-Off-Annual	100	102	102	106	109	97	147	105	106	98	105	161	1,337
			504500	Other Welfare Maintenance	262	56	(18)		0			2		9	2		312
			504670	Training				8					113	22	3	90	237
			507100	401k	16	29	22	23	24	22	33	22	20	17	18	25	271
			508101	Defined Contribution Plan	48	76	50	48	59	34	62	37	40	36	41	51	582
			534998	Benefit Overhead	807	654	882	678	723	617	605	603	555	589	582	546	7,841
			535000	Contract Services-Other	-		56				56	0	56	34	-	22	224
			535001	Contract Services-Temp Employee	412	233	(0)	-	133	(177)	154	205	126	(46)	42	45	1,125
			575000	Miscellaneous												4	4
			575002	Misc General Office											6		6
			575280	Dues/Membership Deductible		38	(32)	4	38					4	40		92
			575340	Employee Expense P/R JE		1	1	25	(15)	33		37	30	23	33	37	204
			575350	Meals Deduct	4	0	3	19	(19)	1	9	2	5	3	7	2	38
			575351	Meals Non Deduct	4	0	3	19	(19)	1	9	2	5	3	7	2	38
			575620	Office & Admin Supplies											4	202	206
			575740	Telephone	0				0	3							4
			575998	PCard Undistributed	2	15	(14)	(2)	(1)	5	21	(18)					8
	032580	SSC-AWE	504500	Other Welfare Maintenance										2	(2)		-
			534998	Benefit Overhead					286	311	297	333	319	338	297	280	2,462
			535001	Contract Services-Temp Employee										11	62		73
			575002	Misc General Office							0						0
			575620	Office & Admin Supplies											2	(2)	-
SSC Total					26,646	28,719	27,721	25,921	31,903	26,702	25,703	29,983	26,090	29,608	27,867	29,641	336,504
Grand Total					379,382	431,231	358,731	393,329	439,692	374,089	411,966	384,455	365,815	404,421	400,140	391,181	4,734,432

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
Admin	032000	CORP-Balance Sheet	534999	General Overhead			-	-		18	(14)	-	-	-	-	-	4
			685320	FUTA		-	0										0
			685325	FICA	-		(0)	-							-		(0)
			685350	SUTA			-	-									-
			722306	Gains Other Non-OR							-						-
	032005	CORP-CEO	501200	Labor	-		-										-
			533000	Contract Services-Legal				5									5
			534998	Benefit Overhead	(14)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(14)	6	-	(27)
			534999	General Overhead				1,194	73	5,692	657	882			410	(383)	8,526
			575998	PCard Undistributed			132	(132)			103	(103)					-
			722306	Gains Other Non-OR								-	-	-	-		-
	032088	CORP-Business Change	501715	Retention/Completion	3,081	3,081	5,993	1,149	-		(2,246)					1,350	12,408
			504500	Other Welfare Maintenance	14,171	878	(978)	1,324	2,755	1,088	880	699	2,603	107	2,125	2,542	28,192
			534999	General Overhead				(0)			34						34
			535000	Contract Services-Other		236											236
			685325	FICA											3		3
	032089	CORP-AWE Pass-Thru	501200	Labor	240	240	240	250	279	250	374	250	275	250	11		2,657
			501711	Incentive Plan-Off-Annual	60	60	60	62	62	62	94	62	65	62			651
			504500	Other Welfare Maintenance	51	36	51								2		138
			507100	401k										6			6
			532000	Contract Services-Accounting											46		46
			533000	Contract Services-Legal	12		9	6								49	76
			534998	Benefit Overhead	196	197	151	157	163	159	133	181	213	159	178	147	2,035
			534999	General Overhead	15		127										142
			575741	Cell Phone		2											2
			575998	PCard Undistributed			6	(6)		39	14	87	37	20	12		209
	032091	CORP-STEP Project	504500	Other Welfare Maintenance	(38)												(38)
	032098	CORP-Non-Departmental Costs	501200	Labor		-								-		-	-
			501203	Labor Internal Recharge	303												303
			501711	Incentive Plan-Off-Annual	-		(1,288)			8,718	(3,919)		(4,316)			(11,683)	(12,488)
			501712	Incentive Plan-Off-Long Term			8,025	7,117	2,766	(0)	(3,453)					(25,451)	(10,996)
			501716	Compensation Exp-Options						1,613	1,751	1,751	1,370	1,413	1,636	1,805	11,340
			501717	Compensation Exp-Restricted Stock					3,785		4,541						8,326
			501718	Compensation Exp-Restricted Stock Units						625	889	889	283	1,054	458	1,003	5,202
			501719	Compensation Exp-Notional Dividend											462	(462)	-
			504100	Group Ins Maintenance	(122)	(157)	(59)		(87)	(45)	(122)	(32)	(90)	(82)	(48)	(84)	(926)
			504500	Other Welfare Maintenance											117		117
			508200	Employee Stock Purchase Plan									782	270	270	457	1,780
			534998	Benefit Overhead	4,054	3,979	3,958	3,892	3,811	4,064	3,233	4,411	3,824	3,763	3,730	3,476	46,193
			534999	General Overhead	(892)	6,539	1,178	2,462	2,364	5,067	2,066	2,708	3,227	3,559	2,038	4,942	35,258
			535000	Contract Services-Other	99	106	-	(7)	1	19	(7)	110	(7)	485	22	42	864
			570100	Uncollectible Accounts	(61)	41	178			295	0	3	(0)	21		44	522
			575000	Miscellaneous		-		(2)	(26)	535	8	(3)	8	0	0	(5)	514
			575340	Employee Expense P/R JE	82	154		113	251		87	4	58	166			916
			575640	Penalties Nondeductible		0	28	92	162	(1)	(4)	(3)	(2)	125	4	2	403
			685320	FUTA		0	1	1			0	0		(0)			3
			685325	FICA	68	51	142	6		0	588	(0)				10	866
			685350	SUTA	6		11	(0)	6		(268)	54		5			(186)
			685430	Other Taxes and Licenses	114	-	142	-	(60)	4	-	38					238
			722306	Gains Other Non-OR						5,203	(6,335)	(1,264)	728	(7,181)	(9,196)	(2,599)	(20,645)
			840000	Other Interest Expense	5	2	10	11	14	0			5		40	(1)	87
Admin Total					**21,430**	**15,445**	**18,117**	**17,692**	**16,318**	**33,403**	**(917)**	**10,725**	**9,062**	**4,189**	**2,328**	**(24,799)**	**122,995**
Audit	032060	CORP-Audit	501200	Labor	1,249	1,163	1,244	1,521	1,518	1,333	1,600	1,390	1,505	1,662	1,251	1,622	17,059
			501711	Incentive Plan-Off-Annual	164	175	175	183	225	220	321	214	209	232	307	407	2,832
			504100	Group Ins Maintenance						0							0
			504341	Defined Contr Supp Exec Retirement Plan Exp				13	3	67	3	3	3				92
			504500	Other Welfare Maintenance								3	12				15
			504660	Tuition Aid		0			0								0
			504670	Training	33	2	2		2	80	67	11	95		8	7	306
			507100	401k	29	30	30	32	32	40	60	40	25	37	35	58	447

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			508101	Defined Contribution Plan	45	45	45	58	58	58	87	60	61	68	69	96	751
			534998	Benefit Overhead	321	292	285	312	363	314	284	368	381	286	262	301	3,768
			534999	General Overhead	93	91	333	93	92	97	116	105	91	90	89	125	1,414
			535000	Contract Services-Other	77	-	549	36	(165)		3	363	(0)			6	869
			535001	Contract Services-Temp Employee	37	-											37
			536000	Contract Services-Lab Testing							1	(1)					-
			541400	Rents-Equipment				2	-	3		-	2				7
			550000	Transportation IT-Admin	13	13	13	13	13	13	13	13	14	13	15	7	150
			575030	Advertising		1											1
			575240	Co Dues/Membership Deduct		-			-		44	(26)	3	8		8	36
			575280	Dues/Membership Deductible	8	17										22	46
			575340	Employee Expense P/R JE	19	(12)	(1)	80	174	324	86	93	68	78	83	63	1,055
			575350	Meals Deduct	5	2	3	4	10	32	2	6	21	11	(4)	4	95
			575351	Meals Non Deduct	5	2	3	3	10	32	2	6	21	11	(4)	4	95
			575620	Office & Admin Supplies		1	2		13	(4)	14	2	3	11	2	10	52
			575715	Software Licenses & Support		25	(8)						1				18
			575740	Telephone	2	1	2	2	2	2	6	(2)	12	(3)	3	0	26
			575741	Cell Phone	12	8	8	16	16	16	65	(63)	28	10	19	(14)	123
			685325	FICA			27										27
			722306	Gains Other Non-OR					0	0	0	0	0	0	0		2
Audit Total					**2,112**	**1,856**	**2,710**	**2,368**	2,366	2,626	**2,775**	**2,586**	**2,556**	**2,510**	**2,134**	**2,724**	**29,324**
Benefit Svc Ctr	032014	CORP-Benefits Service Center	501200	Labor	1,607	1,484	1,420	1,524	1,533	1,339	1,393	1,306	1,485	1,559	1,410	1,544	17,604
			501711	Incentive Plan-Off-Annual	103	103	102	105	105	103	153	102	102	100	100	142	1,321
			504100	Group Ins Maintenance						5	9						14
			504500	Other Welfare Maintenance	1	1			1			21	2		1	1	28
			504610	Employee Awards							5				8		13
			504670	Training							12		499				512
			507100	401k	10	10	10	10	10	10	15	10	10	31	32	41	197
			508101	Defined Contribution Plan	13	13	13	13	13	13	19	13	16	16	20	25	185
			534998	Benefit Overhead	436	396	349	341	351	302	286	304	353	330	321	381	4,151
			534999	General Overhead			115										115
			535000	Contract Services-Other		3						428	(156)	3	1		280
			535001	Contract Services-Temp Employee						107	157	108	193				565
			575280	Dues/Membership Deductible							2		0				2
			575340	Employee Expense P/R JE						11				1	0		12
			575350	Meals Deduct				3			5	1	2	3	3		18
			575351	Meals Non Deduct				3			5	1	2	3	3		18
			575620	Office & Admin Supplies	28	12	9	17	11	12	28	66	13	56	56	25	335
			575741	Cell Phone	1	1	1	1	1	1	3	1	2	1	1	(1)	15
Benefit Svc Ctr Total					2,201	2,024	**2,018**	**2,017**	**2,027**	**1,904**	2,092	2,360	2,522	**2,104**	**1,956**	**2,158**	**25,384**
Business Development	032020	CORP-Corporate Bus Development	501200	Labor	820	662	678	319	446	418	175	379	459	516	377	178	5,426
			501711	Incentive Plan-Off-Annual	159	159	159	80	53	53	80	53	53	53	53	81	1,037
			504500	Other Welfare Maintenance			-										-
			504670	Training		130	-						3				133
			507100	401k	6	6	6	6	6	6	9	6	6	11	12	11	91
			508101	Defined Contribution Plan	8	8	8	8	8	8	12	8	8	8	8	13	103
			534998	Benefit Overhead	401	354	338	178	184	193	205	235	249	144	161	170	2,814
			534999	General Overhead	47	46	312	93	92	99	116	106	92	93	92	126	1,312
			535000	Contract Services-Other		15			126	27		15				259	442
			535001	Contract Services-Temp Employee						-							-
			550000	Transportation IT-Admin	15	15	15	7	7	7	7	7	7	7	7	7	111
			575000	Miscellaneous					1		117				15		133
			575240	Co Dues/Membership Deduct		3						2					4
			575340	Employee Expense P/R JE	44	134	67	127	(43)	50	66	18	23	(13)	64	14	551
			575342	Employee Exp Conf/Registration				72	(1)			40	18	6	6		142
			575350	Meals Deduct	7	11	1	86	(84)	(84)	2	0	1	6	3	1	(48)
			575351	Meals Non Deduct	7	11	1	86	(84)	94	2	0	1	6	3	1	130
			575620	Office & Admin Supplies	1		1			4	1	(0)	2	9	1	12	30
			575715	Software Licenses & Support	152	152	177	177	177	177	177	177	182	177	177	177	2,076
			575740	Telephone	1	1	1	2	2	-	1		5	(1)	2	1	14

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575741	Cell Phone	2	5	(0)	2	2	7	6	2	6	2	4	(2)	36
			575998	PCard Undistributed							5	(5)					-
			675250	Comp Equip Hardware			14	1									14
			685320	FUTA			1										1
			685325	FICA			272										272
			685350	SUTA			11										11
	033020	WE-Business Development	501200	Labor			-			-							-
			504500	Other Welfare Maintenance					2								2
			534998	Benefit Overhead	6	(3)	4	9	10	(2)	7	5	6	4	5	7	58
			534999	General Overhead	0	(0)	4	0	0	(0)	0	0	0	0	0	0	6
			575340	Employee Expense P/R JE			39			18							58
			575350	Meals Deduct			0										0
			575351	Meals Non Deduct			0										0
			575998	PCard Undistributed					4	(4)							0
			722306	Gains Other Non-OR						-	-	-	-	-	-	-	-
	033520	CE-Business Development	501200	Labor	6			79		-							85
			504500	Other Welfare Maintenance											6		6
			534998	Benefit Overhead	12	10	8	9	4	27	(25)	6	(7)	4	4	(9)	42
			534999	General Overhead			8					0	1	(0)	(0)	(0)	9
			575340	Employee Expense P/R JE						6							6
			575740	Telephone	0	1	2	0	0	(0)	0						3
			575741	Cell Phone	3	3	3	3	3	(3)	9	2	9	3	(8)		27
	035020	SE-Business Development	501200	Labor	1,402	1,140	793	701	2,478	938	816	796	670	712	374	1,326	12,147
			501711	Incentive Plan-Off-Annual	105	22	24	14	323	119	274	77	30	35	60	416	1,499
			507100	401k	4	3	3	13	27	2	7	9			1	9	77
			508101	Defined Contribution Plan	26	3	3	11	81	26	58	24	3	9	15	101	361
			534998	Benefit Overhead	1,297	1,004	831	724	860	786	1,053	1,091	878	576	613	662	10,375
			534999	General Overhead	44	45	640	19	22	(23)	99	78	79	34	267	26	1,328
			575000	Miscellaneous				13	(13)								-
			575002	Misc General Office	-	(21)	10							3	22		14
			575130	Brochures and Handouts	-												-
			575242	Co Dues Deduct AWWA							11	17					28
			575280	Dues/Membership Deductible					5	-							5
			575340	Employee Expense P/R JE	92	69	106	46	108	213	(36)	(132)	61	30	13	24	594
			575350	Meals Deduct	17	0	2	5	203	5	(11)	1	6	21	5	(24)	231
			575351	Meals Non Deduct	17	0	2	5	204	5	(11)	1	6	22	5	(24)	231
			575420	Forms						31							31
			575620	Office & Admin Supplies	50	0	34	39	5	6	15	4	31	15	(42)	9	168
			575625	Overnight Shipping	2	-											2
			575660	Postage	1												1
			575740	Telephone	18	39	6	33	33	(33)	35		22	(1)	7	(0)	160
			575741	Cell Phone	13	23	51	29	27	(27)		2	-		23	(4)	135
			575998	PCard Undistributed	9	(3)	44	(43)	(1)		28	(28)					6
	036520	NE-Business Development	534998	Benefit Overhead	0	0	1	(0)	-	(0)	-	0	-				2
			534999	General Overhead		(1)	1										0
			575741	Cell Phone	2	2	2	2	2	(2)	7	1	6	2	2	(2)	24
Business Development Total					**4,795**	**4,048**	**4,684**	**2,956**	**5,278**	**3,147**	**3,317**	**2,994**	**2,917**	**2,496**	**2,355**	**3,566**	**42,555**
Business Transformation	032040	CORP-Business Transformation	501200	Labor											896	1,077	1,973
			501711	Incentive Plan-Off-Annual											51	328	379
			504341	Defined Contr Supp Exec Retirement Plan Exp										6	6	6	19
			504500	Other Welfare Maintenance												20	20
			504670	Training											4	53	57
			507100	401k												22	22
			508101	Defined Contribution Plan											11	55	66
			534998	Benefit Overhead											134	200	334
			535000	Contract Services-Other												1,823	1,823
			550000	Transportation IT-Admin											14	21	35
			575002	Misc General Office												10	10
			575280	Dues/Membership Deductible												338	338
			575340	Employee Expense P/R JE											97	92	189

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575350	Meals Deduct											3	9	12
			575351	Meals Non Deduct											3	9	12
			575620	Office & Admin Supplies											12	14	26
			575998	PCard Undistributed											3	-	3
			675000	Misc Maintenance												461	461
			722306	Gains Other Non-OR												0	0
Business Transformation Total														6	**1,234**	**4,537**	**5,777**
CSC	034005	CCA-Administration	501200	Labor	1,368	1,183	1,061	1,016	992	1,222	1,031	1,114	1,109	1,137	940	975	13,147
			501711	Incentive Plan-Off-Annual	150	143	158	151	152	151	240	164	145	145	146	223	1,970
			504100	Group Ins Maintenance									11				11
			504500	Other Welfare Maintenance	5	3	9	3		3	1	3	5	1		26	58
			504610	Employee Awards	5	55	284	62	97	100	420	1,322	229	(5)	600	4	3,172
			504670	Training							154	(83)	101				172
			507100	401k										10	5	13	28
			508101	Defined Contribution Plan		7	11	7	7	7	11	7	7	7	7	11	90
			531000	Contract Services-Engineering	-		168	33									201
			534998	Benefit Overhead	4,021	3,970	3,850	3,869	3,864	3,918	3,812	3,826	3,854	3,754	3,755	3,810	46,302
			534999	General Overhead	435	454	2,429	2,756	2,164	2,837	2,214	1,992	2,034	2,049	2,474	2,673	24,512
			535000	Contract Services-Other	22	56	145	6	14	12	39	78	11	604	12	2,099	3,098
			535001	Contract Services-Temp Employee									83	39			122
			550000	Transportation IT-Admin	14	14	14	14	14	13	13	13					108
			575000	Miscellaneous			16			6				1			22
			575002	Misc General Office	1												1
			575030	Advertising		5			9				9				23
			575130	Brochures and Handouts	15										4		19
			575140	Charitable Contributions Deduct		23	6		34			5		0		36	104
			575220	Community Relations			41	75	7	5		6	9	6	11		159
			575280	Dues/Membership Deductible			3	16									19
			575340	Employee Expense P/R JE	104	146	153	95	61	166	135	226	171	258	181	(3)	1,691
			575342	Employee Exp Conf/Registration	5	12	24	24	(8)			1	1	1		1	59
			575350	Meals Deduct	8	(3)	43	(12)	12	22	(15)	45	(19)	(5)	6	4	85
			575351	Meals Non Deduct	8	(3)	43	(12)	12	22	(15)	45	(19)	(5)	6	4	85
			575620	Office & Admin Supplies	13	37	3	6	10	2		0	0	(55)	2	1	20
			575660	Postage									22	(22)			-
			575670	Relocation Expenses	-			0	0	1	41	(41)	0		27		29
			575715	Software Licenses & Support							2						2
			575740	Telephone	1	2	2	2			3		5	(2)	4	(1)	15
			575741	Cell Phone	13	(4)	10	12	12	(11)	36	23	47	16	(2)	(11)	141
			575998	PCard Undistributed			12	44	(30)	(2)	10	(9)	13	10	(24)	32	58
			675250	Comp Equip Hardware		1								3			4
			675450	Office Equipment							1						1
			685325	FICA			93										93
	034070	CCA-Call Handling	501200	Labor	13,337	11,598	12,558	13,948	13,559	12,948	13,661	12,456	13,087	12,465	11,927	13,996	155,540
			501711	Incentive Plan-Off-Annual	134	127	122	131	137	127	195	133	128	116	117	171	1,638
			504100	Group Ins Maintenance	(6)		(36)	1		16	16	(14)	42	52	(1)	-	71
			504500	Other Welfare Maintenance	9	32	8	63	43	42	46	82	30	29	160	41	585
			504610	Employee Awards	25	55	32	80	39	32	44	19	38	53	4	12	433
			507100	401k	13	12	13	14	14	10	16	10	10	62	58	88	320
			508101	Defined Contribution Plan	21	20	29	30	30	25	38	25	29	31	29	38	344
			534998	Benefit Overhead	3,777	3,245	3,188	3,276	3,247	3,125	2,990	3,060	3,473	2,630	2,851	3,428	38,290
			534999	General Overhead			126										126
			535000	Contract Services-Other		1	-	8	4	7	14	2	6	1	23	5	72
			535001	Contract Services-Temp Employee								293	(40)	1,229	(384)	-	1,097
			575000	Miscellaneous			1	(1)	3	2							5
			575340	Employee Expense P/R JE	32	39	32	122	28	175	43	151	(63)	19	2	(3)	580
			575342	Employee Exp Conf/Registration							10				7		17
			575350	Meals Deduct	20	25	15	(52)	9	(4)	24	1	6	(23)	0	0	21
			575351	Meals Non Deduct	20	25	15	(52)	9	(4)	24	1	6	(23)	0	0	21
			575620	Office & Admin Supplies								0	0	2			2
			575670	Relocation Expenses					53				-				53

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575740	Telephone	0	2	0	0			0		1	1	2	1	8
			575741	Cell Phone	10	17	11	14	14	(14)	44	37	115	39	(72)	(15)	200
			575998	PCard Undistributed			3	2	(2)	2	27	(29)	-	-			2
			685325	FICA				0		0	0						0
			685350	SUTA				0									0
	034071	CCA-Billing	501200	Labor	8,393	7,652	7,311	7,765	7,869	8,865	8,666	7,577	7,688	7,857	8,513	8,118	96,273
			501711	Incentive Plan-Off-Annual	87	87	87	87	89	90	134	89	86	86	87	127	1,135
			504100	Group Ins Maintenance	(7)	11	(3)			11	11	(11)	11	(3)		-	20
			504500	Other Welfare Maintenance	14	2	5	7	12	6	17	3	17	11	11	30	134
			504610	Employee Awards	1	1	14	10		4	1	3	12	10	5	15	77
			507100	401k										63	57	83	203
			508101	Defined Contribution Plan							3	3					6
			534998	Benefit Overhead	2,373	2,129	1,950	1,843	1,893	2,020	1,896	1,872	2,047	1,695	2,089	2,008	23,815
			534999	General Overhead			87										87
			535000	Contract Services-Other	203	13	203	3	3	6	1	2	21	4	2	1	463
			535001	Contract Services-Temp Employee	75												75
			575340	Employee Expense P/R JE	19	94	25	107	49	46	50	2	10	25	57	(0)	483
			575342	Employee Exp Conf/Registration			9			5							14
			575350	Meals Deduct		8	3	13	3	2	5	2	(1)	5	(2)	1	40
			575351	Meals Non Deduct		8	3	13	3	2	5	2	(1)	5	(2)	1	40
			575620	Office & Admin Supplies												2	2
			575741	Cell Phone	13	9	8	10	10	(10)	32	11	49	17	(25)	(8)	117
			575998	PCard Undistributed	(15)		3	7	(10)	3	(3)						(15)
	034072	CCA-Collections	501200	Labor	1,998	1,963	2,143	2,379	2,482	2,992	2,456	2,222	2,277	2,335	2,567	2,577	28,393
			501711	Incentive Plan-Off-Annual	37	37	37	38	45	47	68	44	48	47	48	71	565
			504100	Group Ins Maintenance			(2)	11				(1)		(4)			5
			504500	Other Welfare Maintenance						1	3	-			2	44	51
			504610	Employee Awards	1	1	65	58	4	4	(0)	5	4	33	2	1	178
			504670	Training		1	-										1
			507100	401k										18	20	33	71
			534998	Benefit Overhead	564	546	544	559	594	720	537	549	607	512	633	581	6,946
			534999	General Overhead			31										31
			535000	Contract Services-Other	4,217	6,710	5,253	1,883	5,558	5,271	5,420	5,795	2,050	5,582	6,283	(6,309)	47,713
			535001	Contract Services-Temp Employee	39	(33)							388	367	(110)	137	788
			575002	Misc General Office						2							2
			575340	Employee Expense P/R JE	0	9	95	120	42	33	12	140	37	(35)	19	(2)	470
			575342	Employee Exp Conf/Registration	29			9	37	17	2	-	1	16			112
			575350	Meals Deduct			(1)	9	4	2	0	4	-	1	0	-	20
			575351	Meals Non Deduct			(1)	9	4	2	0	4		2	0		20
			575620	Office & Admin Supplies	8	5	-			5	-	2	12	5		13	50
			575740	Telephone	1	1	1	0			2		1	1	0	(0)	6
			575741	Cell Phone	16	8	24	13	13	(11)	39	25	48	17	7	(14)	185
			575998	PCard Undistributed				34	(16)	(16)				-			2
	034073	CCA-Operations & Performance	501200	Labor	1,313	1,082	1,205	1,218	1,172	1,171	984	980	1,043	1,095	900	929	13,092
			501711	Incentive Plan-Off-Annual	94	86	95	90	86	81	122	79	80	79	77	113	1,084
			504100	Group Ins Maintenance	(1)		(4)					(1)		(6)			(13)
			504500	Other Welfare Maintenance		1		3			14	-	6	31	1		56
			504610	Employee Awards	9	5	19	3	13		5	54	8	12	4	5	138
			504670	Training					8	-	22		3	31	(31)	8	41
			507100	401k										19	19	28	66
			531000	Contract Services-Engineering		1,879	(43)		1,836	1,963	3,667	5,058	3,143	(581)	1,246	1,244	19,412
			534998	Benefit Overhead	416	346	347	322	308	314	270	283	322	258	255	289	3,728
			534999	General Overhead	8,794	8,795	8,754	10,341	8,079	373	9,857	6,509	4,998	4,647	4,579	5,470	81,194
			535000	Contract Services-Other	4,826	2,869	4,129	3,325	4	6,328	15,223	6,235	7,441	2,416	3,216	2,593	58,604
			535001	Contract Services-Temp Employee			17			16		32	(32)			16	49
			541000	Rents-Real Property	1,131	1,131	1,131	1,592	1,188	1,167	1,167	1,167	1,167	1,167	1,167	1,167	14,338
			541400	Rents-Equipment								(1)					(1)
			575000	Miscellaneous	(1,100)	(26)	12	(1,402)	(72)	(71)	(1,328)	32	(84)	(1,417)	(19)	(21)	(5,496)
			575220	Community Relations						2							2
			575280	Dues/Membership Deductible		5	5	5						17	0		32

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575320	Electricity	408	299	319	319	352	334	417	417	391	312	339	374	4,280
			575340	Employee Expense P/R JE	101	76	11	136	35	75	99	49	2	(16)	(4)	(2)	563
			575342	Employee Exp Conf/Registration	0		76	8	41								126
			575350	Meals Deduct	1	1	8	8	4	5	0	6	3	0	0		36
			575351	Meals Non Deduct	1	1	8	9	4	5	0	6	3		0		37
			575460	Grounds Keeping	5	(5)											-
			575480	Heat - Oil/Gas	101	68	49	(34)	17	19	16	13	16	19	7	54	346
			575500	Janitorial					29								29
			575620	Office & Admin Supplies	2	2	1		53	7	2	1	6	1	2	7	84
			575625	Overnight Shipping					11		7	(1)	(7)				11
			575660	Postage								229	(222)	22			29
			575670	Relocation Expenses								-	-				-
			575710	Security Service												(0)	(0)
			575740	Telephone	755	184	341	159	242	8,031	(7,448)	302	1,482	1,145	410	759	6,362
			575741	Cell Phone	6	6	8	15	15	163	(134)	8	25	8	4	(6)	119
			575998	PCard Undistributed			1	83	(79)	(3)			(0)				1
			675000	Misc Maintenance	0												0
			675250	Comp Equip Hardware		3				5	(2)	39	157	7	-		208
			675450	Office Equipment		8											8
	034074	CCA-Business Services	501200	Labor	1,030	1,172	1,119	1,234	1,305	2,387	1,606	1,375	1,461	1,602	1,392	1,578	17,260
			501711	Incentive Plan-Off-Annual	70	75	77	81	81	92	125	82	89	92	92	137	1,093
			504100	Group Ins Maintenance					5								5
			504500	Other Welfare Maintenance					1	1			1	2		1	7
			504610	Employee Awards			1						10	(1)	6	1	16
			507100	401k		0								22	22	33	78
			508101	Defined Contribution Plan		2	4	3	3	3	4	3	3	3	3	5	35
			534998	Benefit Overhead	291	326	284	286	312	573	351	340	389	327	326	375	4,179
			534999	General Overhead			79										79
			535000	Contract Services-Other	5	24	2	12	9	5	15	6	24	6	-		109
			575000	Miscellaneous		4				0	-						4
			575130	Brochures and Handouts						4							4
			575220	Community Relations										0			0
			575340	Employee Expense P/R JE	192	124	211	186	108	215	189	320	157	4	15	7	1,729
			575342	Employee Exp Conf/Registration				3	34		9		21	5		14	86
			575350	Meals Deduct	0	16	18	11	8	18	8	16	19	6	-	1	120
			575351	Meals Non Deduct	0	16	18	11	8	18	8	16	19	6		1	120
			575620	Office & Admin Supplies	7	5		1				0	-	1			14
			575715	Software Licenses & Support				14									14
			575740	Telephone	5	5	2	7			15		16	(4)	8	5	60
			575741	Cell Phone	26	24	26	25	25	(24)	93	4	78	26	20	(25)	297
			575998	PCard Undistributed	(42)	(23)			1	(1)							(66)
			675250	Comp Equip Hardware										1			1
	034075	CCA-Education & Development	501200	Labor	1,097	1,039	1,141	1,344	1,402	2,044	2,046	931	1,325	1,458	1,294	1,587	16,706
			501711	Incentive Plan-Off-Annual	50	55	55	73	76	76	111	71	69	65	67	106	873
			504100	Group Ins Maintenance			(1)										(1)
			504500	Other Welfare Maintenance				2	6	1		1	-			11	22
			504610	Employee Awards	4	1	(1)			0	5		4	5	2	4	24
			504670	Training	529	(390)	0	281	(198)	0	0	1	-	251	(251)		223
			507100	401k				1						20	20	31	73
			508101	Defined Contribution Plan											2	5	7
			534998	Benefit Overhead	310	289	289	316	336	491	447	230	354	302	309	378	4,051
			534999	General Overhead	10		58										68
			535000	Contract Services-Other	27	1	1	4	4	8	3	2	18	(7)	-	7	68
			575000	Miscellaneous		0		(20)						0			(20)
			575130	Brochures and Handouts	7		24		41	6	54	5	238	(238)	18		156
			575340	Employee Expense P/R JE	64	10	24	125	59	57	135	237	144	(60)		100	895
			575342	Employee Exp Conf/Registration	1			55	8		6	-	25				95
			575350	Meals Deduct	2	0	0	1	2	3	4	4	27	1			44
			575351	Meals Non Deduct	2	0	0	1	2	3	4	4	27	1			44
			575620	Office & Admin Supplies	(0)	23	(20)	2	0	2	2	7	(8)	0	1		9

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575741	Cell Phone	5	7	12	4	4	(4)	6	15	16	5	1	(4)	67
			575998	PCard Undistributed	15	(15)	1	20	(20)	1	(1)						1
	037005	CCP-Administration	501200	Labor	22	7	9	15	15	(27)	(39)	17	11	16	-	(37)	10
			504500	Other Welfare Maintenance					2							221	223
			504610	Employee Awards	31	22	13	351	(281)	124	170	348	310	61	6	195	1,350
			534998	Benefit Overhead	2,253	2,249	2,245	2,245	2,247	2,188	2,182	2,189	2,196	2,192	2,192	2,195	26,573
			534999	General Overhead	1,140	1,303	2,883	2,374	2,400	3,555	2,122	2,282	3,237	2,313	2,312	2,366	28,288
			535000	Contract Services-Other	1		2	1			8		5	6	(3)	1	21
			575000	Miscellaneous			1										1
			575030	Advertising											5		5
			575220	Community Relations						1				17	22		41
			575280	Dues/Membership Deductible						15			1				16
			575340	Employee Expense P/R JE		3	2	15	(10)	(2)							6
			575620	Office & Admin Supplies										0	0		0
			575740	Telephone	0	0					2		2	3	2	5	14
			575998	PCard Undistributed			0	(0)	35	(35)							1
	037070	CCP-Call Handling	501200	Labor	13,525	11,447	11,611	13,335	12,955	12,362	14,611	13,473	15,638	15,201	12,305	14,389	160,850
			501711	Incentive Plan-Off-Annual	86	88	91	92	98	104	154	101	102	100	101	161	1,278
			504100	Group Ins Maintenance	(15)	(6)	(5)	4	1	(13)	7	(5)	(5)	10	(17)	(12)	(53)
			504500	Other Welfare Maintenance	22			43	11		12		26		33	122	270
			504610	Employee Awards	51	46	7	114	8	155	98	58	64	49	14	52	715
			504670	Training				7									7
			507100	401k	1	2	1	1	1	4	11	6	6	36	34	59	164
			508101	Defined Contribution Plan	7	9	13	15	18	21	40	19	20	19	22	41	244
			534998	Benefit Overhead	3,808	3,179	2,949	3,097	3,090	2,929	3,206	3,355	4,164	3,228	3,028	3,471	39,503
			534999	General Overhead	385	385	65		32	(31)		30	(1)	(1)	(1)	(1)	861
			535000	Contract Services-Other	9	9	4	13	27	327	(316)	37	10	6	2	1	128
			535001	Contract Services-Temp Employee	(133)		1,605	2,305	2,832	949	178	120	627	(25)	650	150	9,258
			575000	Miscellaneous				(2)					1				(1)
			575340	Employee Expense P/R JE	23	59	(3)	80	60	106	3	14	11	(1)	6	9	368
			575342	Employee Exp Conf/Registration					3	-							3
			575350	Meals Deduct	1		1	2	0	5	-			0		1	10
			575351	Meals Non Deduct	1		1	2	0	5				0		1	10
			575620	Office & Admin Supplies						1				0			2
			575670	Relocation Expenses			44	10	(53)	372	1	-	1	0			373
			575740	Telephone			0	0			0		0	0	(0)	0	1
			575741	Cell Phone	6	7	7	17	17	(17)	51	(10)	27	9	11	(8)	119
			575998	PCard Undistributed			41	(27)	51	(5)	(45)	(0)	0				15
	037072	CCP-Collections	535000	Contract Services-Other							0						0
	037073	CCP-Operations and Support	501200	Labor	98	77	79	91	91	78	116	78	113	147	211	145	1,323
			501711	Incentive Plan-Off-Annual	3	3	3	3	3	3	5	3	3	3	9	15	59
			504500	Other Welfare Maintenance	3						1	-			1		5
			504610	Employee Awards	1				1	9							11
			508101	Defined Contribution Plan											2		2
			534998	Benefit Overhead	70	64	59	57	59	55	74	55	69	61	90	94	808
			534999	General Overhead	3,963	4,408	5,362	3,573	4,776	5,436	7,023	5,572	4,315	4,712	5,743	7,374	62,258
			535000	Contract Services-Other		61	(60)					0				0	2
			535001	Contract Services-Temp Employee				0			370		(242)				128
			541400	Rents-Equipment		0	(0)										-
			550001	Transportation Lease Cost		10	(10)										-
			550002	Transportation Lease Fuel		2	(2)										-
			550003	Transportation Lease Maintenance		1	(1)										-
			575000	Miscellaneous		(5)	(2)	2	(2)	(7)	(3)	(9)	(3)	(3)	9	(16)	(38)
			575130	Brochures and Handouts	0												0
			575280	Dues/Membership Deductible							3	-					3
			575320	Electricity	257	244	281	232	261	233	324	298	367	295	255	237	3,284
			575340	Employee Expense P/R JE	6	15	63	(50)	9	0	8	71	15	51	1	(1)	187
			575342	Employee Exp Conf/Registration								9					9
			575350	Meals Deduct		3	2					1	-				6
			575351	Meals Non Deduct		3	2					1					6

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575460	Grounds Keeping											4	(4)	-
			575500	Janitorial				1	(0)			0	(0)				0
			575620	Office & Admin Supplies		19	(19)	12	(2)	3	(4)	5	(2)	(3)		1	10
			575660	Postage							44						44
			575710	Security Service		38	(38)										-
			575740	Telephone	177	1,226	(176)	176	348	652	24		798	(25)	(44)	100	3,256
			575741	Cell Phone	3	3	11	4	4	70	(63)	3	11	4	5	(4)	51
			575998	PCard Undistributed		3	(3)	41	(14)	(21)	(3)				0	(0)	4
			675000	Misc Maintenance		29	(29)					5	(5)				-
			675250	Comp Equip Hardware							41	64	(40)	9	0		74
			685200	Property Taxes	203	203	203	203	(2)	151	792	375	(1,060)	180	(1,248)		0
	037075	CCP-Education & Development	501200	Labor	538	491	497	530	544	526	464	466	490	435	445	422	5,847
			501711	Incentive Plan-Off-Annual	20	20	20	21	21	20	27	19	19	15	19	25	246
			504610	Employee Awards					0	7			7	3		1	17
			504670	Training		423			35						251		709
			507100	401k										5	4	9	18
			534998	Benefit Overhead	152	137	128	125	131	125	102	115	131	90	109	106	1,450
			534999	General Overhead			17										17
			535000	Contract Services-Other	1				2	0	-		9	0		4	17
			550002	Transportation Lease Fuel			0										0
			575130	Brochures and Handouts					45		29	48	-				122
			575340	Employee Expense P/R JE	(0)	35	(5)		8	20	4	0			11	(11)	62
			575342	Employee Exp Conf/Registration	0				7							10	17
			575350	Meals Deduct	0	0	3										4
			575351	Meals Non Deduct		0	3										4
			575741	Cell Phone								(3)					(3)
			575998	PCard Undistributed				45	(45)								-
CSC Total					**88,933**	**86,487**	**90,477**	**90,195**	**90,102**	**101,502**	**104,723**	**97,683**	**96,041**	**85,685**	**85,260**	**84,445**	**1,101,532**
External Affairs/Communication	032022	CORP-Government Affairs	501200	Labor		59	483	259	259	247	271	247	259	373	235	271	2,962
			501711	Incentive Plan-Off-Annual			88	59	59	59	88	59	59	59	59	88	677
			507100	401k										6	6	9	21
			534998	Benefit Overhead		15	116	56	56	56	45	64	75	42	38	44	607
			535000	Contract Services-Other	367	367	357	357	326	357	357	357	520	357	357	357	4,437
			550000	Transportation IT-Admin			12	12	12	12	12	12	12	12	12	12	122
			575000	Miscellaneous			3	1			1			1	1		7
			575220	Community Relations									61				61
			575340	Employee Expense P/R JE		13	37	46	21	81	116	(29)	42	61	20	63	471
			575342	Employee Exp Conf/Registration				14	10				19	16	11		69
			575350	Meals Deduct		0	1	1	1	3	1	(0)	2	12	3	2	26
			575351	Meals Non Deduct		0	1	1	1	3	1	(0)	2	12	3	2	26
			575620	Office & Admin Supplies						1							1
			575715	Software Licenses & Support		84	6										90
			575740	Telephone								3	(3)				-
			575741	Cell Phone		3	(3)			15	4	3	9	3	2	(3)	33
			575998	PCard Undistributed				0		(0)						4	4
	032025	CORP-External Affairs	501200	Labor	592	527	535	581	559	547	621	547	581	615	513	532	6,750
			501711	Incentive Plan-Off-Annual	198	198	198	205	196	205	308	205	205	205	205	308	2,637
			504341	Defined Contr Supp Exec Retirement Plan Exp				88	22	171	22	22	22	22	22	22	413
			504342	401 K Restoration Exp				67	17	17	17	17	17	17	17	17	201
			507100	401k	17	17										9	42
			508101	Defined Contribution Plan	22	22	22	23	22	23	34	23	23	19		11	245
			534998	Benefit Overhead	181	160	148	143	140	146	130	163	169	103	102	114	1,699
			534999	General Overhead	98	96	266	99	103	111	123	112	97	134	97	136	1,472
			535000	Contract Services-Other								4	111			5	120
			541000	Rents-Real Property	18	18	18	27	22	22	22	22	22	22	22	22	261
			550000	Transportation IT-Admin	14	14	14	14	14	14	14	14	14	14	14	14	171
			575000	Miscellaneous	-	6			5	17		4	-	0	1		34
			575220	Community Relations							20						20
			575240	Co Dues/Membership Deduct					13								13
			575280	Dues/Membership Deductible			6										6

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575320	Electricity	6	(0)	3	6	(6)	5	9	2	1	2	3	3	34
			575340	Employee Expense P/R JE	-	266	67	63	97	36	41	83	80	80	64	146	1,023
			575342	Employee Exp Conf/Registration		20					10		24	16	(1)		68
			575350	Meals Deduct	55	144	(6)	84	(46)	(8)	(27)	54	(22)	37	23	(28)	260
			575351	Meals Non Deduct	55	144	(6)	84	(46)	(8)	(27)	54	(22)	37	23	(28)	260
			575500	Janitorial	5	4	2						0				11
			575620	Office & Admin Supplies		25	-	-	5	11		5	8	10			65
			575625	Overnight Shipping						-			11	3			14
			575740	Telephone	3	10	11	16	16	16	9	(1)	9	14	3	10	117
			575741	Cell Phone	18	11	7	9	9	7	12	13	21	4	20	(9)	123
			575998	PCard Undistributed	-	-		4		(4)				6	-		6
			675450	Office Equipment		(0)											(0)
			685325	FICA			78										78
			685350	SUTA					(11)								(11)
			722306	Gains Other Non-OR				(3)	12	9	(42)	(16)	6	(98)	(148)	(51)	(330)
	032068	CORP-Marketing	501200	Labor	314	238	539	580	707	642	688	656	699	848	657	752	7,318
			501711	Incentive Plan-Off-Annual	38	38	73	72	96	92	154	103	103	103	103	154	1,129
			504100	Group Ins Maintenance	0												0
			504500	Other Welfare Maintenance						1							1
			507100	401k	8	8	16	20	24	24	36	24	24	18	18	30	251
			508101	Defined Contribution Plan	10	10	24	25	31	32	47	32	32	32	34	52	360
			534998	Benefit Overhead	174	151	142	137	172	145	119	168	192	123	130	149	1,800
			534999	General Overhead	425	417	198	82	116	21	17	23	20	20	20	2,776	4,134
			535000	Contract Services-Other	1,151	2,025	1,201	149	944	621	897	768	1,175	787	586	(39)	10,266
			536000	Contract Services-Lab Testing					1	(1)							-
			550000	Transportation IT-Admin					12	12	12	12	12	12	12	12	98
			575000	Miscellaneous	55				1	18	3			85			162
			575002	Misc General Office	-						7						7
			575030	Advertising	-	337	442	203	-	154		209	-	490	149	(154)	1,831
			575130	Brochures and Handouts	196	(167)	-	132	263	(176)	165	1	19	298	(51)	0	678
			575280	Dues/Membership Deductible	-		2										2
			575340	Employee Expense P/R JE	45	102	41	98	187	166	0	36	71	157	161	(25)	1,040
			575342	Employee Exp Conf/Registration									38	21			59
			575350	Meals Deduct	(42)	17	6	26	59	(41)	30	18	38	(48)	(7)	13	69
			575351	Meals Non Deduct	(42)	17	6	26	59	(41)	30	18	38	(48)	(7)	13	69
			575620	Office & Admin Supplies	17	2		14	4	6	1			3	0	9	58
			575625	Overnight Shipping	8			1	50	36	4				21		119
			575715	Software Licenses & Support									150	-			150
			575740	Telephone	2	0	9	5	5	1	6	1	(0)	12	(0)	(1)	41
			575741	Cell Phone	8	11	2	12	12	12	8	15	20	3	16	(9)	109
			575775	Trade Shows	758	114	-	73	138	875	40	(86)	339	1,340	(206)	1,583	4,966
			575998	PCard Undistributed	-	-		73	(66)	(7)		7	(7)	4			4
			675450	Office Equipment		-											-
			685320	FUTA				0									0
			685350	SUTA				1	(11)								(10)
	032085	CORP-External Communications	501200	Labor	320	230	442	449	126	224	230	223	291	393	211	12	3,150
			501711	Incentive Plan-Off-Annual	23	21	72	68	22	22	32	22	22	22	22	12	357
			504500	Other Welfare Maintenance						1							1
			507100	401k	5	5	5	5	5	8	12	8	8	8	8	6	80
			508101	Defined Contribution Plan	12	10	10	10	10	10	15	10	10	10	10	8	126
			534998	Benefit Overhead	84	59	106	96	29	51	40	57	68	70	48	27	735
			534999	General Overhead			61										61
			535000	Contract Services-Other	420	413	409	408	408	430	-			18	614	709	3,831
			536000	Contract Services-Lab Testing						-							-
			575000	Miscellaneous	11	246	20	11	135	33	66	180	89	141	169	94	1,194
			575140	Charitable Contributions Deduct			102			-							102
			575141	Charitable Contributions Nondeductible				360									360
			575220	Community Relations		143				230			179				552
			575240	Co Dues/Membership Deduct	1												1
			575280	Dues/Membership Deductible	816		8			102	102	102	54	221	1,179	(398)	2,187

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575340	Employee Expense P/R JE	(11)	20	50	(45)	(1)	18	(12)	10	36	(41)	(15)	25	34
			575342	Employee Exp Conf/Registration												(6)	(6)
			575350	Meals Deduct												1	1
			575351	Meals Non Deduct												1	1
			575620	Office & Admin Supplies	(0)				4	8				2		1	15
			575740	Telephone				1	1	1	(1)	(1)		1	(0)	0	1
			575741	Cell Phone	5	5	5	5	5	5	6	18	12	6	3	(5)	70
			575998	PCard Undistributed				3	(3)								-
			685325	FICA			60										60
	032086	CORP-Internal Communications	501200	Labor	340	290	376	364	367	316	334	316	258	437	525	672	4,596
			501711	Incentive Plan-Off-Annual	57	57	57	59	87	64	96	64	64	68	120	181	974
			507100	401k										4	4	19	27
			508101	Defined Contribution Plan	5	5	9	9	6	6	8	6	6	6	17	25	108
			534998	Benefit Overhead	90	75	90	78	80	72	58	81	63	65	100	109	959
			534999	General Overhead	3	3	50	3	3	(3)	8	3	9	3	7	(3)	87
			535000	Contract Services-Other	462	(351)	31	-	84	131	210	5	199	94	57	147	1,069
			550000	Transportation IT-Admin					12	12	12	12	12	12	26	26	125
			575280	Dues/Membership Deductible												7	7
			575340	Employee Expense P/R JE	0	27	1	2	1	8	(7)		40	6	10	(3)	86
			575342	Employee Exp Conf/Registration							6					10	16
			575350	Meals Deduct	0			1	1				7	3		0	12
			575351	Meals Non Deduct	0			1	1				7	3		0	12
			575420	Forms									55				55
			575620	Office & Admin Supplies							15		26		7		49
			575625	Overnight Shipping	1			20		2			4				27
			575740	Telephone	0	0	1	2	2	2	2	0	1	1	(0)	0	11
			575741	Cell Phone	2	2	2	(0)		7	(8)	17	(0)	2	15	(8)	29
			575998	PCard Undistributed	17	(17)	(0)	4	(4)								0
	032087	CORP-Corp Social Resp	501200	Labor	166	166	(291)			(43)							(1)
			501711	Incentive Plan-Off-Annual	25	25	(65)			(6)							(22)
			504500	Other Welfare Maintenance	1,020	100	(102)	34	106	96	49	74	307	65	94	418	2,259
			534998	Benefit Overhead	45	43	(70)			(10)							9
			535000	Contract Services-Other	34	16	506	(72)	513	(434)							563
			575000	Miscellaneous				0			0						1
			575140	Charitable Contributions Deduct	-			20	1,530	612	133			102	102	971	3,470
			575220	Community Relations			9	33	114	(64)	142	(0)	3			-	237
			575280	Dues/Membership Deductible											218		218
			575340	Employee Expense P/R JE	0			4								2	6
			575350	Meals Deduct	0	-		1	1		2		6	3	-		13
			575351	Meals Non Deduct	0			1	1		2		6	3			13
			575998	PCard Undistributed			9	41	(50)	3	(3)						-
	033025	WE-External Affairs	501200	Labor		37						-					37
			504500	Other Welfare Maintenance											3		3
			534998	Benefit Overhead	3	(1)	2	5	6	(1)	4	3	4	3	3	6	36
			534999	General Overhead	-		1						-	0			1
			535000	Contract Services-Other	4	(0)	(0)	(4)									-
			575002	Misc General Office	(6)											-	(6)
			575340	Employee Expense P/R JE								32					32
			575740	Telephone	1	1	2	1	1	(1)	6		6	1	1	0	19
	033525	CE-External Affairs	504500	Other Welfare Maintenance		15											15
			534998	Benefit Overhead	6	5	5	8	3	35	(27)	6	20	5	7	(13)	60
			534999	General Overhead			3	(0)				0	(0)	1	(1)	-	2
			535000	Contract Services-Other				3	(3)								-
			536000	Contract Services-Lab Testing				1	(1)								-
			575340	Employee Expense P/R JE		1											1
			575741	Cell Phone							28	(13)	7	2	(9)		15
	035025	SE-External Affairs	501200	Labor	1,181	2,056	3,118	3,332	3,038	4,058	5,898	4,687	4,680	5,227	4,842	6,450	48,568
			501711	Incentive Plan-Off-Annual	184		203	128	467	501	851	707	691	738	744	1,093	6,307
			504100	Group Ins Maintenance				34	33								67
			504500	Other Welfare Maintenance		341		948	87	263	69						1,708

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			504610	Employee Awards	4												4
			507100	401k			10		79	79	118	79	79	113	71	82	709
			508101	Defined Contribution Plan		103	129	117	130	159	282	188	189	189	189	283	1,958
			534998	Benefit Overhead	609	557	468	421	442	576	797	823	665	451	484	557	6,851
			534999	General Overhead	428	433	224	8					-				1,092
			535000	Contract Services-Other							3	-					3
			541000	Rents-Real Property	179	179	179	179	179	179	179	179	179	179	179	179	2,150
			575000	Miscellaneous	8	7	(7)				24	6	20	12	(31)		38
			575002	Misc General Office									7	(7)	33	7	40
			575130	Brochures and Handouts												407	407
			575340	Employee Expense P/R JE	502	219	256	(191)	1,346	77	310	2	149	198	97	253	3,217
			575342	Employee Exp Conf/Registration							10	(10)				3	3
			575350	Meals Deduct	29	46	(53)	12	36	10	30	174	20	6	17	15	343
			575351	Meals Non Deduct	29	46	(53)	12	36	10	30	174	20	6	17	15	343
			575620	Office & Admin Supplies	21	(17)	(4)		39	(13)	19	-	20			94	161
			575625	Overnight Shipping							49			19			68
			575660	Postage										83			83
			575670	Relocation Expenses		59		2					22	0			83
			575740	Telephone							7			18	6	26	57
			575741	Cell Phone	34	31	31	5	5	(1)	11	70	246	52	(156)	(23)	304
			575998	PCard Undistributed		63	(63)		2	-	39	21	124	7	128	(7)	314
	036525	NE-External Affairs	501200	Labor		37	245						-				282
			501711	Incentive Plan-Off-Annual		6	18										24
			504500	Other Welfare Maintenance					1	(1)							-
			507100	401k		2	10										11
			508101	Defined Contribution Plan		2											2
			534998	Benefit Overhead	1	2	5	2	0	2	-	1	(4)	0	(1)	4	12
			534999	General Overhead			2										2
			535000	Contract Services-Other					3	-	(3)			5	3		8
			536000	Contract Services-Lab Testing						5							5
			575340	Employee Expense P/R JE		2	0										3
			575741	Cell Phone				11	11	(11)	33	(17)	6	2	1	(2)	34
External Affairs/Communication Total					**11,945**	**11,370**	**11,857**	**11,052**	**14,225**	**12,607**	**14,777**	**12,366**	**14,390**	**15,513**	**13,541**	**19,889**	**163,531**
Finance	032007	CORP-Finance	501200	Labor	2,069	1,872	1,893	2,087	2,941	1,938	2,002	1,931	2,026	2,122	1,808	2,195	24,885
			501711	Incentive Plan-Off-Annual	346	346	346	358	358	358	538	358	358	358	358	532	4,617
			504341	Defined Contr Supp Exec Retirement Plan Exp				1	0	0	0	0	0	0	0	0	4
			504342	401 K Restoration Exp				10	3	3	3	3	3	3	3	3	30
			504500	Other Welfare Maintenance	297	36		253	4	142		86		27		43	888
			504670	Training									274				274
			507100	401k	28	35	35	36	40	40	60	40	40	52	52	68	524
			508101	Defined Contribution Plan	50	50	50	52	52	52	78	52	52	52	52	87	682
			534998	Benefit Overhead	558	491	457	450	617	443	342	499	488	338	326	389	5,400
			534999	General Overhead	1,474	554	(1,579)	72	71	76	85	80	69	70	70	97	1,140
			535000	Contract Services-Other		(0)	0		-		2	(2)	0				1
			541000	Rents-Real Property	13	13	13	14	13	16	16	14	15	14			142
			550000	Transportation IT-Admin	39	39	39	39	39	39	39	39	39	39	39	39	469
			575000	Miscellaneous	1	1						(1)	(2)	3			3
			575280	Dues/Membership Deductible							1		4		4		10
			575340	Employee Expense P/R JE	13	24	(2)	61	(5)	50	20	6	7	17	29	(21)	200
			575350	Meals Deduct	2	1	1	1	1	5	4	1	5	18	(15)	6	29
			575351	Meals Non Deduct	2	3	1	4	1	0	4	1	5	18	(15)	3	26
			575620	Office & Admin Supplies	6	13	14	16	13	9	17	15	7	7	21	28	168
			575670	Relocation Expenses	321	56	272	113	2	262	160	0	96	88	1	6	1,379
			575715	Software Licenses & Support	13			37								96	145
			575740	Telephone	8	7	7	6	6	6	13	2	30	20	3	23	131
			575741	Cell Phone	25	4	15	17	16	17	19	2	40	5	70	(32)	198
			575998	PCard Undistributed				-	-								-
			685325	FICA			196										196
			722306	Gains Other Non-OR				(3)	11	4	(34)	(4)	7	(58)	(111)	(46)	(232)
	032017	CORP-Planning & Reporting	501200	Labor	2,414	2,229	2,213	2,436	2,436	2,319	2,634	2,444	2,567	2,858	2,322	2,619	29,491

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			501711	Incentive Plan-Off-Annual	327	322	335	351	351	351	532	363	363	363	363	543	4,562
			504341	Defined Contr Supp Exec Retirement Plan Exp				13	3	67	3	3	3	3	3	3	103
			504342	401 K Restoration Exp				10	3	3	3	3	3	3	3	3	30
			504500	Other Welfare Maintenance					4					2			6
			504670	Training	2					13			83	2		17	117
			507100	401k	30	28	33	34	41	41	38	23	23	46	46	83	466
			508101	Defined Contribution Plan	48	51	51	53	53	53	86	60	60	60	60	89	725
			532000	Contract Services-Accounting	32	(0)	(0)	-	(0)		(0)						32
			534998	Benefit Overhead	619	555	507	499	500	503	428	600	582	470	426	465	6,153
			534999	General Overhead		17	369									1	386
			535000	Contract Services-Other	780	174	204	62	(265)	610	(22)	50	0	-	792	1,754	4,139
			535001	Contract Services-Temp Employee											358	406	764
			536000	Contract Services-Lab Testing						1	(1)						-
			550000	Transportation IT-Admin	13	13	13	13	13	13	13	13	13	13	13	13	152
			575240	Co Dues/Membership Deduct								4	9		2		15
			575280	Dues/Membership Deductible	4							5	4			1	14
			575340	Employee Expense P/R JE	(32)	24	83	(64)	8	84	69	132	(58)	(23)	17	(3)	238
			575342	Employee Exp Conf/Registration	8		107	-			116				8	8	248
			575350	Meals Deduct	26	0	2	42	4	0	16	18	(1)	19	5	1	132
			575351	Meals Non Deduct	26	0	2	42	4	0	16	18	(1)	19	5	1	132
			575620	Office & Admin Supplies	1				4			-	5	2	(6)	16	22
			575715	Software Licenses & Support										9			9
			575740	Telephone	0	2	1	1	1	1	7	(2)	1	7	14	6	36
			575741	Cell Phone		3	9	2	2	2	17	40	75	25	(38)	(7)	131
			575775	Trade Shows									8	4			12
			575998	PCard Undistributed			0			7	(7)						0
			675000	Misc Maintenance				11									11
			685325	FICA			28										28
			722306	Gains Other Non-OR				(1)	4	2	(15)	(4)	(2)	(28)	(47)	(16)	(107)
	032027	CORP-Reporting & Compliance	501200	Labor	927	804	811	775	903	789	838	866	1,039	1,086	944	1,092	10,873
			501711	Incentive Plan-Off-Annual	104	109	109	107	104	104	155	104	104	128	128	193	1,446
			504100	Group Ins Maintenance	11												11
			504500	Other Welfare Maintenance	(19)								21	21	21	21	65
			504670	Training								17	(1)				16
			507100	401k	19	18	18	18	18	18	27	18	18	31	28	39	270
			508101	Defined Contribution Plan	28	28	28	25	28	29	37	27	37	37	37	55	396
			533000	Contract Services-Legal									101				101
			534998	Benefit Overhead	242	203	188	162	188	174	135	215	235	191	179	201	2,313
			534999	General Overhead			100										100
			535000	Contract Services-Other	44,981	35,749	38,846	29,772	16,023	19,182	13,807	12,515	9,438	11,198	12,070	15,463	259,044
			535001	Contract Services-Temp Employee	560	(22)											538
			536000	Contract Services-Lab Testing				1	(1)	1	1	(1)					1
			550000	Transportation IT-Admin								1					1
			575000	Miscellaneous		1	13								33	1	49
			575002	Misc General Office												2	2
			575280	Dues/Membership Deductible	2	-	4	(0)			11	9	2			15	42
			575340	Employee Expense P/R JE	7	6	62	310	56	32	115	14	58	(23)	4	2	643
			575342	Employee Exp Conf/Registration	-	1	17	42	(3)			26	(1)				82
			575350	Meals Deduct	0	0			2	6	2	10	2	17	1	7	47
			575351	Meals Non Deduct	0	2	3	1	3	(2)	2	10	2	17	1	7	47
			575620	Office & Admin Supplies	0												0
			575715	Software Licenses & Support					36			63	380	106	232	338	1,154
			575740	Telephone	2			0	0	0	11	(3)	3	9	(1)	3	24
			575741	Cell Phone	2	2	2	2	2	2	5	(1)	6	2	2	(2)	23
			675250	Comp Equip Hardware		2						9		(9)			2
			685325	FICA			60										60
	032047	CORP-Income Tax	501200	Labor	2,109	1,908	2,065	2,670	2,767	2,561	2,650	2,461	2,465	2,333	1,990	2,597	28,576
			501711	Incentive Plan-Off-Annual	221	221	221	229	247	284	418	283	269	252	229	388	3,264
			504500	Other Welfare Maintenance	-										3		3
			507100	401k	33	34	34	35	43	56	83	57	51	59	56	75	615

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			508101	Defined Contribution Plan	69	69	74	82	100	100	144	95	89	89	89	146	1,147
			532000	Contract Services-Accounting	848	387	203	-	1,395	2,809	4,158	2,947	3,489	156	816	113	17,320
			533000	Contract Services-Legal							154	115	70	100	382	1,138	1,960
			533001	Contract Services-Litigation												0	0
			534998	Benefit Overhead	513	478	439	544	579	504	472	517	520	458	397	519	5,940
			534999	General Overhead			158										158
			535000	Contract Services-Other	95	7	38	1,192	(23)	-		-	0	3	1	526	1,838
			535001	Contract Services-Temp Employee	(0)	88	219	203	175	217	227	121	289	(52)	44	-	1,533
			536000	Contract Services-Lab Testing					-								-
			575000	Miscellaneous				3	-	-	-	-	-	0			3
			575002	Misc General Office	2							1	8	-		9	19
			575240	Co Dues/Membership Deduct								5	6				10
			575340	Employee Expense P/R JE	8	3	0	9	11	70	34	17	51	6	13	7	229
			575342	Employee Exp Conf/Registration	-	(11)	-	-		29			23	59	17	-	116
			575350	Meals Deduct	4	2	4	6	15	(10)	5	3	2	7	7	9	56
			575351	Meals Non Deduct	4	2	4	6	15	(10)	5	3	2	7	7	9	56
			575620	Office & Admin Supplies	15	3	5	26	8	27	9	1	6	5	8	3	116
			575715	Software Licenses & Support	0	86	44	(114)	113	15	14	14	359	0			531
			575740	Telephone	2		4	2	2	2	6	(2)	1	8	(8)	0	17
			575741	Cell Phone		6	(2)						6	(6)	23	(8)	19
			575998	PCard Undistributed									6		8	(8)	6
			685325	FICA			64										64
	032057	CORP-Treasury	501200	Labor	1,672	1,574	1,568	1,965	1,629	1,387	1,389	1,782	2,051	1,857	1,307	1,483	19,665
			501711	Incentive Plan-Off-Annual	234	246	247	292	219	214	318	274	267	286	211	336	3,145
			504500	Other Welfare Maintenance				2								2	4
			504670	Training			16		35					32			83
			507100	401k	16	15	19	22	16	16	29	28	26	41	22	43	292
			508101	Defined Contribution Plan	31	30	31	33	27	27	45	38	25	38	19	28	372
			533000	Contract Services-Legal							42	62					103
			534998	Benefit Overhead	532	471	438	372	384	362	299	473	539	347	338	342	4,898
			534999	General Overhead			258							0	(0)		258
			535000	Contract Services-Other	-	-	-			141		132	9		132	-	414
			550000	Transportation IT-Admin	14	14	14	14	14	14	11	13	14	14	14	14	159
			575030	Advertising												5	5
			575280	Dues/Membership Deductible	8		8							8	8		33
			575340	Employee Expense P/R JE	(4)	73	(2)	80	110	187	44	69	40	94	(7)	32	715
			575342	Employee Exp Conf/Registration									20				20
			575350	Meals Deduct	2		0	1	19	0	2		2	2	0	1	30
			575351	Meals Non Deduct	2		0	1	19	0	2		2	2	0	1	30
			575620	Office & Admin Supplies	3											1	5
			575640	Penalties Nondeductible												54	54
			575740	Telephone	2		3	2	2	2	5	21		15	(15)		37
			575741	Cell Phone		2	(2)						11	(11)	55	(20)	35
			575998	PCard Undistributed				38	(38)								-
			685325	FICA			152										152
			722306	Gains Other Non-OR								0	0	(0)	(0)	1	0
	033007	WE-Finance	501200	Labor	110	(110)	22	147	219	147	221	147	147	147	147	221	1,565
			501711	Incentive Plan-Off-Annual			2	15	20	15	22	15	15	15	15	22	154
			504500	Other Welfare Maintenance	3											2	5
			507100	401k					1				1	1	1		5
			508101	Defined Contribution Plan			1	8	8	8	12	10	8	8	8	12	81
			534998	Benefit Overhead	9	(4)	7	14	16	(3)	12	7	10	8	9	15	100
			534999	General Overhead			2			-						1	2
			575340	Employee Expense P/R JE	(58)	3	2										(53)
			575625	Overnight Shipping		0											0
	033507	CE-Finance	501200	Labor				11	113		40						163
			501711	Incentive Plan-Off-Annual							1						1
			504500	Other Welfare Maintenance						2	7						9
			508101	Defined Contribution Plan							1						1
			534998	Benefit Overhead	35	31	28	41	23	170	(140)	27	30	22	31	(52)	246

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			534999	General Overhead	3	3	13	3	2	13	(16)	2	1	2	2	(5)	23
			541400	Rents-Equipment									12				12
			575340	Employee Expense P/R JE				33					2			26	61
			575350	Meals Deduct				1									1
			575351	Meals Non Deduct				1									1
			575620	Office & Admin Supplies									3				3
			575741	Cell Phone								(1)					(1)
	035007	SE-Finance	501200	Labor	20,114	19,099	21,138	17,703	17,779	21,253	29,297	30,115	19,003	16,441	15,605	14,682	242,230
			501711	Incentive Plan-Off-Annual	2,694	2,775	2,610	2,199	1,631	2,875	4,611	4,424	2,916	2,092	2,191	2,494	33,514
			504341	Defined Contr Supp Exec Retirement Plan Exp						33							33
			504500	Other Welfare Maintenance	30			4	6		15			304			359
			507100	401k	188	168	152	135	143	233	387	228	223	374	400	515	3,147
			508101	Defined Contribution Plan	283	233	221	284	428	501	731	456	491	539	541	772	5,480
			534998	Benefit Overhead	2,894	2,739	3,279	2,249	2,679	2,677	3,663	3,848	3,320	2,605	2,681	3,477	36,111
			534999	General Overhead	724	693	2,464	668	844	944	1,813	1,119	774	716	701	1,113	12,575
			535000	Contract Services-Other				3,333		1,667	1,667		1,667	487			8,820
			535001	Contract Services-Temp Employee	3,726	3,506	3,047	(414)	1,539	1,137	2,124	2,548	529	1,092	913	(22)	19,725
			550000	Transportation IT-Admin									3	(3)			-
			575000	Miscellaneous					4	58	-		86		33	-	181
			575280	Dues/Membership Deductible			13				14	26					53
			575320	Electricity	(7)	1	(1)										(7)
			575340	Employee Expense P/R JE	60	13	291	1,682	508	2,088	872	2,217	1,593	1,231	422	81	11,061
			575342	Employee Exp Conf/Registration				35		23							58
			575350	Meals Deduct	55	79	65	9	102	140	74	206	25	202	19	20	995
			575351	Meals Non Deduct	55	79	65	9	102	140	74	207	25	202	19	20	995
			575620	Office & Admin Supplies	385	(15)	32	13	61	65	10	199	48	37	20	109	964
			575625	Overnight Shipping										2			2
			575740	Telephone	14	26	20	14	14	(14)	68		126	(11)	35	(2)	290
			575741	Cell Phone	16	7	25	26	25	(25)	21	5	22	7	4	(6)	128
			575998	PCard Undistributed	29	(10)	4	37	75	51	(34)	(0)	26	(12)	-		166
			685325	FICA			180										180
			722306	Gains Other Non-OR								0	0	0	0	0	0
	036507	NE-Finance	501200	Labor			23			126						-	148
			501711	Incentive Plan-Off-Annual						-							-
			504341	Defined Contr Supp Exec Retirement Plan Exp						27							27
			504500	Other Welfare Maintenance											3		3
			534998	Benefit Overhead	4	9	26	9	2	13	-	7	(24)	1	(3)	19	64
			534999	General Overhead	1	2	17	2	0	2	-	1	(5)	0	(1)	5	25
			575350	Meals Deduct						5							5
			575351	Meals Non Deduct						5							5
Finance Total					**94,233**	**78,905**	**86,049**	**74,330**	**58,933**	**71,241**	**78,581**	**76,132**	**60,543**	**52,578**	**50,682**	**58,321**	**840,528**
Human Resources	032002	CORP-HR Comp/Benefits	501200	Labor	726	660	675	728	734	691	589	628	657	784	670	705	8,246
			501711	Incentive Plan-Off-Annual	111	111	113	119	120	118	178	119	118	119	119	178	1,524
			504342	401 K Restoration Exp				1	0	0	0	0	0	0	0	0	4
			504500	Other Welfare Maintenance	(15)	-	-	-	-	-	-	-	-	-	2	66	53
			507100	401k									5	12	12	13	41
			508101	Defined Contribution Plan	6	6	6	6	6	6	10	6	6	7	7	10	84
			533000	Contract Services-Legal	(98)	464	245	232	214	230	483	(29)	65	135	(97)	331	2,173
			534998	Benefit Overhead	216	192	181	176	177	178	122	183	179	136	139	152	2,032
			534999	General Overhead	60	59	123	70	71	75	89	80	82	70	60	95	935
			535000	Contract Services-Other	969	965	1,163	(23)	608	676	691	1,324	2,016	1,232	1,241	1,338	12,200
			535001	Contract Services-Temp Employee		686	832	416	416	624	624	208	-	(104)	-		3,702
			550000	Transportation IT-Admin	11	11	12	11	11	11	11	11	11	11	11	11	135
			575240	Co Dues/Membership Deduct									3				3
			575280	Dues/Membership Deductible		4	7	5	2	6		5	(0)	14	5	3	51
			575340	Employee Expense P/R JE	6	1	43	2	14	4	59	17	101	(117)	79	(22)	186
			575342	Employee Exp Conf/Registration	8	-		55	33	(3)	4	7	1	(0)			106
			575350	Meals Deduct	12		0		0	2	3	6	(0)	3		1	27
			575351	Meals Non Deduct	12		0		0	2	3	6	(0)	3		1	27
			575620	Office & Admin Supplies			7	-				(7)					-

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575740	Telephone	0	4	4			3	1	(2)		2	2	(1)	13
			575741	Cell Phone	3	3	5	4	4	4	10	(1)	13	4	2	(4)	48
			575998	PCard Undistributed								10	(10)				-
			685325	FICA			141										141
			722306	Gains Other Non-OR				(0)	2	1	(5)	(2)	(1)	(10)	(18)	(6)	(39)
	032003	CORP-HR Talent Development	501200	Labor	99	91	91	97	97	93	228	197	217	333	292	340	2,176
			501711	Incentive Plan-Off-Annual	4	4	4	4	4	4	7	19	24	44	45	67	232
			504660	Tuition Aid	240	127	185	34	460	9	208	296	100	288	166	144	2,257
			504670	Training							44	(3)					41
			507100	401k										2	2	3	8
			534998	Benefit Overhead	26	23	22	21	21	21	36	50	52	52	51	58	431
			534999	General Overhead			5										5
			535000	Contract Services-Other	70	36			125	35	(3)	-	128	-		73	465
			535001	Contract Services-Temp Employee												197	197
			575000	Miscellaneous								12					12
			575002	Misc General Office							5	(0)		6	0		10
			575240	Co Dues/Membership Deduct										4	(0)		3
			575280	Dues/Membership Deductible							4	(0)				221	225
			575340	Employee Expense P/R JE	36	(35)	(1)	11	9	(8)	(0)	32	(2)	0	4	56	102
			575350	Meals Deduct					1	0							1
			575351	Meals Non Deduct					1	0							1
			575620	Office & Admin Supplies						20	(1)	(0)					19
			575715	Software Licenses & Support										6			6
			575740	Telephone		1	0				7	3	(5)	5	1	4	16
			575741	Cell Phone	4	4	3	3	3	3	8	14	21	8	(12)	(3)	57
			685320	FUTA				0									0
			685350	SUTA				1									1
	032004	CORP-HR Labor Relations	501200	Labor	391	357	360	385	385	368	403	368	385	403	350	403	4,557
			501711	Incentive Plan-Off-Annual	70	70	70	72	72	72	108	72	72	72	72	108	932
			504341	Defined Contr Supp Exec Retirement Plan Exp						50							50
			507100	401k	11	11	11	11	11	11	16	11	11	11	11	16	140
			508101	Defined Contribution Plan	17	17	17	17	17	17	26	17	17	17	17	26	226
			520100	Materials & Supplies Operations	-												-
			533000	Contract Services-Legal												1	1
			534998	Benefit Overhead	103	91	84	81	81	81	65	92	90	58	58	66	950
			534999	General Overhead			94										94
			535000	Contract Services-Other											94	37	131
			550000	Transportation IT-Admin	12	12	12	12	12	12	12	12	12	12	12	12	150
			575002	Misc General Office										1			1
			575280	Dues/Membership Deductible	1			5	-								6
			575340	Employee Expense P/R JE	44	61	75	1	65	64	69	32	110	39	42	28	629
			575342	Employee Exp Conf/Registration		11	(11)										-
			575350	Meals Deduct	0	7	1	13	2	2	4	7	2		5	0	44
			575351	Meals Non Deduct	0	7	1	13	2	2	4	7	2		5	0	44
			575620	Office & Admin Supplies	-		(0)	1			4	1	4	1	(5)		6
			575715	Software Licenses & Support						22	-	36	(8)	(12)			38
			575740	Telephone	1		0	0	0	0	17	(12)	(4)	127	12	49	191
			575741	Cell Phone	2	2	12	2	2	2	5	3	7	3	6	(3)	44
			575998	PCard Undistributed	(0)	2	(2)	16	(15)	(0)	(1)			10	(10)	3	3
			675250	Comp Equip Hardware	(6)												(6)
			685325	FICA			48										48
			722306	Gains Other Non-OR				(0)	2	2	(11)	(2)	(2)	(21)	(34)	(11)	(78)
	032006	CORP-Business Center HR	501200	Labor	753	620	645	984	912	852	866	757	916	891	766	859	9,822
			501711	Incentive Plan-Off-Annual	82	64	66	74	147	140	199	120	115	95	117	175	1,393
			504500	Other Welfare Maintenance	-			41		68	26	42		69		127	373
			504660	Tuition Aid										6			6
			504670	Training	4	(0)		5	5		4	(0)	11	28		1	57
			507100	401k	8	8	8	8	19	16	20	14	16	21	27	39	206
			508101	Defined Contribution Plan	11	11	11	21	25	21	28	21	25	29	29	43	274
			520100	Materials & Supplies Operations						-	16	(2)	0				14

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			533000	Contract Services-Legal				82				2			15	(1)	98
			534998	Benefit Overhead	195	156	149	203	190	189	145	176	204	146	160	172	2,084
			534999	General Overhead	1	1	67	1	1	1	2	(1)	2	1	(0)	0	74
			535000	Contract Services-Other	61	13	58	63	37	61	82	(3)	56	149	3	74	654
			535001	Contract Services-Temp Employee	39	37	53	64	34	106	(19)	15	6				335
			550000	Transportation IT-Admin	189			12	12	12	12	12	12	12	12	12	301
			575000	Miscellaneous	-	6	(6)						43	(40)		-	3
			575002	Misc General Office	24	(23)						0	-	3	7	1	13
			575030	Advertising	726	35	(42)	-	(158)	373	-	3	20	29			987
			575130	Brochures and Handouts						52	-	-	3	24	114		193
			575140	Charitable Contributions Deduct									1		1		2
			575280	Dues/Membership Deductible			4	4			11	5	-	(2)	5	2	29
			575340	Employee Expense P/R JE	25	54	65	136	111	93	22	74	(11)	6	42	1	618
			575342	Employee Exp Conf/Registration										4			4
			575350	Meals Deduct	1	6	(4)	0	1	2	3	3	2	1	1	4	21
			575351	Meals Non Deduct	1	6	(4)	0	1	2	3	3	2	8	1	4	28
			575620	Office & Admin Supplies	-	4	2	10	3	6		5		6		51	87
			575625	Overnight Shipping						1							1
			575670	Relocation Expenses					65	176	74	(73)	865	170	511	(490)	1,297
			575741	Cell Phone	2	1	1	1	1	1	4	14	6	9	10	(1)	47
			575775	Trade Shows									32	3			35
			575998	PCard Undistributed							3	18	(21)	4	(3)	4	5
	032012	CORP-HR Strategic Staffing	534999	General Overhead				-									-
	032013	CORP-HR Systems & Processes	501200	Labor	404	370	373	401	401	383	423	383	401	419	365	423	4,747
			501711	Incentive Plan-Off-Annual	71	71	71	74	74	74	110	74	74	74	74	110	949
			504670	Training		4	-	8	56							42	110
			507100	401k										6	6	9	21
			534998	Benefit Overhead	105	93	86	83	83	84	67	94	85	70	62	70	981
			534999	General Overhead			22	(1)									21
			535000	Contract Services-Other	-	624	520				44				431	61	1,679
			535001	Contract Services-Temp Employee		162	153	55	132	144	1,346	47	211	55	102	104	2,511
			550000	Transportation IT-Admin	12	12	12	12	12	12	12	12	12	12	12	12	150
			575280	Dues/Membership Deductible							4		0	4	(0)		7
			575340	Employee Expense P/R JE	(70)	23	22	53	7	20	68	32	32		0	34	221
			575350	Meals Deduct		5	(5)	0	7	0	2	0	0		0	0	11
			575351	Meals Non Deduct		5	(5)	0	7	0	2	0	0		0	0	11
			575620	Office & Admin Supplies	38	6		0	1		2	(5)					42
			575715	Software Licenses & Support	397		374		47	431	13		495				1,758
			575740	Telephone	4	0	1	0	0	0	10	3	3	5	5	2	34
			575741	Cell Phone	10	6	7	6	6	5	7	12	20	8	6	(8)	86
			575998	PCard Undistributed			1	(1)									-
			685325	FICA			145										145
			722306	Gains Other Non-OR				(0)	1	1	(4)	(1)	(1)	(8)	(15)	(5)	(32)
	032018	CORP-Human Resources	501200	Labor	654	(78)	357	425	425	511	395	400	425	449	376	394	4,731
			501711	Incentive Plan-Off-Annual	107	86	150	150	150	150	226	150	150	150	150	226	1,848
			504341	Defined Contr Supp Exec Retirement Plan Exp				2	0	0	0	0	0	0	0	0	6
			504342	401 K Restoration Exp				2	0	0	0	0	0	0	0	0	5
			504500	Other Welfare Maintenance	41	78		(0)	54	143		116		116		58	606
			507100	401k	14	14	14	14	14	14	21	14	14	14	14	21	186
			508101	Defined Contribution Plan	19	19	19	19	19	19	28	19	19	19	19	28	244
			533000	Contract Services-Legal												52	52
			534998	Benefit Overhead	128	13	45	50	51	71	39	57	99	1	25	42	622
			534999	General Overhead	(87)	(85)	(81)	(79)	(77)	(82)	(22)	(88)	(103)	(79)	(80)	(26)	(888)
			535000	Contract Services-Other	(188)	53	104	28	1	160	170	3	627	(415)	277	138	958
			550000	Transportation IT-Admin	27	(11)	15	15	15	15	15	15	15	15	15	15	162
			575240	Co Dues/Membership Deduct							84	84	84	84	84	84	501
			575280	Dues/Membership Deductible				10		2							12
			575340	Employee Expense P/R JE	147	37	92	95	95	173	65	73	(21)	84	72	69	981
			575342	Employee Exp Conf/Registration	-		25	-									25
			575350	Meals Deduct	4	13	4	104	0	50	10	3	5	8	11	18	231

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575351	Meals Non Deduct	4	13	4	104	0	50	10	3	5	8	11	18	231
			575620	Office & Admin Supplies	(12)	39	8	9	47	44	7	40	23	75	(3)	54	331
			575670	Relocation Expenses	115	133	6	84	118	186	-	236	0	365	26	209	1,477
			575740	Telephone	0	1	2	1	1	1	4	1	7	(3)	5	2	22
			575741	Cell Phone	9	2	4	2	2	2	6	2	6	3	15	(9)	45
			575998	PCard Undistributed			-		7	(7)			7				7
			675000	Misc Maintenance	3	1	0	1	1	1	(1)	1	1	3	1	-	14
			685325	FICA												1	1
			722306	Gains Other Non-OR				(0)	3	2	(8)	(4)	(3)	(19)	(31)	(11)	(71)
	033018	WE-Human Resources	501200	Labor						-	-						-
			504500	Other Welfare Maintenance								1					1
			534998	Benefit Overhead	3	(2)	3	5	6	(1)	6	2	3	2	3	5	35
			534999	General Overhead			1	0	0	0							1
			575340	Employee Expense P/R JE						8	2						9
			575350	Meals Deduct						1							1
			575351	Meals Non Deduct						1							1
			575420	Forms											1		1
			575625	Overnight Shipping		1					2						3
	033518	CE-Human Resources	501200	Labor	-								6				6
			501711	Incentive Plan-Off-Annual									0				0
			504500	Other Welfare Maintenance	41		2		2								45
			508101	Defined Contribution Plan									0				0
			534998	Benefit Overhead	18	15	13	20	10	91	(78)	15	16	12	14	(20)	126
			534999	General Overhead	2	3	9	6	3	24	(30)	4	4	3	4	(10)	24
			575350	Meals Deduct									1				1
			575351	Meals Non Deduct									1				1
			575640	Penalties Nondeductible								(56)					(56)
			575670	Relocation Expenses								12	412	82	526	(72)	959
			575740	Telephone	0		1										2
			575741	Cell Phone				20	20	(20)	441	(247)	121	41	24	(33)	367
			840000	Other Interest Expense	(3)	(3)	(15)	(4)	(5)	(1)		(10)					(40)
	034018	CCA-Human Resources	501200	Labor	1,478	387	391	757	608	1,300	757	940	971	1,012	709	989	10,300
			501711	Incentive Plan-Off-Annual	34	34	34	70	76	76	104	96	95	96	88	136	938
			504500	Other Welfare Maintenance	-	90	24	94	168	124	355	327	93	561	(22)	19	1,832
			504610	Employee Awards	3	5	(5)	3			11	10	20	35	87	15	184
			504660	Tuition Aid	13			(154)	155	29	109	393	131	217	65	305	1,263
			504670	Training				76	142			26	-				244
			507100	401k	3	3	3	3	10	9	12	9	9	19	17	28	124
			508101	Defined Contribution Plan	3	3	3	8	12	14	29	20	20	20	17	24	175
			533000	Contract Services-Legal	1,646	27	34	8	6	17	338	238	187	94	61	1	2,658
			534998	Benefit Overhead	417	108	99	158	146	327	166	232	259	203	169	218	2,501
			534999	General Overhead			34			64			5			20	123
			535000	Contract Services-Other	-	39	23	6	44	10	(36)	13	792	(604)	8	1,205	1,501
			535001	Contract Services-Temp Employee	53	88	102	127	44	31		94	62	2		24	626
			550000	Transportation IT-Admin											7	14	20
			575000	Miscellaneous			(1)										(1)
			575030	Advertising		18					27	193	55	57	8	9	367
			575130	Brochures and Handouts					20	38	2	9	6	-			75
			575280	Dues/Membership Deductible	7					4			4		9	4	27
			575340	Employee Expense P/R JE	1	(4)	(1)	36	131	44	211	(5)	81	106	88	81	770
			575342	Employee Exp Conf/Registration		5	(0)		36	8		5	(2)	31	-	2	85
			575350	Meals Deduct					8	1	8	8	7	7	6	15	58
			575351	Meals Non Deduct					8	1	8	8	7	7	6	15	58
			575490	Injuries and Damages				106									106
			575620	Office & Admin Supplies	3				14	(14)			23	17	2	91	137
			575660	Postage					1								1
			575670	Relocation Expenses	1					43	86	86	2	180	(83)	(4)	311
			575715	Software Licenses & Support						11							11
			575740	Telephone	1	5		0			1		2	1	0	1	12
			575741	Cell Phone	2	2	2	2	2	(2)	7	41	47	17	(6)	(9)	105

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575998	PCard Undistributed			4	42	(42)		0	61	(45)	(13)	(3)	1	5
			675250	Comp Equip Hardware						39	1		7	(39)	2		9
	035018	SE-Human Resources	501200	Labor	2,172	2,955	2,393	2,205	2,143	2,748	2,541	2,533	2,675	2,804	2,351	616	28,135
			501711	Incentive Plan-Off-Annual	282	447	382	405	335	417	536	321	405	399	414	394	4,737
			504342	401 K Restoration Exp				3	1	1	1	1	1	1	1	1	10
			504500	Other Welfare Maintenance	7				16					4		179	206
			504660	Tuition Aid	347	(8)		211	333	10	84	80	319	(1)	165	215	1,754
			504670	Training				3		2	15	9	14	2	7	83	134
			507100	401k					0		1			65	70	49	185
			508101	Defined Contribution Plan	29	29	29	31	1		23	30	30	30	33	15	277
			534998	Benefit Overhead	1,104	1,376	1,156	805	911	941	1,456	1,514	1,219	867	971	581	12,901
			534999	General Overhead	354	358	818	309	359	344	794	576	413	347	345	327	5,343
			535000	Contract Services-Other			251				168	35	5	2	12	-	473
			541000	Rents-Real Property	90	90	90	90	90	90	90	90	90	90	90	90	1,075
			550000	Transportation IT-Admin		67	42	42	42	42	42	42	42	42	49	42	493
			575000	Miscellaneous		55			12	8	6	-					81
			575002	Misc General Office						8							8
			575030	Advertising			830		188	36	1,309	109	373	1,755	47	828	5,475
			575240	Co Dues/Membership Deduct	17								28				45
			575280	Dues/Membership Deductible	13	11		19	11				12				65
			575340	Employee Expense P/R JE	155	185	679	162	(283)	475	134	18	219	178	104	(152)	1,874
			575342	Employee Exp Conf/Registration		475	127	7			8	(4)	-	5	12	21	652
			575350	Meals Deduct	2	2	9	13	9	21	6	40	8	9	4	3	125
			575351	Meals Non Deduct	2	2	9	13	9	21	6	40	8	9	4	3	125
			575620	Office & Admin Supplies	45	77	58	213	(192)	143	(143)	91	12	195	(19)	(145)	335
			575625	Overnight Shipping												5	5
			575670	Relocation Expenses	273	819	(212)			2,941	43	1,314	175	7		1	5,359
			575740	Telephone	11	6	13	8	8	(8)	26		23	7	21	(10)	105
			575741	Cell Phone	40	15	42	118	112	(112)	68	4	58	(35)	8	(5)	312
			575998	PCard Undistributed	(274)	14	(10)	1	203	1	96	(107)	(97)	303	(219)	7	(83)
			685325	FICA			430										430
			722306	Gains Other Non-OR				(0)	2	1	(4)	(2)	(2)	(11)	(17)	(5)	(38)
	036518	NE-Human Resources	501200	Labor								81	-	17	(35)		63
			504500	Other Welfare Maintenance							10	(10)		1			1
			507100	401k										0	(1)		(0)
			534998	Benefit Overhead	1	3	10	3	1	4	-	3	(10)	0	(1)	4	18
			534999	General Overhead	1	2	10	3	1	5	-	2	(5)	0	(1)	7	25
			535001	Contract Services-Temp Employee	8												8
			575340	Employee Expense P/R JE								30	(30)				-
			575350	Meals Deduct						1		0	(0)				1
			575351	Meals Non Deduct						1		0	(0)				1
			722306	Gains Other Non-OR				(0)	1	0	(3)	(1)	(0)	(6)	(10)	(3)	(22)
	037018	CCP-Human Resources ODI	501200	Labor	199	182	183	197	202	104	152	-					1,219
			501711	Incentive Plan-Off-Annual	14	14	14	14	15	14	15	-					100
			504500	Other Welfare Maintenance	97	25	(15)	32	72	3	(0)	-					214
			504610	Employee Awards	1		3			39	5						50
			504660	Tuition Aid	14	26	50	23	151	15							280
			504670	Training				3	22								25
			534998	Benefit Overhead	56	51	47	46	49	25	33						307
			534999	General Overhead			12										12
			535000	Contract Services-Other	5	4	2	5	2	5	-						23
			535001	Contract Services-Temp Employee	57	5											62
			575220	Community Relations					57								57
			575280	Dues/Membership Deductible		2	4										6
			575340	Employee Expense P/R JE	43	29	63	24	67	69	(0)						295
			575342	Employee Exp Conf/Registration			6										6
			575350	Meals Deduct	2		2	1	2	4							10
			575351	Meals Non Deduct	2		2	1	2	4							10
			575620	Office & Admin Supplies				0									0
			575741	Cell Phone	2	2	2	3	3	(2)	7						16

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575998	PCard Undistributed		-	3	(2)	50	(25)	(24)						2
Human Resources Total					**16,128**	**14,918**	**16,553**	**12,436**	**13,570**	**19,013**	**18,832**	**16,181**	**18,861**	**16,214**	**13,485**	**14,312**	**190,504**
Investor Relations	032037	CORP-Investor Relations	501200	Labor	388	347	(220)	311	304	374	166	275	304	333	246	166	2,993
			501711	Incentive Plan-Off-Annual	82	82	(61)	42	42	58	75	50	50	50	50	75	594
			504341	Defined Contr Supp Exec Retirement Plan Exp				12	3	66	3	3	3	3	3	3	100
			504342	401 K Restoration Exp				9	2	2	2	2	2	2	2	2	28
			504500	Other Welfare Maintenance					3							-	3
			507100	401k	13	13	(9)	7	7	8	10	7	7	7		3	69
			508101	Defined Contribution Plan	17	17	(12)	11	13	14	19	13	13	13	13	19	147
			534998	Benefit Overhead	123	109	101	126	135	147	108	151	152	100	103	116	1,473
			534999	General Overhead	83	81	63	41	48	43	52	46	42	40	40	56	634
			535000	Contract Services-Other	540	(112)	373	57	637	421	213	36	(127)	70	148	53	2,309
			536000	Contract Services-Lab Testing				1	-								1
			550000	Transportation IT-Admin	13	13	(25)	6	6	6	6	6	6	6	6	6	57
			575000	Miscellaneous							29			5			34
			575002	Misc General Office					34	2	14		1				51
			575280	Dues/Membership Deductible							28	6		12			46
			575340	Employee Expense P/R JE	26	25	43	127	(31)	167	(12)	141	57	(43)	114	(88)	528
			575342	Employee Exp Conf/Registration							41			8		46	95
			575350	Meals Deduct		1	0	0	0	1	2		1	0	0	2	7
			575351	Meals Non Deduct		1	0	0	0	1	2		1	0	0	2	7
			575620	Office & Admin Supplies							5	-	12	6	(0)	15	38
			575740	Telephone		0		17	17	17	(34)		0	0	45	11	73
			575741	Cell Phone	5	4	6	5	5	5	10	24	22	7	16	(6)	102
			575998	PCard Undistributed				8	3	(0)							11
			685325	FICA			28										28
			722306	Gains Other Non-OR				(0)	2	1	(11)	(1)	2	(15)	(28)	(11)	(62)
Investor Relations Total					**1,288**	**580**	**285**	**781**	**1,229**	**1,335**	**728**	**759**	**547**	**605**	**758**	**470**	**9,366**
ITS	032030	CORP-ITS Client Rel Admin	501200	Labor	276	237	220	315	484	231	162	187	209	243	210	221	2,996
			501711	Incentive Plan-Off-Annual	31	44	44	46	91	44	49	35	36	36	35	53	544
			504500	Other Welfare Maintenance					148	35	32	30		30			276
			508101	Defined Contribution Plan	7	4		1			0						12
			534998	Benefit Overhead	63	61	48	62	101	48	29	54	67	24	37	41	635
			534999	General Overhead	524	42	28	-	-	-	-	5	(5)	-	-	(485)	108
			575000	Miscellaneous		-			30								30
			575280	Dues/Membership Deductible					4								4
			575340	Employee Expense P/R JE	108	(41)	1	18	33	68	(34)	30	44	26	25	22	300
			575350	Meals Deduct	5	13	10	5	9	3	7	6	4	15	10	8	94
			575351	Meals Non Deduct	5	13	10	5	9	3	7	6	4	15	10	8	94
			575620	Office & Admin Supplies	1	118		16									135
			575670	Relocation Expenses	323	124	580	77	142	32	99	106	182	392	3	68	2,127
			575740	Telephone		1	1	0	0	(0)	0		1	0	(0)		3
			575741	Cell Phone	2	8	5	7	7	7	7	8	16	5	34	(8)	97
			575998	PCard Undistributed				4	(4)	1							1
	032031	CORP-Service Desk	501200	Labor	921	863	885	938	931	797	851	703	748	653	674	676	9,639
			501711	Incentive Plan-Off-Annual	20	20	20	20	20	20	30	20	20	10	13	13	227
			504500	Other Welfare Maintenance						2							2
			507100	401k	3	3	3	3	3	3	5	3	3	7	5	8	48
			508101	Defined Contribution Plan	8	11	11	11	11	10	11	8	8	7	8	7	111
			534998	Benefit Overhead	215	228	199	189	188	170	136	171	161	122	130	131	2,038
			534999	General Overhead			17					14	(12)				19
			535000	Contract Services-Other	(1,463)	(788)	-	42			251	201	(431)	21			(2,166)
			535001	Contract Services-Temp Employee	1	2	(3)	(2)					641	137	390	315	1,481
			575000	Miscellaneous		-				1	0						1
			575280	Dues/Membership Deductible		13	-										13
			575340	Employee Expense P/R JE	62	5	66	0	7	11	1	2	3		8		164
			575350	Meals Deduct		1		1				0			0		3
			575351	Meals Non Deduct		1		1				0			0		3
			575740	Telephone	17	1	3	6	6	(6)	13		15	21	5	3	85
			575741	Cell Phone	7	7	7	7	7	7	8	16	26	9	10	(9)	101

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575998	PCard Undistributed				1		8	(8)						1
	032032	CORP-ITS-BAD-Core Shared	501200	Labor	469	645	506	540	443	510	368	417	373	479	423	500	5,672
			501711	Incentive Plan-Off-Annual	53	76	63	63	55	65	87	53	50	57	61	101	785
			507100	401k	3	4	3	5	4	3	4	2	3	11	12	20	73
			508101	Defined Contribution Plan	5	6	5	7	5	4	6	3	5	4	4	5	58
			534998	Benefit Overhead	167	150	139	134	134	134	108	155	160	121	121	134	1,655
			534999	General Overhead			82										82
			575280	Dues/Membership Deductible										4	2		6
			575340	Employee Expense P/R JE			1	10	7	25	10		2	7	1	(10)	53
			575342	Employee Exp Conf/Registration		20											20
			575740	Telephone	0	1	0	0	0	(0)	2		3	1	1	(0)	8
			575741	Cell Phone	2	1	3	1	1	1	2	1	4	1	3	(1)	19
			575998	PCard Undistributed		-											-
	032033	Chg Ctrl & Desktop Automation	501200	Labor	190	257	254	265	418	514	643	573	569	597	518	398	5,198
			501711	Incentive Plan-Off-Annual	25	31	31	30	43	49	86	76	72	73	72	82	671
			507100	401k										6	6	8	20
			508101	Defined Contribution Plan		4	7	7	7	7	21	15	15	15	15	13	127
			534998	Benefit Overhead	43	64	55	52	82	106	97	134	127	101	101	96	1,058
			534999	General Overhead								21	(18)				3
			535000	Contract Services-Other					1,845	945	469	2,177	(180)	1,238	(7)	(581)	5,907
			575000	Miscellaneous		-											-
			575340	Employee Expense P/R JE	7	0	4	28	33	4	3	23	23	(16)	6	37	153
			575350	Meals Deduct		0		2	-	0		4	2	4	0	3	15
			575351	Meals Non Deduct		0		2		0		4	2	4	0	3	16
			575620	Office & Admin Supplies				6	0		16	2				10	34
			575715	Software Licenses & Support				4,815	(1,259)	(0)	-	-	-	-	(270)		3,286
			575740	Telephone							0						0
			575741	Cell Phone	3	15	5	5	5	6	5	22	69	23	(31)	(11)	117
			575998	PCard Undistributed						0	(0)						-
	032034	CORP-ITS Appl Adm & Security	501200	Labor	792	730	777	810	760	768	733	695	735	755	644	786	8,984
			501711	Incentive Plan-Off-Annual	82	79	94	95	86	93	129	82	82	80	81	137	1,118
			504500	Other Welfare Maintenance					1		2						3
			507100	401k						4	6	4	4	12	12	19	61
			508101	Defined Contribution Plan	3	5	5	5	5	5	8	5	5	5	5	8	67
			534998	Benefit Overhead	198	215	184	177	177	178	143	202	192	167	154	162	2,148
			534999	General Overhead			76					5	(5)				77
			575000	Miscellaneous		-											-
			575340	Employee Expense P/R JE	(10)	(1)	6	3	69	(6)	18	17	(15)	21	11	4	117
			575350	Meals Deduct	1	1	(0)	0	0	0		0	0	2	3	1	9
			575351	Meals Non Deduct	1	1	-	0	0	0		0	0	2	3	1	9
			575620	Office & Admin Supplies		1	0					1				0	2
			575740	Telephone			0										0
			575741	Cell Phone	5	5	5	5	10	5	5	7	18	6	5	(6)	68
			575998	PCard Undistributed				16	18	6	5	7	(0)				52
	032071	CORP-ITS Admin	501200	Labor	1,069	620	624	542	333	871	624	533	587	601	491	887	7,780
			501203	Labor Internal Recharge												20,514	20,514
			501711	Incentive Plan-Off-Annual	117	197	197	166	72	166	250	163	167	165	161	259	2,080
			504100	Group Ins Maintenance	9												9
			504500	Other Welfare Maintenance	(425)	11	47	97	132	154	31	(267)	67	67	523	1,541	1,978
			504610	Employee Awards	14					1							16
			504660	Tuition Aid	(61)	164			250	118	59	203	182	303	11	83	1,312
			504670	Training	720	130	56	(53)	437	415	1,252	486	182	112	2,544	51	6,332
			507100	401k	8	15	15	15	4	13	19	12	13	17	8	14	152
			508101	Defined Contribution Plan	14	20	20	20	5	17	24	16	16	16	16	25	208
			533000	Contract Services-Legal	(1,125)												(1,125)
			534998	Benefit Overhead	2,728	2,995	2,748	2,701	2,649	2,886	2,258	3,064	2,668	2,579	2,551	2,867	32,694
			534999	General Overhead	284	989	719	630	659	711	598	781	651	2,065	1,992	1,838	11,917
			535000	Contract Services-Other	600	2,001	2,719	1,990	1,195	1,869	1,808	3,399	(271)	2,468	1,197	2,521	21,495
			550000	Transportation IT-Admin	16	16	16	16	(8)	13	13	13	13	13	12	13	145
			575000	Miscellaneous		-		1		4	10	1		1			18

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575002	Misc General Office				4		1							5
			575280	Dues/Membership Deductible	3	-					191		13			-	208
			575340	Employee Expense P/R JE	(30)	39	101	67	148	72	157	53	177	141	82	105	1,111
			575342	Employee Exp Conf/Registration	54												54
			575350	Meals Deduct	10	3	32	15	4	4	-	10	8				86
			575351	Meals Non Deduct	10	3	32	15	4	4		10	8				86
			575620	Office & Admin Supplies	45	(23)	9	-	2	36				24		5	100
			575740	Telephone	286	1,385	1,146	1,106	2,036	1,813	1,669	1,739	1,787	10	12	6	12,993
			575741	Cell Phone	(1)	1	(1)	0	10	9	(1)	5	9	4	8	2	45
			575775	Trade Shows	(113)								7				(105)
			575998	PCard Undistributed		5	4	71	68	(26)	(70)	6		2		5	64
			722306	Gains Other Non-OR				(1)	3	1	(7)	(2)	(1)	(15)	(28)	(9)	(58)
	032072	CORP-ITS PMO	501200	Labor	842	695	919	670	664	1,107	1,531	784	692	888	1,671	1,821	12,285
			501711	Incentive Plan-Off-Annual	146	117	137	134	74	178	258	112	109	129	248	189	1,831
			504500	Other Welfare Maintenance							1	50		1			53
			504670	Training	2		6				5						13
			507100	401k	5	2	3	1	(1)	5	15	5	5	15	20	13	90
			508101	Defined Contribution Plan	8	2	4	2	10	17	28	15	10	17	16	31	158
			534998	Benefit Overhead	395	411	307	365	408	415	279	386	388	281	287	367	4,288
			534999	General Overhead			251					27	(23)				254
			535000	Contract Services-Other				326	(326)		373	(372)	-	1,470	1,037	1,192	3,699
			575000	Miscellaneous		-							18				18
			575280	Dues/Membership Deductible					3		3						6
			575340	Employee Expense P/R JE	15	89	35	69	52	22	(24)	190	13	(0)	17	(4)	473
			575350	Meals Deduct					4	6	15	6	1	0	1	-	32
			575351	Meals Non Deduct					4	6	15	6	1	0	1		32
			575620	Office & Admin Supplies						3							3
			575715	Software Licenses & Support										7			7
			575740	Telephone	8	22	44	8	31	(53)	26		27	25	28	28	194
			575741	Cell Phone	(8)	3	3	3	3	19	(17)	7	11	4	20	(7)	42
			575998	PCard Undistributed				2	21	11	7	1	4	7	1	6	59
	032073	CORP-ITS Infra/Oper Admin	501200	Labor	347	305	317	257	327	328	315	297	320	316	262	317	3,708
			501711	Incentive Plan-Off-Annual	49	47	48	36	48	48	70	46	47	42	42	71	595
			504670	Training							4						4
			507100	401k										2	2	5	9
			534998	Benefit Overhead	84	87	74	72	72	77	59	82	81	53	53	60	854
			534999	General Overhead	1	(1)	42	(1)	4	(2)	(2)	4	(1)	3	(1)	(3)	43
			535000	Contract Services-Other												1,473	1,473
			550000	Transportation IT-Admin	1		1		1	1	2	1		1	1	1	8
			550001	Transportation Lease Cost	0	1	0	0	1	0	0	0	0	0	0	0	2
			550002	Transportation Lease Fuel		1		1		1		1	1		1	1	7
			550003	Transportation Lease Maintenance	0	0	0	0	0	1	0	0	0	0	0	0	3
			575000	Miscellaneous		-											-
			575340	Employee Expense P/R JE	(30)	13	9	15	40	127	28	(2)	48	19	45	(12)	301
			575350	Meals Deduct						0	-	-					0
			575351	Meals Non Deduct						0							0
			575620	Office & Admin Supplies	17	6	13	2	14	7	19	11	8	6	5	11	120
			575670	Relocation Expenses								7	-				7
			575740	Telephone												4	4
			575741	Cell Phone	3	3	3	3	3	2	4	3	10	3	1	(3)	34
			575998	PCard Undistributed	0	16	(5)				3	3		(6)			12
	032074	CORP-ITS Production	501200	Labor	899	817	808	650	794	823	885	820	870	883	766	929	9,946
			501711	Incentive Plan-Off-Annual	36	36	36	18	31	32	52	39	39	36	37	60	453
			504500	Other Welfare Maintenance										7		1	8
			504670	Training									13				13
			507100	401k										12	12	18	41
			508101	Defined Contribution Plan						3	4	3	3	3	3	4	22
			534998	Benefit Overhead	307	326	283	259	266	287	229	317	299	260	249	266	3,349
			534999	General Overhead	13,587	15,463	10,116	13,423	12,498	15,039	12,878	21,796	14,045	13,201	13,271	24,829	180,146
			535000	Contract Services-Other												865	865

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			541000	Rents-Real Property	233	233	233	233	233	233	233	233	233	233	233	244	2,806
			541400	Rents-Equipment	92		126	183		92	92	123	-				707
			575000	Miscellaneous		-											-
			575340	Employee Expense P/R JE	0	1	7	26	7	25	(7)	5	12	18	2	8	104
			575480	Heat - Oil/Gas				71		6		34	4		83	5	203
			575500	Janitorial			18										18
			575620	Office & Admin Supplies	142	6	49	46	8	47	12	17	54	42	31	37	491
			575625	Overnight Shipping	3	5	7	5	2	9	7	3	3	6	10	1	63
			575715	Software Licenses & Support									126	(126)			-
			575741	Cell Phone	11	3	3	3	3	2	3	2	8	3	3	(2)	39
	032075	CORP-Enterprise Server	501200	Labor	2,048	2,236	2,277	2,240	2,260	1,787	2,335	2,040	2,171	2,454	2,215	2,326	26,389
			501711	Incentive Plan-Off-Annual	258	235	273	289	292	263	411	250	279	278	317	446	3,590
			504100	Group Ins Maintenance	30	21											51
			504670	Training									4				4
			507100	401k	30	28	24	31	28	19	29	19	19	40	51	75	392
			508101	Defined Contribution Plan	60	74	70	69	70	57	95	64	64	67	76	99	866
			534998	Benefit Overhead	485	586	536	516	516	449	378	546	534	474	457	518	5,996
			534999	General Overhead	8,755	3,925	5,672	14,462	5,570	7,423	3,682	(351)	(3,104)	4,225	5,009	2,986	58,255
			535000	Contract Services-Other	2,368	131	449	599	567	324	714	467	342	2,033	(689)	1,790	9,096
			541400	Rents-Equipment								(13)					(13)
			575000	Miscellaneous		-											-
			575340	Employee Expense P/R JE	20	32	39	51	85	87	92	(13)	(2)	49	163	(51)	552
			575350	Meals Deduct		5	(3)	0			2	1	0	0	0	0	6
			575351	Meals Non Deduct		5	(3)	0			2	1	0	0	0	0	6
			575620	Office & Admin Supplies	24	20	6	8	6	2	7	37	30	478	5	993	1,614
			575710	Security Service		10	5		9			9			9		43
			575740	Telephone	2	0	13	7	7	(7)	31	(6)	25	10	4	3	90
			575741	Cell Phone	20	23	11	15	15	19	7	34	71	14	42	(20)	252
			575998	PCard Undistributed				0	0				19	(17)			3
			675000	Misc Maintenance	26	70	1		3	8	9	9	352	1,151		(42)	1,586
			675250	Comp Equip Hardware	304	304	304	304	304	304	304	(1,918)	26	26	26	26	318
			675350	HVAC Equipment				(8)									(8)
	032076	CORP-Communications	501200	Labor	1,225	1,161	1,064	932	860	824	908	840	1,096	986	909	1,051	11,856
			501711	Incentive Plan-Off-Annual	130	133	130	95	98	100	148	91	89	93	121	178	1,405
			504100	Group Ins Maintenance				4									4
			507100	401k	5	5	5	3	4	5	6	5	5	13	12	25	93
			508101	Defined Contribution Plan	13	13	13	11	11	12	17	13	23	20	25	34	204
			534998	Benefit Overhead	289	299	232	212	120	160	129	243	264	206	231	233	2,617
			534999	General Overhead	(578)	(173)	210	251	-	4,491	(1,243)	9,694	(1,188)	4,508	503	109	16,584
			535000	Contract Services-Other		23	(23)	23			391					0	414
			575000	Miscellaneous		-											-
			575340	Employee Expense P/R JE	3	8	13	6	10	59	(24)	74	8	3	58	66	284
			575350	Meals Deduct			1							0	1	0	2
			575351	Meals Non Deduct			1							0	1	0	2
			575620	Office & Admin Supplies	8		1	7	4	7	16	(5)	7	6	8		59
			575625	Overnight Shipping											13		13
			575740	Telephone	255	77	21	30	30	12		21				1	447
			575741	Cell Phone	16	17	18	44	44	12	228	(187)	53	18	40	(23)	279
			575742	Data Lines	1,695	1,741	2,030	2,094	2,073	(3,829)	3,942	(9,725)	92	156	49	106	424
			575998	PCard Undistributed	(7)	8	24	(0)			7	54	0	-	4	(4)	87
			722306	Gains Other Non-OR						-	-	-	-	-	-	-	-
	032078	CORP-ITS Adm Business Appl Dev	501200	Labor	243	316	384	454	865	943	1,032	830	899	1,010	755	475	8,205
			501711	Incentive Plan-Off-Annual	42	43	70	78	150	113	204	143	144	144	151	137	1,419
			504500	Other Welfare Maintenance					0		2						2
			507100	401k						6	21	17	18	26	28	31	148
			508101	Defined Contribution Plan						14	38	23	23	23	24	38	184
			534998	Benefit Overhead	61	86	91	99	202	218	194	246	241	189	166	177	1,969
			534999	General Overhead			37					6	(6)				38
			535000	Contract Services-Other												9	9
			575000	Miscellaneous		-											-

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575002	Misc General Office												1	1
			575220	Community Relations								-					-
			575340	Employee Expense P/R JE	11	28	8	6	10	16	46	8	23	27	30	16	228
			575350	Meals Deduct			0								0	0	1
			575351	Meals Non Deduct			0								0	0	1
			575620	Office & Admin Supplies	1					13	3		7	6		5	36
			575715	Software Licenses & Support								(1)					(1)
			575740	Telephone	1	2	0	1	1	(1)	4	2	7	5	0	7	28
			575741	Cell Phone	3	5	1	3	3	2	11	2	23	8	15	3	78
			575998	PCard Undistributed										23			23
	032079	CORP-ITS-BAD-Middle Office App	501200	Labor	3,339	2,831	2,763	2,746	3,157	3,059	2,873	2,497	2,576	2,628	2,418	1,270	32,158
			501711	Incentive Plan-Off-Annual	352	319	296	302	331	350	452	281	276	270	275	280	3,783
			504100	Group Ins Maintenance							21						21
			504500	Other Welfare Maintenance								2		2			4
			504670	Training			5			0	(0)						5
			507100	401k	22	20	22	21	25	33	48	28	28	46	45	21	360
			508101	Defined Contribution Plan	56	59	56	61	61	74	105	60	60	57	65	46	761
			534998	Benefit Overhead	849	881	740	722	727	687	480	649	636	502	517	554	7,944
			534999	General Overhead	57	(56)	3,050	1,993	1,357	881	-	1,228	3,129	312	1,183	2,740	15,874
			535000	Contract Services-Other	(293)	70		95	335	(10)	62	503	108	12			882
			575000	Miscellaneous		-											-
			575340	Employee Expense P/R JE	8	20	11	41	205	39	23	(74)	55	48	40	103	520
			575350	Meals Deduct	2	3	2	2	8	2	2	2	1	3	6	3	37
			575351	Meals Non Deduct	2	3	2	2	8	2	2	2	1	3	6	3	37
			575620	Office & Admin Supplies	(33)	7		3	4			2		3	4	57	48
			575740	Telephone	3	9	2	2	2	(2)	19		12	2	2	7	59
			575741	Cell Phone	19	19	35	19	(11)	26	57	(15)	68	23	16	(18)	238
			575998	PCard Undistributed	1	1	21	128	96	32	22	4	(4)	9	25	(13)	321
	032080	CORP-ITS-BAD-Back Office Apps	501200	Labor	2,454	2,347	2,354	2,075	2,469	1,997	1,892	1,914	1,940	2,205	1,585	2,042	25,273
			501711	Incentive Plan-Off-Annual	239	248	246	219	258	221	302	212	210	220	191	322	2,890
			504500	Other Welfare Maintenance					8		1						10
			507100	401k	24	39	32	18	19	21	25	16	18	51	39	68	370
			508101	Defined Contribution Plan	36	52	51	28	28	30	33	23	30	33	19	38	401
			534998	Benefit Overhead	562	581	499	457	454	458	368	518	506	406	403	435	5,646
			534999	General Overhead	524	1,329	1,026	971	972	886	343	1,778	(160)	757	2,674	512	11,613
			535000	Contract Services-Other						225	(225)						-
			535001	Contract Services-Temp Employee		154	109	(32)			170	-	28		497	280	1,206
			575000	Miscellaneous		-											-
			575280	Dues/Membership Deductible			39	(39)			28	0			22	16	66
			575340	Employee Expense P/R JE	22	59	12	125	(0)	80	9	105	52	87	69	154	774
			575350	Meals Deduct		1	2	(0)		5	4	1	4	4	3	5	29
			575351	Meals Non Deduct		1	4	(1)		14	(4)	1	4	4	3	5	29
			575620	Office & Admin Supplies									4	0			4
			575740	Telephone	2		2	1	1	(1)	7		4	6	(3)	(0)	18
			575741	Cell Phone	27	(17)	20	10	(0)	10	22	8	19	10	34	(19)	124
			575998	PCard Undistributed	(8)	0								0			(7)
			675000	Misc Maintenance		231									831	(815)	247
	032081	CORP-ITS-BAD-Quality&Methodlgy	501200	Labor	836	735	792	794	839	555	509	490	640	626	960	1,050	8,825
			501711	Incentive Plan-Off-Annual	84	81	85	81	82	73	100	65	76	71	125	206	1,129
			504670	Training	(18)											551	533
			507100	401k	17	16	18	15	17	13	21	15	18	18	18	41	228
			508101	Defined Contribution Plan	29	27	28	24	25	21	34	22	28	25	40	68	371
			534998	Benefit Overhead	226	234	201	194	194	157	122	172	168	137	206	227	2,237
			534999	General Overhead			88					7	(6)		977	-	1,065
			535000	Contract Services-Other		112								13			125
			575000	Miscellaneous		-											-
			575340	Employee Expense P/R JE	2	17	0	10	39	(17)	4	0	75	(27)	12	158	273
			575350	Meals Deduct	(4)									0		3	(1)
			575351	Meals Non Deduct	(4)									0		3	(1)
			575620	Office & Admin Supplies			2	1	0			2					5

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575740	Telephone										0	1	(0)	2
			575741	Cell Phone												3	3
			575998	PCard Undistributed									8			3	11
			675250	Comp Equip Hardware	3												3
	032082	CORP-ITS-BAD-Customer Facing	501200	Labor	289	210	369	286	(85)	381	551	745	709	860	620	858	5,793
			501711	Incentive Plan-Off-Annual	47	46	59	50	(18)	33	65	48	82	87	81	144	723
			504670	Training											4		4
			507100	401k							3	4	4	17	16	25	69
			508101	Defined Contribution Plan							3	15	14	15	14	27	89
			534998	Benefit Overhead	100	103	95	80	(22)	81	83	189	175	157	142	182	1,364
			534999	General Overhead			58										58
			575000	Miscellaneous		-											-
			575280	Dues/Membership Deductible					4								4
			575340	Employee Expense P/R JE	-	6	(4)	20	(2)	1	54	190	(6)	148	79	90	576
			575350	Meals Deduct			5	3	(8)	3	0	6	(1)	8	1	2	20
			575351	Meals Non Deduct			5	3	(8)	3		6	(1)	8	1	2	20
			575620	Office & Admin Supplies								0			2		2
			575715	Software Licenses & Support								(1)		5			4
			575740	Telephone	2	5	3	3	3	(3)	9		2	10	5	47	86
			575741	Cell Phone	5	6	5	4	29	5	5	6	15	5	29	(1)	114
			575998	PCard Undistributed									35	(10)	6	(7)	24
	032083	CORP-ITS-BAD-Field Svc Apps	501200	Labor				186	29	14	52	236	264	259	218	293	1,549
			501711	Incentive Plan-Off-Annual							29	44	47	43	44	79	286
			507100	401k							6	9	9	9	9	16	57
			508101	Defined Contribution Plan				1			5	11	12	11	11	21	73
			534998	Benefit Overhead				36	6	3	17	70	68	56	51	49	356
			535000	Contract Services-Other					1								1
			575280	Dues/Membership Deductible					1,103				77				1,180
			575340	Employee Expense P/R JE				2	16	30	34	10	78	3	25	20	218
			575350	Meals Deduct						0	1	1		3	6		11
			575351	Meals Non Deduct						0	1	1		3	6		11
			575620	Office & Admin Supplies							1						1
			722306	Gains Other Non-OR								-	-	-	-	-	-
	032093	CORP-ITS-Architecture	501200	Labor	780	603	779	794	842	1,138	1,225	1,036	818	794	992	811	10,612
			501711	Incentive Plan-Off-Annual	110	97	103	113	142	136	303	171	129	99	152	231	1,786
			504500	Other Welfare Maintenance	16												16
			507100	401k	17	20	21	18	16	22	33	7	7	8	12	36	217
			508101	Defined Contribution Plan	27	25	26	36	32	30	46	18	16	15	24	44	339
			534998	Benefit Overhead	200	207	204	196	227	324	295	359	299	226	241	280	3,058
			534999	General Overhead	7	3	103	5	5	(5)	9	11	(1)	3	5	(3)	142
			535000	Contract Services-Other							2	(2)				-	-
			575000	Miscellaneous		-					1						1
			575340	Employee Expense P/R JE	13	25	49	53	59	118	56	91	90	(74)	60	183	724
			575350	Meals Deduct	1	2	2	2	2	2	0	3	0	2	4	6	26
			575351	Meals Non Deduct	1	2	2	2	2	2	0	3	0	2	4	6	26
			575620	Office & Admin Supplies												1	1
			575740	Telephone	0	2	1	2	2	(2)	9	0	15	20	15	(5)	59
			575741	Cell Phone				12	12	22	9	(14)	15	3	13	(7)	65
			575742	Data Lines									88	11	10	11	120
			575998	PCard Undistributed								18		1			19
	033531	CE-Western CS & S	501200	Labor	545	448	431	538	169	5,286	(3,533)	418	456	437	511	674	6,381
			501711	Incentive Plan-Off-Annual	67	47	25	31	(34)	35	72	46	38	33	51	58	469
			504500	Other Welfare Maintenance	107	65		72	(71)	1		1		3			179
			507100	401k										7	7	8	22
			508101	Defined Contribution Plan			5	8	6	4	6	5			1		34
			534998	Benefit Overhead	25	19	18	25	11	319	(98)	15	18	14	16	(26)	354
			534999	General Overhead	1	2	14	11	7	84	(47)	10	7	7	9	(13)	91
			535000	Contract Services-Other	(113)		5	29				39					(39)
			535001	Contract Services-Temp Employee	68							(68)					-
			575000	Miscellaneous		-											-

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575340	Employee Expense P/R JE	1	43	43			67	(45)	70	(10)	0	22	138	328
			575350	Meals Deduct		9	7		2	3	0	7	(1)	0	2	11	41
			575351	Meals Non Deduct		9	7		2	3	0	8	(1)	0	2	11	41
			575620	Office & Admin Supplies							3						3
			575670	Relocation Expenses	(473)	117	(97)	4	-	4	4	4	4	8	6	(1)	(420)
			575740	Telephone	7	6	14	15	15	(15)	30		15	8	23	(1)	117
			575741	Cell Phone	7	5	19	7	7	72	(50)	24	36	12	21	(13)	148
			575998	PCard Undistributed		(4)				1							(3)
			675250	Comp Equip Hardware		0											0
			675450	Office Equipment		1											1
	035031	SE-ITS Client Relations	534999	General Overhead			109	120	139	388	299	262	751	303	231	559	3,161
			541000	Rents-Real Property							72						72
			575350	Meals Deduct										2	-		2
			575351	Meals Non Deduct										2			2
			575740	Telephone	0	5	12	3	3	36	68						127
	036531	NE-Eastern CS & S	501200	Labor	2,666	2,600	2,928	3,246	2,120	8,702	(3,200)	8,502	2,871	2,326	1,745	2,913	37,419
			501711	Incentive Plan-Off-Annual	235	235	268	339	197	211	264	203	239	191	169	246	2,797
			504500	Other Welfare Maintenance							102	(101)	5				7
			504670	Training			31					4					35
			507100	401k	42	47	43	43	27	46	48	42	72	66	45	74	594
			508101	Defined Contribution Plan	41	79	92	76	37	62	55	99	132	54	36	60	823
			534998	Benefit Overhead	598	618	530	510	514	1,806	449	579	557	459	435	493	7,547
			534999	General Overhead	29	32	283	144	101	111	77	131	235	87	85	87	1,401
			535000	Contract Services-Other	(141)	134			36			29					58
			541000	Rents-Real Property	72	72	72	72	72	72		72	72	72	72	72	794
			550000	Transportation IT-Admin									23	(23)			-
			575000	Miscellaneous	32	-	95	57			(6)		(0)	(5)			173
			575280	Dues/Membership Deductible												106	106
			575340	Employee Expense P/R JE	245	582	607	1,158	224	150	32	213	199	(69)	71	866	4,276
			575350	Meals Deduct	16	4	52	16	18	7	3	29	8	47	0	4	204
			575351	Meals Non Deduct	16	4	52	16	18	7	3	29	8	47	0	4	204
			575620	Office & Admin Supplies	15	15	0	60	9								100
			575740	Telephone	8	8	4	1	1	(1)	19		136	47	107	(32)	298
			575741	Cell Phone	84	21	136	116	116	(26)	58	58	105	36	(14)	(23)	668
			575742	Data Lines					5	1	4	1		0	1		14
			575998	PCard Undistributed		2	(2)		14		2						16
ITS Total					**$7,702**	**$9,099**	**61,143**	**75,784**	**60,557**	**76,605**	**$0,632**	**69,711**	**$0,102**	**66,291**	**62,293**	**98,497**	**788,417**
Laboratory	034517	BVLAB-Water Quality	501200	Labor	3,255	2,888	2,935	2,898	3,021	5,173	1,308	3,294	3,336	3,435	3,061	3,459	38,062
			501711	Incentive Plan-Off-Annual	197	197	196	196	201	200	289	216	210	205	207	317	2,632
			504100	Group Ins Maintenance		(1)	(1)	24				12				-	32
			504500	Other Welfare Maintenance	3	3	-	3	12	2	92	41	1	140		18	314
			504610	Employee Awards	1	8	0	6	0	1	5	0	19	0	2	0	44
			504620	Employee Physical Exam				3		2	3		3	1	2	1	14
			504660	Tuition Aid		63				(14)			(1)				48
			504670	Training	42	0		7	13		38	16	25	14	28	(4)	180
			507100	401k	10	9	7	8	8	9	18	17	16	58	58	88	306
			508101	Defined Contribution Plan	18	17	17	18	19	21	54	37	46	51	58	88	443
			533000	Contract Services-Legal	5	1											5
			534998	Benefit Overhead	1,486	1,392	1,343	1,268	1,313	1,805	498	1,429	1,443	1,333	1,319	1,426	16,053
			534999	General Overhead	2,120	2,495	7,267	4,191	2,445	2,618	910	2,525	2,383	2,601	2,987	2,469	35,011
			535000	Contract Services-Other		6	0	3	20	0	19	18	3	14	3	2	89
			535001	Contract Services-Temp Employee	79	86	31	189	311	390	447	581	416	293	95	112	3,029
			536000	Contract Services-Lab Testing							(649)	(826)	(663)	(694)	(768)	(124)	(3,723)
			541400	Rents-Equipment	61	6	4	42	26	4	68	(6)	4	54	4	4	271
			575000	Miscellaneous	18	36	(13)	21	32	58	(1)	73	100	20	53	12	411
			575002	Misc General Office	109	246	141	13	175	91	525	145	159	262	46	112	2,024
			575030	Advertising							7	8	35	15	2	2	71
			575280	Dues/Membership Deductible	4		5	8			8	-	8	1	3	4	40
			575320	Electricity	161	(1)	17	(23)	16	16	(15)	34	(5)	(24)	20	0	197
			575340	Employee Expense P/R JE	(6)	33	4	60	10	18	104	14	12	33	14	77	371

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575342	Employee Exp Conf/Registration			20	2			10	-			19	14	64
			575350	Meals Deduct	3	5	3	4	1	5	3	2	13	3	2	6	50
			575351	Meals Non Deduct	3	5	3	4	1	5	3	2	13	3	2	6	50
			575460	Grounds Keeping	29				8	11	19	12	15	8	8	10	121
			575480	Heat - Oil/Gas	59					-	(0)	(0)	145	0	(0)	0	203
			575500	Janitorial	39	41	41	41	78	-	39	39	39	80	2	41	480
			575620	Office & Admin Supplies	592	1,877	1,689	2,384	2,120	550	2,439	1,997	1,854	2,088	1,477	1,761	20,828
			575660	Postage	35									35	0		71
			575710	Security Service					28			28					55
			575715	Software Licenses & Support					398	75							473
			575740	Telephone	32	16	20	15	17	33	16	43	8	292	39	138	671
			575741	Cell Phone	4	4	4	4	4	(4)	16	5	12	5	14	(8)	59
			575780	Trash Removal	10	10	11		21	-	22	-	8	10	9	9	109
			575998	PCard Undistributed		10	44	(50)	30	0	(34)	21	(13)	18	11	(32)	5
			675000	Misc Maintenance	479	810	38	878	48	392	589	489	256	896	345	651	5,869
			675250	Comp Equip Hardware	35			37	2		35		2	37			149
			675350	HVAC Equipment	103			109	22	103	17		9	109	2		474
			675450	Office Equipment										2	65		67
			685200	Property Taxes								69	69	69	(206)		0
Laboratory Total					**8,984**	**10,259**	**13,829**	**12,363**	**10,400**	**11,566**	**6,903**	**10,336**	**9,979**	**11,468**	**8,982**	**10,658**	**125,725**
Legal	032008	CORP-Legal Admin	501200	Labor	14	(18)											(5)
			534998	Benefit Overhead	26	1											27
			534999	General Overhead	4	4	5										13
			535000	Contract Services-Other					4		50	-	0				54
			535001	Contract Services-Temp Employee	8	(8)											-
			575740	Telephone	1												1
			575741	Cell Phone	9	5	5	5	22	5	20	5	13	(2)	(6)	-	80
			575743	Wireless Service 1st	4	1	1	1	2	18	3	18	29	31	19	-	126
			575998	PCard Undistributed	6	(7)											(0)
	032015	CORP-Legal	501200	Labor	1,403	1,371	1,353	1,454	1,409	2,125	1,861	1,862	1,873	1,854	1,691	1,697	19,952
			501711	Incentive Plan-Off-Annual	283	331	325	315	288	505	649	404	419	362	425	615	4,922
			504341	Defined Contr Supp Exec Retirement Plan Exp						38							38
			507100	401k	12	12	11	11	12	36	29	20	20	31	28	33	255
			508101	Defined Contribution Plan	29	28	23	23	24	59	56	51	43	43	43	65	489
			533000	Contract Services-Legal	(43)	314	132	284	331	311	1,218	255	865	562	179	451	4,860
			534998	Benefit Overhead	541	491	468	452	464	467	404	528	504	361	342	383	5,404
			534999	General Overhead	164	162	513	203	294	327	403	366	320	321	311	437	3,820
			535000	Contract Services-Other	6			3	(2)		4	321	321	535	(28)	96	1,255
			535001	Contract Services-Temp Employee	103	104	(7)										200
			536000	Contract Services-Lab Testing				1	(1)								-
			550000	Transportation IT-Admin	23	32	29	25	24	40	40	39	40	36	39	38	406
			575000	Miscellaneous	139	(6)	53	58	312	185	113	189	(620)	6	(7)	27	450
			575002	Misc General Office	3	3	4	9	6	3	3	3	4	3	3	3	48
			575240	Co Dues/Membership Deduct	15												15
			575280	Dues/Membership Deductible	56	43	44	44	44	44	44	68	46	52	44	63	593
			575320	Electricity									2				2
			575340	Employee Expense P/R JE	100	147	3	135	49	51	(12)	120	46	76	74	(36)	753
			575342	Employee Exp Conf/Registration			16	10	18	25	28	11	37	88	(4)	107	336
			575350	Meals Deduct	11	(11)	7	0			7	23	(0)	1	1	(5)	35
			575351	Meals Non Deduct	11	(11)	22	0			7	23	(0)	1	1	(19)	35
			575420	Forms				38	71				3	(3)			109
			575620	Office & Admin Supplies		35	1		13	13	4		12	28	(2)	170	276
			575740	Telephone	0	0	1	1	1	1	12	(11)	3	(0)	2	1	10
			575741	Cell Phone	9	9	10	10	12	10	11	9	28	13	45	(16)	150
			575743	Wireless Service 1st												23	23
			575998	PCard Undistributed	(16)	1	0			1	(1)					15	1
			685325	FICA			196	76								3	276
			722306	Gains Other Non-OR				(0)	1	1	(8)	0	0	(10)	(20)	(9)	(44)
	033015	WE-Legal	504341	Defined Contr Supp Exec Retirement Plan Exp						40							40
			534998	Benefit Overhead	4	(2)	3	7	8	(1)	7	4	6	4	5	8	53

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			534999	General Overhead	0	(0)	2	0	0	0	0	0	1	0	(0)	0	4
			535000	Contract Services-Other			6				-	61					67
			575240	Co Dues/Membership Deduct	12	(12)											(1)
			575340	Employee Expense P/R JE			35										35
			575620	Office & Admin Supplies											7	(7)	-
			722306	Gains Other Non-OR					0	0	0	0	0	0	0	0	1
	033515	CE-Legal	501200	Labor		-											-
			504500	Other Welfare Maintenance	10												10
			508101	Defined Contribution Plan		2											2
			534998	Benefit Overhead	19	16	13	17	9	89	(71)	12	13	9	11	(19)	117
			534999	General Overhead			9								12	(18)	3
			575240	Co Dues/Membership Deduct	17												17
	035015	SE-Legal	501200	Labor	3,808	2,164	1,998	4,064	2,479	2,721	2,708	2,080	2,439	2,478	2,419	815	30,174
			501711	Incentive Plan-Off-Annual	580	356	334	389	386	450	712	336	377	342	418	619	5,299
			504670	Training								1					1
			507100	401k	110	56	44	61	62	72	77	16	15	16	16	50	594
			508101	Defined Contribution Plan	80	73	64	84	81	95	141	79	78	86	111	127	1,098
			534998	Benefit Overhead	1,256	1,170	1,129	2,093	980	986	1,359	1,400	1,133	712	754	107	13,078
			534999	General Overhead	572	591	1,083	484	347	361	739	495	353	327	351	507	6,209
			535000	Contract Services-Other	750	255	126	-	127	92	47	111	295		111	774	2,689
			550000	Transportation IT-Admin	29	27	25	23	21	29	30	22	28	14	16	16	280
			575002	Misc General Office				4		2						1	7
			575240	Co Dues/Membership Deduct	9						19						28
			575340	Employee Expense P/R JE	294	(341)	123	250	(74)	147	33	43	10	220	51	(140)	618
			575342	Employee Exp Conf/Registration			54										54
			575350	Meals Deduct				1	(0)	2	(2)		0		6		7
			575351	Meals Non Deduct				1	-	2	(2)		0		6		7
			575620	Office & Admin Supplies	148	(51)	196	(117)	108	28	(9)		231	(75)	10	1	469
			575740	Telephone	0	2	0	1	1	(1)	6		6	1	4	(1)	20
			575741	Cell Phone	7	7	7	7	7	(7)	21	6	19	7	22	(6)	95
			575998	PCard Undistributed	(175)	42	(34)	(10)	119	(106)	1	(18)	8		77	(63)	(160)
			685325	FICA			68										68
	036515	NE-Legal	501200	Labor								-					-
			504500	Other Welfare Maintenance											1		1
			508101	Defined Contribution Plan								3					3
			534998	Benefit Overhead	3	7	19	6	1	9	-	6	(19)	1	(2)	8	38
			534999	General Overhead	1	2	11	2	0	3	-	2	(5)	0	(1)	4	18
Legal Total					**10,454**	**7,397**	**8,530**	**10,525**	**8,060**	**9,277**	**10,760**	**8,965**	**8,997**	**8,530**	**7,585**	**6,927**	**106,007**
Operation Services	032011	CORP-Chief Operating Officer	501200	Labor	1,391	800	861	1,083	951	964	884	912	979	1,028	685	602	11,142
			501711	Incentive Plan-Off-Annual	456	359	338	428	361	378	580	376	376	376	294	429	4,750
			504342	401 K Restoration Exp				76	19	19	19	19	19	19	19	19	227
			504610	Employee Awards			2	-		10			3				15
			507100	401k										2		8	10
			534998	Benefit Overhead	418	274	269	260	261	273	211	296	290	183	182	215	3,132
			534999	General Overhead	143	83	104	85	90	89	107	96	84	85	83	115	1,165
			550000	Transportation IT-Admin	37	24	23	25	24	23	24	22	24	23	15	13	276
			575000	Miscellaneous	7	8	12	-	1								27
			575002	Misc General Office								2	11			(0)	13
			575280	Dues/Membership Deductible				2				4	-		7	1	14
			575340	Employee Expense P/R JE	165	126	36	59	183	100	31	119	21	130	102	51	1,122
			575342	Employee Exp Conf/Registration			16						14				30
			575350	Meals Deduct	12	27	26	12	6	14	14	14	8	8	6	9	154
			575351	Meals Non Deduct	12	27	26	12	6	14	14	14	8	8	6	9	154
			575620	Office & Admin Supplies	4							3		3	0	1	11
			575740	Telephone	3	2	3	1	1	1	7	-	5	5	3	4	33
			575741	Cell Phone	8	8	17	(4)	7	7	12	9	10	6	14	(9)	84
			575998	PCard Undistributed				27	(10)	(18)							-
			685325	FICA			445	148									593
			722306	Gains Other Non-OR				(1)	7	7	(24)	(1)	9	(46)	(88)	(27)	(165)
	032016	CORP-Maintenance Services	535001	Contract Services-Temp Employee								51	(51)				-

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
	032019	CORP-Operational Risk	501200	Labor	1,446	1,272	1,039	1,258	1,471	1,236	1,351	1,433	1,320	1,600	1,413	1,599	16,438
			501711	Incentive Plan-Off-Annual	232	178	123	197	213	198	305	226	230	223	229	398	2,753
			504500	Other Welfare Maintenance								7		3			10
			504660	Tuition Aid							-	-					-
			504670	Training									6		80		86
			507100	401k					1	1	7	6	7	25	26	51	125
			508101	Defined Contribution Plan		4	9	2	3	3	16	10	11	11	10	27	107
			534998	Benefit Overhead	451	460	426	419	449	436	409	545	452	423	413	457	5,340
			534999	General Overhead	70	69	256	72	71	75	89	81	76	72	73	102	1,107
			535000	Contract Services-Other	45	5,328	1,796	1,134	2,118	100	1,134	1,572	536	273	135	92	14,265
			536000	Contract Services-Lab Testing					2				0				2
			550000	Transportation IT-Admin	28	28	24	21	25	20	22	26	20	21	24	27	286
			575000	Miscellaneous	1	15	4	7	6	8	13	4	5	10	11	116	200
			575280	Dues/Membership Deductible	10	11	-					4	5	22	18	4	75
			575340	Employee Expense P/R JE	275	100	366	(25)	88	274	245	111	306	369	24	(2)	2,131
			575342	Employee Exp Conf/Registration		11		30			176	29	30	96		11	384
			575350	Meals Deduct	16	24	12	15	5	18	18	18	13	17	15	46	218
			575351	Meals Non Deduct	16	24	12	15	5	19	18	18	13	17	15	46	218
			575480	Heat - Oil/Gas												1	1
			575620	Office & Admin Supplies	43	(8)	20	18	30	(21)	39	(1)	16	30	29	47	241
			575625	Overnight Shipping	35	42	32	(67)	32	29	30	17	12	23	17	8	209
			575670	Relocation Expenses												9	9
			575715	Software Licenses & Support	272	261	277	451	197	187	347	322	641	234	1,171	560	4,920
			575740	Telephone	1	42	4	2	2	2	28	4	9	2	26	(1)	118
			575741	Cell Phone	40	72	47	54	66	69	69	8	116	10	79	(10)	620
			575742	Data Lines	4	2	2	2	2	2	2	2	2	2	2	2	25
			575998	PCard Undistributed		(0)		9	52	33	98	14	1	169	117	(62)	431
			675000	Misc Maintenance		19	(19)										-
			685325	FICA			147										147
			722306	Gains Other Non-OR				0	0	0	0	0	0	0	0	0	2
	032064	CORP-Operational Performance	501200	Labor	977	786	769	796	814	666	760	728	787	754	593	677	9,106
			501711	Incentive Plan-Off-Annual	153	133	133	128	128	124	217	139	136	124	119	200	1,734
			504100	Group Ins Maintenance			13		(13)								-
			504500	Other Welfare Maintenance							1	4					6
			504610	Employee Awards	-					2							2
			504670	Training								90	(9)	-			81
			507100	401k	10	10	14	10	1	5	10	6	6	11	9	21	114
			508101	Defined Contribution Plan	13	17	13	13	7	7	13	9	9	8	6	12	126
			534998	Benefit Overhead	278	215	216	200	214	199	163	225	209	168	148	169	2,405
			534999	General Overhead	71	69	193	72	65	71	98	75	63	63	62	88	991
			550000	Transportation IT-Admin	12	12	12	13	12	9	12	12	12	11	11	11	140
			550003	Transportation Lease Maintenance							0	-					0
			575002	Misc General Office								1					1
			575130	Brochures and Handouts				2	25	4			2				33
			575280	Dues/Membership Deductible		4	-	6	-							3	13
			575340	Employee Expense P/R JE	64	37	180	(38)	85	69	103	5	127	(2)	34	17	683
			575342	Employee Exp Conf/Registration	(9)	28	6	19	5	-							48
			575350	Meals Deduct	4	2	15	16	14	0	1	2	15	5	3	3	80
			575351	Meals Non Deduct	4	2	15	16	14	0	1	2	15	5	3	3	80
			575620	Office & Admin Supplies	7	3		7	8	4	1	5	4	1	4	1	46
			575715	Software Licenses & Support	6							3	-	21	5	4	39
			575740	Telephone	2	7	13	3	3	3	29	-	7	10	3	29	108
			575741	Cell Phone	8	15	11	8	8	8	19	17	50	20	(31)	(9)	126
			575998	PCard Undistributed	(1)			5	7	(9)	(1)				0	-	1
			685325	FICA			6		(6)								-
	032065	CORP-Asset Management	501200	Labor								72					72
			504500	Other Welfare Maintenance					2	4							5
			533000	Contract Services-Legal						2							2
			534998	Benefit Overhead	307	272	252	251	295	305	269	416	403	358	309	347	3,783
			534999	General Overhead			133			7			3	58			200

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			535000	Contract Services-Other		3	5	2	(1)	(3)	5	1	2			3	16
			536000	Contract Services-Lab Testing				2	(2)		2	(2)	0				1
			575000	Miscellaneous					7	(7)							-
			575030	Advertising		4	-			20	-		1				25
			575340	Employee Expense P/R JE			105	15	(60)	(25)	5	(39)	69	(69)	14	(14)	-
			575342	Employee Exp Conf/Registration			6	(6)									-
			575350	Meals Deduct			5	(3)	11	(12)	(1)	(1)	0	(0)			0
			575351	Meals Non Deduct			5	(3)	11	(12)	(1)	(1)	0	(0)			(0)
			575620	Office & Admin Supplies				4	(2)	(1)	(2)					-	-
			575670	Relocation Expenses						64	161	668	186	233	3	(14)	1,301
			575740	Telephone			0	0	0	0	0		1	(0)	(0)	1	4
			575998	PCard Undistributed			55	(55)	2	-							2
			685325	FICA			18										18
	033016	WE-Maintenance	504500	Other Welfare Maintenance									2				2
			534998	Benefit Overhead	2	(1)	1	3	3	(3)	6	2	3	2	2	1	20
			534999	General Overhead	0	(0)	1	0	0	-	0	0	2	0	0	(0)	3
			575350	Meals Deduct			7			1			48	(48)			8
			575351	Meals Non Deduct			7			1			48	(48)			8
			675000	Misc Maintenance							(2,927)	3,805	293	293	293	293	2,049
	033019	WE-Operational Risk	534998	Benefit Overhead	2	(1)	1	3	3	(1)	3	2	2	2	2	2	20
			534999	General Overhead			1										1
			575740	Telephone	0	1	2	1	1	(1)	3		2	1	2	2	15
	033516	CE-Maintenance	501200	Labor	134	135	136	175	152	145	226	152	150	148	112	(1,580)	87
			501711	Incentive Plan-Off-Annual	13	14	14	15	15	14	23	15	15	15	11	9	174
			504500	Other Welfare Maintenance					2		5	8				2	17
			507100	401k	5	5	5	6	6	6	9	6	6	6	4	4	69
			508101	Defined Contribution Plan	7	7	7	8	8	8	12	8	8	8	6	5	92
			534998	Benefit Overhead	18	15	12	17	9	147	(64)	12	14	10	12	(6)	195
			534999	General Overhead	(0)	(0)	5	0	(0)	3	1	(0)	0	(0)	(0)	0	9
			575340	Employee Expense P/R JE				16		9			5	16	55	(77)	25
			575342	Employee Exp Conf/Registration										18		(18)	-
			575350	Meals Deduct			7			36			0	1	1	(2)	43
			575351	Meals Non Deduct			7			36			0	1	1	(2)	44
			575620	Office & Admin Supplies						1							1
			575740	Telephone	2	1	0	0	0	(0)	3		1	0	1	3	12
			575741	Cell Phone	1	52	(16)	29	28	(12)	7	2	8	3	4	2	107
	033519	CE-Operational Risk	501200	Labor									-				-
			504500	Other Welfare Maintenance				8									8
			534998	Benefit Overhead	10	9	8	11	6	38	(37)	5	8	6	7	(11)	60
			534999	General Overhead	0	0	3	0	2	8	(5)	1	1	1	0	(1)	9
			575340	Employee Expense P/R JE									45				45
			575740	Telephone	0	0	0	2	2	(2)	1		5	(3)	0	(0)	5
	035016	SE-Maintenance	501200	Labor	7,476	3,768	3,819	5,946	6,239	22,790	6,365	5,339	4,164	6,324	6,104	6,143	84,479
			501711	Incentive Plan-Off-Annual	758	385	370	671	667	705	972	610	416	659	722	1,045	7,980
			504500	Other Welfare Maintenance				7	5			3	(0)				15
			504670	Training		369		324		71						13	776
			507100	401k										129	138	219	486
			520100	Materials & Supplies Operations	6	5	53		18	36	91	9	43	26	5	53	344
			534998	Benefit Overhead	2,106	1,873	1,824	1,337	1,980	6,782	2,654	2,553	2,054	1,485	1,616	1,048	27,312
			534999	General Overhead	8	8	751	7	8	(8)	35	1,404	(184)	(97)	(210)	419	2,141
			536000	Contract Services-Lab Testing		960											960
			541000	Rents-Real Property	50	50	50	50	50	50	50	50	50	50	50	50	597
			550000	Transportation IT-Admin					19	18	14	14	14	12	14	14	116
			550001	Transportation Lease Cost								3,056	428	462	504	419	4,868
			550002	Transportation Lease Fuel								3,198	432	546	422		4,598
			550003	Transportation Lease Maintenance								313	52	146	19		531
			575000	Miscellaneous	28	(27)	17			11,790	(11,790)			(9)	14		23
			575002	Misc General Office	157	66	90	(38)	118	351	21	120	115	(31)	8	1	978
			575240	Co Dues/Membership Deduct					7	(5)		17	12	-	15	-	47
			575242	Co Dues Deduct AWWA											4	-	4

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575280	Dues/Membership Deductible									2				2
			575340	Employee Expense P/R JE	645	692	1,145	616	459	461	1,000	62	912	993	1,165	620	8,771
			575342	Employee Exp Conf/Registration			29	118			21	(21)					148
			575350	Meals Deduct	63	85	161	61	72	147	89	21	130	213	145	79	1,266
			575351	Meals Non Deduct	63	85	161	61	72	182	89	21	130	213	145	79	1,301
			575620	Office & Admin Supplies	262	156	27	438	(306)	105	18	179	(34)	(67)	(42)	(20)	716
			575625	Overnight Shipping	24							10					34
			575740	Telephone	0	1	1	1	1	(1)	2		1	(1)		3	8
			575741	Cell Phone	117	47	62	48	48	161	150	36	156	53	40	(38)	878
			575998	PCard Undistributed	354	(233)	124	339	(230)	2	263	382	82	141	(61)	(29)	1,135
			620000	Materials & Supplies Maintenance	24	7	21		19	5	7	113	(8)	54	-	6	248
			675000	Misc Maintenance					104	559	3,513	(3,502)					674
	035019	SE-Operational Risk	501200	Labor	1,774	2,567	1,684	1,472	1,930	1,871	1,982	1,647	2,066	1,876	2,223	1,012	22,104
			501711	Incentive Plan-Off-Annual	196	274	211	178	243	240	337	219	236	214	325	177	2,850
			504500	Other Welfare Maintenance		1					4						5
			504610	Employee Awards											528		528
			507100	401k										43	56	37	136
			534998	Benefit Overhead	572	524	509	401	476	469	694	631	732	309	355	309	5,981
			534999	General Overhead	21	23	257	19	22	(23)	178	201	192	4	(40)	38	892
			541000	Rents-Real Property	90	90	90	90	90	90	90	90	90	90	90	90	1,075
			550000	Transportation IT-Admin	(2)	3	(3)		211	263	(263)	5	141	(129)	10	64	299
			550001	Transportation Lease Cost								3	0		0	0	3
			550002	Transportation Lease Fuel								125	21		11	7	164
			550003	Transportation Lease Maintenance								72	1		9	1	82
			575000	Miscellaneous										4			4
			575002	Misc General Office			5					57	(57)				5
			575240	Co Dues/Membership Deduct	5	4	-		96							5	110
			575275	Discounts Available				128									128
			575280	Dues/Membership Deductible										7			7
			575340	Employee Expense P/R JE	4	619	2	60	147	63	318	372	(256)	(45)	161	233	1,678
			575342	Employee Exp Conf/Registration					33	33					451		517
			575350	Meals Deduct	1	52	0	1	53	8	3	18	(12)	62	5	2	193
			575351	Meals Non Deduct	1	52		1	53	8	3	18	(12)	62	5	2	193
			575620	Office & Admin Supplies	24	(31)		93	(8)	(55)			143	(135)	(1)	(6)	24
			575670	Relocation Expenses										1			1
			575741	Cell Phone	7		14	14	13	(7)			0	2	7		51
			575998	PCard Undistributed	57	(70)		245	72	(35)	144	(104)	163	(194)	(14)		264
	036516	NE-Maintenance	501200	Labor	20											108	128
			501711	Incentive Plan-Off-Annual	4											22	26
			504500	Other Welfare Maintenance										3			3
			507100	401k	1											4	5
			508101	Defined Contribution Plan	1											6	7
			534998	Benefit Overhead	1	2	5	1	0	2	-	1	(5)	0	(1)	(4)	3
			534999	General Overhead			3			0	-	0	(1)	0	(0)	1	4
			575000	Miscellaneous											349		349
			575340	Employee Expense P/R JE	0												0
			575350	Meals Deduct		1				1							2
			575351	Meals Non Deduct		1				1							2
			575741	Cell Phone								10	31	11	(25)	(3)	24
	036519	NE-Operational Risk	501200	Labor	23	58	28	104	20	14			(240)				8
			501711	Incentive Plan-Off-Annual	2	6	3	5	2	1							20
			507100	401k		2	1	1	1	1							6
			508101	Defined Contribution Plan	1	3	2	3	1	1							11
			520100	Materials & Supplies Operations		1	(1)										-
			534998	Benefit Overhead	2	5	13	5	1	5	-	3	(7)	0	(1)	6	31
			534999	General Overhead			5		(0)				(1)	0	(1)	3	7
			575340	Employee Expense P/R JE						3							3
			575998	PCard Undistributed			19	(19)									-
	036550	CORP-COE-Engineering	501200	Labor					68	30	3						100
			501711	Incentive Plan-Off-Annual							1						1

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			504500	Other Welfare Maintenance	4			2	2								8
			507100	401k							1						1
			534998	Benefit Overhead	169	129	123	128	142	129	90	135	141	119	103	91	1,499
			534999	General Overhead	20	23	102	18	23	19	22	30	47	33	23	(26)	334
			535000	Contract Services-Other								4					4
			536000	Contract Services-Lab Testing					-								-
			575030	Advertising		4	-		7	20	-						31
			575340	Employee Expense P/R JE			2										2
			575740	Telephone										1	1	(1)	1
			575741	Cell Phone	2	3	(0)	1	1	1	2	4	8	3	10	(3)	33
	036551	CORP-COE-Technical Services	501200	Labor	277	1	2	9		1	5		2	1	2		301
			501711	Incentive Plan-Off-Annual	37	0	0	1		0	1		0	0	0		41
			504500	Other Welfare Maintenance		5			13								17
			534998	Benefit Overhead	158	126	127	129	138	137	99	126	165	139	120	110	1,574
			534999	General Overhead		0	69	0	0	4	(0)		1	(0)	1	2	77
			535000	Contract Services-Other	5	0	0	(2)	9			5	(0)	(1)			17
			536000	Contract Services-Lab Testing				1	(14)	1							(12)
			575000	Miscellaneous				645									645
			575030	Advertising						20	-						20
			575340	Employee Expense P/R JE				10									10
			575740	Telephone			1				3		3	(2)	2	(0)	6
Operation Services Total					23,358	24,327	21,137	21,336	21,828	54,022	12,709	30,508	20,961	21,468	22,641	17,557	291,853
Procurement	032009	CORP-Supply Chain-Pass Thru	534999	General Overhead							0					1	1
			575741	Cell Phone		0	0										0
	032010	CORP-Supply Chain-Sourcing	501200	Labor	2,466	2,226	2,303	2,515	2,503	2,444	1,877	2,341	2,536	2,806	2,142	1,936	28,095
			501711	Incentive Plan-Off-Annual	222	223	228	233	247	227	340	237	239	263	230	319	3,007
			504100	Group Ins Maintenance							4		(6)				(1)
			504500	Other Welfare Maintenance		1	4	2	5	2	(17)	1	59	14	0	2	74
			504610	Employee Awards	(15)												(15)
			504670	Training		15	42	53	14	0	97	22	(2)	31	75	28	376
			507100	401k	8	8	7	8	7	6	16	12	13	46	47	64	242
			508101	Defined Contribution Plan	21	20	23	23	23	21	43	27	25	26	27	42	321
			534998	Benefit Overhead	712	599	576	568	567	548	385	535	599	553	484	412	6,539
			534999	General Overhead	24	40	194	30	32	32	23	31	32	34	30	24	525
			535000	Contract Services-Other	8	(1)	-	(0)		288	11	3	61	16	3	19	408
			535001	Contract Services-Temp Employee	(1)	47			33	49	105	51	69	58	(3)	16	422
			536000	Contract Services-Lab Testing						2	(1)						1
			550000	Transportation IT-Admin	9	9	8	8	8	8	8	9	8	8	8	8	100
			575000	Miscellaneous		-						2	2	-			4
			575240	Co Dues/Membership Deduct		7	6	(2)		32	31	1	44	1		4	123
			575280	Dues/Membership Deductible	(4)	6	25		63	12	40	3	1	8	1		154
			575340	Employee Expense P/R JE	36	94	43	97	18	82	49	90	135	9	46	1	700
			575342	Employee Exp Conf/Registration		5	33	16	6	20	7		1	1			89
			575350	Meals Deduct	3	3	0	3	24	37	5	6	8	12	2	15	118
			575351	Meals Non Deduct	3	3	1	3	24	37	5	6	8	12	2	15	119
			575620	Office & Admin Supplies	2	20	12	4	22	6	18	10	12	23	17	32	178
			575625	Overnight Shipping					1								1
			575740	Telephone	7	9	7	6	6	6	24	-	19	(2)	11	10	103
			575741	Cell Phone	73	87	43	39	41	39	12	85	95	40	51	(38)	568
			575998	PCard Undistributed	2	(2)				0	1		20	(1)			20
			685325	FICA			61										61
			722306	Gains Other Non-OR				(0)	2	1	(5)	(2)	(1)	(13)	(22)	(5)	(46)
	033010	WE-Supply Chain	504670	Training			10										10
			534998	Benefit Overhead	1	(0)	1	2	2	(0)	1	1	1	1	1	2	12
			534999	General Overhead			0										0
			575000	Miscellaneous		-											-
			575340	Employee Expense P/R JE	(1)	18	(17)		0								(1)
	033510	CE-Supply Chain	534998	Benefit Overhead	3	3	3	4	2	13	(11)	2	2	2	2	(3)	21
			534999	General Overhead			1										1
			575000	Miscellaneous		-											-

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575340	Employee Expense P/R JE											(7)		(7)
			575350	Meals Deduct											3		3
			575351	Meals Non Deduct											3		3
	035010	SE-Supply Chain	501200	Labor	562	494	504	556	556	513	406	513	556	599	499	406	6,165
			501711	Incentive Plan-Off-Annual	54	56	57	58	61	55	83	58	55	60	60	83	740
			504660	Tuition Aid					18	(9)							9
			504670	Training					9								9
			507100	401k										8	9	12	29
			534998	Benefit Overhead	321	298	287	226	268	264	364	377	304	215	206	243	3,372
			534999	General Overhead	8	9	134	8	9	(9)	40	6	24	7	9	(7)	236
			575000	Miscellaneous		-	2										2
			575280	Dues/Membership Deductible				7			7						14
			575281	Dues/Membership Nondeductible							8						8
			575340	Employee Expense P/R JE	9	(9)	30	(29)	0	8	(4)	7	(3)	45	7		63
			575342	Employee Exp Conf/Registration			10	10					2				22
			575350	Meals Deduct		3		13	8	40	(5)		5	5		22	90
			575351	Meals Non Deduct		3		13	8	40	(5)		5	5		22	90
			575620	Office & Admin Supplies			10						3			2	15
			575625	Overnight Shipping											3		3
			575670	Relocation Expenses	0												0
			575740	Telephone			1				0			0		1	2
			575741	Cell Phone	4	4	4	5	5	(5)	16	0	12	4	5	(4)	51
			575998	PCard Undistributed				-				1					1
	036510	NE-Supply Chain	534998	Benefit Overhead	0	1	3	1	0	1	-	1	(3)	0	(0)	2	7
			534999	General Overhead			2										2
			575000	Miscellaneous		-											-
			575340	Employee Expense P/R JE		0	(0)							0			0
			575350	Meals Deduct						0							0
			575351	Meals Non Deduct						0							0
			575620	Office & Admin Supplies												3	3
Procurement Total					**4,538**	**4,297**	**4,658**	**4,478**	**4,592**	**4,808**	**3,979**	**4,437**	**4,942**	**4,896**	**3,953**	**3,687**	**53,264**
Property	032042	CORP-1000 Voorhees Building	534999	General Overhead	738	679	772	877	699	852	834	742	1,016	1,388	2,012	(976)	9,633
			541400	Rents-Equipment								(1)					(1)
			675350	HVAC Equipment				(0)									(0)
	032046	CORP-3906 Church Road	534999	General Overhead	687	528	968	781	670	755	525	808	838	947	701	520	8,728
			575320	Electricity	201	162	229	201	370	(613)	156	99	(13)	(391)	137	47	586
			575998	PCard Undistributed				1	(1)								-
	032062	CORP-Building Services	501200	Labor	-												-
			504500	Other Welfare Maintenance	8												8
			534998	Benefit Overhead	102	96	84	78	81	82	66	92	112	55	74	79	1,000
			534999	General Overhead	12,179	11,766	15,178	14,073	13,272	14,161	11,550	21,954	14,404	14,125	13,489	13,351	169,503
			541400	Rents-Equipment	2	2	2	2									9
			550002	Transportation Lease Fuel									1	(1)			-
			550003	Transportation Lease Maintenance									1	(1)			-
			575240	Co Dues/Membership Deduct								-					-
			575340	Employee Expense P/R JE			6	(6)	1	1	(2)	2	(2)			2	2
			575350	Meals Deduct											2	(2)	-
			575351	Meals Non Deduct											2	(2)	-
			575620	Office & Admin Supplies			0	23	(22)	3	(4)	0	5	(6)	15	(15)	-
			575625	Overnight Shipping												4	4
			575660	Postage				0	(0)						0	(0)	-
			675000	Misc Maintenance				3	(3)								-
			810301	Interest Cap Lease-AW02		-			2			-	-	-		-	2
	032063	CORP-Building Services Woodcre	504500	Other Welfare Maintenance				2	11	1	(1)				2		14
			504670	Training										5	-	(5)	-
			534998	Benefit Overhead	44	42	42	42	60	62	62	69	77	66	68	76	709
			534999	General Overhead	5,872	6,031	5,838	5,712	5,438	5,185	5,263	5,375	5,432	5,788	5,435	5,141	66,510
			535000	Contract Services-Other	4	(0)	5	0	(10)				1				1
			536000	Contract Services-Lab Testing				5	(5)	1			0				2
			575342	Employee Exp Conf/Registration			(10)										(10)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575350	Meals Deduct											6	(6)	-
			575351	Meals Non Deduct											6	(6)	-
			575620	Office & Admin Supplies				73	(43)	34	(4)	42	(26)	(71)	(1)	(5)	-
			575998	PCard Undistributed				1	(1)								-
	036576	NE-Building Services Woodcrest	504500	Other Welfare Maintenance												(4)	(4)
			534998	Benefit Overhead	0	0	1	0	0	0	-	0	(1)	0	(0)	(0)	1
			534999	General Overhead	0	1	13	1	0	1	-	(0)	(0)	0	(0)	(1)	15
			575620	Office & Admin Supplies								4	(4)				-
Property Total					**19,838**	**19,307**	**23,128**	**21,871**	**20,519**	**20,526**	**18,444**	**29,187**	**21,840**	**21,905**	**21,948**	**18,198**	**256,711**
Regulated Operations	032023	CORP-Eastern Division Ops	501200	Labor	1,381	1,185	1,204	1,311	1,311	2,143	1,615	1,502	1,558	1,668	1,059	763	16,699
			501711	Incentive Plan-Off-Annual	448	448	448	470	470	540	908	529	529	529	459	670	6,449
			501712	Incentive Plan-Off-Long Term			1,070	656	389								2,114
			501716	Compensation Exp-Options						(314)	338	(338)					(314)
			501718	Compensation Exp-Restricted Stock Units						(837)	159	(159)					(837)
			504342	401 K Restoration Exp				52	13	13	13	17	17	17	17	17	175
			507100	401k						11	34	22	22	8		17	114
			508101	Defined Contribution Plan						15	29	29	29	29	15		147
			534998	Benefit Overhead	207	176	164	159	161	291	183	298	267	214	174	186	2,479
			534999	General Overhead	91	89	133	91	98	96	118	106	89	98	89	132	1,231
			535000	Contract Services-Other						683			14	-	12	(25)	683
			550000	Transportation IT-Admin	29	29	29	29	29	54	77	41	41	50	18	18	443
			575000	Miscellaneous	7	3	49	2	210	50	0	11	19	209	2	133	695
			575280	Dues/Membership Deductible								4					4
			575340	Employee Expense P/R JE	29	102	122	(9)	397	171	71	229	81	97	85	112	1,487
			575342	Employee Exp Conf/Registration		(9)	29	-	45			23	36	6	18		148
			575350	Meals Deduct	7	27	7	33	165	6	6	11	4	35	13	10	322
			575351	Meals Non Deduct	7	27	7	33	165	6	6	11	4	35	13	10	322
			575620	Office & Admin Supplies		6	46	6	(3)	41	(1)	(1)	6	26	-	1	127
			575740	Telephone												1	1
			575998	PCard Undistributed					42	(42)			5	(5)	6	(6)	0
			685325	FICA				86									86
			722306	Gains Other Non-OR				(1)	8	4	(22)	(7)	(8)	(47)	(89)	(33)	(197)
	032024	Corp-Western Division Ops	575998	PCard Undistributed											3	(3)	-
	032026	CORP-Regulated Ops	534999	General Overhead												0	0
	032066	CORP-Innov & Env Stewardship	501200	Labor	1,725	1,552	1,569	1,896	1,498	1,452	1,607	1,579	1,379	1,395	1,179	1,353	18,183
			501711	Incentive Plan-Off-Annual	216	203	225	211	189	200	346	215	166	140	177	311	2,599
			504500	Other Welfare Maintenance	1				1	(0)	(1)						1
			504610	Employee Awards	-	(7)	-						-				(7)
			507100	401k	2	0	1		2	1	0	0	1	12	16	32	66
			508101	Defined Contribution Plan	10	11	10	6	8	7	9	7	8	6	7	12	102
			533000	Contract Services-Legal					14				1		2		16
			534998	Benefit Overhead	528	489	452	493	445	458	377	521	490	389	346	363	5,350
			534999	General Overhead	152	149	1,482	412	565	904	458	583	512	502	1,426	1,075	8,219
			535000	Contract Services-Other	1,075	46	(305)	(321)	846	205	166	140	146	128	816		2,941
			536000	Contract Services-Lab Testing				1	1	1			0				3
			541000	Rents-Real Property	147	78	78	78	78	78	78	78	78	78	78	78	1,000
			541400	Rents-Equipment			31	1	11	136	23		5	13	23	11	254
			550000	Transportation IT-Admin	14	15	19	14	14	14	14	14	11	10	14	14	164
			575000	Miscellaneous	(1,538)	146	(966)	(1,516)	(1,121)	(1,312)	(886)	(1,759)	(73)	(2,904)	(411)	(604)	(12,945)
			575260	Credit Line Fees			0		(0)								-
			575280	Dues/Membership Deductible	3	-	6	19	33	4	9	15	4	11	4	27	136
			575340	Employee Expense P/R JE	89	388	102	192	294	101	130	85	135	161	120	10	1,805
			575342	Employee Exp Conf/Registration	271	17	70	447	14	18	45	12	19	16	11		941
			575350	Meals Deduct	2	7	6	47	9	7	6	9	9	22	4	4	131
			575351	Meals Non Deduct	2	7	6	47	9	7	6	9	9	22	4	4	132
			575620	Office & Admin Supplies	72	70	719	261	95	141	95	117	135	107	116	205	2,132
			575625	Overnight Shipping		0	3	18	12	4	28	5	0	0	7	10	87
			575670	Relocation Expenses	1	1											2
			575715	Software Licenses & Support		14	4	(4)	0	51	24	25	231				346
			575740	Telephone	4	5	3	6	6	6	18	-	14	(7)	2	5	63

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575741	Cell Phone	4	4	3	4	4	4	10	17	48	18	(34)	(8)	77
			575998	PCard Undistributed				11	(11)	7	(7)						(0)
			685325	FICA			155										155
			722306	Gains Other Non-OR				(1)	2	1	(6)	(1)	0	(13)	(24)	(9)	(50)
	033001	WE-Production	534999	General Overhead			0	0	0	(0)	0	0	2	0	0	0	3
	033002	WE-Network	501200	Labor		19	75	76	33	(198)							4
			501711	Incentive Plan-Off-Annual		1	4	4	2	(10)							0
			520100	Materials & Supplies Operations								30	2	(26)	(5)	(1)	(0)
			534998	Benefit Overhead	2	(1)	1	3	3	(0)	2	1	2	1	2	3	19
			534999	General Overhead			0										0
			575000	Miscellaneous	1	(1)											-
			575340	Employee Expense P/R JE	6	(6)		16	17	(24)							9
			575350	Meals Deduct				1	1	2							3
			575351	Meals Non Deduct				1	1	2							3
			575625	Overnight Shipping				1									1
	033003	WE-Customer Relations	685200	Property Taxes									0				0
	033004	WE-Technical Services	534998	Benefit Overhead	2	(1)	2	2	1	(0)	1	1	1	0	1	1	10
			534999	General Overhead			1										1
			575340	Employee Expense P/R JE				20	(20)								-
			575350	Meals Deduct				1	(1)								-
			575351	Meals Non Deduct				1	(1)								-
			575741	Cell Phone	3												3
	033005	WE-Administration	501200	Labor			2										2
			501711	Incentive Plan-Off-Annual			0										0
			534998	Benefit Overhead	14	(7)	13	27	30	(5)	25	14	18	17	20	32	199
			534999	General Overhead	22	(10)	19	38	59	(7)	37	19	25	28	53	46	327
			575620	Office & Admin Supplies											4	(4)	-
	033006	WE-Service Delivery	504500	Other Welfare Maintenance		1											1
			534998	Benefit Overhead	1	(1)	1	2	2	(0)	2	1	1	1	1	2	13
			534999	General Overhead			1										1
			575340	Employee Expense P/R JE			23			10							32
			575350	Meals Deduct				3		0							3
			575351	Meals Non Deduct				3		0							3
			722306	Gains Other Non-OR				(1)	5	3	(14)	(5)	1	(35)	(58)	(14)	(118)
	033011	WE-Environmental Mgmt	534998	Benefit Overhead	1	(0)	1	1	2	(0)	1	0	0	0	0	1	7
			534999	General Overhead			0						0				0
	033014	WE-Engineering	534998	Benefit Overhead	(0)												(0)
			534999	General Overhead	0	(0)	0	0	0	0	0	-	(0)	(0)	0		0
			575740	Telephone	1	0	1	1	1	(1)	1		1	1	(0)	0	5
	033028	WE-Asset Planning	534998	Benefit Overhead	1	(0)	1	2	2	(0)	2	1	1	1	1	3	13
			534999	General Overhead			0										0
			535001	Contract Services-Temp Employee	76	(76)											(0)
	033501	CE-Production	504500	Other Welfare Maintenance						7							7
			534998	Benefit Overhead	2	2	2	3	1	10	(8)	2	2	1	1	(1)	17
			534999	General Overhead			1										1
	033502	CE-Network	504500	Other Welfare Maintenance											4		4
			534998	Benefit Overhead	5	2	2	2	1	21	(18)	19	7	5	6	(10)	41
			534999	General Overhead			1										1
	033503	CE-Customer Relations	501200	Labor	23												23
			501711	Incentive Plan-Off-Annual	1												1
			504500	Other Welfare Maintenance			11		5							2	17
			534998	Benefit Overhead	32	26	22	32	16	147	(98)	19	22	16	20	(33)	221
			534999	General Overhead			5	(0)									5
			575340	Employee Expense P/R JE	0												0
			575620	Office & Admin Supplies			6										6
			685200	Property Taxes									-				-
			685325	FICA												0	0
	033505	CE-Administration	501200	Labor	18					-							18
			501711	Incentive Plan-Off-Annual	5												5
			501717	Compensation Exp-Restricted Stock					1,558		(1,558)						-

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			504342	401 K Restoration Exp				51	13	13	13	13	13	13	13	13	154
			504500	Other Welfare Maintenance							2	7					9
			534998	Benefit Overhead	193	172	163	234	113	964	(738)	140	145	122	153	(234)	1,427
			534999	General Overhead	133	127	81	153	76	641	(528)	92	91	81	115	(167)	897
			535000	Contract Services-Other	8	0	0	(8)									-
			550001	Transportation Lease Cost												10	10
			575340	Employee Expense P/R JE			22						11				33
			575350	Meals Deduct			0										0
			575351	Meals Non Deduct			0										0
			575620	Office & Admin Supplies											4	(4)	-
			575740	Telephone	1	2	1	1	1	(1)	2		4	(0)	2	3	17
			575998	PCard Undistributed									7	(7)	19	(19)	-
			685325	FICA			384										384
			722306	Gains Other Non-OR				(1)	8	0	(19)	(3)	5	(59)	(67)	(0)	(136)
	033511	CE-Environmental Mgmt	501200	Labor						45							45
			501711	Incentive Plan-Off-Annual						9							9
			504500	Other Welfare Maintenance										7			7
			534998	Benefit Overhead	3	3	3	4	2	25	(21)	4	5	3	4	(7)	29
			534999	General Overhead			1										1
	033514	CE-Engineering	501200	Labor		10		80			47						137
			501711	Incentive Plan-Off-Annual				16			1						17
			504500	Other Welfare Maintenance		1		116									118
			534998	Benefit Overhead	12	11	10	13	6	102	(84)	3	17	12	14	(27)	89
			534999	General Overhead	(0)	0	5	0	0	3	0	(1)	(0)	0	(0)	0	9
	035001	SE-Production	501200	Labor	(39)												(39)
			534998	Benefit Overhead	19												19
			534999	General Overhead	114		21	17	19	82	38	30	1,490	270	(34)	54	2,102
			535001	Contract Services-Temp Employee	723	(723)											-
			575340	Employee Expense P/R JE	47	(37)	12	(18)	(3)	30	(30)						-
			575351	Meals Non Deduct	(9)												(9)
			575740	Telephone	11	8	11	3	3	(3)	16		19	33	(3)	11	111
			575998	PCard Undistributed	(15)					22	(22)						(15)
	035002	SE-Network	501200	Labor	1	17	209	98	98	49	(343)	49	98	147	-	(343)	80
			504500	Other Welfare Maintenance									9				9
			534998	Benefit Overhead	322	327	475	409	491	485	815	751	600	408	467	562	6,111
			534999	General Overhead	272	132	88	113	44	(3)	282	142	124	21	94	181	1,490
			575000	Miscellaneous						6			(12)				(6)
			575340	Employee Expense P/R JE		35	(20)	47	(44)	111	(94)	(12)	82	(9)	118	17	230
			575342	Employee Exp Conf/Registration		14											14
			575350	Meals Deduct	(0)		3	2	2	-	52	(11)					47
			575351	Meals Non Deduct			3	2	2		52	(11)					47
			575545	Lab Supplies										0			0
			575620	Office & Admin Supplies	165	(105)	23	63	132	23	39	68	410	(322)	7	(106)	395
			575741	Cell Phone									(1)				(1)
			575998	PCard Undistributed	(7)	(21)	33	(7)	75	(31)	60	99	(103)	65	(182)	462	443
	035003	SE-Customer Relations	501200	Labor	7,969	5,893	6,620	7,018	7,849	7,373	5,514	6,954	8,282	8,225	6,618	7,101	85,417
			501711	Incentive Plan-Off-Annual	290	241	274	281	302	261	435	290	431	323	300	497	3,925
			504500	Other Welfare Maintenance		5			4	7							17
			507100	401k	7	8	8	7	7	7	13	9	9	88	88	134	385
			508101	Defined Contribution Plan	81	79	71	70	83	72	121	80	97	127	105	142	1,127
			534998	Benefit Overhead	3,116	2,841	2,788	2,223	2,646	2,799	3,256	3,680	3,007	2,288	2,465	2,842	33,951
			534999	General Overhead	13	16	436	15	17	(15)	72	40	72	19	50	(41)	693
			535000	Contract Services-Other		5,451											5,451
			575000	Miscellaneous					21	16				75			112
			575030	Advertising						21							21
			575280	Dues/Membership Deductible										5	-	-	5
			575340	Employee Expense P/R JE	57	6	305	114	98	127	(90)	30	3,818	12	(31)	26	4,472
			575342	Employee Exp Conf/Registration					8				5				13
			575350	Meals Deduct	126	57	3	79	50	203	22	98	120	37	28	(52)	769
			575351	Meals Non Deduct	126	57	3	79	50	203	22	98	120	37	35	(52)	776

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575620	Office & Admin Supplies	1	12	(1)	14	-	252	(153)	195	(144)	(37)	(7)	9	142
			575741	Cell Phone	22	17	21	16	16	(16)	41	44	66	22	(22)	(12)	215
			575998	PCard Undistributed	75	0	32	34	101	(73)	462	90	(13)	45	82	(49)	786
			685200	Property Taxes									(0)		0		0
	035005	SE-Administration	501200	Labor	566	168	(47)	126	(63)	42	(273)	47	94	141	-	(329)	471
			501711	Incentive Plan-Off-Annual	39	9	2		3								52
			501712	Incentive Plan-Off-Long Term			2,119	2,552	1,184								5,855
			501715	Retention/Completion	1,202	1,202	1,202										3,606
			501716	Compensation Exp-Options						(147)	1,039	(300)	369	369	369	369	2,068
			501717	Compensation Exp-Restricted Stock							3,595						3,595
			501718	Compensation Exp-Restricted Stock Units						(1,215)	520	(143)	188	272	104	188	(87)
			501719	Compensation Exp-Notional Dividend											105	(105)	0
			504500	Other Welfare Maintenance			1,636	545	3,544	-	0	-	0	545	(273)		5,997
			534998	Benefit Overhead	12,034	12,114	12,321	9,911	11,462	11,831	16,076	16,249	11,626	10,628	11,371	10,940	146,563
			534999	General Overhead	12,343	12,754	20,892	9,869	12,300	13,892	17,311	(11,404)	10,054	9,048	9,272	8,845	125,176
			541000	Rents-Real Property	25	25	25	25	25	25	25	25	25	25	25	25	299
			550002	Transportation Lease Fuel				3									3
			575000	Miscellaneous	2	(2)										33	33
			575002	Misc General Office									16				16
			575340	Employee Expense P/R JE	45	1	7	-	0			88	88	88	89	90	496
			575350	Meals Deduct			3	(3)	2		10	(2)	-			1	12
			575351	Meals Non Deduct			3	(3)	2		10	(2)				1	12
			575620	Office & Admin Supplies	156	(26)	(48)	223	(148)	270	(196)	(10)	64	(50)	64	(240)	58
			575660	Postage							8	(8)					-
			575741	Cell Phone	16	18	17	7	7	(7)	21	7	19	7	20	(5)	126
			575998	PCard Undistributed	50	188	(250)	37	(4)	(54)	82	(87)	172	(16)	(36)	436	518
			685200	Property Taxes									262	29	(291)		0
			685325	FICA			554				232	0					786
			685350	SUTA				(874)			788						(86)
			685430	Other Taxes and Licenses	44												44
	035011	SE-Environmental Mgmt	501200	Labor	86	367	367	384	384	367	402	367	210	367	350	402	4,053
			501711	Incentive Plan-Off-Annual	17	35	35	35	35	35	52	35	17	32	35	52	417
			504500	Other Welfare Maintenance	5												5
			508101	Defined Contribution Plan	9	18	18	18	18	18	28	18	9	17	18	28	219
			534998	Benefit Overhead	29	125	121	92	110	108	149	154	124	95	102	116	1,324
			534999	General Overhead	12	50	13	4	4	(4)	14		27	(12)	3	1	112
			575340	Employee Expense P/R JE	58	(28)	1	4	37	9	10	3	18	20	5	50	187
			575350	Meals Deduct	8	(4)	4	8	15	(7)		13	1	2	38	(23)	56
			575351	Meals Non Deduct	8	(4)	4	8	15	(7)		13	1	2	38	(23)	56
			575620	Office & Admin Supplies	8												8
			575740	Telephone	1	0		1	1	(1)	1		4	7	3	(1)	16
			575741	Cell Phone	13	9	39	3	3	(3)	9	3	19	7	(13)	(2)	87
			575998	PCard Undistributed	(4)	5	9	(18)									(8)
	035014	SE-Engineering	534998	Benefit Overhead	218	185	151	120	142	147	203	210	169	129	138	152	1,964
			534999	General Overhead	45	13	65		-					1	5	(2)	126
			541000	Rents-Real Property	62	62	62	62	62	62	62	62	62	62	62	62	746
			575000	Miscellaneous	(2)	3	(3)			7	(7)						(2)
			575240	Co Dues/Membership Deduct	2	(2)				12	(12)						-
			575280	Dues/Membership Deductible				6									6
			575340	Employee Expense P/R JE	23	13	328	60	(115)	67	(42)						334
			575350	Meals Deduct	14	(10)	23	37	(8)	9	2	2	13	(1)	2	0	83
			575351	Meals Non Deduct	14	(10)	23	37	(8)	9	2	2	13	(1)	2		83
			575620	Office & Admin Supplies	(2)		8	(8)		(1)	1						(2)
			575741	Cell Phone	7	10	9						-				26
			575998	PCard Undistributed	(98)	34	57	40	173	(180)	(43)	0		2	1	(1)	(15)
	036501	NE-Production	504500	Other Welfare Maintenance								4		3			6
			534998	Benefit Overhead	1	2	4	1	0	1	-	1	(3)	0	(0)	1	9
			534999	General Overhead			3	0	0	0	-	0	(3)	0	(0)	1	2
	036503	NE-Customer Field Services	501200	Labor							-						-
			501711	Incentive Plan-Off-Annual							7						7

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			504500	Other Welfare Maintenance		5											5
			507100	401k							-						-
			508101	Defined Contribution Plan							15						15
			550000	Transportation IT-Admin							(22)						(22)
	036505	NE-Administration	534998	Benefit Overhead	7	18	57	18	4	24	-	16	(51)	3	(8)	41	130
			534999	General Overhead	1	3	10	3	1	5	-	3	(9)	1	(1)	8	23
			575000	Miscellaneous						7							7
			575350	Meals Deduct	67												67
			575351	Meals Non Deduct	67												67
	036511	NE-Environmental Mgmt	534998	Benefit Overhead	(0)												(0)
	036514	NE-Engineering	534998	Benefit Overhead	(0)												(0)
Regulated Operations Total					**46,233**	**47,232**	**59,106**	**40,143**	**49,710**	**44,508**	**53,786**	**22,433**	**48,608**	**36,956**	**37,861**	**36,984**	**523,558**
Regulatory Services	032050	CORP-Backfill Reg App	501200	Labor	4												4
			504100	Group Ins Maintenance	0												0
			534998	Benefit Overhead	1												1
			535000	Contract Services-Other		-											-
			575340	Employee Expense P/R JE	(18)			57	(10)	-	-						28
			575741	Cell Phone											6	(1)	5
			575998	PCard Undistributed					7	(7)							-
	032069	CORP-Regulatory UFS	501200	Labor	197	255	275	272	289	373	397	397	385	393	369	377	3,977
			501711	Incentive Plan-Off-Annual	31	48	50	49	18	72	111	78	67	69	76	105	773
			504500	Other Welfare Maintenance				2									2
			507100	401k					2	3	5	3	3	3	3	5	27
			508101	Defined Contribution Plan					2	4	6	4	4	4	4	6	36
			533000	Contract Services-Legal							9						9
			534998	Benefit Overhead	87	77	71	69	85	87	70	98	101	57	62	71	935
			534999	General Overhead	14	(14)	56	2	2	(4)	2	2	3	2	0	1	66
			535000	Contract Services-Other		54											54
			550000	Transportation IT-Admin	12	12	13	11	10	13	13	14	13	11	13	13	147
			575280	Dues/Membership Deductible												18	18
			575340	Employee Expense P/R JE	9	94	55	50	127	105	46	37	32	86	69	13	721
			575342	Employee Exp Conf/Registration	(11)		10			34	(7)		44	7		12	90
			575350	Meals Deduct	0	5	(1)	1	8	10	(0)	1	1	3	5	5	39
			575351	Meals Non Deduct	0	5	(1)	1	9	10		1	1	3	5	5	39
			575620	Office & Admin Supplies							6			2	1	2	11
			575740	Telephone							0					0	1
			575741	Cell Phone	11	12	(5)	6	5	(2)	4	3	22	(9)	15	(1)	61
			685320	FUTA			1										1
			685325	FICA			311										311
			685350	SUTA			11										11
			722306	Gains Other Non-OR					1	2	(10)	(4)	(1)	(34)	(59)	(19)	(124)
Regulatory Services Total					**337**	**545**	**846**	**519**	**553**	**700**	**652**	**636**	**676**	**598**	**571**	**612**	**7,243**
SSC	032084	SSC-Accounts Payable	501200	Labor	2,295	2,069	2,083	2,223	2,447	2,072	2,089	2,095	2,162	2,272	1,817	2,018	25,642
			501711	Incentive Plan-Off-Annual	59	59	59	57	57	57	85	57	57	57	57	85	745
			504100	Group Ins Maintenance		0											0
			504500	Other Welfare Maintenance					4		1						6
			504670	Training	0	4	18	15	8	23	-	0	43	46	23	22	200
			507100	401k	13	17	17	17	17	19	24	16	16	33	33	47	268
			508101	Defined Contribution Plan	52	52	52	56	58	56	78	53	51	49	51	69	676
			534998	Benefit Overhead	547	494	420	493	582	470	453	492	555	472	464	506	5,948
			534999	General Overhead	49		29										77
			535000	Contract Services-Other	484	485	484	482	504	530	535	537	529	529	529	504	6,132
			535001	Contract Services-Temp Employee		1										184	186
			575000	Miscellaneous	(2,354)	(1)		(6)	-		(2,437)			(75)		(46)	(4,918)
			575002	Misc General Office									9	-			9
			575280	Dues/Membership Deductible											11		11
			575340	Employee Expense P/R JE	2	4	18	2	2	30	2	2	18	2	2	29	116
			575350	Meals Deduct	(0)	-	5	4	0	2	5	-	14	(1)	2	4	35
			575351	Meals Non Deduct	0	-	5	5	0	2	5		14	(1)	2	4	35
			575620	Office & Admin Supplies							8			12		7	27

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575715	Software Licenses & Support											5		5
			575740	Telephone	0	0	0	0	0	(0)	5		0	0	1	3	12
			575998	PCard Undistributed	(1)								3	(3)			(1)
			675450	Office Equipment				36	-	-	-	-	-	20	36	-	92
	032505	SSC-Administration	501200	Labor	2,286	2,083	2,097	2,210	2,270	2,094	1,998	1,904	1,997	2,098	1,748	1,892	24,677
			501711	Incentive Plan-Off-Annual	408	412	410	414	425	426	632	379	376	377	365	545	5,168
			504500	Other Welfare Maintenance	39	45	32	70	46	18	40	80	18	91	46	66	591
			504610	Employee Awards	34	(21)	18	11	13	12	(1)	7	17	10	4	15	119
			504660	Tuition Aid	590	192		22		79	213	240	88	300	113	184	2,019
			504670	Training				94	0	1	16	3	17				132
			507100	401k	10	10	10	10	10	10	18	10	10	43	42	63	245
			508101	Defined Contribution Plan	25	25	25	22	26	26	38	26	26	26	22	20	304
			533000	Contract Services-Legal				46	97	5	867	141	(58)				1,098
			534998	Benefit Overhead	2,500	2,544	2,303	2,399	2,434	2,234	2,129	2,287	2,317	2,185	2,192	2,249	27,772
			534999	General Overhead	494	605	791	504	506	455	569	547	528	535	525	589	6,646
			535000	Contract Services-Other	460	476	695	7	1,138	(182)	473	1,293	(87)	1,363	186	484	6,308
			535001	Contract Services-Temp Employee									(149)	149		11	11
			536000	Contract Services-Lab Testing		10	19	4	(28)	10	3	1	1	5	4	1	30
			550000	Transportation IT-Admin	40	40	39	39	39	40	40	40	39	39	39	39	475
			550002	Transportation Lease Fuel												-	-
			559000	Insurance Other							(130)						(130)
			575000	Miscellaneous		31	1								2	-	34
			575002	Misc General Office	91	14	46	108	8	2	101	9	9	101	14	18	521
			575280	Dues/Membership Deductible							8						8
			575340	Employee Expense P/R JE	7	19	5	56	52	102	(28)	111	118	108	64	(16)	596
			575342	Employee Exp Conf/Registration									54	0			54
			575350	Meals Deduct	9	0	3	5	10	(2)	17	1	4	13	9	7	77
			575351	Meals Non Deduct	9	0	3	5	10	(2)	17	1	4	13	9	7	77
			575620	Office & Admin Supplies	23	2	22	(10)	(4)	31	(14)		10	3	35	33	131
			575670	Relocation Expenses	16	8	-	4	0	7	4	0	4	13	4	(0)	60
			575715	Software Licenses & Support			9						113	106	120	-	347
			575740	Telephone		1	1	1	1	(1)	1		4	0	1	2	9
			575741	Cell Phone	19	16	26	16	18	(16)	66	12	71	24	(9)	(17)	226
			575998	PCard Undistributed				1	33	(22)	15						27
			685325	FICA			573										573
	032560	SSC-Financial Reporting	575740	Telephone	0	(0)	-										0
	032570	SSC-General Accounting	501200	Labor	3,466	2,800	2,860	3,075	2,876	2,757	2,487	2,495	3,165	3,523	3,117	3,644	36,263
			501711	Incentive Plan-Off-Annual	248	219	218	224	216	231	338	232	244	233	304	502	3,209
			504100	Group Ins Maintenance	11					1	0	1					13
			504500	Other Welfare Maintenance				1				116	89	(101)		1	106
			504670	Training							3	58		14			75
			507100	401k	45	45	44	44	41	45	68	48	54	57	52	109	651
			508101	Defined Contribution Plan	113	114	112	114	108	113	173	118	138	149	150	256	1,660
			534998	Benefit Overhead	878	869	746	779	798	697	691	691	832	723	730	802	9,235
			534999	General Overhead	1	-	305	-	1	(1)	-	1	2	5	1	(4)	311
			535000	Contract Services-Other		-											-
			535001	Contract Services-Temp Employee	882	1,272	1,398	1,253	959	1,188	1,281	811	482	679	143		10,349
			575280	Dues/Membership Deductible						6					2	-	8
			575340	Employee Expense P/R JE	(9)	4	72	86	(55)	34	186	12	6	(12)	5	(1)	327
			575342	Employee Exp Conf/Registration	10	10	-										20
			575350	Meals Deduct	9	4	3	5	0	5	31	(0)	2	6		6	71
			575351	Meals Non Deduct	9	4	3	5	0	5	31	(0)	2	6		6	71
			575620	Office & Admin Supplies								368	(368)				-
			575740	Telephone	2	2	2	1	1	(1)	5		6	3	2	1	24
			575998	PCard Undistributed	4	-		6	24	(26)	(3)		9	(9)	19	(19)	4
			685320	FUTA								0					0
			685325	FICA						0		0					0
			685350	SUTA								0					0
	032571	SSC-Tax	501200	Labor	1,050	891	939	978	963	1,046	1,140	1,303	1,341	1,385	1,216	1,349	13,599
			501711	Incentive Plan-Off-Annual	71	69	70	70	63	63	104	92	114	119	119	171	1,123

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			504670	Training	-	-	(0)	0	-	51	0	0	51	-	-	44	146
			507100	401k	19	19	19	20	19	19	28	20	26	28	25	33	274
			508101	Defined Contribution Plan	34	33	34	35	35	38	61	53	56	57	57	83	574
			534998	Benefit Overhead	274	204	200	199	201	202	197	271	297	253	248	302	2,848
			534999	General Overhead	1	1	83	1			4	1	4	1	(2)	10	106
			535000	Contract Services-Other	3	-	9	-	104								116
			535001	Contract Services-Temp Employee	509	507	446	357	594	194	387	155	88	234	81	(1)	3,551
			575000	Miscellaneous										0			0
			575002	Misc General Office												8	8
			575280	Dues/Membership Deductible	23	23	(23)	-	-	-	-	-	-	-	-	(10)	13
			575340	Employee Expense P/R JE	2	51	(48)	2	4	13	(14)	19	6	2	2	14	53
			575342	Employee Exp Conf/Registration	-	-	67	-	-	(27)	(0)	0	135	(29)	-	0	146
			575350	Meals Deduct		0	11	0	0	-	(0)	0	16	-	-	(2)	26
			575351	Meals Non Deduct		0	11	0	0		(0)	0	16	-		(2)	26
			575620	Office & Admin Supplies							2		6		1	1	11
			575715	Software Licenses & Support	-	371	(366)	73	36	36	36		73	36	36	36	370
			575998	PCard Undistributed	4		5	7	1	27	(10)	1			44	(44)	35
			675250	Comp Equip Hardware	89	23	34	29	29	29	29	29	29	29	29	29	410
			685430	Other Taxes and Licenses	1	2	51	169	-	-	1		2	10	0		235
	032572	SSC-Business Support Services	501200	Labor	990	916	979	975	985	916	1,040	956	972	1,204	969	1,141	12,042
			501711	Incentive Plan-Off-Annual	75	83	94	82	84	80	125	86	82	83	106	168	1,150
			504670	Training	9	27	365	42	353	16	98	223	247	192	18	60	1,650
			507100	401k										18	14	30	62
			508101	Defined Contribution Plan										7	9	13	28
			534998	Benefit Overhead	259	245	210	217	223	196	200	212	236	235	225	257	2,714
			534999	General Overhead			91										91
			535000	Contract Services-Other										45	(1)	-	44
			535001	Contract Services-Temp Employee								447	1	8		3	459
			575002	Misc General Office				1									1
			575340	Employee Expense P/R JE	1	8	43	(2)	26	765	(208)	41	100	(55)	(10)	3	711
			575342	Employee Exp Conf/Registration								56					56
			575350	Meals Deduct		1	0		9	2	8	1	2	6	2	3	33
			575351	Meals Non Deduct		1	0		9	2	8	1	2	6	2	3	33
			575670	Relocation Expenses							22	(22)					-
			575715	Software Licenses & Support												9	9
			575998	PCard Undistributed	1				(3)	3	0						2
	032574	SSC-Rates & Regulation	501200	Labor	1,568	2,709	939	2,069	1,967	878	1,390	1,657	1,430	1,756	1,496	1,646	19,504
			501711	Incentive Plan-Off-Annual	139	330	95	134	147	93	174	172	151	175	160	251	2,022
			504500	Other Welfare Maintenance	192	(192)					2	48		(48)			2
			507100	401k										29	26	44	100
			508101	Defined Contribution Plan	1	0	0	3	6	6	9	6	5	5	5	4	50
			534998	Benefit Overhead	448	421	361	407	381	336	329	362	404	330	330	369	4,477
			534999	General Overhead		6	184			4			(6)				188
			575280	Dues/Membership Deductible									5		2	-	7
			575340	Employee Expense P/R JE	1	-	(0)	17	0	10	(10)	27	33	(28)	22	31	103
			575350	Meals Deduct								8			2	4	15
			575351	Meals Non Deduct								8			2	4	15
			675250	Comp Equip Hardware										8			8
			685325	FICA			58										58
			722306	Gains Other Non-OR						0	-	-	-	-	-	-	0
	032575	SSC-Cash Operations	501200	Labor	1,355	1,253	1,190	1,330	1,244	1,270	1,745	1,414	1,780	1,714	1,616	2,008	17,919
			501711	Incentive Plan-Off-Annual	72	70	63	67	64	67	130	77	101	84	98	151	1,043
			504100	Group Ins Maintenance		10											10
			504500	Other Welfare Maintenance	2		2		3		2		46	(31)	30	(20)	34
			504660	Tuition Aid										16			16
			504670	Training	70	-	11	(56)	3	23	-	-	69	(2)	-	(70)	48
			507100	401k	4	4	4	5	5	5	7	5	5	27	22	42	135
			508101	Defined Contribution Plan	6	6	6	7	7	6	12	12	23	13	17	25	138
			534998	Benefit Overhead	366	334	208	301	272	236	289	304	380	309	342	401	3,742
			534999	General Overhead	8	8	81										98

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 Sep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			535001	Contract Services-Temp Employee									-				-
			575280	Dues/Membership Deductible						12			44	24	(6)	(9)	66
			575340	Employee Expense P/R JE	6	-	(1)	8	3	67	26	(6)	151	21	(25)	(51)	200
			575342	Employee Exp Conf/Registration				6		3	18	-	79	(20)	(23)	(63)	0
			575350	Meals Deduct	(4)	0	5	(17)	15	(6)	(0)	12	(13)	5	5	0	2
			575351	Meals Non Deduct	(4)	0	5	(17)	15	(6)	(0)	12	(13)	5	5	0	2
			575620	Office & Admin Supplies	(0)		146	79	-	146	-	(371)	368		7	374	748
			575998	PCard Undistributed			(33)	58	(25)								0
			675000	Misc Maintenance		77											77
	032576	SSC-Facility Services	534999	General Overhead	-	0	(0)										0
	032577	SSC-Utility Plant Accounting	501200	Labor	1,961	1,428	1,464	1,742	1,791	1,790	2,040	1,900	1,932	2,008	1,812	1,818	21,686
			501711	Incentive Plan-Off-Annual	92	84	84	101	94	82	151	107	106	107	111	154	1,273
			504100	Group Ins Maintenance					0	(10)	11			(12)			(11)
			504500	Other Welfare Maintenance					1	1						9	11
			504610	Employee Awards	11			5									15
			504670	Training	-	-	-	293	-	(98)	2	(132)	(17)	12	70	8	138
			507100	401k	6	7	9	15	16	16	34	22	24	39	41	59	288
			508101	Defined Contribution Plan	10	9	13	21	23	35	69	42	48	47	51	72	439
			534998	Benefit Overhead	499	422	350	371	387	360	394	443	508	415	434	504	5,088
			534999	General Overhead			91									1	92
			535000	Contract Services-Other			254										254
			535001	Contract Services-Temp Employee	763	1,792	1,680	634	343	59	(0)	(56)	2				5,218
			575000	Miscellaneous	6												6
			575280	Dues/Membership Deductible												4	4
			575340	Employee Expense P/R JE	(26)	8	5	8	(10)	93	32	33	(28)	17	3	(11)	124
			575342	Employee Exp Conf/Registration												2	2
			575350	Meals Deduct	15	2	1	3	8	3	5	7	(0)	7	3	9	64
			575351	Meals Non Deduct	15	2	1	3	8	3	15	7	(10)	7	3	9	64
			575740	Telephone	1	0	1						0	1	(1)		2
			575998	PCard Undistributed					31	11	(42)						-
	032578	SSC-Project Management	501200	Labor	293	194	305	331	331	316	346	287	262	269	212	241	3,386
			501711	Incentive Plan-Off-Annual	37	27	43	45	45	45	68	41	35	33	32	52	502
			507100	401k										2	2	3	6
			534998	Benefit Overhead	82	77	66	67	69	61	60	66	73	62	62	73	819
			534999	General Overhead	1	2	40	(0)	1	(1)	-	0	3	1	1	(7)	41
			575281	Dues/Membership Nondeductible											3		3
			575340	Employee Expense P/R JE							2			2	(2)	6	8
			575350	Meals Deduct										0	0		1
			575351	Meals Non Deduct										0	0		1
			575670	Relocation Expenses							11	(11)					-
			575740	Telephone	1	1	2	1	1	(1)	7		2	10	(0)	(1)	23
	032579	SSC-Employee Services	501200	Labor	2,545	2,256	2,415	2,625	2,584	2,766	2,580	2,246	2,280	2,552	2,293	2,326	29,467
			501711	Incentive Plan-Off-Annual	111	104	107	111	114	109	170	110	103	110	115	174	1,438
			504100	Group Ins Maintenance	0								9				10
			504500	Other Welfare Maintenance					2	15	1	0	15	0	(0)		33
			504670	Training	-	-	122	-	-	-	101	0	116	(20)	0	90	410
			507100	401k	24	23	18	29	28	31	51	27	27	43	42	90	434
			508101	Defined Contribution Plan	37	38	59	54	56	56	89	50	52	56	54	77	679
			534998	Benefit Overhead	741	690	603	630	602	623	536	573	648	566	576	646	7,435
			534999	General Overhead			116										116
			535000	Contract Services-Other			56			56	-	-	113	54	0	112	391
			535001	Contract Services-Temp Employee	197	111	158	(159)		(90)			241	124	115	51	749
			575002	Misc General Office												8	8
			575280	Dues/Membership Deductible		4	8	55	10	10	4	4	-	(1)	0	(43)	50
			575340	Employee Expense P/R JE	6	29	(13)	(3)	16	31	(1)	10	8	(14)	1	74	144
			575342	Employee Exp Conf/Registration				45	-	-	-	-	-	45	-	0	90
			575350	Meals Deduct	(1)	3	(1)	(0)	0	-	(1)	1	(0)	2	2	5	12
			575351	Meals Non Deduct	(1)	3	(1)	(0)	0		(1)	1	(0)	2	2	5	12
			575620	Office & Admin Supplies	-	(21)	(9)	1	0	0	(1)	-	1	(14)		203	160
			575740	Telephone			1				3			3	2	(1)	8

TENNE55EE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIR5T DI5COVERY REQUE5T5 TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual 5ervice Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2008

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 Jul	2008 Aug	2008 5ep	2008 Oct	2008 Nov	2008 Dec	2008 Grand Total
			575998	PCard Undistributed				2	5	(3)	(1)						3
			675000	Misc Maintenance										68	21		89
	032580	SSC-AWE	501200	Labor					23								23
			504500	Other Welfare Maintenance	1	(1)							8	(3)	(5)		-
			504670	Training								62					62
			534998	Benefit Overhead	357	356	304	253	209	234	236	259	283	239	242	286	3,258
			534999	General Overhead			105										105
			575350	Meals Deduct						1	(1)				1	(1)	-
			575351	Meals Non Deduct			-			1	(1)				1	(1)	-
			575620	Office & Admin Supplies				4	(4)								-
			575998	PCard Undistributed					9	(6)	(3)						(0)
55C Total					29,301	31,203	31,186	29,962	30,385	27,064	27,577	29,080	29,452	31,394	26,720	30,891	354,214
Grand Total					443,810	419,298	456,314	430,809	410,652	495,853	410,349	427,079	402,995	385,406	366,288	389,637	5,038,489

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
Admin	032000	CORP-Balance Sheet	534998	Benefit Overhead			-	-	-					-	-	-	-
			534999	General Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-
			685350	SUTA	-												-
	032088	CORP-Business Change	504500	Other Welfare Maintenance	135	237	61	1,533	1,038	-	(248)						2,755
			535000	Contract Services-Other							178					-	178
	032089	CORP-AWE Pass-Thru	501200	Labor							-				-		-
			501711	Incentive Plan-Off-Annual											-		-
			504100	Group Ins Maintenance				(4)									(4)
			533000	Contract Services-Legal	28												28
			534998	Benefit Overhead	127	278	487	(409)	234	148	195	9	265	273	226	253	2,088
			534999	General Overhead	0	0	(0)				-						(0)
			575340	Employee Expense P/R JE											94	0	94
			575640	Penalties Nondeductible	143												143
			575740	Telephone			3	4	(2)	1	0	1	1	0	2	3	12
	032098	CORP-Non-Departmental Costs	501200	Labor		-	-										-
			501711	Incentive Plan-Off-Annual			(24,983)	25,024									41
			501716	Compensation Exp-Options	2,657	(2,657)											-
			501718	Compensation Exp-Restricted Stock Units	2,672	(2,672)											-
			504100	Group Ins Maintenance	(15)		(945)										(960)
			508200	Employee Stock Purchase Plan	457	412	311	311	311	369	369	369	259	259	259	314	4,000
			534998	Benefit Overhead	9	(8)	(13,525)	12,694	82	43	47	(2,310)	2,381	36	(33)	25	(558)
			534999	General Overhead	2,781	2,185	5,197	95	(37)	(2,788)	146	(27)	(3,540)	2,422	(10)	3,126	9,550
			535000	Contract Services-Other	-	-	-	(248)							125		(123)
			570100	Uncollectible Accounts	(41)	1	19	(20)	(11)	1	(175)	(6)	7	(25)	0	738	488
			575000	Miscellaneous	(32)	(7)	(2)	3	(0)		535	(0)	(67)	(534)			(105)
			575340	Employee Expense P/R JE		87	(87)				-				-		-
			575640	Penalties Nondeductible	14	(3)	27	(1)	(22)	0	0		67				83
			575740	Telephone			2	1	2	(0)	3	(0)	2	(0)	4	0	13
			685325	FICA			(14)										(14)
			685350	SUTA	1			16									16
			685430	Other Taxes and Licenses		-											-
			690220	SIT-Prior Year Adjustment	138		133		(133)								138
			722306	Gains Other Non-OR	3,038	(2,053)	(2,640)	2,586	2,504	2,463	311	2,656	1,682	1,954	(286)	1,837	14,054
			840000	Other Interest Expense	117	1,088	48	4	(24)	3	0						1,237
Admin Total					**12,231**	**(3,113)**	**(35,906)**	**41,589**	**3,941**	**240**	**1,361**	**691**	**1,057**	**4,385**	**381**	**6,296**	**33,154**
Audit	032060	CORP-Audit	501200	Labor	1,551	867	1,260	1,483	1,588	1,698	1,727	1,702	1,726	1,690	1,492	1,769	18,551
			501711	Incentive Plan-Off-Annual	295	44	131	168	225	318	185	201	240	240	361	240	2,649
			504100	Group Ins Maintenance				(8)									(8)
			504500	Other Welfare Maintenance					115	63		200			3	1,185	1,565
			504670	Training	-	43	-			3	(0)	3	33	86	5	(2)	171
			507100	401k	43	18	33	37	37	72	46	46	41	49	73	44	539
			508101	Defined Contribution Plan	70	43	51	60	72	104	69	72	72	72	108	70	863
			534998	Benefit Overhead	305	289	434	35	331	388	393	481	484	442	341	436	4,358
			534999	General Overhead	54	28	108	48	40	48	47	50	74	146	183	166	993
			535000	Contract Services-Other	(6)	4	469	995	5	23	1	15	2	333	99	44	1,985
			535001	Contract Services-Temp Employee									720	1,127	1,343	952	4,143
			541400	Rents-Equipment	3		3	-				0	3			3	12
			550000	Transportation IT-Admin	14	(29)											(14)
			575002	Misc General Office											3		3
			575030	Advertising			1										1
			575240	Co Dues/Membership Deduct								8					8
			575280	Dues/Membership Deductible	5					7	6	10	6	5	(0)	20	58
			575340	Employee Expense P/R JE	51	100	35	24	18	12	153	64	79	(1)	171	7	713
			575350	Meals Deduct	5	8	12	4	1		6	1	1	2	6	4	51
			575351	Meals Non Deduct	5	8	12	4	1		6	1	1	2	6	4	51
			575620	Office & Admin Supplies	5	2	2	21	3	9		2	17	29	13	10	112
			575670	Relocation Expenses				98	125	30	26	466	38	35	164	9	991
			575715	Software Licenses & Support		33											33
			575740	Telephone	(1)	3	4	(1)	(0)	0	(0)	(0)				1	5
			575741	Cell Phone	(3)	(5)	36	10	14	6	9	18	26	17	17	26	171

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575998	PCard Undistributed			1		(1)			-	-	1	(1)		0
Audit Total					2,397	1,458	2,590	2,978	2,574	2,780	2,675	3,341	3,565	4,274	4,385	4,989	38,006
Benefit Svc Ctr	032014	CORP-Benefits Service Center	501200	Labor	1,413	1,272	1,446	1,556	1,471	1,459	1,648	1,491	1,555	1,559	1,687	1,646	18,203
			501711	Incentive Plan-Off-Annual	85	85	83	87	96	145	97	98	96	97	146	98	1,212
			504100	Group Ins Maintenance		10		(18)									(8)
			504500	Other Welfare Maintenance	1	12	11	1			0	0	3	2	0	1	31
			504610	Employee Awards								3				8	10
			504670	Training					13		8		2	8	2		34
			507100	401k	25	26	25	29	33	49	33	33	33	33	53	33	405
			508101	Defined Contribution Plan	15	15	14	20	19	29	19	20	19	20	30	20	240
			534998	Benefit Overhead	744	705	777	463	729	769	809	780	877	796	820	787	9,057
			534999	General Overhead	(1)	71	43	37	36	38	40	40	41	40	44	43	470
			535000	Contract Services-Other		77	21	(2)									95
			535001	Contract Services-Temp Employee	13											225	238
			575340	Employee Expense P/R JE		22	12	(2)	-	1	-		9	(3)	5	(1)	44
			575350	Meals Deduct		1	-	4		3	2	2	1	0	1	(0)	15
			575351	Meals Non Deduct		1		4		3	2	2	1	0	1	(0)	15
			575620	Office & Admin Supplies	5	20	(2)	15	16	8	5	8	9	16	28	25	153
			575740	Telephone					0	(0)	(0)	10	(2)	1	1	1	12
			575741	Cell Phone	1	(1)	2	1	1	0	1	1	1	1	5	2	14
			675250	Comp Equip Hardware									28				28
Benefit Svc Ctr Total					2,302	2,314	2,431	2,196	2,415	2,505	2,665	2,487	2,673	2,570	2,823	2,888	30,269
Business Development	032020	CORP-Corporate Bus Development	501200	Labor	445	424	740	794	674	371	835	686	838	827	286	906	7,827
			501711	Incentive Plan-Off-Annual	58	53	148	158	163	251	165	188	191	190	287	193	2,045
			504100	Group Ins Maintenance		10		(9)									1
			504500	Other Welfare Maintenance				13	14								27
			504670	Training	100	(0)						322	318	56		218	1,014
			507100	401k	8	6	7	9	16	27	17	14	15	15	21	10	164
			508101	Defined Contribution Plan	11	8	15	20	18	29	19	18	20	21	32	22	233
			532000	Contract Services-Accounting					182		473	-	73	-			728
			533000	Contract Services-Legal			559	753	504	(691)							1,125
			534998	Benefit Overhead	444	804	836	400	660	728	719	750	842	765	647	715	8,310
			534999	General Overhead	242	45	165	136	130	213	154	707	(356)	177	205	170	1,989
			535000	Contract Services-Other	18	15	6		15				143	154	49		400
			550000	Transportation IT-Admin	7	7	7	7	7	7	7	7	7	7	7	7	87
			575000	Miscellaneous		323		4	2				51				382
			575002	Misc General Office		1							7				8
			575240	Co Dues/Membership Deduct					2						2		4
			575280	Dues/Membership Deductible									0	0	6	0	7
			575340	Employee Expense P/R JE	399	(167)	95	22	(12)	80	29	59	47	117	19	(18)	672
			575342	Employee Exp Conf/Registration				11					22		2	7	42
			575350	Meals Deduct	247	(180)	2	0	6	2	6	22	33	(3)	2	2	142
			575351	Meals Non Deduct	247	(180)	2	0	6	2	6	22	33	(3)	2	2	142
			575620	Office & Admin Supplies	31	(33)	7	0	2	3	2	5	4	2	6	6	35
			575670	Relocation Expenses			68	32	43	35	2	0	0	14	(6)	-	188
			575715	Software Licenses & Support	173	173	173	173	173	173	198	186	186	186	186	186	2,165
			575740	Telephone	0	0	3	3	0	1	0	1	1	0	10	(3)	18
			575741	Cell Phone	0	1	10	3	4	2	4	4	4	5	7	4	47
			575998	PCard Undistributed			20	(20)							-		-
			675000	Misc Maintenance												4	4
	033020	WE-Business Development	501200	Labor					-								-
			504100	Group Ins Maintenance				(4)									(4)
			504500	Other Welfare Maintenance	9												9
			534998	Benefit Overhead	11	12	(1)	1	(2)	57	35					0	113
			534999	General Overhead	(0)	1	1	(0)	0	(0)	3					0	5
			575340	Employee Expense P/R JE			0										0
			575998	PCard Undistributed				5		(8)			3				(0)
			722306	Gains Other Non-OR	-												-
	033520	CE-Business Development	504100	Group Ins Maintenance				(4)									(4)
			534998	Benefit Overhead	14	14	(1)	(1)	26	76	32	38	38	38	120	26	420

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			534999	General Overhead	(0)	4	1	3	5	3	4	9	4	12	4	6	53
			575620	Office & Admin Supplies			3										3
			575741	Cell Phone	(3)	-	2	1	3	1	2	2	2	2	2	2	15
	035020	SE-Business Development	501200	Labor	1,656	57	988	1,055	2,227	2,173	1,522	2,689	3,293	1,019	1,240	2,844	20,764
			501711	Incentive Plan-Off-Annual	286	12	275	204	367	543	241	510	570	168	370	502	4,049
			504100	Group Ins Maintenance				(4)									(4)
			504500	Other Welfare Maintenance			1		1								3
			507100	401k	3												3
			508101	Defined Contribution Plan	64	3	94	56	95	142	40	130	139	43	97	71	974
			534998	Benefit Overhead	1,111	1,061	971	512	1,057	1,106	930	917	1,007	882	752	657	10,963
			534999	General Overhead	(12)	358	199	126	289	347	144	217	104	205	120	126	2,222
			541000	Rents-Real Property									319	(319)			-
			541001	Rents-Real Property Intercompany										483	162	191	836
			575002	Misc General Office									3				3
			575240	Co Dues/Membership Deduct					5	(5)							-
			575280	Dues/Membership Deductible						38							38
			575340	Employee Expense P/R JE	264	671	(6)	(3)	75	213	396	72	617	(29)	216	133	2,619
			575350	Meals Deduct	40	11	(2)	60	106	49	31	(1)	115	(3)	25	25	456
			575351	Meals Non Deduct	40	11	(2)	60	106	49	31	(1)	115	(3)	25	25	456
			575620	Office & Admin Supplies	(4)	-	3	-	1								(0)
			575740	Telephone	10	(1)	1	16	(2)	(1)	11	(3)	5	(0)	3	(1)	40
			575741	Cell Phone	6	(2)	11	5	3	3	3	3	3	3	3	3	47
	036520	NE-Business Development	534999	General Overhead	(0)	-	-										(0)
			575741	Cell Phone	2	(1)	3	2	1	(0)	-						6
Business Development Total					**S,929**	**3,523**	**S,406**	**4,604**	**6,976**	**6,020**	**6,059**	**7,576**	**8,818**	**S,030**	**4,908**	**7,044**	**71,892**
Business Transformation	032040	CORP-Business Transformation	501200	Labor	435	(599)	3						(75)				(237)
			501711	Incentive Plan-Off-Annual	58	(45)	1						(13)				-
			504100	Group Ins Maintenance		4		(13)					9				-
			504341	Defined Contr Supp Exec Retirement Plan Exp			5	5					(11)				(0)
			504342	401 K Restoration Exp			33						(33)				-
			504670	Training	(16)								2	(2)			(16)
			507100	401k	2	(1)							(1)				(0)
			508101	Defined Contribution Plan	12	(11)	0						(2)				(0)
			534998	Benefit Overhead	211	(260)	3						(45)				(91)
			534999	General Overhead	62	(34)	0						(154)				(126)
			535000	Contract Services-Other							4	(3)	(1)	-	(0)	-	(0)
			575000	Miscellaneous				1		534	(534)			534			534
			575240	Co Dues/Membership Deduct		3	-	5	(8)			8	(8)	-			-
			575280	Dues/Membership Deductible												-	-
			575340	Employee Expense P/R JE	73	161	(67)	241	(185)	(222)	6	27	199	(227)	(51)		(45)
			575350	Meals Deduct	6	(4)	17	24	(35)	(1)		2	13	(15)	(1)		6
			575351	Meals Non Deduct	6	(4)	17	5	(35)	(1)		2	13	(13)	(1)		(11)
			575620	Office & Admin Supplies		5	0	(2)	(0)	(2)		(0)	30	8	(38)		-
			575740	Telephone										0	(0)		-
			575998	PCard Undistributed				23	35	(58)							0
			722306	Gains Other Non-OR	0	0	(6)	9									3
	032051	CORP-Bsns Trans-Procure To Pay	534998	Benefit Overhead									(3)				(3)
			575240	Co Dues/Membership Deduct									6	(6)			-
			575340	Employee Expense P/R JE					51	(51)	1	15	(3)	(5)	(8)		-
			575350	Meals Deduct					5	(5)				0	(0)		-
			575351	Meals Non Deduct					5	(5)				0	(0)		-
	032052	CORP-Bsns Trans-Recruit To Ret	534998	Benefit Overhead									(2)				(2)
			535000	Contract Services-Other					0								0
			575000	Miscellaneous											0	(0)	-
			575240	Co Dues/Membership Deduct								4	(4)	-			-
			575340	Employee Expense P/R JE					83	(83)	34	2	33	(3)	(43)	(22)	-
			575350	Meals Deduct					12	(8)	0	(4)	0	2	(3)		(0)
			575351	Meals Non Deduct					12	(8)	0	(4)	0	2	(3)		0
			575620	Office & Admin Supplies					6	(1)		(5)					-
	032053	CORP-Bsns Trans-Record To Rpt	504670	Training									24	(24)			-

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			534998	Benefit Overhead									(2)				(2)
			575340	Employee Expense P/R JE							5	2	9	(16)	7	(7)	-
			575350	Meals Deduct					1	(1)			1	(1)	1	(1)	-
			575351	Meals Non Deduct					1	(1)			1	(1)	1	(1)	-
	032054	CORP-Bsns Trans-Order To Cash	534998	Benefit Overhead									(2)				(2)
			575340	Employee Expense P/R JE					66	(66)	52	(45)	60	65	(115)	(17)	0
			575350	Meals Deduct					12	(12)	14	(14)	1	(1)	(0)		(0)
			575351	Meals Non Deduct					12	(12)	14	(14)	1	(1)	(0)		0
			575620	Office & Admin Supplies							6	(6)					-
			675250	Comp Equip Hardware										-			-
	032055	CORP-Bsns Trans-Plan, Bld, Ret	504500	Other Welfare Maintenance					5				(5)				-
			534998	Benefit Overhead									(3)				(3)
			575340	Employee Expense P/R JE					41	(41)	173	(115)	8	(51)	(16)		-
			575350	Meals Deduct					11	(11)	41	(37)	1	(4)	(0)		0
			575351	Meals Non Deduct					11	(11)	41	(37)	1	(4)	(0)		0
			575998	PCard Undistributed					1	107	(99)	3	(11)	22	2	(24)	(0)
	032056	CORP-Bsns Trans-Ord To Compl	534998	Benefit Overhead									(4)				(4)
			575340	Employee Expense P/R JE					52	(52)	29	(17)	(6)	(6)	8	(9)	(0)
			575350	Meals Deduct					9	(9)			2	1	(3)		-
			575351	Meals Non Deduct					9	(9)			2	1	(3)		-
			575998	PCard Undistributed						-				5	(5)		-
Business Transformation Total					**848**	**(784)**	**8**	**298**	**178**	**(32)**	**(215)**	**(237)**	**29**	**264**	**(273)**	**(80)**	3
CSC	034005	CCA-Administration	501200	Labor	1,044	1,117	1,003	1,025	935	593	993	876	869	837	630	966	10,889
			501711	Incentive Plan-Off-Annual	133	129	129	151	146	220	147	147	147	155	243	152	1,900
			504500	Other Welfare Maintenance	4	2	4	32	28	25	27	1	56	32	26	0	237
			504610	Employee Awards	12	121	(58)	59	56	11	243	276	531	(36)	(14)	635	1,835
			504670	Training											2		2
			507100	401k	18	18	19	16	11	17	12	12	12	12	11	4	161
			508101	Defined Contribution Plan	4												4
			534998	Benefit Overhead	917	1,077	1,027	657	309	856	847	911	911	851	818	1,105	10,288
			534999	General Overhead	3,138	(252)	2,549	3,344	3,336	3,581	3,330	3,305	3,279	3,319	3,594	5,651	38,173
			535000	Contract Services-Other	4	9	157	6	7	6	2	27	3	2	4	722	948
			575000	Miscellaneous						1							1
			575140	Charitable Contributions Deduct				7	5	16					1		28
			575220	Community Relations			23		0	22		26	15	4	11	2	104
			575280	Dues/Membership Deductible	68											60	128
			575340	Employee Expense P/R JE	47	90	140	49	28	57	28	74	37	146	105	96	895
			575342	Employee Exp Conf/Registration	3	9							22	24	(0)	8	67
			575350	Meals Deduct	(4)	1	3	0	1	5	(3)	2	(1)	11	(3)	43	55
			575351	Meals Non Deduct	(4)	1	3	0	1	5	(3)	2	(1)	11	(3)	43	55
			575620	Office & Admin Supplies	11	(11)								0	-	1	1
			575660	Postage		0											0
			575670	Relocation Expenses	1	126	70	95	56	(48)	101	70	95	208	(142)	106	740
			575740	Telephone	0	0	3	1	1	10	(3)	2	10	(3)	3	1	23
			575741	Cell Phone	14	(7)	23	12	8	4	6	8	9	8	8	8	102
			575998	PCard Undistributed	(32)		9	(9)		0					8	(8)	(32)
	034070	CCA-Call Handling	501200	Labor	13,280	12,124	11,991	11,626	11,135	11,010	12,026	10,738	10,760	11,382	10,365	22,602	149,038
			501210	Labor Non Scheduled Overtime								14	1	0	3	2	20
			501211	Labor Overtime	0	102	398	472	528	1,284	1,253	1,246	1,746	1,456	2,712	1,045	12,242
			501711	Incentive Plan-Off-Annual	112	113	113	117	120	178	111	112	100	111	175	115	1,476
			504100	Group Ins Maintenance	(0)	47	90	142	138	317	260	270	361	312	579	239	2,756
			504500	Other Welfare Maintenance	48	30	(44)	42	17	23	67	8	3	3	3	12	211
			504610	Employee Awards	8	4	34	1	24	2	10	11	15	16	4	46	177
			504670	Training									3	1	-		4
			507100	401k	59	54	53	56	61	99	67	67	64	61	94	62	798
			508101	Defined Contribution Plan	26	26	26	26	26	37	23	28	26	22	32	23	322
			534998	Benefit Overhead	6,725	6,666	6,722	4,285	6,410	6,216	6,140	5,997	6,399	5,745	5,537	7,324	74,167
			534999	General Overhead	(19)	623	338	387	562	203	324	327	323	325	334	450	4,177
			535000	Contract Services-Other	2	0	(2)				1		1	3	112	(100)	17
			535001	Contract Services-Temp Employee						282	827	339	(12)	40	(2)	39	1,512

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575000	Miscellaneous			(12)										(12)
			575340	Employee Expense P/R JE	0	11	(10)	(0)	40	(9)	(5)		6	(5)	25	8	61
			575342	Employee Exp Conf/Registration	0	(0)			4					4			9
			575350	Meals Deduct	3	8	(12)	2	(1)	(1)	1	0	-	(0)	3	4	7
			575351	Meals Non Deduct	3	8	(12)	2	(1)	(1)	1	0		(0)	3	4	7
			575610	Merger Transactional Costs										0			0
			575620	Office & Admin Supplies			1				1	0		(5)		0	(2)
			575740	Telephone	(0)	(0)	1	0	(0)	0	1	0	(0)	0	1	1	3
			575741	Cell Phone	25	(11)	29	17	13	15	16	14	15	16	14	13	175
			575998	PCard Undistributed			1	(1)		0	(0)	1	2	(3)	7	(6)	1
			675250	Comp Equip Hardware				0									0
			685320	FUTA		1											1
			685325	FICA		7											7
			685350	SUTA		2											2
	034071	CCA-Billing	501200	Labor	7,901	7,233	7,025	6,822	6,414	6,298	7,040	6,057	6,505	6,748	6,104	7,646	81,794
			501210	Labor Non Scheduled Overtime											4	2	6
			501211	Labor Overtime	0	386	656	586	359	469	375	566	501	459	723	552	5,631
			501711	Incentive Plan-Off-Annual	65	65	64	48	48	72	39	36	37	44	71	47	635
			504100	Group Ins Maintenance		114	200	199	119	179	133	153	157	114	234	145	1,748
			504500	Other Welfare Maintenance		12	9	9			2						31
			504610	Employee Awards		6				30	7	1		1	10	32	87
			504660	Tuition Aid		2											2
			504670	Training		0	3										4
			507100	401k	57	60	57	58	58	82	53	52	55	51	88	60	730
			534998	Benefit Overhead	5,873	5,831	5,446	4,172	5,520	5,443	5,513	5,503	5,776	5,503	5,414	7,466	67,461
			534999	General Overhead	(3)	394	204	207	197	198	197	198	196	198	203	273	2,461
			535000	Contract Services-Other	-								2			6	8
			575340	Employee Expense P/R JE	-	5	25	(32)	41	(23)	8			11	11	21	67
			575342	Employee Exp Conf/Registration	1												1
			575350	Meals Deduct		1					0		0	2	(1)	(0)	2
			575351	Meals Non Deduct		1					0		0	2	(1)	(0)	2
			575620	Office & Admin Supplies	0												0
			575740	Telephone			0	0	0	(0)	1	(0)	0	0	1	0	3
			575741	Cell Phone	4	(3)	19	5	6	5	4	4	4	4	4	4	60
			685320	FUTA		2											2
			685325	FICA		28											28
			685350	SUTA		6											6
	034072	CCA-Collections	501200	Labor	2,476	2,296	2,335	2,354	2,267	2,169	2,333	2,002	2,054	2,210	1,946	2,165	26,608
			501210	Labor Non Scheduled Overtime									2	5	10		17
			501211	Labor Overtime	-	59	124	106	112	160	125	187	245	247	357	228	1,951
			501711	Incentive Plan-Off-Annual	35	35	35	36	36	54	36	36	36	36	54	33	462
			504100	Group Ins Maintenance		28	49	46	47	66	45	57	69	59	95	58	619
			504500	Other Welfare Maintenance		6							9	0		1	16
			504610	Employee Awards	1	1	5	0	22	5	24	40	39	74	16	35	262
			504670	Training				3		15	19		14	2	-		53
			507100	401k	23	24	25	26	24	33	22	22	24	23	36	24	306
			534998	Benefit Overhead	1,777	1,760	1,750	1,275	1,722	1,707	1,726	1,708	1,802	1,713	1,733	2,281	20,954
			534999	General Overhead	(6)	128	65	73	64	64	65	64	70	64	65	88	803
			535000	Contract Services-Other	5,623	3,378	1,777	2,694	39	5	39	3	1	55	1	67	13,682
			535001	Contract Services-Temp Employee	-	-							133	178	250	115	676
			541000	Rents-Real Property				379	379	(379)			(379)				-
			575340	Employee Expense P/R JE	34	(23)	22	(2)	14	18	(1)	16	35	(26)	30	4	121
			575342	Employee Exp Conf/Registration		31	10		1	8	5	5	13		4	26	103
			575350	Meals Deduct			(0)	0							0	2	2
			575351	Meals Non Deduct			(0)	0							0	2	2
			575620	Office & Admin Supplies	(0)	0	(0)					5			7	4	16
			575625	Overnight Shipping			0										0
			575740	Telephone	1	(0)	1	4	(1)	0	(0)	1	2	(1)	1	1	8
			575741	Cell Phone	11	(5)	19	7	6	2	3	3	3	3	6	4	63
			575998	PCard Undistributed												7	7

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			675250	Comp Equip Hardware						3							3
			685320	FUTA		0											0
			685325	FICA		4											4
			685350	SUTA		1											1
	034073	CCA-Operations & Performance	501200	Labor	961	850	908	930	867	651	1,025	877	954	999	864	1,060	10,944
			501711	Incentive Plan-Off-Annual	75	75	72	75	70	85	73	67	68	70	106	70	905
			504100	Group Ins Maintenance	-				(4)	(2)		(2)					(8)
			504500	Other Welfare Maintenance					1		0		0	-			2
			504610	Employee Awards	6	13	85			1	0	2	7	-	1	8	121
			504670	Training				-				8					8
			507100	401k	19	19	17	18	18	23	19	18	19	20	29	20	238
			531000	Contract Services-Engineering	1,233	1,230	1,253	1,230	1,230	1,230	3,048	1,915	1,915	1,888	1,447	378	17,997
			534998	Benefit Overhead	791	782	832	563	764	759	775	767	815	772	751	1,068	9,439
			534999	General Overhead	6,988	5,904	928	3,648	4,090	5,567	4,830	4,864	4,725	4,828	4,373	7,810	58,555
			535000	Contract Services-Other	2,713	3,715	(2,709)	793	48	1	55	40	374	(193)	190	13	5,040
			535001	Contract Services-Temp Employee									40	(40)			-
			541000	Rents-Real Property	1,167	1,167	1,167	838	838	838	1,217	1,217	1,217	1,217	1,217	1,217	13,315
			575000	Miscellaneous	5	(5)	(1,417)	(85)	6	8	(16)	1	5	(5)	(1)	3	(1,500)
			575250	Condemnation Costs										0			0
			575280	Dues/Membership Deductible			5										5
			575320	Electricity	430	360	393	308	352	367	355	340	340	287	231	268	4,032
			575340	Employee Expense P/R JE	10	16	(0)		0	(0)	2	(2)	5	(2)	(3)	3	30
			575342	Employee Exp Conf/Registration	4												4
			575350	Meals Deduct		0	-					0	1	-		0	1
			575351	Meals Non Deduct		0						0	1			0	1
			575480	Heat - Oil/Gas	(15)	46	68	(21)	8	21	16	25	25	13	22	28	235
			575500	Janitorial						5	(3)	(2)					-
			575620	Office & Admin Supplies	0	125	(123)	1	1	4	1	1		2	5	-	18
			575625	Overnight Shipping			0										0
			575660	Postage	112	232	(344)						23				23
			575715	Software Licenses & Support				46	-	3		351	(351)	351			400
			575740	Telephone	433	532	891	376	603	645	607	457	500	679	543	616	6,884
			575741	Cell Phone	(2)	(3)	16	5	7	5	4	3	3	3	3	3	48
			575998	PCard Undistributed			10	(10)	2	(2)							-
			675000	Misc Maintenance		1	(1)			5			(3)				2
			675250	Comp Equip Hardware				12	-	1	2			1			17
			675450	Office Equipment		11											11
	034074	CCA-Business Services	501200	Labor	1,427	1,384	1,537	1,567	1,501	1,447	1,449	1,313	1,328	1,084	1,301	731	16,069
			501211	Labor Overtime					1	1	1	-	8	44	89	53	198
			501711	Incentive Plan-Off-Annual	71	75	75	78	77	116	78	82	83	81	119	75	1,011
			504100	Group Ins Maintenance		2	2	2	1	3	2	3	6	19	45	20	105
			504500	Other Welfare Maintenance	34	2											36
			504610	Employee Awards			1			10						23	34
			507100	401k	20	22	22	23	23	37	23	22	22	21	31	18	283
			508101	Defined Contribution Plan	3	3	3	3	3	5	3	3	3	3	5	3	41
			534998	Benefit Overhead	978	973	1,025	662	958	960	962	867	921	856	809	1,150	11,120
			534999	General Overhead	(13)	74	56	44	39	39	39	41	39	39	40	54	492
			535000	Contract Services-Other			6	2			1	0	4			5	18
			575340	Employee Expense P/R JE	10	0	66	(5)	21	10	(4)	13	19	10	42	42	223
			575342	Employee Exp Conf/Registration				3			5	4					12
			575350	Meals Deduct			1	2		1			1	5	(3)	2	9
			575351	Meals Non Deduct			1	2		1			1	5	(3)	2	9
			575620	Office & Admin Supplies					1		1	(1)					1
			575715	Software Licenses & Support										2			2
			575740	Telephone	0	6	8	7	(1)	4	3	0	2	1	4	20	53
			575741	Cell Phone	17	(10)	51	19	21	17	11	12	13	12	15	14	192
			575998	PCard Undistributed	6	(6)				-							-
	034075	CCA-Education & Development	501200	Labor	1,569	1,380	1,172	1,496	1,357	1,312	1,329	1,284	1,317	(1,234)	892	4,509	16,384
			501210	Labor Non Scheduled Overtime						116	76	76	76	81			425
			501211	Labor Overtime		38	210	158	132	87	28	1	2	1	1	3	662

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			501711	Incentive Plan-Off-Annual	33	33	33	40	44	46	31	31	31	31	46	31	428
			504100	Group Ins Maintenance		5	13	23	8	13	6	6	7	7	7	3	98
			504500	Other Welfare Maintenance	65	7	17		6				3			1	99
			504610	Employee Awards		2	1		0	2	2	0	3			11	21
			504670	Training		16	95	(49)	19				2	10	87	601	781
			507100	401k	20	20	20	24	25	35	23	23	24	24	25	17	280
			508101	Defined Contribution Plan	3	3	3	3									12
			534998	Benefit Overhead	979	993	620	246	617	614	626	587	644	563	563	623	7,675
			534999	General Overhead	(4)	83	40	(21)	24	24	24	24	24	24	25	33	302
			535000	Contract Services-Other	6	2	6	1	3	2	5	5	3	2	2	9	46
			575000	Miscellaneous						3							3
			575130	Brochures and Handouts		15	5			22			1		21	12	76
			575340	Employee Expense P/R JE	(83)	24	27	(1)	49	17	33	125	14	88	(50)	209	452
			575342	Employee Exp Conf/Registration					9	16		12	6	(0)			43
			575350	Meals Deduct	2	(0)	2	(0)	1	0	0	9	0	2	2	3	22
			575351	Meals Non Deduct	2		2		1	0	0	9		2	2	3	22
			575620	Office & Admin Supplies	0	0		0	2	4	1		2	16	2		27
			575740	Telephone			3	4	(1)	1	2	1	1	1	4	1	15
			575741	Cell Phone	9	(3)	11	5	6	6	7	8	9	8	2	2	69
			575998	PCard Undistributed	-				-			0	(0)	-		-	-
			685320	FUTA		0											0
			685325	FICA		3											3
			685350	SUTA		1											1
	037005	CCP-Administration	501200	Labor	11	-	12	11	6	(44)	16	5	11	(13)	(26)	15	4
			504610	Employee Awards	0	1	437	66	9	(20)	(0)	0	1	249	166	(13)	896
			504670	Training					2	3			2	3			9
			534998	Benefit Overhead	42	40	40	16	39	39	40	39	45	39	28	26	433
			534999	General Overhead	3,042	(117)	523	2,136	2,135	2,192	2,135	2,130	2,135	2,139	2,261	2,206	22,918
			535000	Contract Services-Other	-	1	(1)										-
			575220	Community Relations						14							14
			575280	Dues/Membership Deductible									2				2
			575740	Telephone	(1)	0											(1)
	037070	CCP-Call Handling	501200	Labor	13,973	13,259	13,121	12,822	11,919	11,849	12,907	10,931	11,306	10,979	10,429	11,823	145,317
			501210	Labor Non Scheduled Overtime									17			2	18
			501211	Labor Overtime		143	607	615	1,067	2,124	1,943	2,303	2,873	2,253	3,740	1,424	19,092
			501711	Incentive Plan-Off-Annual	110	110	110	112	116	178	119	119	118	117	169	118	1,495
			504100	Group Ins Maintenance	(12)	31	151	153	246	445	426	464	550	486	742	334	4,017
			504500	Other Welfare Maintenance												2	2
			504610	Employee Awards	12	13	45	(1)	32	39	28	13	59	31	4	70	346
			504670	Training						9							9
			507100	401k	41	41	43	41	44	61	39	38	44	43	67	46	547
			508101	Defined Contribution Plan	27	27	27	28	28	43	28	28	28	28	44	29	367
			534998	Benefit Overhead	8,521	8,229	8,644	5,747	8,012	7,829	8,090	7,726	8,219	7,499	7,425	7,399	93,338
			534999	General Overhead	(8)	575	311	431	321	321	322	321	322	322	332	335	3,904
			535001	Contract Services-Temp Employee						79	636	605	(41)	169	-		1,449
			575000	Miscellaneous			(18)										(18)
			575340	Employee Expense P/R JE	3	62	25	9	6	21	7	-	23	(9)	-	28	176
			575350	Meals Deduct	(0)	2	0	1	0		1				0		5
			575351	Meals Non Deduct		2	0	1	0		1				0		5
			575740	Telephone	(0)	0			0	(0)	0	1	0	0	1	1	3
			575741	Cell Phone	3	(5)	26	9	12	12	8	8	8	8	8	8	103
			575998	PCard Undistributed					0	(0)							-
			685320	FUTA		1											1
			685325	FICA		11											11
			685350	SUTA		2											2
	037073	CCP-Operations and Support	501200	Labor	246	211	250	184	204	179	235	162	176	179	87	192	2,306
			501711	Incentive Plan-Off-Annual	11	11	11	7	9	16	10	7	7	7	11	7	115
			504500	Other Welfare Maintenance							(12)					1	(11)
			504610	Employee Awards							2	(2)					1
			533000	Contract Services-Legal			18										18

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			534998	Benefit Overhead	189	180	342	203	236	236	240	208	225	209	204	208	2,680
			534999	General Overhead	4,571	5,210	2,701	4,836	5,105	4,865	9,755	5,041	6,259	(1,348)	5,788	5,060	57,844
			535001	Contract Services-Temp Employee	9	(9)							162	(162)			-
			575000	Miscellaneous	(1)	13	(5)	(1)	19	(19)				4,061	-	-	4,066
			575320	Electricity	311	235	262	267	281	277	364	349	328	322	314	335	3,645
			575340	Employee Expense P/R JE			4	(4)	1	(1)				1	(1)		(0)
			575500	Janitorial			9										9
			575620	Office & Admin Supplies	1				3	(3)							1
			575740	Telephone	64	63	94	30	372	61	76	82	70	74	71	65	1,122
			575741	Cell Phone	3	(2)	9	4	4	4	2	2	3	2	2	2	37
			575998	PCard Undistributed					1	(1)							-
	037075	CCP-Education & Development	501200	Labor	425	421	614	340	439	468	771	653	655	3,264	989	(2,531)	6,509
			501210	Labor Non Scheduled Overtime											105	67	172
			501211	Labor Overtime			59	113	79		0				7	2	261
			501711	Incentive Plan-Off-Annual	9	9	9	3		20	13	13	13	13	20		122
			504100	Group Ins Maintenance		6	15	17	23	4	4	4	4	4	11	3	96
			504500	Other Welfare Maintenance					1	-							1
			504610	Employee Awards		1	-	0	2	0	1	1	0	0	2		9
			504670	Training			4	(4)	15								15
			507100	401k	6	6	6	2	3	8	5	5	5	5	21	12	86
			508101	Defined Contribution Plan				1	3	5	3	3	3	3	5	3	31
			534998	Benefit Overhead	304	301	876	771	714	714	722	743	775	771	746	857	8,296
			534999	General Overhead	(0)	25	14	82	30	30	30	30	30	30	31	31	360
			535000	Contract Services-Other		2	-		(2)						1		2
			575130	Brochures and Handouts							26						26
			575340	Employee Expense P/R JE	54	(0)		7		2							63
			575342	Employee Exp Conf/Registration				7				4					10
			575350	Meals Deduct	2	0		1									3
			575351	Meals Non Deduct	2			1									3
			575620	Office & Admin Supplies					1	0	2						4
			575741	Cell Phone											6	6	12
CSC Total					**101,575**	**93,440**	**81,312**	**83,826**	**86,887**	**88,962**	**100,436**	**89,178**	**92,951**	**87,331**	**90,492**	**111,901**	**1,108,290**
External Affairs/Communication	032022	CORP-Government Affairs	501200	Labor	251	228	251	251	240	251	263	240	251	251	240	263	2,981
			501711	Incentive Plan-Off-Annual	57	57	57	57	57	86	57	69	69	69	103	69	805
			504100	Group Ins Maintenance				(1)									(1)
			507100	401k	6	6	6	6	6	9	6	6	6	6	9	2	71
			534998	Benefit Overhead	119	195	220	107	159	157	162	171	190	172	147	156	1,955
			534999	General Overhead	(3)	19	13	10	9	11	11	11	11	11	11	12	126
			535000	Contract Services-Other	347	347	347	347	347	347	347	-	693	376	347	347	4,187
			550000	Transportation IT-Admin	12	12	12	12	12	12	12	12	12	12	12	12	143
			575000	Miscellaneous	1		4				172	-	-	-			176
			575340	Employee Expense P/R JE	87	(65)	83	41	33	(12)	103	10	122	30	34	103	569
			575342	Employee Exp Conf/Registration		25	12	12		10			11	35	11		115
			575350	Meals Deduct	(0)	3	0	3	1		1		7	(0)	1	7	22
			575351	Meals Non Deduct		3	0	3	1		1		7	(0)	1	7	22
			575620	Office & Admin Supplies	0	0		1				3					5
			575715	Software Licenses & Support	85	19											104
			575741	Cell Phone	3	(2)	6	3	3	1	2	4	2	2	2	2	27
	032025	CORP-External Affairs	501200	Labor	566	498	567	566	532	474	600	532	566	566	440	600	6,509
			501711	Incentive Plan-Off-Annual	199	199	199	199	199	299	199	249	249	249	374	125	2,739
			504100	Group Ins Maintenance				(3)									(3)
			504341	Defined Contr Supp Exec Retirement Plan Exp	8	8	20	20									56
			504342	401 K Restoration Exp	16	16	129	15									175
			504670	Training									12	(0)			11
			507100	401k	19	19											38
			508101	Defined Contribution Plan	25	25	25	25	25	37	25	25	25	8			244
			534998	Benefit Overhead	130	837	502	289	608	674	544	786	362	742	419	803	6,696
			534999	General Overhead	219	0	168	120	115	198	140	146	145	148	196	150	1,743
			535000	Contract Services-Other	0												0
			541000	Rents-Real Property	22	22	22	22	22	22	22	22	22	22	22	22	261

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			550000	Transportation IT-Admin	14	14	14	14	14		14	14	14	14	14	14	152
			575000	Miscellaneous	15	(2)			2		1		17	14	(4)	2	45
			575002	Misc General Office						9							9
			575280	Dues/Membership Deductible				6									6
			575320	Electricity	1	3	4	2	2	1	2		5	2	1	2	26
			575340	Employee Expense P/R JE	92	(4)	135	17	285	83	161	39	58	15	72	124	1,078
			575342	Employee Exp Conf/Registration	11	(1)			14	23		18	14	-			79
			575350	Meals Deduct	(6)	76	(20)	103	(100)	4	(1)	55	(36)	39	14	(41)	86
			575351	Meals Non Deduct	(6)	76	(20)	103	(100)	4	(1)	55	(36)	39	14	(41)	86
			575620	Office & Admin Supplies		6		2	9				17	-			34
			575740	Telephone	6	3	19	8	7	7	8	6	8	7	11	6	94
			575741	Cell Phone	9	(5)	19	10	7	4	5	8	5	5	5	5	79
			675000	Misc Maintenance												4	4
			722306	Gains Other Non-OR	24	(52)	(74)	72									(31)
	032068	CORP-Marketing	501200	Labor	826	747	809	821	780	813	924	836	880	916	756	924	10,033
			501711	Incentive Plan-Off-Annual	114	120	120	123	123	184	123	123	123	128	200	101	1,581
			504100	Group Ins Maintenance				(6)									(6)
			504500	Other Welfare Maintenance		50											50
			507100	401k	23	23	23	24	24	27	18	20	20	20	28	12	261
			508101	Defined Contribution Plan	37	40	38	38	38	59	41	41	41	41	62	36	512
			534998	Benefit Overhead	152	240	321	40	204	215	253	265	320	265	222	240	2,737
			534999	General Overhead	25	126	88	102	99	119	116	124	126	126	117	129	1,298
			535000	Contract Services-Other	623	425	389	687	1,073	664	602	722	203	780	370	577	7,116
			550000	Transportation IT-Admin	12	12	12	12	12		12	12	12	12	12	12	131
			575000	Miscellaneous		8	(0)			-	15	5	0	5	(1)		33
			575030	Advertising		154	496	187	530	23		664	17	0		73	2,146
			575130	Brochures and Handouts	(1)	-	-	-	-	-	75	(41)		98			131
			575140	Charitable Contributions Deduct												0	0
			575220	Community Relations							0	0		1			1
			575250	Condemnation Costs									69	-			69
			575280	Dues/Membership Deductible				13				17					30
			575340	Employee Expense P/R JE	161	103	162	16	66	49	52	113	57	119	107	107	1,111
			575342	Employee Exp Conf/Registration		82	(0)				1						83
			575350	Meals Deduct	26	8	(18)	18	(9)	1	0	16	2	3	23	(11)	60
			575351	Meals Non Deduct	26	8	(18)	18	(9)	1	0	16	2	3	23	(11)	60
			575620	Office & Admin Supplies		1	7	8	3	3	5		4	4	7	26	66
			575625	Overnight Shipping	33					2	3	9		3	18	8	75
			575715	Software Licenses & Support									23				23
			575740	Telephone	2	1	4	4	0	1	4	2	3	1	10	(0)	33
			575741	Cell Phone	8	(5)	23	9	10	6	8	9	8	8	8	8	102
			575775	Trade Shows	248	170	-	83	113	270	135	(78)	14	1,167	522	112	2,755
			575998	PCard Undistributed	43	(43)	9	1	(11)			4	(4)	-			-
			675250	Comp Equip Hardware								103	35	-	(103)		35
			722306	Gains Other Non-OR			(0)	1									1
	032085	CORP-External Communications	501200	Labor	320	291	325	393	447	432	493	445	461	470	406	476	4,959
			501711	Incentive Plan-Off-Annual	46	54	54	54	54	110	73	84	84	84	125	84	905
			504100	Group Ins Maintenance				(3)									(3)
			507100	401k	10	7	7	7	7	11	7	7	7	7	11	7	94
			508101	Defined Contribution Plan	10	4	4	4	11	16	11	11	11	11	16	11	119
			534998	Benefit Overhead	146	256	261	122	4	212	206	216	247	213	183	199	2,265
			534999	General Overhead	(4)	24	17	14	11	13	13	14	14	14	13	15	159
			535000	Contract Services-Other	695	699	408	423	393	395	423	6	901	417	505	396	5,660
			550000	Transportation IT-Admin		12	12	12	12	12	12	12	12	12	12	12	131
			575000	Miscellaneous	149	178	587	169	308	142	68	229	162	88	232	132	2,443
			575140	Charitable Contributions Deduct				109	35								144
			575141	Charitable Contributions Nondeductible				40									40
			575220	Community Relations												240	240
			575280	Dues/Membership Deductible	694	118	250	384	349	265	265	265	760	200	(261)	739	4,028
			575320	Electricity			(0)										(0)
			575340	Employee Expense P/R JE	3	0	2	43	(33)	38	(5)	24	38	(39)	119	(71)	119

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575350	Meals Deduct				0	9					0			10
			575351	Meals Non Deduct				0	9					0			10
			575620	Office & Admin Supplies			0	17	5	6		1		15		1	44
			575740	Telephone	0	(0)	1	2	(1)	0	1	0	0	0	2	3	9
			575741	Cell Phone	6	(3)	13	5	5	4	4	4	4	4	5	6	57
			575998	PCard Undistributed										5	(5)		-
	032086	CORP-Internal Communications	501200	Labor	448	315	159	267	298	312	352	314	324	141	206	232	3,368
			501711	Incentive Plan-Off-Annual	93	68	8	50	60	95	65	73	67	16	83	39	717
			504100	Group Ins Maintenance				(2)									(2)
			504500	Other Welfare Maintenance		66							156	121	3	116	462
			507100	401k	10	8	1	5	7	11	8	8	7		8	3	76
			508101	Defined Contribution Plan	17	17	1	13	15	23	16	16	15	6	19	10	166
			534998	Benefit Overhead	54	103	95	27	77	82	86	89	107	71	72	62	927
			534999	General Overhead	(0)	16	19	12	11	11	11	15	12	12	12	21	152
			535000	Contract Services-Other	106	(28)	387	19	3	101	99	219	103	303		488	1,802
			550000	Transportation IT-Admin	25	14	8	8	12	12	13	12	14	14	14	11	156
			575000	Miscellaneous	6			21		2	13						41
			575280	Dues/Membership Deductible			157	-		154							311
			575340	Employee Expense P/R JE	4	47	5	(26)	16	12	(12)		36	(32)	(4)		46
			575342	Employee Exp Conf/Registration			22										22
			575350	Meals Deduct		2	2						0	7	(1)		11
			575351	Meals Non Deduct		2	2						0	7	(1)		11
			575620	Office & Admin Supplies	1	1	1	3									5
			575625	Overnight Shipping											19		19
			575715	Software Licenses & Support						5							5
			575740	Telephone	0	2	1	1	0	(0)	0	1	0	(0)			6
			575741	Cell Phone	5	(1)	6	2	4	2	3	3	3	3	3	3	35
	032087	CORP-Corp Social Resp	501200	Labor					134	268	179	179	179	179	268	179	1,566
			501711	Incentive Plan-Off-Annual					19	40	27	27	27	27	40	27	234
			504500	Other Welfare Maintenance	850	13	(0)	694	(464)	69	140	11	126	15	26	7	1,488
			534998	Benefit Overhead			181	78	102	122	121	127	140	129	97	112	1,209
			534999	General Overhead				18	4	5	5	5	6	5	5	6	59
			535000	Contract Services-Other			23	75					420	(97)	376	-	798
			575000	Miscellaneous												1	1
			575140	Charitable Contributions Deduct						1,594					99	866	2,559
			575220	Community Relations						8		12					21
			575280	Dues/Membership Deductible	42		59	4	6					198			310
			575340	Employee Expense P/R JE			49	(16)	35	76	3	21	20	4	(2)	19	209
			575342	Employee Exp Conf/Registration				53	1	(0)	30						83
			575350	Meals Deduct		2		0	1	3	1	2	1	2			11
			575351	Meals Non Deduct		2		0	1	3	1	2	1	2			11
			575715	Software Licenses & Support							1,695			103	213	8	2,019
			575998	PCard Undistributed				6	(6)						1	(1)	-
	033025	WE-External Affairs	504100	Group Ins Maintenance				(5)									(5)
			534998	Benefit Overhead	6	7	4	4	2	74	50					0	147
			534999	General Overhead	(0)	1	0	0	0	5	3					0	10
			541400	Rents-Equipment												6	6
			575625	Overnight Shipping							0						0
			575740	Telephone	(1)	1	0	2	(0)	0	1	2	1	(0)	1	1	9
	033525	CE-External Affairs	504100	Group Ins Maintenance				(8)									(8)
			534998	Benefit Overhead	15	15	21	34	69	199	85	102	111	117	376	88	1,234
			534999	General Overhead	(0)	2	1	7	9	28	9	14	9	16	39	12	147
			575741	Cell Phone	(7)	-	5	-	2								-
	035025	SE-External Affairs	501200	Labor	4,838	4,773	4,912	5,029	4,934	6,443	4,306	4,626	5,316	5,072	6,335	3,577	60,161
			501711	Incentive Plan-Off-Annual	715	724	724	743	743	1,105	618	693	727	743	1,105	434	9,074
			504100	Group Ins Maintenance				(6)									(6)
			504500	Other Welfare Maintenance												1	1
			504610	Employee Awards			11										11
			504670	Training				397									397
			507100	401k	105	107	107	109	109	82	9	22	36	29	42	29	787

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			508101	Defined Contribution Plan	188	188	188	193	193	289	193	193	193	193	289	120	2,415
			534998	Benefit Overhead	695	776	969	326	976	931	850	741	898	754	650	593	9,159
			534999	General Overhead	(8)	128	103	66	69	73	63	60	62	62	61	52	792
			541000	Rents-Real Property	179	179	179	179	179	179	179	179	217	(396)			1,254
			541001	Rents-Real Property Intercompany										600	201	237	1,038
			575000	Miscellaneous	13	(14)	14	(13)	3	45	(1)	14	(13)	67	(17)	85	183
			575002	Misc General Office					45	27	24			5			102
			575030	Advertising				10			212	22	20	-	0		264
			575130	Brochures and Handouts	(243)				27				32	-			(184)
			575220	Community Relations							41			643			685
			575280	Dues/Membership Deductible	48	13	19						1	17	-	55	153
			575340	Employee Expense P/R JE	61	269	208	59	232	240	656	182	411	162	415	143	3,036
			575342	Employee Exp Conf/Registration						48	-			9	9		65
			575350	Meals Deduct	15	20	116	9	7	39	22	2	11	2	19	9	273
			575351	Meals Non Deduct	15	20	116	9	7	39	22	2	11	2	19	9	273
			575620	Office & Admin Supplies	1	0	24			2	2	22	87	9	28	20	195
			575660	Postage		(82)											(82)
			575740	Telephone	(10)	(2)	4	6	5	0	(2)	9	4	5	13	2	33
			575741	Cell Phone	50	(14)	54	26	27	20	22	22	17	20	23	19	285
			575998	PCard Undistributed	7	68	25	9	65	(6)	(191)	(15)	(13)	165	(131)	(46)	(63)
	036525	NE-External Affairs	504100	Group Ins Maintenance				(3)									(3)
			504500	Other Welfare Maintenance									2				2
			534998	Benefit Overhead	5	0	0	0		12		1	3			2	23
			534999	General Overhead	(0)	0	0	(0)		1		0	0			0	1
			575340	Employee Expense P/R JE		2	2								2	(2)	4
			575741	Cell Phone	(5)	(1)	10	2	4	1	2	2	2	2	2	2	23
External Affairs/Communication Total					**15,106**	**14,323**	**16,130**	**14,932**	**15,226**	**19,688**	**16,841**	**14,811**	**17,389**	**17,564**	**17,277**	**14,999**	**194,286**
Finance	032007	CORP-Finance	501200	Labor	1,930	1,747	1,942	1,966	1,873	1,928	2,041	1,873	1,984	1,966	1,835	2,059	23,143
			501711	Incentive Plan-Off-Annual	341	341	341	346	346	519	342	383	388	383	574	383	4,687
			504100	Group Ins Maintenance		14		(15)									(2)
			504341	Defined Contr Supp Exec Retirement Plan Exp			4	4									8
			504500	Other Welfare Maintenance						51		522	8		18		599
			504670	Training									2	268			270
			507100	401k	59	59	59	60	60	90	60	57	46	45	68	45	709
			508101	Defined Contribution Plan	60	60	60	61	61	91	61	61	61	61	91	61	789
			534998	Benefit Overhead	731	1,189	1,125	528	1,145	965	999	1,161	1,253	1,086	893	1,031	12,105
			534999	General Overhead	72	190	202	123	120	187	144	149	151	155	184	157	1,833
			541000	Rents-Real Property	13	13	13	20	12	2	18	15	-	-			107
			550000	Transportation IT-Admin	38	38	38	38	38	38	38	38	38	38	38	38	460
			575000	Miscellaneous					310	62	62	62	62	62	62	62	743
			575002	Misc General Office						110	5			121			236
			575280	Dues/Membership Deductible							6	(0)	5			1	11
			575340	Employee Expense P/R JE	8	18	54	(70)	18	1	(16)	30	(10)	8	0	43	84
			575342	Employee Exp Conf/Registration	3												3
			575350	Meals Deduct	0	1	0	1	(2)		4	0	5	13	0	0	23
			575351	Meals Non Deduct	0	1	0	1	(2)		7	0	5	13	0	0	25
			575620	Office & Admin Supplies	9	7	23	9	18	24	18	17	20	-	22	17	183
			575670	Relocation Expenses	2			(1)	69	17	165	4,123	(331)	437	(400)	0	4,080
			575715	Software Licenses & Support												94	94
			575740	Telephone	(6)	2	4	6	(0)	(0)	3	3	1	0	13	(1)	24
			575741	Cell Phone	16	(8)	50	15	16	16	11	18	14	13	13	13	188
			685430	Other Taxes and Licenses							18						18
			722306	Gains Other Non-OR	7	(63)	(86)	65									(78)
			760100	Donations Deduct			2										2
	032017	CORP-Planning & Reporting	501200	Labor	2,530	2,352	1,674	2,471	2,288	2,267	2,494	2,341	2,139	2,504	2,090	2,596	27,745
			501711	Incentive Plan-Off-Annual	357	357	354	355	348	526	353	372	310	356	502	361	4,550
			504100	Group Ins Maintenance		4	4	(12)	4	6	4	4	4	4	6	2	28
			504341	Defined Contr Supp Exec Retirement Plan Exp				2									2
			504342	401 K Restoration Exp	1	1	28	1									32
			504500	Other Welfare Maintenance												4,723	4,723

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			504670	Training				18					34	17			69
			507100	401k	72	72	72	71	69	103	61	57	48	52	61	42	779
			508101	Defined Contribution Plan	59	60	66	61	57	87	59	61	61	75	94	77	815
			532000	Contract Services-Accounting							111	(111)					-
			534998	Benefit Overhead	814	1,084	1,362	466	1,055	1,101	1,020	1,108	1,213	1,082	820	1,018	12,142
			534999	General Overhead	508	(438)	138	63	80	53	66	70	71	71	71	71	823
			535000	Contract Services-Other	1,421	2,417	1,790	411	147								6,187
			535001	Contract Services-Temp Employee	341	352	209	211	116	237							1,466
			550000	Transportation IT-Admin	12	12	12	12	12	12	12	12	12	12	12	12	149
			575000	Miscellaneous										6			6
			575240	Co Dues/Membership Deduct							9	(0)					9
			575280	Dues/Membership Deductible						7	4					2	13
			575340	Employee Expense P/R JE	40	31	1	89	126	37	(3)	(1)	63	54	35	(2)	471
			575342	Employee Exp Conf/Registration												2	2
			575350	Meals Deduct	0	34	17	20	20	5	3	3	3	1	2	0	110
			575351	Meals Non Deduct	0	34	17	20	20	5	3	3	3	1	2	0	110
			575620	Office & Admin Supplies	12	0	-										12
			575740	Telephone	(4)	4	20	194	387	(228)	83	(40)	(6)	9	47	(17)	449
			575741	Cell Phone	11	(4)	13	7	6	6	6	6	6	6	6	6	76
			722306	Gains Other Non-OR	16	(24)	(25)	27									(6)
	032027	CORP-Reporting & Compliance	501200	Labor	1,004	913	1,014	1,036	988	1,036	1,089	996	1,043	1,212	1,151	1,551	13,032
			501210	Labor Non Scheduled Overtime									8				8
			501711	Incentive Plan-Off-Annual	124	124	124	128	128	192	134	139	139	139	221	232	1,823
			504100	Group Ins Maintenance		4		(8)					1				(3)
			504500	Other Welfare Maintenance	21	21	21	21	21	21				6			130
			507100	401k	28	28	28	29	29	43	29	29	29	29	51	42	391
			508101	Defined Contribution Plan	35	35	35	36	36	54	37	37	37	42	66	58	507
			533000	Contract Services-Legal				55	271			5					331
			534998	Benefit Overhead	254	312	403	106	298	307	311	323	389	342	273	421	3,737
			534999	General Overhead	(3)	48	64	29	27	32	31	33	33	33	31	34	392
			535000	Contract Services-Other	14,026	2,915	(1,612)	2,799	2,362	2,676	2,711	1,809	2,005	3,735	7,138	1,258	41,824
			535001	Contract Services-Temp Employee										383			383
			550000	Transportation IT-Admin								1					1
			575000	Miscellaneous						2							2
			575240	Co Dues/Membership Deduct		2											2
			575280	Dues/Membership Deductible	-					4		14	3	(0)		14	35
			575340	Employee Expense P/R JE	4	(1)	4	28	109	41	130	68	44	62	80	56	624
			575342	Employee Exp Conf/Registration				9	(1)		18	47		5	4	9	92
			575350	Meals Deduct	(0)		2	7	11	(8)	3	0	8	(0)	23	29	75
			575351	Meals Non Deduct		2	1	7	11	(8)	4	1	8	(0)	23	29	77
			575670	Relocation Expenses											65	94	158
			575715	Software Licenses & Support	62	(373)											(311)
			575740	Telephone	6	9	2	10	(6)	1	4	(1)	0	3	1	3	33
			575741	Cell Phone	0	-	3	1	2	1	2	2	2	2	2	2	16
			575998	PCard Undistributed				18	10	(8)	19	(40)	6	(6)		2	2
	032047	CORP-Income Tax	501200	Labor	2,657	2,312	2,524	2,678	2,776	2,911	2,957	2,549	2,522	2,519	2,376	2,742	31,523
			501210	Labor Non Scheduled Overtime								3					3
			501711	Incentive Plan-Off-Annual	271	264	258	278	286	449	298	288	268	268	408	277	3,615
			504100	Group Ins Maintenance				(27)				0					(26)
			504500	Other Welfare Maintenance				23					481		(8)		495
			504660	Tuition Aid												53	53
			504670	Training									2	(0)			2
			507100	401k	59	55	63	72	74	114	79	74	67	67	95	63	883
			508101	Defined Contribution Plan	106	111	111	113	118	180	120	113	103	103	159	111	1,447
			532000	Contract Services-Accounting	704	315	-	-	(0)	2,478	236	99	618	-	(976)		3,475
			533000	Contract Services-Legal	20	2	4	(349)	(282)	1,009	(998)						(593)
			534998	Benefit Overhead	624	632	657	97	605	576	640	607	756	612	566	501	6,875
			534999	General Overhead	(2)	107	112	73	58	61	64	64	66	65	71	69	810
			535000	Contract Services-Other		1		398	(79)				101	288	(189)	429	948
			535001	Contract Services-Temp Employee								252	(76)	189			365

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575000	Miscellaneous						1	6	-	(4)			4	8
			575002	Misc General Office			14	(9)	11	6							23
			575240	Co Dues/Membership Deduct	16	2				7	11	1	4	-			40
			575280	Dues/Membership Deductible								20	-	-		2	22
			575340	Employee Expense P/R JE	10	(1)	6	(5)	49	28	24	6	21	2	42	5	186
			575342	Employee Exp Conf/Registration			1	6	8			20	68	-	(68)	68	102
			575350	Meals Deduct	6	5	1	1	1	2	2	4	(2)	7	2	0	28
			575351	Meals Non Deduct	6	5	1	1	1	2	2	4	(2)	7	2	-	28
			575620	Office & Admin Supplies	14	2	24	4	15	1	(1)	2	10	(1)	(1)	2	71
			575715	Software Licenses & Support	374	111	259	5	(453)	325	-	129	(224)	10	(5)	(221)	310
			575740	Telephone	(1)	(0)	1	-	1	1	(0)	(0)	0	0	1	(0)	1
			575741	Cell Phone	5	(1)	4	2	2	1	2	2	2	2	2	2	24
			575998	PCard Undistributed					20	(20)							-
	032057	CORP-Treasury	501200	Labor	1,425	1,363	1,571	1,717	1,650	1,498	2,060	1,688	1,978	2,104	1,598	2,284	20,935
			501711	Incentive Plan-Off-Annual	212	231	220	259	267	391	275	289	328	344	488	348	3,651
			504100	Group Ins Maintenance				(16)									(16)
			504500	Other Welfare Maintenance				149	99	104	3	93	6	66	11	2	533
			504670	Training				15					22	(2)			35
			507100	401k	35	38	33	36	36	65	44	42	48	48	52	38	514
			508101	Defined Contribution Plan	14	14	21	28	26	41	29	29	28	27	39	24	318
			533000	Contract Services-Legal						83	11		19	1		5	119
			534998	Benefit Overhead	749	1,151	1,401	643	525	1,089	1,150	1,254	1,314	1,233	1,021	1,160	12,690
			534999	General Overhead	(6)	106	79	44	46	55	54	58	59	58	54	60	667
			535000	Contract Services-Other	11		145		141		1	142	0		141		581
			550000	Transportation IT-Admin	14	14	11	14	14	14	14	14	14	14	14	14	159
			575002	Misc General Office												1	1
			575280	Dues/Membership Deductible					2	8						19	29
			575340	Employee Expense P/R JE	45	13	50	22	92	57	25	48	61	65	43	74	593
			575342	Employee Exp Conf/Registration				20								4	24
			575350	Meals Deduct	0		2	0	1	5	6	1	5	2	16	(0)	38
			575351	Meals Non Deduct	0		1	0	1	5	6	1	5	2	16	(0)	38
			575670	Relocation Expenses			213	76	152	490	241	18	313	17	35	5	1,559
			575715	Software Licenses & Support												5	5
			575740	Telephone	(2)	-	1	0	1	(0)	0	1	3	(2)	1	1	6
			575741	Cell Phone	13	(3)	13	11	9	9	10	9	10	11	10	10	113
			575998	PCard Undistributed	9					(9)							-
			675000	Misc Maintenance						3							3
			722306	Gains Other Non-OR	1	0	(0)	0									1
	033007	WE-Finance	501200	Labor	147	123	74		37	1,583	1,055					8	3,027
			501711	Incentive Plan-Off-Annual	15	12	7		4	396	264		(98)	(784)		2	(182)
			504100	Group Ins Maintenance				(16)									(16)
			504500	Other Welfare Maintenance							1			2			3
			507100	401k			2			63	42					0	108
			508101	Defined Contribution Plan	8	6			2	83	55					0	155
			534998	Benefit Overhead	16	18	12	10	5	204	135					1	400
			534999	General Overhead	(0)	2	1	2	0	42	12					0	59
			575340	Employee Expense P/R JE			113	(18)				11	(7)	(2)	11	5	113
			575350	Meals Deduct			3		0				0	-			3
			575351	Meals Non Deduct			3		0				0				3
			575741	Cell Phone	(1)	1											-
	033507	CE-Finance	501200	Labor	180							3					184
			501711	Incentive Plan-Off-Annual	20							0					20
			504100	Group Ins Maintenance				(35)									(35)
			504500	Other Welfare Maintenance								2	0				2
			507100	401k	2												2
			508101	Defined Contribution Plan	5							0					6
			534998	Benefit Overhead	65	76	69	121	286	760	315	400	408	410	1,340	290	4,540
			534999	General Overhead	4	14	11	32	31	150	48	62	76	68	315	58	871
			575340	Employee Expense P/R JE												6	6
			575350	Meals Deduct									0	5			5

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575351	Meals Non Deduct									0	5			5
			722306	Gains Other Non-OR			(5)	6									1
	035007	SE-Finance	501200	Labor	15,284	13,376	17,873	17,684	20,574	21,744	19,153	20,047	21,528	18,615	17,413	16,098	219,389
			501711	Incentive Plan-Off-Annual	2,027	1,923	2,133	2,369	2,923	3,714	2,401	2,664	2,738	2,444	3,558	2,064	30,958
			504100	Group Ins Maintenance				(24)									(24)
			504500	Other Welfare Maintenance	129		119					603	27	162		988	2,027
			504660	Tuition Aid					94						17		111
			504670	Training						90	9	130	219		13	(13)	449
			507100	401k	405	388	414	455	558	728	476	505	561	511	713	411	6,124
			508101	Defined Contribution Plan	526	508	514	523	535	749	464	526	555	543	791	470	6,705
			534998	Benefit Overhead	4,703	5,080	6,583	2,559	6,607	6,251	5,911	5,424	6,688	5,764	5,138	4,242	64,952
			534999	General Overhead	630	1,385	1,325	1,147	1,333	1,735	1,138	1,255	1,126	1,106	1,466	940	14,586
			535000	Contract Services-Other	1,667						2,124						3,791
			535001	Contract Services-Temp Employee	924	539	855	889	808	709	102	585	715	393	438	1,395	8,353
			541000	Rents-Real Property									178	(178)			-
			541001	Rents-Real Property Intercompany										269	90	106	466
			550000	Transportation IT-Admin												2	2
			550002	Transportation Lease Fuel											4	51	54
			575000	Miscellaneous				67	258	7	4			55	0	5	395
			575002	Misc General Office											3		3
			575030	Advertising	766	(766)											-
			575240	Co Dues/Membership Deduct				16				20					36
			575280	Dues/Membership Deductible						77	31	106					214
			575320	Electricity				1	(1)				33	(33)			-
			575340	Employee Expense P/R JE	241	109	205	(6)	209	422	392	1,191	877	736	562	879	5,817
			575350	Meals Deduct	25	10	23	16	146	19	11	74	15	143	13	39	534
			575351	Meals Non Deduct	25	10	23	16	146	19	11	74	15	143	13	39	534
			575620	Office & Admin Supplies	39	168	57	52	43	100	(38)	61	69	11	110	(96)	576
			575670	Relocation Expenses							664		1,714	238	23	2,623	5,262
			575740	Telephone	47	(13)	18	210	(27)	(42)	37	(14)	185	(85)	14	7	338
			575741	Cell Phone	4	(3)	18	7	7	4	5	19	12	12	12	14	113
			575998	PCard Undistributed	16			3	(5)	22	(36)	2	10	27	(38)	(1)	(0)
			722306	Gains Other Non-OR	0	0	0	0									0
	036507	NE-Finance	501200	Labor						270							270
			501711	Incentive Plan-Off-Annual						41							41
			504100	Group Ins Maintenance				(15)									(15)
			504500	Other Welfare Maintenance		4			2								6
			507100	401k						11							11
			508101	Defined Contribution Plan						14							14
			534998	Benefit Overhead	32	1	0	1		72		5	14			11	136
			534999	General Overhead	4	0	0	0		18		1	3			3	28
			575340	Employee Expense P/R JE				2	13	-	20	(9)	9				35
			575342	Employee Exp Conf/Registration					3								3
			575350	Meals Deduct					1		1						2
			575351	Meals Non Deduct					1		1						2
	037777	CORP-IFRS-Finance	535000	Contract Services-Other									1,035	-	1,346	(83)	2,298
Finance Total					**60,377**	**43,817**	**47,921**	**44,411**	**53,977**	**64,803**	**54,971**	**57,526**	**59,110**	**53,611**	**55,672**	**55,458**	**651,654**
Human Resources	032002	CORP-HR Comp/Benefits	501200	Labor	713	653	735	739	710	665	679	629	657	793	802	992	8,767
			501711	Incentive Plan-Off-Annual	118	116	116	118	117	177	117	133	132	130	213	143	1,631
			504100	Group Ins Maintenance		2	2	(0)	2	3	2	2	2	2	3	1	19
			504500	Other Welfare Maintenance	-	-	-	-	-	-	-	-	-	-	(188)		(188)
			504670	Training					4								4
			507100	401k	16	16	16	16	16	24	16	16	16	16	31	20	221
			508101	Defined Contribution Plan	7	7	7	7	7	10	7	7	7	11	25	20	120
			533000	Contract Services-Legal	49	297	333	(185)	268	193	291	118	110	(111)	(18)	327	1,671
			534998	Benefit Overhead	312	527	576	248	469	432	451	479	534	476	437	508	5,448
			534999	General Overhead	62	127	120	103	97	158	113	121	122	123	157	148	1,449
			535000	Contract Services-Other	547	435	953	1,386	860	1,186	1,099	1,787	96	1,430	416	2,015	12,212
			550000	Transportation IT-Admin	12	11	11	11	11	11	11	12	11	11	11	11	132
			575000	Miscellaneous										34	323	(285)	71

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575030	Advertising									8	-			8
			575240	Co Dues/Membership Deduct								5	-				5
			575280	Dues/Membership Deductible	2		15	16	3		3			9	4	14	66
			575340	Employee Expense P/R JE	21	18	(2)	12	11	44	42	(16)	5	72	(38)	30	200
			575342	Employee Exp Conf/Registration	56	(5)		5	(5)		16	3					69
			575350	Meals Deduct	3	2	0	1	5	0	1	0	0	1	4	4	21
			575351	Meals Non Deduct	3	2	0	1	5	0	1	0	0	1	4	4	21
			575740	Telephone	1	1	5	53	(37)	4	(2)	0	(0)	0	7	(3)	29
			575741	Cell Phone	4	(2)	13	5	4	3	12	2	4	5	10	22	82
			575998	PCard Undistributed			4	(4)									-
			722306	Gains Other Non-OR	3	(6)	(5)	6									(3)
	032003	CORP-HR Talent Development	501200	Labor	310	363	588	525	493	376	879	750	797	807	599	858	7,345
			501210	Labor Non Scheduled Overtime								2	2				3
			501711	Incentive Plan-Off-Annual	39	44	61	63	71	107	134	146	146	151	234	156	1,355
			504100	Group Ins Maintenance				(7)				0	0				(7)
			504500	Other Welfare Maintenance								64	90	69	47		270
			504660	Tuition Aid	414	11	120	145	269	112	(27)	179	176	138	101	134	1,771
			504670	Training	2	156	6	3	3	16	18	22	(3)	(7)	2		218
			507100	401k	2	3	6	11	11	17	11	11	11	11	22	21	138
			508101	Defined Contribution Plan							13	13	13	13	20	13	85
			534998	Benefit Overhead	89	98	719	396	377	463	474	535	580	531	472	457	5,189
			534999	General Overhead	2	20	3	102	31	37	36	39	39	39	36	40	425
			535000	Contract Services-Other					1	3	5	9		21		2,944	2,983
			535001	Contract Services-Temp Employee	161	175	(336)										-
			575002	Misc General Office						2		4	-	-			6
			575030	Advertising					10								10
			575130	Brochures and Handouts					3								3
			575280	Dues/Membership Deductible	442	(442)					4	-	-				4
			575340	Employee Expense P/R JE	11	7	47	27	134	20	35	61	27	181	(62)	83	569
			575342	Employee Exp Conf/Registration		76		3		1	2		20	(2)	5	2	107
			575350	Meals Deduct		1	4	1	0	16	6	2	25	3	6	1	64
			575351	Meals Non Deduct		1	4	1	0	16	6	2	25	3	6	1	64
			575620	Office & Admin Supplies		1				0					0	(0)	2
			575670	Relocation Expenses							118	33	190	(214)	(231)	103	0
			575740	Telephone	(2)	(0)	6	(3)	7	1	(1)	11	2	(1)	2	7	29
			575741	Cell Phone	2	(2)	12	6	3	2	8	6	7	7	6	8	66
			575998	PCard Undistributed								6	(6)	-	21	(21)	-
	032004	CORP-HR Labor Relations	501200	Labor	376	342	377	378	361	378	395	361	378	378	361	387	4,473
			501711	Incentive Plan-Off-Annual	70	70	70	70	70	106	70	84	84	84	127	84	993
			504100	Group Ins Maintenance				(4)									(4)
			507100	401k	11	11	11	11	11	16	11	11	11	11	16	11	139
			508101	Defined Contribution Plan	17	17	17	17	17	26	17	17	17	17	26	17	224
			520100	Materials & Supplies Operations		0											0
			533000	Contract Services-Legal	(1)												(1)
			534998	Benefit Overhead	82	241	228	80	253	138	155	193	219	180	120	171	2,060
			534999	General Overhead	(16)	3	76	9	9	10	10	11	11	11	10	11	154
			535000	Contract Services-Other	0												0
			550000	Transportation IT-Admin	12	12	12	12	12	12	12	12	12	12	12	12	146
			559000	Insurance Other	1												1
			575002	Misc General Office				1									1
			575280	Dues/Membership Deductible		158	11									1	169
			575340	Employee Expense P/R JE	57	11	64	45	56	36	28	33	17	32	62	16	457
			575342	Employee Exp Conf/Registration									11	(1)			10
			575350	Meals Deduct	0	2	4	(0)	3	2	2	1	2	0	2	6	23
			575351	Meals Non Deduct		2	4	(0)	3	2	2	1	2	0	2	6	23
			575620	Office & Admin Supplies	(1)	-	1	-	0								(0)
			575715	Software Licenses & Support							38						38
			575740	Telephone	27	31	4	(1)	3	(1)	0	(0)	(0)	0	-		63
			575741	Cell Phone	5	(2)	8	4	3	2	3	3	3	3	3	3	38
			575998	PCard Undistributed	(3)	(0)						3	(3)	25	(25)	(0)	(4)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			722306	Gains Other Non-OR	11	(17)	(17)	15									(8)
	032006	CORP-Business Center HR	501200	Labor	831	748	838	775	683	715	776	753	861	795	683	838	9,296
			501711	Incentive Plan-Off-Annual	114	114	114	116	98	151	104	129	139	129	193	129	1,528
			504100	Group Ins Maintenance				(10)									(10)
			504500	Other Welfare Maintenance	147	10	1	1	1	1	1	1	2	1	1	(17)	147
			504660	Tuition Aid							1		2	3	(3)	11	14
			504670	Training	8		3	16	4		9	39	63	52	23	2	220
			507100	401k	27	27	27	27	23	33	22	23	24	23	33	13	300
			508101	Defined Contribution Plan	28	28	28	28	22	30	18	18	18	18	27	18	279
			533000	Contract Services-Legal		13							2	12			27
			534998	Benefit Overhead	374	465	312	150	297	305	361	380	438	376	318	354	4,130
			534999	General Overhead	(1)	53	55	5	19	59	73	94	99	96	146	91	788
			535000	Contract Services-Other	36	(12)	(10)	2	7	(7)	18	(0)			3	1	36
			550000	Transportation IT-Admin	12	12	12	12	12	12	12	12	12	12	12	12	146
			575002	Misc General Office	-					11	7	1				1	20
			575030	Advertising		81	14	60	12	(34)	110		201	(144)	51	144	496
			575130	Brochures and Handouts				1	(1)			6	6				12
			575280	Dues/Membership Deductible		2		1	3	4				8	4	17	38
			575340	Employee Expense P/R JE	39	16	61	1	37	41	83	19	(29)	24	113	(61)	343
			575342	Employee Exp Conf/Registration				34							52	20	105
			575350	Meals Deduct	6	4	3	(2)	16	9	1	9	9	10	21	(0)	85
			575351	Meals Non Deduct	6	4	3	(2)	16	9	1	9	9	10	21	(0)	85
			575620	Office & Admin Supplies	4			5			4	1	4	-	5		22
			575670	Relocation Expenses	817	(280)	3	287	23	0	3	1	1	1	1	1	858
			575740	Telephone					1	(0)	0	1	(0)	(0)	1	(0)	1
			575741	Cell Phone	5	(1)	10	3	3	3	4	4	4	4	4	4	47
			575775	Trade Shows		(3)					23	5	74	(3)	-		96
			575998	PCard Undistributed	46	34	(84)	21	(0)	(8)	(13)	144	(125)	24	(32)	(10)	(4)
	032013	CORP-HR Systems & Processes	501200	Labor	394	359	395	398	381	332	277	423	421	421	402	440	4,644
			501711	Incentive Plan-Off-Annual	72	72	72	72	72	103	60	72	94	94	140	94	1,017
			504100	Group Ins Maintenance				(3)									(3)
			504500	Other Welfare Maintenance										2			2
			504670	Training	(20)				20				3	-		23	25
			507100	401k	6	6	6	6	6	8	6	6	6	6	8	6	72
			508101	Defined Contribution Plan								7	7	7	11	7	40
			534998	Benefit Overhead	204	357	358	208	337	298	267	322	355	316	263	309	3,595
			534999	General Overhead	(2)	22	7	10	9	10	10	11	11	11	10	11	122
			535000	Contract Services-Other			78	722			21	410	0	406			1,638
			535001	Contract Services-Temp Employee	92	101	108	160	53								514
			550000	Transportation IT-Admin	12	12	12	12	12	12	12	12	12	12	12	12	146
			575000	Miscellaneous												3	3
			575002	Misc General Office						105							105
			575280	Dues/Membership Deductible				11	(1)			3	3	-		10	27
			575340	Employee Expense P/R JE		2	13	25	5	25	(4)	27	26	25	(10)	(7)	127
			575342	Employee Exp Conf/Registration											47		47
			575350	Meals Deduct		3	1	0	1	1	5	1	2	0	0	1	16
			575351	Meals Non Deduct		3	1	0	1	1	5	1	2	0	0	1	16
			575620	Office & Admin Supplies									1	-	3	(3)	1
			575715	Software Licenses & Support			466	58	86	256	86	942	158	447	218	981	3,699
			575740	Telephone	(2)	1	17	(5)	20	(7)	(1)	(1)		0	-	0	22
			575741	Cell Phone	11	(5)	16	8	7	2	3	8	5	5	6	5	70
			575775	Trade Shows									12				12
			575998	PCard Undistributed											18	(18)	-
			722306	Gains Other Non-OR	3	(7)	(8)	9									(3)
	032018	CORP-Human Resources	501200	Labor	414	367	415	415	391	360	438	391	415	415	336	438	4,795
			501711	Incentive Plan-Off-Annual	147	147	147	147	147	220	147	183	183	183	275	183	2,110
			504100	Group Ins Maintenance				(3)									(3)
			504341	Defined Contr Supp Exec Retirement Plan Exp			8	8									15
			504342	401 K Restoration Exp			6	6									12
			504500	Other Welfare Maintenance	134	67	67	57	57	57	57	57	57	57	57		721

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			504620	Employee Physical Exam							144						144
			507100	401k	14	14	14	14	14	21	14	14	6				125
			508101	Defined Contribution Plan	18	18	18	18	18	27	18	18	18	18	27	18	238
			520100	Materials & Supplies Operations											2	7	9
			533000	Contract Services-Legal	227	0											227
			534998	Benefit Overhead	88	538	308	150	452	335	271	399	125	377	247	408	3,698
			534999	General Overhead	151	(366)	(38)	(86)	(93)	(46)	(99)	(105)	(107)	(102)	(40)	(111)	(1,042)
			535000	Contract Services-Other	618	1,059	224	1,147	146	397	106	368	1,084	130	218	4,061	9,558
			535001	Contract Services-Temp Employee			522	379	(38)	45	177	175	216	363		524	2,364
			550000	Transportation IT-Admin	14	14	14	14	14	14	14	14	14	14	14	14	171
			575000	Miscellaneous	117		95	-	2								214
			575240	Co Dues/Membership Deduct	82	82	82	82	82	82							489
			575280	Dues/Membership Deductible				13	(1)	2							13
			575340	Employee Expense P/R JE	10	50	344	(95)	(0)	43	68	70	114	(36)	78	(17)	629
			575342	Employee Exp Conf/Registration	49	(5)					5						50
			575350	Meals Deduct	26	0	121	95	2	21	17	13	30	56	6	16	405
			575351	Meals Non Deduct	26	0	121	95	2	21	17	13	30	56	6	16	405
			575620	Office & Admin Supplies	35	26	19	26	20	38	13	29	35	34	54	48	377
			575660	Postage										2			2
			575670	Relocation Expenses	113	14	2,784	(1,153)	137	1	234	113	244	493	406	138	3,524
			575740	Telephone	(2)	1	19	(9)	(0)	2	(1)	14	18	(12)	2	0	32
			575741	Cell Phone	3	(1)	10	3	4	2	3	3	3	3	3	3	40
			575998	PCard Undistributed		6				(6)		1	(1)	-			-
			675000	Misc Maintenance	1	1	14	(11)	2	1	4	1	1	1	1	9	27
			722306	Gains Other Non-OR	7	(14)	(13)	17									(2)
	032028	CORP-ED Human Resources	501200	Labor				922	1,122	8,636	1,245	1,629	1,790	1,546	732	1,523	19,145
			501711	Incentive Plan-Off-Annual				92	230	345	230	276	319	276	461	276	2,503
			504500	Other Welfare Maintenance					(29)		112		112	87	58		340
			504610	Employee Awards											2		2
			504670	Training								847	-	63	-	23	933
			507100	401k				15	42	64	42	46	61	51	78	50	450
			508101	Defined Contribution Plan				19	56	479	56	56	80	65	101	65	978
			534998	Benefit Overhead				(27)	47	84	41	81	119	90	50	13	497
			534999	General Overhead				31	7	9	9	9	9	9	9	10	102
			535000	Contract Services-Other									535	99			634
			541000	Rents-Real Property									123	(123)			-
			541001	Rents-Real Property Intercompany										186	63	74	322
			575000	Miscellaneous						2			5		10		17
			575002	Misc General Office									52	14			66
			575240	Co Dues/Membership Deduct										40			40
			575340	Employee Expense P/R JE				25	118	144	227	452	230	214	68	139	1,617
			575350	Meals Deduct				22	(11)	24	30	59	20	33	16	16	209
			575351	Meals Non Deduct				22	(11)	24	30	59	20	33	16	16	209
			575420	Forms							6						6
			575620	Office & Admin Supplies						(0)	13	8	18	24	29	8	99
			575625	Overnight Shipping										(5)			(5)
			575670	Relocation Expenses				81	(0)	41	299	(199)	543	704	437	(541)	1,365
			575741	Cell Phone												3	3
			575998	PCard Undistributed				0	(0)	10	(10)			13	(13)	1	1
	032038	CORP-WD Human Resources	504500	Other Welfare Maintenance							8			1	(1)		8
			504670	Training								0					0
			534998	Benefit Overhead			1,292	560	860	991	1,006	1,045	1,154	1,049	892	1,125	9,972
			534999	General Overhead				239	104	161	122	130	94	178	249	206	1,482
			575000	Miscellaneous											2		2
			575340	Employee Expense P/R JE				18	84	(92)	138	(138)	(1)	31	(22)	10	29
			575342	Employee Exp Conf/Registration							6	(4)	(1)	-			(0)
			575350	Meals Deduct					6	(5)	1	(1)	(1)	3	(3)	(1)	1
			575351	Meals Non Deduct					6	(5)	1	(1)	(1)	3	(3)	(1)	1
			575420	Forms								3	(3)	-			-
			575620	Office & Admin Supplies							1	85	(85)	0			1

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575625	Overnight Shipping											1		1
			575670	Relocation Expenses					0			272	19				291
			575998	PCard Undistributed				2	11	(4)	(2)	52	(15)	(40)	9	(9)	3
			722306	Gains Other Non-OR				3									3
	033018	WE-Human Resources	504100	Group Ins Maintenance				(7)									(7)
			534998	Benefit Overhead	5	5	1	0	0	1	2					(0)	13
			534999	General Overhead	(0)	1	0	(1)									(0)
	033518	CE-Human Resources	501200	Labor				78									78
			501711	Incentive Plan-Off-Annual				12									12
			504100	Group Ins Maintenance				(15)									(15)
			504500	Other Welfare Maintenance			2										2
			504660	Tuition Aid						(4)							(4)
			508101	Defined Contribution Plan				4									4
			534998	Benefit Overhead	35	39	(9)	(9)	23	22	16	19	23	18	50	(1)	226
			534999	General Overhead	4	8	7	(12)	8	38	9	13	14	1	(3)	0	87
			575340	Employee Expense P/R JE	6												6
			575670	Relocation Expenses	75	0											75
			575741	Cell Phone	(50)	(19)	142	35	60	23	24	49	17	27	27	27	361
			722306	Gains Other Non-OR			(1)										(1)
	034018	CCA-Human Resources	501200	Labor	804	856	691	757	522	605	629	641	853	862	814	878	8,913
			501211	Labor Overtime									2	9	2	5	18
			501711	Incentive Plan-Off-Annual	60	97	59	61	40	60	40	39	40	87	131	85	799
			504100	Group Ins Maintenance		2	2	2					1	2	1	1	11
			504500	Other Welfare Maintenance	42	100	(75)	4	239	45	(26)	1	132	231	146	(24)	817
			504610	Employee Awards	7		15	1	1			121	-	10	-	10	164
			504660	Tuition Aid	258	273	40	93	356	199	(13)	243	390	118	(16)	153	2,094
			504670	Training		2	-							12	10		24
			507100	401k	12	13	13	13	9	13	7	7	7	7	11	7	119
			508101	Defined Contribution Plan	8	8	8	8	8	13	8	8	21	21	31	18	160
			533000	Contract Services-Legal	9	18	(4)	258	(22)	84	367	178	44	134	26	44	1,137
			534998	Benefit Overhead	417	436	474	257	386	382	389	385	458	448	431	564	5,027
			534999	General Overhead	(12)	62	30	30	24	25	29	35	30	30	41	67	391
			535000	Contract Services-Other	-	189	116	91	1	1	5	649	5	4	34	320	1,415
			535001	Contract Services-Temp Employee	(14)	14	28	30	32	21			70	283	75	97	638
			575000	Miscellaneous	2	-											2
			575030	Advertising	33	26	37	35	13	7	14	12	127	14	9		326
			575140	Charitable Contributions Deduct											5	56	61
			575280	Dues/Membership Deductible	7	-					7	(4)		4	-		14
			575340	Employee Expense P/R JE	76	59	91	81	90	96	129	33	66	103	72	276	1,172
			575342	Employee Exp Conf/Registration	6	2	2	36	2		8	55	9	7	1	122	247
			575350	Meals Deduct	4	5	0	3	5	5	4	4	(0)	5	3	6	46
			575351	Meals Non Deduct	4	4	0	3	5	5	4	4		5	3	6	46
			575620	Office & Admin Supplies		4	5	0	5	0	-			3		3	21
			575670	Relocation Expenses	(86)	1							215	75	77	12	295
			575740	Telephone	(0)	1	0	1	0	0	0	(0)	(0)	0	1	0	3
			575741	Cell Phone	19	(7)	23	11	8	8	7	7	15	9	9	9	118
			575998	PCard Undistributed	23	9	3	(5)	(25)	(1)	(3)	(0)	46	(37)	60	(70)	(1)
	035018	SE-Human Resources	501200	Labor	374	(16)						576	288		144		1,367
			501711	Incentive Plan-Off-Annual	49	16						86	43		22		216
			504500	Other Welfare Maintenance	134												134
			504660	Tuition Aid	409	(68)			74			160					575
			504670	Training		1											1
			507100	401k	8	3						23	12		6		51
			508101	Defined Contribution Plan								30	15		8		53
			534998	Benefit Overhead	1,258	1,241	(1,361)	(623)	170	(69)	0	6	53	(9)	(8)	14	671
			534999	General Overhead	35	214	129	(342)	12	69	9	8	8	8	8	7	164
			535000	Contract Services-Other		1											1
			541000	Rents-Real Property	90	90	90	90	90	90	90	90	(90)				627
			550000	Transportation IT-Admin				1									1
			575030	Advertising	102	263	59	217	46	46							733

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575240	Co Dues/Membership Deduct		271											271
			575280	Dues/Membership Deductible		3											3
			575340	Employee Expense P/R JE	124	(4)		184									304
			575350	Meals Deduct	5			17									22
			575351	Meals Non Deduct	5			17									22
			575620	Office & Admin Supplies	6	42											48
			575670	Relocation Expenses	239	(239)	(0)	1,618	(1,618)								(0)
			575740	Telephone	3	17	15	4	11	5	22	12	92	(49)	4	8	145
			575741	Cell Phone	(12)	(2)	19	3	10	2	-						21
			722306	Gains Other Non-OR	6												6
	036518	NE-Human Resources	534998	Benefit Overhead	8	0	(0)	(0)		(1)		(0)	0			0	6
			534999	General Overhead	0	0	0	(0)									(0)
			722306	Gains Other Non-OR	4												4
Human Resources Total					**14,204**	**11,891**	**15,179**	**14,058**	**11,629**	**21,644**	**14,726**	**19,845**	**18,230**	**17,853**	**14,182**	**24,403**	**197,843**
Investor Relations	032037	CORP-Investor Relations	501200	Labor	298	241	300	301	272	102	332	247	301	301	106	330	3,131
			501711	Incentive Plan-Off-Annual	49	49	49	49	49	65	49	50	57	57	86	57	668
			504100	Group Ins Maintenance				(3)									(3)
			504341	Defined Contr Supp Exec Retirement Plan Exp			1	1									3
			504342	401 K Restoration Exp	1	1	28	1									31
			504500	Other Welfare Maintenance	5												5
			507100	401k	6	6	6	6	6	8	6	5	6	6	9	6	79
			508101	Defined Contribution Plan	12	12	12	12	12	17	12	11	12	12	19	12	157
			534998	Benefit Overhead	129	311	324	82	322	224	233	299	330	273	184	282	2,994
			534999	General Overhead	119	72	(2)	58	56	92	64	70	70	70	90	72	828
			535000	Contract Services-Other	185	221	160	304	74	179	193	147	491	459	290	314	3,017
			550000	Transportation IT-Admin	6	6	6	6	6	6	6	4	6	6	6	6	73
			575000	Miscellaneous					2			0					3
			575002	Misc General Office				3									3
			575340	Employee Expense P/R JE	11	102	139	224	(4)	11	108	41	(2)	(32)	56	184	837
			575342	Employee Exp Conf/Registration				31	32	144	(101)		35	41	(8)		175
			575350	Meals Deduct	3	1	1		(0)	1	(0)	29	2	0	2	1	39
			575351	Meals Non Deduct	3	1	1		(0)	1	(0)	29	2	0	2	1	39
			575620	Office & Admin Supplies	3	(2)		7		1	4		9	(4)	8	19	46
			575625	Overnight Shipping				0									0
			575660	Postage		5			4		1	3	-	5		3	22
			575740	Telephone	(36)	0	54	(12)	9	8	(25)	0	1	(0)	1	0	(0)
			575741	Cell Phone	8	(3)	19	9	16	7	10	9	7	7	7	7	103
			575998	PCard Undistributed								5	12	(17)			-
			675000	Misc Maintenance												4	4
			722306	Gains Other Non-OR	2	(14)	(18)	15									(15)
Investor Relations Total					**805**	**1,009**	**1,080**	**1,095**	**857**	**867**	**892**	**951**	**1,340**	**1,184**	**859**	**1,299**	**12,238**
ITS	032030	CORP-ITS Client Rel Admin	501200	Labor	243	210	237	90	205	180	238	218	221	216	216	251	2,526
			501711	Incentive Plan-Off-Annual	38	35	35	8	39	56	40	40	39	38	66	43	478
			504100	Group Ins Maintenance				(1)									(1)
			507100	401k				3	5	7	5	3					23
			534998	Benefit Overhead	127	128	144	101	125	106	119	104	118	106	86	116	1,379
			534999	General Overhead	(0)	11	3	5	5	4	5	5	5	5	4	5	57
			541000	Rents-Real Property									12	(12)			-
			541001	Rents-Real Property Intercompany										19	6	7	32
			575280	Dues/Membership Deductible										8			8
			575340	Employee Expense P/R JE	35	(17)	22	0	3	108	19	2	13	18	7	275	489
			575342	Employee Exp Conf/Registration			31				18					74	124
			575350	Meals Deduct	16	(13)	6				4	5	(0)	10	5	19	52
			575351	Meals Non Deduct	16	(13)	6				4	5	0	10	5	19	52
			575620	Office & Admin Supplies						4							4
			575670	Relocation Expenses	(94)	62						-	-				(32)
			575740	Telephone	1	1	3	6	2	19	(2)	(3)	11	(5)	3	(0)	36
			575741	Cell Phone	1	(1)	8	2	3	1	1	4	3	3	6	3	34
			575998	PCard Undistributed	3						-	(3)					-
	032031	CORP-Service Desk	501200	Labor	557	524	704	1,735	1,461	1,541	1,564	1,436	1,466	1,407	1,462	1,465	15,321

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			501210	Labor Non Scheduled Overtime			2	4	13	10	13	4	107	21	54	(108)	120
			501211	Labor Overtime			3	1	4	2	2		2	3			17
			501711	Incentive Plan-Off-Annual				77	39	61	44	44	39	30	60	38	431
			504100	Group Ins Maintenance			1	(16)	3	3	4	1	9	5	7	(13)	4
			507100	401k	5	5	5	19	16	25	17	17	18	18	25	14	184
			508101	Defined Contribution Plan	7	7	7	13	13	19	13	13	13	13	19	13	151
			534998	Benefit Overhead	320	286	1,021	536	709	644	750	692	763	710	591	712	7,735
			534999	General Overhead	(6)	41	937	84	33	31	33	33	33	34	31	36	1,320
			535000	Contract Services-Other	33	-		251	121	21	21				21	1,125	1,592
			535001	Contract Services-Temp Employee	117	8	151	(149)	9	1	283	134	145	121	159	122	1,099
			575100	Bank Service Charges												84	84
			575280	Dues/Membership Deductible						13	-					110	124
			575340	Employee Expense P/R JE	1	(0)	13	46	(5)	13	21	59	(1)	18	14	1	179
			575342	Employee Exp Conf/Registration				43									43
			575350	Meals Deduct	1		1	3	(0)	3	2	4	1	2	0	7	23
			575351	Meals Non Deduct	1		1	3	(0)	3	2	4	1	2	0	7	23
			575740	Telephone	5	(0)	4	3	(1)	8	1	18	6	(3)	20	9	71
			575741	Cell Phone	11	(5)	25	10	9	8	10	11	11	15	14	12	131
	032032	CORP-ITS-BAD-Core Shared	501200	Labor	722	579	638	1,669	964	711	1,181	912	977	1,268	926	1,398	11,945
			501210	Labor Non Scheduled Overtime		79		6	30	35	4	30	8			142	335
			501711	Incentive Plan-Off-Annual	72	94	85	104	102	146	115	105	102	122	176	107	1,330
			504100	Group Ins Maintenance				(10)	2	4	1	3	1			19	20
			504500	Other Welfare Maintenance				248	-	-	-			4	(2)		250
			507100	401k	14	9	14	22	26	34	23	24	23	32	45	26	292
			508101	Defined Contribution Plan	9	16	29	41	44	63	50	44	43	55	78	54	527
			534998	Benefit Overhead	248	223	352	(15)	384	325	367	379	434	385	311	350	3,742
			534999	General Overhead	(1)	21	1,461	545	51	1,695	540	159	2,717	(764)	33	1,038	7,495
			535000	Contract Services-Other			6	-	450	205						1,240	1,902
			575000	Miscellaneous					8								8
			575002	Misc General Office				1									1
			575340	Employee Expense P/R JE		1	(1)	24	108	62	8	62	29	23	36	68	421
			575350	Meals Deduct				0	2						2	2	5
			575351	Meals Non Deduct				0	2						2	2	5
			575620	Office & Admin Supplies								1	0				1
			575740	Telephone	0	1						6	2	(1)	5	(0)	11
			575741	Cell Phone	2	(1)	3	6	10	3	5	6	6	13	2	9	62
			575998	PCard Undistributed						1	(1)			2	(1)	(1)	0
			675000	Misc Maintenance						36			2	687	(240)	(0)	485
			685325	FICA		6											6
	032033	Chg Ctrl & Desktop Automation	501200	Labor	413	355	362	337	265	225	280	262	294	294	278	318	3,683
			501711	Incentive Plan-Off-Annual	33	19	9	58	41	55	38	41	42	42	65	44	486
			504100	Group Ins Maintenance				(2)									(2)
			504670	Training	3	(3)											-
			507100	401k	6	5	5	4	4	5	4	4	4	4	7	4	57
			508101	Defined Contribution Plan	8	8	8										23
			534998	Benefit Overhead	268	224	123	57	142	131	144	139	154	144	120	136	1,783
			534999	General Overhead	(9)	32	18	(17)	6	6	6	6	6	6	6	7	73
			575000	Miscellaneous		3											3
			575340	Employee Expense P/R JE		3	16	11	4	0	17	(6)	(0)	3	23	67	138
			575350	Meals Deduct	1		1	1	0	1	(0)	0	-		1	-	5
			575351	Meals Non Deduct	1		1	1	0	1	(0)	0			1	-	5
			575620	Office & Admin Supplies		2				0			4	0	2	-	9
			575740	Telephone				2	(1)	4	1	19	(4)	(2)	0	7	25
			575741	Cell Phone	15	(5)	24	11	10	6	13	4	4	4	4	4	93
	032034	CORP-ITS Appl Adm & Security	501200	Labor	890	801	769	(253)									2,208
			501210	Labor Non Scheduled Overtime		1,894	1										1,895
			501711	Incentive Plan-Off-Annual	105	104	55	(20)									244
			504100	Group Ins Maintenance			0										0
			504500	Other Welfare Maintenance		8											8
			507100	401k	16	17	16	(1)									48

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			508101	Defined Contribution Plan	5	5	5										16
			534998	Benefit Overhead	443	393	(145)	(19)									672
			534999	General Overhead	(10)	36	31	(52)									5
			575340	Employee Expense P/R JE	(1)	3	(1)	(0)									1
			575350	Meals Deduct	(1)												(1)
			575351	Meals Non Deduct	(1)												(1)
			575620	Office & Admin Supplies	0	4											4
			575740	Telephone		(0)	0	0	(0)	0	0	(0)					0
			575741	Cell Phone	13	(2)	10	6	6	3	3	2	2	-			43
			575998	PCard Undistributed	7			(7)									-
			685325	FICA		145											145
	032035	CORP-ITS Sec Arch & Strategy	501200	Labor	70	350	451	314	181								1,367
			501711	Incentive Plan-Off-Annual		70	28	57	25								180
			504100	Group Ins Maintenance				(1)									(1)
			504500	Other Welfare Maintenance					1,303	-							1,303
			507100	401k		9	4	7	3								23
			534998	Benefit Overhead	124	200	191	106	(6)	132	116	115	95	96	87	103	1,360
			534999	General Overhead		12	6	7	6	6	6	6	6	6	6	7	74
			550000	Transportation IT-Admin		36	15	15									66
			575340	Employee Expense P/R JE		19	(1)	8	(1)	(0)	(0)	-	-				24
			575342	Employee Exp Conf/Registration			14										14
			575350	Meals Deduct		0	1										1
			575351	Meals Non Deduct		0	0										1
			575620	Office & Admin Supplies			1										1
			575740	Telephone			16	6	(2)	(2)	3	(2)					20
	032071	CORP-ITS Admin	501200	Labor	589	508	583	537	663	401	564	465	551	525	416	583	6,385
			501203	Labor Internal Recharge	(5,202)	(15,313)											(20,514)
			501711	Incentive Plan-Off-Annual	1,859	(1,518)	166	165	160	230	156	177	178	178	270	191	2,211
			504100	Group Ins Maintenance				(3)									(3)
			504341	Defined Contr Supp Exec Retirement Plan Exp			7	7									15
			504342	401 K Restoration Exp			6	6									11
			504500	Other Welfare Maintenance	64	3	47	57	45	170	375	42	158	65	101	230	1,355
			504610	Employee Awards					15						4		19
			504620	Employee Physical Exam												63	63
			504660	Tuition Aid	285		10	189	47	1	178	329	28	297	132	59	1,554
			504670	Training	29	(30)	35	174	172	125	486	250	490	114	4,609	1,494	7,949
			507100	401k	15	15	15	14	14	25	17	16	15	5	8	5	164
			508101	Defined Contribution Plan	15	14	14	14	20	32	22	21	21	21	31	22	247
			534998	Benefit Overhead	(120)	(410)	434	212	601	413	340	465	211	422	217	447	3,232
			534999	General Overhead	4,793	(747)	(2,246)	101	102	129	99	321	75	95	129	110	2,960
			535000	Contract Services-Other	313	(257)	2,719	2,162	2,388	2,544	2,436	2,520	1,883	2,612	1,838	3,450	24,608
			535001	Contract Services-Temp Employee									-				-
			550000	Transportation IT-Admin	15	13	13	13	14	13	14	13	13	13	13	13	159
			575000	Miscellaneous							21						21
			575280	Dues/Membership Deductible	1,869	3					216		4			10	2,103
			575340	Employee Expense P/R JE	53	51	157	169	81	102	123	39	89	194	172	(29)	1,202
			575342	Employee Exp Conf/Registration									22		(22)		-
			575350	Meals Deduct		2	16	(14)	0	-				5	21	30	61
			575351	Meals Non Deduct		2	16	(14)	0					5	21	30	61
			575620	Office & Admin Supplies	25	19	5		43		6	18	-	9	54	162	340
			575625	Overnight Shipping											1		1
			575670	Relocation Expenses									-	2	2	(60)	(56)
			575740	Telephone	(1,620)	1,647	18	32	(9)	14	7	12	17	(3)	23	21	160
			575741	Cell Phone	2	0	5	3	7	3	4	4	4	4	4	4	42
			575998	PCard Undistributed			8	(7)	(1)				-	5	(4)	(1)	(0)
			722306	Gains Other Non-OR	7	(16)	(21)	24									(6)
	032072	CORP-ITS PMO	501200	Labor	995	647	807	606	631	1,125	760	819	1,404	1,142	1,482	1,206	11,625
			501210	Labor Non Scheduled Overtime												(10)	(10)
			501711	Incentive Plan-Off-Annual	130	93	123	86	91	166	113	114	69	(3)	230	184	1,395
			504100	Group Ins Maintenance		4		(13)					0			(1)	(10)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			504500	Other Welfare Maintenance							749						749
			504670	Training									-	-			-
			507100	401k	10	12	15	14	16	23	16	18	28	36	43	32	261
			508101	Defined Contribution Plan	21	15	17	18	19	29	19	32	56	42	49	32	349
			534998	Benefit Overhead	834	821	943	462	784	701	823	734	873	790	652	698	9,115
			534999	General Overhead	(223)	42	317	62	53	47	51	50	51	51	47	55	601
			535000	Contract Services-Other	233	403	(482)	222	727	199	761	-	893	118	1,613	21,222	25,908
			575000	Miscellaneous		360	73	6					3				442
			575002	Misc General Office									7		2		8
			575240	Co Dues/Membership Deduct			3										3
			575340	Employee Expense P/R JE	11	19	9	0	19	3	8	28	22	48	14	34	215
			575350	Meals Deduct	3	(2)	2	4	(2)	3	3	4	26	(26)	30	(15)	30
			575351	Meals Non Deduct	3	(2)	2	4	(2)	3	3	4	26	(26)	30	(15)	30
			575620	Office & Admin Supplies											9	(6)	3
			575715	Software Licenses & Support												6	6
			575740	Telephone	264	89	92	205	(125)	111	(32)	22	31	(3)	81	11	747
			575741	Cell Phone	3	(3)	15	10	7	8	11	6	13	27	29	17	142
			575998	PCard Undistributed	3	36	44	(47)	6	(24)	(18)				4	(4)	-
	032073	CORP-ITS Infra/Oper Admin	501200	Labor	310	286	322	310	292	310	326	322	337	333	398	580	4,125
			501711	Incentive Plan-Off-Annual	41	44	44	39	40	67	42	47	45	44	65	43	562
			504100	Group Ins Maintenance				(2)									(2)
			504500	Other Welfare Maintenance						8						1	8
			504670	Training					4		(4)						-
			507100	401k	7	7	7	7	7	11	7	8	6	2	3	2	73
			508101	Defined Contribution Plan											5	11	16
			534998	Benefit Overhead	183	201	224	123	193	164	172	167	187	170	148	185	2,117
			534999	General Overhead	(2)	16	9	8	7	7	7	7	7	7	10	9	92
			535000	Contract Services-Other	1,429	-											1,429
			550000	Transportation IT-Admin	(35)			(0)									(35)
			575340	Employee Expense P/R JE	1	66	4	10	6	51	12	98	9	33	26	100	415
			575350	Meals Deduct									0	-	0		0
			575351	Meals Non Deduct									0		0		0
			575620	Office & Admin Supplies	14	5	16	11	7	11	5	7	26	11	15	15	142
			575740	Telephone	0	(1)	2	1	0	(0)	(0)	5	8	(2)	8	(3)	17
			575741	Cell Phone	3	(2)	6	3	3	1	2	2	2	2	2	2	25
			575998	PCard Undistributed		-											-
	032074	CORP-ITS Production	501200	Labor	856	755	849	870	824	854	839	792	895	923	650	794	9,902
			501210	Labor Non Scheduled Overtime		21	2	3	6	6	8	6	4	7	15	20	97
			501711	Incentive Plan-Off-Annual	34	32	34	37	35	53	32	24	35	38	16	11	381
			504100	Group Ins Maintenance		2	2	(6)	2	4	3	3	3	4	6	3	28
			504500	Other Welfare Maintenance							7	20					27
			507100	401k	12	12	12	12	12	19	12	12	12	13	15	10	154
			508101	Defined Contribution Plan	3	3	3	3	3	2		1	4	4	5	4	33
			534998	Benefit Overhead	465	417	445	269	409	378	404	396	446	421	353	407	4,809
			534999	General Overhead	21,304	(3,089)	3,152	18,484	23,399	20,062	20,303	19,677	21,524	21,520	19,651	25,234	211,221
			535000	Contract Services-Other	-	(18)											(18)
			541000	Rents-Real Property	244	244	244	244	244	244	244	244	244	244	244	244	2,930
			575340	Employee Expense P/R JE	7	40	25	14	21	18	38	16	8	4	2	7	201
			575350	Meals Deduct									0				0
			575351	Meals Non Deduct									0				0
			575480	Heat - Oil/Gas		7				225	(14)						218
			575620	Office & Admin Supplies	43	5	30	142	(98)	40	13	2	36	2	19	13	246
			575625	Overnight Shipping	3	1	2	3	2	2	2	2	2	2	0	1	22
			575715	Software Licenses & Support		(25)											(25)
			575741	Cell Phone	3	(1)	10	3	5	3	4	4	4	4	4	4	46
			685325	FICA		2											2
	032075	CORP-Enterprise Server	501200	Labor	2,652	2,432	2,669	2,643	2,566	2,782	2,944	2,559	2,616	2,901	2,375	3,241	32,380
			501210	Labor Non Scheduled Overtime		5,349	25	131	202	305	167	179	176	170	240	97	7,041
			501711	Incentive Plan-Off-Annual	349	339	35	38	38	55	23		(92)	-	4	37	826
			504100	Group Ins Maintenance			3	(17)	15	16	11	12	15	11	15	9	90

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			504500	Other Welfare Maintenance			2				639			4	(2)		642
			507100	401k	58	135	63	66	66	98	66	60	59	63	87	70	891
			508101	Defined Contribution Plan	85	85	82	85	87	136	96	89	89	88	136	103	1,160
			534998	Benefit Overhead	845	724	965	316	750	711	848	734	874	764	610	663	8,806
			534999	General Overhead	7,336	3,557	2,835	4,441	4,801	3,551	4,715	3,943	4,279	3,897	3,780	7,615	54,751
			535000	Contract Services-Other	736	(267)		17					10				496
			575000	Miscellaneous						4	0						4
			575340	Employee Expense P/R JE	16	93	3	44	69	110	(76)	4	58	17	57	147	544
			575350	Meals Deduct	0	14	(14)			0	0			0	(0)	1	2
			575351	Meals Non Deduct	0	14	(14)			0	0			0	(0)	1	2
			575620	Office & Admin Supplies	62	28	23	4	13	6	3	-	55	11	1	3	209
			575710	Security Service						7	1	3			1		12
			575740	Telephone	(7)	3	11	10	0	2	5	3	1	0	24	(7)	45
			575741	Cell Phone	35	(13)	44	22	21	19	15	17	18	17	17	17	229
			575998	PCard Undistributed			11		(11)		0	(0)	4	(4)	(0)	(0)	0
			675000	Misc Maintenance	82					632							714
			675250	Comp Equip Hardware	26	26	26	26	26	26	26	26	26	26	26	26	318
			685325	FICA		409											409
			685350	SUTA		10											10
	032076	CORP-Communications	501200	Labor	1,199	1,067	1,196	1,186	1,064	959	882	551	588	620	529	680	10,522
			501210	Labor Non Scheduled Overtime		5,646	1	19	22	17	16						5,721
			501211	Labor Overtime				4	9	21	11						44
			501711	Incentive Plan-Off-Annual	138	135	49	35	25	37	24	26	25	27	38	25	582
			504100	Group Ins Maintenance			0	(6)	3	5	3						6
			504500	Other Welfare Maintenance					1,368	(32)	510	1			32	1	1,881
			507100	401k	21	78	20	22	20	29	16	13	11	11	16	9	266
			508101	Defined Contribution Plan	27	28	26	26	25	38	23	17	11	12	20	14	266
			534998	Benefit Overhead	451	391	463	185	441	369	341	381	386	353	276	329	4,366
			534999	General Overhead	1,410	1,823	2,107	1,373	890	1,953	4,439	1,118	3,902	3,149	2,833	3,597	28,594
			535000	Contract Services-Other		1,340	2,600	2,703	2,589	2,637	2,682	4,469	4,443	4,187	4,151	4,238	36,039
			575000	Miscellaneous						1	0						1
			575340	Employee Expense P/R JE	64	(1)	41	29	20	12	29	36	22	39	63	(0)	353
			575350	Meals Deduct							2		1	0			2
			575351	Meals Non Deduct							2		1	0			2
			575620	Office & Admin Supplies	8					4	2			0			15
			575625	Overnight Shipping		0		0									1
			575740	Telephone	(0)	(0)	0	0	103	106	56	292	(164)	44	77	92	606
			575741	Cell Phone	(23)	(17)	91	26	34	5	8	9	2	8	6	6	153
			575742	Data Lines	58	77	117	69	75	89	79	78	78	75	64	85	945
			575998	PCard Undistributed		5	18			0	(24)	38	(20)	(18)		22	22
			685325	FICA		432											432
			685350	SUTA		0											0
			722306	Gains Other Non-OR	-												-
	032077	CORP-ITS Security Operations	501200	Labor	695	634	752	1,034	884	970	1,321	1,174	1,151	986	682	1,159	11,440
			501210	Labor Non Scheduled Overtime										19	3	(45)	(24)
			501711	Incentive Plan-Off-Annual	73	98	104	135	97	155	154	155	141	121	170	133	1,535
			504100	Group Ins Maintenance				(9)						4	1	(8)	(13)
			504500	Other Welfare Maintenance		21		3					32	29	2	29	115
			504670	Training				48			(48)						-
			507100	401k	12	15	15	17	15	23	16	15	12	9	12	10	172
			508101	Defined Contribution Plan	3	6	6	14	15	31	32	32	29	23	31	29	252
			534998	Benefit Overhead	336	623	423	152	401	378	430	431	484	442	382	429	4,911
			534999	General Overhead		46	22	33	24	23	24	24	25	25	23	27	296
			535000	Contract Services-Other									35	-	(35)		-
			575000	Miscellaneous					6	5			2		56	(26)	43
			575280	Dues/Membership Deductible											5	12	17
			575340	Employee Expense P/R JE	6	56	65	(15)	115	(14)	19	20	124	206	(39)	18	561
			575342	Employee Exp Conf/Registration	91	(54)	4		-		157		170	(84)			284
			575350	Meals Deduct		0	0	1	3	3	3	1	2	6	(2)	(0)	18
			575351	Meals Non Deduct		0	0	1	3	3	3	1	2	6	(2)	(0)	18

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575620	Office & Admin Supplies	2	8	1	(0)	2	3	18			9			42
			575625	Overnight Shipping				15									15
			575710	Security Service		34	(17)	28	5	54			3				106
			575715	Software Licenses & Support	564	743	421	409	514	506	575	538	492	814	1,590	1,333	8,498
			575740	Telephone			3	7	(5)	(1)	1	4	3	3	7	9	32
			575741	Cell Phone			13	7	28	1	8	26	13	14	15	14	138
			575742	Data Lines	2	(2)											-
			575998	PCard Undistributed				3	(3)							76	76
	032078	CORP-ITS Adm Business Appl Dev	501200	Labor	721	623	654	342	498	502	556	554	586	634	673	747	7,090
			501210	Labor Non Scheduled Overtime		469											469
			501711	Incentive Plan-Off-Annual	121	111	109	88	91	151	94	106	104	107	198	127	1,408
			504100	Group Ins Maintenance				(4)									(4)
			504500	Other Welfare Maintenance						18	1						19
			507100	401k	24	41	20	13	14	23	14	15	16	17	30	20	247
			508101	Defined Contribution Plan	27	25	16	6	6	14	10	8	10	11	18	13	166
			534998	Benefit Overhead	573	449	146	62	245	220	232	223	251	219	160	198	2,979
			534999	General Overhead	(3)	184	71	79	134	(315)	15	15	15	15	14	16	238
			575000	Miscellaneous			2	4	19		6		41		8		81
			575002	Misc General Office					2								2
			575280	Dues/Membership Deductible												65	65
			575340	Employee Expense P/R JE	36	19	47	21	63	(15)	21	86	13	16	62	27	396
			575350	Meals Deduct	1	(0)				0			1	(0)	1	1	4
			575351	Meals Non Deduct	1	(0)				0			1		1	1	4
			575620	Office & Admin Supplies	4			7	7			1		3		3	24
			575740	Telephone	(3)	8	12	22	1	(3)	27	(4)	12	(2)	25	(6)	90
			575741	Cell Phone	10	(3)	57	30	(24)	6	6	16	7	7	8	7	126
			575998	PCard Undistributed									11	(11)			-
			685325	FICA		36											36
	032079	CORP-ITS-BAD-Middle Office App	501200	Labor	2,528	1,992	1,638	419	1,488	1,130	1,092	1,346	1,439	1,394	982	1,976	17,426
			501210	Labor Non Scheduled Overtime		1,836					1		11		31	50	1,930
			501711	Incentive Plan-Off-Annual	270	234	158	109	117	151	87	100	99	75	134	138	1,672
			504100	Group Ins Maintenance		11		(13)			0		1		2	4	4
			504500	Other Welfare Maintenance					2					11	(7)		6
			504670	Training					14		(14)						-
			507100	401k	44	86	33	21	32	36	15	20	21	22	35	26	392
			508101	Defined Contribution Plan	69	65	35	13	21	14	1	1	1	5	15	8	246
			534998	Benefit Overhead	1,098	962	1,088	632	723	665	721	713	797	776	631	708	9,514
			534999	General Overhead	603	2,180	(983)	929	939	(1,887)	33	33	33	(1,799)	520	36	638
			535000	Contract Services-Other	1,135	(275)	(795)										64
			575000	Miscellaneous	6	-						3					9
			575340	Employee Expense P/R JE	17	23	87	(72)	8	22	8	9	122	(53)	10	74	256
			575342	Employee Exp Conf/Registration												38	38
			575350	Meals Deduct	2	2	0	0	0	1	(0)	1	4	4	(0)	4	18
			575351	Meals Non Deduct	2	2	0	0	0	1	(0)	1	4	4	(0)	4	18
			575620	Office & Admin Supplies	0		4		4	0	4	7	12	4	15	7	56
			575715	Software Licenses & Support	18												18
			575740	Telephone	(1)	2	15	4	1	3	11	(4)	(0)	0	4	8	43
			575741	Cell Phone	24	(11)	63	16	16	8	5	6	5	6	5	5	149
			675000	Misc Maintenance	731					(324)					(417)		(11)
			685325	FICA		140											140
	032080	CORP-ITS-BAD-Back Office Apps	501200	Labor	2,569	2,082	1,817	877	1,353	1,224	1,503	1,339	1,435	1,449	1,414	1,634	18,699
			501210	Labor Non Scheduled Overtime		167											167
			501711	Incentive Plan-Off-Annual	283	221	121	91	107	214	155	123	167	161	261	179	2,084
			504100	Group Ins Maintenance		2	2	(9)	2	3	2	2	2	2	3	1	13
			504500	Other Welfare Maintenance				5			1						6
			507100	401k	67	60	39	28	29	42	32	29	39	37	61	41	502
			508101	Defined Contribution Plan	72	60	38	40	36	46	36	42	45	42	72	53	581
			534998	Benefit Overhead	968	848	326	237	442	407	454	440	525	468	381	449	5,945
			534999	General Overhead	2,078	116	762	805	1,311	893	996	963	2,468	1,089	2,480	1,337	15,299
			535000	Contract Services-Other	140	(140)						263	135	133	69	619	1,219

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			535001	Contract Services-Temp Employee	(83)	104	7										28
			575000	Miscellaneous				8	(8)							2	2
			575340	Employee Expense P/R JE	45	(0)	40	40	59	46	67	73	21	49	23	66	527
			575350	Meals Deduct	3	3	(2)	2	2	6	4	5	1	1			25
			575351	Meals Non Deduct	3	3	(2)	2	2	6	4	5	1	1			25
			575620	Office & Admin Supplies										3			3
			575740	Telephone								0	1	1	2	2	5
			575741	Cell Phone	22	(8)	28	13	11	6	9	5	24	10	10	10	141
			675000	Misc Maintenance	1									231			232
			685325	FICA		13											13
	032081	CORP-ITS-BAD-Quality&Methodlgy	501200	Labor	1,114	956	1,045	823	958	731	974	611	850	971	832	1,141	11,005
			501210	Labor Non Scheduled Overtime		333					4	4			5	16	363
			501711	Incentive Plan-Off-Annual	148	133	135	94	99	125	84	58	(138)	(17)	149	111	980
			504100	Group Ins Maintenance				(6)			0	0			0	1	(4)
			504500	Other Welfare Maintenance								9	0	18	(11)		16
			504670	Training	(47)						47						(0)
			507100	401k	28	27	27	23	25	31	20	14	18	21	33	26	292
			508101	Defined Contribution Plan	51	47	49	38	37	43	33	21	28	34	56	43	479
			534998	Benefit Overhead	262	245	311	57	196	176	211	202	259	217	157	184	2,476
			534999	General Overhead	2	61	53	6	24	22	24	23	24	24	22	1,192	1,477
			575002	Misc General Office		3											3
			575340	Employee Expense P/R JE	(5)	6	11	11	6	20	1	32	(32)	63	41	(31)	124
			575342	Employee Exp Conf/Registration												38	38
			575350	Meals Deduct	(2)					-				-			(2)
			575351	Meals Non Deduct	(2)					0				0			(2)
			575620	Office & Admin Supplies												0	0
			575740	Telephone	0	(0)	1	(0)	0	(0)	0	1	4	(2)	2	0	8
			575741	Cell Phone	(3)			1	2	1	2	2	2	2	2	2	13
			685325	FICA		25											25
	032082	CORP-ITS-BAD-Customer Facing	501200	Labor	1,004	963	1,459	1,295	1,090	1,133	1,319	1,307	1,182	1,225	689	1,413	14,079
			501711	Incentive Plan-Off-Annual	121	116	133	108	110	191	131	134	113	102	171	140	1,571
			504100	Group Ins Maintenance		2	2	(7)	2	3	2	2	1				7
			504500	Other Welfare Maintenance								330	(0)	2	-	-	332
			504670	Training				96	36	15	(147)		-				-
			507100	401k	15	25	32	26	35	53	34	37	31	28	46	39	401
			508101	Defined Contribution Plan	25	24	32	31	37	60	44	39	38	44	58	50	483
			534998	Benefit Overhead	398	379	273	101	373	352	404	387	472	406	341	391	4,278
			534999	General Overhead	20	(18)	83	67	34	32	34	34	34	35	32	37	424
			535000	Contract Services-Other									1,542	548	703	2,154	4,947
			535001	Contract Services-Temp Employee										669	433	433	1,536
			575000	Miscellaneous						3	231	(225)			3	6	18
			575280	Dues/Membership Deductible		5	6		2		11	7		5	2		36
			575340	Employee Expense P/R JE	50	80	73	59	134	54	142	126	110	125	139	267	1,360
			575342	Employee Exp Conf/Registration												185	185
			575350	Meals Deduct	0	1	5	(0)	5	5	2	6	6	3	4	32	69
			575351	Meals Non Deduct	0	1	5	(0)	5	5	2	6	6	3	4	32	69
			575620	Office & Admin Supplies				8	(1)	-	-	(1)	1	-	-	-	7
			575715	Software Licenses & Support												140	140
			575740	Telephone	(24)	93	21	25	25	51	18	(5)	10	(9)	8	236	448
			575741	Cell Phone	14	(5)	21	16	22	8	13	12	15	15	21	25	177
			575998	PCard Undistributed		2	(2)		7	128	(135)	33	(25)	(7)	43	(44)	0
	032083	CORP-ITS-BAD-Field Svc Apps	501200	Labor	195	489	926	1,710	1,138	1,276	1,413	987	1,029	912	876	1,184	12,135
			501210	Labor Non Scheduled Overtime				1	6	17	1			4	17	6	51
			501211	Labor Overtime				12	13				3				28
			501711	Incentive Plan-Off-Annual	26	52	124	70	85	149	83	73	20	54	95	66	897
			504100	Group Ins Maintenance				(10)	2	2	0		0	1	2	1	(2)
			504500	Other Welfare Maintenance						1	280						282
			507100	401k	5	20	31	30	38	60	35	29	27	23	39	25	360
			508101	Defined Contribution Plan	10	25	35	26	36	51	37	36	34	32	52	39	412
			534998	Benefit Overhead	38	41	694	234	508	462	542	489	470	451	370	411	4,710

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			534999	General Overhead		101	919	1,194	745	2,610	1,449	1,371	2,954	2,403	783	3,062	17,590
			535000	Contract Services-Other										932	(932)		-
			575002	Misc General Office		1											1
			575340	Employee Expense P/R JE		17		19	27	5	17	23	(7)	2	3	8	114
			575342	Employee Exp Conf/Registration												38	38
			575350	Meals Deduct												1	1
			575351	Meals Non Deduct												1	1
			575715	Software Licenses & Support												6	6
			575740	Telephone			2	1	0	1	5	(0)	1	0	6	(1)	15
			575741	Cell Phone				1	3	2	11	6	5	5	10	5	47
			722306	Gains Other Non-OR	-												-
	032093	CORP-ITS-Architecture	501200	Labor	1,309	815	1,063	1,625	1,274	959	1,728	1,693	2,032	1,963	1,390	1,789	17,639
			501711	Incentive Plan-Off-Annual	199	140	151	261	225	278	241	309	153	336	446	283	3,021
			504100	Group Ins Maintenance				(12)									(12)
			504500	Other Welfare Maintenance								6		85	(2)		88
			504670	Training					15	0	(15)						-
			507100	401k	34	23	25	47	39	47	38	48	43	54	70	43	510
			508101	Defined Contribution Plan	38	22	27	52	43	67	59	68	68	73	96	64	676
			534998	Benefit Overhead	482	462	654	115	449	393	449	424	520	437	329	390	5,105
			534999	General Overhead	(0)	68	135	51	46	42	830	(139)	45	46	180	98	1,401
			535000	Contract Services-Other											1,613	7,521	9,134
			575000	Miscellaneous		2	47	18	(11)	21	12	10	10	12	10	12	143
			575340	Employee Expense P/R JE	62	16	86	182	47	64	101	78	132	140	68	333	1,308
			575342	Employee Exp Conf/Registration	29	7	-	45								238	319
			575350	Meals Deduct	3	-	9	7	2	2	2	5	5	7	6	30	77
			575351	Meals Non Deduct	3		9	7	2	2	2	5	5	7	6	30	77
			575620	Office & Admin Supplies						1			0	-			2
			575740	Telephone	7	6	51	23	29	(1)	15	(1)	6	2	43	19	200
			575741	Cell Phone	4	(4)	21	7	16	6	8	18	9	9	9	14	119
			575742	Data Lines	(1)	24	18	18	25	44	30	24	73	33	23	48	358
			575998	PCard Undistributed									1	(1)			-
			675000	Misc Maintenance		426	2	0				231					660
	033531	CE-Western CS & S	501200	Labor	443	442	467	2,146	2,355	6,611	2,681	2,526	2,426	2,871	5,327	2,400	30,695
			501210	Labor Non Scheduled Overtime				2					5			38	46
			501711	Incentive Plan-Off-Annual	25	12		113	142	506	153	163	147	146	235	195	1,837
			504100	Group Ins Maintenance				(38)					1			4	(32)
			504500	Other Welfare Maintenance				5	3								8
			507100	401k	6	5	6	50	52	155	63	53	48	68	47	36	589
			508101	Defined Contribution Plan				42	37	112	78	64	39	60	111	22	565
			534998	Benefit Overhead	39	39	72	142	280	800	339	405	406	429	1,463	329	4,744
			534999	General Overhead	8	14	8	95	182	(368)	63	78	66	97	271	67	580
			535000	Contract Services-Other								6	224	-	(230)	230	230
			550001	Transportation Lease Cost											0		0
			550002	Transportation Lease Fuel								1					1
			575000	Miscellaneous			6	24	36	8	45	126	16	39	181	(1)	481
			575280	Dues/Membership Deductible					4								4
			575340	Employee Expense P/R JE	(7)	(29)	117	43	119	693	316	217	31	131	890	(226)	2,294
			575342	Employee Exp Conf/Registration			22	(22)									-
			575350	Meals Deduct	(0)	1	13	5	20	406	(305)	62	4	29	37	(44)	228
			575351	Meals Non Deduct	(0)	1	13	5	20	406	(305)	62	4	29	37	(44)	228
			575620	Office & Admin Supplies				3	4	10	3	28	-	15	4	(2)	65
			575670	Relocation Expenses	2	2	2		2	6	(2)	0	6		1	(0)	19
			575740	Telephone	7	22	5	38	(16)	(3)	22	14	1	3	31	18	141
			575741	Cell Phone	17	(7)	27	16	19	26	48	62	53	54	92	49	458
			575998	PCard Undistributed								36	(36)		22	(22)	-
			675000	Misc Maintenance						4,672						28	4,700
	035031	SE-ITS Client Relations	534999	General Overhead	163	372	(488)	503	598	626	540	825	786	901	1,192	1,050	7,069
			575741	Cell Phone			(6)										(6)
	036531	NE-Eastern CS & S	501200	Labor	2,295	2,399	3,364	723									8,781
			501711	Incentive Plan-Off-Annual	97	59	36	7									199

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			504500	Other Welfare Maintenance	34	(34)											-
			507100	401k	63	76	110	24									273
			508101	Defined Contribution Plan	35	84	120	34									273
			534998	Benefit Overhead	1,124	1,070	(520)	(64)			-						1,611
			534999	General Overhead	67	960	793	40	224	238	245	257	263	259	240	266	3,852
			541000	Rents-Real Property	72	72	72	72	72	72	72	72	(72)				505
			575000	Miscellaneous	1	7	95	(26)	6	3							87
			575280	Dues/Membership Deductible	-												-
			575340	Employee Expense P/R JE	61	26	620	6	6								718
			575342	Employee Exp Conf/Registration					22								22
			575350	Meals Deduct	1	1	91	(4)	1								91
			575351	Meals Non Deduct	1	2	91	(4)	1								91
			575740	Telephone	14	17	66	60	(10)	83	(47)	(4)					179
			575741	Cell Phone	15	(13)	51	27	27	11	11						130
			575742	Data Lines	3		2	4	4	1	2	2	2	0	-	-	21
			575998	PCard Undistributed			6		(6)								-
IT5 Total					**76,946**	**43,359**	**52,448**	**65,140**	**76,453**	**80,970**	**79,358**	**71,233**	**84,385**	**77,703**	**84,729**	**129,001**	**921,726**
Laboratory	034517	BVLAB-Water Quality	501200	Labor	3,412	3,011	3,476	3,568	3,318	3,413	3,516	3,205	3,338	3,430	3,154	3,599	40,439
			501711	Incentive Plan-Off-Annual	178	178	178	184	184	275	184	184	184	195	292	197	2,412
			504100	Group Ins Maintenance		4	4	(35)	4	7	4	4	4	4	7	2	10
			504500	Other Welfare Maintenance	1			8			2		0	1		17	30
			504610	Employee Awards	12	5	54	1	12				19	29	34	0	165
			504620	Employee Physical Exam			1										1
			504670	Training					2			3	22	3	4	-	35
			507100	401k	60	58	60	62	63	97	64	64	63	64	102	70	825
			508101	Defined Contribution Plan	59	59	62	61	61	90	56	56	57	60	89	59	769
			534998	Benefit Overhead	1,882	1,774	1,871	1,075	1,759	1,712	1,743	1,720	1,875	1,724	1,604	1,624	20,363
			534999	General Overhead	2,623	4,848	2,435	2,682	2,877	2,726	2,746	2,719	2,885	2,559	2,876	2,699	34,675
			535000	Contract Services-Other	3	395	179	152	2	3	15		51	(32)			767
			535001	Contract Services-Temp Employee	74	67	45	25									212
			536000	Contract Services-Lab Testing	(985)	(500)	(768)	(622)	(659)	(517)	(616)	(681)	(826)	(1,653)	(722)	(1,135)	(9,683)
			541400	Rents-Equipment	70		4	57	11	19	35	14	10	28	27	22	297
			550000	Transportation IT-Admin		1											1
			550002	Transportation Lease Fuel								0		1			2
			575000	Miscellaneous	8	12	28	58	43	17	14	14	10	33	18	12	266
			575002	Misc General Office	427	257	75	18	257	67	295	267	18	308	124	(7)	2,106
			575030	Advertising	9	7	2	17	3	2	1		15	1			56
			575280	Dues/Membership Deductible		2	1	7	5	4	4	-	9		1	5	38
			575320	Electricity	(29)	(134)	0			141	(141)				102	(102)	(163)
			575340	Employee Expense P/R JE	39	47	8	7	97	(29)	24	18	0	(2)	51	11	272
			575342	Employee Exp Conf/Registration	5											2	8
			575350	Meals Deduct	2	7	2	4	6	2	2	1	11	4	4	3	49
			575351	Meals Non Deduct	3	7	2	4	6	2	2	1	11	4	4	3	50
			575460	Grounds Keeping	8	8			43	18	14	11	8	3		28	143
			575480	Heat - Oil/Gas	(0)	0	0		259	(259)							-
			575500	Janitorial	39	39	39	39	39	78	-	39	39	39	39		427
			575620	Office & Admin Supplies	1,973	1,835	2,882	2,000	1,845	1,743	2,070	1,510	1,826	1,749	1,621	1,640	22,693
			575625	Overnight Shipping												1	1
			575660	Postage		1			35			1	2	(22)	6	23	46
			575710	Security Service	28	25		59	12	13							137
			575715	Software Licenses & Support							23	1					24
			575740	Telephone	79	96	119	37	105	63	87	76	65	74	85	(574)	311
			575741	Cell Phone	9	(4)	12	6	4	2	3	3	3	3	3	3	44
			575780	Trash Removal	9	9	18	1	8	17	-	1	10	13	10	13	109
			575998	PCard Undistributed	34	(32)	4	(1)		8	(14)	28	2	1	7	(38)	-
			675000	Misc Maintenance	278	364	346	329	206	380	258	198	201	432	380	302	3,674
			675250	Comp Equip Hardware	37												37
			675350	HVAC Equipment	109	6	(6)	96		103	6	16	91	31	27	110	590
Laboratory Total					**10,455**	**12,451**	**11,132**	**9,898**	**10,607**	**10,198**	**10,395**	**9,474**	**10,002**	**9,083**	**9,949**	**8,590**	**122,234**
Legal	032015	CORP-Legal	501200	Labor	1,935	1,431	2,056	1,762	1,768	1,594	2,270	1,782	1,590	1,775	1,383	2,053	21,400

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			501711	Incentive Plan-Off-Annual	425	325	411	407	385	561	437	437	366	431	677	515	5,379
			504100	Group Ins Maintenance		6	2	(10)	2	(6)	3	2	1	2	3	1	5
			504500	Other Welfare Maintenance												3	3
			504620	Employee Physical Exam												83	83
			504670	Training	32	5			1		1	8					47
			507100	401k	33	30	32	30	32	39	32	29	28	31	50	31	398
			508101	Defined Contribution Plan	43	41	44	43	44	57	43	47	48	49	72	50	580
			533000	Contract Services-Legal	256	404	1,264	448	1,175	269	(148)	537	408	825	623	680	6,740
			533001	Contract Services-Litigation				(0)									(0)
			534998	Benefit Overhead	702	1,798	1,558	760	1,288	1,240	1,314	1,409	1,217	1,387	1,244	1,629	15,547
			534999	General Overhead	486	279	454	397	393	704	465	493	486	485	647	503	5,792
			535000	Contract Services-Other	204	629	305	1,887	44	193	453	456	158	61	286	143	4,819
			535001	Contract Services-Temp Employee						214				(214)			-
			550000	Transportation IT-Admin	39	33	37	36	36	36	39	34	30	37	34	39	432
			575000	Miscellaneous	1		17	13	(0)	81	1	3		41	96	102	355
			575002	Misc General Office	3	3	3	11	6	-	7	5	3	5	2	4	54
			575280	Dues/Membership Deductible	62	42	58	42	42	90	42	42	54	42	42	72	627
			575340	Employee Expense P/R JE	45	51	88	11	(11)	28	34	26	45	27	32	89	465
			575342	Employee Exp Conf/Registration	(3)	39	426	100	4		20	0	11	11	3	0	613
			575350	Meals Deduct		10	1	7	(1)			20	1	-	4	6	48
			575351	Meals Non Deduct		10	1	7	(1)			20	1		4	6	48
			575420	Forms			109	10						53	4	99	276
			575620	Office & Admin Supplies	5		4		33	35	29	(3)	(12)	(0)			90
			575740	Telephone	2	(0)	33	(11)	(3)	1	5	(0)	1	0	2	0	30
			575741	Cell Phone	24	(6)	24	13	18	5	11	11	12	9	11	10	142
			575743	Wireless Service 1st	(23)												(23)
			575998	PCard Undistributed	(14)	8	(5)	-	(4)	17	43	(60)	5	(5)			(15)
			722306	Gains Other Non-OR	4	(12)	(11)	9									(9)
	033015	WE-Legal	504100	Group Ins Maintenance				(5)									(5)
			534998	Benefit Overhead	3	6	4	1	2	48	35					0	99
			534999	General Overhead	0	1	1	0	0	7	5					0	14
			575280	Dues/Membership Deductible	11											11	23
			575340	Employee Expense P/R JE									11	(11)			-
			575740	Telephone				-	-								-
			722306	Gains Other Non-OR	0	0	0	0									0
	033515	CE-Legal	504100	Group Ins Maintenance				(12)									(12)
			504500	Other Welfare Maintenance										3		1	4
			534998	Benefit Overhead	32	39	37	76	143	423	184	213	213	212	727	182	2,482
			534999	General Overhead	11	16	2	(11)	38	140	42	51	47	49	258	46	688
			575280	Dues/Membership Deductible	23											23	45
			575340	Employee Expense P/R JE						0							0
			575740	Telephone			1	1	1	1	1	2	2	(1)	1	1	10
	035015	SE-Legal	501200	Labor	2,497	2,284	2,282	1,983	3,158	1,772	3,228	1,986	3,018	1,997	648	1,822	26,675
			501711	Incentive Plan-Off-Annual	418	359	364	273	496	481	518	236	446	247	258	210	4,305
			504100	Group Ins Maintenance				(7)									(7)
			507100	401k	77	83	71	63	116	117	30	21	16	17	22	10	641
			508101	Defined Contribution Plan	87	83	89	84	147	146	191	81	122	78	170	69	1,346
			533000	Contract Services-Legal					132	132	132	137	139			281	952
			534998	Benefit Overhead	1,491	2,240	2,044	918	2,485	2,004	1,905	1,788	2,074	1,705	1,528	1,347	21,528
			534999	General Overhead	385	271	357	357	440	610	318	342	419	386	564	356	4,805
			535000	Contract Services-Other	-	132	293										425
			541000	Rents-Real Property									573	(573)			-
			541001	Rents-Real Property Intercompany										866	291	343	1,500
			550000	Transportation IT-Admin	34	17	1	13	4	4	20	2	4	8	6		113
			575000	Miscellaneous											1		1
			575280	Dues/Membership Deductible	11							19				8	38
			575340	Employee Expense P/R JE	291	(49)	(23)	49	32	(85)	(59)	327	(155)	164	124	(43)	573
			575342	Employee Exp Conf/Registration			83	(14)									68
			575350	Meals Deduct							0					0	1
			575351	Meals Non Deduct							0					0	1

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575620	Office & Admin Supplies	73	24	(20)	78	(2)	(76)	279	(199)	(9)	19	78	(101)	144
			575660	Postage	3												3
			575740	Telephone	3	(1)	2	(1)	2	2	(2)	3	0	(0)	2	(0)	11
			575741	Cell Phone	7	(4)	15	6	7	3	5	5	5	5	5	5	65
			575998	PCard Undistributed	(14)	56	(49)	(4)	50	21	(16)	(58)	19	(19)	37	59	83
			722306	Gains Other Non-OR			(0)	1									0
	036515	NE-Legal	504100	Group Ins Maintenance				(5)									(5)
			534998	Benefit Overhead	19	0	0	(0)		18		1	4			3	47
			534999	General Overhead	-	0	0	(0)		1		0	0			0	2
Legal Total					**9,724**	**10,687**	**12,463**	**9,816**	**12,505**	**10,927**	**11,917**	**10,255**	**11,399**	**10,204**	**9,937**	**10,753**	**130,586**
Operation Services	032011	CORP-Chief Operating Officer	501200	Labor	649	657	643	702	840	468	906	879	941	861	605	987	9,138
			501711	Incentive Plan-Off-Annual	207	277	227	223	340	407	316	430	429	388	607	430	4,279
			504100	Group Ins Maintenance				(4)									(4)
			504342	401 K Restoration Exp	9	9	9	9									34
			504610	Employee Awards							35						35
			504670	Training									4	(0)			4
			507100	401k	12	15	12	13	5	6	5	4	4	2			79
			534998	Benefit Overhead	556	2,659	1,536	1,176	1,367	1,654	1,621	1,781	462	1,820	1,483	1,997	18,111
			534999	General Overhead	626	(462)	142	98	115	187	132	146	143	147	184	147	1,606
			550000	Transportation IT-Admin	15	17	17	16	20	16	25	22	20	18	17	20	224
			575000	Miscellaneous	117		95	-	2							120	335
			575280	Dues/Membership Deductible									9	0			9
			575340	Employee Expense P/R JE	69	94	44	9	33	113	67	30	101	107	29	65	761
			575342	Employee Exp Conf/Registration		17										33	51
			575350	Meals Deduct	0	6	10	11	2	8	24	2	5	3	4	5	80
			575351	Meals Non Deduct	0	6	10	11	2	8	24	2	5	3	4	5	80
			575620	Office & Admin Supplies	7	5	3										14
			575740	Telephone	(3)	(0)	2	(0)	0	1	(1)	2	(1)	1	1	2	5
			575741	Cell Phone	6	(3)	15	5	5	2	4	4	4	1	27	(7)	64
			575998	PCard Undistributed	44	59	41	3	(124)	(23)			-				0
			675000	Misc Maintenance												4	4
			722306	Gains Other Non-OR	9	(40)	(45)	40									(35)
	032016	CORP-Maintenance Services	534998	Benefit Overhead	335	342	351	368	432	452	389	374	384	380	380	322	4,508
			534999	General Overhead		43	35	52	14	31	33	22	23	34	41	19	348
			575340	Employee Expense P/R JE							12						12
			575350	Meals Deduct							1						1
			575351	Meals Non Deduct							1						1
			575620	Office & Admin Supplies						5							5
			675000	Misc Maintenance								208	(92)	115	115	115	461
	032019	CORP-Operational Risk	501200	Labor	991	358	440	652	645	325	653	542	647	647	(23)	608	6,483
			501711	Incentive Plan-Off-Annual	196	66	112	94	98	138	72	77	97	98	149	69	1,266
			504100	Group Ins Maintenance				(10)									(10)
			504500	Other Welfare Maintenance				2	3	7							12
			504670	Training									2	(0)			2
			507100	401k	25	8	13	12	11	15	8	9	11	11	18	11	152
			508101	Defined Contribution Plan	13	5	5	8	11	13	13	10	11	10	12	16	128
			534998	Benefit Overhead	547	390	640	290	511	509	572	591	677	595	494	558	6,373
			534999	General Overhead	58	136	118	96	96	159	112	120	121	121	156	126	1,418
			535000	Contract Services-Other	45	(141)	45	149	46	48	45	45	45	45	45	46	463
			550000	Transportation IT-Admin	28	(9)	14	14	14	14	7	9	11	12	11	4	129
			575000	Miscellaneous	1	1	1	1	1	1	1	1	11	1	9	20	48
			575280	Dues/Membership Deductible	5	8	6				4		4	3	11	72	113
			575340	Employee Expense P/R JE	354	69	(11)	39	93	194	101	98	50	15	193	(32)	1,163
			575342	Employee Exp Conf/Registration		27	-	6			22	-				5	60
			575350	Meals Deduct	4	3	7	9	24	10	5	8	12	3	19	11	116
			575351	Meals Non Deduct	4	3	7	9	24	10	5	8	12	3	19	11	116
			575480	Heat - Oil/Gas	(1)												(1)
			575620	Office & Admin Supplies	38	12	13	7	5	12	6	5	17	6	16	6	144
			575625	Overnight Shipping	13	10	8	18	21	23	12	26	12	9	10	11	173
			575660	Postage				-	-	0	(0)						0

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575670	Relocation Expenses	-	50	52	63	87	(55)	1	-	0				199
			575710	Security Service							0	0	-	-			0
			575715	Software Licenses & Support	(75)	0	190			11	11	(124)	10	10	10	64	107
			575740	Telephone	(4)	10	(5)	8	(2)	1	(1)	11	18	(7)	5	3	36
			575741	Cell Phone	39	(13)	99	47	37	34	30	19	20	25	20	24	380
			575742	Data Lines	2	2	2	2	2	2	2	2	2	2	2	2	23
			575998	PCard Undistributed	33	102	(2)	(4)	(32)	30	(77)	(67)	83	(34)	(48)	0	(18)
			722306	Gains Other Non-OR	0	0	(1)	1									1
	032064	CORP-Operational Performance	501200	Labor	781	477	687	750	760	818	885	785	743	823	552	692	8,752
			501711	Incentive Plan-Off-Annual	139	94	118	129	142	239	148	149	122	147	198	118	1,742
			504100	Group Ins Maintenance		0	1	(3)	1	2	2	2	1	2	3	1	13
			504500	Other Welfare Maintenance										1			1
			504610	Employee Awards	1			1	1								3
			504670	Training									3	(0)			3
			507100	401k	19	14	17	19	20	34	16	16	14	16	15	3	204
			508101	Defined Contribution Plan	8	8	9	9	9	14	9	9	6	9	5		95
			534998	Benefit Overhead	366	187	257	106	191	142	192	173	189	165	92	147	2,206
			534999	General Overhead	73	53	40	45	42	48	45	43	42	43	38	37	548
			535000	Contract Services-Other									14				14
			550000	Transportation IT-Admin	12	11	12	12	13	12	12	12	12	12	3		125
			575002	Misc General Office					2					2			4
			575280	Dues/Membership Deductible			5	12	-			1	-	-	3	5	26
			575340	Employee Expense P/R JE	88	59	119	(30)	44	123	110	132	(32)	30	33	12	688
			575342	Employee Exp Conf/Registration	13			20				7	-	-		21	61
			575350	Meals Deduct	2	2	5	1	6	6	12	1	(1)	5	4	2	45
			575351	Meals Non Deduct	2	2	5	1	6	6	12	1	(1)	5	4	2	45
			575620	Office & Admin Supplies	7			1	-			1	1	5			15
			575660	Postage	0												0
			575715	Software Licenses & Support	2	(0)	-										1
			575740	Telephone	(13)	3	42	44	(41)	15	0	12	9	(3)	9	17	94
			575741	Cell Phone	12	(5)	20	9	9	5	7	7	7	7	7	7	90
			575742	Data Lines												3	3
			575998	PCard Undistributed			10	(10)						-			-
	032065	CORP-Asset Management	504100	Group Ins Maintenance				(8)									(8)
			504500	Other Welfare Maintenance									(4)		(6)	5	(6)
			504670	Training									2	(0)			2
			533000	Contract Services-Legal				105	2		1			29		4	141
			534998	Benefit Overhead	578	316	328	125	296	207	296	283	325	277	161	253	3,447
			534999	General Overhead	(7)	51	37	17	23	19	25	23	23	23	15	24	271
			535000	Contract Services-Other	(3)				4	2	4	-	0			3	11
			541400	Rents-Equipment							23						23
			575280	Dues/Membership Deductible											0	(0)	-
			575340	Employee Expense P/R JE	81	(81)	26	12	(24)	(11)	44	(12)	67	(49)	1	(39)	17
			575350	Meals Deduct				84	(84)		6	(6)	(0)	-	9	(9)	0
			575351	Meals Non Deduct				84	(84)		6	(6)	(0)		9	(9)	(0)
			575620	Office & Admin Supplies				2	0	(2)		4	(3)	(1)	1	(1)	0
			575670	Relocation Expenses	30		(29)										1
			575740	Telephone	1	5	5	2	7	(3)	(0)	0	6	(3)	0	1	21
			575998	PCard Undistributed							29	(29)					-
	033016	WE-Maintenance	501200	Labor				92									92
			501711	Incentive Plan-Off-Annual				14									14
			504100	Group Ins Maintenance				(4)									(4)
			507100	401k				2									2
			534998	Benefit Overhead	6	5	3	4	1	68	43					0	130
			534999	General Overhead	(0)	0	0	0	0	3	2					0	6
			575340	Employee Expense P/R JE			5										5
			575741	Cell Phone				-	-								-
			675000	Misc Maintenance	291	291	291	291	291								1,457
	033019	WE-Operational Risk	504100	Group Ins Maintenance				(2)									(2)
			504620	Employee Physical Exam												7	7

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			534998	Benefit Overhead	3	3	1	1	1	28	18					0	55
			534999	General Overhead	(0)	1	0	(0)	0	1	1					0	2
			575740	Telephone	(1)	0	1	2	0	0	(0)	1	1	(0)	1	1	7
	033516	CE-Maintenance	501200	Labor	30			8		383	613	706	706	667	883	1,431	5,426
			501711	Incentive Plan-Off-Annual	4			1		76	118	137	139	133	175	279	1,062
			504100	Group Ins Maintenance				(13)									(13)
			504500	Other Welfare Maintenance					2								2
			507100	401k	1			0		10	16	18	18	17	22	37	140
			508101	Defined Contribution Plan	4			0		0	2	2	3		1	4	17
			534998	Benefit Overhead	28	28	26	56	105	300	133	159	157	166	549	120	1,827
			534999	General Overhead	(0)	4	2	3	6	17	7	9	9	8	34	8	106
			550000	Transportation IT-Admin								9	53	1			63
			575340	Employee Expense P/R JE								183	66	26		562	836
			575350	Meals Deduct				9			2	20	4	4		4	43
			575351	Meals Non Deduct				9			2	20	4	4		4	43
			575620	Office & Admin Supplies							5		2				7
			575740	Telephone	(0)	3	1	2	2	(0)	(1)	2	1	(0)	2	0	12
			575741	Cell Phone	1	(0)	10	3	4	2	3	4	3	4	4	5	43
			675250	Comp Equip Hardware							8						8
	033519	CE-Operational Risk	501200	Labor	(13)	74	74		221	800	298	655	612	614	7,318	628	11,282
			501711	Incentive Plan-Off-Annual		7	11		44	106	42	65	50	76	869	69	1,340
			504100	Group Ins Maintenance		1	2	(10)	3	7	3	3	3	5	37	1	55
			507100	401k		2	2		6	24	9	20	20	19	205	18	325
			508101	Defined Contribution Plan						14	2	10	20	15	75	15	153
			534998	Benefit Overhead	18	19	22	45	81	232	99	118	116	121	416	94	1,382
			534999	General Overhead	1	2	2	6	7	14	8	11	9	8	40	(2)	104
			575002	Misc General Office								2	(2)				-
			575340	Employee Expense P/R JE								16					16
			575740	Telephone	0	0		1	1	0	0	(0)	0	0	0	0	4
			575998	PCard Undistributed			0	(0)									-
	035016	SE-Maintenance	501200	Labor	5,841	4,123	4,468	5,843	4,332	4,575	5,344	4,599	4,810	5,418	5,196	3,778	58,329
			501711	Incentive Plan-Off-Annual	67	61	63	69	69	104	84	83	90	83	90	83	945
			504100	Group Ins Maintenance				(4)									(4)
			504670	Training				386									386
			507100	401k	140	103	107	137	105	128	128	113	109	125	140	80	1,415
			520100	Materials & Supplies Operations										55			55
			534998	Benefit Overhead	2,604	2,901	(1,777)	(485)	1,224	1,027	966	894	1,047	883	823	712	10,821
			534999	General Overhead	(579)	(233)	842	(254)	35	(70)	(12)	115	47	160	124	(7)	169
			535000	Contract Services-Other				3,560	-								3,560
			541000	Rents-Real Property	50	50	50	50	50	50	50	50	(50)				348
			550000	Transportation IT-Admin	14	62	14	14	14	14	14	14	16	14	14	14	212
			550001	Transportation Lease Cost	410												410
			550002	Transportation Lease Fuel	453						4						457
			550003	Transportation Lease Maintenance	52												52
			575000	Miscellaneous						308	(308)		7	19			25
			575002	Misc General Office	15						4						20
			575240	Co Dues/Membership Deduct											8	4	13
			575242	Co Dues Deduct AWWA											4	-	4
			575340	Employee Expense P/R JE	889	216	689	(4)	1,201	256	83	1,213	(117)	792	64	572	5,854
			575350	Meals Deduct	120	1	106	58	140	(10)	9	218	8	108	0	156	914
			575351	Meals Non Deduct	120	1	106	58	140	(10)	26	201	8	108	0	156	914
			575620	Office & Admin Supplies	(3)	-	25	7	(4)			16	93	2	72	7	216
			575625	Overnight Shipping		55		120								74	249
			575715	Software Licenses & Support		483											483
			575740	Telephone	(2)												(2)
			575741	Cell Phone	53	(24)	66	34	25	51	32	16	27	17	17	17	333
			575998	PCard Undistributed	13	(7)	1	(1)	126	(9)	(100)	16	3	2	(39)	(7)	(1)
			620000	Materials & Supplies Maintenance	93						405	1	3	45	87	38	671
			675000	Misc Maintenance	198	655	-			311	311	311	311	311	311	311	3,031
	035019	SE-Operational Risk	501200	Labor	100	674	(860)										(87)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			501711	Incentive Plan-Off-Annual	24	83	129										236
			507100	401k	4	17	22										42
			534998	Benefit Overhead	540	486	(768)	(268)			-						(10)
			534999	General Overhead	(65)	90	109	17	21	29	12	144	(67)	95	(18)	32	399
			541000	Rents-Real Property	90	90	90	90	90	90	90	90	(90)				627
			550000	Transportation IT-Admin		13											13
			550001	Transportation Lease Cost	0												0
			550002	Transportation Lease Fuel	5												5
			550003	Transportation Lease Maintenance	1												1
			575350	Meals Deduct								13					13
			575351	Meals Non Deduct								13					13
	036516	NE-Maintenance	501200	Labor	111		53	6		12		20				58	260
			501711	Incentive Plan-Off-Annual	20		9	1		2		4				11	48
			507100	401k	4		2	0		0		1				2	10
			508101	Defined Contribution Plan	4		2	0		1		1				2	10
			534998	Benefit Overhead	1	0	0	(0)		2		0	0			(0)	3
			534999	General Overhead	1	0	0	0		2		0	0			0	4
			575340	Employee Expense P/R JE			6		1								7
			575350	Meals Deduct			2				0						2
			575351	Meals Non Deduct			2				0						2
			575620	Office & Admin Supplies			2										2
			575741	Cell Phone	7	(2)	11	6	3	3	3	3	3	3	3	3	48
	036519	NE-Operational Risk	504100	Group Ins Maintenance				(5)									(5)
			504500	Other Welfare Maintenance									13				13
			534998	Benefit Overhead	14	0	0	0		21		2	4			4	46
			534999	General Overhead	(0)	0	0	(0)		1		0	0			0	1
			575741	Cell Phone			10	5	5	14	(5)	2	3	3	3	3	43
	036550	CORP-COE-Engineering	504100	Group Ins Maintenance				(13)									(13)
			534998	Benefit Overhead	229	251	335	137	255	200	270	241	269	241	139	210	2,777
			534999	General Overhead	15	64	65	40	(18)	44	42	54	67	49	23	66	510
			535000	Contract Services-Other	1	0											1
			575000	Miscellaneous					1			3					4
			575740	Telephone	1	(0)	1	(0)		0	1	1	0	1	1	1	6
			575741	Cell Phone	5	(2)	9	5	4	4	2	3	3	3	3	3	42
	036551	CORP-COE-Technical Services	501200	Labor	8		218	10	8	2	1		23	(10)	4	1	265
			501711	Incentive Plan-Off-Annual	1		2	1	1	0	0		(213)	(2)	1	0	(208)
			504100	Group Ins Maintenance		4		(13)									(9)
			504500	Other Welfare Maintenance							2	2					4
			507100	401k			1	0	0	0	0		0	0	0	0	2
			508101	Defined Contribution Plan			1	0	0	0	0		0	0	0		2
			533000	Contract Services-Legal										52			52
			534998	Benefit Overhead	290	324	491	218	341	269	361	326	358	327	187	297	3,790
			534999	General Overhead	(8)	40	31	22	24	16	21	20	19	22	13	20	241
			575340	Employee Expense P/R JE			0	0	0				0	0	0	0	1
			575350	Meals Deduct			0		-				0	-			0
			575351	Meals Non Deduct			0		0				0	-			0
			575740	Telephone	(0)	1		0	2	(0)	(0)	3	(1)	0	0	(0)	5
Operation Services Total					19,484	17,015	11,796	16,152	15,066	16,035	16,356	17,885	14,663	17,810	23,685	17,184	203,132
Procurement	032009	CORP-Supply Chain-Pass Thru	534999	General Overhead	(3)	7	(6)			2	0	0	1	(0)	0	0	2
	032010	CORP-Supply Chain-Sourcing	501200	Labor	2,490	2,182	2,627	2,591	2,362	1,841	2,654	2,305	2,474	2,485	1,447	2,611	28,068
			501711	Incentive Plan-Off-Annual	239	216	236	251	245	352	231	225	237	241	331	234	3,039
			504100	Group Ins Maintenance		3	3	(30)	3	3	3	6	6	6	9	3	14
			504500	Other Welfare Maintenance	2	0	1	3	-	2		1	17	776	1	107	911
			504670	Training	50	(22)	5	3	1	1	4	10	62	10	2	28	153
			507100	401k	43	52	53	53	54	81	50	49	50	50	72	48	654
			508101	Defined Contribution Plan	34	31	36	37	35	51	36	24	26	27	37	32	406
			534998	Benefit Overhead	722	822	972	514	840	646	865	791	849	776	455	729	8,980
			534999	General Overhead	70	81	(42)	43	38	31	40	37	37	37	24	39	435
			535000	Contract Services-Other	12	10	7	15	2	6	1	28	14	261	266	176	799
			550000	Transportation IT-Admin	10	8	8	8	8	10	9	8	8	8	8	9	102

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575000	Miscellaneous			0										0
			575240	Co Dues/Membership Deduct	4	-			37	99				41	6	(3)	184
			575280	Dues/Membership Deductible		1	33			14	2	3	3	0		14	68
			575340	Employee Expense P/R JE	(12)	54	64	(6)	(0)	35	18	12	2	55	33	(33)	223
			575350	Meals Deduct	2	1	5	3	1	3	2	2	9	2	2	2	34
			575351	Meals Non Deduct	2	1	5	3	1	3	2	2	9	2	2	2	34
			575620	Office & Admin Supplies	17	19	12	12	12	10	14	14	15	7	17	8	157
			575740	Telephone	(4)	9	26	26	(12)	90	(21)	7	31	17	27	18	214
			575741	Cell Phone	59	(22)	81	38	36	18	28	31	30	24	28	31	382
			575998	PCard Undistributed		1	(1)										-
			722306	Gains Other Non-OR	8	(9)	(9)	10									(1)
	033010	WE-Supply Chain	504100	Group Ins Maintenance				(3)									(3)
			534998	Benefit Overhead	1	1	1	0	0	12	8					0	24
			534999	General Overhead	(0)	0	0	0	0	2	1					0	3
			575340	Employee Expense P/R JE						1	(1)	1	(1)	-	4	(4)	-
	033510	CE-Supply Chain	501200	Labor		79	45	47	47	70	35	12					334
			501711	Incentive Plan-Off-Annual		3	2	2	2	3	2	1					16
			504100	Group Ins Maintenance				(3)									(3)
			507100	401k		3	2	2	2	3	1	0					13
			508101	Defined Contribution Plan		1	2	2	2	4	2	1					15
			534998	Benefit Overhead	5	5	5	10	20	57	25	30	30	31	94	22	335
			534999	General Overhead	0	1	0	1	1	3	1	1	1	2	6	1	18
			575000	Miscellaneous											3		3
			575340	Employee Expense P/R JE										9	3	8	20
			575350	Meals Deduct										0	-	1	1
			575351	Meals Non Deduct										0		1	1
	035010	SE-Supply Chain	501200	Labor	887	266	464	507	440	381	499	384	395	395	240	443	5,302
			501711	Incentive Plan-Off-Annual	113	47	60	72	65	92	67	55	48	54	76	50	798
			504100	Group Ins Maintenance				(2)									(2)
			507100	401k	16	12	10	11	10	15	10	9	8	8	13	9	132
			534998	Benefit Overhead	607	571	315	222	506	530	464	439	488	448	365	321	5,276
			534999	General Overhead	(3)	44	55	2	31	27	25	24	25	25	25	21	301
			575280	Dues/Membership Deductible						10							10
			575340	Employee Expense P/R JE	1	9	14			11	(3)			1		5	37
			575350	Meals Deduct	-						1		1	10			11
			575351	Meals Non Deduct							1		1	10			11
			575740	Telephone	(0)		1	1	(0)	0	8	(4)	6	(2)		0	10
			575741	Cell Phone	4	(3)	13	5	6	3	5	5	5	5	5	5	57
	036510	NE-Supply Chain	501200	Labor	17	2	(51)						54				22
			501711	Incentive Plan-Off-Annual	4	0	(8)										(3)
			507100	401k	0	0	(1)										(1)
			534998	Benefit Overhead	5	0	(0)	(0)		0			0				5
			534999	General Overhead		0	-	(0)									(0)
Procurement Total					**5,399**	**4,483**	**5,048**	**4,449**	**4,795**	**4,524**	**5,086**	**4,515**	**4,941**	**5,821**	**3,602**	**4,937**	**57,600**
Property	032042	CORP-1000 Voorhees Building	504670	Training										2	(2)		-
			534999	General Overhead	3,234	(1,310)	945	1,122	902	795	952	992	1,067	1,510	1,236	2,629	14,074
			575350	Meals Deduct						0	(0)	0	(0)	-			-
			575351	Meals Non Deduct						0	(0)	0	(0)				-
			575620	Office & Admin Supplies								7	(7)	0	(0)		-
			575740	Telephone								2	(2)	-			-
			675000	Misc Maintenance								0	(0)	-			-
	032046	CORP-3906 Church Road	534999	General Overhead	797	1,238	911	947	948	695	969	862	905	882	545	882	10,581
			575320	Electricity	25	(142)	(4)	(113)									(234)
			575350	Meals Deduct						2	(2)						-
			575351	Meals Non Deduct						2	(2)						-
	032062	CORP-Building Services	504100	Group Ins Maintenance				(5)									(5)
			504500	Other Welfare Maintenance		(2)	(2)	(2)					(2)			(2)	(8)
			504670	Training										6	(6)		-
			534998	Benefit Overhead	196	215	235	144	205	246	242	254	276	257	228	253	2,752
			534999	General Overhead	12,924	13,624	11,946	12,293	15,260	15,107	14,692	15,572	16,024	14,283	13,877	19,009	174,612

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			550003	Transportation Lease Maintenance						1	(1)						-
			575000	Miscellaneous			-								-	-	-
			575340	Employee Expense P/R JE	0	(2)	14	(14)			0	(0)	(0)	3	(3)		(2)
			575350	Meals Deduct								1	(1)	-			-
			575351	Meals Non Deduct								1	(1)				-
			575620	Office & Admin Supplies			6	1	11	(9)	(9)	80	17	(55)	(41)		-
			575625	Overnight Shipping	3												3
			575660	Postage						12	(12)						-
			575740	Telephone												(1)	(1)
			575998	PCard Undistributed		4		6		(10)							-
			810301	Interest Cap Lease-AW02	-	-	-	-	-	-	-	-	-	-			-
	032063	CORP-Building Services Woodcre	504100	Group Ins Maintenance				(6)									(6)
			504670	Training										2	(2)		-
			534998	Benefit Overhead	120	112	118	67	117	118	130	129	148	131	128	126	1,443
			534999	General Overhead	5,922	3,038	5,028	5,632	5,355	5,315	5,817	5,489	5,681	4,000	6,900	6,919	65,095
			575350	Meals Deduct						1	(1)	2	(2)	-			-
			575351	Meals Non Deduct						2	(2)	2	(2)				-
			575620	Office & Admin Supplies	83	(72)	35	(33)	124	(8)	(22)	(12)	12	(57)	(39)		11
			575660	Postage						-							-
			575740	Telephone										(5)			(5)
			575998	PCard Undistributed	4	6	(4)		6	(5)	(6)	4	8	(14)	8	(8)	(0)
			675000	Misc Maintenance									0	9	(9)		0
	036576	NE-Building Services Woodcrest	504100	Group Ins Maintenance				(2)									(2)
			534998	Benefit Overhead	1	0	0	0		2		0	0			0	4
			534999	General Overhead	1	0	(0)	-		(2)		0	0			0	(1)
Property Total					23,310	16,709	19,230	20,037	22,929	22,264	22,746	23,386	24,121	20,956	22,818	29,809	268,314
Regulated Operations	032023	CORP-Eastern Division Ops	501200	Labor	655	875	441	569	713	1,404	1,048	7	443	596	(128)	681	7,304
			501711	Incentive Plan-Off-Annual	328	281	166	196	170	255	170	170	170	191	319	213	2,631
			504100	Group Ins Maintenance				(1)									(1)
			507100	401k	20	18	7	10	11	16	11	11	11	11	16	2	142
			508101	Defined Contribution Plan						8	25						33
			534998	Benefit Overhead	102	402	582	354	286	490	466	433	466	438	386	440	4,846
			534999	General Overhead	110	(70)	16	(2)	10	12	11	12	12	12	34	4	162
			535000	Contract Services-Other		885	-				-						885
			541000	Rents-Real Property									219	(219)			-
			541001	Rents-Real Property Intercompany										332	111	131	574
			550000	Transportation IT-Admin	21	41	19	20	15	15	15	15	15	15	15	15	224
			550001	Transportation Lease Cost												0	0
			550003	Transportation Lease Maintenance												1	1
			575000	Miscellaneous			-	2			110					8	120
			575340	Employee Expense P/R JE	53	242	273	24	182	359	1,061	64	35	76	123	127	2,619
			575342	Employee Exp Conf/Registration					59				134	(71)			122
			575350	Meals Deduct	9	27	25	32	15	4	99	5	1	6	6	7	236
			575351	Meals Non Deduct	9	27	25	32	15	4	99	5	1	6	6	7	236
			575420	Forms		6		(0)									6
			575620	Office & Admin Supplies		20											20
			575625	Overnight Shipping							4						4
			575670	Relocation Expenses							(0)						(0)
			575741	Cell Phone									5				5
			575998	PCard Undistributed	1	(1)		14	(1)		(10)	(3)		30	(18)	80	91
			722306	Gains Other Non-OR	23												23
			760500	Non-Op Employee Exp Deduct							8						8
	032024	Corp-Western Division Ops	534998	Benefit Overhead	96	109	(165)	(53)			-						(14)
			534999	General Overhead	216	(199)	23	(4)	14	17	16	18	18	18	17	18	172
			575740	Telephone			1	1	(1)	1	(0)	-	(0)	0			3
	032026	CORP-Regulated Ops	501200	Labor	805	779	869	868	823	813	912	823	868	868	769	912	10,108
			501711	Incentive Plan-Off-Annual	263	389	389	389	389	584	389	467	467	467	701	467	5,364
			504100	Group Ins Maintenance				(3)									(3)
			504342	401 K Restoration Exp	10	10	10	10									38
			504500	Other Welfare Maintenance			3										3

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			504610	Employee Awards												5	5
			504670	Training				-					2	(0)			2
			507100	401k	14	18											32
			534998	Benefit Overhead	314	1,771	1,159	860	1,105	1,306	1,141	1,393	680	1,375	1,028	1,464	13,596
			534999	General Overhead	86	130	131	128	119	197	138	148	149	149	194	154	1,723
			535000	Contract Services-Other				56									56
			550000	Transportation IT-Admin	6	18	18	18	18	18	18	18	18	18	18	18	204
			575000	Miscellaneous	5	9	78	13	(0)	26	9	2	2	19	(0)	2	164
			575140	Charitable Contributions Deduct			23										23
			575240	Co Dues/Membership Deduct										11			11
			575280	Dues/Membership Deductible			4										4
			575340	Employee Expense P/R JE	112	106	58	113	165	170	83	125	16	56	106	111	1,220
			575342	Employee Exp Conf/Registration	11	(11)	-	35	-	(3)	0		16	-		25	73
			575350	Meals Deduct		6	215	107	13	16	20	7	0	79	0	12	476
			575351	Meals Non Deduct		6	215	(98)	13	16	20	7	0	79	0	12	271
			575620	Office & Admin Supplies	3	2	1	6		4	-	3	21	3		3	44
			575741	Cell Phone								3	3	15	3	3	26
			722306	Gains Other Non-OR		(55)	(47)	46									(56)
	032066	CORP-Innov & Env Stewardship	501200	Labor	1,702	1,480	1,525	1,491	1,515	1,279	2,109	1,666	1,829	1,789	998	2,068	19,451
			501711	Incentive Plan-Off-Annual	209	214	171	174	211	314	223	218	235	250	347	256	2,822
			504100	Group Ins Maintenance		15		(19)									(4)
			504500	Other Welfare Maintenance						(4)	38	(4)	16	1	16		63
			504670	Training									2	(0)			2
			507100	401k	30	30	24	26	30	43	33	31	34	35	47	27	389
			508101	Defined Contribution Plan	15	12	11	12	12	18	20	17	24	16	26	21	205
			533000	Contract Services-Legal						76	84	-				1	161
			534998	Benefit Overhead	946	514	636	314	561	409	541	523	581	535	288	488	6,335
			534999	General Overhead	902	482	(364)	507	512	428	540	525	499	560	391	602	5,583
			535000	Contract Services-Other	310	228	1,237	1,073	(21)	(449)	462	760	1	891	0		4,491
			541000	Rents-Real Property	147	78	78	78	78	78	78	78	78	78	78	78	1,000
			541400	Rents-Equipment	9	41		67	95		36	5	2	6		6	265
			550000	Transportation IT-Admin	14	14	12	10	14	12	14	13	13	13	14	13	155
			575000	Miscellaneous	(45)	(1,346)	(3,373)	(1,600)	(1,795)	(318)	(1,245)	(301)	(1,329)	(1,813)	57	(2,347)	(15,454)
			575030	Advertising						6							6
			575280	Dues/Membership Deductible	6	50	9	1	4	18	28	13	-	21	10	8	168
			575340	Employee Expense P/R JE	83	118	189	169	(58)	227	134	115	38	159	8	46	1,227
			575342	Employee Exp Conf/Registration		490	42	45	437	16	35	27	44	56	14	5	1,210
			575350	Meals Deduct	3	10	18	5	81	9	10	0	19	0	10	1	166
			575351	Meals Non Deduct	3	10	18	5	81	9	10	0	19	(0)	10	1	165
			575620	Office & Admin Supplies	215	60	244	399	189	247	255	231	206	386	33	(2)	2,462
			575625	Overnight Shipping	4	10	14	8	18	8	7	6	15	12	6	3	110
			575660	Postage							9	27	20	26	(11)	17	88
			575670	Relocation Expenses						72	34	10	245	111	60	12	544
			575680	Research & Development Exp												9	9
			575715	Software Licenses & Support	203	14		8					7	14	17	23	286
			575740	Telephone	2	1	2	34	(19)	23	(4)	13	8	(6)	58	(16)	98
			575741	Cell Phone	8	(3)	22	11	12	6	10	9	19	14	13	11	132
			575998	PCard Undistributed					13	(13)							-
			722306	Gains Other Non-OR	7	(12)	(13)	11									(7)
			810300	Interest Cap Lease-Outside					7	7	6	6	6	6	5	5	47
	033001	WE-Production	534999	General Overhead	0	(0)	-										-
	033002	WE-Network	520100	Materials & Supplies Operations		-	-										-
			534998	Benefit Overhead	2	(2)	-										0
			534999	General Overhead	(0)	0	-										-
	033003	WE-Customer Relations	504100	Group Ins Maintenance				(4)									(4)
			520100	Materials & Supplies Operations		38	(38)	1	2			1	-	-			4
			534998	Benefit Overhead	3	6	2	3	1	57	35					0	108
			534999	General Overhead	0	0	0	0	0	2	1					0	4
	033004	WE-Technical Services	534998	Benefit Overhead	0	(0)											-
			534999	General Overhead	(0)	0	-										(0)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
	033005	WE-Administration	501200	Labor				54									54
			504100	Group Ins Maintenance				(5)									(5)
			504342	401 K Restoration Exp	2	2	2	2									7
			507100	401k				1									1
			508101	Defined Contribution Plan				3									3
			534998	Benefit Overhead	3	11	(0)	4	2	81	53					1	155
			534999	General Overhead	35	20	3	25	9	226	223					2	544
			541000	Rents-Real Property	20	(20)											-
			575620	Office & Admin Supplies	4	(4)											-
			575998	PCard Undistributed			28	(28)									-
			722306	Gains Other Non-OR		0	(7)	12									5
	033006	WE-Service Delivery	504100	Group Ins Maintenance				(1)									(1)
			534998	Benefit Overhead	1	4	4	5	2	58	35					0	109
			534999	General Overhead	(0)	0	0	1	0	2	1					0	3
			722306	Gains Other Non-OR	21	(21)	(27)	29									2
	033011	WE-Environmental Mgmt	504100	Group Ins Maintenance				(2)									(2)
			534998	Benefit Overhead	1	1	0	0	0								2
			534999	General Overhead	(0)	0	0	0	0	1	0					-	1
	033014	WE-Engineering	501711	Incentive Plan-Off-Annual									(60)	(210)			(271)
			504100	Group Ins Maintenance				(2)									(2)
			504500	Other Welfare Maintenance								555					555
			534998	Benefit Overhead	5	8	4	5	2	86	54					0	163
			534999	General Overhead	0	1	0	0	0	5	3					0	9
			575740	Telephone	1	(0)	0	1	0	1	(0)	0	0	0	1	0	4
	033028	WE-Asset Planning	534998	Benefit Overhead	1	(1)											0
			534999	General Overhead	0	(0)	-										-
	033501	CE-Production	534998	Benefit Overhead	3	3	(4)	(5)	1	(1)	-	-	0	(0)	-	0	(3)
			534999	General Overhead	0	0	0	(2)									(1)
	033502	CE-Network	504100	Group Ins Maintenance				(4)									(4)
			534998	Benefit Overhead	11	15	20	41	70	197	84	97	98	101	343	92	1,166
			534999	General Overhead	0	1	1	3	3	8	4	4	4	4	14	3	48
	033503	CE-Customer Relations	501200	Labor												-	-
			504100	Group Ins Maintenance				(36)								1	(35)
			504500	Other Welfare Maintenance		22		2	8		1	5					37
			534998	Benefit Overhead	63	66	59	154	257	738	314	372	389	415	1,511	340	4,678
			534999	General Overhead	(1)	4	4	14	13	40	16	20	19	28	157	29	343
			575350	Meals Deduct						1							1
			575351	Meals Non Deduct						1							1
			575740	Telephone			0	1	(1)	1	(0)	0	1	(0)	0	(0)	2
	033505	CE-Administration	501711	Incentive Plan-Off-Annual									(184)	-			(184)
			504100	Group Ins Maintenance				(9)									(9)
			504342	401 K Restoration Exp	4	4	4	4									15
			504500	Other Welfare Maintenance	12	9					23						44
			534998	Benefit Overhead	33	75	45	101	157	613	243	188	170	196	644	152	2,619
			534999	General Overhead	121	174	12	272	338	989	394	477	438	510	2,036	414	6,175
			575340	Employee Expense P/R JE										3			3
			575740	Telephone	0	1	3	1	1	1	1	1	1	(1)	2	3	17
			722306	Gains Other Non-OR	60	(23)	(31)	45									50
	033511	CE-Environmental Mgmt	504100	Group Ins Maintenance				(3)									(3)
			504500	Other Welfare Maintenance									5				5
			534998	Benefit Overhead	6	6	14	24	35	101	43	50	48	49	157	37	569
			534999	General Overhead	(1)	1	0	1	2	4	2	2	2	2	8	2	27
	033514	CE-Engineering	501200	Labor	-												-
			504100	Group Ins Maintenance				(17)									(17)
			504500	Other Welfare Maintenance									2			1	3
			507100	401k	2	-											2
			534998	Benefit Overhead	27	29	45	82	138	383	165	194	195	192	613	141	2,204
			534999	General Overhead	1	4	1	6	7	21	8	11	10	11	41	9	131
			575000	Miscellaneous				3									3
	035001	SE-Production	534999	General Overhead	36	(36)	-										(0)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575740	Telephone	(4)	4											(0)
	035002	SE-Network	501200	Labor	259	40	202	189	104	(631)	273	105	190	189	(718)	274	475
			504100	Group Ins Maintenance				(4)									(4)
			534998	Benefit Overhead	624	790	1,022	354	1,046	1,084	941	914	993	937	796	700	10,201
			534999	General Overhead	76	100	141	210	59	114	67	188	99	103	45	84	1,284
			575340	Employee Expense P/R JE	(188)	61	27	(10)	(78)	10	(4)	34	(27)	(7)	105	(93)	(169)
			575350	Meals Deduct								3		2			5
			575351	Meals Non Deduct								3		2			5
			575545	Lab Supplies	5	-			2								6
			575620	Office & Admin Supplies	88	100	(171)	49	3	296	(112)	(101)	87	(121)	6	18	141
			575660	Postage										1			1
			575741	Cell Phone						(249)					10	10	(230)
			575998	PCard Undistributed	(285)	(22)	26	37	31	(25)	60	(59)	17	215	(319)	33	(291)
			575999	Purchased Card											-		-
	035003	SE-Customer Relations	501200	Labor	7,143	6,534	6,933	7,045	6,570	5,963	6,006	6,154	4,958	(1,748)			55,560
			501711	Incentive Plan-Off-Annual	255	270	240	249	235	388	235	274	276	63			2,485
			504100	Group Ins Maintenance		20	20	(19)	20	28	15	18	11				113
			504500	Other Welfare Maintenance	11			12				3					27
			507100	401k	78	82	77	80	74	118	74	74	69	9			735
			508101	Defined Contribution Plan	109	100	106	96	92	144	77	49	34	2			810
			534998	Benefit Overhead	6,342	5,938	6,483	4,472	7,410	7,498	6,076	5,677	6,195	4,656	3,584	3,037	67,368
			534999	General Overhead	(18)	483	304	314	343	346	290	314	336	393	297	268	3,671
			575340	Employee Expense P/R JE	16	97	112	44	233	(28)	7	108	183	0	(7)		766
			575342	Employee Exp Conf/Registration	47			22									69
			575350	Meals Deduct	1	1	4	13	48	4	14	69	36	2	8		199
			575351	Meals Non Deduct	1	1	4	13	48	4	14	69	36	2	8		199
			575620	Office & Admin Supplies	2				14	(2)	58	22	(24)	5			74
			575740	Telephone		1	0	5	12	(4)	7	19	(11)	8	12	72	122
			575741	Cell Phone	9	(6)	35	14	12	8	9	5	6	6	6	6	111
			575998	PCard Undistributed	36	48	100	99	(285)	23	(23)	27	(27)	17	(17)		(2)
	035005	SE-Administration	501200	Labor	94	35	103	96	48	(386)	145	48	96	96	(434)	145	87
			501711	Incentive Plan-Off-Annual		11											11
			501716	Compensation Exp-Options	596	(596)											-
			501718	Compensation Exp-Restricted Stock Units	606	(606)											-
			504100	Group Ins Maintenance				(3)									(3)
			504500	Other Welfare Maintenance								6					6
			508101	Defined Contribution Plan		9											9
			534998	Benefit Overhead	417	534	637	445	651	615	580	470	598	465	477	396	6,285
			534999	General Overhead	9,838	7,150	2,339	7,387	7,950	8,964	7,215	7,629	7,121	7,393	7,620	6,637	87,242
			541000	Rents-Real Property	25	25	25	25	25	25	25	25	(25)				174
			541400	Rents-Equipment											13	21	34
			575000	Miscellaneous	135	1	6	13									155
			575002	Misc General Office					7	-	29	-		72	(72)		35
			575340	Employee Expense P/R JE	89												89
			575350	Meals Deduct	-						1						1
			575351	Meals Non Deduct							1						1
			575620	Office & Admin Supplies		6	(6)	7	315	(309)	55	(74)	25	18	(29)	(14)	(6)
			575740	Telephone		(4)	4										(0)
			575741	Cell Phone	3	(1)	12	6	7	3	5	5	5	5	5	5	57
			575998	PCard Undistributed	(429)	96	(40)	43	45	43	(119)	172	4	(227)	29	16	(367)
	035011	SE-Environmental Mgmt	501200	Labor	35	(35)											-
			501711	Incentive Plan-Off-Annual	11	(11)											-
			508101	Defined Contribution Plan	9	(9)											-
			534998	Benefit Overhead	4	(4)											(0)
			534999	General Overhead	17	(17)	-										(0)
			575350	Meals Deduct	57	(57)											-
			575351	Meals Non Deduct	57	(57)											-
			575740	Telephone	0	(0)	-										(0)
			575741	Cell Phone	3	(3)	-										-
	035014	SE-Engineering	504100	Group Ins Maintenance				(2)									(2)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			534998	Benefit Overhead	336	329	522	299	476	500	437	413	463	422	400	310	4,905
			534999	General Overhead	8	34	(3)	26	20	21	18	17	18	18	18	15	209
			541000	Rents-Real Property	62	62	62	62	62	62	62	62	(62)				435
			575242	Co Dues Deduct AWWA									11	-			11
			575280	Dues/Membership Deductible									3	-		5	8
			575340	Employee Expense P/R JE									16	34		20	71
			575350	Meals Deduct	7	(0)	0	16	0		6	21	3	3	2	0	59
			575351	Meals Non Deduct	7	(0)	0	16			6	21	3	3	2	0	59
			575620	Office & Admin Supplies								7	-	-			7
			575775	Trade Shows									21	-			21
			575998	PCard Undistributed		6				(6)			15	(15)			-
	035503	ED-Customer Relations	501200	Labor						871	5,900	8,896	9,004	9,124	10,556	11,366	55,718
			501711	Incentive Plan-Off-Annual							59	254	390	346	571	391	2,011
			504620	Employee Physical Exam								89		56	16		161
			504670	Training							124	74		15	3		215
			507100	401k							7	62	153	147	221	153	743
			508101	Defined Contribution Plan						19	159	397	389	372	631	446	2,414
			534998	Benefit Overhead						16	121	524	762	618	531	625	3,196
			535000	Contract Services-Other							2,885	-			(443)		2,442
			541000	Rents-Real Property									2,144	(2,144)			-
			541001	Rents-Real Property Intercompany										3,243	1,089	1,282	5,615
			575000	Miscellaneous							820	39	60	6	(4)	4	924
			575340	Employee Expense P/R JE							150	1,099	447	301	33	390	2,421
			575342	Employee Exp Conf/Registration												77	77
			575350	Meals Deduct							47	40	157	54	87	62	448
			575351	Meals Non Deduct							47	40	157	54	87	62	448
			575420	Forms								6			27		33
			575620	Office & Admin Supplies								255	629	156	400	138	1,578
			575625	Overnight Shipping											7		7
			575740	Telephone										2	7	6	16
			575741	Cell Phone								9	3	3	3	3	20
			575998	PCard Undistributed							487	(436)	199	(119)	64	(169)	25
	036501	NE-Production	504100	Group Ins Maintenance				(1)									(1)
			534998	Benefit Overhead	5	0	0	0		10		1	2			2	20
			534999	General Overhead	1	2	(0)	0		21		1	3			4	33
	036502	NE-Network	534999	General Overhead	-	-											-
	036505	NE-Administration	534998	Benefit Overhead	-												-
			534999	General Overhead	17	(0)											17
Regulated Operations Total					**35,134**	**30,290**	**24,515**	**29,069**	**32,752**	**37,424**	**44,388**	**43,834**	**43,791**	**34,300**	**37,467**	**34,292**	**427,253**
Regulatory Services	032050	CORP-Backfill Reg App	534999	General Overhead	(1)	0	1				-						0
			575741	Cell Phone	2	(1)	3	2	1	1	(9)						(0)
	032069	CORP-Regulatory UFS	501200	Labor	273	373	410	410	399	376	452	389	430	432	290	381	4,614
			501711	Incentive Plan-Off-Annual	41	78	78	75	79	109	82	89	97	96	131	91	1,046
			504100	Group Ins Maintenance				(2)									(2)
			504670	Training										6			6
			507100	401k	3	3	3	3	3	5	3	3	3	3	2	1	37
			508101	Defined Contribution Plan	4	4	4	4	4	7	4	4	4	4	2	1	49
			534998	Benefit Overhead	171	300	483	156	274	333	248	341	332	314	206	309	3,468
			534999	General Overhead	5	11	12	10	9	11	11	11	11	11	11	12	125
			550000	Transportation IT-Admin	4	13	14	14	14	11	14	12	14	14	13	13	149
			575000	Miscellaneous			1,200	304	304	304	593	376	304	304	304	304	4,295
			575280	Dues/Membership Deductible		68	5						5				77
			575340	Employee Expense P/R JE	17	89	64	77	199	115	43	4	80	80	79	35	882
			575342	Employee Exp Conf/Registration	-		20	26	27			19	20				113
			575350	Meals Deduct	0	5	3	0	7	4	2	1	2	3	4	5	36
			575351	Meals Non Deduct	0	5	3	0	7	4	1	1	2	3	4	5	36
			575620	Office & Admin Supplies	-		1	7	-	2		1					11
			575740	Telephone	0	0	0	(0)	1	(0)	0	1	(0)	(0)	0	(0)	2
			575741	Cell Phone	10	(1)	11	5	6	7	5	5	(3)	3	6	3	55
			722306	Gains Other Non-OR	16	(28)	(30)	30									(13)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
Regulatory Services Total					**546**	**919**	**2,284**	**1,122**	**1,334**	**1,287**	**1,449**	**1,260**	**1,300**	**1,272**	**1,052**	**1,160**	**14,985**
SSC	032084	SSC-Accounts Payable	501200	Labor	2,136	1,826	1,950	2,102	1,964	1,872	2,159	1,903	2,038	1,947	1,690	2,182	23,772
			501210	Labor Non Scheduled Overtime								27	10	10	16	7	70
			501711	Incentive Plan-Off-Annual	55	54	52	50	48	75	46	48	48	47	71	46	641
			504100	Group Ins Maintenance		17	2	(28)	2	3	2	7	5	3	6	2	20
			504500	Other Welfare Maintenance	3	2	3	3	3	3	3	3	3	3	3	3	37
			504670	Training	7	7	29	30	7	27	7	16	27	41	29	(235)	(9)
			507100	401k	32	33	33	33	33	48	32	32	29	28	46	34	415
			508101	Defined Contribution Plan	48	47	47	49	49	73	45	46	46	42	69	43	604
			534998	Benefit Overhead	908	851	935	520	940	958	1,028	1,026	1,104	997	1,004	993	11,267
			534999	General Overhead	(2)	114	60	62	58	60	64	63	65	65	70	68	747
			535000	Contract Services-Other	492	509	508	424	515	500	527	534	472	529	499	501	6,009
			535001	Contract Services-Temp Employee	(89)												(89)
			575000	Miscellaneous	(4)	(2,407)	(0)	-	(3)	17	-	(2,155)	(1,315)	(0)	(853)	(429)	(7,149)
			575100	Bank Service Charges	-												-
			575280	Dues/Membership Deductible									11	1			12
			575340	Employee Expense P/R JE	22	2	19	2	2	30	2	19	18	2	2	(7)	115
			575350	Meals Deduct	1	1	4	4	1	3	3	2	3	2	4	4	32
			575351	Meals Non Deduct	1	1	4	11	4	10	10	5	10	10	11	(45)	32
			575620	Office & Admin Supplies		7	2	9	-	5	5				15	7	50
			575715	Software Licenses & Support												5	5
			575740	Telephone	4	(2)						-	4	(2)			4
			675450	Office Equipment	-	-	-	36	-	-	36	-	-	-	36	(108)	-
	032505	SSC-Administration	501200	Labor	2,017	1,989	1,883	1,995	1,699	2,004	2,394	1,854	2,023	2,023	1,813	2,125	23,818
			501711	Incentive Plan-Off-Annual	380	414	352	355	333	610	426	397	397	397	595	397	5,052
			504100	Group Ins Maintenance				(11)									(11)
			504500	Other Welfare Maintenance	41	43	19	33	30	25	45	68	(9)	29	76	(9)	392
			504610	Employee Awards	9	(6)	22	1			3	2	10	1			42
			504660	Tuition Aid	201	59	223	11	85	83	134	173	158	69	71	160	1,429
			504670	Training		-					42			3	2	2	49
			507100	401k	49	48	44	41	40	75	54	48	48	48	73	40	609
			508101	Defined Contribution Plan	13	26	15	12		5	10	10	10	10	16	10	140
			534998	Benefit Overhead	933	1,208	1,647	880	1,286	1,129	1,242	1,204	1,330	1,201	1,118	1,115	14,293
			534999	General Overhead	1,395	(162)	(450)	266	249	349	260	244	282	267	399	287	3,384
			535000	Contract Services-Other	599	50	58	18	45	(30)	15	(14)	59	41		687	1,528
			535001	Contract Services-Temp Employee	54	57	48	34	44	42	23	68	36	24	21	1	453
			536000	Contract Services-Lab Testing	4	2	1	2	1	2			1	(1)		1	12
			550000	Transportation IT-Admin	40	33	27	27	27	41	41	26	26	26	26	26	365
			575000	Miscellaneous			63									23	86
			575002	Misc General Office		127	9	120	7	14	132	6	1	121	12	15	563
			575280	Dues/Membership Deductible		603			2	7	8	12				2	635
			575340	Employee Expense P/R JE	5	125	(21)	(62)		64	23	68	29	30	14	30	305
			575350	Meals Deduct	0	6	2	3	2	12	4	2	3	15	1	4	54
			575351	Meals Non Deduct	0	6	2	3	2	12	4	2	3	15	1	4	54
			575610	Merger Transactional Costs						1	(0)						1
			575620	Office & Admin Supplies	(38)	3	0	1	1	3	(0)	3	23	(3)	(2)	8	(1)
			575670	Relocation Expenses	8	-	4	7	(1)	0	4	2	2	2	2	2	31
			575715	Software Licenses & Support	-												-
			575740	Telephone	(1)	(0)	3	5	2	(1)	1	0	0	1	1	1	11
			575741	Cell Phone	35	(13)	43	21	20	10	15	18	17	17	20	18	220
			575998	PCard Undistributed			1	(1)									-
	032570	SSC-General Accounting	501200	Labor	3,606	3,303	3,579	3,645	2,972	5,346	6,206	5,618	6,368	6,145	7,170	6,404	60,360
			501711	Incentive Plan-Off-Annual	323	330	317	321	251	349	219	206	653	637	937	633	5,175
			504100	Group Ins Maintenance		17		(28)									(11)
			504500	Other Welfare Maintenance	-	-	-			-	-	43	17	208			268
			504670	Training		16			6	73					6		100
			507100	401k	68	69	66	72	74	185	159	151	167	163	245	165	1,584
			508101	Defined Contribution Plan	165	171	167	172	147	148	82	68	73	71	102	67	1,434
			534998	Benefit Overhead	1,133	1,052	867	213	867	920	1,019	971	1,170	1,050	1,031	949	11,242
			534999	General Overhead	(1)	173	150	85	88	91	96	96	97	97	106	103	1,180

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			535001	Contract Services-Temp Employee	79	115	163	112	-	50							520
			575000	Miscellaneous							4						4
			575280	Dues/Membership Deductible											6	2	8
			575340	Employee Expense P/R JE	3	(1)		3		19	-		13	20	(4)	3	56
			575342	Employee Exp Conf/Registration				3			4						7
			575350	Meals Deduct	10	3	2	3	3	3	4	6	4	7	2	7	54
			575351	Meals Non Deduct	10	3	2	3	3	3	4	6	4	7	2	7	54
			575740	Telephone	2	(0)	1	0	(0)	0	1	0	0	(0)	1	(0)	4
	032571	SSC-Tax	501200	Labor	1,271	1,196	1,412	1,563	1,499	1,485	1,530	1,302	1,434	1,444	1,327	1,391	16,854
			501210	Labor Non Scheduled Overtime											2		2
			501711	Incentive Plan-Off-Annual	103	103	113	136	142	220	142	116	118	118	173	107	1,591
			504100	Group Ins Maintenance				(13)				(8)			0		(21)
			504500	Other Welfare Maintenance	-	0	(0)	1	1		551					-	552
			504670	Training	(3)	-	4	-	38	(38)	(23)	-	(6)	18	14	(14)	(10)
			507100	401k	24	23	32	36	36	60	37	32	33	38	55	33	437
			508101	Defined Contribution Plan	53	57	57	62	62	90	57	53	56	57	84	52	739
			534998	Benefit Overhead	312	287	592	190	396	412	475	394	518	460	452	377	4,865
			534999	General Overhead	(2)	52	52	91	35	46	36	36	36	36	43	41	503
			535001	Contract Services-Temp Employee	2	233	(56)	80	142	39	(21)		18				437
			575000	Miscellaneous							3						3
			575002	Misc General Office						1							1
			575340	Employee Expense P/R JE	(3)	8	1	(11)	36	(26)	(7)	34	(20)	18	(30)	6	5
			575342	Employee Exp Conf/Registration	-	-	-	-	38	(38)	-	-	-	-	5	(5)	1
			575350	Meals Deduct	(1)	1	0	(1)	5	3	0	0	1	3	1	2	14
			575351	Meals Non Deduct	(1)	1	0	(1)	5	3	0	0	1	3	1	2	14
			575620	Office & Admin Supplies						0						6	6
			575715	Software Licenses & Support	-	-	-	-	(0)	0	-	-	-	-	-	-	-
			575998	PCard Undistributed		6	(6)					0	(0)	-			-
			675250	Comp Equip Hardware	70	70	70	70	(83)	38	34	38	38	38	38	259	680
			685430	Other Taxes and Licenses				9									9
	032572	SSC-Business Support Services	501200	Labor	1,091	1,019	1,155	1,276	1,286	1,282	1,487	1,385	1,437	1,484	1,451	1,486	15,839
			501210	Labor Non Scheduled Overtime							180	-	-	-	5		184
			501711	Incentive Plan-Off-Annual	99	101	91	103	99	132	102	105	105	110	167	103	1,316
			504100	Group Ins Maintenance				(12)									(12)
			504670	Training	11	68	26	18	183	167	6	204	126	109	141	464	1,521
			507100	401k	22	22	21	23	23	41	32	33	32	34	49	28	360
			508101	Defined Contribution Plan	9	9	13	13	19	29	19	19	19	19	29	19	215
			534998	Benefit Overhead	600	571	639	367	614	639	690	678	762	693	717	684	7,652
			534999	General Overhead		54	32	36	31	30	32	33	34	33	42	33	391
			535001	Contract Services-Temp Employee	-												-
			575340	Employee Expense P/R JE	(0)	30	(28)	7	2	49	(35)	23	40	62	22	(15)	155
			575342	Employee Exp Conf/Registration	2				18	11		9	4				45
			575350	Meals Deduct	-		1	2	3	4	1	1	2	2	1		16
			575351	Meals Non Deduct			1	2	3	4	1	1	2	2	1		16
			575620	Office & Admin Supplies								3					3
			575741	Cell Phone				1	2	1	2	2	2	2	2	2	15
	032574	SSC-Rates & Regulation	501200	Labor	834	725	1,432	1,281	1,817	1,223	1,375	1,100	1,463	1,209	1,604	2,040	16,103
			501711	Incentive Plan-Off-Annual	85	85	131	149	210	220	153	144	152	132	297	189	1,948
			504100	Group Ins Maintenance		1	1	(10)	5	4	6	1	4	4	9	4	29
			504500	Other Welfare Maintenance	-				21	(21)	0	4					4
			504670	Training					3			0			2		5
			507100	401k	13	13	28	19	30	37	22	16	22	18	46	34	298
			508101	Defined Contribution Plan		4	1	5	19	13	7	10	11	9	19	13	110
			534998	Benefit Overhead	896	871	1,104	592	901	935	985	963	1,112	1,012	1,010	985	11,367
			534999	General Overhead	-	73	39	63	43	45	47	47	48	48	53	51	558
			575000	Miscellaneous				6									6
			575340	Employee Expense P/R JE	1	5	11	15	10	11	(0)	20	4	(0)	10		86
			575342	Employee Exp Conf/Registration											2	27	29
			575350	Meals Deduct			3				0	6		0	1		11
			575351	Meals Non Deduct			3				0	6		0	1		11

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			575620	Office & Admin Supplies		6											6
			722306	Gains Other Non-OR	-												-
	032575	SSC-Cash Operations	501200	Labor	1,887	1,637	1,963	2,481	1,889	1,774	1,986	2,012	2,008	2,085	1,795	2,251	23,770
			501210	Labor Non Scheduled Overtime								11	8	11	25	15	70
			501711	Incentive Plan-Off-Annual	100	98	105	211	108	151	104	117	109	123	160	130	1,518
			504100	Group Ins Maintenance				(24)				4	2	3	6	4	(6)
			504500	Other Welfare Maintenance	(3)	-		-		21	(11)			1	4		12
			504670	Training	11	(10)	26	18	(23)	63	(18)	(18)	25	(9)	-	9	75
			507100	401k	30	32	35	48	36	49	33	37	35	41	55	46	478
			508101	Defined Contribution Plan	17	17	17	18	18	27	18	18	18	32	32	20	251
			534998	Benefit Overhead	859	808	1,239	731	958	1,005	1,113	1,080	1,167	1,070	1,061	1,042	12,133
			534999	General Overhead		60	42	72	41	42	45	45	46	46	49	48	535
			575280	Dues/Membership Deductible				9			5		38	-	(5)	18	65
			575340	Employee Expense P/R JE		18	23	665	(16)	4	13	(11)	3	25	(18)	4	708
			575342	Employee Exp Conf/Registration	-	(9)	13	45	(8)	12	(12)						41
			575350	Meals Deduct	1	4	(1)	5	1	15	(1)	(3)	2	(5)	0	14	31
			575351	Meals Non Deduct	1	4	(1)	5	1	15	(1)	(3)	2	(5)	0	14	31
			575620	Office & Admin Supplies	-	1	-			505	-	(114)				271	663
			575670	Relocation Expenses								19					19
			675000	Misc Maintenance	77			4									82
	032577	SSC-Utility Plant Accounting	501200	Labor	1,903	1,686	2,329	2,146	1,992	2,101	2,274	2,139	1,973	2,347	3,206	3,080	27,176
			501210	Labor Non Scheduled Overtime			4	5				3	3				15
			501711	Incentive Plan-Off-Annual	96	97	116	96	100	161	116	125	61	121	189	120	1,397
			504100	Group Ins Maintenance		10	(3)	(18)	0	0	0	1	0	0	1	0	(7)
			504500	Other Welfare Maintenance				35						-			35
			504610	Employee Awards				1	1		1	1	2	-	1	1	9
			504670	Training				24	(1)	12	18		3		4		61
			507100	401k	39	40	46	42	46	70	46	45	46	43	68	42	574
			508101	Defined Contribution Plan	45	46	59	63	62	97	68	73	60	77	162	112	924
			534998	Benefit Overhead	786	726	599	225	653	680	729	703	802	694	751	730	8,078
			534999	General Overhead	0	91	69	53	48	50	52	52	54	54	58	57	637
			575000	Miscellaneous	5						3						8
			575280	Dues/Membership Deductible	-							5			3		8
			575340	Employee Expense P/R JE	5	5	(4)	0		64	(30)	7	(4)	30	(21)	1	53
			575350	Meals Deduct	2	5	4	5	10	0	7	5	9	(0)	5	14	65
			575351	Meals Non Deduct	2	5	4	5	10	0	7	5	9	(0)	5	14	65
			575740	Telephone	0	0					0	0	8	(2)	2	0	9
	032578	SSC-Project Management	501200	Labor	285	278	334	342	326	342	357	322	329	297	257	351	3,821
			501711	Incentive Plan-Off-Annual	39	41	45	47	47	70	47	46	45	40	60	45	570
			504100	Group Ins Maintenance				(3)									(3)
			504500	Other Welfare Maintenance	-	(28)	18	9		-							(2)
			504660	Tuition Aid			(18)										(18)
			504670	Training	2									9			11
			507100	401k	4	5	5	5	5	6	2	2	2	2	4	5	46
			534998	Benefit Overhead	177	169	217	65	174	181	193	190	211	195	201	194	2,167
			534999	General Overhead	1	13	17	13	11	11	12	12	12	12	13	13	138
			575281	Dues/Membership Nondeductible										3			3
			575340	Employee Expense P/R JE	(3)	2							1	2			3
			575740	Telephone	(0)	7	1	1	(0)	0	1	1	0	0	1	1	13
	032579	SSC-Employee Services	501200	Labor	2,516	2,227	2,568	2,611	2,338	2,387	2,508	2,291	2,386	2,392	2,114	2,271	28,609
			501210	Labor Non Scheduled Overtime		4	15	19	10	9	3,244	11	57	17	543	13	3,941
			501711	Incentive Plan-Off-Annual	103	102	103	107	101	155	99	100	12	102	300	96	1,378
			504100	Group Ins Maintenance		1	3	(30)	2	2	1	2	6	3	7	2	(0)
			504500	Other Welfare Maintenance		6	6			31	-	(12)		29	3	(3)	59
			504670	Training	-	-	(23)	-	(185)	139	6	76	-	26	(113)		(72)
			507100	401k	49	51	42	47	47	69	45	47	49	50	124	45	665
			508101	Defined Contribution Plan	55	55	60	62	61	92	60	58	62	27	90	59	740
			534998	Benefit Overhead	1,226	1,184	1,123	642	1,075	1,106	1,181	1,149	1,307	1,167	1,445	1,158	13,764
			534999	General Overhead	1	134	93	61	66	69	73	73	75	74	81	78	878
			535000	Contract Services-Other	26		113	104	(113)	113	-	(7)	1	89	(74)	182	433

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 12 Months Ended December 2009

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Jul	2009 Aug	2009 Sep	2009 Oct	2009 Nov	2009 Dec	2009 Grand Total
			535001	Contract Services-Temp Employee	33		117	59	109	123	47	(8)	99	(7)			572
			575280	Dues/Membership Deductible	-	(34)	10	4	(10)	54	-	(54)	4	45	4	-	24
			575340	Employee Expense P/R JE	4	(28)	34	7	(11)	67	6	(41)	56	21	(16)	(28)	71
			575342	Employee Exp Conf/Registration	(7)	0	1	-	(43)	61		3					17
			575350	Meals Deduct	1	35	0	0	(1)	(14)	(0)	0	12	2	(2)		34
			575351	Meals Non Deduct	1	35	-	0	(1)	(14)	(0)	0	12	2	(2)		34
			575620	Office & Admin Supplies	(68)	(23)	-	-	(45)				18	16		133	32
			575740	Telephone		0	0	0	(0)	-	0	0	5	(2)	3	(1)	5
			575998	PCard Undistributed			4	(4)									-
			685320	FUTA		0											0
			685325	FICA		0											0
			685350	SUTA		0											0
	032580	SSC-AWE	504100	Group Ins Maintenance		4		(11)									(7)
			504500	Other Welfare Maintenance						2	(2)	27	(27)	-			-
			504670	Training			11				17	(17)					11
			534998	Benefit Overhead	269	243	379	32	228	270	295	281	358	288	264	226	3,133
			534999	General Overhead		50	65	52	32	33	35	35	36	36	39	38	449
			575340	Employee Expense P/R JE							16	(16)					-
			575350	Meals Deduct						1	0				0	-	2
			575351	Meals Non Deduct						1	0				0		1
55C Total					30,821	26,531	31,967	29,052	29,751	34,762	39,381	30,673	34,815	35,398	37,366	37,699	398,217
Grand Total					427,591	330,322	307,034	394,721	390,852	425,869	431,489	408,683	434,579	406,612	421,309	502,621	4,881,682

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
Admin	032000	CORP-Balance Sheet	507100	401k		-								-
			534998	Benefit Overhead	-	134	(2,924)	-	-	397	33	(555)	-	(2,916)
			534999	General Overhead	-	-	2,924	-	-	-	-	-	-	2,924
			575350	Meals Deduct				-			-			-
			685325	FICA		(108)				(218)	(25)	351		(0)
			685350	SUTA		(1)					(4)	5		0
	032088	CORP-Business Change	504100	Group Ins Maintenance	-									-
	032089	CORP-AWE Pass-Thru	501200	Labor									-	-
			504500	Other Welfare Maintenance				2		6				7
			534998	Benefit Overhead	387	415	368	306	311	272	304	326	809	3,499
			575340	Employee Expense P/R JE	(0)									(0)
			575740	Telephone	1	(1)		0	(0)	1	1	0	(1)	2
	032098	CORP-Non-Departmental Costs	501200	Labor	(139)	-							-	(139)
			501711	Incentive Plan-Off-Annual			322							322
			504100	Group Ins Maintenance	(6)									(6)
			508200	Employee Stock Purchase Plan	313	236	239	239	239	297	297	297	274	2,432
			534998	Benefit Overhead	245	34	(26)	(103)	13	(77)	441	(125)	239	641
			534999	General Overhead	(3)	(118)	(6,216)	636	436	(1,670)	281	240	4,962	(1,452)
			535000	Contract Services-Other								0		0
			550005	(blank)						-		-		-
			570100	Uncollectible Accounts	(14)	13	9	213	1,782	(284)	(292)	(76)	6	1,356
			575000	Miscellaneous	388	(442)	(5)	68	(19)		(0)			(11)
			575340	Employee Expense P/R JE	(18)	-	-		-	-		-		(18)
			575350	Meals Deduct		-	-		-	-		-		-
			575640	Penalties Nondeductible	(66)		(167)	39	6				288	100
			575740	Telephone	(48)	3	(1)	2	2	2	2	4	(2)	(36)
			575741	Cell Phone	2	(1)								1
			685350	SUTA							(12)			(12)
			722306	Gains Other Non-OR	(6)	63	690	1,500	574	(1,902)	(235)	2,044	(271)	2,457
			840000	Other Interest Expense			(29)		3	222		(0)		196
Admin Total					**1,035**	**226**	**(4,817)**	**2,902**	**3,347**	**(2,954)**	**791**	**2,511**	**6,305**	**9,347**
Audit	032060	CORP-Audit	501200	Labor	1,098	1,789	1,639	1,565	1,877	3,877	3,119	2,048	1,492	18,504
			501711	Incentive Plan-Off-Annual	245	245	245	245	176	772	566	472	236	3,201
			504100	Group Ins Maintenance				4						4
			504500	Other Welfare Maintenance	-	(56)		10				723		677
			504660	Tuition Aid						73		11		85
			504670	Training	1	34	46	36	25	18		221	-	378
			507100	401k	44	44	44	50	68	172	107	64	32	626
			508101	Defined Contribution Plan	67	67	67	67	55	172	93	126	63	777
			534998	Benefit Overhead	494	509	508	454	449	342	467	487	860	4,569
			534999	General Overhead	660	(327)	146	152	87	187	129	132	146	1,313
			535000	Contract Services-Other	12	-	-	176	(176)			2,531	45	2,588
			535001	Contract Services-Temp Employee	457	443	221	-						1,121
			541400	Rents-Equipment		3	3			3	0			10
			550005	(blank)					2			16		18
			575000	Miscellaneous					3		3			6
			575002	Misc General Office				2	-					2
			575240	Co Dues/Membership Deduct			3	-						3
			575280	Dues/Membership Deductible	11				6	8		15	-	40
			575281	Dues/Membership Nondeductible								1		1

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575340	Employee Expense P/R JE	11	42	1	111	6	(6)	40	(29)	97	275
			575350	Meals Deduct	8				1	0	5	4	1	19
			575351	Meals Non Deduct	8				1	0	5	4	1	19
			575620	Office & Admin Supplies	1	4	2	2	2	1	3	(0)	12	27
			575670	Relocation Expenses	10	(0)	2		6	(0)	0	-	300	318
			575715	Software Licenses & Support		35								35
			575740	Telephone	1	(1)	1	1	1	1	0	1	1	6
			575741	Cell Phone	21	21	16	13	(4)	9	9	9	6	100
Audit Total					**3,149**	**2,852**	**2,944**	**2,886**	**2,583**	**5,631**	**4,546**	**6,838**	**3,292**	**34,720**
Benefit Svc Ctr	032014	CORP-Benefits Service Center	501200	Labor	1,487	1,361	1,612	1,540	1,467	1,524	1,551	1,542	1,544	13,626
			501711	Incentive Plan-Off-Annual	97	98	97	97	97	146	98	97	97	924
			504500	Other Welfare Maintenance	0	3					0		22	25
			504610	Employee Awards								6		6
			504670	Training	4				18	2	-		5	28
			507100	401k	33	33	36	33	33	49	33	33	30	313
			508101	Defined Contribution Plan	20	20	22	20	20	30	20	20	20	192
			534998	Benefit Overhead	1,018	898	779	1,063	967	743	990	984	523	7,964
			534999	General Overhead	45	46	42	53	46	40	47	44	41	405
			575000	Miscellaneous				27						27
			575340	Employee Expense P/R JE		1	(1)		37					37
			575350	Meals Deduct			1	2		3			4	10
			575351	Meals Non Deduct			1	2		3			4	10
			575620	Office & Admin Supplies	9	12	4	12	9	3	8	16	-	74
			575740	Telephone	1	1	2	1	2	3	2	(1)	2	14
			575741	Cell Phone	1	2	2	2	2	2	1	3	2	16
Benefit Svc Ctr Total					**2,715**	**2,474**	**2,596**	**2,851**	**2,697**	**2,547**	**2,752**	**2,743**	**2,294**	**23,669**
Business Development	032020	CORP-Corporate Bus Development	501200	Labor	960	537	930	952	878	794	921	863	883	7,718
			501711	Incentive Plan-Off-Annual	226	214	217	220	221	326	219	206	203	2,052
			504500	Other Welfare Maintenance	14								3,136	3,150
			504670	Training	-						14			14
			507100	401k	19	19	19	20	19	28	18	8	9	159
			508101	Defined Contribution Plan	22	20	20	22	22	34	22	23	24	211
			534998	Benefit Overhead	1,194	1,228	1,205	1,091	1,112	979	1,137	1,182	1,120	10,250
			534999	General Overhead	213	222	182	195	193	199	156	201	202	1,763
			535000	Contract Services-Other		33			22	(4)	(12)			38
			541000	Rents-Real Property									-	-
			541001	Rents-Real Property Intercompany									10	10
			550005	(blank)					0		1			1
			575030	Advertising					1					1
			575240	Co Dues/Membership Deduct				3			4	0		7
			575280	Dues/Membership Deductible	0	68	25	31	45	25	92	28	28	343
			575340	Employee Expense P/R JE	63	13	34	54	57	23	46	2	38	330
			575342	Employee Exp Conf/Registration								28	10	38
			575350	Meals Deduct	2	4	4	1	1	4	1	2	1	19
			575351	Meals Non Deduct	2	4	4	1	1	4	1	2	1	19
			575620	Office & Admin Supplies	2	1	9	2	1	12	10	12	5	55
			575715	Software Licenses & Support	184	184	184	184	184	132	129	129	129	1,438
			575740	Telephone	1	3	(0)	3	0	1	16	3	(1)	25
			575741	Cell Phone	3	6	5	5	4	4	7	8	46	87
			575998	PCard Undistributed		4	(4)			4	(4)			-

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
	033020	WE-Business Development	501200	Labor			-							-
			534998	Benefit Overhead	0		-							0
	033520	CE-Business Development	534998	Benefit Overhead	63	90	82	46	80	38	40	48	22	509
			534999	General Overhead	8	(2)	5	8	4	9	4	3	4	44
			575340	Employee Expense P/R JE			(20)	20						-
			575350	Meals Deduct			0	(0)						-
			575351	Meals Non Deduct			0	(0)						-
			575741	Cell Phone	1	2	2	2	2	2				10
			575998	PCard Undistributed			113	(113)				-		-
	035020	SE-Business Development	501200	Labor	2,022	1,437	3,846	2,687	2,064	4,617	2,997	3,847	3,438	26,955
			501711	Incentive Plan-Off-Annual	431	378	769	508	413	942	586	769	678	5,474
			508101	Defined Contribution Plan	129	105	187	129	108	283	145	202	161	1,449
			534998	Benefit Overhead	749	346	546	652	551	584	804	736	1,503	6,472
			534999	General Overhead	52	48	42	62	38	74	46	24	85	471
			541001	Rents-Real Property Intercompany	182	200	204	184	192	186	201	204	200	1,754
			575002	Misc General Office		3	(3)			3				3
			575220	Community Relations					825					825
			575340	Employee Expense P/R JE	(1)	29	758	151	13	304	(30)	399	20	1,643
			575342	Employee Exp Conf/Registration			438							438
			575350	Meals Deduct	6	2	34	71	(3)	59	50	48	-	268
			575351	Meals Non Deduct	6	2	34	71	(3)	59	50	48		268
			575620	Office & Admin Supplies					5	(5)				-
			575740	Telephone	3	3	0	3	6	3	2	(3)	1	19
			575741	Cell Phone	3	3	4	4	3	3	3	3	3	30
			575998	PCard Undistributed			0	(0)						-
Business Development Total					**6,559**	**5,206**	**9,878**	**7,265**	**7,061**	**9,729**	**7,679**	**9,024**	**11,958**	**74,360**
Business Transformation	032040	CORP-Business Transformation	501200	Labor					-	-	-		-	-
			504500	Other Welfare Maintenance					-	-	-		-	-
			504670	Training							-	-	-	-
			508101	Defined Contribution Plan					-	-				-
			534998	Benefit Overhead					-	-	-		-	-
			534999	General Overhead					-	-	-		-	-
			535000	Contract Services-Other				1	-	(1)				-
			575340	Employee Expense P/R JE				(0)			-			(0)
			575350	Meals Deduct		-							(0)	(0)
			575620	Office & Admin Supplies									-	-
			575670	Relocation Expenses						-	-	-	-	-
			575998	PCard Undistributed							-	-		-
	032051	CORP-Bsns Trans-Procure To Pay	501200	Labor									-	-
			504660	Tuition Aid	-			-				-		-
			504670	Training								-	-	-
			534998	Benefit Overhead					-	-	-		-	-
			534999	General Overhead					-	-	-		-	-
			575350	Meals Deduct								-	-	-
	032052	CORP-Bsns Trans-Recruit To Ret	504670	Training								-	-	-
			534998	Benefit Overhead					-	-	-		-	-
			534999	General Overhead					-	-	-		-	-
			535000	Contract Services-Other								-	-	-
			575340	Employee Expense P/R JE								-	-	-
			575998	PCard Undistributed				-						-

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
	032053	CORP-Bsns Trans-Record To Rpt	501200	Labor									-	-
			504670	Training								-	-	-
			534998	Benefit Overhead					-	-	-		-	-
			534999	General Overhead					-	-	-		-	-
			575340	Employee Expense P/R JE								-	-	-
			575350	Meals Deduct								-	-	-
	032054	CORP-Bsns Trans-Order To Cash	504670	Training								-	-	-
			534998	Benefit Overhead					-	-	-		-	-
			534999	General Overhead					-	-	-		-	-
			575340	Employee Expense P/R JE								-	-	-
			575350	Meals Deduct								-	-	-
	032055	CORP-Bsns Trans-Plan, Bld, Ret	504500	Other Welfare Maintenance		-								-
			504670	Training								-	-	-
			534998	Benefit Overhead					-	-	-		-	-
			534999	General Overhead					-	-	-		-	-
			575340	Employee Expense P/R JE						(0)		-	-	(0)
			575998	PCard Undistributed						-	-			-
	032056	CORP-Bsns Trans-Ord To Compl	501200	Labor									-	-
			504670	Training								-	-	-
			534998	Benefit Overhead					-	-	-		-	-
			534999	General Overhead					-	-	-		-	-
Business Transformation Total					**-**	**-**		**1**	**-**	**(1)**	**-**	**-**	**(0)**	**(0)**
CSC	034005	CCA-Administration	501200	Labor	1,105	1,138	1,307	1,188	862	661	813	853	853	8,779
			501711	Incentive Plan-Off-Annual	165	203	203	203	180	234	156	156	156	1,656
			504500	Other Welfare Maintenance	70	35	25	32	29	28	1	959	(854)	324
			504610	Employee Awards	5	37	(33)		1	9	8	(5)	883	905
			504670	Training	6			52	(45)				63	77
			507100	401k	19	19	17	15	13	14	10	10	10	127
			508101	Defined Contribution Plan	8	10	10	10	10	15	10	10	10	92
			534998	Benefit Overhead	837	747	693	737	692	604	651	646	2,779	8,385
			534999	General Overhead	4,225	3,905	4,446	4,248	4,261	4,457	4,250	4,293	4,213	38,297
			535000	Contract Services-Other	(0)		1		0	2				2
			550002	Transportation Lease Fuel				1	(1)	1				1
			550005	(blank)								6		6
			575002	Misc General Office						21				21
			575140	Charitable Contributions Deduct						9				9
			575220	Community Relations	20	2	34	12	20	18	2	24	6	138
			575280	Dues/Membership Deductible					4					4
			575340	Employee Expense P/R JE	93	86	208	68	103	101	79	30	33	802
			575342	Employee Exp Conf/Registration		5	1		62		60			128
			575350	Meals Deduct	18	11	16	5	4	6	14	8	8	91
			575351	Meals Non Deduct	18	11	16	5	4	6	14	8	8	91
			575620	Office & Admin Supplies	1	1	0	0		1	2	1	1	6
			575670	Relocation Expenses	50	52	52	-	104	53	52	0	52	417
			575740	Telephone	0	1	1	2	0	0	1	0	(0)	6
			575741	Cell Phone	6	23	8	13	11	10	8	8	24	112
			575998	PCard Undistributed		2	(2)					-		-
	034070	CCA-Call Handling	501200	Labor	11,384	9,699	10,499	10,023	9,002	9,068	9,810	9,494	8,672	87,651
			501210	Labor Non Scheduled Overtime	105		32							137
			501211	Labor Overtime	1,279	1,224	851	909	881	1,670	1,164	1,082	1,149	10,209

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			501711	Incentive Plan-Off-Annual	118	111	110	112	109	133	86	87	88	955
			504100	Group Ins Maintenance	294	251	180	210	174	328	225	229	256	2,148
			504500	Other Welfare Maintenance	12	14	9	11	423	170	8	92	12	752
			504610	Employee Awards	21	3	12	2	47	1	0	9	0	97
			504670	Training			1	19	0					21
			507100	401k	66	56	62	62	56	78	53	57	53	543
			508101	Defined Contribution Plan	24	17	15	15	15	12	8	11	6	123
			534998	Benefit Overhead	5,119	5,246	3,563	4,690	4,621	4,003	4,588	4,787	14,109	50,725
			534999	General Overhead	281	281	274	291	274	273	272	274	272	2,491
			535000	Contract Services-Other	1	2			0	8	(5)			6
			575340	Employee Expense P/R JE	13	14	28	55	5	22	8	(5)	38	177
			575350	Meals Deduct	(7)	4	2	14	(16)	3	0	1	6	7
			575351	Meals Non Deduct	(7)	4	2	14	(16)	3	0	1	6	7
			575620	Office & Admin Supplies			0		0					0
			575740	Telephone	0	(0)	0	1	0	1	1	(1)	0	3
			575741	Cell Phone	11	16	14	23	11	10	9	12	10	115
			575998	PCard Undistributed	1	7	(9)		(0)					(1)
			685325	FICA					68					68
	034071	CCA-Billing	501200	Labor	6,776	7,033	7,594	6,763	6,720	6,707	6,974	6,952	6,714	62,234
			501210	Labor Non Scheduled Overtime	24		18							41
			501211	Labor Overtime	419	598	690	584	624	874	586	710	840	5,924
			501711	Incentive Plan-Off-Annual	50	50	50	45	44	76	50	54	52	472
			504100	Group Ins Maintenance	127	149	174	175	169	223	143	169	192	1,522
			504500	Other Welfare Maintenance	2			20						22
			504610	Employee Awards	-	2	13	31	(3)	90	1	15	20	168
			507100	401k	60	61	65	61	64	93	61	64	62	591
			534998	Benefit Overhead	4,877	4,473	3,772	4,606	4,531	4,035	4,478	4,508	15,489	50,770
			534999	General Overhead	209	210	205	215	204	204	203	205	203	1,857
			535000	Contract Services-Other	-									-
			575340	Employee Expense P/R JE	11	-		22	(18)	(4)			12	23
			575350	Meals Deduct	3	2	(2)	1	3	(5)	3	(2)	8	11
			575351	Meals Non Deduct	3	2	(2)	1	3	(5)	3	(2)	8	11
			575620	Office & Admin Supplies					10					10
			575740	Telephone	0	(0)	0	1	0	0	0	1	1	4
			575741	Cell Phone	3	5	4	5	5	30	10	4	5	72
			575998	PCard Undistributed								0	-	0
	034072	CCA-Collections	501200	Labor	2,009	2,068	2,261	2,112	1,989	1,964	1,992	1,987	2,022	18,403
			501210	Labor Non Scheduled Overtime	42		44							85
			501211	Labor Overtime	293	316	352	281	237	415	270	253	89	2,505
			501711	Incentive Plan-Off-Annual	34	32	32	32	30	42	28	28	33	291
			504100	Group Ins Maintenance	61	51	71	51	50	87	60	51	38	519
			504500	Other Welfare Maintenance				46		62	2			110
			504610	Employee Awards	7	0	2	11			12	1	17	49
			504670	Training				1			23	25	11	61
			507100	401k	25	25	25	26	25	38	24	21	18	227
			508101	Defined Contribution Plan							2	5	5	12
			534998	Benefit Overhead	1,486	1,443	1,221	1,457	1,440	1,326	1,456	1,398	5,179	16,407
			534999	General Overhead	66	67	65	68	65	65	64	65	64	589
			535000	Contract Services-Other	35	-	4	115	(14)	2	69	1,541	(1,539)	213
			550005	(blank)								3	1	3

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575130	Brochures and Handouts								0		0
			575280	Dues/Membership Deductible		4	7							11
			575340	Employee Expense P/R JE	33	77	(23)	15	26	9	42	134	55	367
			575342	Employee Exp Conf/Registration	(0)		46	(16)		20	(0)		23	73
			575350	Meals Deduct	0	4	1	4	1	6	4	8	11	39
			575351	Meals Non Deduct	0	4	1	4	1	6	4	8	11	39
			575620	Office & Admin Supplies	(0)		1	-		4	1	0	5	11
			575715	Software Licenses & Support				8						8
			575740	Telephone	(0)	0	1	1	7	2	0	0	(0)	10
			575741	Cell Phone	3	4	3	9	6	3	9	4	4	44
			575998	PCard Undistributed	(7)		8	(8)						(7)
	034073	CCA-Operations & Performance	501200	Labor	1,016	933	1,151	1,092	928	836	920	923	922	8,721
			501711	Incentive Plan-Off-Annual	71	75	75	75	73	89	59	59	59	636
			504100	Group Ins Maintenance		(11)								(11)
			504500	Other Welfare Maintenance						544				544
			504610	Employee Awards	-	-	3		2	3				9
			507100	401k	18	18	18	18	18	21	14	14	14	154
			508101	Defined Contribution Plan		4	4	4	4	6	4	4	4	32
			531000	Contract Services-Engineering									137	137
			534998	Benefit Overhead	598	570	608	683	680	578	675	643	2,388	7,423
			534999	General Overhead	4,674	3,357	4,440	3,373	4,034	3,446	4,261	3,720	3,952	35,257
			535000	Contract Services-Other	14	112	30	(157)	155	(161)	84	(68)	(33)	(22)
			541000	Rents-Real Property	1,211	1,211	1,211	1,211	1,211	1,211	1,211	1,211	1,211	10,903
			550002	Transportation Lease Fuel					1	(1)				-
			575000	Miscellaneous	(2)				1	14	(14)	(1)	7	5
			575320	Electricity	376	293	359	246	326	322	305	357	298	2,882
			575340	Employee Expense P/R JE	7	1	(0)	4	17	(17)	29	(1)	10	49
			575350	Meals Deduct			3					0		3
			575351	Meals Non Deduct			3					0		3
			575480	Heat - Oil/Gas	39	31	25	17	25	14	1	13	10	176
			575620	Office & Admin Supplies		2	2			1	0			5
			575625	Overnight Shipping				5	(5)	6	(6)			-
			575740	Telephone	472	628	609	541	597	561	582	587	593	5,168
			575741	Cell Phone	3	4	3	3	1	1	4	7	6	33
			675250	Comp Equip Hardware						14	(14)			-
	034074	CCA-Business Services	501200	Labor	1,218	1,137	1,316	1,261	1,184	1,233	1,327	1,236	1,211	11,124
			501211	Labor Overtime	41	57	57	54	51	76	52	6		394
			501711	Incentive Plan-Off-Annual	81	81	81	81	81	121	81	81	81	769
			504100	Group Ins Maintenance	12	17	17	17	16	22	16	5	2	123
			504500	Other Welfare Maintenance				5			2		5	12
			504610	Employee Awards	2	0						6	0	8
			504670	Training									3	3
			507100	401k	20	20	19	19	19	27	16	15	14	169
			508101	Defined Contribution Plan	3	3	3	3	3	5	3	3	3	31
			534998	Benefit Overhead	771	648	585	680	673	595	693	711	2,972	8,328
			534999	General Overhead	40	40	39	41	39	39	38	39	38	352
			535000	Contract Services-Other	-									-
			575220	Community Relations				1						1
			575280	Dues/Membership Deductible				4						4
			575340	Employee Expense P/R JE	4	8	58	38	10	10	30	18	5	182

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575342	Employee Exp Conf/Registration			15	2					12	29
			575350	Meals Deduct	4	3	1	4	3	-	4	1	2	21
			575351	Meals Non Deduct	4	3	1	4	3		4	1	2	21
			575740	Telephone	(7)	1	0	3	2	2	2	0	3	7
			575741	Cell Phone	11	17	14	17	15	14	13	26	13	138
			575998	PCard Undistributed									0	0
	034075	CCA-Education & Development	501200	Labor	898	843	986	908	766	801	834	813	919	7,766
			501210	Labor Non Scheduled Overtime	3		6							10
			501211	Labor Overtime			4						179	182
			501711	Incentive Plan-Off-Annual	31	30	31	31	31	47	31	31	31	296
			504100	Group Ins Maintenance	5	4	7	4	4	6	4	4	27	65
			504500	Other Welfare Maintenance	1	2	-			1				4
			504610	Employee Awards		11	0	9	1	0			1	22
			504670	Training	97	(2)	124	7	3	2	2	7	106	345
			507100	401k	17	17	17	17	15	21	14	14	17	150
			508101	Defined Contribution Plan									4	4
			534998	Benefit Overhead	478	523	392	488	451	368	420	437	1,846	5,402
			534999	General Overhead	22	22	22	23	22	22	21	22	21	197
			535000	Contract Services-Other					0					0
			550005	(blank)								11		11
			575000	Miscellaneous				-						-
			575130	Brochures and Handouts			6	1	23	26	30	23	22	130
			575340	Employee Expense P/R JE	(123)	122	4	41	31	(17)	149	86	18	309
			575342	Employee Exp Conf/Registration	3									3
			575350	Meals Deduct	6	21	4	6	4	8	7	14	4	73
			575351	Meals Non Deduct	6	21	4	6	4	8	7	15	4	73
			575620	Office & Admin Supplies		20	(20)	8	(4)	4	23	11	(14)	29
			575670	Relocation Expenses					1	(1)				-
			575740	Telephone	1	(0)	1	2	2	(1)	(1)	0	(0)	5
			575741	Cell Phone	1	2	2	2	2	2	2	2	2	17
			575998	PCard Undistributed				-						-
	037005	CCP-Administration	501200	Labor	5	50	59	52	51	35	73	73	73	470
			504500	Other Welfare Maintenance	4	2								6
			504610	Employee Awards	71		1		14	(14)	9	(9)	4	76
			504670	Training						4		2		6
			508101	Defined Contribution Plan		2	2	2	3	5	3	3	3	23
			534998	Benefit Overhead	38	42	11	28	31	44	37	43	148	423
			534999	General Overhead	2,169	2,181	2,165	2,166	2,166	2,142	1,870	1,869	1,441	18,169
			575340	Employee Expense P/R JE							-			-
			575350	Meals Deduct						1		(1)		-
			575351	Meals Non Deduct						1		(1)		-
			575998	PCard Undistributed		-								-
	037070	CCP-Call Handling	501200	Labor	11,799	10,743	11,923	11,074	11,277	11,691	11,870	12,119	12,576	105,072
			501210	Labor Non Scheduled Overtime	77		47							124
			501211	Labor Overtime	1,776	1,654	1,300	1,436	1,111	2,219	1,715	2,007	1,823	15,040
			501711	Incentive Plan-Off-Annual	122	120	117	119	120	175	116	114	116	1,116
			504100	Group Ins Maintenance	369	302	265	293	257	484	363	418	403	3,154
			504500	Other Welfare Maintenance		11	20	23	2	105	3	21	7	191
			504610	Employee Awards	12	29	63	14	44	(2)	16	13	23	212
			507100	401k	50	50	50	51	55	80	55	54	54	501

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			508101	Defined Contribution Plan	30	30	30	30	30	45	30	28	30	282
			534998	Benefit Overhead	7,602	6,967	4,587	5,612	5,505	4,949	5,942	5,892	16,504	63,560
			534999	General Overhead	349	377	882	647	622	353	352	355	352	4,289
			535000	Contract Services-Other		1			0					1
			535001	Contract Services-Temp Employee						394	315	185	302	1,196
			575000	Miscellaneous						2				2
			575340	Employee Expense P/R JE	66		3		4	22		5	12	113
			575350	Meals Deduct	5	2	3	0	3	4	1	1	1	21
			575351	Meals Non Deduct	5	2	3	0	3	4	1	1	1	21
			575740	Telephone	(1)	0	2	(1)	0	(0)	0	(0)	(0)	1
			575741	Cell Phone	6	9	8	8	9	8	10	10	10	78
	037073	CCP-Operations and Support	501200	Labor	166	149	195	180	165	103	180	180	477	1,795
			501711	Incentive Plan-Off-Annual	7	7	7	7	7	11	7	7	7	71
			504500	Other Welfare Maintenance	-	-	2	6						8
			534998	Benefit Overhead	232	198	144	174	174	152	176	176	834	2,261
			534999	General Overhead	8,764	4,738	5,342	4,645	4,601	4,113	5,114	4,688	4,144	46,149
			535001	Contract Services-Temp Employee								92	(92)	-
			575000	Miscellaneous	(4,043)		11	4	23	(26)	(1)		13	(4,019)
			575320	Electricity	414	335	94	518	319	347	371	409	363	3,170
			575340	Employee Expense P/R JE		10	26	(0)	(1)		1	5	(4)	37
			575620	Office & Admin Supplies					4	(4)				-
			575740	Telephone	69	66	74	64	75	70	75	79	69	643
			575741	Cell Phone	2	3	2	2	2	2	2	3	3	23
			575998	PCard Undistributed				-	1	(1)				-
			675450	Office Equipment				7						7
	037075	CCP-Education & Development	501200	Labor	905	864	1,017	1,120	1,096	1,148	1,207	1,194	1,798	10,349
			501210	Labor Non Scheduled Overtime	80	84	78	87	74	123	57	60	82	725
			501211	Labor Overtime	6	10	1	1	1	3		0	5	27
			501711	Incentive Plan-Off-Annual				6	12	17	12	12	12	70
			504100	Group Ins Maintenance	5	6	5	1	3	4	3	3	3	30
			504500	Other Welfare Maintenance				2		2				4
			504610	Employee Awards				2						2
			507100	401k	12	14	14	15	15	20	14	13	16	134
			508101	Defined Contribution Plan	3	3	3	3	3	5	3	3	3	32
			534998	Benefit Overhead	693	592	429	559	628	554	627	640	2,667	7,390
			534999	General Overhead	29	32	30	31	30	30	29	30	56	297
			575130	Brochures and Handouts								2		2
			575340	Employee Expense P/R JE	1			7	(7)		8	10		18
			575350	Meals Deduct	4		1	(4)			6	(5)	26	28
			575351	Meals Non Deduct	4		1	(4)			6	(5)	26	28
			575620	Office & Admin Supplies	1					0		(1)	0	0
			575740	Telephone								7	3	10
			575741	Cell Phone	5	4	3	(8)	4	4	2	2	2	18
CSC Total					**86,075**	**80,510**	**80,710**	**79,673**	**78,241**	**78,763**	**81,552**	**83,256**	**124,102**	**772,883**
External Affairs/Communication	032022	CORP-Government Affairs	501200	Labor	244	231	266	255	211	255	255	255	255	2,225
			501711	Incentive Plan-Off-Annual	69	69	69	69	60	104	69	69	69	650
			507100	401k	6	6	6	6	5	9	6	6	6	54
			534998	Benefit Overhead	251	279	258	216	219	202	213	217	123	1,978
			534999	General Overhead	8	9	7	8	7	7	7	8	8	68
			535000	Contract Services-Other	246	254	246	253	345	443	345	345	345	2,822

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			550005	(blank)							16	8		24
			575000	Miscellaneous							186	-	-	186
			575340	Employee Expense P/R JE	52	60	56	(0)	53	34	82	35	39	412
			575342	Employee Exp Conf/Registration	10	-	0	(0)	10				40	59
			575350	Meals Deduct	1	0	2	1	2	2	0	1	2	12
			575351	Meals Non Deduct	1	0	2	1	2	2		1	2	12
			575715	Software Licenses & Support				85	6					91
			575741	Cell Phone	1	2	2	2	2	2	2	2	23	37
	032025	CORP-External Affairs	501200	Labor	531	475	586	556	498	492	556	556	556	4,804
			501711	Incentive Plan-Off-Annual	248	248	248	248	234	366	248	248	248	2,334
			504100	Group Ins Maintenance	12			11						24
			504500	Other Welfare Maintenance							2		6,442	6,444
			504670	Training								35	29	64
			507100	401k	20	20								40
			508101	Defined Contribution Plan	26	26	26	26	25	38	26	26	26	245
			534998	Benefit Overhead	914	824	768	834	817	154	412	975	609	6,306
			534999	General Overhead	172	183	153	157	154	243	169	188	165	1,583
			535000	Contract Services-Other			99							99
			541000	Rents-Real Property	22	22	22	22	22	22	22	22	22	195
			575000	Miscellaneous	14	0	20					3	5	42
			575240	Co Dues/Membership Deduct				99	(99)					-
			575280	Dues/Membership Deductible			5							5
			575320	Electricity	(0)	1	3	1	1	2	1	1		11
			575340	Employee Expense P/R JE	6	86	170	115	167		179	59	20	803
			575342	Employee Exp Conf/Registration		10	47		32				32	121
			575350	Meals Deduct	15	57	13	25	(64)	56	(69)	0	16	50
			575351	Meals Non Deduct	15	57	13	25	(64)	56	(69)	0	16	50
			575620	Office & Admin Supplies		21		7					7	36
			575740	Telephone	4	4	18	(3)	5	9	7	3	6	53
			575741	Cell Phone	4	6	7	5	5	9	2	6	3	47
	032068	CORP-Marketing	501200	Labor	855	779	903	831	858	913	1,032	1,040	1,005	8,215
			501711	Incentive Plan-Off-Annual	136	136	136	136	135	204	147	151	136	1,316
			504100	Group Ins Maintenance	12			11						24
			504610	Employee Awards							3			3
			507100	401k	21	26	26	24	24	36	25	28	23	236
			508101	Defined Contribution Plan	48	42	42	39	41	65	48	50	48	425
			534998	Benefit Overhead	336	281	433	287	351	240	311	314	717	3,270
			534999	General Overhead	143	147	122	129	129	133	117	117	118	1,153
			535000	Contract Services-Other	599	445	526	809	502	1,129	396	490	440	5,336
			550005	(blank)						1	2			3
			575000	Miscellaneous	11		5	(0)	4	28	3	-	1	52
			575030	Advertising	537	50	153	696	66	325	24	24	226	2,103
			575130	Brochures and Handouts	80	6								86
			575220	Community Relations	0			1	1	1	0	1		4
			575280	Dues/Membership Deductible								6		6
			575340	Employee Expense P/R JE	33	109	94	87	103	43	99	146	118	833
			575342	Employee Exp Conf/Registration		5	50							55
			575350	Meals Deduct	(1)	38	(30)	6	10	1	18	(10)	3	35
			575351	Meals Non Deduct	(1)	38	(30)	6	10	1	18	(10)	3	35
			575620	Office & Admin Supplies	1	1		2		17		1	13	36

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575715	Software Licenses & Support	3									3
			575740	Telephone	2	1	4	3	6	5	2	4	4	32
			575741	Cell Phone	7	12	9	7	48	17	13	10	22	145
			575775	Trade Shows	814	52		318				212		1,396
			575998	PCard Undistributed		73	(73)	-						-
	032085	CORP-External Communications	501200	Labor	442	402	478	457	437	457	457	457	457	4,046
			501711	Incentive Plan-Off-Annual	86	86	86	86	86	128	86	86	86	813
			507100	401k	7	7	7	7	7	13	11	11	11	83
			508101	Defined Contribution Plan	11	11	11	11	11	16	11	11	11	104
			534998	Benefit Overhead	315	370	275	241	244	242	240	254	259	2,439
			534999	General Overhead	15	17	13	15	14	14	14	14	15	131
			535000	Contract Services-Other	205	3	-	72	465	466	528	398	1,038	3,176
			550005	(blank)								5		5
			575000	Miscellaneous	89	637	390	173	322	94	149	282	148	2,283
			575030	Advertising					1					1
			575140	Charitable Contributions Deduct						358				358
			575220	Community Relations	-									-
			575280	Dues/Membership Deductible	230	230	230	230	328	230	230	230	230	2,167
			575340	Employee Expense P/R JE	89	(82)	19	17	24	(53)	9	(0)	16	41
			575350	Meals Deduct							2		1	3
			575351	Meals Non Deduct							2		1	3
			575620	Office & Admin Supplies				0	0	18		0	-	19
			575740	Telephone	(1)	1	1	0	0	1	1	(1)	0	2
			575741	Cell Phone	4	20	1	5	9	5	6	5	5	61
			575775	Trade Shows	26									26
	032086	CORP-Internal Communications	501200	Labor	284	270	329	319	300	300	630	44	277	2,753
			501711	Incentive Plan-Off-Annual	64	68	69	70	69	102	112	157	136	845
			504500	Other Welfare Maintenance	(24)	(0)			65	9		1	240	291
			504660	Tuition Aid				47						47
			507100	401k	6	7	7	7	7	10	18	30	25	118
			508101	Defined Contribution Plan	14	15	15	15	15	23	30	46	38	211
			534998	Benefit Overhead	131	125	195	118	166	122	136	161	268	1,422
			534999	General Overhead	13	15	12	13	17	13	10	10	10	111
			535000	Contract Services-Other	111	141	50	143	15	86	288	11	13	858
			550005	(blank)								30		30
			575000	Miscellaneous									4	4
			575280	Dues/Membership Deductible	6	8		7						21
			575340	Employee Expense P/R JE	17	24	(7)	(8)	(0)	2	43	15	4	88
			575342	Employee Exp Conf/Registration				2						2
			575350	Meals Deduct		3	5				3		1	11
			575351	Meals Non Deduct		3	5				3		1	11
			575620	Office & Admin Supplies	4		14		0	0		17	3	38
			575740	Telephone	1	2	(0)	1	1	(0)	0	3	(1)	7
			575741	Cell Phone	2	4	3	7	3	3	3	3	3	31
			575998	PCard Undistributed							0	19	4	23
	032087	CORP-Corp Social Resp	501200	Labor	183	229	211	202	193	202	202	202	202	1,825
			501711	Incentive Plan-Off-Annual	28	28	28	28	28	41	28	28	28	261
			504500	Other Welfare Maintenance	47			16	5		17	123	15	222
			534998	Benefit Overhead	171	132	137	143	145	134	152	151	68	1,232
			534999	General Overhead	6	7	5	6	6	6	6	6	6	54

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			535000	Contract Services-Other	84		156	41	107			897	185	1,471
			575000	Miscellaneous				5						5
			575130	Brochures and Handouts		59	4							63
			575140	Charitable Contributions Deduct					5		1,097			1,102
			575220	Community Relations						44	63			108
			575280	Dues/Membership Deductible	112	-	(7)							105
			575340	Employee Expense P/R JE	12	13	0	55	41	51	(25)	65	41	253
			575342	Employee Exp Conf/Registration					5		33	-		37
			575350	Meals Deduct			0		0	1	1	(0)		2
			575351	Meals Non Deduct			0		0	1	1			2
			575620	Office & Admin Supplies			4							4
			575741	Cell Phone							2	2	2	5
	033025	WE-External Affairs	534998	Benefit Overhead	5		-							5
			534999	General Overhead	0		-							0
			575340	Employee Expense P/R JE			272	(272)						-
			575342	Employee Exp Conf/Registration			20							20
			575740	Telephone	(0)	1	1	(1)	0	0	(0)	2	1	5
			575998	PCard Undistributed			3	(3)						-
	033525	CE-External Affairs	534998	Benefit Overhead	202	294	265	229	369	206	198	233	68	2,064
			534999	General Overhead	14	29	16	19	26	62	46	51	28	291
			550000	Transportation IT-Admin			1	(1)						-
			550002	Transportation Lease Fuel			10	(10)						-
			575000	Miscellaneous			28	(28)						-
			575280	Dues/Membership Deductible				14						14
			575340	Employee Expense P/R JE			296	(296)					44	44
			575350	Meals Deduct			18	(18)	1					1
			575351	Meals Non Deduct			18	(18)	1					1
			575741	Cell Phone			5	(5)						-
			575998	PCard Undistributed			79	(79)						-
	035025	SE-External Affairs	501200	Labor	2,889	2,669	2,370	3,473	2,697	1,410	2,623	3,482	3,706	25,318
			501711	Incentive Plan-Off-Annual	338	245	187	175	178	508	423	423	445	2,922
			504500	Other Welfare Maintenance	-	349			440	377	188	76	398	1,828
			504610	Employee Awards				4		5	(5)			4
			504660	Tuition Aid								112		112
			507100	401k	28	13	6	2	1				6	57
			508101	Defined Contribution Plan	89	89	89	89	126	178	120	120	127	1,028
			534998	Benefit Overhead	751	296	(350)	800	471	487	642	678	1,567	5,342
			534999	General Overhead	63	33	35	50	37	58	57	59	86	478
			541001	Rents-Real Property Intercompany	124	137	139	126	131	232	175	177	174	1,414
			575000	Miscellaneous	(1)	6	5	23	10	5				48
			575002	Misc General Office			27	18	28			43	-	116
			575030	Advertising					36		81			117
			575220	Community Relations					35		70			104
			575280	Dues/Membership Deductible							58			58
			575340	Employee Expense P/R JE	(83)	79	297	136	73	954	429	453	247	2,585
			575342	Employee Exp Conf/Registration				3			209	2		214
			575350	Meals Deduct	4	2	6	3	1	16	28	16	15	91
			575351	Meals Non Deduct	4	2	6	3	1	16	28	16	15	91
			575620	Office & Admin Supplies				7	93	33	115	22	(0)	271
			575670	Relocation Expenses				1,119	380	82	972	994	7	3,554

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575715	Software Licenses & Support								101	-	101
			575740	Telephone	4	4	3	7	9	2	5	8	(2)	40
			575741	Cell Phone	15	18	49	11	72	27	171	43	38	444
			575998	PCard Undistributed	8	197	(205)	146	7	(152)			22	22
	036525	NE-External Affairs	501200	Labor									-	-
			534998	Benefit Overhead	4	7	7	10	5	24	(21)	3	3	40
			534999	General Overhead	0	0	0	1	0	1	(1)	0	0	2
			575350	Meals Deduct			0							0
			575351	Meals Non Deduct			0							0
			575741	Cell Phone	1	2	2	(2)						4
External Affairs/Communication Total					**13,781**	**12,516**	**11,933**	**14,701**	**13,310**	**13,340**	**16,131**	**16,526**	**22,833**	**135,072**
Finance	032007	CORP-Finance	501200	Labor	2,303	2,434	3,235	2,616	2,568	2,646	2,979	2,761	2,761	24,301
			501711	Incentive Plan-Off-Annual	427	450	530	470	483	726	485	489	489	4,550
			504500	Other Welfare Maintenance				2			(4)			(2)
			504670	Training	3	3	(6)							(0)
			507100	401k	75	84	93	81	83	120	63	61	61	721
			508101	Defined Contribution Plan	66	69	94	78	80	121	81	83	83	755
			534998	Benefit Overhead	1,407	1,483	1,304	1,354	1,471	1,230	1,493	1,538	1,909	13,189
			534999	General Overhead	196	202	167	179	177	230	185	183	184	1,703
			541000	Rents-Real Property		24	15	15	16	16		142	16	243
			550005	(blank)							6		1	7
			575000	Miscellaneous	61	61	61	1						185
			575240	Co Dues/Membership Deduct				164	87	89	87	87	87	600
			575280	Dues/Membership Deductible						1		8		9
			575340	Employee Expense P/R JE	(14)	(29)	52	(15)	34	14	14	19	47	121
			575350	Meals Deduct	23	0	0	13	8	2	9	6	10	72
			575351	Meals Non Deduct	23	0	0	13	8	2	9	6	10	72
			575620	Office & Admin Supplies	19	22	8	13	11	13	12	19	27	144
			575670	Relocation Expenses						79				79
			575715	Software Licenses & Support	-	1				1				2
			575740	Telephone	1	10	(1)	3	123	(61)	7	105	(20)	166
			575741	Cell Phone	11	15	12	17	12	10	26	4	7	115
			575743	Wireless Service 1st						0				0
			675250	Comp Equip Hardware						3	2			5
	032017	CORP-Planning & Reporting	501200	Labor	1,617	1,528	(719)	635	567	589	1,357	925	606	7,106
			501711	Incentive Plan-Off-Annual	261	278	(21)	80	73	109	183	105	74	1,144
			504100	Group Ins Maintenance	3	2	2	2	2	3	2	3	2	20
			504670	Training					1,232	0				1,232
			507100	401k	53	53	(32)	16	15	22	11	12	11	160
			508101	Defined Contribution Plan	59	50	3	10	6	9	6	6	6	157
			534998	Benefit Overhead	1,471	1,101	88	1,172	746	443	726	841	(54)	6,533
			534999	General Overhead	39	46	30	41	36	34	37	40	29	331
			535000	Contract Services-Other					710	-				710
			575280	Dues/Membership Deductible						5			4	9
			575340	Employee Expense P/R JE	15	36	9	(9)	35	12	14	4	4	120
			575350	Meals Deduct	1					38	6	14		59
			575351	Meals Non Deduct	1					38	6	14		59
			575620	Office & Admin Supplies	2			2		4	(0)			7
			575740	Telephone	17	(8)	12	13	(2)	6	1	15	(5)	48
			575741	Cell Phone	5	9	6	8	13	8	22	13	12	95

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575998	PCard Undistributed		8	(8)							-
	032027	CORP-Reporting & Compliance	501200	Labor	6,962	8,020	1,330	3,288	3,184	3,597	3,306	3,856	3,414	36,956
			501711	Incentive Plan-Off-Annual	778	1,011	178	473	475	701	476	568	478	5,138
			504100	Group Ins Maintenance	1	2	2	2	2	3	2	2	2	17
			504500	Other Welfare Maintenance	113	41	47	8	75	78	107	45	1,744	2,258
			504660	Tuition Aid									45	45
			504670	Training				13	25	(25)			8	21
			507100	401k	205	274	45	107	107	158	107	123	105	1,231
			508101	Defined Contribution Plan	327	354	(80)	141	141	209	142	168	146	1,546
			534998	Benefit Overhead	1,103	1,203	1,183	1,028	1,040	886	1,044	1,078	1,616	10,181
			534999	General Overhead	123	134	107	118	113	116	116	117	117	1,061
			535000	Contract Services-Other	4,065	3,595	1,211	718	1,431	2,303	3,136	3,988	2,548	22,995
			535001	Contract Services-Temp Employee	244	122	(367)							-
			550005	(blank)						8			2	10
			575002	Misc General Office		5	2	2	7	6	2	2	2	30
			575240	Co Dues/Membership Deduct								4		4
			575280	Dues/Membership Deductible	7						10	3		20
			575340	Employee Expense P/R JE	67	126	30	89	429	90	18	138	(37)	949
			575342	Employee Exp Conf/Registration	6			8			20	(0)	54	88
			575350	Meals Deduct	16	4	20	2	41	13	1	16	11	125
			575351	Meals Non Deduct	26	(6)	20	2	41	13	1	16	11	125
			575620	Office & Admin Supplies					2			12	2	16
			575670	Relocation Expenses	(40)	71	186	43	21	960	255	16	83	1,594
			575715	Software Licenses & Support									2	2
			575740	Telephone	4	3	1	8	6	(2)	10	(0)	1	31
			575741	Cell Phone	1	15	4	4	4	4	4	5	8	51
			575998	PCard Undistributed	(2)	24	(24)							(2)
	032047	CORP-Income Tax	501200	Labor	2,526	2,542	2,886	2,737	2,644	2,696	2,784	2,292	1,309	22,417
			501210	Labor Non Scheduled Overtime	17	8	15	16	11	18	16	4	2	106
			501711	Incentive Plan-Off-Annual	277	265	309	305	309	458	310	327	85	2,646
			504100	Group Ins Maintenance	2	1	2	3	1	1	2	0	0	13
			504500	Other Welfare Maintenance							5,144	477		5,621
			504660	Tuition Aid	-	118		(1)						116
			507100	401k	71	68	76	76	76	119	81	83	31	681
			508101	Defined Contribution Plan	114	117	117	117	117	175	117	120	49	1,041
			532000	Contract Services-Accounting	336	-	-	-	-	2,060	-	5,667	2,854	10,917
			534998	Benefit Overhead	759	784	645	842	789	502	787	1,028	65	6,201
			534999	General Overhead	81	82	74	95	83	72	84	79	73	722
			535000	Contract Services-Other	7	1	0					399	1,313	1,719
			535001	Contract Services-Temp Employee								8		8
			550005	(blank)					1					1
			575000	Miscellaneous	8	-	5	-	0				3	16
			575030	Advertising		8								8
			575240	Co Dues/Membership Deduct		2	-	6	-			16		24
			575280	Dues/Membership Deductible					7	-		13	18	38
			575340	Employee Expense P/R JE	(4)	0	(1)	19	61	62	104	(40)	(7)	194
			575342	Employee Exp Conf/Registration	-	(67)		69	97	71	5	-		175
			575350	Meals Deduct	1	-	0	0	1	4	18	(11)	(3)	11
			575351	Meals Non Deduct	1		0	0	1	4	18	(11)	(3)	11
			575620	Office & Admin Supplies	4	11	5	47	(26)	(6)	23	(13)	4	48

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575670	Relocation Expenses									0	0
			575715	Software Licenses & Support	183	131	0	200	36	2,642	0	(2,640)	0	552
			575740	Telephone	0	0	0	(0)	0	0	0	2	(0)	2
			575741	Cell Phone	1	2	2	2	2	3	2	2	9	25
			575998	PCard Undistributed								5	(5)	-
	032057	CORP-Treasury	501200	Labor	2,153	1,756	3,421	2,404	2,406	2,494	2,971	2,280	2,430	22,315
			501711	Incentive Plan-Off-Annual	353	328	429	394	398	621	436	335	344	3,636
			504500	Other Welfare Maintenance	6	369	3	5	3	22	3	49	1	460
			504660	Tuition Aid						41				41
			504670	Training		1	4	1	23	46	4			79
			507100	401k	62	54	106	70	76	117	80	70	71	706
			508101	Defined Contribution Plan	31	35	52	61	69	113	75	70	74	579
			533000	Contract Services-Legal		21	4	8	-		29	-		63
			534998	Benefit Overhead	1,890	1,934	1,790	1,641	1,725	1,580	1,829	1,810	(1,931)	12,269
			534999	General Overhead	87	94	75	83	79	82	82	82	83	747
			535000	Contract Services-Other			219	103		135			135	592
			550005	(blank)					2	1	3	3	6	14
			575280	Dues/Membership Deductible	(0)					2		4	-	6
			575340	Employee Expense P/R JE	(7)	59	73	19	399	(271)	120	(4)	159	546
			575342	Employee Exp Conf/Registration					17					17
			575350	Meals Deduct	(1)	2	0	6	1	12	0	1	0	21
			575351	Meals Non Deduct	(1)	2	0	6	1	12	0	1	0	21
			575670	Relocation Expenses	5	4	5	5	5	(0)	3	(0)	3	29
			575740	Telephone	1	(2)	0	2	0	(0)	0	(0)	1	1
			575741	Cell Phone	8	16	10	11	10	10	23	19	24	129
			575998	PCard Undistributed		10	(10)							-
	033007	WE-Finance	501200	Labor	82									82
			501711	Incentive Plan-Off-Annual	26									26
			507100	401k	3									3
			508101	Defined Contribution Plan	11									11
			534998	Benefit Overhead	13		-							13
			534999	General Overhead	1		-							1
			575340	Employee Expense P/R JE	43									43
			575350	Meals Deduct							0			0
			575351	Meals Non Deduct							0			0
	033507	CE-Finance	504670	Training								3	(3)	-
			534998	Benefit Overhead	360	515	470	312	567	289	296	372	170	3,351
			534999	General Overhead	69	110	97	98	133	118	85	87	45	842
			535000	Contract Services-Other						34	4			38
			575340	Employee Expense P/R JE			76	(76)						-
			575350	Meals Deduct			32	(27)						5
			575351	Meals Non Deduct			32	(27)						5
			575620	Office & Admin Supplies			10	(10)						-
	035007	SE-Finance	501200	Labor	7,318	4,469	6,866	8,956	6,012	15,339	12,435	12,846	23,045	97,285
			501711	Incentive Plan-Off-Annual	1,615	827	1,030	1,324	814	2,453	1,802	1,793	3,557	15,214
			504100	Group Ins Maintenance									0	0
			504500	Other Welfare Maintenance	-	6	21	131	156	152	134	22	6	627
			504610	Employee Awards				4						4
			504660	Tuition Aid							462			462
			507100	401k	255	107	150	229	167	498	312	303	593	2,612

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			508101	Defined Contribution Plan	171	105	84	163	168	305	222	304	276	1,797
			534998	Benefit Overhead	4,675	2,104	2,403	3,492	2,921	3,703	4,440	4,407	6,861	35,007
			534999	General Overhead	730	378	454	692	472	917	585	619	902	5,749
			535001	Contract Services-Temp Employee	(34)	619	367							952
			541001	Rents-Real Property Intercompany	61	67	105	95	121	117	127	129	126	947
			550000	Transportation IT-Admin	27									27
			550002	Transportation Lease Fuel	46									46
			550005	(blank)						32				32
			575000	Miscellaneous	1				7	2	23			33
			575002	Misc General Office		5			41	93	159	10	-	308
			575280	Dues/Membership Deductible					13		6	14		33
			575320	Electricity					37	(36)	(1)			(0)
			575340	Employee Expense P/R JE	707	30	195	701	372	175	(156)	927	187	3,137
			575350	Meals Deduct	67	49	40	87	(23)	40	50	44	86	439
			575351	Meals Non Deduct	67	49	40	87	(23)	40	50	44	86	439
			575620	Office & Admin Supplies	218	360	71	67	95	(80)	7	24	1,512	2,274
			575660	Postage					8					8
			575670	Relocation Expenses	375	244	544	466	211	223	1,117	(23)	5	3,164
			575740	Telephone	(2)	2	3	10	4	2	4	27	(10)	40
			575741	Cell Phone	8	6	10	10	9	27	26	23	24	144
			575998	PCard Undistributed		12	(9)	(3)		454	(454)		34	34
	036507	NE-Finance	501200	Labor						152	(142)		-	10
			501711	Incentive Plan-Off-Annual						23	14			37
			507100	401k						6	4			10
			508101	Defined Contribution Plan						9	5			14
			534998	Benefit Overhead	3	5	4	6	3	24	(15)	2	4	38
			534999	General Overhead	0	0	0	0	0	1	(1)	0	0	2
			535000	Contract Services-Other					2					2
			541000	Rents-Real Property		2	2		2	6		2	2	16
			575740	Telephone						0			-	0
	037777	CORP-IFRS-Finance	535000	Contract Services-Other	15									15
Finance Total					**48,051**	**41,753**	**32,248**	**39,165**	**37,448**	**54,690**	**53,333**	**52,164**	**61,428**	**420,280**
Human Resources	032002	CORP-HR Comp/Benefits	501200	Labor	859	693	814	781	740	724	632	780	788	6,809
			501711	Incentive Plan-Off-Annual	165	142	142	143	142	214	141	142	144	1,376
			504100	Group Ins Maintenance	2	2	2	2	2	3	2	2	2	17
			504500	Other Welfare Maintenance				33	4		1			38
			507100	401k	21	21	18	21	21	31	21	21	19	192
			508101	Defined Contribution Plan	20	12	12	12	13	19	13	13	13	127
			533000	Contract Services-Legal	(28)	270	65	123	2	513	(95)	85	96	1,030
			534998	Benefit Overhead	757	687	587	546	547	536	570	603	430	5,262
			534999	General Overhead	144	150	124	131	129	187	132	133	134	1,265
			535000	Contract Services-Other	1,068	575	1,017	(624)	447	368	584	1,414	694	5,542
			550005	(blank)						6		5		11
			575000	Miscellaneous	(37)	74	63	(163)	(162)	86			77	(63)
			575280	Dues/Membership Deductible	14	2	5	9	9	3			5	47
			575340	Employee Expense P/R JE	5	38	28	(34)	127	289	43	52	9	559
			575342	Employee Exp Conf/Registration		27	27	36	1	-				90
			575350	Meals Deduct	-		1	4	7	0	6	0	2	21
			575351	Meals Non Deduct			1	4	7	0	6	0	2	21
			575740	Telephone	0	5	(2)	1	0	(0)		0	(0)	3

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575741	Cell Phone	12	(0)	10	11	10	10	12	4	8	78
	032003	CORP-HR Talent Development	501200	Labor	784	657	842	797	748	652	797	626	626	6,529
			501210	Labor Non Scheduled Overtime	5		5							10
			501711	Incentive Plan-Off-Annual	154	154	154	154	154	232	154	131	123	1,412
			504100	Group Ins Maintenance	0		0							0
			504500	Other Welfare Maintenance	91	53	26	2	0	1,158		8	-	1,338
			504660	Tuition Aid		(1)	31			(53)				(23)
			504670	Training	25	-	1	(0)	40	224	36	5	7	338
			507100	401k	20	20	20	20	20	25	11	8	7	150
			508101	Defined Contribution Plan	11	11	11	11	11	17	11	11	11	105
			533000	Contract Services-Legal								149		149
			534998	Benefit Overhead	707	727	559	563	573	482	576	628	348	5,162
			534999	General Overhead	85	43	48	53	51	52	52	50	46	481
			535000	Contract Services-Other	-	177	62							239
			550005	(blank)					0	5		0		6
			575002	Misc General Office								4	-	4
			575130	Brochures and Handouts				1						1
			575280	Dues/Membership Deductible	35			11			3			49
			575340	Employee Expense P/R JE	(29)	66	(29)	85	118	65	35	46	139	496
			575342	Employee Exp Conf/Registration	2	2	81	1	2	-	2	-	-	90
			575350	Meals Deduct	3	1	0	3	1	2	6	3	0	18
			575351	Meals Non Deduct	3	1	0	3	1	2	6	3		18
			575620	Office & Admin Supplies	2	1	-					3	-	5
			575715	Software Licenses & Support		10	-							10
			575740	Telephone	3	0	7	(1)	2	7	0	(1)	10	27
			575741	Cell Phone	27	(24)	6	7	5	7	7	6	7	49
			575998	PCard Undistributed		3	(3)	7	11	74	(92)			-
	032004	CORP-HR Labor Relations	501200	Labor	360	342	393	383	373	384	383	383	314	3,316
			501211	Labor Overtime									38	38
			501711	Incentive Plan-Off-Annual	84	84	84	84	84	126	84	84	84	796
			504100	Group Ins Maintenance									11	11
			504670	Training						24	-			24
			507100	401k	11	11	11	11	11	17	11	11	12	107
			508101	Defined Contribution Plan	18	18	18	18	18	27	18	18	15	169
			533000	Contract Services-Legal	59	-	43	209	98	588	3,056	(383)	26	3,696
			534998	Benefit Overhead	253	216	288	210	259	151	183	240	333	2,133
			534999	General Overhead	12	13	10	11	11	11	11	11	94	183
			535000	Contract Services-Other								112		112
			550005	(blank)						2				2
			575002	Misc General Office								1	1	2
			575280	Dues/Membership Deductible	109	-	8					22	-	139
			575340	Employee Expense P/R JE	26	77	91	(30)	93	33	84	10	180	565
			575342	Employee Exp Conf/Registration				(23)						(23)
			575350	Meals Deduct	2	2	2	1	1	2	2	17	0	30
			575351	Meals Non Deduct	2	2	2	1	1	2	2	17	-	30
			575715	Software Licenses & Support						14	(0)			13
			575740	Telephone	0	6	(1)	(1)	8	21	15	5	11	64
			575741	Cell Phone	2	3	3	9	5	5	5	4	5	41
			575998	PCard Undistributed	30	(30)		26	(0)	44	(44)			26
	032006	CORP-Business Center HR	501200	Labor	760	703	850	1,587	763	777	800	810	810	7,859

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			501711	Incentive Plan-Off-Annual	129	130	131	129	130	197	130	131	131	1,238
			504500	Other Welfare Maintenance	1	2	4	1	1	1	1	18	1	30
			504660	Tuition Aid								78	-	78
			504670	Training	27	2	3	46	18	22	15	14	1	149
			507100	401k	23	23	21	21	21	31	21	21	21	202
			508101	Defined Contribution Plan	18	18	18	18	18	28	18	18	18	174
			533000	Contract Services-Legal							4	-		4
			534998	Benefit Overhead	475	447	520	488	488	411	454	448	547	4,278
			534999	General Overhead	119	120	107	77	24	24	88	88	104	752
			535000	Contract Services-Other			3	(3)	70		6	1	0	78
			535001	Contract Services-Temp Employee				213	(99)	84	79	62		339
			550005	(blank)						18	3		3	24
			575000	Miscellaneous			1							1
			575002	Misc General Office		1	1	4	1				3	10
			575030	Advertising	22	7	10	17	(13)	(0)	68	71	(74)	108
			575130	Brochures and Handouts				1		1	6	0		8
			575280	Dues/Membership Deductible	5		4	2	3			4	4	21
			575340	Employee Expense P/R JE	25	57	(3)	95	38	46	22	22	89	389
			575342	Employee Exp Conf/Registration		8	29							37
			575350	Meals Deduct	3	1	6	2	22	(9)	0	4	6	35
			575351	Meals Non Deduct	3	1	6	2	22	(9)	0	4	6	35
			575670	Relocation Expenses	1	1	1	1	1	1	1	0	1	10
			575715	Software Licenses & Support						8	(8)			-
			575740	Telephone	0	2	(1)	3	0	1	1	(0)	6	12
			575741	Cell Phone	4	4	4	4	8	5	4	3	18	54
			575775	Trade Shows		6	26	9					5	46
			575998	PCard Undistributed	(0)	7	26	(26)	6	(6)	(6)			(0)
	032013	CORP-HR Systems & Processes	501200	Labor	402	382	343	216	149	156	156	156	156	2,114
			501711	Incentive Plan-Off-Annual	93	93	93	39	21	32	21	21	21	436
			504500	Other Welfare Maintenance								2		2
			504670	Training	-		(0)	138	138	(252)	138	(138)	16	40
			507100	401k	6	6	6	2						20
			508101	Defined Contribution Plan	7	7	7	7	7	11	7	7	7	71
			520100	Materials & Supplies Operations			2							2
			534998	Benefit Overhead	393	234	279	216	193	216	205	209	66	2,011
			534999	General Overhead	12	13	10	11	11	11	11	11	11	102
			535000	Contract Services-Other			958	35	121	(50)	68	50	98	1,279
			535001	Contract Services-Temp Employee			16	38	-	85	18	(18)		139
			575280	Dues/Membership Deductible	-				4					4
			575340	Employee Expense P/R JE	13	15	23	0	1		0	8	14	76
			575350	Meals Deduct		0	2							2
			575351	Meals Non Deduct		0	2							2
			575625	Overnight Shipping						(0)	(0)			(1)
			575715	Software Licenses & Support	156	140	129			437	11	281	138	1,291
			575740	Telephone	8	14	(8)	3	3	(2)	5	(2)	4	26
			575741	Cell Phone	4	6	5	4	5	12	4	3	2	44
			575998	PCard Undistributed						2	-	(2)		-
	032018	CORP-Human Resources	501200	Labor	382	358	524	429	585	614	668	668	668	4,897
			501711	Incentive Plan-Off-Annual	179	179	179	179	237	376	239	227	227	2,022
			504500	Other Welfare Maintenance	131	65	65	55	55	55	55	55	55	593

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			504620	Employee Physical Exam				24	-	-	-			24
			504660	Tuition Aid	17	11		(2)				11	11	47
			504670	Training								25	-	25
			507100	401k	14	14	14	14	18	29	20	20	20	161
			508101	Defined Contribution Plan	18	18	18	18	18	27	18	18	18	170
			520100	Materials & Supplies Operations		30	1	46		1	-		29	108
			533000	Contract Services-Legal					383	22	(92)	35	(15)	334
			534998	Benefit Overhead	558	608	424	481	466	202	379	600	582	4,299
			534999	General Overhead	(129)	(137)	(101)	(108)	(113)	(41)	(117)	(117)	(122)	(986)
			535000	Contract Services-Other	90	78	966		468	172	101	747	984	3,608
			535001	Contract Services-Temp Employee	(12)	192	154		334	44	-			713
			550005	(blank)						7		4		12
			575280	Dues/Membership Deductible			11		2	(0)				14
			575340	Employee Expense P/R JE	41	(0)	59	92	26	58	59	(31)	82	386
			575342	Employee Exp Conf/Registration								82		82
			575350	Meals Deduct	18	5	24	5	36	30	12	6	2	137
			575351	Meals Non Deduct	18	5	24	5	36	30	12	6	2	137
			575620	Office & Admin Supplies	38	35	5	25	16	4	24	3	28	179
			575670	Relocation Expenses	205	181	12	220	110	127	9	118	110	1,094
			575740	Telephone	(5)	1	25	15	3	2	18	(5)	(1)	54
			575741	Cell Phone	3	4	4	2	6	2	2	2	2	25
			575998	PCard Undistributed	5	(5)								-
			675000	Misc Maintenance	1	1	1	1	1	1	2	1	1	13
	032028	CORP-ED Human Resources	501200	Labor	1,693	1,349	1,641	1,537	1,435	1,214	1,699	4,152	2,894	17,613
			501210	Labor Non Scheduled Overtime	17		6							23
			501711	Incentive Plan-Off-Annual	305	305	305	305	305	457	305	644	439	3,368
			504100	Group Ins Maintenance	0		0							0
			504500	Other Welfare Maintenance	34	64	837	36	2,473					3,444
			504610	Employee Awards				1						1
			504660	Tuition Aid					106					106
			504670	Training	86	4			21	-	21			133
			507100	401k	54	54	54	53	53	80	53	117	84	601
			508101	Defined Contribution Plan	70	70	70	70	70	104	70	70	65	656
			534998	Benefit Overhead	214	203	281	130	169	105	146	187	480	1,914
			534999	General Overhead	20	22	18	19	19	19	19	19	19	176
			535000	Contract Services-Other	331	-	1	655	636	-		44	1,120	2,787
			541001	Rents-Real Property Intercompany	70	77	78	70	74	71	77	78	77	672
			550000	Transportation IT-Admin								3	0	4
			550005	(blank)					21		7	2	8	39
			575000	Miscellaneous					8	8	33	22	8	79
			575002	Misc General Office			4					9		13
			575340	Employee Expense P/R JE	114	224	22	253	53	272	98	241	47	1,324
			575350	Meals Deduct	52	9	21	19	(3)	19	14	64	23	217
			575351	Meals Non Deduct	52	9	21	19	(3)	19	14	64	23	217
			575620	Office & Admin Supplies	41	58	45	23	37	6	62	(10)	48	311
			575670	Relocation Expenses	137	34	(237)	1,319	1,275	(342)	113	(75)	4	2,226
			575740	Telephone				1			17	(9)		9
			575741	Cell Phone	-						14	14	15	43
			575998	PCard Undistributed	(1)							1	(1)	(0)
			675450	Office Equipment		48								48

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
	032038	CORP-WD Human Resources	504500	Other Welfare Maintenance			2					16	(14)	3
			504670	Training		35	5	(5)	35	24	35			128
			534998	Benefit Overhead	1,358	1,425	1,170	1,204	1,221	1,148	1,271	1,247	950	10,994
			534999	General Overhead	228	240	197	209	214	300	166	173	230	1,957
			550000	Transportation IT-Admin					1	(1)				-
			575340	Employee Expense P/R JE	1	23	192	(136)	165	(242)		24	(24)	3
			575350	Meals Deduct			3	(3)	2	(1)		1	(1)	0
			575351	Meals Non Deduct			3	(3)	2	(1)		1	(1)	0
			575620	Office & Admin Supplies								1	(1)	-
			575625	Overnight Shipping	0									0
			575998	PCard Undistributed	6	8	45	(27)	65	(73)	(19)	31	(24)	13
	032048	CORP-HR Health & Wellness	501200	Labor		0	0	163	(163)	0	0	0	0	0
			501711	Incentive Plan-Off-Annual		-	-	22	(22)	-	-	-	-	-
			508101	Defined Contribution Plan		-	-	8	(8)	(0)	-	-	-	(0)
			534998	Benefit Overhead	1	(1)	-	51	(51)	-	-	-	-	(1)
			535000	Contract Services-Other				240	(240)	-	0		0	0
			575030	Advertising								-		-
			575130	Brochures and Handouts				8	(8)					(0)
			575280	Dues/Membership Deductible		-			-			-	-	-
			575340	Employee Expense P/R JE		-	0		-	-	-		-	0
			575342	Employee Exp Conf/Registration					0					0
			575350	Meals Deduct			0	2	(1)	-	(1)		-	0
			575351	Meals Non Deduct			-	2	(3)		1		-	0
			575620	Office & Admin Supplies						(0)				(0)
			575625	Overnight Shipping									0	0
			575660	Postage				136	(136)				-	-
			575740	Telephone		-	-	-	0	(0)	0	(0)	(0)	(0)
			575741	Cell Phone							-	-	0	0
	033018	WE-Human Resources	534998	Benefit Overhead	-									-
	033518	CE-Human Resources	534998	Benefit Overhead	-									-
			534999	General Overhead	-	-								-
			575741	Cell Phone	0	-								0
	034018	CCA-Human Resources	501200	Labor	845	786	910	871	836	912	911	903	900	7,875
			501210	Labor Non Scheduled Overtime	4									4
			501211	Labor Overtime	1	5	6	4	6	5	12	4	7	50
			501711	Incentive Plan-Off-Annual	89	89	89	89	89	134	90	90	90	847
			504100	Group Ins Maintenance	1	1	1	1	1	1	2	1	1	11
			504500	Other Welfare Maintenance	17	27	4	(0)	107	2	9	201	46	413
			504610	Employee Awards	99	39	89	6	31	21	413	70	18	786
			504660	Tuition Aid	223	56	329	53	9	228	113	329	66	1,406
			504670	Training	20	-	3	0	23	84	18	0	15	164
			507100	401k	7	7	7	10	10	20	14	13	13	103
			508101	Defined Contribution Plan	21	21	21	21	21	32	22	22	22	205
			533000	Contract Services-Legal		128	84	67	473	117	261	0	42	1,172
			534998	Benefit Overhead	469	450	358	418	419	366	427	425	378	3,710
			534999	General Overhead	29	24	24	25	23	46	29	29	36	265
			535000	Contract Services-Other	-	9	9	5	7	0	7	4	491	531
			535001	Contract Services-Temp Employee	(2)		13	(13)	200	98	85	15	76	472
			575030	Advertising	48	-		14				84	115	262
			575130	Brochures and Handouts						15	9	(6)		17

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575140	Charitable Contributions Deduct								7	-	7
			575220	Community Relations								11	11	22
			575280	Dues/Membership Deductible	7	(4)	7		4	-	4	10	(7)	21
			575340	Employee Expense P/R JE	30	42	51	46	77	39	24	32	103	442
			575342	Employee Exp Conf/Registration	-		-	23	0	22	7			51
			575350	Meals Deduct	1	4	18	(16)	7	23	(21)	4	0	20
			575351	Meals Non Deduct	1	4	18	(16)	7	23	(21)	4	0	20
			575620	Office & Admin Supplies	0		2		0	1				4
			575670	Relocation Expenses	0	0	19	0		0		62	8	90
			575740	Telephone	(0)	0	0	1	1	(1)	-	1	0	1
			575741	Cell Phone	7	11	9	5	7	7	7	7	4	65
			575998	PCard Undistributed	1	42	(43)							-
	035018	SE-Human Resources	534998	Benefit Overhead	-									-
			534999	General Overhead	-	-								-
			575740	Telephone	-	-								-
	036518	NE-Human Resources	534998	Benefit Overhead	-	-								-
Human Resources Total					**16,978**	**15,434**	**18,536**	**16,558**	**19,784**	**16,827**	**17,876**	**19,804**	**18,694**	**160,491**
Investor Relations	032037	CORP-Investor Relations	501200	Labor	279	249	334	303	277	137	316	308	305	2,509
			501711	Incentive Plan-Off-Annual	58	58	58	58	58	87	58	58	58	553
			507100	401k	6	6	6	6	6	10	6	6	6	60
			508101	Defined Contribution Plan	13	13	13	13	13	19	13	13	13	119
			534998	Benefit Overhead	417	329	355	321	330	155	212	376	436	2,931
			534999	General Overhead	84	84	73	80	80	110	81	79	79	749
			535000	Contract Services-Other	172	179	223	484	878	107	364	254	199	2,861
			550005	(blank)						2	2	3	0	7
			575030	Advertising					1					1
			575280	Dues/Membership Deductible	7	-								7
			575340	Employee Expense P/R JE	234	123	(55)	(33)	396	(111)	(70)	176	51	710
			575342	Employee Exp Conf/Registration	1	-	104	36	81	40	48	4	-	316
			575350	Meals Deduct		7	5	4	1	2	2	2	0	23
			575351	Meals Non Deduct		7	5	4	1	2	2	2	0	23
			575620	Office & Admin Supplies	0	0	7	2	9	33	31	17	2	102
			575625	Overnight Shipping						0				0
			575660	Postage				8	360	1	19	9	11	408
			575740	Telephone	0	53	(0)	1	0	(0)		0	(0)	53
			575741	Cell Phone	6	23	8	8	13	8	8	12	8	93
			575998	PCard Undistributed	-	(0)	0		120	(120)	2	107	23	132
Investor Relations Total					**1,277**	**1,130**	**1,134**	**1,295**	**2,627**	**481**	**1,095**	**1,425**	**1,192**	**11,656**
ITS	032030	CORP-ITS Client Rel Admin	501200	Labor	251	198	257	243	212	248	257	358	293	2,318
			501711	Incentive Plan-Off-Annual	47	39	44	44	40	70	46	51	46	428
			507100	401k	6	5	5	5	5	9	3			39
			534998	Benefit Overhead	138	129	141	126	125	116	119	117	206	1,217
			534999	General Overhead	6	6	6	6	6	5	6	6	5	50
			535001	Contract Services-Temp Employee									154	154
			541001	Rents-Real Property Intercompany	7	8	8							23
			550005	(blank)						3				3
			575340	Employee Expense P/R JE	(0)	34	37	34	5	21	126	(21)	13	248
			575342	Employee Exp Conf/Registration	(74)							33	-	(40)
			575350	Meals Deduct	5	0	2	12	3	1	(0)	1	12	37
			575351	Meals Non Deduct	5	0	2	12	3	1	-	1	12	37

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575670	Relocation Expenses				-						-
			575740	Telephone	7	(2)	(0)	11	(1)	8	2	(1)	(1)	23
			575741	Cell Phone	2	3	6	12	3	3	3	15	3	49
	032031	CORP-Service Desk	501200	Labor	1,297	1,268	1,286	990	929	962	954	913	891	9,490
			501210	Labor Non Scheduled Overtime	14	17	25	32	62	124	93	41	25	433
			501211	Labor Overtime	2		(2)							-
			501711	Incentive Plan-Off-Annual	45	44	35	45	44	68	43	45	41	411
			504100	Group Ins Maintenance	3	3	4	4	9	17	13	5	4	62
			504500	Other Welfare Maintenance			224						217	441
			504670	Training						24	-			24
			507100	401k	16	16	16	8	8	12	8	9	8	102
			508101	Defined Contribution Plan	14	17	14	11	11	17	11	8	7	111
			534998	Benefit Overhead	615	510	442	485	482	415	486	481	691	4,607
			534999	General Overhead	29	30	29	31	29	28	29	29	28	264
			535000	Contract Services-Other	21			21	1	54	(33)	-		64
			535001	Contract Services-Temp Employee	60	-	28	1	8	22	371	377	707	1,573
			550005	(blank)					5	3		0	3	10
			575000	Miscellaneous									21	21
			575280	Dues/Membership Deductible	-	-	-			2				2
			575340	Employee Expense P/R JE	39	19	7	3	47	63	(7)	34	(6)	198
			575350	Meals Deduct	3	2	3	2	7	21	7	(7)	3	41
			575351	Meals Non Deduct	3	2	3	2	7	21	8	(7)	3	41
			575620	Office & Admin Supplies		2	-							2
			575625	Overnight Shipping								0		0
			575715	Software Licenses & Support		2	(2)							-
			575740	Telephone	15	(4)	(1)	3	4	7	5	2	9	40
			575741	Cell Phone	9	20	14	13	13	14	13	13	13	124
			575998	PCard Undistributed		23	(23)	(0)						0
			675250	Comp Equip Hardware						5				5
			685325	FICA						17				17
	032032	CORP-ITS-BAD-Core Shared	501200	Labor	1,596	1,518	1,656	1,673	1,775	1,855	1,933	1,958	1,877	15,842
			501210	Labor Non Scheduled Overtime	28	20	35	23	16	30	27			179
			501711	Incentive Plan-Off-Annual	109	121	120	141	140	225	195	226	225	1,503
			504100	Group Ins Maintenance	5	2	6	2	2	3	4			25
			507100	401k	39	39	37	38	38	57	42	42	41	372
			508101	Defined Contribution Plan	60	62	57	62	62	124	83	84	83	675
			534998	Benefit Overhead	425	380	330	370	366	288	379	418	869	3,825
			534999	General Overhead	1,352	(74)	385	532	216	170	26	625	732	3,964
			535000	Contract Services-Other	(471)	1,208	674	513	1,053	534	(54)	366	556	4,379
			550005	(blank)						3				3
			575000	Miscellaneous				15	0	2	20	1	6	44
			575340	Employee Expense P/R JE	3	3	12	2	120	17	50	12	(50)	170
			575350	Meals Deduct				4	0	2	2	14	3	25
			575351	Meals Non Deduct				4	0	2	2	14	3	26
			575620	Office & Admin Supplies	0	-						2	-	2
			575740	Telephone	2	2	14	1	6	1	13	8	15	63
			575741	Cell Phone	7	11	8	7	7	15	13	14	14	96
			575998	PCard Undistributed		-								-
			675000	Misc Maintenance	1	-	11	1						13
	032033	Chg Ctrl & Desktop Automation	501200	Labor	290	275	315	301	272	278	287	264	288	2,570

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			501711	Incentive Plan-Off-Annual	43	43	43	43	40	63	41	37	41	395
			504500	Other Welfare Maintenance				1						1
			507100	401k	4	4	7	7	6	10	6	6	6	58
			534998	Benefit Overhead	162	137	141	134	132	110	133	139	211	1,298
			534999	General Overhead	6	7	6	7	6	6	6	6	6	57
			550005	(blank)					9	3	1			13
			575340	Employee Expense P/R JE	10	(7)	3	22	(11)	2	(3)	1	6	23
			575350	Meals Deduct		0	0	1	0	0	-	0	-	2
			575351	Meals Non Deduct		0	0	1	0	0		0		2
			575620	Office & Admin Supplies	7	-	1	1	(0)					8
			575740	Telephone	10	(6)	4	4	5	5	6	3	21	53
			575741	Cell Phone	3	5	4	4	4	4	4	4	4	34
	032071	CORP-ITS Admin	501200	Labor	539	464	595	516	492	579	539	543	533	4,799
			501711	Incentive Plan-Off-Annual	191	177	189	176	176	285	180	179	177	1,730
			504100	Group Ins Maintenance	(4)	(4)								(8)
			504500	Other Welfare Maintenance	1,760	84	84	105	157	63	81	131	529	2,994
			504620	Employee Physical Exam	-	62	(63)							(1)
			504660	Tuition Aid	254	(13)	84	-	457	125		388	227	1,522
			504670	Training	(94)	33	56	424	273	277	439	1,199	949	3,558
			507100	401k	17	16	17	15	16	31	16	16	16	158
			508101	Defined Contribution Plan	23	21	22	20	21	42	20	21	21	210
			534998	Benefit Overhead	(445)	405	406	459	393	(53)	169	571	355	2,260
			534999	General Overhead	181	190	180	182	191	254	182	202	199	1,762
			535000	Contract Services-Other	2,674	1,368	2,088	2,687	2,746	1,857	1,923	1,863	2,239	19,447
			550005	(blank)					2			1		3
			575030	Advertising								28	(28)	-
			575280	Dues/Membership Deductible	-			4	(4)		262	-	3	265
			575340	Employee Expense P/R JE	80	140	42	79	172	119	(11)	120	6	747
			575350	Meals Deduct	1	6	3	4	14	15	4	10	18	75
			575351	Meals Non Deduct	1	6	3	3	14	15	4	10	18	75
			575620	Office & Admin Supplies		23	95	1	7	-	99	42	52	319
			575670	Relocation Expenses	0									0
			575740	Telephone	15	30	9	21	12	109	76	(73)	19	218
			575741	Cell Phone	3	4	12	(35)	6	6	7	1	30	34
	032072	CORP-ITS PMO	501200	Labor	1,220	1,426	1,089	1,056	1,016	857	1,269	1,187	1,272	10,392
			501711	Incentive Plan-Off-Annual	202	138	142	139	118	223	141	179	178	1,460
			504500	Other Welfare Maintenance	591	7	123				150	5	59	935
			507100	401k	34	27	16	20	17	32	22	21	30	217
			508101	Defined Contribution Plan	41	37	24	26	30	65	32	31	36	321
			534998	Benefit Overhead	792	654	718	652	662	511	713	769	1,312	6,782
			534999	General Overhead	73	75	73	77	72	69	73	2,887	2,100	5,499
			535000	Contract Services-Other	486	16	199	196	326	124	282	54		1,683
			535001	Contract Services-Temp Employee								43	105	148
			550005	(blank)					2		2	1	2	7
			575000	Miscellaneous		27			1			2	2	33
			575280	Dues/Membership Deductible			3							3
			575340	Employee Expense P/R JE	7	8	1	49	3	47	45	(24)	39	174
			575342	Employee Exp Conf/Registration								47		47
			575350	Meals Deduct	1	5	10	(1)	23	(7)	(1)	3	14	46
			575351	Meals Non Deduct	1	5	10	(1)	23	(7)	(1)	3	14	46

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575620	Office & Admin Supplies	9		4	-		6	1			20
			575715	Software Licenses & Support	4	6	6	-						16
			575740	Telephone	(4)	33	(3)	39	18	13	29	23	29	176
			575741	Cell Phone	14	44	18	23	18	36	19	35	25	232
			575998	PCard Undistributed	1	(1)			-			-		-
			685325	FICA				9						9
			685350	SUTA				3						3
	032073	CORP-ITS Infra/Oper Admin	501200	Labor	554	491	587	506	487	503	519	502	594	4,743
			501711	Incentive Plan-Off-Annual	80	73	76	65	69	109	70	66	68	675
			507100	401k	16	15	16	14	14	22	14	14	15	140
			508101	Defined Contribution Plan	11	11	11	9	9	15	10	9	10	95
			534998	Benefit Overhead	230	195	174	199	197	172	192	185	381	1,923
			534999	General Overhead	12	12	12	13	12	11	12	12	11	107
			550005	(blank)					8	7	2			17
			575002	Misc General Office			18	74					60	152
			575340	Employee Expense P/R JE	(30)	46	9	39	22	43	2	75	(51)	155
			575342	Employee Exp Conf/Registration				7	-					7
			575350	Meals Deduct	6	4	2	3	1	3	0	3	0	21
			575351	Meals Non Deduct	6	4	2	3	1	3		3	0	21
			575620	Office & Admin Supplies	17	14	6	11	4	10	5	12	2	82
			575740	Telephone	1	(0)	5	3	2	0	2	4	0	16
			575741	Cell Phone	2	7	4	4	4	8	7	4	4	43
	032074	CORP-ITS Production	501200	Labor	703	674	761	702	664	705	724	725	725	6,381
			501210	Labor Non Scheduled Overtime	29	19	22	31	8	25	6	37	20	197
			501211	Labor Overtime			4	4	4	8	16	4	4	44
			501711	Incentive Plan-Off-Annual	11	11	11	11	11	16	10	11	11	101
			504100	Group Ins Maintenance	6	4	4	4	3	7	5	6	5	43
			504500	Other Welfare Maintenance				2						2
			507100	401k	11	10	10	10	10	14	9	9	9	93
			508101	Defined Contribution Plan	4	4	4	4	4	6	4	4	4	36
			534998	Benefit Overhead	425	452	303	348	346	295	354	347	552	3,421
			534999	General Overhead	29,092	26,567	27,004	26,887	27,772	25,980	32,389	29,170	28,317	253,178
			541000	Rents-Real Property	243	243	243	243	243	243	243	243	243	2,187
			550005	(blank)					3	2		4	2	11
			575002	Misc General Office				1						1
			575340	Employee Expense P/R JE	3		4	5	4	4	(1)	2	28	48
			575350	Meals Deduct			0	3	1	0	2	0	2	10
			575351	Meals Non Deduct			0	3	1	0	2	0	2	10
			575620	Office & Admin Supplies	43	0	5	2	32	11	1	40	63	198
			575625	Overnight Shipping	1	1	3	(1)	1	1	4	2	8	22
			575740	Telephone								0	0	0
			575741	Cell Phone	4	5	2	4	4	4	4	4	14	42
			575742	Data Lines									9	9
	032075	CORP-Enterprise Server	501200	Labor	2,899	2,616	3,016	2,909	2,858	2,998	3,139	3,023	3,052	26,510
			501210	Labor Non Scheduled Overtime	43	102	134	82	115	93	103	267	149	1,089
			501711	Incentive Plan-Off-Annual	33	33	25	32	30	52	37	34	34	310
			504100	Group Ins Maintenance	4	13	17	9	14	12	12	29	18	129
			504500	Other Welfare Maintenance		6	45					34	45	129
			504670	Training				25	-					25
			507100	401k	67	62	62	63	64	96	70	69	67	619

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			508101	Defined Contribution Plan	105	95	93	97	96	157	106	102	100	951
			534998	Benefit Overhead	989	668	462	775	807	603	866	846	1,681	7,698
			534999	General Overhead	4,380	5,152	10,389	(16)	3,715	5,273	3,726	3,695	4,802	41,116
			535000	Contract Services-Other	43				101	24	13	129	140	450
			550005	(blank)					10	10	10	7	9	46
			575340	Employee Expense P/R JE	70	68	121	38	151	23	(27)	12	103	559
			575350	Meals Deduct	10	1	31	1	4	4	0	3	1	56
			575351	Meals Non Deduct	10	1	31	1	4	4	0	3	1	56
			575620	Office & Admin Supplies	35	8	32	3	22	16	5	12	4	138
			575680	Research & Development Exp	1									1
			575710	Security Service			5							5
			575740	Telephone	3	4	2	10	5	(0)	6	2	8	40
			575741	Cell Phone	14	27	20	31	29	29	43	29	20	241
			575780	Trash Removal							17			17
	032076	CORP-Communications	501200	Labor	540	581	652	599	586	626	632	640	624	5,479
			501210	Labor Non Scheduled Overtime	20		59	28	44	77	29	30	38	325
			501711	Incentive Plan-Off-Annual	27	24	26	26	27	45	27	28	27	256
			504100	Group Ins Maintenance	2		8	2	4	8	4	4	5	37
			507100	401k	9	9	9	10	10	16	10	10	10	92
			508101	Defined Contribution Plan	13	14	14	14	15	24	15	15	15	139
			534998	Benefit Overhead	265	176	165	200	200	153	195	191	378	1,923
			534999	General Overhead	4,549	4,086	4,563	4,744	5,011	4,392	4,730	4,778	4,583	41,436
			535000	Contract Services-Other	1,625	1,742	1,903	1,862	2,094	2,002	1,803	1,669	1,547	16,248
			550000	Transportation IT-Admin		0								0
			550002	Transportation Lease Fuel			0							0
			575340	Employee Expense P/R JE	19	56	40	41	117	37	17	14	40	382
			575350	Meals Deduct	0	3	4	1	3	0	2	0	3	16
			575351	Meals Non Deduct	0	3	4	1	3	0	2	0	3	16
			575620	Office & Admin Supplies	1				0				0	1
			575740	Telephone	55	53	76	(68)	0	0	1	4	2	122
			575741	Cell Phone	5	7	5	5	5	5	5	5	5	49
			575742	Data Lines	73	114	116	124	114	99	89	100	95	923
			575998	PCard Undistributed		8	(8)							-
	032077	CORP-ITS Security Operations	501200	Labor	1,017	902	1,596	1,384	1,341	1,325	1,364	1,281	1,247	11,457
			501210	Labor Non Scheduled Overtime		2	2		6	6		25	5	47
			501711	Incentive Plan-Off-Annual	131	121	180	158	161	233	155	145	147	1,430
			504100	Group Ins Maintenance		0	0		1	1		2	1	5
			504500	Other Welfare Maintenance		32		32		32				97
			507100	401k	12	11	25	20	20	28	20	20	12	167
			508101	Defined Contribution Plan	22	20	42	38	39	55	37	37	38	329
			534998	Benefit Overhead	358	385	340	386	383	296	388	414	731	3,682
			534999	General Overhead	25	26	25	27	25	24	25	25	25	229
			550005	(blank)					4	3	10		5	22
			575000	Miscellaneous	6	(1)	27	15	9	1	(4)	47	5	106
			575250	Condemnation Costs									-	-
			575280	Dues/Membership Deductible				6		4		14	-	24
			575340	Employee Expense P/R JE	37	(2)	16	53	84	36	106	(11)	91	409
			575342	Employee Exp Conf/Registration								47	97	144
			575350	Meals Deduct	4	1	1	2	6	8	4	6	6	40
			575351	Meals Non Deduct	4	1	1	2	6	8	4	6	6	40

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575620	Office & Admin Supplies		1	0		8	1	-	7	0	18
			575710	Security Service		-	3	5	-	(3)				5
			575715	Software Licenses & Support	842	899	1,309	1,219	875	837	871	699	967	8,517
			575740	Telephone	(2)	(0)	4	3	1	2	2	4	13	27
			575741	Cell Phone	11	24	32	12	16	21	18	21	16	171
			575998	PCard Undistributed	(76)				4	(4)	(0)			(76)
	032078	CORP-ITS Adm Business Appl Dev	501200	Labor	693	645	749	664	779	812	908	1,008	961	7,219
			501711	Incentive Plan-Off-Annual	132	129	128	118	130	235	158	172	159	1,362
			504500	Other Welfare Maintenance							77	83		160
			507100	401k	20	20	20	18	21	38	28	29	30	222
			508101	Defined Contribution Plan	13	12	13	10	15	32	23	29	27	176
			534998	Benefit Overhead	253	224	304	234	233	194	260	266	552	2,520
			534999	General Overhead	16	16	16	17	16	15	16	16	15	141
			535000	Contract Services-Other			157	-	-	(157)				-
			550005	(blank)					1	0				1
			575000	Miscellaneous	10	-		10	7	(3)	31	-	75	131
			575002	Misc General Office	21							9		31
			575340	Employee Expense P/R JE	25	89	28	22	17	48	231	(40)	354	774
			575342	Employee Exp Conf/Registration								20		20
			575350	Meals Deduct	0	20	8	5	8	4	9	13	11	79
			575351	Meals Non Deduct	0	20	8	5	8	4	9	13	11	79
			575620	Office & Admin Supplies	-									-
			575740	Telephone	2	5	12	10	7	2	11	4	15	68
			575741	Cell Phone	6	8	8	20	8	11	14	17	15	109
			675250	Comp Equip Hardware									52	52
	032079	CORP-ITS-BAD-Middle Office App	501200	Labor	1,737	1,317	1,730	1,375	984	1,255	1,309	1,267	1,297	12,271
			501210	Labor Non Scheduled Overtime	14	69	11	59	22	45	22			243
			501711	Incentive Plan-Off-Annual	120	95	103	137	90	111	117	150	145	1,068
			504100	Group Ins Maintenance	2	7	(3)	6	2	5	4			22
			504500	Other Welfare Maintenance			5,422	(137)	(119)	(125)	(125)	(115)	7	4,807
			507100	401k	29	25	27	31	21	37	31	29	28	258
			508101	Defined Contribution Plan	8	8	6	7	6	21	13	14	13	96
			534998	Benefit Overhead	934	731	688	979	755	658	807	766	1,075	7,393
			534999	General Overhead	52	54	196	56	52	50	53	52	51	616
			535000	Contract Services-Other				1,917	1,792	2,109	2,043	1,851	2,018	11,731
			550005	(blank)						6	6	2	2	16
			575000	Miscellaneous							3	(3)	5	5
			575340	Employee Expense P/R JE	(1)	27	25	38	22	52	39	21	77	301
			575342	Employee Exp Conf/Registration	-									-
			575350	Meals Deduct	1	13	2	2	5	2	1	2	2	29
			575351	Meals Non Deduct	1	13	2	2	5	2	1	2	2	29
			575620	Office & Admin Supplies	5	16	3	7	7	-		9	6	53
			575740	Telephone	0	1	4	4	4	1	8	4	7	33
			575741	Cell Phone	4	7	5	5	4	9	5	5	5	50
			575998	PCard Undistributed						4	(4)			-
			685325	FICA						118				118
	032080	CORP-ITS-BAD-Back Office Apps	501200	Labor	1,585	1,236	1,527	1,719	1,852	1,875	1,904	1,817	1,862	15,376
			501210	Labor Non Scheduled Overtime					1	4				4
			501711	Incentive Plan-Off-Annual	189	163	159	166	181	309	206	211	208	1,791
			504100	Group Ins Maintenance	2	2	2	2	2	3	2	2	2	20

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			504500	Other Welfare Maintenance				4					7	11
			504670	Training	90	(83)		88	(94)				33	33
			507100	401k	42	32	34	36	46	68	37	43	42	380
			508101	Defined Contribution Plan	57	47	45	49	62	92	61	61	60	533
			534998	Benefit Overhead	462	380	391	431	456	342	473	484	953	4,374
			534999	General Overhead	1,414	979	1,318	1,099	1,083	1,135	1,262	1,566	1,152	11,007
			535000	Contract Services-Other	(393)	-	(25)	25				223	460	291
			575000	Miscellaneous				4						4
			575280	Dues/Membership Deductible					16					16
			575340	Employee Expense P/R JE	20	(0)	8	(16)	173	(59)	0	13	(11)	128
			575350	Meals Deduct					0	1	11	1	3	16
			575351	Meals Non Deduct					0	1	11	1	3	16
			575620	Office & Admin Supplies								1	1	2
			575625	Overnight Shipping								0		0
			575715	Software Licenses & Support	16				(16)					-
			575740	Telephone	0	2	(1)	3	3	(0)	1	5	2	17
			575741	Cell Phone	8	14	10	12	11	12	11	16	30	125
			575998	PCard Undistributed									-	-
	032081	CORP-ITS-BAD-Quality&Methodlgy	501200	Labor	1,139	1,057	1,101	1,117	1,130	983	1,219	1,089	930	9,766
			501210	Labor Non Scheduled Overtime	16	20	10	6	8	8	11			79
			501711	Incentive Plan-Off-Annual	107	87	75	94	103	159	113	99	92	930
			504100	Group Ins Maintenance	1	4	2	1	1	0	1			10
			504500	Other Welfare Maintenance				4		1				5
			507100	401k	25	28	25	27	29	43	33	32	27	268
			508101	Defined Contribution Plan	46	50	35	42	46	65	44	39	34	400
			534998	Benefit Overhead	385	389	300	320	312	219	296	349	634	3,205
			534999	General Overhead	27	107	27	29	27	27	27	28	26	325
			535000	Contract Services-Other						1	0	(2)	0	0
			575000	Miscellaneous	95	-	5	3	5	-	6	10	1	125
			575340	Employee Expense P/R JE	48	84	19	(68)	41	61	(11)	14	14	202
			575342	Employee Exp Conf/Registration	(38)									(38)
			575350	Meals Deduct									26	26
			575351	Meals Non Deduct									26	26
			575740	Telephone	1	0	(0)	3	0	24	1	8	2	37
			575741	Cell Phone	2	2	2	2	4	4	4	4	4	26
			575998	PCard Undistributed					-				1	1
	032082	CORP-ITS-BAD-Customer Facing	501200	Labor	1,456	1,434	2,096	1,934	1,730	1,637	1,665	1,628	1,539	15,119
			501711	Incentive Plan-Off-Annual	135	157	227	168	184	264	183	182	181	1,680
			504500	Other Welfare Maintenance	-	-	(133)					11		(122)
			507100	401k	37	41	54	42	53	75	45	46	43	435
			508101	Defined Contribution Plan	53	59	99	78	90	126	76	75	73	730
			534998	Benefit Overhead	535	444	492	445	483	252	389	428	889	4,358
			534999	General Overhead	44	46	44	48	44	42	44	44	43	400
			535000	Contract Services-Other	0		-		31	196	255	1,249	1,117	2,848
			535001	Contract Services-Temp Employee	431	157	196	12	196			(980)		12
			550005	(blank)					1	1		7	8	17
			575000	Miscellaneous	6	-	14	9			15	3	7	53
			575002	Misc General Office						50	14	3		67
			575280	Dues/Membership Deductible	3		4	13	-	(0)	2	(3)	(4)	15
			575340	Employee Expense P/R JE	73	241	268	210	317	339	(26)	272	274	1,969

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575342	Employee Exp Conf/Registration								318	(1)	317
			575350	Meals Deduct	13	13	21	15	17	15	16	20	33	163
			575351	Meals Non Deduct	13	13	21	15	17	15	10	20	33	157
			575620	Office & Admin Supplies	-	-	-	-	7	55	-	22	6	90
			575715	Software Licenses & Support	(3)	(6)	-	17	-	17	-	-	(60)	(35)
			575740	Telephone	53	41	108	46	(128)	48	118	45	60	391
			575741	Cell Phone	20	38	33	39	31	24	34	28	29	276
			575998	PCard Undistributed	14	7	(21)			1	(1)			-
	032083	CORP-ITS-BAD-Field Svc Apps	501200	Labor	1,265	1,202	1,397	1,444	1,460	1,454	1,953	1,877	1,861	13,912
			501210	Labor Non Scheduled Overtime		3	19	7	5	8				43
			501711	Incentive Plan-Off-Annual	69	104	125	139	131	202	187	200	184	1,342
			504100	Group Ins Maintenance		0	3	1	1	1				7
			504500	Other Welfare Maintenance				2				30		32
			507100	401k	28	31	37	40	38	64	45	50	46	379
			508101	Defined Contribution Plan	48	49	48	50	49	90	72	69	67	542
			534998	Benefit Overhead	344	338	240	315	296	267	437	454	1,017	3,708
			534999	General Overhead	1,707	1,428	1,453	1,572	1,574	1,685	1,656	1,877	2,192	15,145
			535000	Contract Services-Other								426	1,170	1,596
			550005	(blank)					2			2	1	5
			575000	Miscellaneous				3				1	2	7
			575340	Employee Expense P/R JE	46	(43)	6	2	5	53	14	49	113	243
			575342	Employee Exp Conf/Registration									8	8
			575350	Meals Deduct		1		1		2	63	4	5	76
			575351	Meals Non Deduct		1		1		2	63	4	5	76
			575715	Software Licenses & Support	-									-
			575740	Telephone	6	(2)	10	5	16	4	4	(2)	20	61
			575741	Cell Phone	4	6	5	4	6	6	8	7	13	58
	032093	CORP-ITS-Architecture	501200	Labor	1,831	1,496	1,830	1,694	1,499	1,507	1,636	1,716	1,977	15,185
			501711	Incentive Plan-Off-Annual	336	280	284	281	265	455	269	283	268	2,720
			504500	Other Welfare Maintenance				7		19			31	57
			507100	401k	59	52	52	52	47	76	46	47	44	474
			508101	Defined Contribution Plan	78	59	59	61	57	110	56	59	59	598
			534998	Benefit Overhead	551	474	658	450	464	337	444	463	1,085	4,926
			534999	General Overhead	636	57	63	73	54	52	55	54	382	1,425
			535000	Contract Services-Other	(875)	-	358	(357)	-	-	323	805	92	345
			550005	(blank)					2	6	1	1	13	23
			575000	Miscellaneous	10	(10)	23	(23)					2	2
			575280	Dues/Membership Deductible			3							3
			575340	Employee Expense P/R JE	(181)	275	176	124	106	97	33	84	93	807
			575342	Employee Exp Conf/Registration	240	(196)	(7)					17	138	192
			575350	Meals Deduct	0	1	15	8	2	8	11	5	6	57
			575351	Meals Non Deduct	0	1	15	8	2	8	11	5	6	57
			575740	Telephone	8	(1)	13	21	13	14	11	36	113	228
			575741	Cell Phone	13	22	17	18	21	19	18	15	15	158
			575742	Data Lines	27	(27)								(0)
			675000	Misc Maintenance								4		4
			685325	FICA						1				1
	033531	CE-Western CS & S	501200	Labor	3,157	4,384	3,954	3,476	5,794	1,824	2,640	2,918	3,329	31,477
			501210	Labor Non Scheduled Overtime	11	8	32	38	83	611	56	52	33	923
			501711	Incentive Plan-Off-Annual	184	224	187	196	430	325	191	195	209	2,141

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			504100	Group Ins Maintenance	2	2	6	8	14	114	13	9	6	174
			504500	Other Welfare Maintenance		6		9	419	1,954	(53)		(376)	1,958
			507100	401k	37	42	42	39	80	61	42	47	46	437
			508101	Defined Contribution Plan	82	66	70	61	82	37	18	26	41	483
			534998	Benefit Overhead	522	663	523	542	859	453	443	538	489	5,032
			534999	General Overhead	299	362	377	802	1,116	768	736	885	474	5,819
			535001	Contract Services-Temp Employee							366	157	90	613
			550000	Transportation IT-Admin							0			0
			550002	Transportation Lease Fuel					0					0
			550005	(blank)					2	9	8	0	5	24
			575000	Miscellaneous	17	89	53	(3)	129	(29)	27	42	30	355
			575280	Dues/Membership Deductible								3	13	16
			575340	Employee Expense P/R JE	137	19	266	127	63	1,020	87	390	100	2,209
			575350	Meals Deduct	32	6	132	(86)	12	169	5	29	13	310
			575351	Meals Non Deduct	32	6	132	(86)	12	169	5	29	13	310
			575620	Office & Admin Supplies	2					4	0	0	0	7
			575625	Overnight Shipping								0		0
			575670	Relocation Expenses	-	1	-	(30)		2		2		(25)
			575740	Telephone	4	6	10	29	1	11	19	(5)	10	85
			575741	Cell Phone	40	81	50	64	61	71	95	12	97	572
			575998	PCard Undistributed				-	-				-	-
			675000	Misc Maintenance		14	(2)	(0)	212					225
			675250	Comp Equip Hardware									2	2
			675450	Office Equipment									3	3
			685325	FICA						82				82
			721304	(blank)			134	-	72	(108)		(108)		(10)
	035031	SE-ITS Client Relations	534999	General Overhead	90	509	167							766
			575741	Cell Phone				-						-
	036531	NE-Eastern CS & S	534998	Benefit Overhead								0	(13)	(13)
			534999	General Overhead	9	9	11							29
ITS Total					**87,961**	**81,630**	**99,075**	**82,346**	**92,008**	**88,127**	**92,614**	**96,423**	**104,629**	**824,814**
Laboratory	034517	BVLAB-Water Quality	501200	Labor	3,338	3,157	3,638	3,461	3,299	3,491	3,364	3,360	3,380	30,489
			501210	Labor Non Scheduled Overtime						1				1
			501711	Incentive Plan-Off-Annual	202	202	202	202	202	303	197	191	204	1,906
			504100	Group Ins Maintenance	7	7	7	7	6	10	7	7	7	61
			504500	Other Welfare Maintenance	2		1	19		14	2	5		43
			504610	Employee Awards	5		6	5			1		3	20
			504620	Employee Physical Exam				3		1				4
			504670	Training	1		5		19	-	1		63	89
			507100	401k	69	69	69	69	68	103	68	66	70	651
			508101	Defined Contribution Plan	61	59	60	59	59	91	57	58	59	564
			534998	Benefit Overhead	1,666	1,711	1,453	1,681	1,645	1,446	1,639	1,596	2,730	15,567
			534999	General Overhead	2,670	2,581	2,386	2,458	2,424	2,499	2,531	2,505	2,455	22,510
			535000	Contract Services-Other				4			91	21	8	123
			535001	Contract Services-Temp Employee				51		46				97
			536000	Contract Services-Lab Testing	(733)	(853)	(1,336)	(260)	(1,255)	(505)	(407)	(1,122)	(634)	(7,104)
			541000	Rents-Real Property	9	15		9	19	9	25	11	14	110
			541400	Rents-Equipment	15	10	20	27	(1)	10	26	9	11	128
			550001	Transportation Lease Cost								0		0
			550005	(blank)					1				5	6

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575000	Miscellaneous	11	12	11	9	10	10	23	29	34	148
			575002	Misc General Office	3	195	117	35	344	217	63	368	300	1,642
			575030	Advertising	3	-		1				0		4
			575260	Credit Line Fees		1	-							1
			575280	Dues/Membership Deductible			9	-	11	-	10	8	-	38
			575340	Employee Expense P/R JE	1	24	29	27	10	41	27	47	(24)	181
			575342	Employee Exp Conf/Registration	2	18	4							24
			575350	Meals Deduct	0	3	2	1	4	1	3	6	19	39
			575351	Meals Non Deduct	0	3	2	1	4	1	3	6	19	39
			575460	Grounds Keeping	9	10	-	32	12	12	9		12	96
			575500	Janitorial	39	39	39	39	39	39	89	(12)	39	349
			575545	Lab Supplies	1,293	1,416	1,590	2,224	1,171	1,160	1,360	2,113	1,319	13,646
			575620	Office & Admin Supplies	(54)	(63)	122	128	12	43	252	(21)	128	548
			575625	Overnight Shipping	160	110	181	214	208	254	181	180	255	1,742
			575660	Postage	0	5	5	5	5	0	6	6	0	34
			575710	Security Service				42	99	(42)		113		212
			575715	Software Licenses & Support	3	3	44	36	11	3	16	8	3	126
			575740	Telephone	86	(68)	62	39	40	42	46	48	32	327
			575741	Cell Phone	2	5	3	3	3	3	3	3	3	26
			575780	Trash Removal	9	10	13	10	22	9	11	13	11	108
			575998	PCard Undistributed	0		2	0	19	(21)				0
			675000	Misc Maintenance	309	248	133	625	390	200	112	528	169	2,714
			675250	Comp Equip Hardware	7	53	(2)	28						86
			675350	HVAC Equipment	(12)	25	101			101			49	265
Laboratory Total					**9,184**	**9,005**	**8,977**	**11,297**	**8,900**	**9,592**	**9,812**	**10,152**	**10,742**	**87,660**
Legal	032015	CORP-Legal	501200	Labor	2,270	1,956	2,296	2,164	2,182	2,306	2,179	2,148	2,108	19,610
			501711	Incentive Plan-Off-Annual	464	307	573	563	575	863	567	561	554	5,027
			504100	Group Ins Maintenance	2	2	2	2	2	3	2	2	2	18
			504500	Other Welfare Maintenance	-				47	47			2	95
			504620	Employee Physical Exam	-	(2)	-							(2)
			507100	401k	44	32	51	55	58	90	60	56	54	500
			508101	Defined Contribution Plan	69	78	77	74	81	128	86	86	84	765
			533000	Contract Services-Legal	424	513	1,405	389	(729)	688	594	911	999	5,193
			534998	Benefit Overhead	2,038	2,477	(92)	2,478	1,669	1,434	1,602	1,501	1,604	14,711
			534999	General Overhead	583	585	492	519	520	809	534	542	545	5,130
			535000	Contract Services-Other	260	725	(7)	296	508	499	360	1,035	(207)	3,468
			575000	Miscellaneous	56		1	-		17		12		85
			575002	Misc General Office	4	(4)	4	(4)						(0)
			575280	Dues/Membership Deductible	109			117		63	109		9	408
			575340	Employee Expense P/R JE	84	69	182	318	148	175	84	17	97	1,174
			575342	Employee Exp Conf/Registration	15	1	19	(5)	61	518	116	74	103	901
			575350	Meals Deduct	6	3	2	2	0	3	4	1	3	23
			575351	Meals Non Deduct	6	3	2	2	0	3	4	1	3	23
			575420	Forms	14	233	7							255
			575620	Office & Admin Supplies	2	3	8	24	1	56	12	15	2	123
			575670	Relocation Expenses					80	81	87	8	2	258
			575740	Telephone	1	67	(22)	10	5	8	3	(1)	2	74
			575741	Cell Phone	8	27	18	6	11	11	12	16	11	120
			575998	PCard Undistributed	3	(3)	2	0	(2)					(0)
	033015	WE-Legal	534998	Benefit Overhead	6		-							6

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			534999	General Overhead	5		-							5
	033515	CE-Legal	501200	Labor									18	18
			501711	Incentive Plan-Off-Annual									3	3
			504500	Other Welfare Maintenance									1	1
			507100	401k									0	0
			534998	Benefit Overhead	345	518	457	376	598	363	313	365	134	3,469
			534999	General Overhead	63	98	90	74	118	100	61	73	40	716
			575340	Employee Expense P/R JE			425	(425)	4		0			4
			575342	Employee Exp Conf/Registration		10								10
			575350	Meals Deduct			11	(9)	0		-			2
			575351	Meals Non Deduct			11	(9)	0		0			2
			575740	Telephone	0	1	1	2	(1)	1	1	1	1	8
			575998	PCard Undistributed			3	(3)						-
	035015	SE-Legal	501200	Labor	1,423	1,109	2,313	2,201	1,572	2,266	2,594	2,822	2,982	19,283
			501210	Labor Non Scheduled Overtime									12	12
			501711	Incentive Plan-Off-Annual	273	236	378	376	236	321	195	366	868	3,251
			504100	Group Ins Maintenance									1	1
			504500	Other Welfare Maintenance								133	64	197
			504610	Employee Awards				4						4
			507100	401k	66	60	92	88	63	91	46	9		516
			508101	Defined Contribution Plan	99	77	121	120	83	84	123	187	173	1,067
			534998	Benefit Overhead	957	451	483	513	394	710	887	935	3,691	9,022
			534999	General Overhead	124	65	69	99	71	113	111	115	169	936
			535000	Contract Services-Other	140	139	137				19	-	179	615
			535001	Contract Services-Temp Employee									15	15
			541001	Rents-Real Property Intercompany	326	359	365	330	345	334	621	405	396	3,482
			550000	Transportation IT-Admin						5	(5)			-
			550005	(blank)									47	47
			575000	Miscellaneous							8			8
			575280	Dues/Membership Deductible									22	22
			575340	Employee Expense P/R JE	(256)	(2)	(1)	179	29	84	171	46	393	642
			575350	Meals Deduct	3		11			1	(1)	0	39	54
			575351	Meals Non Deduct	3		11			1	(1)	0	39	54
			575420	Forms								5		5
			575620	Office & Admin Supplies	(48)								11	(37)
			575670	Relocation Expenses							61	251	140	452
			575740	Telephone	3	(2)	0	(0)	4	(2)	7	3	3	16
			575741	Cell Phone	4	6	5	5	5	14	5	5	7	55
			575998	PCard Undistributed	(96)			36	(36)				2	(94)
	036515	NE-Legal	501200	Labor									-	-
			534998	Benefit Overhead	5	9	10	13	7	38	(29)	4	3	60
			534999	General Overhead	1	1	2	4	0	3	(4)	0	0	8
			575998	PCard Undistributed				0	(0)					-
Legal Total					**9,911**	**10,207**	**10,018**	**10,983**	**8,711**	**12,328**	**11,596**	**12,712**	**15,431**	**101,898**
Operation Services	032011	CORP-Chief Operating Officer	501200	Labor	1,421	1,156	1,144	1,078	860	813	1,062	948	986	9,468
			501711	Incentive Plan-Off-Annual	552	483	466	425	338	590	423	346	384	4,007
			504100	Group Ins Maintenance	1									1
			504500	Other Welfare Maintenance	1,350	101								1,450
			504610	Employee Awards	2	-								2
			507100	401k	28	23	24	23	19	20	4	5	5	151

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			534998	Benefit Overhead	2,356	3,022	1,746	1,827	1,829	1,589	1,802	1,965	1,101	17,237
			534999	General Overhead	170	176	146	155	154	218	160	160	161	1,500
			535000	Contract Services-Other			4		10	50				65
			550005	(blank)					7	4		3		13
			575000	Miscellaneous								89		89
			575002	Misc General Office									3	3
			575280	Dues/Membership Deductible		4	-						3	8
			575340	Employee Expense P/R JE	306	207	(108)	126	338	77	30	110	52	1,138
			575342	Employee Exp Conf/Registration			29	-						29
			575350	Meals Deduct	1	7	10	7	3	7	7	2	7	51
			575351	Meals Non Deduct	1	7	10	7	3	7	7	2	7	51
			575620	Office & Admin Supplies			4	1	-					5
			575740	Telephone	5	(2)	1	0	1	2	1	0	1	8
			575741	Cell Phone	7	9	7	6	7	15	8	8	8	75
	032016	CORP-Maintenance Services	534998	Benefit Overhead	473	232	234	456	349	533	546	563	(139)	3,246
			534999	General Overhead	34	183	159	132	138	138	215	168	143	1,311
			575240	Co Dues/Membership Deduct			101	-						101
			575340	Employee Expense P/R JE						1				1
			575350	Meals Deduct	4						12			17
			575351	Meals Non Deduct	4						12			17
			575620	Office & Admin Supplies			11	4	3	0				19
			575998	PCard Undistributed			7	(7)	4	(4)		2	(2)	-
			675000	Misc Maintenance	115	115	(230)	-						(0)
	032019	CORP-Operational Risk	501200	Labor	743	544	742	665	592	335	826	760	807	6,013
			501210	Labor Non Scheduled Overtime	2		13							15
			501711	Incentive Plan-Off-Annual	120	114	98	103	90	154	123	114	129	1,045
			504100	Group Ins Maintenance	1		2							2
			504500	Other Welfare Maintenance	5									5
			504660	Tuition Aid	64					45	1	-	89	199
			504670	Training					16				2	18
			507100	401k	14	13	13	13	13	19	15	15	14	129
			508101	Defined Contribution Plan	18	11	11	13	12	19	15	14	14	130
			534998	Benefit Overhead	730	752	685	712	698	637	721	774	768	6,476
			534999	General Overhead	142	94	99	109	117	161	132	118	119	1,092
			535000	Contract Services-Other	48	45	45	45	45	45	45	45	45	407
			550003	Transportation Lease Maintenance							1	(1)		-
			550005	(blank)					2	14	4	5		26
			575000	Miscellaneous	1	1	1	1						3
			575002	Misc General Office							0	(0)		-
			575280	Dues/Membership Deductible	8	8	18	8	6					47
			575340	Employee Expense P/R JE	189	109	(123)	197	163	(51)	69	(1)	162	714
			575342	Employee Exp Conf/Registration			17	84	-	14				114
			575350	Meals Deduct	26	10	3	12	22	5	34	9	8	129
			575351	Meals Non Deduct	26	10	3	12	23	5	34	9	8	129
			575620	Office & Admin Supplies	18	14	9	27	(13)	18	7	13	15	108
			575625	Overnight Shipping	16	17	9	28	13	35	21	15	25	178
			575710	Security Service			8	134	56	30	-	233	60	520
			575715	Software Licenses & Support	70	(146)	286	70	70	60	60	60	60	590
			575740	Telephone	7	9	12	17	15	18	11	22	3	114
			575741	Cell Phone	41	5	29	26	26	29	17	29	27	228

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575742	Data Lines	2	2	2	2	2	2	2	2	2	17
			575998	PCard Undistributed	1	28	76	(88)	4	(21)	62	(31)	(19)	12
	032064	CORP-Operational Performance	501200	Labor	-									-
			534998	Benefit Overhead	-									-
			534999	General Overhead	-									-
			575340	Employee Expense P/R JE	-									-
			575740	Telephone	-									-
	032065	CORP-Asset Management	501200	Labor					3			-	-	3
			501711	Incentive Plan-Off-Annual					1					1
			504500	Other Welfare Maintenance	-	0								0
			507100	401k					0					0
			533000	Contract Services-Legal				1	-					1
			534998	Benefit Overhead	299	284	281	280	280	168	291	286	322	2,490
			534999	General Overhead	18	18	17	19	19	13	19	19	20	162
			535000	Contract Services-Other	1	0		3	(0)	3	(3)	1	(1)	5
			575340	Employee Expense P/R JE	(13)	0	145	(112)	37	(39)		15	23	56
			575350	Meals Deduct			0	(0)	4	2	(6)	0	0	1
			575351	Meals Non Deduct			0	(0)	4	2	(6)	0	0	1
			575740	Telephone	0	0	0	1	2	(0)	1	10	3	17
	033016	WE-Maintenance	534998	Benefit Overhead	5		-							5
			534999	General Overhead	0		-							0
			575000	Miscellaneous	18									18
			575350	Meals Deduct			5	(5)			8	-		8
			575351	Meals Non Deduct			5	(5)			8			8
			575998	PCard Undistributed			142	(142)						-
	033019	WE-Operational Risk	534998	Benefit Overhead	2		-							2
			534999	General Overhead	0		-							0
			575340	Employee Expense P/R JE			141	(141)						-
			575350	Meals Deduct			20	(20)						-
			575351	Meals Non Deduct			20	(20)						-
			575740	Telephone	(0)	0	(0)	0	0	(0)		1	(0)	1
	033516	CE-Maintenance	501200	Labor	727	613	579	640	462	983	591	618	225	5,437
			501711	Incentive Plan-Off-Annual	142	129	116	128	90	194	113	120	43	1,075
			507100	401k	19	15	14	16	12	25	15	16	6	139
			508101	Defined Contribution Plan	4			1	1	6	2	2	0	17
			534998	Benefit Overhead	160	275	214	214	342	188	180	196	64	1,832
			534999	General Overhead	8	17	20	14	22	15	12	13	7	128
			535000	Contract Services-Other			44	(44)						-
			575000	Miscellaneous	36									36
			575340	Employee Expense P/R JE	602		179	(52)	1	4				733
			575350	Meals Deduct	95		5	(1)	2	0				100
			575351	Meals Non Deduct	95		5	(1)	2	0				100
			575740	Telephone	0	(0)	1	2	1	0	1	(0)	1	7
			575741	Cell Phone	4	5	5	5	5	5	7	3	3	42
			575998	PCard Undistributed			13	(13)						-
	033519	CE-Operational Risk	501200	Labor	752	619	1,103	872	1,232	1,803	843	1,341	(1,008)	7,558
			501711	Incentive Plan-Off-Annual	87	94	175	102	161	239	162	183	(88)	1,115
			504100	Group Ins Maintenance	3	5	9	5	5	9	5	7	4	52
			504500	Other Welfare Maintenance						8		2		10
			504610	Employee Awards	208	50		24	52				5	338

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			504670	Training			52	10						62
			507100	401k	20	16	29	18	31	47	37	35	(23)	210
			508101	Defined Contribution Plan	3	1	3			10	3	5	3	28
			534998	Benefit Overhead	161	236	189	176	285	153	150	181	63	1,593
			534999	General Overhead	11	24	14	16	24	14	12	17	8	140
			575280	Dues/Membership Deductible			22	(22)					59	59
			575340	Employee Expense P/R JE			299	(10)	27	6				322
			575350	Meals Deduct			84	(1)	2					85
			575351	Meals Non Deduct			84	(1)	2					85
			575620	Office & Admin Supplies				100						100
			575670	Relocation Expenses		163	300	163	700	(401)	0	-	-	925
			575710	Security Service				9			6			15
			575715	Software Licenses & Support							24			24
			575740	Telephone	1	0	0	0	1	0	1	(0)	0	3
			575998	PCard Undistributed			4	(4)						-
	035016	SE-Maintenance	501200	Labor	6,350	3,804	3,782	4,972	3,038	4,547	5,283	5,329	4,508	41,613
			501210	Labor Non Scheduled Overtime	121									121
			501711	Incentive Plan-Off-Annual	82	85	84	88	82	110	81	78	110	800
			504100	Group Ins Maintenance	26									26
			504660	Tuition Aid									121	121
			504670	Training			9	(9)		24	598			622
			507100	401k	155	92	87	118	73	134	127	108	92	987
			534998	Benefit Overhead	1,641	853	941	1,250	958	1,407	1,448	1,758	1,828	12,083
			534999	General Overhead	138	69	59	184	15	61	111	186	210	1,032
			550000	Transportation IT-Admin		1	2	0	4	78	6			91
			550005	(blank)								10	6	16
			575000	Miscellaneous			0	(0)						-
			575002	Misc General Office		4							4	8
			575340	Employee Expense P/R JE	1,207	89	825	164	43	293	404	1,344	3	4,372
			575342	Employee Exp Conf/Registration			196	(0)	105	3		481		785
			575350	Meals Deduct	59	4	111	23	(12)	42	422	167		816
			575351	Meals Non Deduct	59	4	111	22	(12)	42	422	167		816
			575620	Office & Admin Supplies	43	5	(3)	9	(4)	2	75	2	2	130
			575625	Overnight Shipping			109							109
			575741	Cell Phone	14	19	28	23	16	17	26	17	16	176
			575820	Uniforms									48	48
			575998	PCard Undistributed	36	(36)	110	(82)	203	(232)	3	23	13	39
			620000	Materials & Supplies Maintenance	8			109		71	(71)	135		251
	035019	SE-Operational Risk	501200	Labor					385	(190)	960	47	47	1,249
			501711	Incentive Plan-Off-Annual					13					13
			504500	Other Welfare Maintenance					64	13				77
			507100	401k					3					3
			534998	Benefit Overhead					59	96	75	67	120	416
			534999	General Overhead	11	23	15	72	22	(39)	18	5	21	147
			575000	Miscellaneous					9	-				9
			575340	Employee Expense P/R JE					33	142	(93)	46	36	163
			575350	Meals Deduct					3	4	2	2		11
			575351	Meals Non Deduct					3	4	2	2		11
			575620	Office & Admin Supplies					18	28	(6)	22	2	64
			575670	Relocation Expenses							2	33		35

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575998	PCard Undistributed					11	(11)	17	(10)		8
	036516	NE-Maintenance	501200	Labor	11	33	36	53	26	15	29	17	17	237
			501711	Incentive Plan-Off-Annual	3	7	7	11	5	3	7	3	3	50
			507100	401k	0	1	1	2	1	1	1	1	1	10
			508101	Defined Contribution Plan	1	2	2	3	1	1	2	1	1	14
			534998	Benefit Overhead	1	2	2	1	1	2	(2)	0	2	9
			534999	General Overhead	1	1	1	1	1	3	(3)	0	0	5
			550005	(blank)					0		3	0		4
			575340	Employee Expense P/R JE				1						1
			575740	Telephone			0	6	(1)	3	2	1	1	12
			575741	Cell Phone	3	3	4	4	3	3	3	3	3	30
	036519	NE-Operational Risk	534999	General Overhead	-									-
			575741	Cell Phone	-	0								0
	036550	CORP-COE-Engineering	501200	Labor				19	41	117	59	89	93	417
			501711	Incentive Plan-Off-Annual				3	7	16	9	13	14	61
			504500	Other Welfare Maintenance							2			2
			507100	401k				1	1	4	2	3	3	15
			508101	Defined Contribution Plan				1	2	2	3	4	3	15
			534998	Benefit Overhead	231	203	258	253	262	159	273	283	210	2,131
			534999	General Overhead	23	44	26	38	31	25	38	30	43	300
			535000	Contract Services-Other					3	-	-	(2)	2	3
			550005	(blank)					0	0	0			0
			575340	Employee Expense P/R JE			0		-	0	0			0
			575350	Meals Deduct							1		1	2
			575351	Meals Non Deduct							1		1	2
			575740	Telephone	0	1	(1)	3	1	0	1	1	(0)	7
			575741	Cell Phone	2	3	3	3	7	3	3	3	3	30
	036551	CORP-COE-Technical Services	501200	Labor		5	6	84	132	113	63	76	114	594
			501711	Incentive Plan-Off-Annual	4	1	1	12	18	17	11	14	20	99
			504500	Other Welfare Maintenance						0				0
			504660	Tuition Aid						-				-
			507100	401k	0	0	0	2	3	2	1	2	3	15
			508101	Defined Contribution Plan		0	0	2	2	0	0	0	3	8
			534998	Benefit Overhead	288	267	297	300	307	186	318	329	215	2,506
			534999	General Overhead	14	14	15	15	15	11	15	15	18	131
			550005	(blank)					0	0	0			1
			575000	Miscellaneous							1			1
			575340	Employee Expense P/R JE	0				0	0	7		16	24
			575350	Meals Deduct				1	-		1		1	3
			575351	Meals Non Deduct				1	-		1		1	3
			575740	Telephone					-	-				-
Operation Services Total					**23,119**	**15,527**	**17,291**	**16,417**	**15,845**	**16,424**	**19,731**	**20,557**	**12,774**	**157,685**
Procurement	032009	CORP-Supply Chain-Pass Thru	534999	General Overhead	-									-
	032010	CORP-Supply Chain-Sourcing	501200	Labor	2,222	2,035	2,535	2,436	2,286	1,760	2,390	2,361	2,421	20,446
			501711	Incentive Plan-Off-Annual	231	221	226	247	228	359	252	232	249	2,244
			504100	Group Ins Maintenance	6	6	6	6	6	9	5	5	4	52
			504500	Other Welfare Maintenance	37	2	4	0	3		2		30	77
			504660	Tuition Aid	76			111		28		118		332
			504670	Training	1		22	(5)	5	17	38	3		81
			507100	401k	48	50	49	50	50	75	49	50	51	473

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			508101	Defined Contribution Plan	26	25	25	28	28	50	34	27	32	275
			534998	Benefit Overhead	654	637	633	681	700	424	713	743	402	5,586
			534999	General Overhead	29	29	29	32	31	21	32	32	32	267
			535000	Contract Services-Other	3	-	3	1	1	-	-	3	0	12
			550005	(blank)						1		3		4
			575240	Co Dues/Membership Deduct	16	181	12	12	113	18	22	16	18	409
			575280	Dues/Membership Deductible	(10)	3	6				3		3	4
			575281	Dues/Membership Nondeductible						17				17
			575340	Employee Expense P/R JE	16	39	29	49	6	89	(9)	79	66	364
			575342	Employee Exp Conf/Registration			2	0	20		1			23
			575350	Meals Deduct	2	1	4	(0)	4	2	1	7	20	41
			575351	Meals Non Deduct	2	1	4	(0)	4	2	1	8	20	41
			575620	Office & Admin Supplies	23	11	16	(0)	16	16	11	12	(60)	45
			575740	Telephone	16	(8)	5	18	7	11	19	11	1	80
			575741	Cell Phone	24	22	31	23	28	26	25	34	40	253
			575998	PCard Undistributed	5	(5)								-
			675250	Comp Equip Hardware			3	(3)						-
	033010	WE-Supply Chain	504660	Tuition Aid				24			38			63
			534998	Benefit Overhead	1		-							1
			534999	General Overhead	0		-							0
			575340	Employee Expense P/R JE	1	(1)			(1)	14				12
	033510	CE-Supply Chain	501200	Labor		17	35	28	38	45	9	10	12	194
			501711	Incentive Plan-Off-Annual		2	5	5	6	7	1	1	2	29
			507100	401k		0	1	1	1	1	0	0	0	5
			534998	Benefit Overhead	36	47	46	44	70	38	37	44	18	381
			534999	General Overhead	2	3	2	2	3	2	2	2	1	20
			550005	(blank)						1			0	1
			575000	Miscellaneous			0							0
			575340	Employee Expense P/R JE			1	0	14	9	38		0	62
			575350	Meals Deduct					1	0	0			2
			575351	Meals Non Deduct					1	0	0			2
	035010	SE-Supply Chain	501200	Labor	370	398	452	414	376	207	414	414	414	3,459
			501711	Incentive Plan-Off-Annual	53	52	51	54	51	74	54	51	51	492
			507100	401k	8	9	8	8	8	13	8	8	8	81
			534998	Benefit Overhead	449	234	278	377	289	414	454	468	308	3,271
			534999	General Overhead	24	16	14	20	15	23	23	24	35	194
			550005	(blank)								0		0
			575240	Co Dues/Membership Deduct								10		10
			575340	Employee Expense P/R JE	1	1		19	41	1	47	21	13	143
			575350	Meals Deduct	7				2		1	2	0	12
			575351	Meals Non Deduct	7				2		1	2	0	12
			575740	Telephone	0	0	1	(1)	(0)			1	(0)	2
			575741	Cell Phone	4	6	5	5	5	5	1	2	2	34
Procurement Total					**4,389**	**4,034**	**4,542**	**4,685**	**4,460**	**3,780**	**4,719**	**4,802**	**4,196**	**39,606**
Property	032042	CORP-1000 Voorhees Building	534999	General Overhead	1,334	1,347	1,507	1,872	1,557	1,332	1,494	1,340	1,414	13,197
	032046	CORP-3906 Church Road	534999	General Overhead	736	681	773	855	852	582	938	934	1,060	7,412
	032062	CORP-Building Services	501200	Labor									-	-
			504500	Other Welfare Maintenance	(2)					8				6
			534998	Benefit Overhead	338	403	211	256	260	242	272	292	137	2,412
			534999	General Overhead	17,502	20,399	14,632	13,912	14,472	10,691	13,205	13,199	14,951	132,963

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575350	Meals Deduct					1	(1)				-
			575351	Meals Non Deduct					0	(0)				-
			575740	Telephone			(0)							(0)
			575998	PCard Undistributed									15	15
	032063	CORP-Building Services Woodcre	501200	Labor	66	(66)							-	-
			504500	Other Welfare Maintenance	(3)	(2)	(2)	(2)	(2)					(11)
			534998	Benefit Overhead	149	137	114	231	214	165	219	222	223	1,675
			534999	General Overhead	6,313	6,324	6,303	7,557	4,942	6,386	7,493	7,075	6,190	58,583
			535000	Contract Services-Other		14	(6)							8
			550003	Transportation Lease Maintenance					0					0
			575620	Office & Admin Supplies							50	(50)		-
			575625	Overnight Shipping							5		5	10
			575740	Telephone			5	(5)						-
			575998	PCard Undistributed	1	8	(3)	3	(9)	(1)			3	3
	036576	NE-Building Services Woodcrest	534998	Benefit Overhead	0	0	(0)							0
			534999	General Overhead	2	(2)	0	0	0	0	(0)	0	0	(0)
Property Total					**26,438**	**29,245**	**23,533**	**24,679**	**22,286**	**19,405**	**23,677**	**23,014**	**23,997**	**216,273**
Regulated Operations	032023	CORP-Eastern Division Ops	501200	Labor	508	423	712	623	534	(45)	623	812	884	5,075
			501711	Incentive Plan-Off-Annual	212	212	212	225	223	334	223	223	277	2,138
			507100	401k	11	11	11	11	11	17	11	5	4	90
			534998	Benefit Overhead	646	712	588	566	573	558	599	602	517	5,360
			534999	General Overhead	16	20	9	29	45	69	50	42	73	351
			541001	Rents-Real Property Intercompany	124	137	139	126	131	127	137	139	136	1,198
			550001	Transportation Lease Cost	4	117	59	58	59	58	59	58	97	570
			550002	Transportation Lease Fuel	5	9	21		16		5	9	12	76
			550003	Transportation Lease Maintenance	3			1	0	2	0	0	0	8
			550005	(blank)					2		1			2
			575000	Miscellaneous	0			55				29	8	92
			575340	Employee Expense P/R JE	41	71	22	19	123	88	148	149	85	746
			575350	Meals Deduct	37	5	7	8	6	78	61	10	96	308
			575351	Meals Non Deduct	37	5	7	8	6	78	61	10	96	308
			575620	Office & Admin Supplies								69	(68)	1
			575670	Relocation Expenses	5									5
			575740	Telephone				8	5	3	3	7	(2)	24
			575998	PCard Undistributed	(91)	10	(10)	5	14	48	(89)	23	1	(90)
	032024	Corp-Western Division Ops	534998	Benefit Overhead			(37)	23	25	(8)	66	58	225	352
			534999	General Overhead	19	21	17	18	17	60	19	18	19	207
			575340	Employee Expense P/R JE			110	(109)	98	(98)				0
			575342	Employee Exp Conf/Registration					21	(21)				-
			575350	Meals Deduct				11	1	(1)				11
			575351	Meals Non Deduct				11	1	(1)				11
			575620	Office & Admin Supplies					1	(1)				-
			575998	PCard Undistributed						11	(11)			-
	032026	CORP-Regulated Ops	501200	Labor	820	775	942	921	874	865	921	921	921	7,960
			501711	Incentive Plan-Off-Annual	465	465	473	496	496	744	496	496	496	4,629
			504610	Employee Awards	20									20
			504620	Employee Physical Exam	101	-	(55)							46
			507100	401k	18	18								37
			534998	Benefit Overhead	1,887	2,411	1,584	1,840	1,699	1,371	1,652	1,995	1,285	15,723
			534999	General Overhead	172	177	158	156	156	228	166	165	179	1,557

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			550005	(blank)							10		3	13
			575000	Miscellaneous		142	73	56	212	67	26	59	2	636
			575280	Dues/Membership Deductible		5								5
			575340	Employee Expense P/R JE	(8)	120	30	47	170	(26)	112	1	119	564
			575342	Employee Exp Conf/Registration		25	13	12	-			21	16	87
			575350	Meals Deduct	37	25	35	64	2	41	17	3	1	224
			575351	Meals Non Deduct	37	25	35	64	2	41	17	3	1	224
			575620	Office & Admin Supplies	3	28	13	4	1	11	-	3	2	66
			575670	Relocation Expenses									-	-
			575741	Cell Phone	2	15	5	4	4	16	4	4	34	87
			575998	PCard Undistributed					4	(4)				-
	032066	CORP-Innov & Env Stewardship	501200	Labor	1,665	1,274	1,594	1,595	1,688	967	1,865	1,821	1,788	14,257
			501711	Incentive Plan-Off-Annual	239	210	194	204	211	280	213	217	216	1,984
			504500	Other Welfare Maintenance	15	15		13	8	8	9	4	4	76
			504610	Employee Awards			1	(1)						-
			504660	Tuition Aid			21					67		88
			507100	401k	35	27	26	28	33	43	33	31	32	288
			508101	Defined Contribution Plan	21	15	13	13	22	34	23	19	19	179
			533000	Contract Services-Legal	10	4	3	8	10	108	16	(0)		159
			534998	Benefit Overhead	484	435	480	508	506	260	482	581	364	4,099
			534999	General Overhead	74	72	73	79	78	64	80	79	82	681
			535000	Contract Services-Other	448	1,987	4	4	-	963	587		46	4,039
			541001	Rents-Real Property Intercompany	77	154	-	77	77	77	77	77	77	695
			541400	Rents-Equipment	81	50					68			199
			550000	Transportation IT-Admin									0	0
			550005	(blank)					4	6	23	3	2	38
			575000	Miscellaneous	(73)	(2,552)	(488)	(224)	(2,483)	(1,491)	(224)	(1,674)	(2,399)	(11,608)
			575030	Advertising							31			31
			575130	Brochures and Handouts	162									162
			575280	Dues/Membership Deductible	4	1	48	6	16	4	6	27	15	127
			575340	Employee Expense P/R JE	11	242	206	250	113	243	41	104	84	1,294
			575342	Employee Exp Conf/Registration	411	39	585	34	20	12	12	1	51	1,165
			575350	Meals Deduct	1	15	(6)	52	18	9	6	3	21	120
			575351	Meals Non Deduct	1	15	(6)	52	18	9	6	3	21	120
			575620	Office & Admin Supplies	7	4	56	122	41	180	147	153	121	831
			575625	Overnight Shipping		3	0	6	18	3	4	12	14	60
			575660	Postage	61	(78)	32	(20)	13	(19)	-	(6)	7	(10)
			575670	Relocation Expenses	18	87	1	35		26	6	6	2	180
			575715	Software Licenses & Support	27	35	17	17	17	17	17	17	17	179
			575740	Telephone	(3)	15	30	(11)	4	9	10	3	(2)	54
			575741	Cell Phone	9	13	20	8	12	11	11	15	11	108
			810300	Interest Cap Lease-Outside	5	4	4	4	4	3	3	3	2	32
	033003	WE-Customer Relations	534998	Benefit Overhead	-									-
	033005	WE-Administration	534998	Benefit Overhead	10		-							10
			534999	General Overhead	16		-							16
			575340	Employee Expense P/R JE					143	(143)				-
	033006	WE-Service Delivery	534998	Benefit Overhead	-									-
	033014	WE-Engineering	534998	Benefit Overhead	5		-							5
			534999	General Overhead	0		-							0
			575740	Telephone	0	1	1	(1)	1	0	1	(1)	1	3

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
	033501	CE-Production	534998	Benefit Overhead	-									-
	033502	CE-Network	534998	Benefit Overhead	103	168	119	101	154	86	80	96	33	940
			534999	General Overhead	4	6	5	5	7	4	4	5	2	43
			550000	Transportation IT-Admin			3	(3)						-
			575000	Miscellaneous				4	(4)					-
			575340	Employee Expense P/R JE			23	(23)						-
			575342	Employee Exp Conf/Registration			24	(24)						-
			575350	Meals Deduct			18	(18)						-
			575351	Meals Non Deduct			18	(18)						-
			575998	PCard Undistributed			51	(51)						-
	033503	CE-Customer Relations	534998	Benefit Overhead	469	646	483	497	790	425	416	491	161	4,378
			534999	General Overhead	40	70	350	132	210	134	102	120	64	1,223
			575340	Employee Expense P/R JE			6	(6)					5	5
			575350	Meals Deduct		2								2
			575351	Meals Non Deduct		2								2
			575740	Telephone	0	(0)	0	1	(0)	0	(0)	0	0	1
			575998	PCard Undistributed				-						-
	033505	CE-Administration	504500	Other Welfare Maintenance				5						5
			534998	Benefit Overhead	195	403	348	206	319	193	160	159	58	2,039
			534999	General Overhead	644	926	784	705	1,083	643	528	655	345	6,313
			541000	Rents-Real Property			8	(8)						-
			550000	Transportation IT-Admin			3	(3)			2			2
			550001	Transportation Lease Cost			1	-						1
			575340	Employee Expense P/R JE			17	(17)						-
			575620	Office & Admin Supplies			29	(29)						-
			575740	Telephone	1	1	2	1	1	1	1	1	1	11
	033511	CE-Environmental Mgmt	534998	Benefit Overhead	48	59	52	43	68	38	36	39	7	390
			534999	General Overhead	2	2	2	2	3	2	1	2	1	16
			575340	Employee Expense P/R JE			32	(32)						-
	033514	CE-Engineering	504500	Other Welfare Maintenance						1				1
			534998	Benefit Overhead	217	310	277	245	393	215	209	246	141	2,254
			534999	General Overhead	14	14	14	15	19	12	11	13	7	118
			575340	Employee Expense P/R JE			158	(162)						(4)
			575998	PCard Undistributed			27	(27)						-
	035002	SE-Network	501200	Labor	(173)	45	124	82	41	(330)	82	82	82	36
			534998	Benefit Overhead	1,462	730	649	967	745	1,026	1,144	1,204	(145)	7,782
			534999	General Overhead	111	52	84	86	70	107	103	109	164	885
			575340	Employee Expense P/R JE	175	(163)	(10)	71	(22)	156	(206)			-
			575350	Meals Deduct				1						1
			575351	Meals Non Deduct				1						1
			575620	Office & Admin Supplies	(42)	1	(1)	55	65	82	(202)			(42)
			575741	Cell Phone	8	12	15	3	9	8	9	9	9	80
			575998	PCard Undistributed	76	10	20	(146)	47	82	(130)	1	123	84
	035003	SE-Customer Relations	534999	General Overhead	-	-								-
			575740	Telephone	-									-
			575741	Cell Phone	-	-								-
	035005	SE-Administration	501200	Labor	54	916	393	862	(120)	(1,804)	327	327	327	1,282
			534998	Benefit Overhead	1,793	879	1,469	1,661	1,407	1,977	1,850	1,838	612	13,486
			534999	General Overhead	8,215	3,777	4,238	6,026	4,382	7,175	7,269	7,128	10,510	58,719
			575340	Employee Expense P/R JE		3	3	48	22	95	(168)			2

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575350	Meals Deduct		3	(3)	3	19	(7)	(13)			2
			575351	Meals Non Deduct		3	(3)	3	19	(7)	(13)			2
			575660	Postage					18	(18)				-
			575741	Cell Phone	4	5	4	4	4	4				27
			575998	PCard Undistributed	(49)	(7)	155	(41)	(96)	114	(146)	8	96	34
	035014	SE-Engineering	501200	Labor		380	228	152	76	(608)	152	152	152	684
			504670	Training				55						55
			534998	Benefit Overhead	833	371	547	650	507	721	797	816	400	5,642
			534999	General Overhead	38	20	22	31	22	35	34	36	52	291
			575280	Dues/Membership Deductible				6						6
			575340	Employee Expense P/R JE	-	15			100	12				127
			575350	Meals Deduct	10	1	22	(16)	(11)	0				7
			575351	Meals Non Deduct	10	1	22	(16)	(11)	0				7
			575998	PCard Undistributed				56	(44)	41	(53)	30	(30)	-
	035503	ED-Customer Relations	501200	Labor	10,318	9,864	11,289	11,120	10,523	11,198	11,174	11,166	10,993	97,646
			501210	Labor Non Scheduled Overtime	247		25							272
			501711	Incentive Plan-Off-Annual	448	448	450	471	493	743	494	496	503	4,546
			504100	Group Ins Maintenance	34		2							36
			504500	Other Welfare Maintenance									1,008	1,008
			504610	Employee Awards				4						4
			504660	Tuition Aid				662	123	415	77	313	112	1,703
			504670	Training	13				3			106		122
			507100	401k	206	213	221	225	218	351	242	229	232	2,137
			508101	Defined Contribution Plan	454	453	453	455	431	663	443	445	448	4,244
			534998	Benefit Overhead	1,372	1,210	575	835	806	669	859	845	1,753	8,924
			534999	General Overhead	82	89	71	78	75	77	77	78	78	704
			535000	Contract Services-Other						66				66
			541001	Rents-Real Property Intercompany	1,175	1,293	1,316	1,188	1,242	1,204	1,299	1,318	1,290	11,323
			550005	(blank)					7					7
			575000	Miscellaneous	(4)	0	12	67		8		39	(35)	86
			575002	Misc General Office	5	47					6			57
			575340	Employee Expense P/R JE	183	260	86	172	7	6	168	136	405	1,423
			575342	Employee Exp Conf/Registration						45				45
			575350	Meals Deduct	8	5	11	22	13	86	10	18	41	212
			575351	Meals Non Deduct	8	5	11	22	13	86	10	18	41	212
			575620	Office & Admin Supplies	120	107	241	118	172	205	189	223	150	1,523
			575625	Overnight Shipping	(0)									(0)
			575740	Telephone	19	8	3	3	6	(1)	17	40	(21)	74
			575741	Cell Phone	2	3	3	3	3	3	3	3	3	25
			575998	PCard Undistributed	51	(1)	(72)	(2)	(2)		86	22	(67)	17
	036501	NE-Production	534998	Benefit Overhead	0									0
			534999	General Overhead	1	1	1	2	1	7	(6)	1	1	9
Regulated Operations Total					**37,952**	**31,739**	**33,604**	**35,806**	**30,542**	**32,838**	**36,473**	**36,562**	**36,226**	**311,741**
Regulatory Services	032069	CORP-Regulatory UFS	501200	Labor	386	261	387	348	346	324	367	318	367	3,104
			501711	Incentive Plan-Off-Annual	90	77	98	91	98	147	98	90	98	886
			504500	Other Welfare Maintenance				3						3
			507100	401k	3									3
			508101	Defined Contribution Plan	4									4
			534998	Benefit Overhead	373	351	376	383	315	204	278	408	207	2,895
			534999	General Overhead	12	132	110	116	117	175	121	121	122	1,026

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			535000	Contract Services-Other		605	302	605	605	605	605	470	538	4,334
			550005	(blank)						2	6			8
			575000	Miscellaneous	302	(302)								0
			575280	Dues/Membership Deductible					5		360			364
			575340	Employee Expense P/R JE	41	52	108	92	75	86	60	(16)	47	543
			575342	Employee Exp Conf/Registration	12	22			12	12	-			59
			575350	Meals Deduct	3	0	4	6	7	2	1	2	-	24
			575351	Meals Non Deduct	3		4	6	7	2	1	2		24
			575620	Office & Admin Supplies						7				7
			575740	Telephone	0	1	(0)	1	1	(1)	0	0	(0)	2
			575741	Cell Phone	2	3	3	3	3	3	3	3	3	26
Regulatory Services Total					**1,232**	**1,201**	**1,391**	**1,654**	**1,590**	**1,569**	**1,898**	**1,399**	**1,381**	**13,314**
SSC	032084	SSC-Accounts Payable	501200	Labor	1,982	1,806	2,074	1,906	1,870	1,621	1,978	2,006	2,075	17,320
			501210	Labor Non Scheduled Overtime	35	32	17	1	1	7	2	2	8	105
			501711	Incentive Plan-Off-Annual	49	48	46	49	50	71	47	47	47	455
			504100	Group Ins Maintenance	7	4	6	2	2	4	2	2	3	33
			504500	Other Welfare Maintenance	6	5	(11)							(0)
			504610	Employee Awards			1							1
			504620	Employee Physical Exam					1	(1)				-
			504670	Training	17	17	35	(28)	(42)	4	17	(0)	-	20
			507100	401k	35	33	30	27	30	44	30	32	34	296
			508101	Defined Contribution Plan	48	48	44	39	43	60	42	45	47	415
			534998	Benefit Overhead	1,309	1,203	753	1,245	1,125	854	1,119	1,163	1,700	10,470
			534999	General Overhead	66	67	61	78	68	59	70	65	60	593
			535000	Contract Services-Other	482	526	523	622	545	511	587	545	567	4,908
			575000	Miscellaneous	(427)	(345)	(383)	(385)	(964)	(415)	953	(257)	(189)	(2,411)
			575002	Misc General Office				4						4
			575280	Dues/Membership Deductible									11	11
			575340	Employee Expense P/R JE	10	11	22	26	15	16	17	11	-	129
			575342	Employee Exp Conf/Registration				11						11
			575350	Meals Deduct	5	5	10	5	7	10	6	4	0	51
			575351	Meals Non Deduct	5	5	10	5	7	10	6	4	-	51
			575620	Office & Admin Supplies	4	3						1		8
			675450	Office Equipment	-	-	-	-	-	27	(36)			(9)
	032505	SSC-Administration	501200	Labor	1,971	1,867	2,157	2,075	1,966	1,965	2,077	2,035	2,212	18,325
			501711	Incentive Plan-Off-Annual	405	406	403	407	406	609	408	399	399	3,842
			504500	Other Welfare Maintenance	26	25	(22)		16	3		275	-	322
			504610	Employee Awards	3	3	21		9		15	1	37	87
			504620	Employee Physical Exam						3	(3)			-
			504660	Tuition Aid	559	108	60	47	53	195	19	57	214	1,313
			504670	Training	3				4	(3)	7	3	7	21
			507100	401k	50	50	33	50	50	75	50	49	53	461
			508101	Defined Contribution Plan	11	12	12	12	12	18	12	12	11	111
			534998	Benefit Overhead	1,316	1,147	1,194	1,265	1,170	940	1,153	1,097	1,757	11,038
			534999	General Overhead	295	328	278	324	296	334	655	287	248	3,045
			535000	Contract Services-Other	16	11	1	61	1	-		70	160	321
			536000	Contract Services-Lab Testing		1	0							1
			550002	Transportation Lease Fuel			1							1
			575002	Misc General Office	124	5	13	136	12	10	143	10	9	462
			575280	Dues/Membership Deductible	5	647	-		7		8	5	2	674

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575340	Employee Expense P/R JE	16	(5)	44	147	78	52	15	24	275	647
			575342	Employee Exp Conf/Registration								3		3
			575350	Meals Deduct	2	2	29	4	34	33	20	34	6	165
			575351	Meals Non Deduct	2	2	29	4	34	33	20	34	6	165
			575620	Office & Admin Supplies	3				2	3	7	3	(2)	14
			575670	Relocation Expenses	2	2	0					0		4
			575740	Telephone	1	2	0	5	0	(1)	0	8	21	37
			575741	Cell Phone	14	19	17	23	22	19	19	35	36	203
	032570	SSC-General Accounting	501200	Labor	7,491	5,428	6,153	6,033	5,518	6,641	6,057	6,008	4,829	54,158
			501711	Incentive Plan-Off-Annual	629	335	607	608	571	829	568	596	492	5,234
			504500	Other Welfare Maintenance	-	-		2	17	(19)	174		(111)	63
			504670	Training							13			13
			507100	401k	165	80	215	222	211	309	209	214	174	1,797
			508101	Defined Contribution Plan	134	40	274	275	270	395	257	276	211	2,131
			534998	Benefit Overhead	1,535	1,431	1,189	1,430	1,268	871	1,291	1,344	2,135	12,494
			534999	General Overhead	108	110	99	127	111	97	113	106	97	967
			535001	Contract Services-Temp Employee		111	175	88	14	-				389
			550005	(blank)							2			2
			575000	Miscellaneous						8	(8)			-
			575280	Dues/Membership Deductible						7	6	-		13
			575340	Employee Expense P/R JE	(2)		23	14	(2)	38	(15)		20	75
			575342	Employee Exp Conf/Registration	2		20							21
			575350	Meals Deduct	5	2	3	3	22	(9)	2	1	20	50
			575351	Meals Non Deduct	5	2	3	3	22	(9)	2	1	20	50
			575740	Telephone	1	0	1	5	(1)	3	2	(1)	1	11
			575998	PCard Undistributed						1	(1)			-
			685325	FICA							13			13
			685350	SUTA							1			1
	032571	SSC-Tax	501200	Labor	1,312	1,239	1,820	1,970	2,069	(329)	2,028	450	1,423	11,982
			501210	Labor Non Scheduled Overtime	1		2							3
			501711	Incentive Plan-Off-Annual	108	117	163	197	210	273	208	118	113	1,507
			504100	Group Ins Maintenance	0		0							1
			504500	Other Welfare Maintenance	-	-	-	-		(0)				(0)
			504670	Training	-	-	-	-	-	-	-	-	7	7
			507100	401k	34	29	29	35	36	54	39	38	37	332
			508101	Defined Contribution Plan	53	53	68	85	89	115	93	57	55	668
			534998	Benefit Overhead	554	570	392	483	514	377	524	541	870	4,826
			534999	General Overhead	40	59	38	65	41	38	42	40	36	399
			535000	Contract Services-Other							67	-	(67)	-
			575000	Miscellaneous					2	1	(1)			2
			575240	Co Dues/Membership Deduct				13	(7)					7
			575280	Dues/Membership Deductible						13	(13)		7	7
			575340	Employee Expense P/R JE	19	23	(24)	(7)	32	(23)	24	3	2	49
			575342	Employee Exp Conf/Registration	(9)									(9)
			575350	Meals Deduct	1	2	3	2	1	3		5	(4)	12
			575351	Meals Non Deduct	1	2	3	2	1	3		5	(4)	12
			575620	Office & Admin Supplies	-	(6)								(6)
			575715	Software Licenses & Support	-	(143)	-	-	-	6	-	-	-	(137)
			575998	PCard Undistributed		4	(4)							-
			675250	Comp Equip Hardware	38	(338)				3	3			(295)

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			685430	Other Taxes and Licenses		1	8			0		1		10
	032572	SSC-Business Support Services	501200	Labor	1,364	1,273	1,333	1,395	1,480	1,287	1,210	1,133	1,645	12,120
			501711	Incentive Plan-Off-Annual	102	97	78	98	119	132	77	88	81	871
			504500	Other Welfare Maintenance	1	1	0	2				636	(0)	640
			504610	Employee Awards			0							0
			504620	Employee Physical Exam						40	(40)			-
			504670	Training	20	(9)	75	44	165	302	100	56	22	776
			507100	401k	32	32	28	31	35	45	27	26	34	290
			508101	Defined Contribution Plan	19	19	20	19	19	29	17	16	23	182
			534998	Benefit Overhead	702	622	635	797	735	556	748	761	1,141	6,697
			534999	General Overhead	39	36	34	43	57	32	45	37	152	475
			535000	Contract Services-Other					1					1
			575280	Dues/Membership Deductible						4	-			4
			575340	Employee Expense P/R JE	15	(1)	(5)	63	(26)	59	(85)	5	74	100
			575342	Employee Exp Conf/Registration				9	-					9
			575350	Meals Deduct	4	1	14	(3)	1	12	(10)	4	8	31
			575351	Meals Non Deduct	4	1	14	(3)	1	12	(10)	4	8	31
			575620	Office & Admin Supplies			3							3
			575715	Software Licenses & Support			6							6
			575741	Cell Phone	1	2	2	2	2	2	2			13
			575998	PCard Undistributed			5	(4)	(1)					(0)
	032574	SSC-Rates & Regulation	501200	Labor	3,394	3,245	2,786	8,468	5,587	3,786	6,325	6,061	4,331	43,982
			501711	Incentive Plan-Off-Annual	357	640	305	887	683	647	883	800	665	5,868
			504100	Group Ins Maintenance	10	3	1	3	5	8	2	1	4	38
			504500	Other Welfare Maintenance	-		-			2			-	2
			504610	Employee Awards			0							0
			507100	401k	75	75	40	147	120	100	147	140	97	940
			508101	Defined Contribution Plan	10	7	8	105	18	12	5	4	4	172
			534998	Benefit Overhead	1,075	964	934	1,143	1,060	822	1,032	1,007	1,490	9,526
			534999	General Overhead	54	55	50	63	55	48	56	53	48	483
			575280	Dues/Membership Deductible								5	5	10
			575340	Employee Expense P/R JE		8	13	11	12	(6)	14	13	(9)	57
			575342	Employee Exp Conf/Registration	(5)									(5)
			575350	Meals Deduct	2				5	4			1	13
			575351	Meals Non Deduct	2				5	4			1	13
			575620	Office & Admin Supplies						2				2
			575998	PCard Undistributed			0	3	(3)					-
	032575	SSC-Cash Operations	501200	Labor	1,959	2,178	2,580	2,388	2,168	1,962	1,966	1,820	1,935	18,956
			501210	Labor Non Scheduled Overtime	50	71	70	40	23	20	10	23	10	315
			501211	Labor Overtime	19									19
			501711	Incentive Plan-Off-Annual	118	145	149	162	142	175	112	99	116	1,217
			504100	Group Ins Maintenance	14	13	13	8	5	4	3	7	3	70
			504500	Other Welfare Maintenance								9		9
			504610	Employee Awards			2	1	1	2	2	0	3	10
			504670	Training	(4)	2	-	-	-	2	6	-	-	5
			507100	401k	44	55	61	56	50	60	36	33	34	430
			508101	Defined Contribution Plan	23	36	35	49	38	38	21	19	28	285
			534998	Benefit Overhead	1,303	1,061	881	1,217	1,118	858	1,135	1,141	1,542	10,257
			534999	General Overhead	49	50	45	58	51	44	51	48	44	441
			550005	(blank)						5				5

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			575280	Dues/Membership Deductible	-	-	(6)	-	-	-	-	5	6	5
			575340	Employee Expense P/R JE	8	(1)	0	18	1	1	13	(13)	13	41
			575342	Employee Exp Conf/Registration						8				8
			575350	Meals Deduct	(4)	1	(1)	3	2	3	2	4	(0)	10
			575351	Meals Non Deduct	(4)	1	(1)	3	2	3	2	4	(0)	10
			575620	Office & Admin Supplies	(0)	(1)	(17)							(18)
			675000	Misc Maintenance		1								1
			675450	Office Equipment	77	-								77
	032577	SSC-Utility Plant Accounting	501200	Labor	2,874	2,795	2,532	2,324	2,463	2,568	2,531	2,579	2,459	23,125
			501210	Labor Non Scheduled Overtime	28	16	22		3					68
			501711	Incentive Plan-Off-Annual	122	74	66	70	84	146	96	94	93	845
			504100	Group Ins Maintenance	6	4	4		0					14
			504500	Other Welfare Maintenance	-	-				1			3	4
			504610	Employee Awards			0			1	1			1
			504670	Training								4		4
			507100	401k	44	29	26	27	30	47	31	30	32	296
			508101	Defined Contribution Plan	118	126	103	90	104	148	99	102	96	986
			534998	Benefit Overhead	1,070	864	669	950	864	656	931	962	1,486	8,451
			534999	General Overhead	63	64	58	74	64	56	65	61	56	562
			550005	(blank)									1	1
			575000	Miscellaneous	5									5
			575280	Dues/Membership Deductible								11		11
			575340	Employee Expense P/R JE	10	5	(13)	29	0	24	20	(7)	18	88
			575342	Employee Exp Conf/Registration				48						48
			575350	Meals Deduct	7	4	10	3	11	(5)	4	2	8	43
			575351	Meals Non Deduct	7	4	10	3	11	(5)	4	2	8	43
			575620	Office & Admin Supplies				3					2	5
			575740	Telephone	(0)	0	(0)						0	(0)
	032578	SSC-Project Management	501200	Labor	328	301	344	279	278	260	298	280	146	2,515
			501711	Incentive Plan-Off-Annual	47	45	45	36	39	58	39	38	28	375
			504500	Other Welfare Maintenance									668	668
			504610	Employee Awards							1			1
			507100	401k	5	5	5	4	4	6	4	4	2	39
			534998	Benefit Overhead	212	177	173	215	197	152	204	199	284	1,814
			534999	General Overhead	10	10	9	17	11	9	11	9	8	93
			575340	Employee Expense P/R JE						(0)	0			-
			575350	Meals Deduct							0			0
			575351	Meals Non Deduct							0			0
			575740	Telephone	1	(0)	0	2	2	(0)	1	(1)		5
	032579	SSC-Employee Services	501200	Labor	2,123	2,167	2,464	2,300	2,680	1,360	2,342	2,182	1,595	19,213
			501210	Labor Non Scheduled Overtime	274	10	(28)	142	(688)	759	5	(48)	12	439
			501711	Incentive Plan-Off-Annual	74	72	72	69	62	105	71	72	57	654
			504100	Group Ins Maintenance	21	3	7	23	10	6	1	0	2	73
			504500	Other Welfare Maintenance	4	(4)		19	(6)	(13)	183	(4)	(152)	27
			504610	Employee Awards			2	(2)						-
			504670	Training	45	-	22	45	-	-	-	(44)	(45)	24
			507100	401k	57	55	49	56	47	77	57	51	38	488
			508101	Defined Contribution Plan	60	93	67	63	58	94	63	53	48	599
			534998	Benefit Overhead	1,380	1,299	950	1,419	1,281	1,017	1,290	1,350	1,583	11,569
			534999	General Overhead	74	76	69	87	76	113	78	73	67	713

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUESTS TO PETITIONER
CITY OF CHATTANOOGA
Response COC-Q14

Tennessee American Actual Service Company Monthly Costs
Excluding Capital Costs
For the 9 Months Ended September 2010

Function	Business Unit	Bu Unit Description	Object	Object Account Description	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Grand Total
			535000	Contract Services-Other	11		107	145	102	600	9	221	32	1,228
			575002	Misc General Office	3									3
			575280	Dues/Membership Deductible			4	7		4	-			15
			575340	Employee Expense P/R JE	11	(3)	7	10	(1)	1	2	1	2	31
			575350	Meals Deduct	1	1	18	(19)	2	10	(6)	6	(6)	6
			575351	Meals Non Deduct	1	1	18	(19)	2	10	(6)	6	(6)	6
			575620	Office & Admin Supplies	(72)			23	(10)	3	16	5	18	(16)
			575740	Telephone	2	(1)	0	2	(1)	2	1	(2)		3
			575998	PCard Undistributed				2	(2)					-
			685325	FICA							12			12
			685350	SUTA							3			3
	032580	SSC-AWE	501200	Labor									-	-
			504500	Other Welfare Maintenance	1	0	(1)							-
			534998	Benefit Overhead	398	365	299	401	369	253	404	441	821	3,751
			534999	General Overhead	40	41	37	47	41	36	42	39	36	357
			575340	Employee Expense P/R JE						6	(6)			-
			575350	Meals Deduct						1	(1)			-
			575351	Meals Non Deduct						1	(1)			-
SSC Total					**41,070**	**36,637**	**37,186**	**46,145**	**39,858**	**36,558**	**43,966**	**40,737**	**43,232**	**365,389**
Grand Total					**420,876**	**381,326**	**390,780**	**401,310**	**391,298**	**399,673**	**430,242**	**440,648**	**504,707**	**3,760,859**

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: George Conroy

Question:

15. Please provide a schedule by calendar quarter from January 1, 2007 to present listing for each ***AWWSC*** employee (i) employee identification number; (ii) title, (iii) business unit; (iv) unburdened salary; (v) hourly rate; and (vi) number of hours billed or allocated to ***TAWC***. Provide all worksheets supporting the schedule.

Response:

The Company objects to this question on the grounds that it is unduly burdensome, overly broad and in part is not relevant to this proceeding as it asks for dated information not relevant to the either the historical test-year or the attrition year in this case. In addition the requested information is not readily available in the format requested and in part has been supplied in previous discovery requests of the CAPD. AWWSC has over 1,500 employees and the task of generating this data on a quarterly basis for four years (15 quarters) is overly burdensome and extremely costly, particularly when salary rates typically only change once a year by union contract or the Company's salary administration policy.

Without waiving these objections, see the response to TN-COC-01-Q10 from Docket No. 08-00039 for a breakdown of employee information by month from January 2007 through March 2008. Also see the current rate case response and attachments to the TN-CAPD–01-Part III-Q41 for a detailed listing of employees by business unit including hours and rates for the 12 month periods ended March 2010 and September 2010.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: David Weber

Question:

16. Please provide a schedule ***Identifying*** for January 1, 2007 to present (i) the number of FTE's provided by contractors, by function, by ***AWWSC;*** (ii) the original approved budgeted FTE's for each functional category of employees, and (iii) the actual FTE's for each functional category of employees these periods.

Response:

The Company objects to this question on the grounds that the question is overly broad and unduly burdensome, and requests information not in the possession of the Company. Notwithstanding the objection, the Company does not track the number of employees or FTE's whom contractors may employ in meeting their contractual obligations to AWWSC. Please see the attachment, identified as TN-COC-01-Q16-ATTACHMENT which provides the AWWSC actual and budgeted amount of costs associated with contracting outside services for 2007, 2008, 2009, and YTD Sep 2010.

SERVICES COMPANY CONTRACT SERVICES EXPENSE
excluding costs associated with the adoption of Sarbanes Oxley Act

	ACTUALS				BUDGETED			
	2007	2008	2009	YTD Sep 2010	2007	2008	2009	YTD Sep 2010
Administration	$ 140,735	$ 109,168	$ 72,346	$ 36,653	$ -	$ -	$ -	$ -
Audit	$ 295,420	$ 39,792	$ 290,352	$ 200,346	$ 12,000	$ -	$ -	$ 120,000
Benefit Svc Ctr	$ 10,054	$ 40,471	$ 14,821		$ -	$ 20,000	$ 19,996	$ 20,655
Business Development	$ 271,021	$ 387,491	$ 374,316	$ 41,948	$ 545,117	$ 427,316	$ 339,504	$ 255,839
Business Transformation		$ 81,000	$ 2,914,423	$ 4,463,658	$ -	$ -	$ -	$ 28,030,873
CSC	$ 5,437,268	$ 5,941,943	$ 1,624,214	$ 69,896	$ 3,828,314	$ 4,572,647	$ 3,820,897	$ 294,422
External Affairs/Communication	$ 819,279	$ 955,417	$ 946,431	$ 661,640	$ 751,925	$ 857,600	$ 862,740	$ 728,070
Finance	$ 2,068,526	$ 5,241,790	$ 4,152,320	$ 1,865,275	$ 12,902,807	$ 10,562,213	$ 2,261,424	$ 1,683,906
Human Resources	$ 1,781,150	$ 1,768,465	$ 1,888,020	$ 1,094,536	$ 2,756,763	$ 1,984,692	$ 1,160,901	$ 1,689,095
Investor Relations	$ -	$ 202,877	$ 286,376	$ 171,373	$ 205,500	$ 420,000	$ 487,963	$ 195,000
ITS	$ 2,142,251	$ 1,917,919	$ 5,026,067	$ 2,839,471	$ 832,587	$ 897,392	$ 4,598,788	$ 3,322,144
Laboratory	$ 77,549	$ (25,522)	$ (370,393)	$ (292,893)	$ 14,600	$ 14,000	$ (226,000)	$ (173,222)
Legal	$ 317,159	$ 407,514	$ 607,118	$ 465,962	$ 752,769	$ 1,092,706	$ 850,232	$ 617,899
Operation Services	$ 282,937	$ 1,390,871	$ 603,409	$ 1,215,777	$ 596,152	$ 591,459	$ 700,819	$ 403,565
Procurement	$ 9,794	$ 62,076	$ 62,032	$ 542	$ 92,000	$ 16,000	$ -	$ -
Property	$ 9,550	$ 34,205	$ 19,164	$ 24,844	$ -	$ 2,000	$ 2,000	$ 1,018
Regulated Operations	$ 590,770	$ 146,076	$ 95,084	$ 11,342	$ 853,582	$ 76,561	$ 31,830	$ 19,027
Regulatory Services	$ 3,048	$ 2,794		$ 193,500	$ 96,000	$ 10,000	$ 10,000	$ 123,900
SSC	$ 1,439,302	$ 1,596,051	$ 625,411	$ 320,785	$ 507,795	$ 583,960	$ 553,550	$ 183,859
Total AWWSC	$ 15,695,813	$ 20,300,397	$ 19,231,511	$ 13,384,654	$ 24,747,911	$ 22,128,546	$ 15,474,644	$ 37,516,050

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: John Watson

Other Participating Employees: None

Question:

17. ***Identify*** the management or supervisory employee of ***TAWC*** that has the greatest knowledge concerning the date of initiation and completion of all additions to plant reflected by Capital Expenses sought as additions to UPIS in Case Nos. 06-00290, 08-00039, and 10-00189.

Response:

While each supervisor at TAWC would have involvement in and knowledge of utility plant additions related to their area of responsibility, Mr. Watson as president of the Company would have the overall knowledge of the capital projects and rate case filings to address any questions concerning the Company's utility plant additions.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: **Michael A. Miller**

Other Participating Employees: **Tom McKitrick**

Question:

18. Please provide all ***Documents*** constituting, referencing, containing, relating to, responding to, or referring to any benchmarking studies or similar reports for ***TAWC,*** **A*WWC,*** **A*WWSC,*** and any other subsidiary or affiliate *of **AWWC,*** performed by outside consulting or benchmarking firms (for example, but not limited to: Gartner, Ernst & Young, Towers-Perrin, Hackett, Saratoga, and industry or functional associations), whether in draft or final form, with all associated documentation, including, but not limited to definitions, instructions, data inputs, and supplementary reports that have been initiated or completed since January 1, 2000. The requested ***Documents*** include, without limitation, all ***Documents*** constituting, referencing, containing, relating to, responding to, or referring to internal analyses of these reports, including, without limitation, remediation plans, schedules and progress reports associated with follow-up for this work. Please provide all ***Documents*** referencing, relating to, responding to, or referring to any such benchmarking stud(ies).

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome and seeks information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to the extent the request seeks information protected by the attorney client privilege and work product doctrine. Without waiving these objections, attached are a number of Confidential Documents responsive to this question labeled as TN-COC-01-Q18-CONFIDENTIAL ATTACHMENT which are being provided on a compact disc subject to the Protective Order entered in this matter. In addition, the Schumaker Management Audit attached to the

direct testimony of Mr. Miller as Exhibit MAM-8, the study prepared by Mr. Baryenbruch and provided with his testimony in this case, and copies of Mr. Baryenbruch's studies in other proceedings provided in discovery in this case contain benchmarking information regarding services provided by AWWSC. The Company has an additional Hackett Study that requires release from a confidentiality clause in the contract between AWWSC and Hackett. Once that release is obtained, the Company will supplement this response with that study.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: Various employees who provided information or took part in the Management Audit process

Question:

19. Please provide all ***Workpapers*** and ***Documents*** containing, referring to, relating to, or discussing information used or consulted in the preparation of the Schumaker Report.

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome. The Company further objects to the extent the request seeks information protected by the attorney client privilege and work product doctrine. The Schumaker management audit ordered and authorized by the TRA encompasses a vast array of employees of both AWWSC and TAWC with numerous interviews, extensive discovery and months of correspondence.

Without waiving these objections, the Schumaker and Company Management Audit and all non-confidential working papers and discovery requests are available on the TRA website under Docket No. 09-00086. In addition, the Company is providing all confidential data provided in Docket No. 09-00086 on the enclosed CD labeled as TN-COC-01-Q19-CONFIDENTIAL ATTACHMENTS 1. These Confidential Documents are being submitted pursuant to the Protective Order entered in this matter.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

20. Please provide all ***Documents*** referring to, relating to, discussing, responding to, or transmitting to any person or entity the ***Schumaker Report.***

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome and seeks information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to the extent the request seeks information protected by the attorney client privilege and work product doctrine. Without waiving these objections, see the response to TN-COC-01-Q19 and TN-COC-01-Q21.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

21. Please provide all ***Documents*** submitted to or received from ***Schumaker & Company*** by ***TAWC, AWWC, AWWSC,*** or any subsidiary or affiliate of any of them since January 1, 2008.

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome and seeks information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. Without waiving these objections, see the response to TN-COC-01-Q19. The Company is also including certain correspondence regarding communications between Schumaker and the Company. Due to the volume of pages, the correspondence is included on the enclosed CD. Please refer to the document labeled as TN-COC-01-Q21-ATTACHMENT 1.

Mike Miller/WVAWC/AWWSC
02/26/2010 04:25 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
bcc
Subject Re: TAWC: Information Requests #41-45

The attachment to questions 42.

TAWC Schumaker 02-42 attachment.xlsx

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Kain, Jaye" <jkain@schuco.com>

"Kain, Jaye" <jkain@schuco.com>
02/14/2010 12:57 PM

To "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject TAWC: Information Requests #41-45

Lisa,

Attached are new information requests #41-45. Let me know if there are any questions.

Thank you,

Jaye

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Jaye M. Kain
734.998.5550 (Office)
734.998.5590 (Fax)
www.schuco.com

[attachment "TAWC_IR41-45_21410.xls" deleted by Mike Miller/WVAWC/AWWSC] [attachment "TAWC IR 41-45_21410.pdf" deleted by Mike Miller/WVAWC/AWWSC]

Mike Miller/WVAWC/AWWSC
02/26/2010 04:10 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
bcc
Subject Re: TAWC: Information Requests #41-45

Attached are the response to the questions 41-45 that are due today. I am sending the Attachment to Question 42 by separate e-mail due to its size. If you do not receive the attachment to q-42 let me know. If you have questions please let me know. Thanks.

TAWC-Schumaker-02-Q41.doc TAWC-Schumaker-02-Q45.doc TAWC-Schumaker-02-Q42.doc TAWC-Schumaker-02-Q43.doc
TAWC-Schumaker-02-Q44.doc TAWC Schumaker 02-44 attachment.xls

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Kain, Jaye" <jkain@schuco.com>

"Kain, Jaye" <jkain@schuco.com>
02/14/2010 12:57 PM

To "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject TAWC: Information Requests #41-45

Lisa,

Attached are new information requests #41-45. Let me know if there are any questions.

Thank you,

Jaye

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Jaye M. Kain
734.998.5550 (Office)
734.998.5590 (Fax)
www.schuco.com
[attachment "TAWC_IR41-45_21410.xls" deleted by Mike Miller/WVAWC/AWWSC] [attachment "TAWC IR 41-45_21410.pdf" deleted by Mike Miller/WVAWC/AWWSC]

Mike Miller/WVAWC/AWWSC
04/05/2010 12:22 PM

To Patricia H." <pschumaker@schuco.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>, jkain@schuco.com
bcc
Subject Re: Another IR9 Question

In the e-mail I sent you earlier today, attached below, I indicated the file calculated different grand totals. I did this by just calculating the rows in excel. After sending you this I talked further with George Conroy at the Service Center and learned the original file in response to IR#9 had somehow originally been submitted to you without the total of National Allocations for the Corporate Center. Attached is a revised file for the response to IR#9. I apologize for any confusion, but hopefully this will straighten our the footing problem.

Please not that this file contains the charges actually made to TAWC and each year includes charges for items such as divestiture costs, SOX compliance costs, etc. which many states (not TN) precluded from rate recovery in the conditions approving the purchase of AWW by RWE and the subsequent sale of AWW stock by RWE. Although TN did not place any such condition on TAWC or AWW, AWW has elected to consistently exclude those type of charges from rate recovery in all regulated state operations. You will likely see that we did not seek the full cost of AWWSC charges in the 2008 rate case, as evidenced on the file I sent you from my testimony in the 2008 rate case.

Revised TAWC-Schumaker-01-Q9 ATTACHMENT.xls

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

Mike Miller/WVAWC/AWWSC

Mike Miller/WVAWC/AWWSC
04/05/2010 10:48 AM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject Re: Another IR9 Question

Sorry for the delay in responding, this one got buried in my files. The 2006 total O&M mangement fees of 4,376,059 is correct, however the total for Direct and National Allocations are not correct.

The Grand Total for Direct Charges should be 444,582, and the Grand Total for National Allocations should be 3,460,656. If you have questions let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H."
<pschumaker@schuco.com>

03/24/2010 04:38 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject Another IR9 Question

On the workbook provided regarding AWWSC charges to TAWC, the 2006 data does not properly foot. Specifically direct charges and national allocation per my re-calculations are different than the totals shown on the TN2006 and Summary tab. See below:

Can you help me understand what's going on? Also, I'd like to determine what TAWC was actually charged in 2006 as American Water's numbers don' foot.

Also, I understand Business Transformation didn't show up in 2009 as I understand it's a new group (please confirm it started in 2009), but don't understand why Investor Relations didn't show up until 2006. Wouldn't there have been such a function in 2005?

If you want I can put this into a formal information request, but thought I'd send to you first to discuss.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC

08/31/2010 05:32 PM

To pschumaker@schuco.com
cc
bcc
Subject Additional clean-up suggestion to report

We have reviewed the final draft and have a few clean-up suggestions to the report.

After reading the RFP and contract for the engagement, at page 4, section 3-e, it states that Schumaker will provide TAWC with the final audit report along with 2 bond copies of the work papers and TAWC will file those with the TRA. Realizing that the workpapers in hard copy would be a massive amount of paper (with all the DR's), we call David Foster (Darlene's replacements at the TRA) to inquire if the workpapers could be provided by CD. He indicated a hard copy of the report and a CD of the workpapers would be OK. Please remember that the workpapers were to include all interview notes. So I guess the final answer is, provide a final signed version of the opinion letter and report to us by PDF and a CD of the work papers and TAWC will file that information with the TRA.

If you have questions please let me know.

Final Draft TAWC Audit Report Following NJ Fact Verification Meeting-RK.doc

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

Schumaker & Company

Affiliate Audit Report

Of

Tennessee-American Water Company

For The

Tennessee Regulatory Authority

August 2010

Table of Contents

I. INTRODUCTION AND REPORT SUMMARY 1
A. Company Background 1
B. Audit Objectives and Scope 2
C. Summary of Tasks Undertaken 4
D. Summary of Estimated Benefits 5
Priority 5
Benefits and Costs 6
E. Summary of Recommendations 7
Chapter II -- Affiliate Relationships Review 8
Chapter III – Internal Controls Review 9
Chapter IV – Organizational & Operations Assessment Review 9
F. Overall Summary Evaluation by Scope Item Issue 10
G. Affirmation 12

II. AFFILIATE RELATIONSHIPS AND TRANSACTIONS REVIEW 13
A. Background & Perspective 13
Affiliate Relationships 13
Organizations 13
Agreements 22
Affiliate Transactions 23
Service Transactions From/To TAWC 23
Personnel Transfers From/To TAWC 31
Property Transfers From/To TAWC 32
Major Processes and Systems 32
Budgeting and Planning 32
Cost Accumulation & Assignment 32
Direct Charges/Cost Allocation 34
Systems 37
Invoicing and Payment Methodologies 37
Restrictions 37

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Table of Contents, continued

B. Findings & Conclusions 40
C. Recommendations 51

III. INTERNAL CONTROLS REVIEW 55
A. American Water Controls over Affiliate Transactions 55
Background & Perspective 55
SOX Program 55
Internal Audit 62
Monthly & Quarterly Management Processes 64
Findings & Conclusions 70
Recommendations 77
B. Consultant Internal Control Review of Sampled Transactions 79
Background & Perspective 79
Findings & Conclusions 81
Recommendations 82

IV. ORGANIZATIONAL & OPERATIONS ASSESSMENT REVIEW 85
A. Background & Perspective 85
Customer Service-National Call Centers 89
Call Center Operations 90
Call Center Technology 93
Customer Accounting and Billing 95
Credit and Collections 97
Customer Service-FRCC 97
Organization & Staffing 97
Water Operations 100

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Table of Contents, continued

B. Findings & Conclusions 105
Customer Service-National Call Centers 112
Customer Service-FRCC 120
Water Operations 123
Maintenance Services 123
Supply Chain 124
Fleet Services 124
Environmental Services 124
Best Practices Group 124
C. Recommendations 125

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Table of Exhibits

I. INTRODUCTION AND REPORT SUMMARY 1

Exhibit I-1 Summary of Priority Totals 5
Exhibit I-2 Summary of Benefit Totals 6
Exhibit I-3 Summary of Estimated Remediation Cost Totals 7

II. AFFILIATE RELATIONSHIPS AND TRANSACTIONS REVIEW 13

Exhibit II-1 American Water Works Company, Inc. Organization as of December 31, 2009 15
Exhibit II-2 AWWSC Organization Executive Team as of December 31, 2009 16
Exhibit II-3 AWWSC Eastern Division Organization as of December 31, 2009 17
Exhibit II-4 AWWSC Functional Area Analysis 2009 19
Exhibit II-5 Mix of AWWSC Sub-Functions as of December 31, 2009 20
Exhibit II-6 Tennessee-American Water Company Organization as of December 31, 2009 22
Exhibit II-7 Affiliate Agreements involving TAWC and Other American Water Entities as of December 31, 2009 23
Exhibit II-8 Summary of Charges Involving Affiliated Services Provided To TAWC by Affiliates 2005 to 2009 24
Exhibit II-9 TAWC's Share of AWWSC Expenses ($ Thousands) 2005 to 2009 24
Exhibit II-10 TAWC's Portion of AWWSC's Operating Expenses from Each of the AWWSC Departments 2005 to 2009 25
Exhibit II-11 TAWC's Portion of AWWSC's Capital Expenditures from Each of the AWWSC Departments 2005 to 2009 26
Exhibit II-12 Direct Charges versus Allocations for AWWSC Charges to TAWC 2005 to 2009 26
Exhibit II-13 AWWSC Charges to TAWC by Function 2005 to 2009 27
Exhibit II-14 Summary of Charges Involving Affiliated Services Provided by TAWC to Affiliates 2005 to 2009 31
Exhibit II-15 Personnel Transfers From/To TAWC and its Affiliates 2005 to 2009 32
Exhibit II-16 AWWSC Expense Categories as of December 31, 2009 36
Exhibit II-17 TAWC Dividend Payments to American Water 2005 to 2009 For 12 Months Ended Third Quarter (3Q) 38
Exhibit II-18 2009 SSC Customer Satisfaction Survey Overall Working Relationship 47

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Table of Exhibits, continued

III. INTERNAL CONTROLS REVIEW 55

Exhibit III-1 SOX Controls as of October 17, 2009 59
Exhibit III-2 Reported Material Weaknesses as of December 31, 2006 60
Exhibit III-3 SOX Effort and Expense 2009 and 2010 62
Exhibit III-4 Audit Plan Comparison 2009 to 2010 64
Exhibit III-5 Variance Reporting Thresholds – Eastern Division as of December 31, 2009 67
Exhibit III-6 Annual Financial Reporting Calendar 2009 69
Exhibit III-7 TAWC O&M Expenses 2005 to 2009 71
Exhibit III-8 Internal Audits 2004 to 2009 72
Exhibit III-9 Latest IA Affiliate Transactions Work Plan as of March 2010 75
Exhibit III-10 AWWSC Charges to TAWC by Location 2009 79
Exhibit III-11 AWWSC Charges by Transaction Type 2009 80
Exhibit III-12 Location and Month Used for Overhead Sampling 2009 81

IV. ORGANIZATIONAL & OPERATIONS ASSESSMENT REVIEW 85

Exhibit IV-1 AWWSC Combined Capital Expenditures & Operating Expense Charges to TAWC 2005 to 2009 85
Exhibit IV-2 AWWSC Charges by Function 2005 to 2009 86
Exhibit IV-3 AWWSC Charges by Function 2005 to 2009 87
Exhibit IV-4 American Water Eastern Division as of December 31, 2009 89
Exhibit IV-5 Inside Alton Call Center as of December 31, 2009 91
Exhibit IV-6 Inside Pensacola Call Center as of December 31, 2009 91
Exhibit IV-7 Customer Service Center Organization as of December 31, 2009 (With Updates through April 2010) 92
Exhibit IV-8 AWWSC Eastern Division Customer Relations Organization as of December 31, 2009 97
Exhibit IV-9 TWAC Service Order Statistics 2008 to 2009 98
Exhibit IV-10 TAWC Appointment Windows as of December 31, 2009 100
Exhibit IV-11 TAWC Water Distribution System as of December 31, 2009 101
Exhibit IV-12 TAWC Organization as of December 31, 2009 102
Exhibit IV-13 Configuration/Mix of Services Among National/Regional AWWSC Organizations and TAWC 2009 105

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Table of Exhibits, continued

Exhibit IV-14 Service Company Operating Expenses per Employee AWWSC Compared to Other Utility Service Company Organizations 2008 110
Exhibit IV-15 Service Company Operating Expenses per Customer AWWSC Compared to Other Utility Service Company Organizations 2008 111
Exhibit IV-16 Customer Satisfaction Results 2004 to 2008 113
Exhibit IV-17 American Water % of Calls Answered within 30 Seconds 2009 to 2010 114
Exhibit IV-18 American Water CSR Turnover Rates by Call Center 2003 to 2009 115
Exhibit IV-19 Complaints Reported to Tennessee Regulatory Authority 2003 to 2009 117
Exhibit IV-20 Complaints Reported to Tennessee Regulatory Authority by Reason 2003 to 2009117
Exhibit IV-21 TAWC Dispute Trends 2002 to 2007 118
Exhibit IV-22 TAWC Monthly Percentage of Estimated Meter Readings 2005 to 2009 119
Exhibit IV-23 TAWC Met Appointments 2005 to 2010 (Through February 2010) 120
Exhibit IV-24 Emergency Response Results 2008 - 2009 121
Exhibit IV-25 Service Order Response Targets 2009 122

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

8/31/2010

Table of Findings

I. INTRODUCTION AND REPORT SUMMARY 1

II. AFFILIATE RELATIONSHIPS AND TRANSACTIONS REVIEW 13

Finding II-1	Cost allocation documentation has substantially improved since 2008 in that American Water has developed an AWWSC Accounting and Service Fee Billing Manual; however, it was not officially approved by the AWWSC Board until 2010 despite being developed in 2009.	40
Finding II-2	The cost-allocation methodologies impacting TAWC are generally reasonable, although the use of number of customers for allocating AWWSC costs among regulated utilities is essentially a simplification mechanism that is not necessarily based on cost-causative factors.	40
Finding II-3	American Water has performed numerous cost-to-market comparisons as a means to verify that AWWSC costs are equal to or lower than what they would be if outsourced to third-party organizations.	42
Finding II-4	The existing AWWSC/TAWC affiliate agreement is not up to date, as it does not discuss the Tier One allocations used by AWWSC in providing services to non-regulated American Water subsidiaries nor does it reflect departmental titles and functionality of the current organization structure.	45
Finding II-5	American Water only uses service level agreements for selected groups, specifically SSC, call centers, and the IT organization, but not other major AWWSC groups.	46
Finding II-6	The allocation of corporate taxes is appropriate, however, the policy documentation is out of date by reflecting language associated when it was part of the RWE organization.	48
Finding II-7	Sufficient formal and informal communications between AWWSC and American Water affiliates is occurring.	49

III. INTERNAL CONTROLS REVIEW 55

Finding III-1	Internal controls over affiliate transactions are generally appropriate for a public utility.	70
Finding III-2	The use of outside contractors increases American Water SOX compliance cost.	70
Finding III-3	AWWSC performs only a limited review of allocation factors.	70
Finding III-4	An insufficient number of internal audits concerning affiliate transactions have been conducted over the past five years.	71

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Table of Findings, continued

Finding III-5 Although AWWSC recently began performing internal audits of affiliate transactions, the scope of these audits is limited....72

Finding III-6 Some AWWSC purchase card transactions lack adequate support to be able to make a determination of the business purpose and that the appropriate formula was used to allocate the cost....81

Finding III-7 Some intercompany charges from affiliated companies to AWWSC are not supported by written agreements approved by regulatory commissions....82

IV. ORGANIZATIONAL & OPERATIONS ASSESSMENT REVIEW....85

Finding IV-1 The composition and mix of responsibilities as identified by functions and associated services provided by the AWWSC and utility company organizations, such as TAWC, is reasonable....105

Finding IV-2 TAWC 2009 customer surveys show a recovery in customer satisfaction following a significant drop in the 2008 timeframe....112

Finding IV-3 Service levels at the national call centers have improved since the last audit Schumaker & Company conducted in 2008....113

Finding IV-4 CSR turnover rates at the national call centers have improved in recent years, although improvement is still possible....115

Finding IV-5 American Water has significantly improved on line access for its customers..115

Finding IV-6 The American Water IVR system has been replaced in 2009....116

Finding IV-7 The number of complaints handled by TAWC is relatively low; however, the number of complaints has increased over the last three years....116

Finding IV-8 The number of disputes appears to be increasing slightly since 2007....118

Finding IV-9 TAWC has significantly reduced the number of estimated bills over the last five years....119

Finding IV-10 TAWC success at meeting service appointments has generally exceeded 99% in the last six years within only two exceptions....120

Finding IV-11 Emergency response rates have improved from 2008 to 2009....120

Finding IV-12 TAWC has achieved its target on all other types of service orders in the last two years....121

Finding IV-13 The operating support services that are being provided by AWWSC to TAWC are reasonable....123

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Table of Recommendations

I. INTRODUCTION AND REPORT SUMMARY 1

II. AFFILIATE RELATIONSHIPS AND TRANSACTIONS REVIEW 13

Recommendation II-1	Review and approve the AWWSC Accounting and Service Fee Billing Manual annually. (Refer to Finding II-1)	51
Recommendation II-2	Perform a detailed analysis to verify that the use of the number of customers for allocating AWWSC costs among regulated utilities reasonably approximates the use of cost-causative factors; subsequently make modifications, as appropriate. (Refer to Finding II-2)	51
Recommendation II-3	Continue to regularly evaluate the cost of services provided to TAWC by its affiliates, specifically AWWSC, so as to verify that TAWC ratepayers are not being harmed by charging these services at cost rather than market. (Refer to Finding II-3)	52
Recommendation II-4	Provide the TRA with an informational update regarding the content of the AWWSC/TAWC affiliate agreement. (Refer to Finding II-4)	52
Recommendation II-5	Develop full-fledged service level agreements for all major AWWSC groups providing service to TAWC, except those primarily performing policy, strategy, and/or governance functions. (Refer to Finding II-5)	52
Recommendation II-6	Update corporate tax allocation documentation to reflect the current American Water organization structure. (Refer to Finding II-6)	53

III. INTERNAL CONTROLS REVIEW 55

Recommendation III-1	Continue to reduce the use of outside contractors for SOX compliance tasks. (Refer to Finding III-2)	77
Recommendation III-2	Conduct an annual independent review of allocation factors and charges to affiliates. (Refer to Finding III-3)	77
Recommendation III-3	Increase the number of internal audits concerned with affiliate transactions and expand their scope. (Refer to Finding III-4 and Finding III-5)	78
Recommendation III-4	Improve documentation for purchase card transactions in order for a third party to determine the business purpose of the transaction and to evaluate if the appropriate formula was used to allocate the cost. (Refer to Finding III-6)	82

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Table of Recommendations, continued

Recommendation III-5 Prepare written agreements for charges from affiliated companies to AWWSC for rent (including interest on capital leases) and indirect charges and have them approved by the appropriate regulatory commissions, as appropriate. (Refer to Finding III-7) 83

IV. ORGANIZATIONAL & OPERATIONS ASSESSMENT REVIEW 85

Recommendation IV-1 Place greater emphasis on measuring internal business processes that could foretell customer satisfaction issues. (Refer to Finding IV-2, Finding IV-4, Finding IV-7, and Finding IV-8) 125

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

I. Introduction and Report Summary

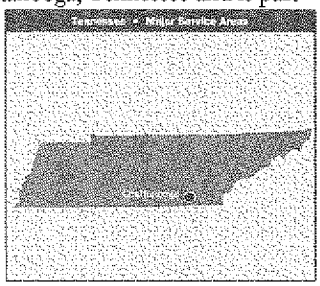
This chapter represents a summary introduction and results of the affiliate audit of Tennessee-American Water Company (TAWC) completed by Schumaker & Company in 2010 on behalf of the Tennessee Regulatory Authority (TRA). It includes a synopsis of the objectives and scope of our work, a functional evaluation summary, and several exhibits, for amplification purposes, that encapsulate the recommendations and estimated benefits associated with these improvement opportunities. The remaining report chapters contain a discussion of our findings, conclusions, and recommendations for each discrete area of review within the scope of the audit. They include:

- Chapter II – Affiliate Relationships Review
- Chapter III – Internal Controls Review
- Chapter IV – Organizational & Operations Assessment Review

These chapters provide the detailed facts and analyses that support, and provide context for, the recommendations we have made. The findings and recommendations contained in this audit report are the findings and recommendations of the consultant only and are not necessarily agreed to by TAWC or the TRA.

A. Company Background

Tennessee-American Water Company (TAWC) is headquartered in Chattanooga, Tennessee and is part of the Eastern Division organization of American Water Works Company, Inc. (American Water). TAWC is the largest investor-owned water utility in the state, serving water and/or wastewater services to approximately 76,000 residential and commercial customers in nine communities in the Chattanooga and Northern Georgia area. TAWC holds responsibility for the delivery of safe, reliable, and economic water distribution, as well as customer service to residential and business customers in Tennessee. Tennessee-American Water Company is a wholly-owned subsidiary of American Water, which is headquartered in Voorhees, New Jersey, the largest and most geographically diverse provider of water services in North America. American Water was founded in 1886 as the American Water Works & Guarantee Company and reorganized in 1947 as American Water Works Company, Inc. With a history of over 100 years, American Water provides water and wastewater services to approximately 16 million people in 35 states and two Canadian provinces. It has partnered with many municipalities within their non-regulated products and services group to maintain and operate municipality systems. American Water employs more than 7,000 employees nationwide and had approximately $2.44 billion in total operating revenue and $173.6 million in operating income for 2009.



Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Prior to being acquired in 2003 by RWE Aktiengesellschaft (RWE), which was a stock corporation incorporated in the Federal Republic of Germany, American Water was the largest publicly-traded water utility company as measured by both operating revenue and population served in the United States. After acquisition in 2003, American Water was no longer a publicly traded company. In 2005, RWE decided to divest American Water and, in March 2006, decided to affect the divestiture through the sale of shares in one or more public offerings. On April 28, 2008, RWE Aqua Holdings GmbH, a German limited liability company and a direct wholly-owned subsidiary of RWE, which then was the sole owner of the American Water's common stock, completed a partial divestiture of its investment through an initial public offering with the sale of 63.2 million shares of American Water common stock. Upon the completion of this initial public offering, American Water again became listed on the New York Stock Exchange (NYSE) under the symbol "AWK" and resumed its position as the largest publicly-traded water utility company in the United States. As of December 31, 2008, RWE owned approximately 60% of the American Water's shares of common stock. On June 10, 2009 and August 18, 2009, RWE continued to divest of its investment in American Water's common stock through public offerings of an additional 15.4 million shares and 40.3 million shares, respectively. On November 24, 2009, RWE completed the sale in a public offering of the remaining 41.1 million shares of American Water's common stock, including 3.7 million shares sold upon underwriters' exercise of their over-allotment option. As a result of the full exercise of the underwriter's option, RWE fully divested of American Water's common stock.[1]

B. Audit Objectives and Scope

The objectives of the affiliate audit were established by the TRA in its request for proposal (RFP). Although the primary focus of our audit would be AWWSC, our review of affiliate relationships would also identify what services other American Water subsidiaries provide to TAWC. Therefore, the specific requirements of the management audit included the following:

1. Assessed the status and sufficiency of AWWSC's management performance and decisions relating to internal processes and internal controls.
2. Assessed the efficiency of operating procedures and communication between TAWC and AWWSC.
3. Assessed the AWWSC performance with industry standards and best management practices.
4. Assessed the appropriateness of organizational structure of AWWSC/TAWC and reporting alignment.
5. Assessed the development of AWWSC's long-range and short-range operational plans to assure the effective and efficient performance of the functions.
6. Assessed the appropriateness of AWWSC's staffing and skill sets.
7. Assessed TAWC's controls and systems to analyze and control costs from AWWSC.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

8. Evaluated the accuracy and reasonableness of total AWWSC charges (including expenses) allocated to TAWC.
9. Evaluated the necessity, reasonableness/prudency, and efficiency of processes and/or functions performed by AWWSC on behalf of TAWC.
10. Evaluated the accuracy and reasonableness of the allocation factors utilized to allocate AWWSC charges to regulated and non-regulated subsidiaries, and allocated regulated AWWSC charges to TAWC, including a review of work previously performed regarding allocation methods.

Additionally we also addressed the following processes:

1. Performed the necessary audit steps, including random, statistically valid sampling, to determine whether the time and expenses charged or allocated to TAWC are accurate, reasonable, and necessary and are accurately allocated to TAWC through the AWWSC accounting system.
2. Made specific recommendations and the estimated remediation costs regarding the findings of the management audit.
3. Avoided duplicating the work, analysis, findings, and/or certifications of PwC and E&Y to the extent deemed possible to keep the cost of the management audit and the cost to TAWC customers as low as possible while formulating an opinion in conformance with the management audit requirements.
4. Provided a draft management audit report for review by TAWC prior to providing the final management audit report to both TAWC and TRA.
5. Upon completion of the management audit, we delivered to TAWC two electronic sets of working papers, indexed, and in orderly form, supporting the development of all calculations and recommendations by the Auditor and summarizing the procedures used in analyzing and evaluating all data, including proper treatment of any confidential information so designated during the development of the report.

In essence, the TRA sought to determine what improvements, if any, could be accomplished in the management and operations of TAWC. Restated, the purpose was to explore and identify practical opportunities for TAWC to achieve improvements for efficient and effective operations, quality services, and cost savings, thus providing TAWC ratepayers the lowest possible rates consistent with above-average service delivery. Our assessment included TAWC's human, physical, and capital resources, its management decisions, compliance with regulatory requirements, and ability to effectively manage outside constraints and events. Given such breadth of scope, the audit encompassed virtually all of TAWC's management and operating functions as well as those American Water Works Company, Inc. (American Water) affiliates supporting TAWC management and operations. Each review was in sufficient detail to facilitate identifying defensible recommendations for cost savings and service quality improvements that were supported by

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

benefit analyses to the extent they were quantifiable. This report provides details of our findings, conclusions, and recommendations for each specified area within the scope of the audit.

During conduct of the review, our consultants allocated considerable time to interviewing TAWC and American Water Works Service Company (AWWSC) personnel, reviewing reports and documentation, analyzing work flow processes, and assessing any changes being planned by AWWSC or TAWC management. The consultant team focused on identifying areas for improvement, rather than areas where operations performed well.

This review was performed in accordance with generally accepted auditing standards (GAAS), as contained in the United States General Accounting Office's "Standards for Audit of Government Organizations, Programs, Activities, and Functions," related to issues of management economy, efficiency, and effectiveness as applicable to public utilities ("Yellow Book"), and in accordance with the standards as defined in the RFP and set forth in the National Association of Regulatory Utility Commissioners' "Consultant Standards and Ethics for Performance of Management Analysis."

C. Summary of Tasks Undertaken

With regard to affiliated relationships and transactions, Schumaker & Company conducted an in-depth review of TAWC's affiliate interests that impacted the company's regulated utility operations in Tennessee. In this case, an affiliate interest is defined as a business entity that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with the regulated utility. Control is defined as the power to dictate or influence the policy of an entity, whether through the ownership of voting securities, by contract, or otherwise. This chapter provides a discussion of TAWC's affiliate relationships and associated transactions. In particular, this review determines the extent to which, if at all, ratepayers are compromised by TAWC's plans or activities in relation to affiliate interests. Our review of affiliate interests identified and assessed all relationships between TAWC and its affiliated entities. That review included the following activities:

- An identification and summarization of supporting documentation, billings, and charges to and from TAWC and its affiliates for the last five years.
- An evaluation of the fairness and equity of the cost-allocation methodologies used by or impacting TAWC, including the reasonableness of overhead factors utilized.
- A review and assessment of 2009 affiliate transactions from the American Water Works Service Company (AWWSC) to TAWC based on a sampling plan.
- A determination as to whether each centralized function is provided most effectively and efficiently on a centralized rather than decentralized basis, and an assessment of whether the function could be provided at a lower cost by an outside party
- A determination of the extent to which TAWC's financial strength is impacted by or insulated from its affiliated (regulated or unregulated) companies, including any determination as to

Deleted: a
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

whether any American Water financial instruments contain credit-rating triggers or provisions leading to collateral calls that carry the potential to unduly affect the regulated utility's liquidity.

- A determination of the existence of formal dividend and/or royalty policies impacting TAWC, a summary of such policies including internally and externally imposed restrictions, and an analysis of TAWC's adherence to the policies.

D. Summary of Estimated Benefits

The audit produced 12 recommendations, which are contained in this report. A summary of the number of priority items, and estimated benefits, is grouped by phase. Following is a brief explanation of these categories of information.

Priority

To assist TAWC management in developing implementation plans, each recommendation has been assigned a priority of "high," "medium," or "low" according to the following criteria:

- *High* – Designated recommendations are high priority because of their importance and urgency. These represent significant benefit potential, major improvements to service, or substantial improvements to methods or procedures.
- *Medium* – Designated recommendations are of medium priority. In some instances, the implementation of these recommendations is expected to provide moderate improvements in profitability of operations, or management methods and performance. In other instances, implementation may provide significant longer-term benefits which are less predictable.
- *Low* – Designated recommendations reflect a lower priority. In many instances, they should be studied further or implemented sometime during the next few years. Potential benefits are perceived to be either modest or difficult to measure.

Exhibit I-1 summarizes the priority totals for the audit.

Deleted: *Exhibit I-1*
Formatted: XReference

Exhibit I-1
Summary of Priority Totals

	High	Medium	Low
Priority	8	4	0

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Benefits and Costs

Benefits

The audit identified quantifiable cost savings of approximately $400,000-$500,000 in annual savings to American Water, specifically *Recommendation III-1*, along with other non-quantifiable benefits. (The annual savings applicable to TAWC for activities identified in *Recommendation III-1* is approximately $8,800 to $11,000 or 2.2%, which is TAWC's average portion of AWWSC costs in 2009.) Some of these benefits could be considered an actual reduction in costs (even though they cannot be quantified at this time), whereas the majority of those savings would occur through better deployment and/or use of existing resources. Nonetheless, all of these opportunities should be pursued by the American Water organization. *Exhibit I-2* summarizes the benefits totals for the audit.

Formatted: Font: Italic
Deleted: *Exhibit I-2*
Formatted: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Italic, Check spelling and grammar

Exhibit I-2
Summary of Benefit Totals

	High	Medium	Low
Benefits	3	7	2

In many recommendations, it is not possible or practical at this time to measure "quantitative" benefits. The benefits associated with these recommendations, which have been designated "high," "medium," or low," fall primarily into four categories:

- Reduction in actual costs of operations within a TAWC, AWWSC, or other American Water area
- Increase in a revenue source within a TAWC area
- Change in work flow processes used in the provision of services to TAWC customers on a more effective or efficient basis
- Change in other processes resulting in good business practices being implemented

Particularly in instances where a new management practice or procedure is recommended (where one either did not exist or was not fully implemented), it may be difficult to estimate the actual benefit to be derived. It is believed, however, that the overall benefit will be improved effectiveness and efficiency of the specified TAWC, AWWSC, or other American Water area. Additionally, qualitative benefits may occur that cannot be easily quantified. They could include improved effectiveness and efficiency in operations, increased customer satisfaction, additional cost savings, increased revenues, etc. It should also be noted that, because it is not possible in all instances to estimate expected benefits prior to implementation, any implementation plan should include a reliable measurement tool to track benefits after implementation.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Quantifiable benefits (increased revenues or additional cost savings) have been provided where they could be estimated. This quantification is subject to some judgment and would require additional effort beyond the scope of this review to refine the estimates. The actual benefits from these recommendations are, therefore, subject to a degree of uncertainty. For other recommendations the benefits to be derived are of a more qualitative nature or, simply stated, the expectations of prudent management. Those areas where major quantifiable benefits have been identified in the report are described on the following pages.

Costs

As TAWC may have varying ways to implement recommendations, Schumaker & Company did not quantify the remediation costs of implementing audit recommendations on TAWC's expense. However, the impact of these recommendations was estimated as "high," "medium," or "low." Quantifiable costs could be available once American Water/TAWC has identified the specific implementation steps to follow in addressing our recommendations.

Exhibit I-3
Summary of Estimated Remediation Cost Totals

High	Medium	Low
0	6	6

Additionally, some benefits may be achieved as soon as the remediation costs have been incurred, while implementation of other recommendations may require a phase-in period before benefits can be achieved.

E. Summary of Recommendations

The actual recommendation statements contained in the audit report are shown by work plan area on the following pages. We have also indicated the recommendation number, page number in the report, priority, estimated time-frame to initiate implementation efforts, and estimated benefits following implementation. These benefits would be offset by the cost of implementation. The details of each recommendation can be found in the individual chapters where the subject matter is evaluated.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Chapter II – Affiliate Relationships Review

			Implementation			
	Description	Page	Priority	Initiation Time Frame	Benefits	Estimated Remediation Costs
II-1	Review and approve the AWWSC Accounting and Service Fee Billing Manual annually.	51	High	0-6 Months	Low	Low
II-2	Perform a detailed analysis to verify that the use of the number of customers for allocating AWWSC costs among regulated utilities reasonably approximates the use of cost-causative factors; subsequently make modifications, as appropriate.	51	High	0-6 Months	Medium	Medium (if only detailed analysis is performed and no modifications are made) High (if modifications are required)
II-3	Continue to regularly evaluate the cost of services provided to TAWC by its affiliates so as to verify that TAWC ratepayers are not being harmed by charging these services at cost rather than market.	52	Medium	12+ Months	Medium	Medium
II-4	Provide the TRA with an informational update regarding the content of the AWWSC/TAWC affiliate agreement.	52	High	0-6 Months	Medium	Medium
II-5	Develop full-fledged service level agreements for all major AWWSC groups providing service to TAWC, except those primarily performing policy, strategy and /or governance functions.	52	High	12+ Months	Medium	Medium
II-6	Update corporate tax allocation documentation to reflect the current American Water organization structure.	53	Medium	6-12 Months	Low	Low

Deleted: providing service to TAWC

Deleted: 8/30/2010

Deleted: 8/26/2010

Deleted: 8/22/2010

Chapter III – Internal Controls Review

			Implementation			
	Description	Page	Priority	Initiation Time Frame	Benefits	Estimated Remediation Costs
III-1	Continue to reduce the use of outside contractors for SOX compliance tasks	77	Medium	6-12 Months	High $400,000 to $500,000 (American Water as a whole) $8,800 to $11,000 (TAWC portion)	Low
III-2	Conduct an annual independent review of allocation factors and charges to affiliates.	77	High	0-6 Months	Medium	Medium
III-3	Increase the number of internal audits concerned with affiliate transactions and expand their scope.	78	High	6-12 Months	Medium	Medium
III-4	Improve documentation for purchase card transactions in order for a third party to determine the business purpose of the transaction and to evaluate if the appropriate formula was used to allocate the cost.	82	Medium	0-6 Months	Medium	Low
III-5	Prepare written agreements for charges from affiliated companies to AWWSC for rent (including interest on capital leases) and indirect charges and have them approved by the appropriate regulatory commissions, as appropriate.	83	High	0-6 Months	High	Low

Comment [mam1]: If you mean an indpependent third party review we believe the cost would be substantial on an annual basis.

Deleted: Low

Chapter IV – Organizational & Operations Assessment Review

			Implementation			
	Description	Page	Priority	Initiation Time Frame	Benefits	Estimated Remediation Costs
IV-1	Place greater emphasis on measuring internal business processes that could foretell of customer satisfaction issues.	125	High	0-6 Months	High	Medium

Deleted: *8/30/2010*

Deleted: *8/26/2010*

Deleted: *8/22/2010*

F. Overall Summary Evaluation by Scope Item Issue

Because the bulk of a management audit is focused on opportunities for improvement, it may give the reader the impression that the utility is seriously deficient. This is not so at TAWC with regard to its affiliate relationships, transactions, and associated internal controls, because many of the findings are of relatively minor or moderate in nature. Therefore, it is necessary to put each scope item issue in perspective to provide the TRA, TAWC, and the public with an objective evaluation. The rating is an evaluation of each issue's operating or performance level relative to its optimum as of the time of the audit. The evaluation takes into account American Water's resources, requirements, constraints, and operating environment. In some areas comparative data is useful and can be used. For the most part, however, each rating is utility specific; i.e., the rating of TAWC cannot be directly compared with that of another utility. Schumaker & Company's overall assessment of each scope item issue is presented below, with the specific criteria used as follows:

- *Acceptable industry practice* – The area is functioning more than adequately and no recommendations were made.
- *Minor improvement recommended* – The area is generally functioning adequately, but minor improvements are recommended.
- *Moderate improvement recommended* – The area is generally functioning adequately, but some substantial opportunities for improvement were recommended.
- *Significant improvement recommended* – The areas is not functioning adequately and many recommendations, requiring considerable effort, need to be implemented to achieve adequate performance.
- *Major improvement recommended* – The area is not functioning effectively or efficiently and many recommendations need to be implemented to achieve adequate performance. Implementation of these recommendations will have a major effect on cost levels and performance for TAWC.

The results of this report found no recommendations that should be in the significant improvement or major improvement category.

RFP Scope Item	Overall Evaluation	Applicable Findings	Applicable Recommendations
1. Assessed the status and sufficiency of AWWSC's management performance and decisions relating to internal processes and internal controls.	Moderate improvements recommended	III-1, III-2, III-3, III-4, III-5, III-6, III-7	III-1, III-2, III-3, III-4 III-5
2. Assessed the efficiency of operating procedures and communication between TAWC and AWWSC.	Acceptable industry practice	II-7	N/A

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

RFP Scope Item	Overall Evaluation	Applicable Findings	Applicable Recommendations
3. Assessed the AWWSC performance with industry standards and best management practices.	Moderate improvements recommended	II-1, II-3, II-4, II-5, II-6, IV-2, IV-3, IV-4, IV-5, IV-6, IV-7, IV-8, IV-9, IV-10, IV-11, IV-12, IV-13	II-1, II-3, II-4, II-5, II-6 IV-1
4. Assessed the appropriateness of organizational structure of AWWSC/TAWC and reporting alignment.	Acceptable industry practice	IV-1	N/A
5. Assessed the development of AWWSC's long-range and short-range operational plans to assure the effective and efficient performance of the functions	Minor improvement recommended	II-3, II-7	II-3
6. Assessed the appropriateness of AWWSC's staffing and skill sets.	Acceptable industry practice	IV-1	N/A
7. Assessed TAWC's controls and systems to analyze and control costs from AWWSC.	Moderate improvements recommended	III-1, III-3, III-4, III-5, III-6, III-7	III-2, III-3, III-4, III-5
8. Evaluated the accuracy and reasonableness of total AWWSC charges (including expenses) allocated to TAWC.	Moderate improvements recommended	III-2, III-6, III-7, IV-1	III-1, III-4, III-5
9. Evaluated the necessity, reasonableness/prudency, and efficiency of processes and/or functions performed by AWWSC on behalf of TAWC.	Acceptable industry practice	IV-1	N/A
10. Evaluated the accuracy and reasonableness of the allocation factors utilized to allocate AWWSC charges to regulated and non-regulated subsidiaries, and allocated regulated AWWSC charges to TAWC, including a review of work previously performed regarding allocation methods.	Moderate improvement recommended	II-2 III-3, III-4	II-2 III-2, III-3

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

G. Affirmation

This report reflects the findings/conclusions and recommendations of Schumaker & Company and Work & Greer consultants. Schumaker & Company subscribes to the audit standards set forth by the National Association of Regulatory Utility Commissioners' "Consultant Standards and Ethics for Performance of Management Analysis," dated November 15, 1989, the U.S. Government Accountability Office's "Standards for Audit of Government Organizations, Programs, Activities, and Functions," (commonly referred to as the "Yellow Book"), as applicable to performance audits, and US generally accepted auditing standards (GAAS) to the extent they apply to performance audits. This audit conducted by Schumaker & Company and Work & Greer consultants, including the audit report, complies with: (i) US generally accepted auditing standards (GAAS) related to issues of management economy, efficiency, and effectiveness as applicable to performance audits and/or, (ii) as set forth in generally accepting accounting principles (GAAP). Our work on this project has been in compliance with these standards and our management audit report conforms to performance audit principles (in content and format) and includes an introduction and summary, a background and perspective section, a findings and conclusions section, and a recommendations section. It is based on our work plan and our professional judgment in application of that plan.

Patricia H. Schumaker, President & Project Engagement Manager, Schumaker & Company, Inc.

Wayne L. Fossett, Director of Accounting & Auditing Services, Work & Greer, PC

Deleted: 8/30/2010

Deleted: 8/26/2010

Deleted: 8/22/2010

8/31/2010

II. Affiliate Relationships and Transactions Review

This chapter addresses the affiliate relationships and associated cost allocations of Tennessee-American Water Company (TAWC) with American Water Works Service Company (AWWSC), the American Water service company, and TAWC's other affiliates. With regard to affiliated relationships and transactions, Schumaker & Company conducted an in-depth review of TAWC's affiliate interests that impact the company's regulated utility operations in Tennessee. In this case, an affiliate interest is defined as a business entity that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with the regulated utility. Control is defined as the power to dictate or influence the policy of an entity, whether through the ownership of voting securities, by contract, or otherwise. This chapter provides a discussion of TAWC's affiliate relationships and associated transactions. In particular, this review determines the extent to which, if at all, ratepayers are compromised by TAWC's plans or activities in relation to affiliate interests.

A. Background & Perspective

Affiliate Relationships

Currently, American Water has operations in 35 US states and two Canadian provinces,[2] including regulated operations that are subject to utility commission oversight in Arizona, California, Hawaii, Illinois, Indiana, Iowa, Kentucky, Maryland, Missouri, New Jersey, New Mexico, New York, Ohio, Pennsylvania, Tennessee, Texas, Virginia, and West Virginia.

Organizations

The American Water Works Company (AWWC) is the parent company. All costs within AWWC are kept there and are not passed down to any subsidiary. Costs include those of the President/CEO, the SVP/CFO, and their executive assistants. Also the charges from AWWSC to AWWC are not passed down to American Water subsidiaries. Of the various American Water subsidiaries, only the following three subsidiaries provide services to TAWC as follows:[3]

- *American Water Works Service Company* is a service company that is designed to aid, assist, and advise other subsidiaries, such as TAWC, in their business operations by providing accounting, administration, communications, corporate secretarial, engineering, financial, human resources, information technology, operations, rates and revenue, risk management, and water quality services.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- *American Water Capital Corporation* (AWCC) is the financing arm for AWWC, AWWSC, and regulated entities only. It was started in 2000 (as a not-for-profit entity) to consolidate financing operations (and potentially vehicles) as they were previously decentralized at each American Water entity. At that time, American Water had roughly $2.3 billion (system-wide) in debt. As of December 31, 2009, it had approximately $5.3 billion in debt, primarily through AWCC, due primarily to infrastructure replacements and growth. The AWWSC VP & Treasurer is responsible for AWWC financings and for the agreement with TAWC that documents how affiliate transactions are handled. American Water management believes that consolidation of debt provides economies of scale, thereby allowing lower administrative charges and interest rates to regulated entities.
- *American Carbon Services* (ACS), part of *American Water Resources* (AWR), provides carbon regeneration services to utility organizations, both inside and outside the American Water organization.

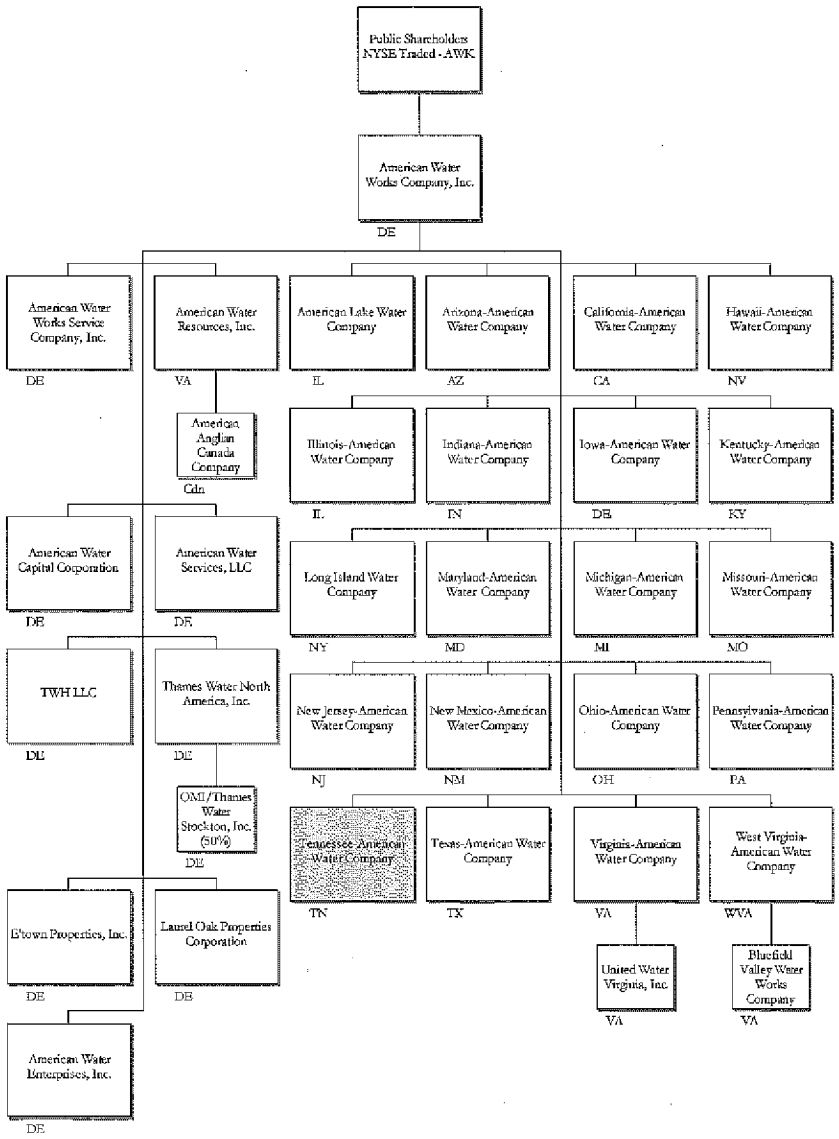
Other major American Water subsidiaries include:[4]

- AWR provides homeowner protection-plan services directly to TAWC customers and other American Water utility customers. Specifically AWR provides specialized water line protection, sewer line protection, and in-home plumbing emergency protection services for repairs to the water and/or sewer lines running from a home to the street and for plumbing repairs that occur within the home (water and wastewater facilities owned by the customer, not TAWC). Because most homeowners' insurance policies do not cover this type of damage, these protection programs are designed to insulate homeowners from unexpected high repair costs associated with water or sewer line failures and with in-home plumbing repairs. Claim coverage amounts are up to $5,000 for water lines and up to $8,000 for sewer lines.
- *American Water Enterprises* (AWE) holds large operations and maintenance (O&M) contracts with various municipalities, but none in Tennessee.
- *Applied Water Management* (AWM) is a wholly-owned subsidiary of E'town LLC, which is a wholly-owned subsidiary of TWH LLC. TWH LLC, in turn, is a wholly-owned subsidiary of American Water. AWM provides environmental management in various states, but none in Tennessee; projects include Battery Park in NYC, Tampa Bay desalination, etc.

Exhibit II-1 illustrates the American Water organization, with state of incorporation shown in the lower left corner of each box. TAWC is highlighted in gray to showcase its location within the American Water organization.[5] (While American Water Services, LLC, by its name, may appear to provide services to American Water operating companies, it does not. It is a non-regulated subsidiary of American Water that focuses on providing technological applications and technology-based solutions developed by American Water to other water and waste water providers. Examples of the types of services would be water quality technology developed through American Water's R&D function, automated solutions developed by American Water in distribution network and water treatment plant maintenance systems, and technology developed in various IT areas by American Water.[6])

Deleted: Exhibit II-1
Formatted: XReference
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Exhibit II-1
American Water Works Company, Inc. Organization
as of December 31, 2009



Source: Information Response 1

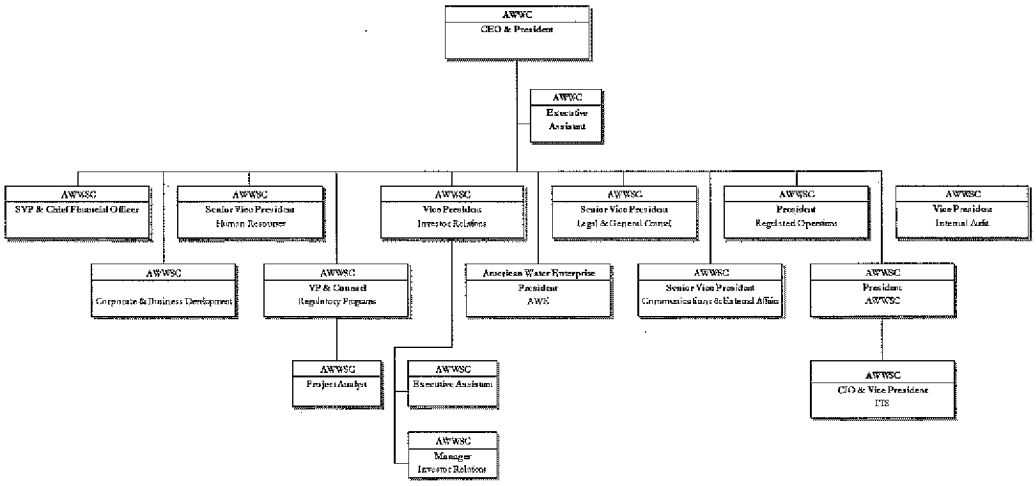
Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

American Water Works Service Company

The AWWSC organization, whose affiliate transactions are the major focus of this audit report, has both a corporate group in Voorhees as well as a divisional organization comprise of four divisions (Eastern, Western, Pennsylvania, and New Jersey). *Exhibit II-2* illustrates the AWWSC corporate organization.[7]

Deleted: *Exhibit II-2*
Formatted: XReference

Exhibit II-2
AWWSC Organization
Executive Team
as of December 31, 2009

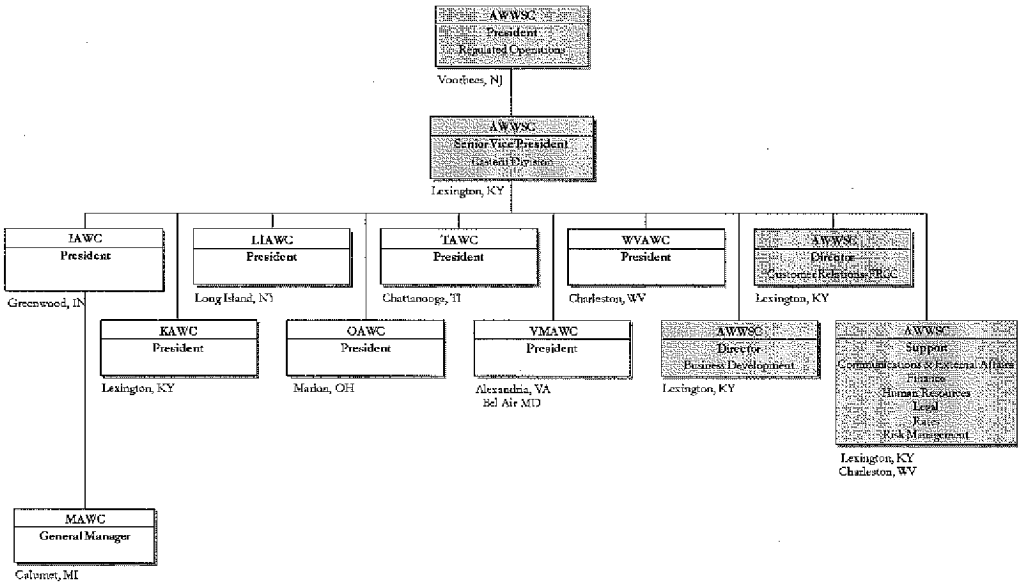


Acronyms at top of each box represent the employee's company affiliation. Although most employees are AWWSC employees, some are actually American Water Works Company (AWWC) employees or American Water Enterprises (AWE) employees.
Source: Information Response 2

The AWWSC Eastern Division organization supports Indiana, Kentucky, Long Island, Maryland, Michigan, Ohio, Tennessee, Virginia, and West Virginia.[8]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Exhibit II-3
AWWSC Eastern Division Organization
as of December 31, 2009



Source: Information Response 2

As stated in a service agreement between AWWSC and TAWC, in addition to corporate governance, AWWSC provides TAWC with the following services:[9]

- *Accounting* – assist with preparation and implementation of accounting methods and procedures to determine that they conform fully to the requirements, rules, and regulations of governmental authorities having jurisdiction and review.
- *Administration* – perform or assist in performance of corporate activities, thereby keeping abreast of economic, regulatory, governmental, and operational developments and conditions.
- *Communication* – recommend procedures to promote satisfactory relations with employees, customers, communities, and the general public and assist in preparation of communication materials.
- *Corporate Secretarial* – assist in preparation and/or maintain documents such as minute books, by-laws, contracts, stocks, deeds, and other corporate records, and administer an orderly program of records retention.
- *Engineering* – assist and provide engineering services (i.e., system surveys, hydraulic analyses, inspections, field investigations) to aid in planning for, operating, maintaining, and constructing facilities, and provide a materials management program for volume purchase.

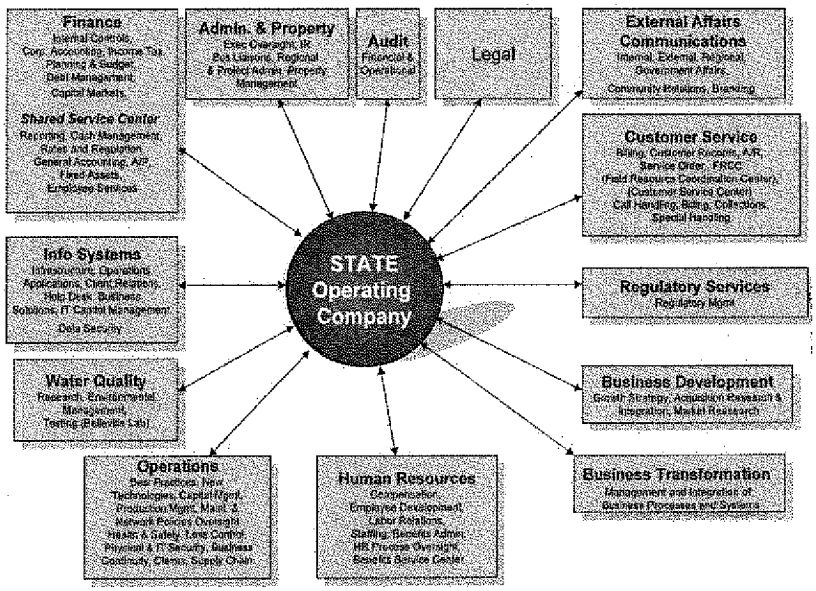
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- *Financial* – assist in cash management and in the development and implementation of financing programs, advice on securities' market conditions, and preparation of financial reports.
- *Human Resources* – assist in obtaining qualified personnel and in carrying out training programs for the development of personnel, assure compliance of employment laws, and advise with pension and benefit plans.
- *Information Systems* – provide electronic data-processing services, including customer billing and accounting, financial statements, and other reports required by federal and state agencies.
- *Operation* – develop and assist the implementation of operating procedures to promote efficient and economic operation.
- *Rates and Revenue* – recommend changes in rates, rules, and regulations and assist in conduct of proceedings before, and in compliance with the rulings of, regulatory bodies having jurisdiction over operations.
- *Risk Management* – assist in the establishment of safety and security programs to avoid or minimize risk and loss, provide a risk management program to review exposures to accidental loss, recommend efficient methods of protection, arrange for purchase of insurance coverage, and supervise any investigation procedures.
- *Water Quality* – assist in compliance with standards of governmental agencies, provide design criteria for processes and technical assistance, and help establish and attain water quality objectives; also provide laboratoty services for programmed analyses as required by drinking water regulations and any special analyses required by TAWC.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

A more detailed description of the services provided to AWWSC affiliates, as illustrated in *Exhibit II-4*, was provided by American Water during the course of this audit.[10]

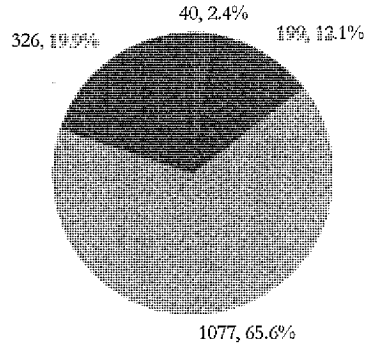
Exhibit II-4
AWWSC Functional Area Analysis
2009



Source: Information Response 3 (Attachment 3)

An analysis of the functional areas and the number of AWWSC personnel engaged in those areas was undertaken by AWWSC to show the number of staff providing specific services in each functional area and to show the relationship between the AWWSC and state operating companies. The analysis, which was based on 1,642 AWWSC employees (as of August 9, 2009) identified the functions performed and the number of employees associated with each function. Additionally, the functional areas were further broken down into the overall sub-functions of governance, corporate functions, business services, and state or subsidiary support, as illustrated in *Exhibit II-5*.[11]

Exhibit II-5
Mix of AWWSC Sub-Functions
as of December 31, 2009



Source: Information Response 3 (Attachment 4)

Two AWWSC organizations are primarily responsible for affiliate transactions and cost allocations.

- The AWWSC Financial Planning & Analysis (FP&A) group coordinates formulas, authorizations, and work orders (see later discussion for how they differ) used for charging costs either by direct charge or allocation. The Manager, FP&A reviews and approves all formulas, authorizations, and work orders and sends them, once approved, to the Shared Services Center for entry into the computer system. They are first approved by the project manager or VP in the functional area requesting the formula, authorization, or work order before coming to the Manager, FP&A. These formulas, authorizations, and work orders indicate how time and expenses for AWWSC employees will be allocated, as every transaction has a formula, authorization, or work order attached to it. Additionally, this group is responsible for generating monthly and year-to-date reports of the AWWSC charges to American Water subsidiaries. Starting November 2009 these reports provided a summary of the AWWSC charges billed to TAWC by AWWSC business unit (functional area), comparing the actual charges to the monthly, year-to-date, and latest reforecast budget numbers. The reports also now permit a further drill down into those charges by each AWWSC employee to TAWC as a means to determine the number of hours charged to each subsidiary (including TAWC), the manner those hours were charged (i.e. direct charge or formula), and the percentage charged to TAWC of each employees total billed hours. The Eastern Division Finance group is responsible for the review of the reports, with primary responsibility residing with the FP&A analyst assigned directly to TAWC (formerly the Tennessee FP&A Analyst was based in Charleston, WV, but was recently replaced in late 2009 by an Finance Manager located in Chattanooga, TN). This report is also provided to the TAWC President who shares it with

Deleted: Region
Deleted: early 2010
Deleted: FP&A Analyst
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

the various department heads for review of material variances to plan or any questionable charges. This report is used to generate comments about the monthly charges and variances included in the monthly Business Plan Review (BPR) report and quarterly Financial Review Package (FRP) report. Month-to-month variances require explanations (income statement and balance sheet) if they are 10% or higher and exceed the state threshold amount (Tennessee's threshold amount is $50,000). Those reports are discussed among the Divisional, VP-Finance, other Divisional FP&A employees, the TAWC President, and other members of the TAWC management team on a monthly and quarterly basis, and serve as the basis for the financial report to the TAWC Board of Directors each quarter.[12] (The TAWC Board of Directors for 2009 included the TAWC President, Eastern Division VP-Finance (who is now the AWWSC Compliance Lead), AWWSC Chief Operating Officer & President of Regulated Operations, AWWSC CFO, AWWSC President, Eastern Division SVP, Eastern Division Finance Director, and two outside directors, including the President & Chief Executive Officer of Campbell & Associates, Inc., an engineering company, and the President of Chattanooga Land Co., a private non-profit group formed to acquire land and to implement a Tennessee River Park master plan.) The FP&A group is also responsible for training AWWSC employees on the use of formulas. In June 2009 the Manager, FP&A initially provided training, which included escalation procedures. Now training is included as part of the new employee orientation program. The Manager is also scheduled to give a refresher course for the June 2010 program. Other responsibilities of this group include:[13]

- Preparing or coordinating preparation of the annual budget (one year) and the business plans (three to six years duration)
- Performing quarterly reforecasting
- Preparing monthly and quarterly forecasting packages
- Monthly debriefing calls (6th day of month) – AWWSC and affiliates
- Preparing quarterly disclosure packages – 10Qs and 10Ks
- Coordinating SOX controls for AWWSC (24 controls)
- Reviewing financial performance, including reviewing monthly Financial Review Package (FRP) with functional leads
- Administering the AWWSC capital budget – IT projects, remodeling, furniture, call center building, HQ building
- Performing monthly accruals
- Provides data to outside sources (management audits, etc.)

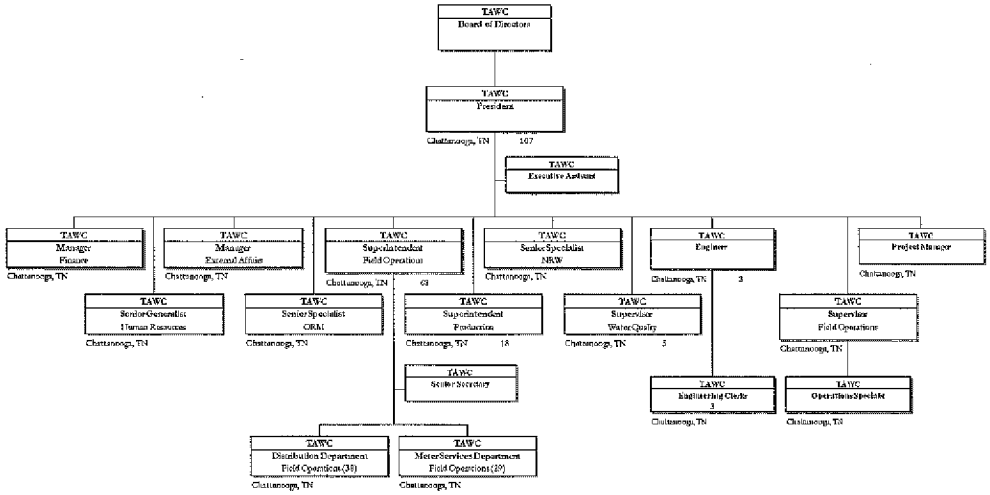
- The SSC Accounting group is responsible for entering formulas, authorizations, and work orders into the system; creating AWWSC bills to affiliates; and coordinating the preparation and submission of regulatory annual reports, including those to the Tennessee Regulatory Authority (TRA).[14]

Deleted: this
Deleted: Regional
Deleted: regional
Deleted: month
Deleted: (thought this was going to be explained – this was in prior role)
Deleted: insurance
Deleted: River Valley Partners
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Tennessee-American Water Company

Exhibit II-6 illustrates the TAWC organization.[15]

Exhibit II-6
Tennessee-American Water Company Organization
as of December 31, 2009



Source: Information Response 5

Agreements

Exhibit II-7 lists specific affiliate agreements involving TAWC and American Water entities. Schumaker & Company believes that changes in nomenclature and allocation methodologies relative to the AWWSC/TAWC agreement should be provided to the TRA, as discussed later in *Finding II-4* and *Recommendation II-4*.

Exhibit II-7
Affiliate Agreements involving TAWC and Other American Water Entities
as of December 31, 2009

Type	Parties	Term
Service agreement for services provided by AWWSC to TAWC	AWWSC/TAWC	01/01/89–Ongoing
Financial services agreement for services provided by AWCC to TAWC	AWCC/TAWC	06/15/00–Ongoing
Granular activated carbon (GAC) lease agreement with AWR d/b/a American Carbon Services (ACS) providing GAC and carbon reactivation services to TAWC	AWR(ACS)/TAWC	02/03/09-Ongoing *
Billing services (service line protection fees) provided by TAWC on behalf of AWR regarding AWR's home protection program services provided to TAWC customers	TAWC/AWR	05/01/04-Ongoing **

* Starting in 2009 TAWC moved to the purchase of reactivated GAC from ACS (approximately $210,400 in 2009) rather than the former arrangement to lease the reactivated carbon.

** $0.405 per bill, which is the same rate that TAWC charges for billing and collection services for third-party sewer entities, which is included in TQWC's sewer billing fee.

Source: Information Responses 3, 8, 63, and 101

Affiliate Transactions

Service Transactions From/To TAWC

Affiliate (related-party) transactions involving TAWC include:[16]

- AWWSC services provided to TAWC
- Purchase of GAC by TAWC from AWR/ACS
- Payment of interest by TAWC to AWCC involving TAWC's line of credit
- TAWC services provided to AWR for billing of its home protection programs, which are provided by AWR to TAWC customers

PricewaterhouseCoopers (PwC) not only audits American Water financial statements and provides an opinion as to the consolidated statements, but PwC also provided audited financial statements for 17 of the regulated subsidiaries, including TAWC, for 2009. With regard to 2009, PwC gave TAWC a "clean" opinion on its financial statements. Each of these related-party transactions were included in the notes to these statements.[17]

Services Provided by Affiliates to TAWC

Exhibit II-8 displays the details of charges from affiliates to TAWC (TAWC related-party costs).

Deleted: *Exhibit II-8*
Formatted: XReference
Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Exhibit II-8
Summary of Charges Involving Affiliated Services Provided To TAWC by Affiliates
2005 to 2009

	2005	2006	2007	2008	2009
AWWSC Charges to TAWC (Services)	$4,422,702	$4,624,377	$4,996,171	$5,372,847	$5,201,095
AWR/ACS Charges to TAWC (Carbon Costs-Capitalized Costs and Chemical Expense)	$94,248	$259,376	$221,860	$213,156	$270,775
AWCC Charges to TAWC (Interest on Short- and Long-term Debt)	$1,538,970	$2,072,775	$2,618,133	$2,513,340	$2,185,226
Total Charges from Affiliates to TAWC	**$6,055,920**	**$6,956,528**	**$7,836,164**	**$8,099,344**	**$7,657,095**

Source: Information Responses 9, 10, 63, and 95

As anticipated by Schumaker & Company consultants, the costs that TAWC pays to AWWSC for services are the largest component of TAWC's affiliate transactions. With regard to AWWSC services, TAWC's charges are made an at-cost, not-for-profit basis as specified in the agreement between the two entities. A portion of these services are capitalized as part of TAWC's utility plant assets.

Exhibit II-9 displays TAWC's share of AWWSC operating expenses and capital expenditures from 2005 to 2009. Operating expenses charged to TAWC have ranged from 1.8% (2006) to 2.2% (2008 and 2009) of total AWWSC operating expenses. Capital expenditures charged to TAWC have ranged from 1.0% (2006) to 1.7% (2005) of total AWWSC capital expenditures.[18]

Formatted: Font: Italic
Deleted: *Exhibit II-9*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit II-9
TAWC's Share of AWWSC Expenses
($ Thousands)
2005 to 2009

Operating Expenses

	2005	2006	2007	2008	2009
Total AWWSC Charges	$191,232,852	$238,948,781	$229,624,071	$229,668,103	$217,863,671
Total AWWSC Charges to TAWC	$3,716,559	$4,376,059	$4,734,432	$5,038,489	$4,881,682
	1.9%	1.8%	2.1%	2.2%	2.2%

Capital Expenditures

	2005	2006	2007	2008	2009
Total AWWSC Charges	$40,994,634	$25,885,793	$24,631,042	$21,879,600	$30,348,316
Total AWWSC Charges to TAWC	$706,143	$248,318	$261,739	$334,358	$319,413
	1.7%	1.0%	1.1%	1.5%	1.1%

All Costs

	2005	2006	2007	2008	2009
Total AWWSC Charges	$232,227,486	$264,834,574	$254,255,113	$251,547,703	$248,211,987
Total AWWSC Charges to TAWC	$4,422,702	$4,624,377	$4,996,171	$5,372,847	$5,201,095
	1.9%	1.7%	2.0%	2.1%	2.1%

Source: Information Responses 9 and 10

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Exhibit II-10 illustrates AWWSC's operating expenses from each of the AWWSC departments and the portion charged to TAWC.[19]

Exhibit II-10
TAWC's Portion of AWWSC's Operating Expenses from Each of the AWWSC Departments
2005 to 2009

AWWSC Departments / Functions	2005 Charges Total AWWSC	2005 Charges Charged to TAWC	2005 % of Total	2006 Charges Total AWWSC	2006 Charges Charged to TAWC	2006 % of Total	2007 Charges Total AWWSC	2007 Charges Charged to TAWC	2007 % of Total	2008 Charges Total AWWSC	2008 Charges Charged to TAWC	2008 % of Total	2009 Charges Total AWWSC	2009 Charges Charged to TAWC	2009 % of Total
Admin	$17,626,256	$214,320	1.2	$40,602,987	$357,163	0.9	$5,481,896	$94,385	1.7	$6,465,302	$123,995	1.9	$2,199,314	$33,154	1.5
Audit	$1,249,612	$23,227	1.9	$1,236,316	$24,112	2.0	$1,409,162	$29,352	2.1	$1,383,019	$29,324	2.1	$1,800,222	$38,005	2.1
Benefit Svc Ctr	$0	$0	N/A	$636,678	$13,084	2.1	$1,106,869	$23,726	2.1	$1,213,388	$25,364	2.1	$1,492,782	$30,269	2.0
Business Development	$7,597,953	$61,430	0.8	$7,024,719	$80,561	1.1	$6,476,326	$99,318	1.5	$4,151,095	$42,555	1.0	$3,677,912	$71,892	2.0
Business Transformation	$0	$0	N/A	$0	$0		$0	$0		$261,482	$5,777	2.2	$158,946	$3	0.0
Call Center (CSC)	$36,626,424	$769,199	2.1	$38,181,114	$866,217	2.3	$43,514,224	$991,393	2.3	$49,078,897	$1,101,532	2.2	$48,630,983	$1,106,290	2.3
External Affairs/Com.	$7,517,272	$120,385	1.6	$6,968,295	$112,988	1.6	$6,065,590	$127,632	2.1	$6,717,841	$163,551	2.4	$7,915,229	$194,286	2.5
Finance	$11,291,334	$198,551	1.8	$29,851,511	$630,317	2.1	$47,849,240	$1,048,805	3.2	$31,228,384	$840,528	2.7	$24,328,833	$651,654	2.7
Human Resources	$17,608,644	$352,951	2.0	$10,602,823	$172,156	1.6	$9,632,026	$154,643	1.6	$10,506,161	$190,504	1.8	$10,292,320	$197,843	1.9
Investor Relations	$0	$0	N/A	$351,686	$4,949	2.0	$402,959	$8,294	2.1	$769,714	$9,366	1.2	$988,761	$12,238	1.2
ITS	$24,743,503	$482,247	1.9	$25,662,766	$513,077	2.0	$27,910,190	$590,991	2.1	$37,629,799	$788,417	2.1	$42,157,405	$921,726	2.2
Laboratory	$4,543,677	$104,917	2.3	$4,824,477	$111,618	2.3	$4,834,831	$109,027	2.3	$5,640,202	$125,725	2.2	$5,294,296	$122,234	2.3
Legal	$5,844,956	$150,689	2.6	$6,161,599	$137,062	2.2	$6,591,789	$99,775	1.5	$6,844,245	$106,007	1.5	$7,646,444	$130,586	1.7
Operation Services	$10,500,998	$250,260	2.4	$10,743,145	$293,216	2.7	$10,561,554	$300,063	2.8	$11,235,333	$291,853	2.6	$8,446,548	$203,132	2.4
Procurement	$2,877,571	$61,414	2.1	$2,710,863	$60,448	2.2	$2,362,667	$50,491	2.1	$2,427,127	$53,264	2.2	$2,430,902	$57,900	2.4
Property	$5,631,514	$96,091	1.7	$8,264,408	$144,366	1.7	$10,638,164	$205,599	1.9	$13,150,773	$256,711	2.0	$12,088,889	$268,314	2.2
Regulated Operations	$21,567,827	$485,463	2.3	$26,828,553	$444,118	1.7	$27,043,590	$447,670	1.7	$22,391,935	$503,538	2.3	$18,726,526	$427,253	2.3
Regulatory Services	$1,316,664	$27,625	2.1	$2,449,364	$48,839	2.0	$1,061,089	$16,766	1.6	$372,187	$7,243	1.9	$692,451	$14,985	2.2
Shared Services Center (SSC)	$14,688,645	$317,771	2.2	$15,947,678	$361,767	2.3	$16,681,903	$336,504	2.0	$18,201,278	$354,214	1.9	$18,894,909	$398,317	2.1
Total	$191,232,852	$3,716,559	1.9	$238,948,781	$4,376,059	1.8	$229,624,071	$4,734,432	2.1	$229,668,103	$5,038,489	2.2	$217,863,671	$4,881,682	2.2

Source: Information Responses 9, 10, and 65

Explanations of major increases shown in *Exhibit II-10* can be found in the *Background & Perspectives* section of *Chapter IV – Organizational & Operations Assessment Review.*

Formatted: Font: Italic
Deleted: *Exhibit II-10*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-10*
Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Exhibit II-11 illustrates AWWSC's capital expenditures from each of the AWWSC departments and the portion charged to TAWC.[20]

Exhibit II-11
TAWC's Portion of AWWSC's Capital Expenditures from Each of the AWWSC Departments
2005 to 2009

AWWSC Departments / Functions	2005 Charges Total AWWSC	2005 Charges Charged to TAWC	2005 % of Total	2006 Charges Total AWWSC	2006 Charges Charged to TAWC	2006 % of Total	2007 Charges Total AWWSC	2007 Charges Charged to TAWC	2007 % of Total	2008 Charges Total AWWSC	2008 Charges Charged to TAWC	2008 % of Total	2009 Charges Total AWWSC	2009 Charges Charged to TAWC	2009 % of Total
Admin	21,072,579	$459,236	2.2	1,386,344	$36,516	2.6	520,597	$4,494	0.9	652,111	$5,625	0.9	186,008	$465	0.3
Audit	54,516	$916	1.7	38,855	$418	1.1	23,351	$330	1.4	36,669	$317	0.9	14,972	$159	1.1
Benefit Svc Ctr	$0	$0	N/A	5,020	$0	0.0	3,582	$0	0.0	$0	$0	N/A	14,673	$0	0.0
Business Development	871,165	($431)	0.0	353,555	$2,124	0.6	301,886	$2,524	0.8	89,584	$577	0.6	101,319	$501	0.5
Business Transformation	$0	$0	N/A	$0	$0	N/A	$0	$0	N/A	3,913	$29	0.7	5,531,891	$128,000	2.3
Call Center (CSC)	(360,574)	$4,019	-1.2	126,165	$389	0.3	135,486	$0	0.0	61,452	$66	0.1	64,123	($52)	-0.1
External Affairs/Com.	161,356	$3,108	1.3	166,180	$1,747	1.1	159,154	$1,879	1.2	155,806	$1,042	0.7	187,214	$683	0.4
Finance	691,609	$13,755	2.0	1,021,932	$5,881	0.6	1,453,583	$6,489	0.4	1,231,813	$9,962	0.8	1,985,274	$4,134	0.2
Human Resources	938,013	$19,240	2.1	706,172	$1,739	0.2	417,988	$1,597	0.4	457,094	$1,064	0.2	358,752	$1,017	0.3
Investor Relations	$0	$0	N/A	7,642	$92	1.2	12,042	$166	1.4	14,836	$139	0.9	10,673	$110	1.0
ITS	2,515,281	$46,747	1.9	3,373,913	$22,262	0.7	2,334,445	$16,353	0.7	5,019,004	$26,505	0.5	7,270,322	$3,439	0.0
Laboratory	8,638	$0	0.0	2,084	$0	0.0	3,205	$0	0.0	1,642	$0	0.0	9,935	$0	0.0
Legal	768,948	$3,307	0.4	370,941	$2,237	0.6	305,581	$2,513	0.8	331,108	$1,177	0.4	383,652	$1,027	0.3
Operation Services	3,170,148	$33,833	1.1	4,374,962	$53,475	1.2	3,777,125	$56,919	1.5	5,457,103	$126,101	2.3	5,981,577	$96,951	1.6
Procurement	928,811	$21,459	2.3	994,843	$22,148	2.2	1,854,838	$35,639	1.9	1,945,709	$44,543	2.3	1,955,521	$42,678	2.2
Property	1,220,151	$17,165	1.4	1,383,377	$14,009	1.0	1,241,609	$21,540	1.7	2,034,720	$42,498	2.1	1,480,311	$19,741	1.3
Regulated Operations	8,553,072	$77,689	0.9	10,677,611	$74,758	0.7	11,374,408	$75,873	0.7	3,961,963	$14,789	0.4	4,142,423	$20,440	0.5
Regulatory Services	35,992	$642	1.8	52,609	$806	1.5	86,042	$9,583	11.1	7,957	$1,039	13.1	9,815	$98	1.0
Shared Services Center (SSC)	334,948	$6,458	1.9	844,580	$10,717	1.3	626,120	$25,962	4.1	417,414	$58,867	14.1	660,860	$20	0.0
Total	$40,994,634	$706,143	1.7	$25,885,793	$248,318	1.0	$24,631,042	$261,739	1.1	$21,879,600	$334,358	1.5	$30,548,316	$319,413	1.1

Source: Information Responses 9, 10, and 65

Exhibit II-12 displays affiliate charges segmented by operating expenses and capital costs, with operating expense charges broken down further by direct charge, national allocation, and regional allocation.[21]

Exhibit II-12
Direct Charges versus Allocations for AWWSC Charges to TAWC
2005 to 2009

	2005 $	2005 %	2006 $	2006 %	2007 $	2007 %	2008 $	2008 %	2009 $	2009 %
Direct Charge	$274,788	7.4%	$444,582	10.2%	$508,856	10.7%	$550,515	10.9%	$502,272	10.3%
National Allocation	$2,792,089	75.1%	$3,460,656	79.1%	$3,856,991	81.5%	$4,071,331	80.8%	$4,006,090	82.1%
Regional Allocation	$649,682	17.5%	$470,820	10.8%	$368,586	7.8%	$416,644	8.3%	$373,321	7.6%
Total Operating Expenses	$3,716,559	100.0%	$4,376,059	100.0%	$4,734,432	100.0%	$5,038,489	100.0%	$4,881,682	100.0%
Total Capitalized Expenditures	$706,143	100.0%	$248,318	100.0%	$261,739	100.0%	$334,358	100.0%	$319,413	100.0%
Total AWWSC Charges	$4,422,702		$4,624,377		$4,996,171		$5,372,847		$5,201,095	

Source: Information Responses 9

Information available for the last five years (2005 to 2009) indicates that direct charges have ranged between 7.4% and 10.9% of AWWSC operating expense charges to TAWC, while allocations of

Formatted: Font: Italic
Deleted: *Exhibit II-11*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-12*
Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

operating expenses (both national and regional allocations) have ranged between 89.1% and 92.6. All capital expenditures are considered direct charges as they are specifically identified with projects.[22]

Exhibit II-13 illustrates total AWWSC charges to TAWC by function for the years 2005 through 2009.[23] In 2009, the five largest AWWSC charges (in descending order) are those from the Customer Service Center (CSC), Information Technology Services (ITS), Finance, Regulated Operations, and the Shared Services Center (SSC).[24]

Formatted: Font: Italic
Deleted: *Exhibit II-13*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit II-13
AWWSC Charges to TAWC by Function
2005 to 2009

Function	2005 Total	2006 Total	2007 Total	2008 Total	2009 Total
Admin	$673,556	$1,012,977	$98,879	$128,630	$33,619
Audit	$24,142	$24,530	$29,681	$29,641	$38,164
Benefit Svc Ctr	$0	$13,085	$23,726	$25,384	$30,269
Business Development	$60,999	$82,685	$101,842	$43,132	$72,394
Business Transformation	$0	$0	$0	$5,806	$128,003
CSC	$773,218	$866,606	$991,393	$1,101,598	$1,108,238
External Affairs/Communication	$122,494	$114,735	$129,511	$164,574	$194,969
Finance	$212,306	$636,198	$1,055,294	$850,510	$655,788
Human Resources	$372,191	$173,895	$156,239	$191,568	$198,860
Investor Relations		$5,041	$8,460	$9,495	$12,348
ITS	$528,994	$535,339	$607,223	$814,920	$925,165
Laboratory	$104,917	$111,618	$109,027	$125,725	$122,234
Legal	$153,995	$139,300	$102,288	$107,184	$131,613
Operation Services	$284,094	$346,691	$356,982	$417,954	$300,083
Procurement	$82,873	$82,596	$86,130	$97,808	$100,278
Property	$113,254	$158,375	$227,139	$299,209	$288,055
Regulated Operations/FRCC	$563,172	$518,876	$523,542	$538,348	$447,694
Regulatory Services	$28,268	$49,645	$26,349	$8,282	$15,084
SSC	$324,228	$372,484	$362,466	$413,081	$398,236
Grand Total	**$4,422,702**	**$5,244,675**	**$4,996,171**	**$5,372,847**	**$5,201,095**

Source: Information Response 65

Several reasons exist why costs have increased from 2005 to 2009, as discussed further in *Chapter IV – Organizational & Operations Assessment Review* on pages 87 and 88.

In Schumaker & Company's audit of Pennsylvania-American Water Company in 2008, we previously provided recommendations in each of these areas, each of which involved AWWSC activities. Those recommendations involving AWWSC activities, with their respective existing status, include:[25]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

	Description	Status
	Financial Management (Included Finance and SSC Activities)	
III-1	Research and develop plans for upgrading or replacing the current ERP system.	Accepted-In progress, as discussed elsewhere in this report; current plan is to be implemented by December 2012.
III-3	Assess the need for internal audits of American-Water-regulated utility operations and develop and implement plans to meet the internal audit requirements.	Accepted-completed by September 2008 with audits in progress, as discussed elsewhere in this report
	ITS	
IV-1	Expedite efforts to develop a long-range IT plan, and subsequently perform yearly review and update activities.	Accepted-December 2008 anticipated completion date; implemented by September 2009.
IV-2	Update ITS documentation as part of an ongoing program to include all aspects of a well-managed technology organization, including (but not limited to) operational, governance, and project management/QA functions.	Accepted-April 2009 anticipated completion date; implemented by March 2010.
IV-3	Address organizational issues involving vacancy of director positions, the appropriateness of staffing size of the various ITS groups, and the reporting location of the information systems' security function within American Water's organization structure.	Accepted-October 2008 anticipated completion date; implemented by September 2009.
IV-4	Expand American Water's commitment to project-management principles by requiring all ITS employees who are actively involved in project work to achieve PMP certification and by closely monitoring related activities to ensure that timely progress is made.	Accepted-6/09 anticipated completion date; current plan is to be implemented by March 2011.
IV-5	Enhance the American Water network to enable electronic deployment of software updates to PAWC employees.	Accepted-December 2009 anticipated completion date; implemented by July 2010.
IV-6	Improve training and development efforts for ITS employees.	Accepted-initially done by April 2008 with scheduled semi-annual updates; implemented by September 2009.
IV-7	Develop a plan to regularly conduct ITS client-satisfaction surveys and implement the first survey in a timely manner.	Accepted-March 2008 anticipated completion date; implemented by March 2010.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

	Description	Status
IV-8	Establish ITS service-level agreements with major client groups.	Accepted-March 2009 anticipated completion date; as discussed elsewhere in this report, metrics developed by September 2009 but not SLA documentation
IV-9	Implement a relevant ITS scorecard.	Accepted-March 2009 anticipated completion date, as discussed elsewhere in this report, metrics developed; implemented September 2009.
IV-10	Update the ITS disaster recovery plan and begin routinely reviewing and testing disaster-recovery plans and documenting results.	Accepted-September 2009 anticipated completion date; current plan is to be implemented by December 2010.
IV-11	Perform a server consolidation study and implement study recommendations.	Accepted-March 2010 anticipated completion date; current plan is to be implemented by December 2010.
	Water Operations-	
V-1	Aggressively pursue the identification and implementation of technology-based best practices among the water districts.	Accepted-March 2010 anticipated completion date; current plan is to be implemented by December 2014.
V-2	Develop a business process for addressing aggressive identification of the most beneficial main segments for replacement based on an expectation of potential leak impact.	Accepted-June 2010 anticipated completion date; current plan is to be implemented by December 2014.
V-3	Implement a computerized maintenance management system in conjunction with the proactive production equipment maintenance program.	Accepted-September 2011 anticipated completion date; current plan is to be implemented by December 2014.
V-4	Continue to develop a risk-assessment-based approach for identifying main replacement projects.	Accepted-June 2010 anticipated completion date; current plan is to be implemented by December 2014.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

	Description	Status
	Customer Service	
X-1	Invest in new customer interfacing technology, including IVR, electronic billing, and web self-service capabilities.	Accepted-March 2010 anticipated completion date- IVR and web-service already initiated in first quarter 2010; web self service is planned by September 2011.
X-2	Analyze employee turnover at the Pensacola Call Center and develop strategies to reduce turnover.	Accepted-June 2009 anticipated completion date; implemented by October 2009.
X-3	Strengthen recruitment, selection, and training practices to improve the quality of new CSR hires.	Accepted-January 2009 anticipated completion date; implemented by April 2009.
X-7	Initiate actions to lower the number of over estimates in meter reading.	Accepted-April 2009 anticipated implementation plan completion date with implementation afterwards; interim solution to be implemented by September 2010 in conjunction with business transformation project; current plan is to be fully implemented by December 2014.
X-8	Complete the upgrade project for Advantex.	Accepted-December 2009 anticipated implementation date; implementation currently underway; current plan is to be implemented by December 2010.

See *Chapter IV* for further discussion regarding CSC, Regulated Operations, and SSC activities of the AWWSC organization and how they impact TAWC operations. See *Finding II-5* regarding metrics and/or service-level agreements (SLAs) regarding SSC, CSC, and ITS activities.

Services Provided by TAWC to Affiliates

The only affiliate charges from TAWC to affiliates (TAWC related-party revenues) were billing for home protection programs provided by AWR to TAWC customers.[26] *Exhibit II-14* displays the charges with these billing services provided by TAWC on behalf of AWR for 2005 to 2009.[27]

Formatted: Font: Italic
Deleted: *Finding II-5*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-14*
Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Exhibit II-14
Summary of Charges Involving Affiliated Services Provided by TAWC to Affiliates
2005 to 2009

	2005	2006	2007	2008	2009
TAWC Charges to AWR (Billing of Home Protection Programs to TAWC Customers)	$0	$0	$52,617	$43,200	$39,365
Total Charges from TAWC to Affiliates	**$0**	**$0**	**$52,617**	**$43,200**	**$39,365**

Source: Information Response 95

Similarly, although not affiliate charges, TAWC provides third-party billing and collection services for a number of sewer authorities in and surrounding Chattanooga (Tennessee) (Chattanooga, East Ridge, and Red Bank) and North Georgia (Rossville, Ft. Oglethorpe, and Catoosa County). Primarily, these services are provided to sewer authorities and municipalities whose sewer customers receive their water service from TAWC. TAWC charges each of those sewer entities $0.405 per bill per tariff as approved by the TRA.[28]

Personnel Transfers From/To TAWC

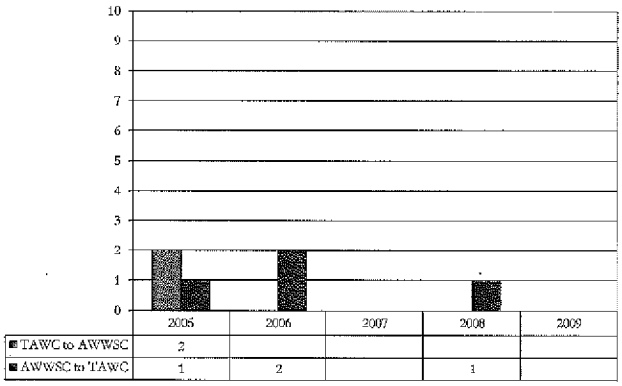
When employees are transferred from/to TAWC and its affiliates, the transfers are accounted for by American Water at the headcount level only. That is, costs previously incurred (up to the time of transfer) for salaries/wages, employee benefit costs, and related budget dollar amounts (such as training costs) remain with the group from which the employee transferred. Costs subsequently incurred (after the time of transfer) are charged to the group to which the employee transferred.[29]

Very few transfers between TAWC and AWWSC have occurred over the last five years. *Exhibit II-15* illustrates the headcount of individuals transferred between TAWC and AWWSC during the years spanning 2005 through 2009.[30]

Deleted: *Exhibit II-15*
Formatted: XReference

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Exhibit II-15
Personnel Transfers From/To TAWC and its Affiliates
2005 to 2009



	2005	2006	2007	2008	2009
TAWC to AWWSC	2				
AWWSC to TAWC	1	2		1	

Source: Information Response11

Property Transfers From/To TAWC

There have been no affiliated transactions involving property transfers during the past five years.[31]

Major Processes and Systems

Budgeting and Planning

The budget and planning process at AWWSC level is designed to assure that TAWC has significant input into the processes and the types, levels, and costs of AWWSC that will be charged to TAWC. This budget and planning process is further reviewed when the AWWSC charges are rolled into the TAWC budget and plan, which includes review and forecasting of such items as rate impacts, cost of service, cost per customer, etc. The final level of AWWSC charges included in the budget and plan for TAWC are then reviewed and approved in the context of the overall TAWC budget by its Board of Directors.[32]

Cost Accumulation & Assignment

Tennessee-American Water Company

TAWC's time and attendance system is primarily for payroll purposes. The TAWC system, which interfaces with the AWWSC's JDE time and attendance system, produces a default time sheet for each TAWC employee based on predetermined information provided. Labor distribution is validated. Leave balances (vacation, sick days, etc.) are created and validated against the available balance. Job-type codes

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

are used to calculate a base rate. The system is also designed to consider applicable shift differentials so that the employee's total gross pay can be calculated. All hours reflected in the time and attendance system are verified with those hours transferred to the JDE payroll module.[33]

Unlike the JDE cost-allocation module that automatically determines AWWSC charges to American Water affiliates, the TAWC organization must manually create an invoice if, and when, it performs services for other American Water entities. Charges from TAWC to other American Water affiliates are processed via an inter-company request form. An example of such a charge is the billing by TAWC of AWR's home protection services to TAWC customers. Only in rare and exceptional cases, however, does TAWC bill other regulated affiliates for goods and/or services. Both the initiating and receiving parties must agree on the charges before processing. Billing is at actual cost of the goods or services.[34]

AWWSC

Time spent by AWWSC employees to provide services to American Water business units is recorded on weekly time sheets. Each AWWSC employee is responsible for coding time sheets, invoices, or journal entries so that the appropriate formula is attached to the transaction and the operating utilities benefiting from the related service provided are appropriately charged for that service. Each transaction is then reviewed and approved by a supervisor or manager before being posted to the AWWSC general ledger system.[35] The SSC Accounting Department runs an automated program at each month end that processes AWWSC transactions based on the billing number (authorization, formula, or task (work) code as discussed in the following sections) attached to each transaction and creates a bill for each operating utility.[36]

The time spent to provide services directly to regulated or non-regulated business units (BUs) is directly charged to the billing number (sometimes referred to as a charge code) that is specific to the BU(s). The time spent providing services shared in common with similar services provided to both regulated and non-regulated BUs is allocated based on formulas as discussed in the *Direct Charges/Cost Allocation* section as *Tier One* charges. Subsequently regulated costs are then allocated, referred to as *Tier Two* charges, based on the number of customers.[37]

Three major types of billing numbers are used within AWWSC for cost accumulation as follows:[38]

- *Authorizations* – These billing numbers are used to segregate costs for specific tasks or projects that benefit a specific group of affiliates (i.e., water quality research for surface water treatment plants) or a more all-encompassing group of affiliates (i.e., the start-up costs for the Call Center project). *Tier One* charges to regulated and non-regulated BUs that benefit from the completion of a project billed through an authorization billing number are determined through the use of a cost-allocation formula.
- *Task Orders* – These billing numbers for task orders (sometimes referred to as work orders) are used to segregate costs for specific tasks or projects that are primarily associated with specific capital projects. In most instances, time charges are directly assigned to the specific affiliate that has authorized the capital project.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- *Formulas* – These billing numbers are used to record labor and/or expenses involved when providing services (i.e., purchasing, payroll, tax preparation, etc.) to two or more affiliates. Formulas are used to segregate and allocate the costs incurred in providing similar services among the group of affiliates that benefit from that service.

Additionally, overhead billing numbers are used by support staff and facilities services for support staff labor, utility bills, rent, depreciation, etc. In this way, they serve as a means of assigning overhead costs by location either directly in support of one operating company (direct charges) or in allocation to several operating companies (allocations).[39]

Direct Charges/Cost Allocation

The hierarchy of how AWWSC charges are billed to other American Water affiliates is as follows:

- First, direct charges are made to a subsidiary or a group of subsidiaries based on time reporting; either direct charges are made for services provided to an identifiable business unit or, for employees performing transactional services, on the basis of a sample period of detailed time sheet records.[40]
- Second, AWWSC costs are then split between regulated and non-regulated entities based on what American Water considers cost causative factors, also referred to by American Water as *Tier One* charges. This was a new step that began in 2005 based on work performed by a cost-allocation committee with input from an outside consulting firm (Deloitte Touché). The role of the committee was to review AWWSC's cost-allocation procedures, particularly with regard to the allocation of AWWSC costs to the non-regulated entities. In this way, the committee could ensure that an appropriate portion of AWWSC costs was allocated to the non-regulated entities, based on the nature of any services provided to them. The committee was formed in late 2003 and work (including interviews with all AWWSC functional leads) continued until 2004. Its results (a matrix of factors by group and associated rationales) were then approved and submitted to a "billing re-write process" group as one of the inputs in making changes to American Water's cost-allocation process. Implemented at the beginning of 2005, training was provided to all AWWSC employees by the Human Resources (HR) organization. The metrics currently being used for allocating these *Tier One* charges among regulated and non-regulated entities include:[41]

    1) *3-Factor Formula* – includes the primary cost drivers of (1) operating revenues, (2) net property, plant, and equipment, and (3) employees that are common to the operation of regulated and non-regulated BUs. Each of these drivers is equally weighted within the formula. Also, these metrics include only those non-regulated BUs that are receiving services.

    2) *2-Factor Formula* – includes the primary cost drivers of operating revenues and employees, with each of these drivers equally weighted within the formula. Also, these metrics include only those non-regulated BUs that are receiving services.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

3) *Revenue Factor* – Operating revenues were selected as a surrogate for customers, because certain affiliates do not have their own customers. For example, this factor is the primary cost driver for external communication. Also, this metric includes only those non-regulated BUs that are receiving services.

4) *Personal Computer Factor* – includes the number of personal computers as the primary cost driver for those Information Technology Services (ITS) organization services associated with acquiring and supporting personal computers (PCs).

5) *Total Premises Factor* – includes the number of premises[1] maintained on the AS/400 database as the primary cost driver for ITS services associated with operation of AS/400 computers.

6) *Employee Factor* – includes the number of employees as the primary cost driver for general employee-related services such as human resources and payroll. Also, this metric includes only those non-regulated affiliates that are receiving services.

7) *Budgeted Capital Projects and Engineering Project Management Factor* – includes the dollar value of budgeted capital expenditures for the year as the primary cost driver for services associated with capital projects as well as costs not directly assignable to task orders.

8) *Research Authorization Project Factor* – includes the dollar value of budgeted research projects for the year as the primary cost driver for services associated with water quality research projects. This metric includes only those non-regulated BUs that are receiving services.

9) *Purchasing Orders and Purchasing Card (P-Card) Factor* – includes the number of purchase orders and P-Card transactions processed on an annual basis as the primary cost driver for transactional services associated with purchasing and paying invoices for goods and services.

10) *Employee and Retiree Factor* – includes the sum of the number of employees and retirees as the primary cost driver for Human Resource's Benefits Call Center services and its benefits support communications.

11) *100% Non-regulated Company* – allocates expenses to non-regulated affiliate(s) in which specific non-regulated affiliate(s) charged are per request from the formula requestor.

12) *100% Regulated Company* – allocates expenses to regulated affiliate(s) in which specific regulated affiliate(s) charged based on *Tier Two* factors.

- Third, the number of customers is used to split regulated costs among the various utility organizations, also referred to by American Water as *Tier Two* charges. The number of customers at year end is used for allocations in the following year (unless significant changes occur). American Water management uses the number of customers for splitting costs among regulated entities because all of its regulated customers are considered to receive essentially the same services.[42]

[1] The term "premises" is the reference to a location/customer record in ORCOM. Billing is done for some non-regulated customers as well as regulated customers. The statistic is easily obtained from ORCOM records.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- Fourth, overhead costs are charged to both directly charged and allocated costs.[43]

The above description is conceptually the hierarchy of how direct charges/cost allocations occur, although the computer system actually performs the first three items simultaneously and then applies overhead costs accordingly.

AWWSC expenses are categorized in Exhibit II-16, which shows whether a category results from being directly charged, allocated, or potentially both.[44]

Deleted: Exhibit II-16
Formatted: XReference

Exhibit II-16
AWWSC Expense Categories
as of December 31, 2009

Expense Category	Description	Direct Charged	Allocated	Comments
Labor	Base pay (salaries) of managerial, professional, and technical employees	X	X	Professional personnel working for one or several operating companies
Labor-related Overheads	Employee benefit costs (payroll taxes, medical coverage, pensions, disability insurance) and other general expenses	X	X	Primarily employee benefit costs that relate directly to labor
Support overheads	Wages and salaries of office support personnel, including secretaries, clerical personnel, telephone operators, and mail clerks		X	Administrative personnel supporting the professional staff; thus support costs are allocated on the basis of professional labor
General overheads	Office rent, equipment leases, telephone, electric, office supplies, property taxes, office maintenance		X	Allocated on the basis of professional labor
Vouchers/journals	♦ Travel expenses incurred by AWWSC personnel ♦ Other items submitted for reimbursement by employees, including professional association dues ♦ Outside service contracts for such things as actuarial services ♦ Various other expenditures, including data center expenses for software licenses and hardware maintenance	X	X	May be either directly in support of one operating company (e.g., an engineer traveling from the Corporate Office to the operating company) or allocated to several operating companies

Source: Interviews 9 and 24

As previously discussed, the corporate Financial Planning & Analysis and SSC Accounting groups are jointly responsible for different aspects of cost-allocation oversight within the AWWSC organization. On behalf of TAWC, the Financial Planning & Analysis group reporting to the Eastern Division Finance Director reviews the AWWSC bills on a monthly basis to ensure that charges are appropriate.[45]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Systems

AWWSC uses JD Edwards (JDE) from Oracle for its financial enterprise resource planning (ERP) system, and as such, it is the system used to support direct billing and/or cost allocation to affiliated companies. Additionally, AWWSC and TAWC use internally-constructed time and attendance modules that are downloaded into the JDE software.[46]

The AWWSC is investigating new ERP options. The reason that AWWSC is planning on using the proposed new ERP primarily for regulated subsidiaries and only on a limited basis for non-regulated operations because of the amount of customization that AWWSC management expects would be required for the non-regulated operations. Approximately 90% of the accounting requirements in these investigations are for American Water's regulated activities. The team working on the new ERP investigations includes the former VP, Internal Audit, the Chief Information Officer (CIO), and representatives and subject matter experts (SMEs) for six basic functions: 1) record to report, 2) hire to retire, 3) procure to pay, 4) order to cash, 5) construct to replace, and 6) field service. There is a Steering Committee for this project made up of upper management, including President, Regulated Operations; SVP & Chief Financial Officer; SVP Communications & External Affairs; SVP, Human Resources; and President AWWSC. AWWSC has completed the evaluation stage in which Oracle and SAP were reviewed regarding the financial and customer services components, as possible ERP candidates. Based on this evaluation the SAP software was chosen for implementation. Plans are for a five-year timeframe for the new ERP to be implemented and fully operational.[47] Invoicing and Payment Methodologies

Deleted: not
Deleted: both
Deleted: and
Deleted: is beca
Deleted: is currently in
Deleted: and is looking at
Deleted: , including
Deleted:

AWWSC bills monthly for the cost it incurs in providing affiliate services. All charges that pass through AWWSC must be billed at the end of each period; therefore, according to AWWSC management, a high-level verification of the AWWSC profit and loss (P&L) statement is performed to ensure that all expenses were billed.[48]

A monthly bill (AWWSC to TAWC) showing a description of service (by function), number of associated hours (by function), associated payroll dollars (by function), associated expense dollars (by function), and total dollars (by function), along with summary totals is provided for current-month charges. The total amount due includes total current month charges minus payment for prior estimated billing, plus estimated current-month billing.[49] Along with the monthly bill, since November 2009, extensive spreadsheets (as discussed later in *Finding II-1*) providing TAWC with detailed data by person and by function has been provided.

Deleted: *Finding II-1*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Restrictions

Dividends

The *American Water Subsidiary Dividend Policy* establishes the requirements for the payment of common stock dividends by American Water subsidiaries. American Water is a holding company whose principal asset is the common stock of its subsidiaries. This policy has been designed, according to American Water management, to provide American Water with the necessary cash to meet its obligations to its

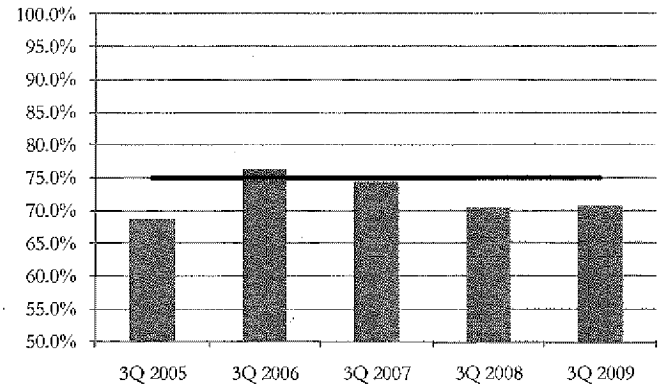
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

subsidiaries and shareholders. At the same time, it is designed to strike a balance between an appropriate capital structure for each subsidiary and maintenance of an appropriate dividend payout to shareholders. The *Regulated Utility Subsidiary* section of this policy discusses the payment of dividends by regulated utility subsidiaries, including TAWC. All dividend payouts made by TAWC must be approved in advance by its Board of Directors and associated dividend calculations are to be made in accordance with provisions of this policy.

Exhibit II-17 illustrates TAWC's dividend payments from 2005 to 2009 to its parent company expressed as a percentage of the relevant year's net income to common stock.[50] The level of dividend payments has been within a reasonable range in that it is similar to, although possibly on the high side of the range, the net percentages that other utility organizations typically pay out.

Deleted: *Exhibit II-17*
Formatted: XReference

Exhibit II-17
TAWC Dividend Payments to American Water
2005 to 2009
For 12 Months Ended Third Quarter (3Q)



Source: Information Response 19

Other Restrictions

TAWC's financial instruments include general mortgage bonds with typical covenants with respect to issues such as:[51]

- Liens on company property
- Sale of company property subject to indenture
- Payment of taxes and liens
- Insurance against loss
- Maintenance of premises
- Issuance of additional long term debt

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- Limitation of total long term debt
- Providing financial information to trustee
- Remedies upon default

After the creation of American Water Capital Corporation (AWCC) in 2000, all new long-term debt issued by TAWC has been unsecured notes payable to AWCC.[52] Schumaker & Company did not note any credit-rating triggers or provisions leading to collateral calls that carry the potential to unduly affect the regulated utility's liquidity.[53]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

B. Findings & Conclusions

Finding II-1 **Cost allocation documentation has substantially improved since 2008 in that American Water has developed an AWWSC Accounting and Service Fee Billing Manual; however, it was not officially approved by the AWWSC Board until 2010 despite being developed in 2009.**

Schumaker & Company's 2008 PAWC management audit resulted in a finding that "cost allocation documentation was disjointed and poorly organized, which required Schumaker & Company auditors to meet with multiple individuals and to review multiple documents in order to understand how affiliate relationships and cost allocations are handled at American Water."[54] Subsequently, American Water has developed *Service Company Accounting and Service Fee Billing Manual* documentation describing how expenses are accounted for and billed to American Water subsidiary companies. Among the chapters including in this documentation are:[55]

- Introduction
- Overview of American Water Works Company, Inc.
- Overview of American Water Works Service Company, Inc.
- Service Company Accounting
- Service Company Planning & Budget
- Service Company Reporting
- Service Company Billing & Clearing
- Accounting/Billing for Select Service Company Expense Categories
- Appendices, including affiliate agreements, service company locations, affiliate listing, business units and hierarchy, business units by locations (overhead cost pools), and category listing

Until February 19, 2010, when it was finally approved by the AWWSC Board of Directors, this documentation was still in draft mode, although it had been reviewed by most American Water management in 2009. Despite not having Board approval until 2010, AWWSC management indicates that the *Service Company Accounting and Service Fee Billing Manual* was already in practice and used in 2009.[56]

Finding II-2 **The cost-allocation methodologies impacting TAWC are generally reasonable, although the use of number of customers for allocating AWWSC costs among regulated utilities is essentially a simplification mechanism that is not necessarily based on cost-causative factors.**

The AWWSC-TAWC agreement provides for the allocation of costs from AWWSC to TAWC. At American Water, management indicates that using direct charge is the preferred basis to transfer cost; however, if there is no direct relationship, then cost must be allocated. Prior to 1989, American Water had little non-regulated business and the small number of its non-regulated subsidiaries did not regularly receive AWWSC services. AWWSC charges to the regulated affiliates were based on a methodology using cost-causative factors. Then, in 1989, AWWSC began using number of customers to determine

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

the formulas used for charging regulated subsidiaries, as indicated in its 1989 AWWSC agreement with TAWC. American Water indicated in 1989 that the move to one formula factor (number of customers) was expected to be more efficient by eliminating the administrative costs of maintaining a large number of formulas as done under the approach prior to 1989. Since 2005, however, when several of the non-regulated affiliates began using AWWSC services, a *Tier One* methodology has been used to allocate charges to segment regulated and non-regulated costs as a means to allocate AWWSC charges to non-regulated affiliates. A *Tier Two* methodology using number of customers is used to allocate AWWSC charges to regulated affiliates. AWWSC management believes that the results aren't much different whether cost causative factors or simply customers alone were used for allocating among state operating companies. American Water also believes that number of customers is a cost-causative driver of some costs related to AWWSC functions, such as the call center and customer billing.[57]

Specifically AWWSC charges are made as follows:[58]

- First, direct charges are made to a subsidiary or a group of subsidiaries based on time reporting; direct charges are made for services provided to an identifiable business unit or, for employees performing transactional services, on the basis of a sample period of detailed time sheet records.
- Second, AWWSC costs are then split between regulated and non-regulated entities based on what American Water considers cost-causative factors, also referred to by American Water as *Tier One* charges. This was a new step that began in 2005 based on work performed by a cost-allocation committee with input from an outside consulting firm (Deloitte Touche).
- Third, the number of customers is used to split regulated costs (and revenues) among the various utility organizations, also referred to by American Water as *Tier Two* charges. The number of customers at year end is used for allocations in the following year, unless significant changes occur. American Water management uses the number of customers for splitting costs among regulated entities, because all of its regulated customers are considered to receive essentially the same services.

In Schumaker & Company's PAWC management audit report (2008) a recommendation was made to "perform a detailed analysis to verify that the use of the number of customers for allocating AWWSC costs among regulated utilities reasonably approximates the use of cost-causative factors; subsequently make modifications, as appropriate." The study was underway at the time of our field work for this affiliate audit and was to be completed by mid 2010 and provided to the PaPUC, although Schumaker & Company has not yet been provided a copy of such a report.[59]

Regarding other affiliate charges to TAWC, Schumaker & Company considers the following methodologies to be reasonable:

- *Line of Credit Fees and Interest Paid to AWCC on Intercompany Borrowings Paid to AWCC* – These costs are allocated as follows to TAWC and other American Water entities:[60]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- The costs incurred by AWCC in connection with its bank credit lines and short-term public borrowings are divided among co-participants in proportion to the maximum principal amount that each co-participant requests be made available to it during the course of a year.
- The costs incurred by AWCC in connection with each long-term borrowing is divided among co-participants in proportion to the principal amount of that borrowing that is loaned to each co-participant.
- The amount of AWCC's overhead costs are allocated among the co-participants in the same proportion as each co-participant's long-term and maximum requested short-term borrowing and investments in a calendar year relative to all of the long-term and maximum short-term borrowings and investments by all co-participants during the same year.

- *Purchase of GAC from ACS* – Charges are made to TAWC on a per-cubic-foot basis, with escalation of these unit prices typically occurring on a yearly basis.[61]

Schumaker & Company also considers TAWC's methodology for charge AWR for billing of its home protection programs to TAWC customers to be a reasonable methodology.

Finding II-3 **American Water has performed numerous cost-to-market comparisons as a means to verify that AWWSC costs are equal to or lower than what they would be if outsourced to third-party organizations.**

Prior Cost-to-Market Studies Performed

American Water engaged an independent consultant (Baryenbruch & Company, LLC) from 2006 to 2010 to perform numerous cost-to-market comparisons for AWWSC charges to nine of its regulated utilities, including TAWC, as follows:[62]

- Illinois-American Water Company (2007)
- Kentucky-American Water Company (2006, 2008, 2009)
- New Jersey-American Water Company (2007,2009)
- New Mexico-American Water Company (2007)
- Ohio-American Water Company (2006)
- Tennessee-American Water Company (2006, 2010)
- Virginia-American Water Company (2007, 2009)
- West Virginia-American Water Company (2006, 2007, 2009)
- Long Island-American Water Company (2006)

These studies in the earlier portion of this five-year period were generally undertaken to answer the following questions concerning the services provided by AWWSC to the regulated operating company:[63]

1. Was the regulated water utility charged the lower of cost or market for managerial/professional services provided by AWWSC during a 12-month test year?

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

2. Were the 12 months of AWWSC's customer accounts services, including those of the National Call Centers, reasonable?
3. Are the services the regulated water utility receives from AWWSC reasonably necessary for the provision of service to its customers?

In recent years, such as with the 2010 TAWC study, the consultant has added a fourth question:[64]

4. Were the 12 months of AWWSC's total costs on a per-customer basis reasonable to other utility service companies providing similar services to those provided by AWWSC (where information is publicly available)?

Regarding question # 1, in general, the independent consultant formed the following conclusions from the studies reviewed by Schumaker & Company consultants:[65]

- The regulated water utility was charged the lower of cost or market for managerial and professional services during the 12-month test period.
- On average, the hourly rates for outside service providers were higher than AWWSC's hourly rates (ranging from 44% to 66% higher).
- The managerial and professional services provided by AWWSC are vital and could not be procured externally by the regulated water utility without careful supervision on the part of the regulated water utility. If these services were contracted entirely to outside providers, the regulated water utility would have to add at least one position to manage the activities of outside firms. This position would be necessary to ensure the quality and timeliness of services provided.
- If all the managerial and professional services now provided by AWWSC had been outsourced during the 12-month test period, the regulated water utility and its ratepayers would have incurred substantially additional expenses. Such expenses would have included the higher cost of outside providers and the cost of a regulated utility position needed to direct the outsourced work.
- The hourly rate comparison actually understates the cost advantages that accrue to the regulated water utility from its use of AWWSC. Outside service providers generally bill for every hour worked. AWWSC personnel, on the other hand, charge a maximum of eight hours per day, even when they work more. If the overtime hours of AWWSC personnel had been factored in to the hourly rate calculation, AWWSC would have had an even greater annual dollar advantage than the amounts cited in these studies.
- It would be difficult for the regulated water utility to find local service providers with the same specialized water industry expertise as that possessed by AWWSC staff. AWWSC personnel spend substantially all their time serving operating water companies. This specialization brings with it a unique knowledge of water utility operations and regulation that is most likely unavailable from local service providers.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- AWWSC fees do not include any profit markup. Only its actual cost of service is being recovered from the regulated water utility ratepayers.

Regarding question # 2, in general, the independent consultant determined that the costs of AWWSC's customer accounts services, including those provided by the National Call Center, were within a reasonable range of the neighboring electric utility comparison group's average cost per customer. It was determined that this group of companies provided a reasonable size and scope proxy for comparison with the regulated water utility. During the 12-month test year, the customer accounts costs for the regulated water utility customers were compared to the average for neighboring electric utilities.[66]

Regarding question # 3, in general, the following conclusions were drawn by the independent consultant:[67]

- The services that AWWSC provides are necessary and would be required even if the regulated water utility were, in fact, a standalone water utility.
- There is no redundancy or overlap in the services provided by AWWSC to the regulated water utility.

Regarding question # 4, in general, the independent consultant determined that the total costs of AWWSC on a per-customer basis were reasonable when compared to other utility service companies (where public information was available) providing similar services as AWWSC provides to TAWC.[68] (Schumaker & Company performed a similar analysis in *Chapter IV – Organizational & Operations Assessment Review* as shown in *Exhibit IV-15*.)

A "Service Company Cost Study" report was performed by Deloitte & Touché in 2009 to compare the cost of certain services expected to be obtained by Illinois-American Water Company (IAWC) from AWWSC to the costs that would be incurred if such services were obtained in the open market. The study conclusions on Page 21 were as follows.[69]

> "The provision of services to IAWC through the Service Company results in significant cost benefits to IAWC. Based on the Market Analysis, and as shown on Schedule 8, the cost savings expected to be realized by IAWC from obtaining services through the Service Company during the forecast period when compared to the costs of acquiring such services in the open market from third party service providers amount to $ 7.692 million. The net savings expected to be realized by IAWC results from the Service Company's ability to provide services at a cost which is lower than the market cost of such services. As mentioned previously in the Study, had the Market Analysis recognized the fact that Service Company managerial and professional employees actually work more time than the maximum reportable time of eight hours per day, the expected net savings of $7.692 million would be larger.
>
> The results of the Customer Accounts Analysis show that IAWC's forecasted 2010 test year customer service expense compares favorably with the customer accounts expenses reported by the group of utilities. The customer accounts expense per customer for the utilities ranges from $16.75

Formatted: Font: Italic
Deleted: Exhibit IV-15
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

to $41.38. IAWC's test year customer service expense per customer of $23.33 is below the $33.98 average expense per customer of the other utilities included in the comparison."

TAWC AWWSC Opt-Out Options

If an American Water subsidiary does not wish to take the services from a specific AWWSC group, it can opt out. The non-regulated entities do not necessarily take all AWWSC services. The regulated companies also can opt out, as appropriate.[70] AWWSC management provided the following examples where subsidiaries have opted not to use AWWSC to provide selected services:[71]

- Many of the non-regulated entities do not receive AWWSC charges because they have their own groups to perform the same functions. If they request services not previously performed by AWWSC employees, then the split of costs between regulated and non-regulated entities kicks in. It is up to the AWWSC supervisor to have his or her employees use the appropriate codes.
- Michigan-American Water Company (MAWC) does not use call center services performed by Alton or Pensacola, as described in the Customer Service chapter. MAWC serves approximately 4,000 water-only customers in Calumet, Michigan. Its staff performs not only call center activities but also other administrative tasks. MAWC management believed that is was not efficient to have Alton/Pensacola perform call center functions and have administrative staff not fully utilized.

TAWC has agreed to use the services provided by AWWSC groups.[72] It has, however, opted to supplement AWWSC services by using outside contractors.[73]

Finding II-4 **The existing AWWSC/TAWC affiliate agreement is not up to date, as it does not discuss the Tier One allocations used by AWWSC in providing services to non-regulated American Water subsidiaries nor does it reflect departmental titles and functionality of the current organization structure.**

The AWWSC/TAWC affiliate agreement, as is, does not reflect the existing organizational structure. Therefore, some major services, such as customer service, legal, external affairs, and business development/sales activities, are provided by AWWSC to TAWC, even though they are not specifically listed in the current affiliate agreement, or are listed using old terminology. According to American Water management, the nomenclature for referencing such services has changed since January 1, 1989, when the affiliate agreement between AWWSC and TAWC was executed. At the time, legal services were provided through the corporate secretarial function, external affairs were provided through the communication function, and business development was provided through the operation function.

Additionally, the affiliate agreement mentions direct charges to TAWC (Section 2.3) and allocation of costs to regulated water companies based on the number of customers (Section 2.4). It also addresses overhead associated with these two items (Section 2.5). Although, in Section 5.2, the agreement states that AWWSC "…may enter into an agreement or agreements with American and certain other companies not engaged in the water or sewer service business to which limited services are to be

Deleted: s
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

furnished; Water Company consents to such additional agreements, provided, however, that no part of the cost of furnishing such services will be charged to Water Company." It does not mention in any way the allocation of costs among regulated and non-regulated entities using cost-causative factors, referred to by American Water management as *Tier One* charges. American Water management believes that *Tier One* allocations are permitted by Section 5.2, as they say that no change in procedures has occurred with the addition of *Tier One* charges since the regulated portion of AWWSC costs continue to be allocated based on the customer allocations included in the 1989 agreement. Schumaker & Company disagrees that the current AWWSC/TAWC agreement is sufficiently descriptive.

Finding II-5 **American Water only uses service level agreements for selected groups, specifically SSC, call centers, and the IT organization, but not other major AWWSC groups.**

The three organizations that American Water says maintains formal SLAs include SSC, national call centers, and the ITS organization.

Shared Service Center

SSC – A joint accountability agreement (JAA) between the Shared Services Center and its business partners (including TAWC) was developed for 2009. Included in the JAA was:[74]

- Introduction, including:
  - Scope and objectives
  - Definition of business partners (AWWSC departments, regulated business units, and non-regulated business units)
  - SSC and business partner roles and responsibilities
  - Business Advisory Council roles and responsibilities
  - Corporate/executive roles and responsibilities
- A detailed listing of target metrics, including metric, metric calculation, goal, target, owner, responsible department, and explanation (if necessary), with the reporting structure and frequency identified. Generally results are meeting targets, however, three areas, specifically financial close checklist (various close tasks completed by due dates), total number of outstanding items greater than two months, and number of accounts reconciled/full-time equivalent (FTE) were not meeting the targets in 2009.[75]
- JAA management, including:
  - Identification of material variance and corrective actions
  - Performance accountability for SSC employees
  - Methodology for revision of service levels

Deleted: ed

Deleted: 8/30/2010

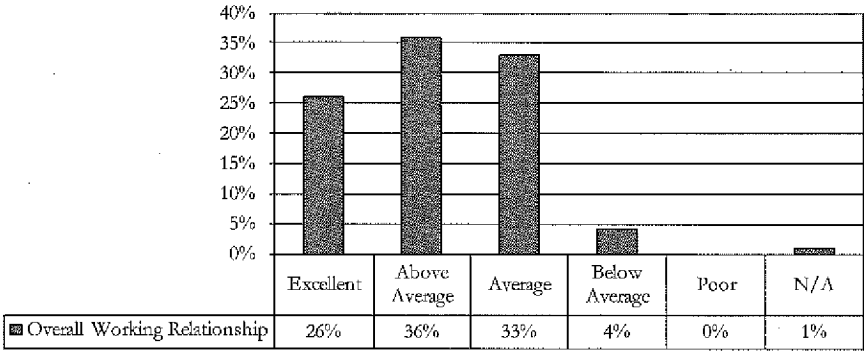
Deleted: 8/26/2010

Deleted: 8/22/2010

- Annual business performance surveys (last SSC survey was conducted in January 2010 and provided to business partners by end of the first quarter of 2010). In this survey the overall working relationship with the SSC was rated as shown in *Exhibit II-18*, with most responses in the excellent, above average, and average categories. Similarly specific questions in the survey also received excellent, above average, and average responses.[76]

Formatted: Font: Italic
Deleted: *Exhibit II-18*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit II-18
2009 SSC Customer Satisfaction Survey
Overall Working Relationship



	Excellent	Above Average	Average	Below Average	Poor	N/A
Overall Working Relationship	26%	36%	33%	4%	0%	1%

Source: Information Response 88

- SSC and business partner signatures; none of the signatures were made prior to the start of 2009; SSC signed on 3/17/09, while most other business signed in 6/09 (TAWC signed 6/30/09), although PAWC didn't sign until 11/9/09)
- A listing of detailed responsibilities delineated by SSC or business partner

Call Centers

The "SLA" provided by AWWSC in response to our information request is essentially only a detailed listing of target metrics, including metric, metric calculation, a goal description, target, owner, data source/measurement definition, and explanation (if necessary) for each American Water group (Eastern Division, Western Division, Pennsylvania, New Jersey, and in total) by quarter and year-to-date.[77] It is not really a SLA in that it does not have most of the components identified in the SSC SLA. Specifically the call center clients have not been engaged in signing an actual agreement that represents the responsibilities of the call centers and the clients which this organization serves. Refer to *Chapter IV – Organizational & Operations Assessment Review* for additional details regarding metrics and surveys.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

ITS

The "SLA" provided by AWWSC in response to our information request is essentially only a detailed listing of target metrics, including metric, a goal description, and target by month involving finance, customer, service performance, and process areas. The "targets" are not measurable targets against which actual results can be compared. They include "targets" such as "meet or exceed 2009 business plan," "enhance customer service," deliver reliable high-quality service," and "sustain and enhance operating performance."[78] It is not really a SLA in that it does not have some of the components identified in the SSC SLA. Specifically the ITS clients have not been engaged in signing an actual agreement that represents the responsibilities of the ITS organization and the clients which this organization serves. Additionally no customer satisfaction surveys have been conducted in this area.

Summary

These "SLAs" have been used for approximately three years (2007-2008-2009). As part of this process, AWWSC has put in benchmarks, as field personnel generally want them to monitor the level of service. According to AWWSC management, the SLAs are currently being reviewed for appropriateness and AWWSC tries to review them annually, with updates for board meetings.[79] Only the SSC has a full-fledged SLA, as the ITS and national call center organizations only have metrics in place. Other AWWSC areas, including Finance and Regulated Operations (two of the five largest charge areas to TAWC), have no type of SLA in place. SLAs may not be applicable or practical for every AWWSC function, such as those functions providing policy, strategy, and/or governance. SLAs should generally be developed in all other major areas where the services provided, and the roles and responsibilities, can be clearly designated and communicated, with activities measured against acceptable standards of performance based on quantifiable metrics.

Finding II-6 **The allocation of corporate taxes is appropriate, however, the policy documentation is out of date by reflecting language associated when it was part of the RWE organization.**

American Water has a tax sharing policy, which was established in 2003 when American Water was owned by RWE. The policy was for Thames Water Aqua US Holdings, Inc. ("parent"), and its subsidiaries that were members of an "affiliated group" for tax purposes that filed a US consolidated tax return and in certain states a combined, consolidated unitary return (combined filing). Its purpose is to "to establish a method for allocating consolidated or combined tax liabilities of the affiliated group among its members, for reimbursing the parent for payment of such liability, for compensating any party for use of its losses or tax credits, and provide for the allocation and payment of any addition to tax, refund arising from a carryback of losses, or tax credits from subsequent tax years."[80] The tax sharing policy documentation has not been updated since RWE's divestiture of American Water in 2009 (as implied by use of Thames Water Aqua US Holdings, Inc. wording), and should be changed in 2010 to reflect the different organizational structure. Nevertheless, the principles for allocation of corporate taxes are appropriate, as described further in the following paragraph.[81]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Essentially each member of the affiliated group is required to pay an amount equal to the federal income tax liability that would have been payable by the subsidiary (such as TAWC) for such year if it had filed a separate income tax return for such year and all prior years. In computing separate return tax liability, no account shall be taken of any deduction, loss, or credit of any member to the extent that such member has previously received payment or to any lower tax rate available to the subsidiary. Each subsidiary is compensated for any tax benefits (e.g., losses, tax credits, etc.) computed using the percentage method, but is limited to the reduction in federal income tax that the subsidiaries with taxable income achieved. Loss companies are compensated in full unless the sum of separate taxable losses exceeds the sum of separate taxable incomes, in which case compensation is prorated based on the ratio that the separate taxable loss bears to the sum of all taxable losses, multiplied against the sum of taxable incomes.

Finding II-7 **Sufficient formal and informal communications between AWWSC and American Water affiliates is occurring.**

Among the formal communications methodologies used by TAWC and AWWSC are the following:[82]

- *Monthly AWWSC Bills and Reports to TAWC* – Prior to November 2009, TAWC received a monthly summary bill by AWWSC. For TAWC to look into and explain the detailed employee, business unit, and formula/direct charge information TAWC had to request that queries and reports be run by regional FP&A or SSC organizations. Based on the recommendation from the PAWC management audit regarding the need for enhanced AWWSC reporting, effective November 2009, TAWC and other American Water subsidiaries have been provided summarized information of the AWWSC charges by business unit on a monthly and year-to-date (actual charges compared to budget and to the latest budget reforecast.) As part of this reporting package, monthly reports are also provided so that monthly AWWSC charges can be viewed in a number of very detailed ways to determine if AWWSC charges were made in error and need to be corrected, or are driven by and explained by special projects or circumstances driven by the needs at TAWC. An Excel workbook file has a number of tabs, which can provide views of the detailed AWWSC charges to TAWC in a number of different views. The first tab has a drop down table where each subsidiary can be chosen. The resulting report has a number of tabs that provide detailed AWWSC charges by month and in total for 2009, broken down by employee, by business unit, and by formula/direct charges. The file also has tabs that show the various formulas with percentages allocated to TAWC and a description of the AWWSC home business units for use in identifying the source of the AWWSC charges included in the reports.[83]
- *FRP/BPR Reports* – On a monthly basis, all functional analysts/leads are provided with reporting of actual month-to-date and year-to-date expenses compared against plan (original budget) and the most recent reforecast (original budget adjusted quarterly with more current estimates) by function and business unit. All expenditures whether billed as operating expenses or capital expenditures are included in the report with the exception of AWWSC capital expenditures, which are charged to a capital work order and charged to construction work in

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

progress (CWIP). All functional variances in excess of predefined materiality amounts must be explained by the functional analyst (coordinated with functional lead when necessary) in the monthly FRP and BPR reports. The FRPs require monthly sign-off from the AWWSC VP of Finance and the BPRs require quarterly sign-off from the AWWSC President. After AWWSC closes its books each month, all AWWSC analysts (along with representation from affiliates) attend a debriefing call to review and comment on material variance explanations. After the monthly debriefing call AWWSC management presents the FRP to the corporate management team. Financial results, material variances, and other issues are discussed in detail. AWWSC management then presents the BPR to the AWWSC senior management team and Board of Directors quarterly where financial results, KPIs, material variances, and other issues are discussed in detail.[84] Any incorrect charges to TAWC or other corrections as required are determined during this process and are relayed to the SSC Accounting Department for correction by the FPA analyst, Regional VP of Finance or the President of TAWC.[85]

Comment [mam2]: Do you mean for the 84 to be a footnote?

The *Service Company Accounting and Service Fee Billing Manual* defines many of these formal communications.[86] Formal communications include full-time Eastern Division and rotating representation on the AWWSC Board, regular BPR and FRP reports and meetings, monthly review calls involving financial data, and quarterly TAWC Board meetings.[87]

Deleted: ly

Additionally, on the American Water Intranet site policies and practices dealing with key business aspects are available to American Water employees, including AWWSC and TAWC employees.[88]

Informally there are conversations and communications between TAWC and AWWSC employees on an as needed (often daily) basis. The TAWC President regularly has discussions with the Eastern Division SVP, VP of Finance, Director of Rates, and other functional area leads, including the FP&A Analyst assigned to TAWC. Other supervisory and clerical employees at TAWC routinely communicate with AWWSC employees at the Eastern Division, AWWSC office, Corporate Office, SSC, and the Customer Contact Center (CCC).

Deleted: Region

Deleted: 8/30/2010

Deleted: 8/26/2010

Deleted: 8/22/2010

C. Recommendations

Recommendation II-1 **Review and approve the AWWSC Accounting and Service Fee Billing Manual annually. (Refer to Finding II-1)**

Although American Water has taken significant steps forward in developing formal, comprehensive documentation that describes how affiliate charges are handled, it still had not been approved by the AWWSC Board of Directors until February 19, 2010, which was over one year after the AWWSC Accounting and Service Fee Billing Manual was developed and put in use. (AWWSC used the manual in 2009 and 2010 even though it was not approved until February 19, 2010.) This manual should be reviewed annually prior to the beginning of a fiscal year with any necessary changes made, so as to be approved by the AWWSC Board by the end of the prior year.

Recommendation II-2 **Perform a detailed analysis to verify that the use of the number of customers for allocating AWWSC costs among regulated utilities reasonably approximates the use of cost-causative factors; subsequently make modifications, as appropriate. (Refer to Finding II-2)**

Schumaker & Company understands that number of customers is a straightforward, easily understood, and relatively inexpensive cost allocation factor to implement. Although it may be a simpler mechanism than cost-causative factors to implement, many utilities have found that use of cost allocation modules as part of technology systems negates the work of implementing use of cost-causative factors. TAWC, as a regulated utility, should be able to provide evidence to the TRA and TAWC's ratepayers that number of customers is a close approximation to the use of cost-causative factors – and that one state's customers are not advantaged or disadvantaged by American Water's cost allocation methodology.

Comment [mam3]: The report you are recommending is in final draft and will be provided to both PA PUC and the TRA in the near future. Is the deleted sentence below really needed since we are willing to provide the data?

Deleted: Just because American Water "believes" that use of number of customers is reasonable does not make it so.¶

Therefore, initially AWWSC and TAWC should perform a detailed analysis, perhaps on a test-year basis, to determine whether number of customers for allocating costs among regulated utilities is reasonable, and the results should be provided to TRA staff as a follow-up to this audit. If the outcome of this analysis indicates that number of customers does not approximate cost-causative factors, then AWWSC should make modifications, as appropriate. Subsequently, approximately every five years (or more often if major changes to American Water's organization occur), American Water should revisit whether its methodology and associated factor(s) are appropriate.

This is the same recommendation that Schumaker & Company previously made in its prior 2008 management audit of PAWC for the Pennsylvania Public Utility Commission. Although AWWSC management stated that such a study was in progress during early 2010 (and was requested by Schumaker & Company consultants as part of this audit), no report had been provided at the completion of field work for this audit.

Deleted: *8/30/2010*

Deleted: *8/26/2010*

Deleted: *8/22/2010*

Recommendation II-3 **Continue to regularly evaluate the cost of services provided to TAWC by its affiliates, specifically AWWSC, so as to verify that TAWC ratepayers are not being harmed by charging these services at cost rather than market. (Refer to Finding II-3)**

The use of studies by independent consultants is a reasonable approach to verify that ratepayers are not being harmed by charging these services at cost rather than market. Although not as comprehensive as an affiliate study such as this one, these studies have merit in providing hourly costs that TAWC may use in making decisions as to its continued use of specific AWWSC services. They should regularly be performed by American Water, not just before rate cases, but periodically to ensure the reasonableness of AWWSC's costs.

Recommendation II-4 **Provide the TRA with an informational update regarding the content of the AWWSC/TAWC affiliate agreement. (Refer to Finding II-4)**

Because the current AWWSC/TAWC affiliate agreement is out of date (last executed in 1989 or approximately over 20 years ago), at this point in time, clarification is necessary. TAWC should submit to the TRA an informal information update regarding its affiliate agreement. This informational update should include a discussion of changes in terminology, changes in functions performed by AWWSC, an up-to-date AWWSC organization chart, changes regarding *Tier One* allocations to non-regulated subsidiaries and comparisons of the costs to TAWC under the customer and cost-causative allocation factors based on the recommended study analysis previously discussed in *Recommendation II-2*. An updated functional area analysis, similar to the one referenced as part of our *Chapter IV* discussion, along with the supporting documentation provided to Schumaker & Company consultants during field work, could comprise major components of this informational update.

Formatted: Font: Italic
Deleted: *Recommendation II-2*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Recommendation II-5 **Develop full-fledged service level agreements for all major AWWSC groups providing service to TAWC, except those primarily performing policy, strategy, and/or governance functions. (Refer to Finding II-5)**

Only the SSC has a comprehensive SLA that is signed by AWWSC and TAWC annually. Not just ITS and national call centers, but all major AWWSC groups providing service to TAWC, except those primarily performing policy, strategy, and/or governance functions, should develop a comprehensive SLA that includes segments similar to that found in the SSC SLAs, including the following:

- Introduction, including:
  - Scope and objectives
  - Definition of business partners (AWWSC departments, regulated business units, and non-regulated business united)
  - AWWSC group and business partner roles and responsibilities

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- Business Advisory Council roles and responsibilities
- Corporate/executive roles and responsibilities

- A detailed listing of target metrics, including metric, metric calculation, goal, target, owner, responsible department, and explanation (if necessary), with the reporting structure and frequency identified.
- JAA management, including:
  - Identification of material variance and corrective actions
  - Performance accountability for SSC employees
  - Methodology for revision of service levels
  - Annual business performance surveys
- SSC and business partner signatures
- A listing of detailed responsibilities delineated by SSC or business partner

If an AWWSC group is not meeting its target metrics (the SSC is an example in 2009), then AWWSC must develop detailed action plans for addressing the underlying issues. AWWSC management should have discussions with operating company management to make sure they understand the issues and the resultant activities that AWWSC is taking to address these issues.

Recommendation II-6 **Update corporate tax allocation documentation to reflect the current American Water organization structure. (Refer to Finding II-6)**

The American Water organization needs to update its corporate tax allocation documentation to reflect the current organization structure.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

III. Internal Controls Review

This chapter focuses on the internal controls involving American Water Works Service Company (AWWSC) and Tennessee-American Water Company (TAWC) affiliate transactions. It also describes in detail the actions taken by the Schumaker & Company/Work & Greer team to validate and verify 2009 affiliate transactions through sampling techniques.

A. American Water Controls over Affiliate Transactions

Background & Perspective

There are a number of controls exercised by the American Water Works Company (AWWC) that affect accounting processes and the manner in which transactions between Tennessee-American Water Company (TAWC) and its affiliates are conducted. These controls are maintained at various levels within the overall AWWC organization, ranging from corporate, divisional, and state entities through to TAWC work units. Primary controls are found in the following activities:[89]

- Sarbanes-Oxley (SOX) program
- Internal Audit Department's reviews and audits
- Financial Review Package (FRP) and the Business Planning Report (BPR) reporting (which are also covered under the SOX program)

Additional controls over affiliate transactions are manifested in the structure of the American Water Works Service Company (AWWSC) Board (including rotating operating company president participation), the participation by TAWC's operating units in monthly close (debrief) calls, detailed billing and variance reporting (by function and business unit), and training to provide guidance on proper billing for new hires and refresher training to existing employees. Additionally, all AWWSC accounting transactions (invoices, payroll, purchasing cards, journal entries, etc.) require supervisory review before being posted to the general ledger, AWWSC functions have an assigned analyst that reviews employee formula charges monthly to provide reasonable assurance that correct business unit and formulas are charged, and affiliate entities have an assigned analyst that reviews AWWSC actual charges compared to budget monthly and prepares explanations for all variances exceeding threshold limits.[90]

SOX Program

The Public Accounting Reform and Investor Protection Act became law in 2002. This act is more commonly referred to as the Sarbanes-Oxley Act, named after its two principal congressional sponsors and further abbreviated and referred to as SOX. This legislation changed the manner in which public companies governed and reported their financial results. While SOX specified a number of specific rules and requirements, the area that has received the most attention and compliance activity, and the

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

focus of this review of TAWC's affiliate transactions, is Section 404 (management's responsibility for an annual assessment of internal controls) and Section 302 (corporate responsibility for financial reports).[91]

AWWC's SOX program, including the control compliance requirements of Sections 404 and 302, started in 2006 following its parent company's December, 2005 decision to divest of itself of AWWC. On April 28, 2008, , RWE Aktiengesellschaft (RWE) completed a partial divestiture of its investment through an initial public offering with the sale of AWWC's common stock, and AWWC again became listed under the symbol "AWK" on the New York Stock Exchange (NYSE). Although RWE still owned approximately 60% of AWWC's shares of common stock at the end of 2008, it completed its divestiture of AWWC common stock by November 24, 2009. AWWC was not required by SOX Section 404 and related SEC rules and regulation to perform an evaluation of or report on the effectiveness of internal controls over its financial reporting for fiscal year 2008 (year ending December 31, 2008).[92] Nevertheless, AWWC did identify control weaknesses and evaluated if any such weaknesses were material, which were provided in its SEC 10k report for 2008. The financial statements filed with the SEC for fiscal year 2009 (year ending December 31, 2009) was the first period that AWWC was required to report on the effectiveness of internal controls over financial reporting. Also, it was the first year that AWWC's external auditors issued a SOX 404 certification concerning AWWC's internal controls over financial reporting as part of the audited financial statements.[93]

The American Water SOX program is designed to support the various SOX requirements, including compliance with Sections 404 and 302. It supports management's assessment of the effectiveness of internal controls over financial reporting that is required under SOX. It covers key business cycle, information technology (IT), and entity level controls. Program activities include scoping, control design and rationalization, documentation, testing execution and management, remediation, and control exception evaluation. Other SOX activities include policy and procedure review and monitoring, control over special projects, and coordination with American Water's external auditors.[94]

AWWC's Compliance Group, reporting to a VP of Compliance position (which reports to AWWC's SVP & CFO)[95] is tasked with ensuring compliance with SOX and financial reporting controls and the SOX Section 404 and 302 reviews.[96] Key activities to provide overall management of the SOX program include the following:[97]

Deleted: /

Deleted: Internal Control Group (ICG)

- Reviewing SOX documentation
- Coordinating SOX testing
- Performing SOX testing
- Interaction with American Water's external auditors regarding SOX controls
- Analyzing SOX issues and performing exception evaluations
- Scoping, design, and rationalization of controls
- Developing and modifying policies and procedures regarding SOX controls and changes in environments

Deleted: 8/30/2010

Deleted: 8/26/2010

Deleted: 8/22/2010

- Enhancing and improving SOX coordination with business operations and divisional management
- Assisting in SOX remediation

Three members of the Compliance group, including a Senior Compliance Manager, are responsible for compliance with SOX controls for American Water operations in the nine Eastern Division states, including TAWC. This Eastern Division group is responsible for driving compliance with SOX performance, including developing, assessing, and testing under the American Water SOX program, and managing the SOX process in TAWC and the other operations in the Eastern Division. This group also helps roll out new controls and drive standardization of processes. Assessment of compliance with controls is managed through use of the internal control evaluation (ICE) documents and SOX testing. The SOX testing is managed by Compliance and is performed by a combination of independent internal resources and an outside contractor, who may be called upon to provide SOX subject matter expertise. The Compliance team supporting the Eastern Division provides data to these SOX testers and is currently responsible for performing four back-end/detective controls (having primarily to do with contracts). These four areas are:[98]

- Back end disbursement reviews, ensuring that larger disbursements have the necessary contracts/purchase orders and other contractual requirements (quarterly)
- Verification of proposed accounting, ensuring that new contract activity is properly accounted for (quarterly)
- Owner updates, notifying contract owners of updates to contracts (quarterly)
- Developer payments, verifying that required payments are received from developers (monthly)

Other SOX responsibilities of this divisional group include facilitation of the following:[99]

- Construction work in process (CWIP) exception reviews, reviewing with the capital team to ensure proper treatment and accurate record keeping (monthly)
- Developer reconciliation reviews (monthly)
- Ensuring that SOX changes are disseminated to all necessary personnel and that personnel are properly trained on SOX controls (as needed)
- Remediating controls, contacting contract owners to correct problems (as needed)
- Ensuring best practices and consistency among Eastern Division state operations (as needed)

Compliance with controls for the capital program is largely a subset of SOX. In American Water's divisional operations, there are fixed asset controls, and the Compliance group works with Engineering and Operations staff regarding policies and procedures in the capital area. The Compliance group recently began monitoring compliance with public utility commission (PUC) orders.[100]

Deleted: regional

Deleted: /ICG

Deleted: also provides

Deleted: s (SMEs).

Deleted: 8/30/2010

Deleted: 8/26/2010

Deleted: 8/22/2010

From 2003 until the completion of the initial public offering in April 2008, as an indirect wholly-owned subsidiary of RWE, AWWC was not required by SEC regulations to report on its system of effective internal controls or comply with the requirements of the SEC and the Sarbanes-Oxley Act.[101] Although AWWC's first SOX Section 404 year was 2009, AWWC was required to and has filed SOX Section 302 certifications since AWWC became publicly traded in April, 2008. For the 2009 AWWC 10k filing, all SOX testing was completed, including the testing of controls performed in calendar year 2010, which were associated with year-end financial reporting.[102]

During 2009, there were four phases of SOX testing (*Phase I*, *Phase II*, *Phase III*, and *Phase IV*) with testing being performed by both internal resources and Ernst & Young. Work papers documenting testing results of management testing, involving AWWSC, were provided to Schumaker & Company consultants for review, including:[103]

- *Phase I*: Procurement to pay (PTP), including PTP.C05, PTP.C06, and PTP.C07 covering purchase orders (PTP3), receipt of goods/services (PTP4), invoice process (PTP5), p-card transactions (PTP6), and procurement accruals (PTP8); financial statement close process (FSCP), including cut-off and month-end close (FCSP.C05); financial reporting (FR), including business performance reporting and periodic reports (FR.C15, FR.C17, and FR.C19). Exceptions that did not rise to a control deficiency were noted for FSCP.C05 and FR.C19. For example, with FCSP.C05, there was no evidence that the journal entry request form was dated by the preparer.
- *Phase II*: Financial reporting (FR), including business performance reporting and periodic reports (FR.C15 and FR.C19) and employee maintenance (HR.C04). For these tests, no exceptions were found.
- *Phase III*: Procurement to pay (PTP), including PTP.C05, PTP.C06, and PTP.C07 covering purchase orders (PTP3), receipt of goods/services (PTP4), invoice process (PTP5), p-card transactions (PTP6), and procurement accruals (PTP8); financial statement close process (FSCP), including cut-off and month-end close (FCSP.C05); financial reporting (FR), including business performance reporting and periodic reports (FR.C19). For these tests, no exceptions were found.
- *Phase IV*: Financial reporting (FR), including business performance reporting and periodic reports (FR.C15, FR.C17, FR.C19 and employee maintenance (HR.C04). For these tests, no exceptions were found.

A score card is issued at the end of each phase. There weren't any significant changes in SOX controls in 2009.[104] American Water management indicated that it did not rely on the work performed by PwC, American Water's external auditors, to form its opinion on internal controls over financial reporting and, as a result, did not obtain these work papers. American Water did provide the PwC "Report of Independent Registered Public Accounting Firm," which discusses the results of the PwC audit of internal controls over financial reporting that was filed with American Water's 2009 Form 10-K. PwC's opinion, noted in the report, is that "the Company maintained, in all material respects, effective internal

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

control over financial reporting as of December 31, 2009, based on criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)."[105]

In 2010, the Compliance group is involved in control rationalization, often done by public companies after initial SOX implementation and, as a result, decreasing the number of SOX controls and the time required for SOX compliance and testing work. Internal billing between affiliates is not part of the SOX responsibility because it involves intercompany transactions that are eliminated during consolidation and, therefore, excluded from AWWC's external financial reporting.[106]

SOX Steering Committee meetings are held quarterly and include American Water's SVP & CFO, VP & Controller, VP of Compliance, Compliance/Internal Control Group (ICG) Director, President & Chief Operating Office (COO) of Regulated Operations, divisional/state presidents, and mega-process owners. Typically covered in these meetings are updates to the SOX program, testing results, and SOX perspectives.[107]

SOX controls that have been put in place in AWCC, AWWSC corporate (the source of most affiliate transactions with TAWC), the AWWSC Eastern Division, and TAWC are shown in *Exhibit III-1*.[108]

Deleted: *Exhibit III-1*
Formatted: Exhibit Table Header Char, Font: Italic

Exhibit III-1
SOX Controls
as of October 17, 2009

Organization	# Controls		
	Total Number	Implemented	Not Yet Implemented (c)
Total American Water Organization	271	267	4
AWWSC Corporate Only (a)	24	24	0
AWWSC Eastern Division (a)	44	44	0
Eastern Division – Finance Only (b)	17	17	0
TAWC Only (a)	21	21	0

(a) Included in numbers for total American Water organization
(b) Included in numbers for Eastern Division organization
(c) General tax, acquisitions, and two entity-level items
Source: Information Response 26, 27, 34, and 59

As stated earlier, AWWC was not previously required by SOX Section 404 to perform an evaluation of the effectiveness of their internal controls over financial reporting. The first year for that requirement was the year ended December 31, 2009, due to a transition period established by the Securities & Exchange Commission (SEC) for newly public companies. However, in connection with the preparation of their consolidated financial statements as of December 31, 2006, AWWC and its external auditors identified six material weaknesses in internal controls over financial reporting, each of which

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

could have resulted in a material misstatement of their annual or interim consolidated financial statements. These reported material weaknesses are shown in *Exhibit III-2*.[109] By year-end 2008 the list of material weaknesses had been reduced to one instance regarding the internal control over maintenance of contracts and agreements.

Deleted: *Exhibit III-2*
Formatted: XReference

Exhibit III-2
Reported Material Weaknesses
as of December 31, 2006

Inadequate internal staffing and skills
Inadequate controls over financial reporting processes
Inadequate controls over month-end closing processes, including account reconciliations
Inadequate controls over maintenance of contracts and agreements
Inadequate controls over segregation of duties and restriction of access to key accounting applications
Inadequate controls over tax accounting and accruals

Source: Information Response 31

However, in each year (2006-2008) American Water's external auditor issued an audited financial statement opinion that the company's financial statements accurately reflected the financial position of American Water (on a consolidated basis) and TAWC in all material aspects.[110] According to American Water management, the CEO and CFO assigned a high priority to the evaluation and remediation of internal controls, and have taken numerous steps to enhance these internal controls to a level that would prevent or detect a material misstatement in the consolidated financial statements and to implement an ongoing process to evaluate and strengthen overall internal controls over financial reporting. Some of the actions noted in American Water's February 2009 Form 10-K filing (for YE 2008) to remediate these material weaknesses and to evaluate and strengthen other internal controls over financial reporting included the following:[111]

Deleted: Regardless

- Increasing internal financial staff numbers and skill levels, and using external resources to supplement internal staff when necessary
- Implementing detailed processes and procedures related to period-end financial closing processes, key accounting applications and financial reporting processes
- Implementing or enhancing systems used in the financial reporting processes and month-end close processes;
- Conducting extensive training on existing and newly developed processes and procedures as well as explaining to employees Sarbanes-Oxley Act requirements and the value of internal controls
- Enhancing their internal audit staff;
- Hiring a director of internal control and a director of taxes during 2007

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- Implementing a tracking mechanism and new policy and procedure for approval of all contracts and agreements
- Retaining a nationally recognized accounting and auditing firm to assist management in developing policies and procedures surrounding internal controls over financial reporting, to evaluate and test these internal controls and to assist in the remediation of internal control deficiencies

As of December 31, 2008, American Water had addressed all areas of material weakness and tested the effectiveness of controls designed to address these weaknesses. American Water no longer considered these areas to be material weaknesses, with the exception of the issue relating to the maintenance of contracts and agreements.[112] American Water decided that the control deficiency relating to the maintenance of contracts and agreements should remain as a material weakness until they had sufficient experience with the sustainability of the levels at which it had been operating.[113]

With regard to the final material weakness, the following events have occurred in the past few years. In 2007, in anticipation of having to be SOX compliant when AWWC would no longer a part of RWE and would become a public company, American Water began to identify, assemble, image, and store electronically all major documents, including contracts, debt covenants, and commitment/contingency documentation, in a legal vault.[114] The contract administration process was implemented by May 1, 2007, when AWWSC had all of these legacy documents completed and available on an SharePoint internal site. Subsequently, AWWSC management indicated that the Legal organization took several steps to ensure that these types of documents were being handled correctly. Those steps were as follows:[115]

- Before any contract can be entered into, a contract approval form must be properly completed and signed by persons with the requisite signing authority, including (where required) review by the Legal, Finance, and/or Supply Chain organizations. Once a contract has been executed by all parties, a copy of the contract and the completed contract approval form must be scanned into portable document format (PDF) and sent to the Legal organization.
- A checklist for debt instruments has been created, of which the Legal organization is the holder and performs a quarterly review (in conjunction with other American Water personnel) to make sure that each instrument is in compliance.[116]
- When reviewing contract approval forms, all commitments and contingencies must be identified so that the Finance organization is held responsible for reporting these items.

Deleted: monitoring and tracking

As part of these efforts by 2009 year-end, a contract index (using Excel spreadsheets) was created for each division/state. These spreadsheets involving the Eastern Division contracts are reviewed monthly by the Compliance team supporting the Eastern Division states, led by the Senior Manager located in Chattanooga (TN) working with Operating Unit Finance to ensure that all contracts requiring disclosure (primarily leases and purchased water) are treated correctly. Beginning in May 2010 a SharePoint site for contracts was to be piloted (IN, IL, and MO). In the future, on that SharePoint site, a contract index and associated contracts are to be uploaded.[117] Other states are scheduled for

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

SharePoint implementation in July, 2010. American Water expects that the use of SharePoint will ensure more consistency of information.[118]

As of December 31, 2009, AWCC had spent over $54 million on its SOX program, including documenting and testing key financial reporting controls and remediating material weaknesses discovered. Most of this expense was incurred using outside contractors,[119] primarily one of the large, international accounting firms, Ernst & Young.[120] As a condition for state PUC approval of the RWE divestiture American Water companies agreed that costs incurred in connection with the initial development and implementation of the SOX compliance program would not be recoverable in rates charged to customers.[121] The amount of time spent and cost expended on SOX tasks in 2009 and budgeted for 2010 are shown in *Exhibit III-3*.[122]

Deleted: *Exhibit III-3*
Formatted: XReference

Exhibit III-3
SOX Effort and Expense
2009 and 2010

Organization Performing SOX Work	2009		2010	
	Hours of Effort	Cost ($000)	Hours of Effort	Cost ($000)
Internal Control Group (ICG) (a)	12,000	1,100	12,000	1,100
Internal Audit	6,900	700	1,000	100
Ernst & Young	14,400	2,400	9,900	1,400
TOTALS	33,300	4,200	22,900	2,600

(a): Includes all internal costs within Compliance, including the management of the SOX program (scoping, coordination with the external auditor, exception evaluation and reporting, etc.) and testing.

Deleted: /

Source: Information Response 82

Three of the largest public accounting firms are/have been involved in assisting American Water organizations regarding its SOX program. PwC is AWWC's external auditor and, as such, is required to give an outside/independent opinion regarding AWWC's SOX controls compliance. Ernst & Young initially assisted management with control design and related remediation activities and now functions primarily as one of the parties performing SOX testing on behalf of management and under management's direction and may, at the request of management, provide specialized expertise. AWWSC management indicates that Ernst & Young's role continues to be reduced, including for 2010, as part of management's efforts to lower the cost of SOX compliance. AWWSC management also indicates that the use of internal resources, the remediation of the previous material weaknesses completed, control rationalization, and the maturity of the American Water control environment reduce the cost of compliance. KPMG was used for fiscal 2009 testing as outsourced internal audit staff (primarily to help with controls effectiveness testing), to help fulfill Internal Audit's SOX testing commitment, working under the direction of the VP, Internal Audit.[123]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Internal Audit

The AWWSC Internal Audit (IA) Department is headed by a VP, Internal Audit and supported by an Executive Assistant, two Audit Managers, and five audit staff (three Senior Internal Auditors, one Senior IT Internal Auditor, and one IT Internal Auditor), with one vacant position.[124] Authorized IA headcount is ten personnel. Forecasted full-time-equivalent (FTE) personnel headcount for 2010 is 9.5.[125] Most of this staff has professional credentials (CPA, CIA, etc.)[126]

The VP, Internal Audit reports directly to the Chair of the Audit Committee of the AWWC Board of Directors and has a dotted line relationship with the CEO & President of AWWC. The VP, Internal Audit meets periodically with the Chair of the Audit Committee. The Audit Committee meets at least seven times per year. The VP, Internal Audit also meets with Audit Committee members as part of his annual planning process. Quarterly, a report of IA activity is presented to the Audit Committee. Audit recommendations are ranked by priority, from Priority 1 (most important) to Priority 3 (least important).[127] Priority 1 (P1) encompasses both P1* and P1. Both of these are high impact findings indicating a fundamental control weakness that must be addressed immediately. However, P1* findings require the Audit Committee's attention, while P1 findings need management's attention representing weaknesses that would leave the company open to risk or error, fraud, financial loss or reputation damage. Priority 2 (P2) findings are important issues that will have an impact at a departmental or sub-divisional level and which should be addressed by management in their area of responsibility. Priority 3 (P3) designations are used for minor findings normally involving weaknesses in the documentation of processes and procedures or of an administrative nature that pose little risk of error, fraud, financial, or reputation loss. These issues can be resolved by local departmental or team management.[128] The reports to the Audit Committee include the specific status of P1 recommendations and statistics regarding P2 and P3 recommendations. The IA function corroborates follow-up to recommendations for P1 and P2, and possibly (but not necessarily) P3 recommendations.[129]

In 2009 the IA organization was involved primarily in performing SOX testing. IA's SOX work in calendar year 2010 has been completed, and the expectation is that less than 15% of IA's time will be consumed with the SOX role in the future. IA budgeted 40% of their time for SOX in 2009, but ended up providing approximately 50% of their budget for SOX.[130]

Internal Audit has the right to audit American Water contractors' books and would like to begin to review contracts (construction contractor audits) starting with high-dollar contracts in 2010. IA is also looking at ways to get coverage across states (like Tennessee) that might not get coverage using high-dollar contracts. One way is to look at topics of concerns for presidents and perform audits by function across multiple states. Using this process will also allow IA to enhance standardization across states and identify best practices. A business continuity plan audit is also being considered.[131]

IA uses a risk-based approach in audit planning, aligned with the standards of the Institute of Internal Auditors, which requires the chief audit executive to "establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organization's goals." IA referred to several sources to support their risk assessment and planning process, including:[132]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- Risk factors and "additional factors" as disclosed in the 12/31/2009 registration statement on the Form 10K filing
- Content from Risk Management Committee meetings
- Risks identified from previously completed internal audit activities
- The IA Department's "Audit Universe"
- Content from Business Process Review meetings
- Content from fraud risk assessment activities
- Code of Ethics
- Input from interviews of 58 members of management and the Audit Committee

Based on their assessment of the risk involved in American Water operations, IA established its audit plan for 2010. The resources assigned to this plan compared to 2009 results are shown in Exhibit III-4.[133]

Deleted: Exhibit III-4
Formatted: XReference

Exhibit III-4
Audit Plan Comparison
2009 to 2010

Business/Functional Categories	IA Staff Hours	
	2009 Actual	Proposed 2010
Business Transformation	100	2,500
Regulated Business	1,949	2,350
Central Activities	799	2,050
Service Company	1,463	1,900
Sarbanes-Oxley (SOX) Compliance	6,876	1,400
Information Systems	1,373	1,300
Commercial Business	475	350
Total Hours	13,035	11,850
FTE Audit Staff	8.5	7.5
Hours per FTE	1,534	1,580

Source: Information Response 66

Monthly & Quarterly Management Processes

Month-end AWWSC Processing of Affiliate Charges

Steps performed for month-end processing and billing of AWWSC charges are as follows:[134]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- *Step 1 Check to ensure only valid formulas were used throughout the month*: If any formula was used during the period that was expired or invalid, this step isolates such formulas. This step prevents expired formula and invalid formula from being used. An expired formula is one that is setup to only be used during a specific time period, such as construction period, that may have expired due to timing. An invalid formula is a formula that is missing entirely from the coding of a charge or a formula that does not exist in the system. The accounting system (JD Edwards or JDE) has "up-front" validation that should not allow a transaction to post into the general ledger without a valid formula. This step runs a program to double check before beginning the month-end process.
- *Step 2 Run a report to validate the formula mapping*: This validation reviews all the formula setup in system to ensure all formulas have the proper category codes that will facilitate proper posting to the correct management fee account on the general ledger of the affiliate operating company. If any formula is missing a category code for any business function, it will return an error to be corrected prior to continuing.
- *Step 3 Test to see if all the bill codes for all the transactions created during month are blank for the current period:* During the month-end billing process each transaction in the general ledger that is being billed is marked with a bill code indicating that the transaction has been billed. This step is a check to ensure that no transaction will be billed twice. It is a double-checking measure as only the current period charges are billed each period. If the bill code is blank, it means it has not been previously billed. If there are profit and loss (P&L) transactions that were previously billed, the transaction would be identified in this step and need to be investigated to determine why it was billed. All of the current period transactions should be blank and all prior period charges should be marked "billed."
- *Step 4 Start the allocation process*: The beginning part of this step is to copy all the AWWSC P&L transactions from the general ledger into a separate Service Company Billing file (SCB file). During this step the transactions are marked "original" in the SCB file and marked "billed" in the bill code field in the AWWSC general ledger. This step ensures American Water has an "original" copy of all transactions, but separate from the general ledger. The next part of this step is to allocate out the charges (transactions) per the formula allocation percentages to each affiliate. This is also the step where the overheads are allocated. After the allocation process is complete each affiliate has been allocated its respective portion of each transaction as it pertains to the formulas used and all overhead has been allocated based on the service labor allocation. The "original" transactions remain in the SCB file and allocated transactions are also posted to the SCB file with a code indicating the operating company to bill.
- *Step 5 Check to ensure that the aggregate amount of "allocated" charges in the SCB file equals the aggregate amount of the "original" transactions:* This step ensures that the correct amount is allocated to the affiliates.
- *Step 6 Check to ensure that the account coding on the allocated transactions in the SCB file is valid:* The account coding is driven by the formula used. This step checks to make sure that the account is still valid on the operating company chart before attempting to post the journal entry in the

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

subsequent step. If the accounting is incorrect, then it is investigated and corrected prior to journal entry creation.

- *Step 7 Create and post the journal entries needed to record the current month AWWSC bill on both the operating companies and the AWWSC general ledger*:: This step takes the amount (determined in the allocation process from the SCB file) and creates journal entries (based on the allocation accounting in each formula) that will be recorded on the affiliate's records. Once the journal entry is created, it is reviewed for mathematical errors, before being posted. Revenue and receivables are posted to AWWSC and expense (and potentially capital charges) and a payable is posted to each operating company receiving service.
- *Step 8 Ensure that AWWSC P&L has zero net income*: This is the last step in the process. If net income is not zero, then investigations and corrections are required.

Included in each monthly bill are month-end accruals for items such as payroll costs incurred but not processed (because month-end splits a pay period) and unmapped P-card entries (because month-end occurs before employees have coded P-card entries for these late month items).[135] For example, the monthly P-Card accrual takes these "workbasket" transactions at the end of each month that have not been processed and accrues them according to the default accounting in each cardholder's profile. When purchasing cards are issued, the cardholder's account is setup with a default business unit and formula for all credit card transactions. In the event that unprocessed items are in the cardholder's account workbasket at month's end, this default accounting is used to generate the accrual entry on the last day of the month. On the first day of the next month, the accrual entry is then reversed. When the cardholder submits the purchasing card transactions with the proper accounting and they are approved, they will post to the proper accounts.[136] At year-end 2009, unmapped P-card accruals totaled approximately 550,000.[137]

In addition to the month-end processing and controls, there is also an annual review and update of the allocation formula percentages.[138]

FRP/BPR Packages

Financial tools to help TAWC manage its affiliate transactions include the FRP and the BPR. The AWWSC charges, and variance to the budget, are addressed monthly as part of the BPR and FRP reports, as well as the quarterly financial report to the TAWC Board of Directors.[139]

- The FRP is a monthly financial analysis document, displaying comparisons of actual financial results for the income statement and the balance sheet to the budget (operating plan), reforecasted budget, and prior year results and explaining variances for all line items in the income statement and the balance sheet that are at least 10% *and* $50,000. Affiliate charges to Tennessee, along with all operating expenses, are reported monthly in the income statement of the FRP. Balance Sheet data is included also, but only on a quarterly basis.[140] There is a monthly FRP meeting to discuss this document, attended by the TAWC President, TAWC department heads, AWWSC Director Accounting, AWWSC Manager Accounting for the

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Eastern Division; SVP & CFO, VP & Controller, the VP Finance Eastern Region; and Manager Finance Tennessee. It is usually held on the seventh or eighth working day after the end of a month. The FRP is prepared by the Manager Finance Tennessee.[141]

- The BPR is also a monthly report, and it includes operational issues, such as capital spending, metrics, safety, health, service quality, customer satisfaction, environmental concerns, system delivery, human resources, site reports, as well as more summarized financial information. The monthly BPR is submitted to the Planning and Reporting group. The meeting for this document is held quarterly, one week after the last FRP meeting for the quarter and is attended by the TAWC President and the Manager Finance Tennessee, along with the other company presidents and their financial managers. The Manager Finance Tennessee prepares the financial section of the BPR and coordinates the development of the entire document.[142]

Typically any incorrect charges to TAWC or other corrections (as required) are determined during monthly/quarterly review process and are relayed by the FP&A Analyst, Divisional VP of Finance, or TAWC President to FP&A organization.[143] When affiliates question any charges, the FP&A group is typically the first step in the "dispute" process. The Manager, FP&A will first talk with the employee creating the journal entry and, if necessary, will escalate the issue to the appropriate AWWSC parties, starting with the VP, Shared Services, then the CFO, and finally to the President. The Eastern Division (ED) Finance Manager may also question charges on debriefing calls, although the ED Finance Manager's focus (as well as that of the TAWC President) is on all TAWC costs, not just affiliate costs.[144]

Deleted: Regional

The financial reporting variance analysis thresholds for all operations in the Eastern Division are shown in *Exhibit III-5*.[145]

Formatted: XReference

Deleted: *Exhibit III-5*

Exhibit III-5
Variance Reporting Thresholds – Eastern Division
as of December 31, 2009

State/Company	Financial Reporting Variance Analysis (Greater Than 10% and the Following $ Amounts)
Indiana	150,000
Kentucky	125,000
Long Island	50,000
Maryland	15,000
Michigan	25,000
Ohio	25,000
Tennessee	50,000
Virginia	50,000
United Water Virginia	25,000
West Virginia	125,000
Bluefield Valley Water	25,000

Source: Information Responses 86 and 98

Deleted: *8/30/2010*

Deleted: *8/26/2010*

Deleted: *8/22/2010*

The FRP for TAWC's operations is discussed in a monthly conference call. The Manager, Finance for Tennessee will lead this call with about 15 other participants. The FRP format dictates the itinerary for the call, and all variances shown on the report are discussed. A draft of the FRP is sent to all participants prior to the call and includes their explanations of variances. The FRP is finalized after the monthly call and sent to a mailbox for distribution to all recipients.[146] The recipients of the Tennessee FRP are as follows:[147]

- AWWSC Controller
- AWWSC Assistant Controller
- AWWSC Manager - FP&A
- AWWSC Director of Tax
- CFO
- AWWSC Director - SSC
- AWWSC Eastern Division VP Finance
- AWSC Eastern Division Manager FP&A
- AWWSC Eastern Division Analyst FP&A
- AWWSC Eastern Division Senior VP
- AWWSC Accountant SSC
- AWWSC Director Accounting SSC
- AWWSC Eastern Division Manager Accounting SSC
- AWWSC Eastern Division Analyst
- TAWC President
- TAWC Manager Field Services
- TAWC Manager FP&A
- TAWC Operations Supervisor

Since November, 2009, there have been detailed Excel spreadsheets that back up the allocation of time and charges on the monthly FRP. Prior to November, this functional level of detail was available only in Hyperion.[148] The Manager Finance analyzes the Excel spreadsheet that contains details of persons who charged time to TAWC from AWWSC and other affiliates. In the past, instead of Excel spreadsheets, an analyst could only obtain details and justifications regarding time charged to TAWC by sending email messages or making telephone calls.[149]

The monthly FRP call is held between day 8 and day 12 after the end of the month. The Annual Financial Reporting Calendar shown in *Exhibit III-6* dictates when the reporting packages are due to corporate headquarters and impacts when the monthly FRP calls are held.[150] The roll-up of division variances are discussed informally at a higher level with the SVP, Eastern Division, during the monthly close.[151]

Deleted: *Exhibit III-6*
Formatted: XReference

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Exhibit III-6
Annual Financial Reporting Calendar
2009

Period	Days									
	0	1	1	4	6	7	8	9	10	11
	Close Begins	Revenues Finalized	COA Objects & Bus–Values & Dimension Request Cut-Off	All Pre-Tax Entries Processed	Debrief Call Conducted & Pre Tax Completed	Taxes Completed	Hyperion Load Completed & Info Available To Regions By Noon	Consolidation Completed	FRP Due By Noon	FRP Meeting
DEC	12/31/08	1/2/09	1/2/09	1/7/09	1/9/09	1/13/09	1/14/09	1/15/09	1/15/09	1/16/09
JAN	1/30/09	2/2/09	2/2/09	2/5/09	2/9/09	2/10/09	2/11/09	2/12/09	2/11/09	2/13/09
FEB	2/27/09	3/2/09	3/2/09	3/5/09	3/9/09	3/10/09	3/11/09	3/12/09	3/16/09	3/17/09
MAR	3/31/09	4/1/09	4/1/09	4/6/09	4/7/09	4/8/09	4/9/09	4/10/09	4/14/09	4/15/09
APR	4/30/09	5/1/09	5/1/09	5/6/09	5/8/09	5/11/09	5/12/09	5/13/09	5/14/09	5/15/09
MAY	5/29/09	6/1/09	6/1/09	6/4/09	6/8/09	6/9/09	6/10/09	6/11/09	6/12/09	6/15/09
JUN	6/30/09	7/1/09	7/1/09	7/6/09	7/8/09	7/9/09	7/10/09	7/13/09	7/14/09	7/15/09
JUL	7/31/09	8/3/09	8/3/09	8/4/09	8/10/09	8/11/09	8/12/09	8/13/09	8/14/09	8/17/09
AUG	8/31/09	9/1/09	9/1/09	9/4/09	9/9/09	9/10/09	9/11/09	9/14/09	9/15/09	9/16/09
SEP	9/30/09	10/1/09	10/1/09	10/6/09	10/8/09	10/9/09	10/12/09	10/13/09	10/15/09	10/16/09
OCT	10/30/09	11/2/09	11/2/09	11/5/09	11/9/09	11/10/09	11/11/09	11/12/09	11/13/09	11/16/09
NOV	11/30/09	12/1/09	12/1/09	12/4/09	12/8/09	12/9/09	12/10/09	12/11/09	12/14/09	12/15/09
DEC	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD

Source: Information Response 57

The recent addition of the Finance Manager in Chattanooga is expected to increase TAWC's focus on financial issues, including business planning, financial reporting and cost control, and preparing and monitoring the operating and capital budgets.[152] The TAWC President has a monthly meeting with his Tennessee leadership team, Eastern Division Superintendents, and local representatives of AWWSC's Compliance, Legal, and Business Development departments. Discussed during this meeting are opportunities and vulnerabilities (Os & Vs) that might need to be included in the next reforecast. Os & Vs are discussed monthly, while the reforecast is prepared quarterly.[153]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Findings & Conclusions

Finding III-1 **Internal controls over affiliate transactions are generally appropriate for a public utility.**

Internal controls include an extensive SOX program, Internal Audit Department's reviews and audits, and monthly local company and department reviews included in the FRP and the BPR package processes. With the exception of the items mentioned in *Finding III-4*, *Finding III-5*, *Finding III-6*, and *Finding III-7*, and the cost avoidance suggested in *Finding III-3*, these controls are appropriate for a public utility and should provide TAWC with assurance that financial transactions are managed properly.

Finding III-2 **The use of outside contractors increases American Water SOX compliance cost.**

The American Water organization has spent a considerable amount of money on their SOX compliance efforts since the decision was made to take the company public, over $54 million as on the end of 2009. (A substantial portion of this cost was for SOX implementation costs (versus on-going compliance costs) and was not requested for rate recovery at any regulated subsidiary based on conditions placed on American Water by various state regulatory commissions during the RWE divestiture proceedings.) Most of this expense was incurred through a contract with an international CPA firm, Ernst & Young. The SOX plan for 2010 calls for 22,900 hours of effort at a cost of $2.6 million. Approximately 9,900 of these hours, costing $1.4 million has been assigned to Ernst & Young personnel. The remaining 13,000 hours and $1.2 million in cost are budgeted for two internal AWWSC groups: the ICG having 12,000 hours and $1.1 million and IA having 1,000 hours and $.1 million.

The hourly cost of using Ernst & Young personnel is 40% to 50% greater than the internal cost of utilizing either the ICG or IA personnel, although AWWSC management believes that the Ernst & Young personnel were initially more efficient in the number of test performed that in-house staff. The 2010 hourly cost of personnel performing SOX functions ranges from $ 91.61 for ICG, $100 for IA, and $141.54 for Ernst & Young.

Finding III-3 **AWWSC performs only a limited review of allocation factors.**

The internal billing process among affiliated companies, including the use of specific allocation factors, is not part of the SOX compliance responsibility as affiliate charges are intercompany transactions that are eliminated during the consolidation process. IA has not performed an annual audit of affiliate allocation factors, although an IA audit of limited scope regarding affiliate processes was completed in 2009 as described later in *Finding III-4*. IA management believes that management's role is to determine what allocation factors are to be used, with IA auditing the processes involved. The AWWSC VP & Counsel, Regulatory Programs annually leads a review of allocation factors using input from AWWSC departmental management who provide services to affiliates. Also, the Financial Planning and Analysis group is responsible for management and oversight of the allocation factors. However, allocation factors play a very important part in determining the affiliates operating costs. The charges from

Formatted: Font: Italic
Deleted: *Finding III-4*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Finding III-5*
Deleted: *Finding III-6*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Finding III-7*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Finding III-3*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Finding III-4*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

affiliates comprise a large portion of TAWC O&M expenses. As shown in *Exhibit III-7*, approximately 22% of TAWC's total operating expenses for the past five years ($23,537,235 out of $106,564,360) came from affiliate (AWWSC and AWR/ACS) charges. In 2009 these affiliate charges accounted for 21% of TAWC total operating expense. As discussed previously in *Chapter II – Affiliate Relationships Review*, most of these charges come from either national or regional allocations. (AWCC interest charges were not included in these figures as they are not considered operating expenses by TAWC management.)

Formatted: Font: Italic
Deleted: *Exhibit III-7*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit III-7
TAWC O&M Expenses
2005 to 2009

Item	2005	2006	2007	2008	2009	
Labor	$3,765,383	$4,256,528	$4,664,401	$5,045,198	$5,126,043	
Purchased Water	$50,635	$53,119	$53,351	$45,196	$39,327	
Fuel & Power	$1,588,696	$2,231,924	$2,276,874	$2,626,285	$2,382,233	
Chemicals	$835,399	$989,613	$1,091,507	$1,113,328	$1,265,535	
Waste Disposal	$161,150	$156,389	$151,324	$167,955	$159,077	
Management Fees	$3,752,617	$4,312,528	$4,725,529	$5,021,435	$4,879,920	
Group Insurance	$1,563,967	$1,528,845	$1,576,752	$1,702,524	$2,068,630	
Pensions	$318,289	$1,080,083	$707,180	$1,362,254	$1,272,526	
Regulatory Expense	$269,432	$218,381	$520,423	$2,315,135	$834,226	
Insurance Other than Group	$484,633	$501,775	$528,319	$457,922	$473,954	
Customer Accounting	$1,147,599	$1,304,538	$1,125,626	$1,356,726	$1,569,440	
Rents	$39,988	$43,474	$22,397	$9,281	$9,286	
General Office Expense	$1,045,754	$324,503	$223,739	$261,676	$207,670	
Miscellaneous	$1,853,160	$1,827,888	$1,776,561	$1,857,766	$1,914,109	
Other Maintenance	$996,291	$1,152,804	$1,237,107	$1,283,703	$1,190,525	
Total TAWC O&M Expenses	**$17,872,993**	**$19,992,392**	**$20,681,090**	**$24,625,384**	**$23,392,501**	**100%**
Affiliate O&M Charges (AWWSC and AWR/ACS)	($3,810,807)	($4,600,435)	($4,932,292)	($5,253,645)	($4,942,056)	**22%**
TAWC O&M Expenses (Excluding Affiliate Charges)	**$14,062,186**	**$15,391,957**	**$15,748,798**	**$19,373,739**	**$18,450,445**	**78%**

Source: Information Response 9, 10, 63, 95, and 100

Finding III-4 **An insufficient number of internal audits concerning affiliate transactions have been conducted over the past five years.**

Although IA completed 40 internal audits in the past five years, including a number of internal audits regarding transactional areas, such as payroll processes, time sheets, P-card transactions, procurement functions, invoice processing, and human functions that are applicable to all American Water organizations including AWWSC, only two of these audits directly relates to affiliate transactions between AWWSC and its affiliates, including TAWC. Therefore, only 5% of the internal audits conducted by IA over the past five years related directly to affiliate transactions. A list of the internal audits completed in the past five years is shown in *Exhibit III-8*.[154]

Formatted: XReference
Deleted: *Exhibit III-8*

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Exhibit III-8
Internal Audits
2004 to 2009

Year	Number of Audits	Audits Related To Affiliate Transactions
2005	12	
2006	8	1
2007	6	
2008	11	
2009	3	1
Total	40	2

Source: Information Response 22

Additionally, the last state-operation specific audit involving Tennessee was more than five years ago (2004). A large portion of American Water's operating expenses for its regulated state operating companies, including TAWC, are the result of affiliate transactions, namely allocations from national and regional organizations. Although affiliate transactions have accounted for approximately 22% of TAWC's operating expenses over the past five years, the level of internal audit attention does not seem to reflect a commensurate degree of importance.[155]

Finding III-5 **Although AWWSC recently began performing internal audits of affiliate transactions, the scope of these audits is limited.**

On January 8, 2009 an Internal Audit report regarding AWWSC accounting and allocation formulas was issued. The audit was performed in response to one of Schumaker & Company's recommendations in its August 2008 management audit of Pennsylvania-American Water Company (PAWC) for the Pennsylvania Public Utility Commission (PaPUC). It was primarily a compliance audit performed by two employees, a Senior Internal Auditor and an Auditor. The scope of the audit included the following areas:[156]

- Worked with AWWSC management to understand objectives, risks, and controls.
- Obtained a listing of all allocation formulas to determine existence, completeness, and accuracy.
- Gained understanding of process as a means to test new formula request forms (RFRs), determine who authorizes formulas, and who inputs the formulas into JDE.
- Reviewed JDE for user access restrictions over allocation formulas.
- Reviewed users submitting their labor and expense entries via JDE and validated that direct supervisors reviewed and approved the entries.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- Recalculated bills to ensure they accurately reflect the formula allocations.
- Attended monthly financial review call held by AWWSC management to ensure that budget and planning variances are discussed appropriately.
- Obtained an understanding of what AWWSC Financial Planning & Analysis personnel and state end users do to get comfortable with the management fees charged to them.

Deleted: s

The allocation codes used in formulas and authorizations were part of the affiliate audit review performed (January through September 2008), but work orders were not. It also did not look at the appropriateness of factors used, as the selection of factors is considered to be in management's scope, rather than a judgment of Internal Audit's. The report contains several action items related to review of AWWSC formula set-up, formula updates, and other controls regarding AWWSC accounting, all of which AWWSC addressed during 2009. One action item included in the report related to the PAWC management audit recommendation related to simplifying the reporting and review of AWWSC charges at the regulated subsidiary level. In response to that action item, starting with the November 2009 accounting period, reports are currently made available to the regional finance teams and TAWC for review of monthly and year-to-date AWWSC charges to TAWC.[157] The management study currently in progress (described previously in *Chapter II – Affiliate Relationships and Transactions Review*), which has been designed to look at the use of multiple cost-causative factors versus those done only by number of customers, is expected to provide information about the use of the current *Tier Two* methodology based on number of customers.

With regard to upcoming audits related to affiliate activities, the VP presented in March 2010 to the Audit Committee IA's plans for 2010, including affiliate audits. In future affiliate audits, IA intends to either go broader and/or deeper than it did with the January 2009 audit. (Based on the number of factors used, approximately 500 different formulas exist for charging time.)[158]

On March 26, 2010 the VP, Internal Audit presented the following topics to the AWWC Audit Committee:[159]

- IA Department profile and budget
- 2010 IA execution forecast, with an objective to attain 80% project staff utilization toward project execution, is expected to result in overall utilization of 73% of the 18,776 forecasted hours in 2010 for the IA Department staff
- IA risk assessment and planning process in which the scope of audits to be performed are based on "risk-based plans to determine the priorities of the internal audit activity, consistent with the organization's goals" as discussed in the standards of the Institute of Internal Auditors (IIA), which include the following sources:
  - Risk and other additional factors disclosed in the 12/31/09 registration statement on American Water's Form 10-k filing
  - Content derived from Risk Management Committee meetings

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- Risk identified from previously completed IA activities and its audit universe
- Content from Business Process Review (BPR) meetings
- Content from fraud risk assessment activities
- American Water code of ethics
- Input from interviews with 58 members of management (including four TAWC representatives) as well as Audit Committee input

- 2010 proposed IA plan, including approximately 700 hours allocated to service company cost allocations in which the rationale and proposed areas of focus include:
  - Assurance as to risk mitigation over incorrect AWWSC cost allocations to regulated and non-regulated business units
  - Proactive assurance to public utility commissions and management auditors in PA, NJ, IL, TN, and IN
  - Review and test of the accuracy of selected AWWSC allocation formulas by verifying that they are in compliance with the AWWSC/state contracts
  - Evaluate correctness of formulas being used by employees to verify proper allocation of AWWSC costs to applicable business units
- Project plan comparison of 2010 versus 2009, in which a primary shift in audit focus is expected with an increase in attention to business transformation activities and a reduction in SOX control testing.
- 2010 project activities and results, including responding to interview and data requests pertaining to third-party management audits in NJ and TN
- Prior audit follow-up procedures update

The proposed 2010 IA plan was approved by the Audit Committee on that day.[100] Included in that plan was 700 hours designated for AWWSC cost allocations methodologies, as detailed in the following work plan shown in *Exhibit III-2*. Also, two factors were recently removed from AWWSC's use (Procurement Volume and ITS Servers), but Schumaker & Company does not understand how some services would be allocated without use of such factors.

Formatted: Font: Italic
Deleted: *Exhibit III-9*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Exhibit III-9
Latest IA Affiliate Transactions Work Plan
as of March 2010

1. Are the allocation formulas designed in accordance with Articles II and III of the Service Company Agreement with affiliates?	
Process Controls	**Test Procedures**
New allocation formulas or changes to existing formulas are established through a Formula Request Form (FRF). The FRF is approved by the Service Company Financial Planning Manager.	♦ Obtain a targeted sample of FRFs and determine whether each form was properly reviewed and approved by the Service Company Financial Planning Manager. ♦ Verify that the allocation formula was set up in accordance with business needs and in accordance with the Cost Allocation Manual. ♦ Verify that the formula was independently requested by the affiliate and independently input into the JDE system by an authorized person in the Shared Services Center (SSC).
Annually, existing allocation formulas are updated to recognize changes in key factors (e.g., customer counts, revenues, etc.) that have occurred from the previous year.	♦ Using the targeted sample of formulas identified above, verify that the selected formulas were updated in accordance with the Cost Allocation Manual. ♦ Verify that updates were accurate and complete.
2. Does management have documented and communicated guidance on the proper allocation of Service Company cost?	
Process Controls	**Test Procedures**
The Company has developed a Cost Allocation Manual and Training Guide to assist employees in creating new formulas and understanding proper methods of allocating their time and expenses. This objective is relevant to all process controls in this review.	♦ Obtain the Cost Allocation Manual and Training Guide and determine whether it has been approved by management and properly communicated to all relevant personnel.
3. Are there appropriate monitoring controls to ensure that costs are allocated correctly?	
Process Controls	**Test Procedures**
Only authorized and appropriate individuals have access in JDE to create or change a Service Company allocation formula.	♦ Obtain listing from IT of all individuals that have access to create or change a formula in JDE. ♦ Determine that appropriate segregation of duties exist for the employees that have access. ♦ Determine if an independent review of all changes/edits to allocation formulas occurs within JDE.
The General Accounting Manager at SSC reviews all new and/or changed Service Company allocation formulas.	♦ Using the targeted sample of formulas identified above, determine whether the General Accounting Manager reviewed the formula input in JDE to verify its accuracy.

Source: Information Response 92

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Exhibit III-9
Latest IA Affiliate Transactions Work Plan
as of March 2010
(continued)

Employees' direct supervisors review and approve all time and expense entries to verify the proper allocation of costs.	♦ Using the targeted sample of formulas identified above, identify Service Company employees that enter time and/or expenses in JDE. ♦ Determine that employees' direct supervisors properly reviewed and approved time and expense entries to verify the use of proper formulas by interviewing the supervisors and determining the quality of review. ♦ Verify that the employees selected the appropriate formula and properly entered the time and expenses based on the services provided to the affiliate by interviewing the employees.
Service Company Financial Analysts review labor files and budgets monthly to ensure that labor and/or expenses were not allocated in error.	♦ Obtain the Service Company Financial Analyst reports used to review allocation formulas for the month of March 2010. ♦ Through inquiry, determine that the Financial Analysts review Service Company allocation cost to verify that labor and/or expenses were allocated properly. ♦ Using that targeted sample identified above, re-calculate the costs allocated to the affiliate based on the formula used. ♦ Verify that costs were properly distributed to the G/L subsequent to the Service Company billing process.
Affiliate Financial Analysts review labor files and budgets monthly to ensure that labor and/or expenses were not allocated to their businesses in error.	♦ Select a sample of affiliates and obtain the Financial Analyst reports used to review allocation formulas for the month of March 2010. ♦ Through inquiry, determine whether the Financial Analysts review Service Company allocation cost to verify that labor and/or expenses were properly allocated to their company.
Monthly, a financial reporting call is conducted with Service Company and affiliate Financial Analysts to discuss Service Company billings.	♦ Attend the monthly financial reporting call conducted by the Service Company Manager of Financial Planning and Analysis and verify that Service Company expenses and related variances were addressed with appropriate resolutions.

Source: Information Response 92

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Recommendations

Recommendation III-1 **Continue to reduce the use of outside contractors for SOX compliance tasks. (Refer to Finding III-2)**

As previously discussed, AWWSC management indicates that the use of internal resources, remediation of the previous material weaknesses completed, control rationalization, and the maturity of the American Water control environment all contribute to the reduction of the cost of compliance, as reducing cost of compliance while continuing a rigorous SOX program is a focus of management. AWWSC management states that it is working on limiting the use of third parties to testing in specialized areas (e.g., IT and tax) to augment internal resources and to cover peak testing periods, where such coverage is more cost effective than permanent internal resources. Staffing mix is also a consideration. While it is not fully realized within 2010, it is expected in future years over the planning horizon.

In the 2010 SOX plan the cost for using Ernst & Young personnel is 40% to 50% higher than using internal resources, either ICG or IA staff. If the ICG or IA staff were used for the hours assigned to Ernst & Young the savings to AWWSC in 2010 would be between $411,246 and $494,307 (approximately $8,800 to $11,000 to TAWC). Although it may not be possible to effect a significant change in SOX personnel by 2010, certainly this alternative should be explored for 2011 and after. Depending on the estimated long-term need for SOX compliance personnel AWWSC could either expand its ICG staff or its IA staff, or both to cover the expected on-going requirement.

Recommendation III-2 **Conduct an annual independent review of allocation factors and charges to affiliates. (Refer to Finding III-3)**

There are a large number of allocation formulas used to allocate a large percentage of the total AWWSC operating expenses between non-regulated and regulated affiliated companies, including TAWC. There is an annual review of the *Tier One* allocation factors conducted by the VP & Counsel, Regulatory Programs to determine the applicability of cost-causative factors being utilized. Additionally, the AWWSC FP&A group reviews and approves any changes or additions to the approved formulas, as well as annual updates to the data supporting the formula allocations. The relatively recent addition in late 2009 of Excel files detailing all of the charges by individuals also makes this process much more transparent. The Excel files are very useful in analyzing monthly AWWSC charges, where in the past this level of detail was not easily available to organizations such as TAWC. However, due to the amount of expense involved (21% of TAWC's 2009 operating expense) and number of allocation formulas utilized, a strong case can be made for not just relying on the steps taken by AWWSC employees or for the receiving organization to catch any mistakes that might be made. The importance of these transactions would seem to call for an annual independent review by an outside work unit (not IA, but accounting/analytical employees not involved in entering and maintaining the formulas nor in receiving the charges). This review would entail determining if the formulas were appropriate for the charges

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

involved, fair to all parties involved, and calculated correctly, as well as determining if additional allocation factors should be implemented.

Recommendation III-3 **Increase the number of internal audits concerned with affiliate transactions and expand their scope. (Refer to Finding III-4 and Finding III-5)**

The number of internal audits concerning affiliate transactions conducted over the past five years was minimal, only 5% of all audits conducted. Affiliate transactions, in the form of allocations from national and regional headquarters, comprise a large percentage of the operating expenses of a regulated company's operating expenses (22% of TAWC's operating expenses over the past five years). The large percentage of expenses involved, the number of formulas utilized in allocating charges, and the importance and visibility of American Water's regulated activities with a number of state utility commissions would seem to justify more attention from IA in the form of additional and more frequent internal audits. This attention should take the form not only of more frequent audits, but also the scope of these audits should be expanded. For example, besides including steps to include investigations whether employees use correct formulas, authorizations, and/or work orders when recording time and expenses, these audits should also review all processes associated with affiliate transactions and billings.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

B. Consultant Internal Control Review of Sampled Transactions

This section addresses our internal controls review of AWWSC 2009 transactions by sampling AWWSC transactions and testing the related allocations of costs to TAWC.

Background & Perspective

For 2009, AWWSC incurred charges of $248,211,987 ($30,348,316 in capital expenditure charges and $217,863,671 in operating expense charges), which was entirely billed by AWWSC as management fee revenues to affiliated companies. AWWSC charges are categorized in *Exhibit III-10*, which shows AWWSC capital and operating expenses by overhead location and the related amounts billed to TAWC.[161]

Formatted: Font: Italic
Deleted: *Exhibit III-10*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit III-10
AWWSC Charges to TAWC by Location
2009

AWWSC Overhead Location #	Description	AWWSC CHARGES Capital	Operating Expenses	Total	BILLED TO TAWC Capital	Operating Expenses	Total	% BILLED TO TAWC Capital	Operating Expenses	Total
320	Corporate	$ 2,125,558	$ 45,642,205	$ 47,767,763	$ 21,973	$ 999,077	$ 1,021,050	1.0%	2.2%	2.1%
325	Shared Service Center	936,231	28,592,664	29,528,895	445	606,502	606,947	0.0%	2.1%	2.1%
326	Operation Service Center	8,221,075	5,677,137	13,898,212	154,063	113,550	267,613	1.9%	2.0%	1.9%
330	Western Region	1,460,826	7,321,944	8,782,770	-	7,343	7,343	0.0%	0.1%	0.1%
335	Central region	4,218,593	21,459,735	25,678,328	783	102,315	103,098	0.0%	0.5%	0.4%
340	Call Center - Alton	64,433	32,565,788	32,630,221	(53)	749,984	749,931	-0.1%	2.3%	2.3%
345	Belleville Lab	9,935	5,294,296	5,304,231	-	122,234	122,234	0.0%	2.3%	2.3%
350	Southeast Region	604,192	10,828,212	11,432,404	11,067	933,040	944,107	1.8%	8.6%	8.3%
365	Northeast Region	151,380	4,189,918	4,341,298	91	1,230	1,321	0.1%	0.0%	0.0%
370	Call Center - Pensacola	262	17,143,485	17,143,747	-	382,380	382,380	0.0%	2.2%	2.2%
375	ITS	7,023,940	38,989,341	46,013,281	3,043	864,025	867,068	0.0%	2.2%	1.9%
380	Business Transformation	5,531,891	158,946	5,690,837	128,001	2	128,003	2.3%	0.0%	2.2%
	Total	**$ 30,348,316**	**$217,863,671**	**$248,211,987**	**$ 319,413**	**$ 4,881,682**	**$ 5,201,095**	**1.1%**	**2.2%**	**2.1%**

Source: Information Response 68

We obtained AWWSC detailed transaction files for 2009 reflecting approximately 172,000 "service" transactions and approximately 84,000 "overhead" transactions. Service transactions are those transactions that are charged by business unit, object account, and formula to account for the cost of providing service other than employee benefits and general building costs. Service transactions consist mainly of:

- Purchasing card transactions
- Vendor invoice transactions

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- Labor expense and labor benefit expense entries, which are produced directly from electronic employee timesheets and the related employee benefit cost tables within the company's information systems. The "service" transactions for labor expense are for employees providing regular service to the subsidiaries and are identified as T1 payroll disbursement transactions. Labor transactions for support personnel, such as mailroom staff and administrative assistants, are identified as T2 payroll disbursement transactions, which are generally considered overhead transactions; however, these transactions are considered service transactions when employees charge their time to formulas other than the general overhead formula of 999999.
- Other expense accrual journal entries

Overhead transactions, which account for the cost of employee benefits and direct building costs, consist of:

- *Employee benefit overhead* – formula 888888 (which includes payroll benefits, payroll taxes, and defined pension benefit plan contributions for employees, referred to as T3 transactions). Charges included in employee benefit overhead formula 888888 by overhead location are allocated monthly to affiliated companies based on labor dollars by overhead location and by formula.
- *General overhead* – formula 999999 (which includes lease payments, certain telecommunication charges, depreciation, and labor expense transactions for support personnel (T2 payroll charges). Charges included in general overhead formula 999999 by overhead location are allocated monthly to affiliated companies based on labor dollars by overhead location and by formula.

Service transactions and overhead transactions of AWWSC for 2009 are as shown in *Exhibit III-11*.[162]

Exhibit III-11
AWWSC Charges by Transaction Type
2009

	Number of Transactions	Dollars
Service Transactions	172,000	$148,338,474
Overhead Transactions	84,000	$99,873,513
Total	256,000	$248,211,987

Source: Information Response 68

Using attribute sampling and random numbers we selected 45 service transactions and 15 overhead transactions to determine if adequate support exists for the charges and the charges are properly recorded and allocated to TAWC based on the documentation and AWWSC's cost allocation methodologies. In addition, for overhead transactions, we selected five of the twelve AWWSC

Deleted: .
Deleted: *Exhibit III-11*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

overhead locations, each from a different month during 2009, and performed tests to insure that service labor in object account 501200 (AWWSC general ledger account for labor) by overhead location and by formula for the month was used to allocate all 888888 and 999999 formula overheads for that location for the month to affiliated companies. The five overhead locations and related month selected for testing consisted of those identified in *Exhibit III-12*.

Formatted: Font: Italic
Deleted: Exhibit III-12
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit III-12
Location and Month Used for Overhead Sampling
2009

Overhead Location	Description	Month
0320	Corporate	June 2009
0340	Call Center – Alton	July 2009
0325	Shared Service Center	January 2009
0370	Call Center - Pensacola	February 2009
0375	ITS	October 2009

Source: Consultant's Selection from Information Response 68 Data

We also performed tests of the service transactions and the overhead transactions to insure TAWC was charged the proper amount based on the formula used. Finally, we tested the calculation of five formulas used to bill TAWC based on items comprising the formula, such as customers, employees, revenues, and utility plant.

Based on the results of our tests as discussed above, we found no exceptions to our tests except as discussed in the following findings.

Findings & Conclusions

Finding III-6 **Some AWWSC purchase card transactions lack adequate support to be able to make a determination of the business purpose and that the appropriate formula was used to allocate the cost.**

It is our understanding receipts for purchase card transactions are to be maintained by the card holder and not submitted to a centralized AWWSC location. Also receipts for meals less than $25 are not required to be maintained by the cardholder. Some of the purchase card transactions we selected for testing were for meals less than $25 and no documentation was available. In addition, some of the receipts we did review that were received from the cardholder did not have enough information for us to be able to determine the business purpose and that the appropriate formula was used to allocate the cost. We did review print screens from the Pathwaynet system (AWWSC's purchasing card vendor system) indicating supervisor approval of the charge but we were unable to independently verify their appropriateness.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

We tested eleven AWWSC purchase card transactions totaling $4,908, all of which were approved by a supervisor. Six of the transactions totaling $333 did not have documentation or we were unable to determine the business purpose and formula used from the data provided.. TAWC was charged $82 on these eleven transactions and $0.50 on the six transactions without adequate documentation.

Finding III-7 **Some intercompany charges from affiliated companies to AWWSC are not supported by written agreements approved by regulatory commissions.**

Comment [mam4]: This finding may be changing some based on the information that David Weber and George Comcy supplied last week.

One of the service transactions selected by us for testing was an affiliated charge in February 2009 from Kentucky-American Water Company (KAWC) to AWWSC for rent and indirect costs of AWWSC employees housed at Kentucky-American Water Company. Also one of the overhead transactions we selected for testing was a charge from American Water Resources to AWWSC for interest on capital leases of furniture and equipment at the Pensacola call center. These two AWWSC transactions selected for testing totaled $37,899, of which approximately $832 was billed to TAWC.

We agreed the charge from KAWC to AWWSC to an intercompany billing request from April 2007. No other documentation of this charge, such as an agreement that was effective for the specified time period of the transaction, was available. We also agreed the charge from American Water Resources for interest on the capital leases to AWR amortization schedules of the leases. No other documentation of this charge, such as an agreement that was effective for the specified time period of the transaction, was available.

Recommendations

Recommendation III-4 **Improve documentation for purchase card transactions in order for a third party to determine the business purpose of the transaction and to evaluate if the appropriate formula was used to allocate the cost. (Refer to Finding III-6)**

We realize purchase card transactions are approved in the Pathwaynet system by supervisory personnel who understand the purpose of the charges and are in a position to determine that the formula for cost allocation is correct. The documentation available, however, sometimes makes it difficult for others to make that same determination. In addition, Internal Revenue Service rules require adequate documentation of the business purpose of transactions, particularly for meals and entertainment expenses, to be deductible from taxable income. We recommend AWWSC review its documentation requirements for purchase card transactions and revise the requirements, as necessary, to insure adequate documentation is available for all purchase card transactions. The documentation should be sufficient for a third party to review the documentation and determine the business purpose of the transaction and the correct formula was used for cost allocation.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Recommendation III-5 **Prepare written agreements for charges from affiliated companies to AWWSC for rent (including interest on capital leases) and indirect charges and have them approved by the appropriate regulatory commissions, as appropriate. (Refer to Finding III-7)**

Comment [mam5]: I understand this recommendation may be changing some based on the information supplied by David Weber and George Conroy last week.

Written agreements should be prepared and approved by the appropriate regulatory commissions, as appropriate, in order to document that an appropriate methodology is used to determine the calculation of charges to AWWSC for rent and indirect charges from affiliated companies. Approved written agreements would also help to insure the calculations of the charges are determined consistently and that they meet legal, regulatory, and contractual requirements.

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

IV. Organizational & Operations Assessment Review

This chapter focuses on the organizational structure mix and compositions between the American Water Works Service Company (AWWSC) and Tennessee-American Water Company (TAWC) organizations and a review of key areas that directly impact TAWC operations and its customers.

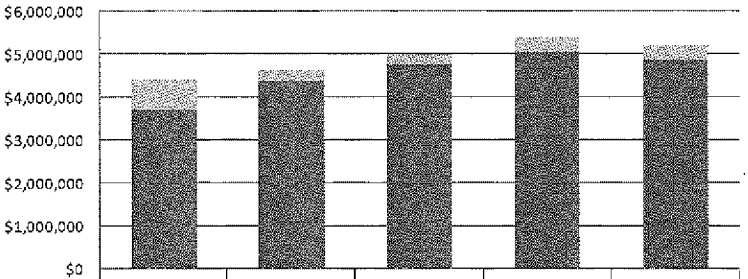
Deleted: impact

A. Background & Perspective

American Water Works Service Company provides support services to the various operating companies including TAWC. In many cases, business services that an operating company had traditionally performed internally have been centralized to the service company to more effectively deploy newer technologies and improve overall efficiency and effectiveness. As a result charges from the AWWSC to TAWC would be expected to increase as these services are centralized. As shown in *Exhibit IV-1*, the combined capital expenditures and operating expenses charged to TAWC have increased by 17.6% from 2005 to 2009.

Deleted: *Exhibit IV-1*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit IV-1
AWWSC Combined Capital Expenditures & Operating Expense Charges to TAWC
2005 to 2009



	2005	2006	2007	2008	2009
AWWSC Charges-Capital Expenditures	$706,143	$248,318	$261,739	$334,358	$319,413
AWWSC Charges-Operating Expenses	$3,716,559	$4,376,059	$4,734,432	$5,038,489	$4,881,682

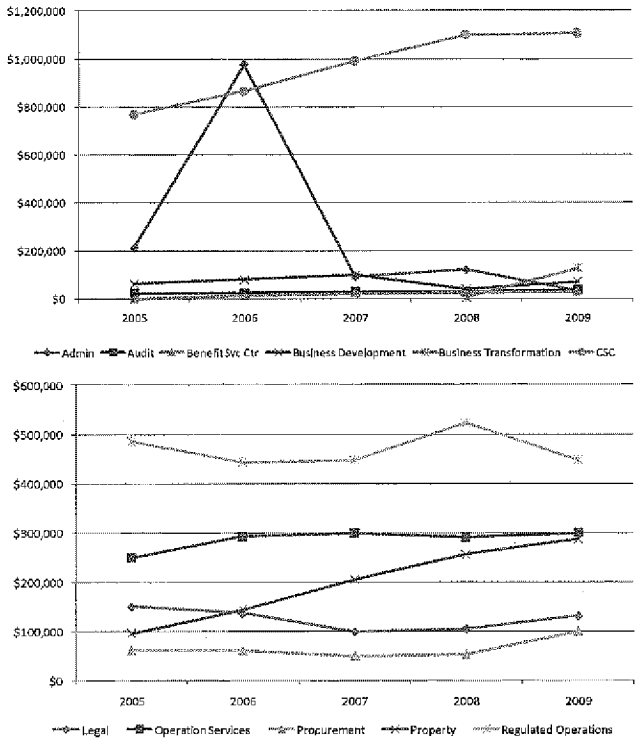
Source: Information response 65

Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-3*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Based on data previously shown in *Chapter II (Exhibit II-11)*, *Exhibit IV-2* and *Exhibit IV-3* graphically displayed the data to more easily see the trends.

Deleted: *Exhibit IV-2*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

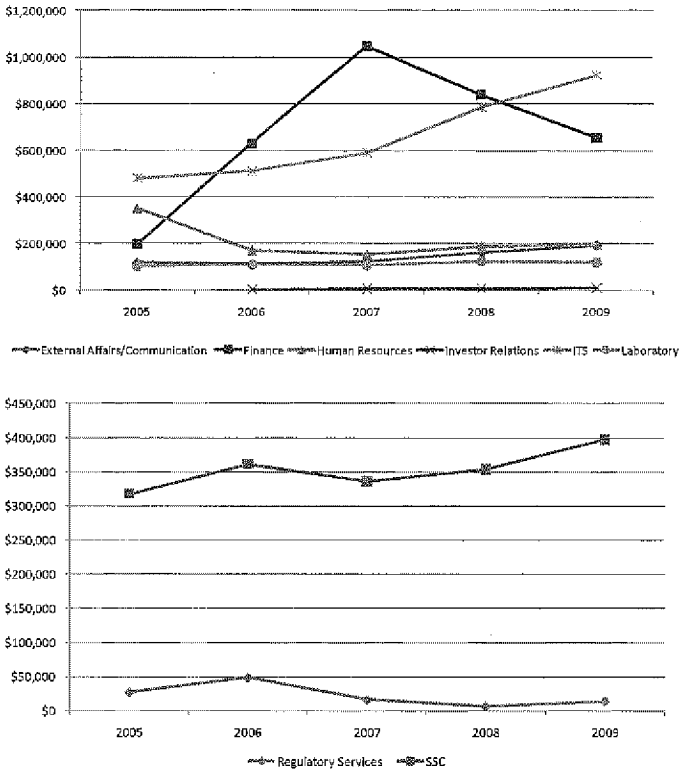
Exhibit IV-2
AWWSC Charges by Function
2005 to 2009
Part 1 of 2



Source: Information Response 65

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Exhibit IV-3
AWWSC Charges by Function
2005 to 2009
Part 2 of 2



Source: Information Response 65

Several of the categories have increased such as the following:[163]

- *CSC (Call Center)* – The call center charges have increased from approximately $770,000 per year to approximately $1.1 million; this is an area that we investigated in a later part of this chapter. The CSC costs are predominantly made up of labor and labor-related expenses. The increase has primarily been driven by the addition of 38 employees in 2008 required to improve and meet service levels. Other than normal union pay increases, the other major driver of the increase has been pension and other postemployment benefits (OPEB) expenses. Due to the financial market conditions in 2008-2010, returns on assets and market values of Voluntary Employees' Beneficiary Association (VEBA) investments have been well below previous

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

actuarial estimates, and resulted in a loss on plan assets during this period. The lower return on plan assets has resulted in significant increases in pension and OPEB contributions to meet Employee Retirement Income Security Act of 1974 (ERISA) and plan requirements.

- *Property* – These charges have almost tripled from approximately $96,000 to approximately $288,000, which is due to a change in accounting related to the purchase or lease of ITS assets and office space at AWWSC versus purchasing those assets at TAWC. With the movement of many functions to AWWSC, the office space and ITS equipment being purchased by AWWSC result in the increase in at cost of depreciation, capital leases expense, and property taxes being billed through AWWSC (management fees). While this change results in an increase in AWWSC charges it is directly offset by avoided costs at TAWC.
- *External Affairs* – These charges have increased from approximately $120,000 to approximately $195,000, which is due primarily to a shift of the function to the regional and corporate AWWSC level versus having this function locally at TAWC. This cost increase has also been driven by the increases in pension and OPEB costs described in the CSC discussion above.
- *Finance* – These charges have increased from approximately $199,000 to approximately $656,000, which is due primarily to a shift of the FP&A function to the divisional AWWSC finance group with offsetting reductions of the staff previously located at TAWC. The increase, between 2005 and 2009, has also been driven by additional on-going work related to SOX and internal control activities required now that American Water is a publicly traded company, and TAWC as a subsidiary of American Water is required to test and report on its internal control processes. The SOX implementation cost was a major driver of the increase in AWWSC costs between 2005 and 2007, although these costs were not included for rate recovery at TAWC due to the conditions placed on AWWSC during the RWE divestiture proceedings around the country. SOX compliance costs have decreased from 2007 to 2009. As of late 2009 one FP&A employee is located in Chattanooga and on the payroll of TAWC. Overall the increase in finance costs has been driven by the shift of employees to AWWSC and by the increases in pension and OPEB costs described in the CSC discussion above.
- *ITS* – The information technology charges have increased significantly from approximately $480,000 to approximately $925,000, which is due primarily to increased employee levels and associated benefit costs to install and maintain many new software applications used by TAWC, such as mobile computing in service vehicles (Service First), automated call handling (VCR), capital asset management (PowerPlant), and programmed maintenance tracking and control (CMMS), to name a few. This cost increase has also been driven by the increases in pension and OPEB costs described in the CSC discussion above.

Whereas there have been some significant decreases in some charges, specifically administrative charges have been dramatically decreased from $1 million in 2006 (up from $214,000 in 2005) to $94,000 in 2007, $123,000 and lower $34,000 by 2009, so of this reduction might have been due to some reclassification of these charges to the other categories where they would get better visibility.

Deleted:
Deleted: in 2007 and 2008
Deleted: s
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Tennessee-American Water Company provides an essential service to its customers – and must provide this service in a prompt, accurate, and responsive manner. Planning, organization, procedures, and philosophy are all essential components in delivering appropriate and effective customer service. Effective operations act as a bridge, serving the needs of both the utility's external ratepayers and internal departments. Therefore, Schumaker & Company performed a more in-depth investigation into some of the AWWSC areas that provided some of these services. The following sections address some of the key areas where AWWSC significantly impacts TAWC's operations.

Customer Service-National Call Centers

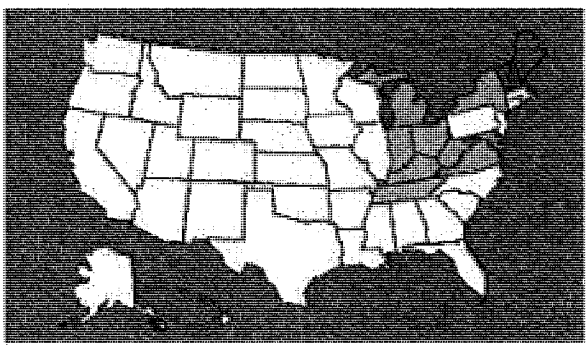
This section addresses the activities that will be examined with respect to customer service operations, which are currently being performed by the American Water Works Service Company (AWWSC) on behalf of TAWC.

- Customer service, complaints, and inquiries (call center)
- Customer accounting and billing
- Credit and collections

TAWC is in American Water's Eastern Division, which includes the states of Kentucky, Tennessee, Indiana, Ohio, West Virginia, Virginia, Maryland, Michigan, and New York (Long Island), as shown in *Exhibit IV-4*.[64]

Formatted: Font: Italic
Deleted: *Exhibit IV-4*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit IV-4
American Water Eastern Division
as of December 31, 2009



Source: Information Response 2

The responsibility for the various Tennessee customer service functions is held by the Customer Relations/Field Resource Coordination Center (FRCC) organization within the AWWSC Eastern Division, which happens to be physically located in Lexington (KY), and by the national call center

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

located in Alton (IL) and Pensacola (FL). As these activities are performed by AWWSC employees, a portion of their costs flow through to TAWC.

Among the items that we investigated in this area included the following:

- The reasonableness of the AWWSC system-wide call center (which TAWC uses) staffing levels and overall performance (e.g., call abandonment rate, percentage of call answered within 30 seconds, etc.) to include validation of telephone access statistics, and a determination of the adequacy in response and rate of timely resolution of customer disputes:
  - Are the customer service center(s) appropriately configured and adequately staffed for the level of telephone inquiries and customer visits?
  - Do TAWC customers who contact the call center with a question, complaint, or request receive a prompt, courteous, consistent, timely, and accurate response?
- TAWC's customer complaint procedures, including a review of their compliance with the Tennessee Regulatory Authority dispute handling procedures:
  - Is information from customer complaints collected and used to identify the underlying root causes of customer questions and problems?
  - Are customer service standards using both quantitative and qualitative measures?
  - Is there a visible and formal appeal process through a review officer within TAWC for responding to customers who remain dissatisfied after a front line contact?
- The trend of TAWC's consumer complaint rates, justified complaint rates, and complaint response times.
- The reasonableness of the AWWSC FRCC (which TAWC uses) staffing levels and overall performance (e.g., dispatching effectiveness, staffing levels, and coverage), to include validation of telephone access statistics, and a determination of the adequacy in meeting appointments and responding to emergencies.

Call Center Operations

The AWWSC Customer Service Center (CSC) provides many of the activities involving customer service, particularly call center operations and centralized billing, credit, and collections activities. Although the CSC is physically located in two different locations, it operates as one organization. The Alton (IL) call center was opened in April 2001 and the Pensacola (FL) call center was opened in 2005.[103]

Tennessee calls can be handled by customer service representatives (CSRs) located at either call center. After-hours calls are routed to Alton, as it is the only call center open on a 24-hour by 7-day (24x7) basis. There are 43 different full-time and eight part-time shifts in the call centers. Employees rebid for these shifts each spring and again in the fall, thus employees have the ability to change their work schedule two times each year based on seniority. More than five years of call history is currently available from which to forecast expected call volumes. A software tool, Impact 360, is currently used

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

to forecast volumes and monitor adherence to schedules. In addition, call center management has the ability to monitor both the audio and screen navigation of individual CSRs to provide ongoing coaching. All CSRs are monitored, as a minimum, on a monthly basis. Calls are routed to the first available qualified representative using a skills-based routing scheme.[166] A picture of the inside of the Alton call center is shown in *Exhibit IV-5*.[167]

Deleted: *Exhibit IV-5*
Formatted: XReference

Exhibit IV-5
Inside Alton Call Center
as of December 31, 2009

Source: Tour of facilities conducted on the PAWC management audit performed by Schumaker & Company consultants

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

A picture of the inside of the Pensacola call center is shown in *Exhibit IV-6*.[168]

Deleted: Exhibit IV-6
Formatted: XReference

Exhibit IV-6
Inside Pensacola Call Center
as of December 31, 2009

Source: Tour of facilities conducted on the PAWC management audit performed by Schumaker & Company consultants

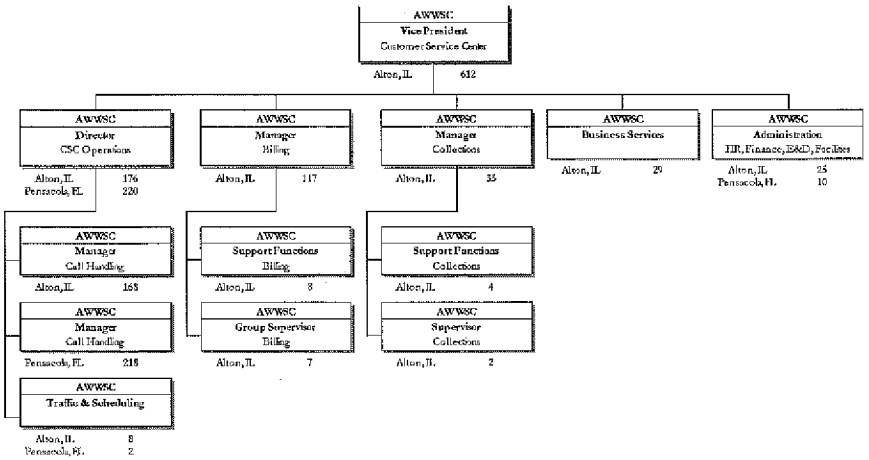
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Organization & Staffing

The CSC organization is shown in *Exhibit IV-7*.[169]

Deleted: *Exhibit IV-7*
Formatted: XReference

Exhibit IV-7
Customer Service Center Organization
as of December 31, 2009 (With Updates through April 2010)



Source: Information Response 76

The CSC's responsibilities include the following.[170]

- *Call Handling* – inbound customer calls and correspondence (mail, fax, e-mail) regarding billing, collections, and services; responses to customer needs; creation of service orders as required
- *Billing* – customer bills, process adjustments, resolve billing issues, special accounts billing, and managed accounts
- *Collections* – collection of unpaid bills, issuance of notices, outbound calling, issuance of shutoff orders, resolution of collection disputes, and bankruptcy processing
- *Education & Development* – new hire training, refresher training, new position training, local district support, and testing
- *Quality and Performance Reporting* – quality monitoring of call handling, provision of reports to CSC leadership for coaching and ongoing development, and service order accuracy review and reporting
- *Support Functions* – finance, work force management, human resources, information technology, and administration functions, including cost control, recruitment, human resource, staffing, scheduling, overtime needs, administrative functions, and system/desktop support

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

- *Business Liaisons* – interface with each of the regions on all matters concerning call center operations

The responsibility for time critical (emergency) activities, which had been located in the call centers prior to December 2009, was moved to the respective FRCC at that time.[171]

The CSC has identified specific goals and objectives for the organization, which apply to all states, including.[172]

- Operations
  - 80% of calls answered within 30 seconds
  - 95% of calls offered handled
- Call handling
  - 90% on call quality assessments
  - 85% on service order quality reviews
  - 78% first call resolution (as measured by customer service quality survey)
  - 90% of correspondence handled within three business days
- Billing
  - 2.5% or less total bill corrections to water service active accounts
  - 90% quality assurance on quality assessments on processing of billing contacts
- Collections
  - 90% accuracy on quality assessments on processing of collections contacts [173]

Call Center Technology

Call Routing and Management

The CSC operates redundant Avaya S8700 media servers running Avaya Call Manager v4.0 to route and deliver calls to agents, which at American Water are generally referred to as CSRs. In addition, the system uses Avaya CTI for screen-pop delivery to CSRs, Avaya Interactive Response v4.0 featuring tone recognition for self-service functionality, Intuity Audix for voice mail and fax capabilities, and redundant Avaya Call Management System (CMS) servers for real-time and historical call statistics and reporting.[174] Operational continuity is assured by redundant Cisco routing and switching for personal computers and the voice network. Backups are performed off site using IBM's Tivoli Storage Resource Manager. The CSC uses PowerWare UPS Systems for battery backup. In addition, it maintains a 24 x 7 Avaya maintenance agreement for on-site or remote technical support.[175]

Supervisor coaching of agents relies on Nice Call Recording v 8.9 with 60 channels for quality assurance and agent recording, MicroCall Call Accounting Server, and Avaya CMS Supervisor v 14.0.1A for reporting.[176]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

The primary local exchange carrier and toll free provider is ATT, which furnishes a SONET ring and DS3 voice connectivity (DS3 = 28 T1 lines in which each T1 has 23 to 24 lines each depending on configuration or trunking). A SONET ring is a redundant network connection that has one termination at ATT's Florissant (MO) operations center and the other termination at a Collinsville (IL) location. In the event one connection experiences issues or is severed, calls immediately begin to route across the redundant connection. In addition, this connection has dual-entry points into the building with one entering from the front and one entering from the rear to prevent downtime due to a line being severed.[177]

There are 3 X T1s (70 dedicated circuits) plus access to 4 X T1s (94 shared circuits) for a maximum of 164 concurrent inbound TAWC callers.[178]

Workforce Management

The CSC uses Impact 360 Workforce Management Suite (implemented in the 2007-2008 timeframe) for agent adherence and scheduling. Impact 360 is a workforce management tool that allows the user to schedule staff, measure performance, and analyze trends and opportunities, while learning and making suggestions to adjust call center staffing. A telephone call center is a collection of agents, telecommunication equipment, and management software, organized for the sole purpose of handling customer contact through telephone calls. As calls are received, they are identified by an automatic call distributor (ACD) according to type (e.g., sales calls, service calls) and are either delivered to a waiting agent or are queued pending agent availability.[179]

The CSC has experienced significant improvements from the switch to Impact 360, including the following:[180]

- *Queue Hopping and Flexible Duration Shift Activities*: witness forecasting and scheduling supports the creation of queue-hopping activities, where agents work (and are scheduled to work) on different queues at different times during the shift.
- *Five Minute Shift Activities*: schedule shift activities that have a granularity of five minutes at any interval (e.g. 5,10,15,20,25,30,35 minutes).

Enhancements that helped increase agent satisfaction included the following:[181]

- *Time-Off Report and Agent View*: a new time-off calendar view option displays total time-off hours allocated, total scheduled time-off taken and pending, and total time-off remaining. There are two views: a Personal View for agents and an Organization View for managers.
- *Shift Bid Sorting And Filtering*: makes it easier for agents to find their ideal shift for which to bid.
- *Partial Shift Swaps*: allow agents to post a portion of a shift, as opposed to their entire shift, to be swapped with another agent. Another agent can pick up a portion of a posted shift or multiple agents can each accept a portion of a posted shift.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Enhancements that helped improve visibility into call center performance include:[182]

- *New Reporting Engine with Ad-Hoc Querying*: CMS Supervisor reporting engine with new ad-hoc querying capabilities for more sophisticated and custom analysis of contact center performance.
- *Employee Effective Dates*: changes to key attributes of the employee information are associated with a date or date range on which the change became effective, which helps more accurately track changes to the business and employees.

Enhancements that helped with long-term planning include:[183]

- *Weekly Scenarios and Simulation*: a strategic planning solution has been enhanced to facilitate long-term planning in weekly scenarios in addition to monthly scenarios.

There is one toll free number (866 - 736-6420) for TAWC customers to contact customer service.[184]

Customer Accounting and Billing

The CSC provides customer service and customer accounting services for TAWC and its customers. Meter readings are obtained by the meter readers located in each operating company, such as TAWC. These readings are transmitted to the division where a meter reading support group performs some basic review of the readings prior to being transmitted to the billing group at the call center. The billing group located within the division perform the initial meter edits based on usage numbers and any notations that the meter reader might make in the field – such as a vault cover needing repair.[185]

The CSC is responsible for customer billing, in which the Billing group is responsible for getting the "billing file" ready for transmission to the Hershey Data Center (for posting to the customer account) and to the outside third party that actually prints and mails customer bills. The Billing group located in the call center is responsible for meter reading edits after the rates have been applied to the meter readings and are therefore dealing with dollar amounts. The Billing group is divided into various billing teams, which are assigned to various geographic areas and are responsible for preparing the "billing file" for a given geographic area. The goal is to have the "billing file" transmitted to the Hershey Data Center and the outside third-party by the third day after the initial meter reading, so that that the bill can be mailed by the fourth to sixth day.[186]

Systems

American Water uses the Electronic Customer Information System (ECIS) from Vertex (formerly Alliance Data Systems) as its customer service database. This package tracks customer, account, premise, and service information. It also performs cash, billing, and collections functions. ECIS interacts with several other applications, including Advantex, which is used for field force dispatching. Functions and associated applications include:[187]

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- *Field Service Work* – provides real-time field-service support through a collection of Service First applications and interfaces, which allow field-service workers to receive new work assignments on their mobile computers and manage the scheduling of appointments. Some of the work performed includes meter change outs, turn-ons and turn-offs of service, and emergency repairs.
- *Meter Reading* – uses multiple meter reading applications for readings captured either manually or automatically. American Water has both fixed-based and drive/walk-by radio frequency meters installed, as well as touch-pad and ARB (pin) devices.
- *Online Account Manager* – an American Water created utility allows access to an operations and management (O&M) contract customer to view a standard set of reports containing information about the customers that belong to its municipality. Access is controlled through a secure web site.
- *Usage Data* – exports consumption data collected through the meter reading process to sewer authorities, who in turn use this data to bill their customers.
- *Letter Generation System* (LGS) –an American Water created utility that is used to generate letters to customers. Letters can be auto generated using defined processes or manually requested by a customer service representative.
- *Interactive Voice Response* (IVR) – automated telephone menu system that aids in the routing of customer calls to the appropriate call center personnel. Customers can receive account and outage information, and request some types of service work without speaking to a representative.
- *J. D. Edwards* (JDE) – ECIS transfers summarized sales and cash information to the American Water's financial information system.
- *Cash Processing* – cash payment information is received into ECIS from multiple vendors (including banks and other third-party payment locations) using a standard interface protocol developed by American Water.
- *Third-Party Collections* – post charge-off collection information is transmitted to collection agencies over secure connections. The information is limited to a customer's past-due amount and contact information. The initial collection effort is performed by the American Water Collections group located at the Alton call center.
- *Bill & Letter Printing* – the printing and mailing of bills and letters has been outsourced to a third-party agency. Data is transferred over a AWWSC Collections group at the Alton call center. Billing is a core ECIS function.

Prior to November 2005, bill printing processes, along with associated costs, were analyzed and the decision was made to outsource these activities to a company that specialized in printing and mailing services. The major impetus for this transition in November 2005 was improvement of disaster recovery capabilities along with improved growth capability.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Credit and Collections

TAWC has established credit and collections business processes to conform to American Water requirements. These business processes dictate the actions of CSRs in dealing with customers and also result in the generation of various required notices. There are approximately 30 CSC employees that handle credit and collection activities. This organization operates from 7:00 a.m. to 3:30 p.m. Monday through Friday.[188]

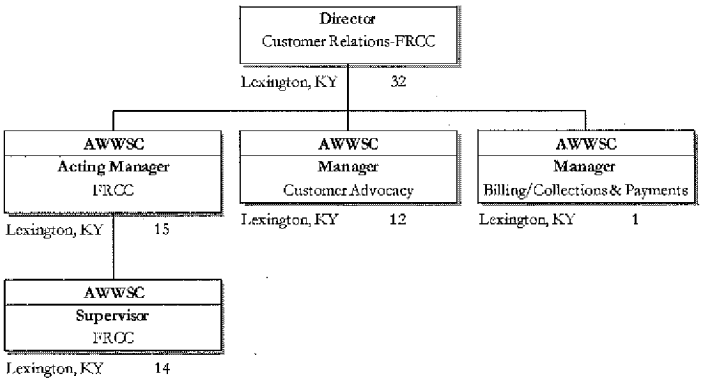
Customer Service-FRCC

Organization & Staffing

The responsibility for various customer service functions is contained within the Customer Relations/FRCC Eastern Division, as shown in *Exhibit IV-8*. This group is responsible for all customer relations activities across the division, which includes Tennessee. It is primarily responsible for the divisional management and dispatching of field technicians, the overall management and monitoring of meter upload, download, and Electronic Customer Information System (ECIS) edit reports, and serving as the local interface with the national call center on customer and state/local issues.[189]

Deleted: *Exhibit IV-8*
Formatted: XReference

Exhibit IV-8
AWWSC Eastern Division Customer Relations Organization
as of December 31, 2009



Source: Information Response 5

As shown in *Exhibit IV-8*, the Customer Relations organization is composed of three separate areas:[190]

Deleted: *Exhibit IV-8*
Formatted: XReference

- Field Resource Coordination Center
- Billing/Collection and Payments
- Customer Advocacy

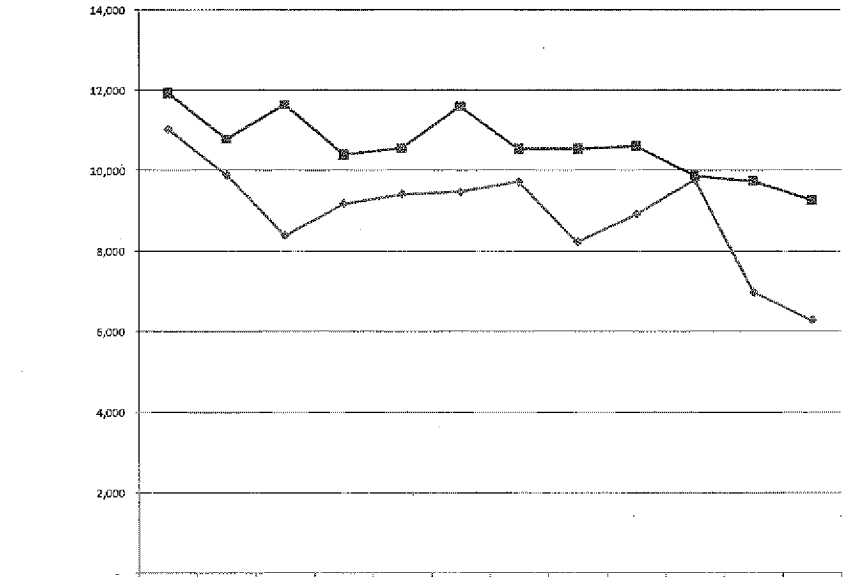
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Field Resource Coordination Center

This group, which operates on a 24-hour/7-day basis, is responsible for the day-to-day dispatch of field technicians. The FRCC is responsible for overseeing the dispatch of approximately 386 field technicians on any given day, of which 20 would be located in Tennessee.[191] The FRCC Coordinators are responsible for monitoring approximately 117,000 service orders per year for TAWC customers (107,267 in 2008 and 127,501 in 2009), as shown in *Exhibit IV-9*.[192]

Formatted: Font: Italic
Deleted: *Exhibit IV-9*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit IV-9
TWAC Service Order Statistics
2008 to 2009



	January	February	March	April	May	June	July	August	September	October	November	December
2008 Summary Data	11,031	9,893	8,393	9,178	9,418	9,465	9,721	8,229	8,918	9,766	6,973	6,257
2009 Summary Data	11,928	10,789	11,646	10,399	10,555	11,599	10,545	10,545	10,611	9,875	9,741	9,268

Source: Information Response 52

The field technicians are primarily involved in meter change outs, new service, turn ons/turn offs, and acting as first responders on water leak reports. Approximately 90% of the scheduled workload is automatically assigned to field technicians on a nightly basis, with the dispatch coordinators primarily managing and monitoring the orders during the day. Time critical orders, such as reported water leaks, are handled by the appropriate FRCC for a division. Orders are usually dispatched using the Advantex dispatching software during the same day. Activities within the FRCC include:[193]

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

- Dispatching service work, ensuring that appointments are met and emergency orders are responded to in a timely manner
- Handling all time critical dispatching – dispatch greater than 85% of emergency orders within 30 minutes of creation (24 x 365 basis)
- Supporting the customer service activities of network supervisors, field technicians, and the CSC Time Critical group
- Coaching field service representatives in work-quality issues to help drive performance
- Working with field service representatives and supervisors to enhance scheduling, reduce travel time and improve overall system functionality

Billing/Collection and Payments

This group is composed of two individuals who perform the "Back Office" functions with regard to non revenue water (NRW), including reviewing accounts for NRW- related activity; creating service orders, as applicable, for estimates and stopped meters; and reviewing and coding accounts related to collection activity for water and sewer terminations.[194]

Customer Advocacy

This group contains two primary functions:

- Premise Quality Assurance Analysts
- Service Support Representatives[195]

The Premise Quality Assurance Analysts group is composed of two individuals who perform weekly validation audits to confirm that premises are set up in accordance with established methods and procedures. Mismatch and metric reports are reviewed in addition to critical error conditions. Follow-up on exceptions are recorded in a monthly scorecard, and documented in a Communications Log, which measures and monitors certain business processes within the organization.[196]

The Service Support Representatives group is composed of ten individuals who manage the processing of the meter reading exception reports. The actual meter reading is a field force responsibility (reports to a different group) with this group responsible for the final quality assurance on the meter reading results prior to the information being submitted into the billing system. A typical review includes high consumption, closed with usage (closed accounts that are soft closed – i.e., a service technician is not necessarily dispatched to perform a hard shut off, but the meter is just monitored), and meters identified with bad dials. In many cases, these items might result in the creation of a service order to a field service technician. TAWC customers are currently billed every month, although not all meters are read every month. Some are read every other month and estimated on the off month.[197]

TAWC offers three-hour appointment windows to customers, in addition to a 30-minute call-ahead option, as shown in *Exhibit IV-10*.[198]

Deleted: *Exhibit IV-10*
Formatted: XReference
Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Exhibit IV-10
TAWC Appointment Windows
as of December 31, 2009

Appointment Window	Start Time	End Time
8 a.m. to 11a.m.	8:00 a.m.	11:00 a.m.
9 a.m. to noon	9:00 a.m.	12:00 p.m.
12:30 p.m. to 3:30 p.m.	12:30 p.m.	3:30 p.m.
1:30 p.m. to 4:30 p.m.	1:30 p.m.	4:30 p.m.
3:30 p.m. to 6:30 p.m.	3:30 p.m.	6:30 p.m.
All day appointment	8:00 a.m.	9:00 p.m.

Source: Interview 12

The FRCC monitors customer appointments. If an appointment is in danger of being missed, the FRCC will communicate with the assigned technician. If it is determined that the appointment cannot be kept, the FRCC will either reassign the work to an available technician or the FRCC or technician contacts the customer to inform them of the delay. If necessary the FRCC will extend the appointment window to the newly agreed upon time or reschedule the service order for a new day.[199]

Water Operations

Tennessee-American Water Company (TAWC) operates and manages three separate water districts within the Chattanooga area, as shown in *Exhibit IV-11*.[200]

Formatted: Font: Italic
Deleted: *Exhibit IV-11*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Source: Information Response 81

These water districts are:[201]

- *Tennessee American Water Company* – approximately 72,500 customers in and around the metropolitan Chattanooga area, including approximately 5,300 customers in Georgia.
- *Lone Oak Water Service Area* – approximately 104 customers northwest of Chattanooga where TAWC operates a distribution system and provides water to the system.
- *Suck Creek* – approximately 208 customers northwest of Chattanooga where TAWC operates a water plant (well system) and distribution system.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

TAWC's water distribution system has the following characteristics:[202]

- *Water Source* – Predominately surface water from the Tennessee River, which is processed in one water treatment facility (Citico plant). A well system is used to feed the Suck Creek system, but water can be pumped to Lone Oak from which it can be passed to Suck Creek.
- *Water Treatment Facility* – One water treatment facility (Citico plant), which has two separate water purification trains. Water can be provided throughout all of the above systems from the main plant – including pumping water to Lone Oak through the Walden's Ridge SFR area and then subsequently fed to Suck Creek.
- *Water Distribution Network* – underground piping, above-ground storage tanks, and booster stations. Although Chattanooga is relatively flat, there is significant elevation change in and around Chattanooga resulting in numerous booster stations for pumping uphill and the use of pressure relief valves (PRVs) for reducing pressure at the lower elevations on the hills.

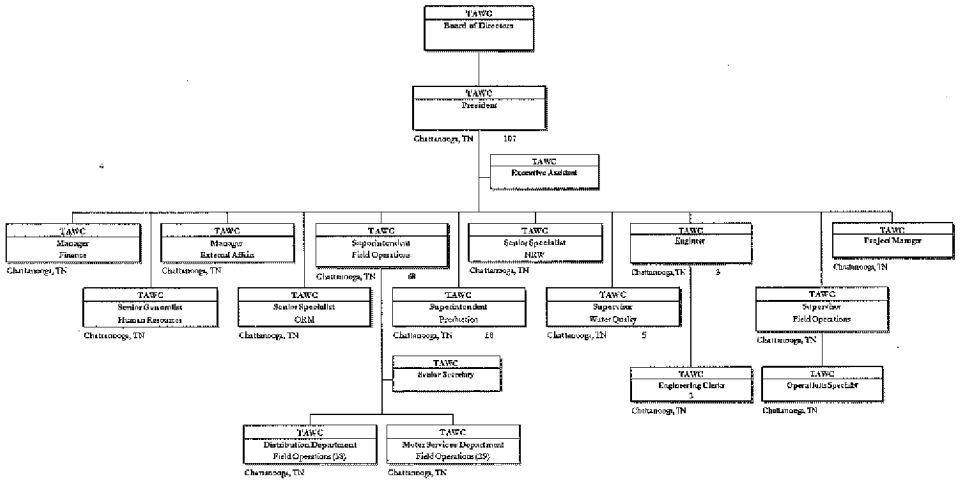
Deleted: from which it can be feed

TAWC operates no wastewater treatment facilities in Tennessee but does provide billing services for various municipalities.[203]

There are approximately 108 TAWC employees located within Chattanooga. TAWC is organized as shown in *Exhibit IV-12*.[204]

Formatted: XReference
Deleted: *Exhibit IV-12*

Exhibit IV-12
TAWC Organization
as of December 31, 2009



Source: Information Response 5

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Five TAWC groups are primarily involved in utility operations, including:[205]

- *Production* – TAWC employees who are responsible for the operations and maintenance of water treatment plants (one) and the wells (i.e., treatment plants and filter facilities). There are two water treatment streams at the plant with an older conventional plant and a newer (vintage 1950s) plant. There are approximately 19 employees located in the production area. This staffing consists of the Superintendent of Production, a Maintenance Supervisor, and seven hourly maintenance employees (work day shift 7:00 a.m. to 3:30 p.m. Monday through Friday), an Operations Supervisor and four full-time operators (one per shift – 7a.m. to 3 p.m., 3 p.m. to 11 p.m., and 11 p.m. to 7 a.m. – 24/7 basis), two labor/relief operators, one operator apprentice, and one clerical. One position (laborer) is currently vacant. Operators work a 16-week rotation – rotating between day, afternoon, evening, and relief shifts.
- *Field Operations* – TAWC employees who are responsible for the distribution of water from the production facilities to individual customers. They are divided into two groups:[206]
  - *Distribution* – The Distribution Department is responsible for main installation and maintenance, service line installation and maintenance, leak investigations and repair, and other operations and maintenance activities associated with the underground water delivery systems. There are approximately 32 hourly (plus one vacant position) and three supervisory personnel in the distribution area. They are responsible for the day-to-day maintenance of the distribution system. There are also two Field Service Specialists, which are responsible for the Lone Oak and Suck Creek operations and maintenance.
  - *Field Service* – There are approximately 24 hourly and two management personnel in the field service area. These individuals are responsible for meter turn ons and offs, meter readings, meter testing, etc. Among the staff are nine Field Service Technicians that are dispatched within nine different regions, two Meter Mechanics that perform all meter tests, 10 to 11 Meter Readers, and two clerical staff.
- *Engineering Department* – The TAWC Engineering Department is responsible for providing engineering technical support, design, and construction management for the distribution system. There are seven employees in engineering – the Field Operations Supervisor, a Project Manager, one Engineer, and four clerical (mapping and records). The TAWC Engineering Department is primarily responsible for engineering and design activities associated with the distribution system. Engineering activities associated with the production facilities are typically handled by AWWSC and/or outside consultants.
- *Water Quality and Environmental Management* – This group is responsible for water quality at each plant, water shed management, and other environmental matters. On an operational basis, much of the basic water-quality sampling and testing is done by plant personnel; however, this group is responsible for performing more complicated testing and for providing oversight for all plants relative to environmental issues. There are two Chemists and one Lab Worker in addition to the Water Quality Supervisor. Two Senior Cross Connection Specialists also report to the Supervisor, although they are not in the Water Quality area.

Deleted: approximately
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- *Non Revenue Water* – The Non Revenue Water Department, which is comprised of one Senior Specialist, provides an oversight role in the operation of the water delivery systems. The ongoing reporting and monitoring of non-revenue water is an indicator of the condition of the water delivery system.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

B. Findings & Conclusions

Finding IV-1 **The composition and mix of responsibilities as identified by functions and associated services provided by the AWWSC and utility company organizations, such as TAWC, is reasonable.**

The table on the following pages, shown as *Exhibit IV-13*, illustrates AWWSC functions and areas/services segmented by organization, specifically whether the services are performed by the AWWSC national organization, the AWWSC divisional organizations, or TAWC.[207] The composition and mix among the various groups is reasonable, in which the national AWWSC organization typically provides corporate governance services or those support services in which all states benefit. The regional AWWSC organization, such as the Eastern Division where TAWC resides, typically provides implementation support services for one state or a group of states. Finally, TAWC and other utility operating companies are the organizations providing services that benefit the company's customers.

Formatted: Font: Italic
Deleted: *Exhibit IV-13*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit IV-13
Configuration/Mix of Services Among National/Regional AWWSC Organizations and TAWC
2009

		National AWWSC Organization		Regional AWWSC Organization		TAWC	
Function	**Area/Services**	**Included**	**#**	**Included**	**#**	**Included**	**#**
Executive Management		Yes		Yes		Yes	2
Administration & Property	Building management services	Yes	12				
	Investor relations	Yes	3				
	Other (1 in External Affairs and 2 in Operations Services)	Yes	3				
Audit	Internal auditing/ SOX testing	Yes	9				
Business Development	Policy guidance/oversight; R&D/ analytical tools/consultation	Yes	6				
	Regional support to operating companies			Yes	7		
Business Transformation	Business process improvement	Yes	11				
Customer Service	Customer relations management	Yes	1				
	Call center functions, including call handling, customer billing, collections, special handling, time critical services, training, and quality assurance	Yes	666				
	Field Resource Coordination Center (FRCC) activities, including dispatching, service order scheduling, and back office support			Yes	85		

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

		National AWWSC Organization		Regional AWWSC Organization		TAWC	
Function	**Area/Services**	**Included**	**#**	**Included**	**#**	**Included**	**#**
External Affairs and Communications	Communication with government entities on national level while providing governance for all communication activities at the operating company level with customers, employees, state and local government officials, and various regulatory agencies	Yes	16				
	Regional support to operating companies, including communications to state and community leadership about company plans, capital improvement programs and rate case communications			Yes	19		
	Local customer and regulatory activities and coordination of efforts with AWWSC staff					Yes	1
Field Operations	Operations and maintenance in water distribution, meter reading, meter maintenance and customer services orders areas					Yes	70
Finance	Financial governance	Yes	10				
	Finance, income tax (including both federal and state income tax returns), treasury, controller (reporting), compliance, and planning & reporting (budgets/ financial forecasts) functions	Yes	52				
	TAWC business plan, monthly variance analysis and reports, Board meeting materials, and coordination of TAWC data with AWWSC staff					Yes	1
	Financial business services at the Shared Services Center (SSC):						
	Accounting: general accounting, utility plant accounting, and accounts payable	Yes	102				
	Cash management (debt administration, funding and assessment, including check printing for payroll and A/P checks and all cash receipts reconciliation for American Water subsidiaries, including AWWSC.	Yes	20				
	Employee services/payroll and payroll-related taxes for American Water subsidiaries, including AWWSC.	Yes	27				

Deleted: *8/30/2010*

Deleted: *8/26/2010*

Deleted: *8/22/2010*

		National AWWSC Organization		Regional AWWSC Organization		TAWC	
Function	Area/Services	Included	#	Included	#	Included	#
	Financial business services at the Shared Services Center (SSC) (continued):						
	SSC rates and regulation assistance to state or regional employees	Yes	12				
	General tax, including gross receipts, property, franchise and other general taxes for American Water subsidiaries, including AWWSC.	Yes	12				
	Business support services and project management services	Yes	16				
	Regional finance management			Yes	2		
	Regional rates and regulation/coordination of information from state operating companies on capital budgets, operational items, extract data from accounting and other system; management of rate case filings			Yes	31		
	Regional planning, budgeting and forecasting/governance in preparation of budgets and forecast for revenues, expenses, taxes, capital spending, and financings			Yes	26		
	Capital compliance/ensuring that operating companies are operating within bounds of and in accordance with bond covenants and debt payments made in a timely manner			Yes	1		
	Administration, compliance, and business development financial management employees			Yes	16		
Human Resources	HR management	Yes	5				
	Compensation and benefits	Yes	4				
	Employee and labor relations	Yes	2				
	HR systems and processes	Yes	1				
	Business center and corporate staffing	Yes	21				
	Organizational and talent development	Yes	5				
	Regional management and support to operating companies			Yes	21		
	Maintenance of TAWC HR data and coordination with AWWSC staff					Yes	1

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

		National AWWSC Organization		Regional AWWSC Organization		TAWC	
Function	**Area/Services**	**Included**	**#**	**Included**	**#**	**Included**	**#**
Information Systems	Enterprise architecture, Security architecture, production/ project management, business applications development, client services and support, infrastructure and operations, service desk and desktop automation	Yes	137				
	Direct support to operating companies to maintain and support day-to-day business computer needs			Yes	28		
Legal	Corporate governance/ Corporate Secretary functions and preparation of materials operating company Board of Directors meetings	Yes	1				
	Legal advice: litigation, regulatory matters (including SEC), ethics and compliance, business development, contract negotiations, financings, labor (including collective bargaining and grievance handling), purchasing, environmental laws and regulations, and general corporate matters	Yes	11				
	Regional counsel activities, including state support; contract administration			Yes	26		
Operations Services	Operations services management	Yes	8				
	Engineering, including asset planning and capital investment management, technical services and design management, and operational performance (project delivery and construction management)	Yes	41	Yes	14	Yes	6
	Supply chain	Yes	37				
	Operational risk management (health/safety, operational/ physical security, business continuity/emergency response planning, event management, accident investigation/claims management (workers compensation), general/auto liability, hazardous materials management	Yes	8	Yes	13	Yes	1
	Maintenance/SCADA services			Yes	17		

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

		National AWWSC Organization		Regional AWWSC Organization		TAWC	
Function	Area/Services	Included	#	Included	#	Included	#
Operations Services (continued)							
	Regional support to states involving network operations, service delivery, and administration			Yes	21		
	Non-revenue water					Yes	1
Production	Operations and maintenance related to the water treatment plant and processes					Yes	17
Regulatory Services	Expertise and support with respect to regulatory issues and policies; also support for litigation involving rate cases and other regulatory proceedings or investigations, as well as civil litigation	Yes	2				
Water Quality	Water quality management	Yes	1				
	Governs efforts in the areas of water quality operations as well as research and environmental engineering	Yes	17				
	Belleville Central Water Quality Laboratory services	Yes	35				
	Regional support to states			Yes	2		
	Water quality testing, collections of field samples, and cross connections programs					Yes	6

Source: Information Response 3 and Various Interviews

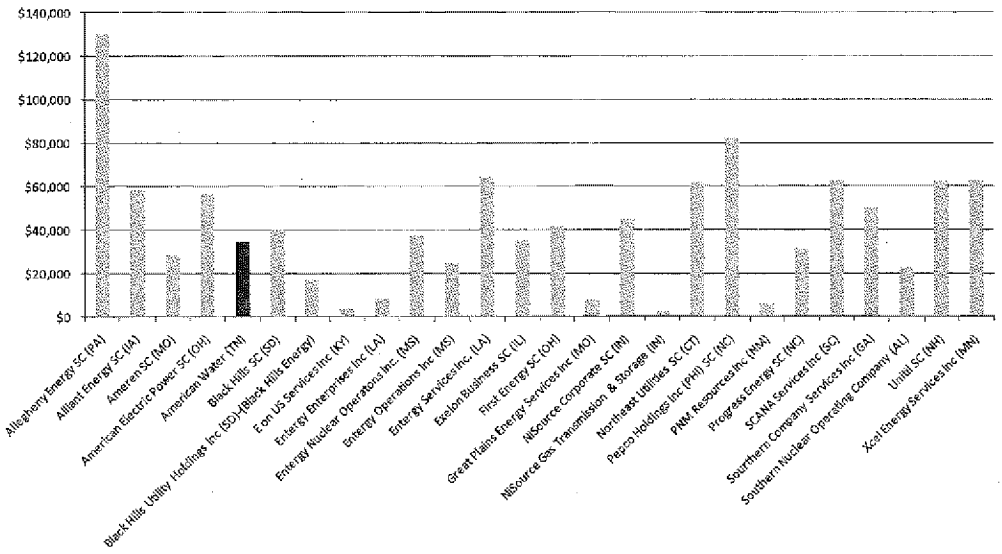
Schumaker & Company also reviewed certain service company operating expense performance measures of AWWSC against other electric and gas service company organizations, as this was the most recent publicly-available data.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Exhibit IV-14 illustrates service company operating expenses per employee (based on total number of corporate employees). The AWWSC organization is roughly $34,500 per employee, which is below many of the other service company organizations shown.

Formatted: Font: Italic
Deleted: *Exhibit IV-14*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit IV-14
Service Company Operating Expenses per Employee
AWWSC Compared to Other Utility Service Company Organizations
2008



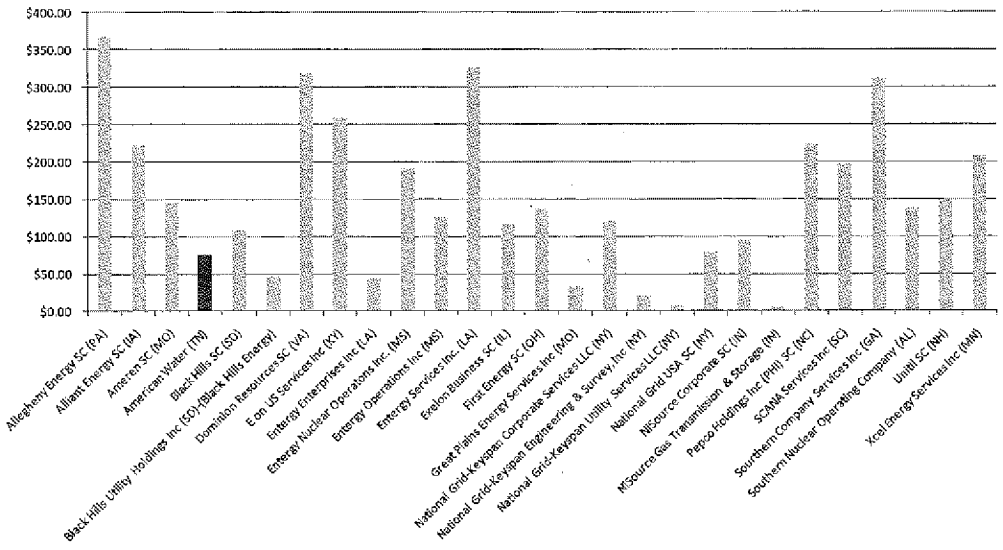
Source: Schumaker & Company Analysis based on FERC Forms, Annual Reports, and 10k Filings

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Exhibit IV-15 illustrates service company operating expenses per customer per year (based on total number of corporate customers). The AWWSC organization is roughly $76 per customer, which is below many of the other service company organizations shown.

Formatted: Font: Italic
Deleted: *Exhibit IV-15*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit IV-15
Service Company Operating Expenses per Customer
AWWSC Compared to Other Utility Service Company Organizations
2008



Source: Schumaker & Company Analysis based on FERC Forms, Annual Reports, and 10k Filings

Based on Schumaker & Company's investigations and analyses, including interviews, document reviews, and comparisons with other utility organizations, overlap and duplication do not appear to exist within the current configuration/mix of the American Water national, regional, and operating company organizations. Consolidation and centralization of governance, strategy, policy development, and support functions is generally considered a cost effective way to provide such services. Schumaker & Company found no evidence to the contrary within the American Water organization.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Customer Service-National Call Centers

Finding IV-2 **TAWC 2009 customer surveys show a recovery in customer satisfaction following a significant drop in the 2008 timeframe.**

American Water uses Opinion Research Corporation (ORC) to conduct annual customer satisfaction surveys and quarterly service-quality assessments, which include separate results for TAWC customers. The customer satisfaction survey is conducted in the fourth quarter, and seeks to measure customer satisfaction with the American Water brand. The service quality assessments are summarized quarterly, based on monthly interviews with randomly-selected customers who had recent contact with the Customer Service Center. These transactional-based surveys seek to measure customer satisfaction with that specific contact experience.

The AWWSC organization is responsible for annual customer satisfaction surveys for each of American Water's operating companies. An outside third party is used to conduct these surveys. There are two methodologies employed in the surveys, which are:[208]

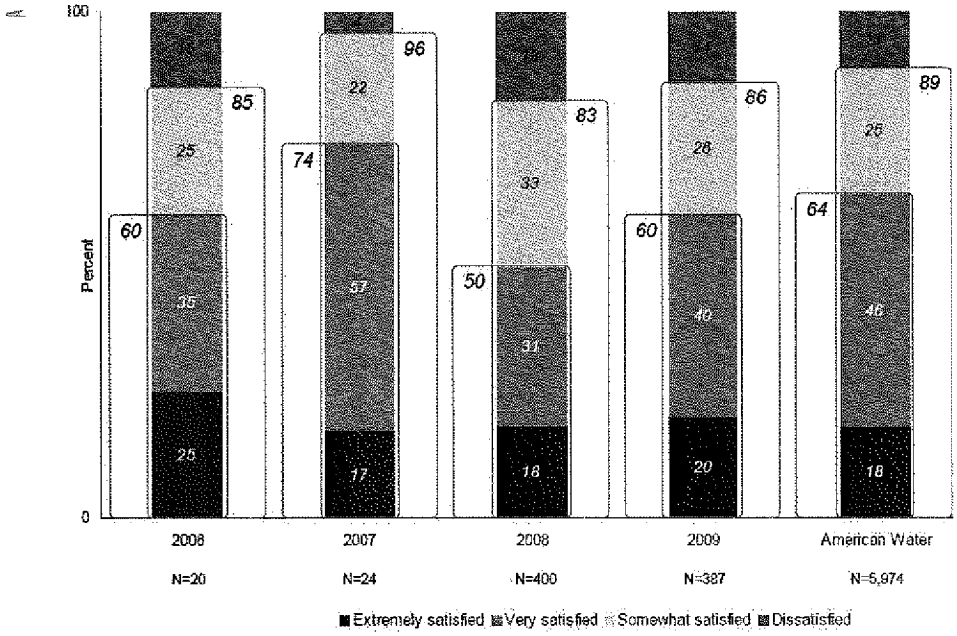
- *Overall customer survey* – A statistically valid random sample of American Water customers.
- *Tactical customer survey* – A statistically valid random sample of American Water customers who have had a recent interaction, such as called call center or had a service person visit premise.

As shown in Exhibit IV-16, the results of these surveys show a significant dip in customer satisfaction levels occurring in the 2008 timeframe with a slight recovery since that time. TAWC moved from being one of the operating companies with one of the highest ratings in customer satisfaction in the 2007 timeframe to one of the lower-rated operating companies in the 2008 timeframe. The ratings have shown significant improvement since 2008, although there is still more improvement needed to return to the 2007 levels.[209]

Formatted: Font: Italic
Deleted: Exhibit IV-16
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Exhibit IV-16
Customer Satisfaction Results
2004 to 2008



Source: Information Response 80

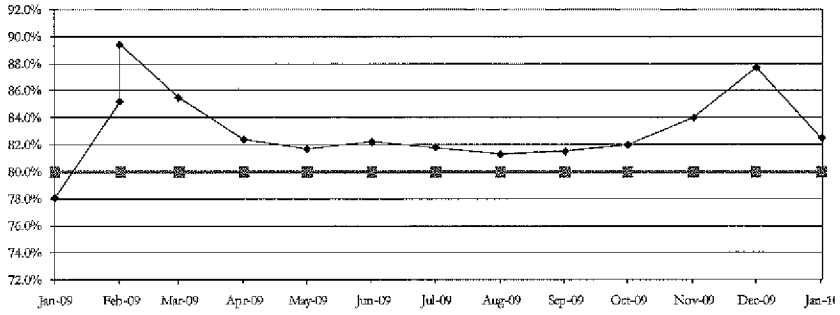
Finding IV-3 Service levels at the national call centers have improved since the last audit Schumaker & Company conducted in 2008.

Prior to 2006, customer service performance data, including percentage of calls answered within 30 seconds, were tracked and reported only for American Water as a whole. Beginning in 2006, percentage of calls answered within 30 seconds has been tracked and reported separately for TAWC. Prior to 2009 and consistent with our findings during Schumaker & Company's 2007 management audit of Pennsylvania-American Water Company during which we reviewed the AWWSC national call center, the call center had not be consistently achieving the service level targets – i.e. 80% of calls answered within 30 seconds. *Exhibit IV-17* illustrates percentage of calls answered within 30 seconds for 2009 through 2010 (June 2010) for TAWC and American Water as a whole.[29]

Deleted: *Exhibit IV-17*
Formatted: XReference

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Exhibit IV-17
American Water % of Calls Answered within 30 Seconds
2009 to 2010



	Jan-09	Feb-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10
Actual Average SL	78.1%	85.2%	85.5%	82.4%	81.7%	82.2%	81.8%	81.3%	81.5%	82.0%	84.0%	87.7%	82.5%	80.4%
Target SL	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%

Source: Information Response 50

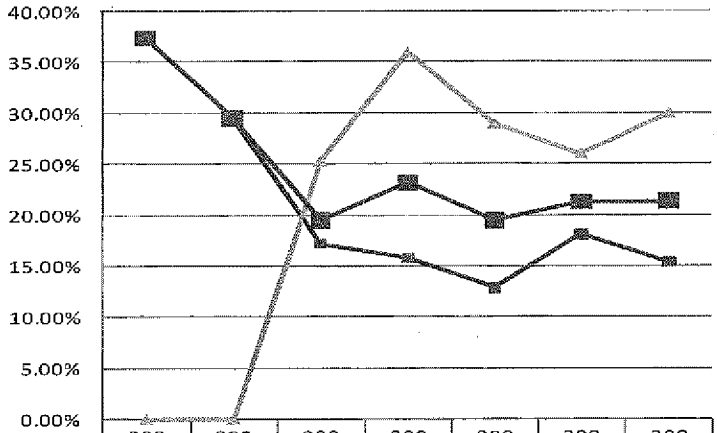
Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Finding IV-4 **CSR turnover rates at the national call centers have improved in recent years, although improvement is still possible.**

Exhibit IV-18 shows the annual turnover rate at American Water's two national call centers in Alton and Pensacola. (Data specifically for TAWC is not available.) [211]

Deleted: Exhibit IV-18
Formatted: XReference

Exhibit IV-18
American Water CSR Turnover Rates by Call Center
2003 to 2009



	2003	2004	2005	2006	2007	2008	2009
Alton	37.40%	29.50%	17.20%	15.80%	12.90%	18.10%	15.40%
Pensacola	0	0	25.30%	36.00%	29.00%	26.00%	30.00%
Total Alton/Pensacola	37.40%	29.50%	19.50%	23.20%	19.50%	21.32%	21.36%

Source: Information Response 77

A 2007 study by the International Customer Management Institute (ICMI) found that 54% of call centers had external turnover rates of 20% or less. Alton's rate would place it roughly comparable to those call centers. Of greater concern is the Pensacola call center, which is the primary center serving Tennessee customers. It has an unfavorable rate exceeding the average. It should be noted that the Pensacola geographical area contains several call centers, which creates a business environment for call center representatives to move from one call center to another more easily.[212]

Finding IV-5 **American Water has significantly improved on line access for its customers.**

American Water has implemented a customer website which permits customers, including TAWC customers, to perform basic activities, including reviewing bills and making payments. A soft launch of

Deleted: s
Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

8/31/2010

the site occurred on September 2009 – i.e. the site was put up but not advertised. Press releases were made in December 2009 and current bills now have references to the site. As of the end of March, 2010 approximately 3% of American Water customers have used the site. American Water has not yet implemented any type of electronic billing.

Finding IV-6 **The American Water IVR system has been replaced in 2009.**

The IVR system that went live in August 2005 has not delivered the desired results (reduction in "live" calls). The IVR was originally brought on-line January 3, 2005, but crashed on February 10, 2005. It was then on-line and off-line multiple times until August 2005. The CSC has not realized the projected decrease in live calls, which left the call centers understaffed during the busy summer season and unable to effectively respond to the actual call volume.

Recently, American Water has changed the IVR technology being used in the national call centers to improve performance. The new IVR system was implemented in January 2009. The voice recognition technology employed in the old IVR proved to be problematic. Therefore, the new system prompts customers to make selections from the telephone key pad.

Some electric utilities have recently reported that the number of customers using the web and the IVR has exceeded the numbers that have talked to a customer representative.

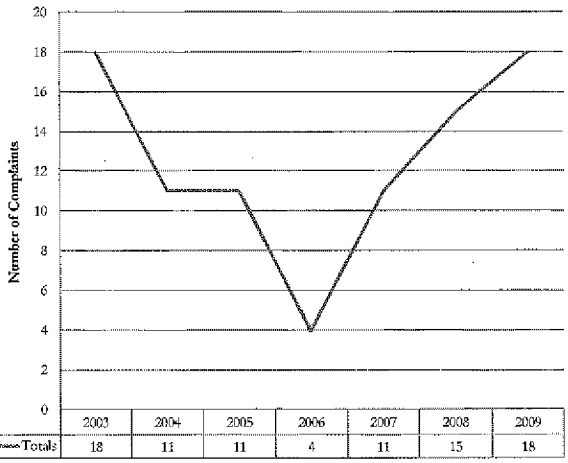
Finding IV-7 **The number of complaints handled by TAWC is relatively low; however, the number of complaints has increased over the last three years.**

Although other utilities with which we have been involved have implemented formal processes for categorizing (executive, formal, and informal), handling, and resolving complaints, TAWC does not have such a program. The only complaints that are tracked are those reported to the Tennessee Regulatory Authority. The number of complaints documented by TAWC over the last seven years is shown in *Exhibit IV-19*. Although the number of complaints is relatively small, as shown in the *Exhibit IV-19*, the number of complaints had been decreasing until 2006 at which time the number of complaints began to increase.[213]

Deleted: *Exhibit IV-19*
Formatted: Italicized
Deleted: *Exhibit IV-19*
Formatted: Italicized

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Exhibit IV-19
Complaints Reported to Tennessee Regulatory Authority
2003 to 2009



Source: Information Response 71 Updates

A breakdown of these complaints by reason is shown in *Exhibit IV-20*.[214]

Deleted: *Exhibit IV-20*
Formatted: Italicized

Exhibit IV-20
Complaints Reported to Tennessee Regulatory Authority by Reason
2003 to 2009

TYPE	2003	2004	2005	2006	2007	2008	2009
High Bill	3	3	2	1	4	5	2
Estimate	1	1	2				
Non-Pay	2	1	1		1	2	4
Main Extension			1				
Customer Service							
Meter Leak	2	2	1		2		
Pressure					1	1	
Water Quality	1						
Off-In Error	1				1		
New Service		1					1
Disputed Bill	3	1	2		2	4	6
Billing Error							1
Other	5	2	2	3		3	4
Totals	18	11	11	4	11	15	18

Source: Information Response 71 Updates

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

The numbers do not reveal any specific trends except that most of the complaints over the last several years appear to be arising from billing issues, either high bill, non-pay, disputed bill, and billing error. Interviews conducted at TAWC indicated that there are few complaints received in a year and they are handled informally.[215]

Deleted: in
Deleted: r
Deleted: the

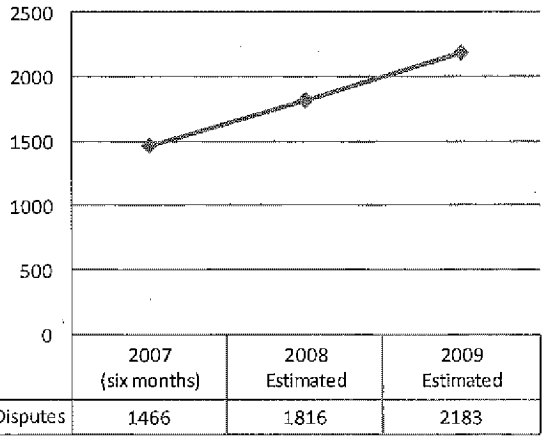
Finding IV-8 **The number of disputes appears to be increasing slightly since 2007.**

Disputes are complaints handled within the CSC organization. Disputes are considered those customer inquiries that cannot be satisfied by a Customer Service Representative and his or her supervisor based on information available to them and that are forwarded to the Account Resolution Team (ART) for further action or research in an effort to satisfy the customer's concern. As such, these disputes are tracked by state in ECIS via a dispute follow- up (DISPFLWP) work basket.

As such, their numbers reflect customer satisfaction with various aspects of the CSC operations. The trend in disputes over the last several years is shown in *Exhibit IV-21*.[216] There is a significant increasing trend in disputes.

Deleted: *Exhibit IV-21*
Formatted: XReference

Exhibit IV-21
TAWC Dispute Trends
2002 to 2007



	2007 (six months)	2008 Estimated	2009 Estimated
Number of Disputes	1466	1816	2183

(a) The number of TAWC disputes for July 2007 to December 2007 was 1,466; prior to that time data was not kept, therefore the 1,466 number is only for the last six months
(b) The total number of TAWC disputes for 2008 is estimated at 1,816; this figure is estimated because August 2008 data was not available; therefore, the data for the other 11 months were normalized to arrive at this estimate.
(c) The total number of TAWC disputes for 2009 is estimated at 2,183; this figure is estimated because July 2009 and September 2009 data was not available; therefore, the data for the other 10 months were normalized to arrive at this estimate.

Source: Information Response 78

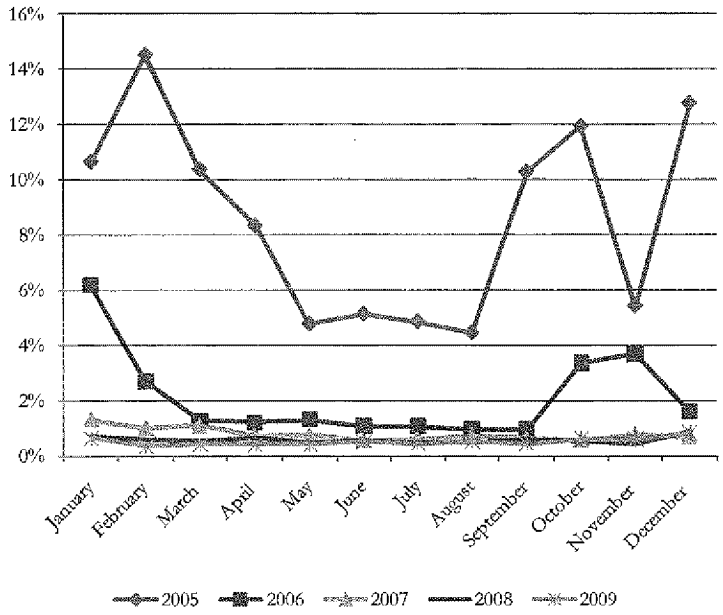
Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

Finding IV-9 **TAWC has significantly reduced the number of estimated bills over the last five years.**

TAWC has made a significant reduction in the number of estimated meter readings in the last five years (2005 to 2009), as shown in *Exhibit IV-22*.[217]

Deleted: *Exhibit IV-22*
Formatted: XReference

Exhibit IV-22
TAWC Monthly Percentage of Estimated Meter Readings
2005 to 2009



Source: Information Response 47

Many utilities have significantly eliminated over estimates by going to automatic meter reading. One of the biggest drivers of estimating is not being able to read each meter every month due to access problems due to weather. TAWC"s water meters are predominantly outside meter settings and reading these meters can be impacted by inclement weather. Meter readers are still the predominate method used for reading meters at TAWC. TAWC meters are predominately located outside the house in a meter pit.

Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

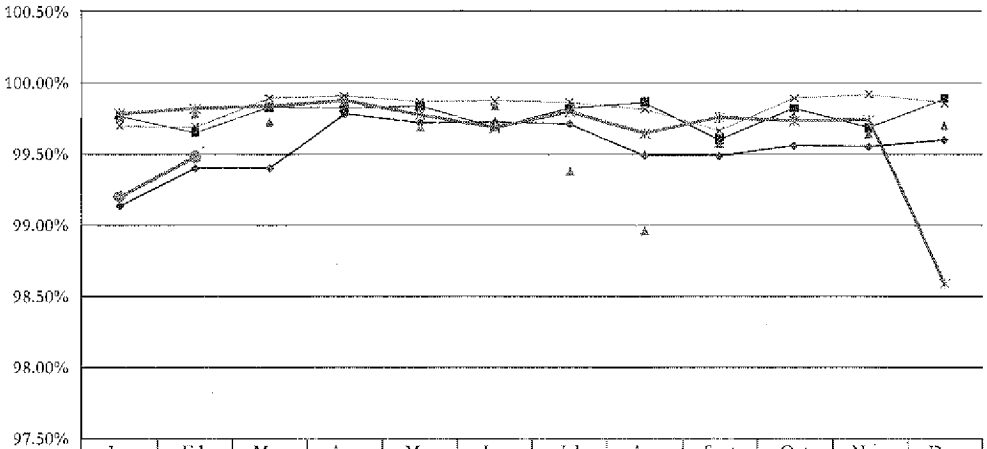
Customer Service-FRCC

Finding IV-10 TAWC success at meeting service appointments has generally exceeded 99% in the last six years within only two exceptions.

TAWC performance in meeting appointments is shown in *Exhibit IV-23*.[218]

Deleted: *Exhibit IV-23*
Formatted: XReference

Exhibit IV-23
TAWC Met Appointments
2005 to 2010 (Through February 2010)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
2005	99.13%	99.40%	99.40%	99.78%	99.72%	99.73%	99.71%	99.49%	99.49%	99.56%	99.55%	99.60%
2006	99.77%	99.65%	99.83%	99.82%	99.84%	99.69%	99.82%	99.86%	99.60%	99.82%	99.68%	99.89%
2007	99.76%	99.78%	99.73%	99.87%	99.69%	99.84%	99.38%	98.96%	99.57%	99.77%	99.64%	99.70%
2008	99.70%	99.69%	99.89%	99.91%	99.87%	99.87%	99.86%	99.81%	99.66%	99.89%	99.92%	99.86%
2009	99.78%	99.82%	99.84%	99.87%	99.78%	99.69%	99.80%	99.64%	99.75%	99.73%	99.74%	98.59%
2010	99.20%	99.48%										

Source: Information Response 47

Finding IV-11 Emergency response rates have improved from 2008 to 2009.

To ensure timely and accurate dispatch of emergency service orders, American Water measures total emergency orders processed within the target time frame (30 minutes) of receipt / total emergency orders received. The goal is to have 85% of all emergency orders assigned and acknowledged by the field service representative within 30 minutes of creation.[219]

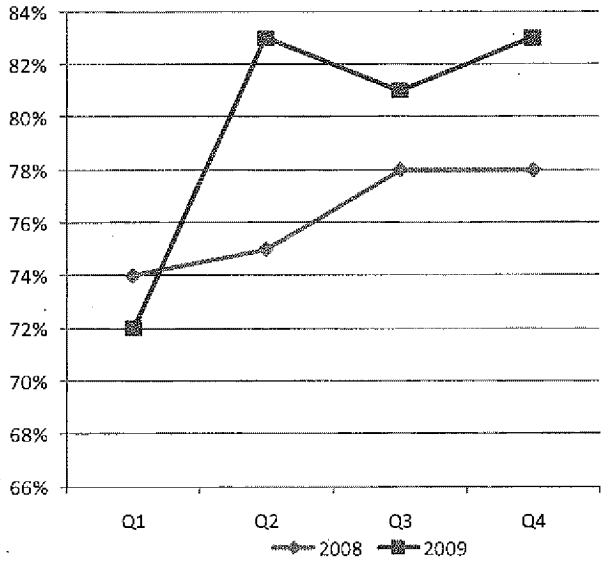
Deleted: *8/30/2010*
Deleted: *8/26/2010*
Deleted: *8/22/2010*

In 2008 and 2009, the CSC in Alton was responsible for the dispatch function after working hours and on weekends. Results were tracked for CSC and as combined figures for all states dispatched from both the FRCCs (during working hours) and the CSC (after working hours). In 2008, the numbers were provided for CSC and by region; in 2009, the figures were provided for CSC and by division.[220]

As shown in *Exhibit IV-24*, emergency response performance has improved from 2008 to 2009. In 2008, 79% of all Emergency service orders were assigned and acknowledged by the field within 30 minutes of creation. In 2009, 84% of all Emergency service orders were assigned and acknowledged by the field within 30 minutes of creation.[221]

Formatted: Font: Italic
Deleted: *Exhibit IV-24*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit IV-24
Emergency Response Results
2008 - 2009



Source: Information Response 70

Finding IV-12 **TAWC has achieved its target on all other types of service orders in the last two years.**

There are other types of orders for which the FRCC has established performance objectives. Each order type has a unique expiry period as follows:

- *NPOFF* – non pay off for collection - 11 days

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

- *Bill Read* – high dollar amount based on customer previous usage identified prior to new bill being issued - 4 days
- *Inactive with Consumption* – an inactive account (no active ratepayer) at premise with meter displaying consumption - 15 days
- *Meter Edit* – high reading based on customer previous usage identified prior to new bill being issued - 4 days
- *Estimate* – customer request actual read due to a previously estimated bill – 1 day as scheduled by customer
- *Zero Consumption* – an active account registering zero consumption for 3 consecutive months - 30 days

The FRCC has achieved its objectives in 2009 for these other types of service orders, as shown in *Exhibit IV-25*.[123]

Formatted: Font: Italic
Deleted: *Exhibit IV-25*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Exhibit IV-25
Service Order Response Targets
2009

	Target	2009 Results
Non Pay Offs	98%	98.25%
Bill Read	90%	97.80%
Inactive with Consumption	90%	93.81%
Meter Edit	90%	98.32%
Estimate	90%	100%
Zero Consumption	90%	95.04%

Source: Information Response 69

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Water Operations

Finding IV-13 **The operating support services that are being provided by AWWSC to TAWC are reasonable.**

The American Water Works Service Company (AWWSC) provides certain specialized support services to TAWC. Many of these AWWSC activities would be construed as the provision of some form of operating support services. These items, which were identified through interviews with TAWC operating personnel, include the following.[223]

Maintenance Services

The AWWSC Maintenance Services organization is responsible for providing various technical and testing services in support of ongoing maintenance of TAWC production and, to some extent, distribution facilities. There are approximately 22 employees located in the AWWSC Maintenance Services Department throughout the various regions. The Maintenance Services Department is responsible for two major activities: (1) the establishment of a proactive maintenance program throughout American Water and 2) development and maintenance of the supervisory control and data acquisition (SCADA) system. These services are provided primarily by two individuals located within the Eastern Division – one who is actually physically located within Chattanooga (TN) and the other located in the Lexington (KY) area. One individual handles the proactive maintenance activities throughout the region, including TAWC, and the other handles SCADA support.[224]

Proactive Maintenance

The proactive maintenance program consists of a schedule of such things as pump testing (such as vibration and load) in production plants and in booster stations, infrared scans, and other similar technical performance tests, which are used to measure and predict the need for maintenance attention. In addition, this group is also leading the implementation of a computerized maintenance management system (CMMS) throughout the American Water system. CMMS will eventually be implemented at TAWC in the production area. There is one individual within the Maintenance Services Department, located in Lexington (KY) who provides maintenance services relative to the proactive maintenance program at TAWC. This employee is directly responsible for performing various testing on equipment and recording results according to a schedule to drive the proactive maintenance program. This person travels to the various production plants within the Eastern Division based on the testing schedules developed within the maintenance service area.[225]

SCADA Support

AWWSC has an in-house staff that has implemented and supported the TAWC supervisory control and data acquisition (SCADA) system, which is a common system throughout American Water. SCADA systems provide the ability to remotely and locally view the operational status of the various equipment and facilities and, if enabled, actually remote control this equipment. The AWWSC employee within the

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

maintenance services area, who happens to be located within Chattanooga but travels throughout the Eastern Region as necessary, is directly responsible for providing support for TAWC SCADA.[226]

Supply Chain

The AWWSC Supply Chain area is responsible for sourcing and negotiating national master contracts for all the materials and supplies (pipe, valves, meters, etc.) that the operating companies need on an ongoing basis. In essence, AWWSC procures and negotiates contracts for materials and supplies on a nationwide basis within deliveries in the quantities and timeframes required by each individual operating company.[227]

Fleet Services

AWWSC provides fleet management services through an outside third-party contractor (PHH Corporation) for all American Water operating companies. This service includes everything from vehicle and equipment acquisition to ongoing maintenance and disposal. There is one person at AWWSC that provides the interface and coordination with the outside fleet management contractor. Maintenance is performed by local garages or specialized outside vendors arranged through PHH.[228]

Environmental Services

AWWSC has an Environmental Services group that provides overall education and coordination on environmental issues relevant to the water operating company's day-to-day operations. Each operating company has water quality personnel who are informed of current and potential environmental issues that could effect their operations via meetings and other written notices emulating from this AWWSC group.[229]

Best Practices Group

There is a small Best Practices group (two employees) within AWWSC that provides ongoing support for identifying, documenting, and disseminating business processes that are identified as best practices throughout the American Water system. This group provides this overall coordination and support for assisting in the identification and implementation of these best practices. Some of these best practices are identified through the various monthly Field Manager calls that are held among the various AW operating companies.[230]

As discussed above, AWWSC provides certain operating support services to TAWC that, in Schumaker & Company's opinion, are beneficial and not readily available from an external source. For instance, many of the services provided by the maintenance services areas would be difficult to obtain on the outside market and, even if available, would require a level of oversight and coordination that would not result in any cost savings. The services provided compared to the resources being committed are reasonable. In other cases, with respect to supply chain and fleet service functions, AWWSC has consolidated its purchasing power and/or engaged an outside firm with the specific expertise that can be best provided on a larger scale.

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

C. Recommendations

Recommendation IV-1 **Place greater emphasis on measuring internal business processes that could foretell customer satisfaction issues. (Refer to Finding IV-2, Finding IV-4, Finding IV-7, and Finding IV-8)**

Customer satisfaction surveys have revealed some issues in customer perceptions of TAWC. Although the recent results are trending upward, we are concerned that more could be done in this area. The number of disputes in the call center is also increasing. Improvement in Pensacola turnover rates is still possible. All of these are internal indications of potential customer satisfaction issues. TAWC and AWWSC should place greater emphasis on measuring these internal business processes, so they can begin efforts to improve these processes.

---

[1] / American Water 2009 Annual Report Pages 3/4 and 41
[2] / American Water web site and 2009 Annual Report
[3] / Information Response 1, 3, and 8 and 2009 Form 10-k Filing
[4] / Information Response 1
[5] / Information Response 1
[6] / Information Response 99
[7] / Information Response 2
[8] / Information Response 2
[9] / Information Response 3 Attachment 1
[10] / Information Response 3 Attachments 2 and 3
[11] / Information Response 3 Attachment 4
[12] / Interview 5 and Information Response 7
[13] / Interview 5 and Information Response 25
[14] / Interviews 5,7, and 8 and Information Response 86
[15] / Information Response 5 and Company Update
[16] / Information Response 24
[17] / Information Response 24
[18] / Information Responses 9, 10, and 65
[19] / Information Responses 9 and 10
[20] / Information Responses 9 and 10
[21] / Information Responses 9 and 10
[22] / Information Response 9
[23] / Information Response 65
[24] / Information Response 65
[25] / Company Update (status)
[26] / Interview 9
[27] / Information Response 95
[28] / Information Response 49
[29] / Interview 2
[30] / Information Response 11
[31] / Information Response 12

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

[32] / Information Response 30
[33] / Interview 9?
[34] / Interview 9?
[35] / Interview 9 and Information Response 17
[36] / Information Response 17
[37] / Information Response 15, 25, and 37
[38] / Information Response 25 Pages 15-18 and Information Response 37
[39] / Interviews 2 and 9
[40] / Information Responses 15 and 37
[41] / Information Responses 15 and 37
[42] / Information Responses 15 and 37
[43] / Information Responses 15 and 37
[44] / Interviews 9 and 24
[45] / Various interviews, including Interview 5, 9, 10, 18, and 20
[46] / Interviews 5 and 9
[47] / Interview 2
[48] / Various interviews and Information Response 38
[49] / Information Response 38
[50] / Information Response 19
[51] / Information Response 18
[52] / Information Response 18 and 32 and Company Update
[53] / Schumaker & Company analysis
[54] / Schumaker & Company 2008 Stratified Management Audit Report of Pennsylvania-American Water Company
[55] / Information Responses 15 and 37
[56] / Interview 5 and Company Update
[57] / Interview 2 and Information Response 3
[58] / Interview 9 and Information Responses 15 and 37 and Company Update
[59] / Interview 2
[60] / Information Response 8
[61] / Information Response 63
[62] / Company Update
[63] / PAWC Audit Supporting Documentation and Final Report (Kentucky, West Virginia, and New Jersey) and Company Update
[64] / Company Update
[65] / PAWC Audit Supporting Documentation and Final Report (Kentucky, West Virginia, and New Jersey: 2006-20007 and Tennessee: 2010)
[66] / PAWC Audit Supporting Documentation and Final Report
[67] / PAWC Audit Supporting Documentation and Final Report
[68] / Company Update
[69] / Company Update
[70] / Interview 2
[71] / PAWC Audit Supporting Documentation and Final Report and Interview 9
[72] / Interview 2
[73] / Various TAWC interviews, including Interview 18
[74] / Information Response 24
[75] / Information Response 67
[76] / Information Response 88
[77] / Information Response 24
[78] / Information Response 74

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

[79] / Interview 2
[80] / Information Response 45
[81] / Consultant's Opinion
[82] / Information Response 28
[83] / Information Response 35 and Interviews 5 and 9 (October 2009 changed to November 2009 per interviews)
[84] / Information Response 15
[85] / Information Response 16
[86] / Information Response 28
[87] / Information Response 28
[88] / Information Response 28
[89] / Schumaker & Company analysis
[90] / Information Response 26
[91] / Sarbanes-Oxley Internal Controls, by Robert R. Moeller
[92] / Information Response 31, February 2009 Form 10K filing Page 138
[93] / Information Response 27 and Company Update
[94] / Information Response 27
[95] / Information Response 2
[96] / Interview 6
[97] / Interview 6
[98] / Interview 21 and Company Update
[99] / Interview 21
[100] / Interview 6
[101] / Information Response 31, March 2010 Form 10K filing Pages 34-35
[102] / Interview 6 and Company Update
[103] / Information Response 61 and Company Update
[104] / Interview 6
[105] / Information Response 61
[106] / Interview 6 and Company Update
[107] / Interview 6 and Company Update
[108] / Information Response 26, 27, 34, and 59
[109] / Information Response 31, February 2009 Form 10K filing Page 38
[110] / Company Update
[111] / Information Response 31, February 2009 Form 10k filing Page 46
[112] / Information Response 31, March 2010 Form 10K filing Pages 34-35
[113] / Information Response 31, February 2009 Form 10K filing Page 46
[114] / Interview 159
[115] / PAWC Management Audit Report (Legal Services section)
[116] / Information Response 339
[117] / Interview 21 and Company Update
[118] / Interview 21 and Company Update
[119] / Information Response 31, March 2010 10K filing, Page 41
[120] / Interviews 3 and 6, and PAWC Management Audit Report (Financial Management section) and Company Update
[121] / Information Response 31, March 2010 10K filing, Page 41
[122] / Information Response 82
[123] / Interview 3 and Company Update
[124] / Interview 3
[125] / Information Response 66

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

[126] / Interview 3
[127] / Interview 3
[128] / Information Response 22, Attachment 37
[129] / Interview 3
[130] / Interview 3
[131] / Interview 3
[132] / Information Response 66
[133] / Information Response 66
[134] / Information Response 41
[135] / Interview 9
[136] / Information Response 90
[137] / Information Response 90
[138] / Information Response 41
[139] / Interview 5 and Information Response 16
[140] / Interview 10
[141] / Interview 20
[142] / Interview 18
[143] / Information Response 16
[144] / Interview 5
[145] / Information Responses 86 and 98
[146] / Interview 10
[147] / Information Response 55
[148] / Interview 10
[149] / Interview 20
[150] / Information Response 57
[151] / Interview 10
[152] / Interview 20
[153] / Interview 18
[154] / Information Response 22
[155] / Interview 3
[156] / Interviews 3 and 5 and Information Responses 7 and 22
[157] / Interviews 3 and 5 and Information Responses 7 and 22
[158] / Interview 3 and Company Update
[159] / Information Response 66 and Company Update
[160] / Information Response 66
[161] / Information Response 68
[162] / Information Response 68
[163] / Company Update (reasons why increases have occurred)
[164] / Information Response 2
[165] / Interview 13
[166] / Interview 13 and Information Response 75
[167] / Tour of facilities conducted on Pennsylvania-American Water Management audit performed by Schumaker & Company consultants
[168] / Tour of facilities conducted on Pennsylvania-American Water Management audit performed by Schumaker & Company consultants
[169] / Information Response 76
[170] / Interviews 11, 12, and 13
[171] / Interviews 11, 12, and 13
[172] / Information Response 79

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

[173] / Information Response 79
[174] / Interview 13 and Information Response 75
[175] / Interview 13 and Information Response 75
[176] / Interview 13 and Information Response 75
[177] / Interview 13 and Information Response 75
[178] / Interview 13 and Information Response 75
[179] / Interview 13 and Information Response 75
[180] / Interview 13 and Information Response 75
[181] / Interview 13 and Information Response 75
[182] / Interview 13 and Information Response 75
[183] / Interview 13 and Information Response 75
[184] / Interview 13 and Information Response 75
[185] / Interviews 11, 12, 14, and 17 and Information Response 75
[186] / Interviews 11, 12, 13, 14, and 17 and Information Response 75
[187] / Interviews 11, 12, 13, 14, and 17 and Information Response 75
[188] / Interviews 11, 12, 13 and Information Response 75
[189] / Interviews 11 and 12 and Information Response 5
[190] / Information Response 5
[191] / Information Response 51
[192] / Information Response 52
[193] / Interviews 11 and 12
[194] / Interview s11 and 12
[195] / Interview s11 and 12
[196] / Interview s11 and 12
[197] / Interview s11 and 12
[198] / Interview 12
[199] / Interview s11 and 12
[200] / Information Response 81
[201] / Interview 14, 15, 16,17, 18, and 19
[202] / Interview 14, 15, 16,17, 18, and 19
[203] / Interview 14, 15, 16,17, 18, and 19
[204] / Information Response 5 and Interview 14, 15, 16,17, 18, and 19 and Company Update
[205] / Interview 14, 15, 16,17, 18, and 19
[206] / Interview 14, 15, 16,17, 18, and 19
[207] / Information Response 3
[208] / Information Response 80
[209] / Information Response 80
[210] / Information Response 50
[211] / Information Response 77
[212] / Schumaker & Company 2008 Management Audit of Pennsylvania American Water Company
[213] / Information Response 71 Updates Following Initial Draft Report Submittal
[214] / Information Response 71 Updates Following Initial Draft Report Submittal
[215] / Interview 14
[216] / Information Response 78 Note: The number of disputes for Tennessee-American Water Company for the period of July, 2007 through December, 2007 was 1,466. Prior to that time, data was not kept; therefore the number of 1,466 is only for the last 6 months of 2007. The total estimated number of disputes for TAWC for the period of 2008 is 1,816. This figure is estimated because data for August, 2008 is not available. The data for the other 11 months were normalized to arrive at this estimate. Similarly, the total estimated number of disputes for TAWC for the period of 2009 is 2,183. This figure

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

is estimated because data for July 2009 and September 2009 is not available. The data for the other 10 months were normalized to arrive at this estimate.

[217] / Information Response 74
[218] / Information Response 47
[219] / Information Response 70
[220] / Information Response 70
[221] / Information Response 70
[222] / Information Response 69
[223] / Interview 14, 15, 16,17, 18, and 19
[224] / Interview 14, 15, 16,17, 18, and 19
[225] / Interview 14, 15, 16,17, 18, and 19
[226] / Interview 14, 15, 16,17, 18, and 19
[227] / Interview 14, 15, 16,17, 18, and 19
[228] / Interview 14, 15, 16,17, 18, and 19
[229] / Interview 14, 15, 16,17, 18, and 19
[230] / Interview 14, 15, 16,17, 18, and 19

Deleted: 8/30/2010
Deleted: 8/26/2010
Deleted: 8/22/2010

Page i: [1] Deleted	**brookslr**	**11/12/2010 6:14:00 PM**
8/30/2010		
Page 55: [2] Deleted	**brookslr**	**11/12/2010 6:14:00 PM**
		8/30/2010
Page 85: [3] Deleted	**brookslr**	**11/12/2010 6:14:00 PM**
		8/30/2010

Mike Miller/WVAWC/AWWSC

08/06/2010 03:54 PM

To Pschumaker@schuco.com

cc Paul Foran/ADMIN/CORP/AWWSC@AWW, Tom McKitrick/ADMIN/CORP/AWWSC@AWW, John Watson/TAWC/AWWSC@AWW

bcc

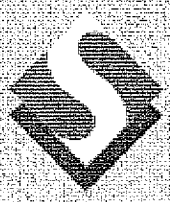
Subject TAWC Management Audit

Thanks to you and Dennis for taking the time to discuss with us the draft report and for us to have the opportunity to provide feed back as permitted in the contract. I have received all the suggested language changes and comments from the AWW participants at the meeting which I have merged into the latest draft report to create a "marked changes" version for easy reference. Many of the suggested changes are factual information and others are suggestions for you to consider. Thanks for the opportunity to comment on the draft report and consider and use our suggestions as you see appropriate. I will be in Kentucky for the rate case hearing through Wednesday next week, so please feel free to call my cell and leave a message, and I will have access to e-mail if you need to discuss or clarify any of our comments and suggestions. If it is urgent and I can't get back to you quickly due to being on the stand, don't hesitate to call or contact Paul Foran or Tom McKitrick. Good luck and I look forward to discussing any issues you have and seeing the final draft.

Aug. 4 Combined Draft TAWC Audit Report - TMc & RK.doc

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

Schumaker & Company



Affiliate Audit Report

Of

Tennessee-American Water Company

For The

Tennessee Regulatory Authority

June 2010

Table of Contents

I. INTRODUCTION AND REPORT SUMMARY 11
A. Company Background 11
B. Audit Objectives and Scope 12
C. Summary of Tasks Undertaken 14
D. Summary of Estimated Benefits 15
Priority 15
Benefits and Costs 16
Benefits 16
Costs 17
E. Summary of Recommendations 17
Chapter II – Affiliate Relationships Review 18
Chapter III – Internal Controls Review 19
Chapter IV – Organizational & Operations Assessment Review 19
F. Overall Summary Evaluation by Scope Item Issue 20
G. Affirmation 22
II. AFFILIATE RELATIONSHIPS AND TRANSACTIONS REVIEW 23
A. Background & Perspective 23
Affiliate Relationships 23
Organizations 23
American Water Works Service Company 26
Tennessee-American Water Company 32
Agreements 32
Affiliate Transactions 33
Service Transactions From/To TAWC 36
Services Provided by Affiliates to TAWC 37
Services Provided by TAWC to Affiliates 40
Personnel Transfers From/To TAWC 40
Property Transfers From/To TAWC 41
Major Processes and Systems 41

Deleted: 19
Deleted: 19
Deleted: 18
Deleted: 20
Deleted: 20
Deleted: 19
Deleted: 22
Deleted: 22
Deleted: 21
Deleted: 31
Deleted: 32
Deleted: 31
Deleted: 32
Deleted: 31
Deleted: 33
Deleted: 31
Deleted: 33
Deleted: 31
Deleted: 33
Deleted: 31
Deleted: 40
Deleted: 31
Deleted: 40
Deleted: 31
Deleted: 41
Deleted: 31
Deleted: 41
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Budgeting and Planning 41
Cost Accumulation & Assignment 41
Tennessee-American Water Company 41
AWWSC 42
Direct Charges/Cost Allocation 43
Systems 46
Invoicing and Payment Methodologies 46
Restrictions 46
Dividends 46
Other Restrictions 47
B. Findings & Conclusions 49
Summary 56
C. Recommendations 59
III. INTERNAL CONTROLS REVIEW 63
A. American Water Controls over Affiliate Transactions 63
Background & Perspective 63
SOX Program 63
Internal Audit 71
Monthly & Quarterly Management Processes 73
Month-end AWWSC Processing of Affiliate Charges 73
FRP/BPR Packages 75
Findings & Conclusions 76
Recommendations 83
B. Consultant Internal Control Review of Sampled Transactions 87
Background & Perspective 87
Findings & Conclusions 92
Recommendations 96
IV. ORGANIZATIONAL & OPERATIONS ASSESSMENT REVIEW 99
A. Background & Perspective 99
Customer Service-National Call Centers 97
Call Center Operations 98

Deleted: 41
Deleted: 31
Deleted: 41
Deleted: 31
Deleted: 41
Deleted: 31
Deleted: 42
Deleted: 31
Deleted: 43
Deleted: 31
Deleted: 46
Deleted: 31
Deleted: 46
Deleted: 31
Deleted: 46
Deleted: 31
Deleted: 46
Deleted: 31
Deleted: 46
Deleted: 31
Deleted: 47
Deleted: 31
Deleted: 49
Deleted: 31
Deleted: 56
Deleted: 31
Deleted: 59
Deleted: 31
Deleted: 63
Deleted: 31
Deleted: 63
Deleted: 31
Deleted: 63
Deleted: 31
Deleted: 63
Deleted: 31
Deleted: 71
Deleted: 70
Deleted: 31
Deleted: 73
Deleted: 72
Deleted: 31
Deleted: 73
Deleted: 72
Deleted: 31
Deleted: 75
Deleted: 74
Deleted: 31
Deleted: 78
Deleted: 77
Deleted: 31
Deleted: 85
Deleted: 84

Organization & Staffing 101
Call Center Technology 102
Call Routing and Management 102
Workforce Management 103
Customer Accounting and Billing 104
Systems 104
Credit and Collections 106
Customer Service-FRCC 106
Organization & Staffing 106
Field Resource Coordination Center 107
Billing/Collection and Payments 108
Customer Advocacy 109
Water Operations 111
B. Findings & Conclusions 115
Customer Service-National Call Centers 115
Customer Service-FRCC 116
Water Operations 118
Maintenance Services 120
Proactive Maintenance 120
SCADA Support 121
Supply Chain 122
Fleet Services 123
Environmental Services 124
Best Practices Group 125
C. Recommendations 126

Deleted: 101
Deleted: 99
Deleted: 31
Deleted: 102
Deleted: 100
Deleted: 31
Deleted: 102
Deleted: 100
Deleted: 31
Deleted: 103
Deleted: 101
Deleted: 31
Deleted: 104
Deleted: 102
Deleted: 31
Deleted: 104
Deleted: 102
Deleted: 31
Deleted: 106
Deleted: 104
Deleted: 31
Deleted: 106
Deleted: 104
Deleted: 31
Deleted: 106
Deleted: 104
Deleted: 31
Deleted: 107
Deleted: 105
Deleted: 31
Deleted: 109
Deleted: 107
Deleted: 31
Deleted: 109
Deleted: 107
Deleted: 31
Deleted: 110
Deleted: 108
Deleted: 31
Deleted: 115
Deleted: 113
Deleted: 31
Deleted: 123
Deleted: 121
Deleted: 31
Deleted: 130
Deleted: 128
Deleted: 31
Deleted: 133
Deleted: 131
Formatted ... [2]
Field Code Changed ... [3]
Formatted ... [4]
Formatted ... [5]
Field Code Changed ... [6]
Formatted ... [7]

Table of Exhibits

I. INTRODUCTION AND REPORT SUMMARY 11

Exhibit I-1 Summary of Priority Totals 15
Exhibit I-2 Summary of Benefit Totals 16
Exhibit I-3 Summary of Estimated Remediation Cost Totals 17

II. AFFILIATE RELATIONSHIPS AND TRANSACTIONS REVIEW 23

Exhibit II-1 American Water Works Company, Inc. Organization as of December 31, 2009 25
Exhibit II-2 AWWSC Organization Executive Team as of December 31, 2009 26
Exhibit II-3 AWWSC Eastern Division Organization as of December 31, 2009 27
Exhibit II-4 AWWSC Functional Area Analysis 2009 29
Exhibit II-5 Mix of AWWSC Sub-Functions as of December 31, 2009 30
Exhibit II-6 Tennessee-American Water Company Organization as of December 31, 2009 32
Exhibit II-7 Affiliate Agreements involving TAWC and Other American Water Entities as of December 31, 2009 33
Exhibit II-8 Summary of Charges Involving Affiliated Services Provided To TAWC by Affiliates 2005 to 2009 34
Exhibit II-9 TAWC's Share of AWWSC Expenses ($ Thousands) 2005 to 2009 34
Exhibit II-10 TAWC's Portion of AWWSC's Operating Expenses from Each of the AWWSC Departments 2005 to 2009 35
Exhibit II-11 TAWC's Portion of AWWSC's Capital Expenditures from Each of the AWWSC Departments 2005 to 2009 36
Exhibit II-12 Direct Charges versus Allocations for AWWSC Charges to TAWC 2005 to 2009 36
Exhibit II-13 AWWSC Charges to TAWC by Function 2005 to 2009 37
Exhibit II-14 Summary of Charges Involving Affiliated Services Provided by TAWC to Affiliates 2005 to 2009 40
Exhibit II-15 Personnel Transfers From/To TAWC and its Affiliates 2005 to 2009 41
Exhibit II-16 AWWSC Expense Categories as of December 31, 2009 45
Exhibit II-17 TAWC Dividend Payments to American Water 2005 to 2009 For 12 Months Ended Third Quarter (3Q) 47
Exhibit II-18 2009 SSC Customer Satisfaction Survey Overall Working Relationship 55

Deleted: 31
Deleted: 32
Deleted: 31
Deleted: 33
Deleted: 31
Deleted: 34
Deleted: 31
Deleted: 34
Deleted: 31
Deleted: 35
Deleted: 31
Deleted: 36
Deleted: 31
Deleted: 36
Deleted: 31
Deleted: 37
Deleted: 31
Deleted: 40
Deleted: 31
Deleted: 41
Deleted: 31
Deleted: 45
Deleted: 31
Deleted: 47
Deleted: 31
Deleted: 55
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

III. INTERNAL CONTROLS REVIEW 63

Exhibit III-1	SOX Controls as of December 31, 2009	66
Exhibit III-2	Reported Material Weaknesses as of December 31, 2006	68
Exhibit III-3	SOX Effort and Expense 2009 and 2010	71
Exhibit III-4	Audit Plan Comparison 2009 to 2010	73
Exhibit III-5	Variance Reporting Thresholds – Eastern Division as of December 31, 2009	76
Exhibit III-6	Annual Financial Reporting Calendar 2009	78
Exhibit III-7	TAWC O&M Expenses 2005 to 2009	80
Exhibit III-8	Internal Audits 2004 to 2009	81
Exhibit III-9	Latest IA Affiliate Transactions Work Plan as of March 2010	84
Exhibit III-10	AWWSC Charges to TAWC by Location 2009	87
Exhibit III-11	AWWSC Charges by Transaction Type 2009	88
Exhibit III-12	Location and Month Used for Overhead Sampling 2009	90

IV. ORGANIZATIONAL & OPERATIONS ASSESSMENT REVIEW 92

Exhibit IV-1	AWWSC Combined Capital Expenditures & Operating Expense Charges to TAWC 2005 to 2009	95
Exhibit IV-2	AWWSC Charges by Function 2005 to 2009	96
Exhibit IV-3	AWWSC Charges by Function 2005 to 2009	97
Exhibit IV-4	American Water Eastern Division as of December 31, 2009	98
Exhibit IV-5	Inside Alton Call Center as of December 31, 2009	99
Exhibit IV-6	Inside Pensacola Call Center as of December 31, 2009	101
Exhibit IV-7	Customer Service Center Organization as of December 31, 2009 (With Updates through April 2010)	102
Exhibit IV-8	AWWSC Eastern Division Customer Relations Organization as of December 31, 2009	104
Exhibit IV-9	TWAC Service Order Statistics 2008 to 2009	105
Exhibit IV-10	TAWC Appointment Windows as of December 31, 2009	106
Exhibit IV-11	TAWC Water Distribution System as of December 31, 2009	107
Exhibit IV-12	TAWC Organization as of December 31, 2009	108
Exhibit IV-13	Configuration/Mix of Services Among National/Regional AWWSC Organizations and TAWC 2009	109
Exhibit IV-14	Service Company Operating Expenses per Employee AWWSC Compared to Other Utility Service Company Organizations 2008	110
Exhibit IV-15	Service Company Operating Expenses per Customer AWWSC Compared	

Deleted: 63
Deleted: 31
Deleted: 68
Deleted: 67
Deleted: 31
Deleted: 68
Deleted: 31
Deleted: 71
Deleted: 70
Deleted: 31
Deleted: 73
Deleted: 72
Deleted: 31
Deleted: 76
Deleted: 75
Deleted: 31
Deleted: 78
Deleted: 77
Deleted: 31
Deleted: 80
Deleted: 79
Deleted: 31
Deleted: 81
Deleted: 80
Deleted: 31
Deleted: 84
Deleted: 83
Deleted: 31
Deleted: 88
Deleted: 86
Deleted: 31
Deleted: 89
Deleted: 87
Deleted: 31
Deleted: 90
Deleted: 88
Deleted: 31
Deleted: 93
Deleted: 91
Deleted: 31
Deleted: 93
Deleted: 91
Deleted: 31
Deleted: 94
Deleted: 92
Deleted: 31
Deleted: 95
Deleted: 93
Deleted: 31
Deleted: 97
Deleted: 95

to Other Utility Service Company Organizations 2008 122
Exhibit IV-16 Customer Satisfaction Results 2004 to 2008 124
Exhibit IV-17 American Water % of Calls Answered within 30 Seconds 2009 to 2010 125
Exhibit IV-18 American Water CSR Turnover Rates by Call Center 2003 to 2009 126
Exhibit IV-19 TAWC Dispute Trends 2002 to 2007 128
Exhibit IV-20 TAWC Monthly Percentage of Estimated Meter Readings 2005 to 2009 129
Exhibit IV-21 TAWC Met Appointments 2005 to 2010 (Through February 2010) 130
Exhibit IV-22 Emergency Response Results 2008 - 2009 131
Exhibit IV-23 Service Order Response Targets 2009 132

Deleted: 31
Deleted: 122
Deleted: 120
Deleted: 31
Deleted: 124
Deleted: 122
Deleted: 31
Deleted: 125
Deleted: 123
Deleted: 31
Deleted: 126
Deleted: 124
Deleted: 31
Deleted: 128
Deleted: 126
Deleted: 31
Deleted: 129
Deleted: 127
Deleted: 31
Deleted: 130
Deleted: 128
Deleted: 31
Deleted: 131
Deleted: 129
Deleted: 31
Deleted: 132
Deleted: 130

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Table of Findings

I. INTRODUCTION AND REPORT SUMMARY 11

II. AFFILIATE RELATIONSHIPS AND TRANSACTIONS REVIEW 23

Finding II-1 Cost allocation documentation has substantially improved since 2008 in that American Water has developed an AWWSC Accounting and Service Fee Billing Manual; however, it has not yet been officially approved by the AWWSC Board despite being developed in 2009. 49

Finding II-2 The cost-allocation methodologies impacting TAWC are generally reasonable, although the use of number of customers for allocating AWWSC costs among regulated utilities is essentially a simplification mechanism that is not based on cost-causative factors. 49

Finding II-3 American Water does not regularly perform cost-to-market comparisons to ensure that AWWSC costs are equal to or lower than what they would be if outsourced to third-party organizations. 51

Finding II-4 The AWWSC/TAWC affiliate agreement is not up to date and a new version has not been provided to the TRA for review and approval. 53

Finding II-5 American Water only uses service level agreements for selected groups, specifically SSC, call centers, and the IT organization, but not other major AWWSC groups. 54

Finding II-6 The allocation of corporate taxes is appropriate, however, the policy documentation is out of date by reflecting language associated when it was part of the RWE organization. 56

Finding II-7 Sufficient formal and informal communications between AWWSC and American Water affiliates is occurring. 57

III. INTERNAL CONTROLS REVIEW 63

Finding III-1 The use of outside contractors increases American Water SOX compliance cost. 78

Finding III-2 There is no regular review or audit of allocation factors used to allocate costs to affiliate companies. 78

Finding III-3 An insufficient number of internal audits concerning affiliate transactions have been conducted over the past five years. 79

Finding III-4 Although AWWSC recently began performing internal audits of affiliate transactions, the scope of these audits is limited. 80

Finding III-5 Some AWWSC purchase card transactions lack adequate support to be able to make a determination of the business purpose and that the appropriate

Deleted: 31
Deleted: 49
Deleted: 31
Deleted: 49
Deleted: 31
Deleted: 51
Deleted: 31
Deleted: 53
Deleted: 31
Deleted: 54
Deleted: 31
Deleted: 56
Deleted: 31
Deleted: 57
Deleted: 31
Deleted: 63
Deleted: 31
Deleted: 78
Deleted: 77
Deleted: 31
Deleted: 79
Deleted: 78
Deleted: 31
Deleted: 80
Deleted: 79
Deleted: 31
Deleted: 81
Deleted: 80
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

formula was used to allocate the cost 89

Finding III-6 Some intercompany charges from affiliated companies to AWWSC are not supported by written agreements approved by regulatory commissions 90

IV. ORGANIZATIONAL & OPERATIONS ASSESSMENT REVIEW 93

Finding IV-1 The composition and mix of responsibilities as identified by functions and associated services provided by the AWWSC and utility company organizations, such as TAWC, is reasonable 115

Finding IV-2 TAWC 2009 customer surveys show a recovery in customer satisfaction following a significant drop in the 2008 timeframe. 123

Finding IV-3 Service levels at the national call centers have improved since the last audit Schumaker & Company conducted in 2008 124

Finding IV-4 CSR turnover rates at the national call centers have improved in recent years, although improvement is still possible. 126

Finding IV-5 American Water has significantly improved on line access for its customers. 126

Finding IV-6 The American Water IVR system has been replaced in 2009. 127

Finding IV-7 TAWC does not have a formal process of tracking and handling complaints. 127

Finding IV-8 The number of disputes appears to be increasing slightly since 2007 127

Finding IV-9 TAWC has significantly reduced the number of estimated bills over the last five years. 129

Finding IV-10 TAWC success at meeting service appointments has generally exceeded 99% in the last six years within only two exceptions. 130

Finding IV-11 Emergency response rates have improved from 2008 to 2009. 130

Finding IV-12 TAWC has achieved its target on all other types of service orders in the last two years. 131

Finding IV-13 The operating support services that are being provided by AWWSC to TAWC are reasonable 133

Deleted: 90
Deleted: 88
Deleted: 31
Deleted: 91
Deleted: 89
Deleted: 31
Deleted: 93
Deleted: 91
Deleted: 31
Deleted: 115
Deleted: 113
Deleted: 31
Deleted: 123
Deleted: 121
Deleted: 31
Deleted: 124
Deleted: 122
Deleted: 31
Deleted: 126
Deleted: 126
Deleted: 124
Deleted: 31
Deleted: 126
Deleted: 124
Deleted: 31
Deleted: 127
Deleted: 125
Deleted: 31
Deleted: 127
Deleted: 125
Deleted: 31
Deleted: 127
Deleted: 125
Deleted: 31
Deleted: 129
Deleted: 127
Deleted: 31
Deleted: 130
Deleted: 128
Deleted: 31
Deleted: 130
Deleted: 128
Deleted: 31
Deleted: 131
Deleted: 129
Deleted: 31
Deleted: 133
Deleted: 131
8/4/2010
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Table of Recommendations

I. INTRODUCTION AND REPORT SUMMARY 11

II. AFFILIATE RELATIONSHIPS AND TRANSACTIONS REVIEW 23

Recommendation II-1 Review and approve the AWWSC Accounting and Service Fee Billing Manual annually. (Refer to Finding II-1) 59

Recommendation II-2 Perform a detailed analysis to verify that the use of the number of customers for allocating AWWSC costs among regulated utilities reasonably approximates the use of cost-causative factors; subsequently make modifications, as appropriate. (Refer to Finding II-2) 59

Recommendation II-3 Regularly evaluate the cost of services provided to TAWC by its affiliates, specifically AWWSC, so as to verify that TAWC ratepayers are not being harmed by charging these services at cost rather than market. (Refer to Finding II-3) 60

Recommendation II-4 Update the AWWSC/TAWC affiliate agreement, as necessary, and submit it to the TRA for review and approval. (Refer to Finding II-4) 60

Recommendation II-5 Develop full-fledged service level agreements for all major AWWSC group providing service to TAWC. (Refer to Finding II-5) 61

Recommendation II-6 Update corporate tax allocation documentation to reflect current American Water organization structure. (Refer to Finding II-6) 62

III. INTERNAL CONTROLS REVIEW 63

Recommendation III-1 Reduce the use of outside contractors for SOX compliance tasks. (Refer to Finding III-1) 85

Recommendation III-2 Conduct an annual review of allocation factors and charges to affiliates. (Refer to Finding III-2) 86

Recommendation III-3 Increase the number of internal audits concerned with affiliate transactions and expand their scope. (Refer to Finding III-3 and Finding III-4) 86

Recommendation III-4 Improve documentation for purchase card transactions in order for a third party to determine the business purpose of the transaction and to evaluate if the appropriate formula was used to allocate the cost. (Refer to Finding III-5) 89

Recommendation III-5 Prepare written agreements for charges from affiliated companies to AWWSC for rent (including interest on capital leases) and

Deleted: 31
Deleted: 59
Deleted: 31
Deleted: 59
Deleted: 31
Deleted: 60
Deleted: 31
Deleted: 60
Deleted: 31
Deleted: 61
Deleted: 60
Deleted: 31
Deleted: 62
Deleted: 61
Deleted: 31
Deleted: 63
Deleted: 31
Deleted: 85
Deleted: 84
Deleted: 31
Deleted: 86
Deleted: 85
Deleted: 31
Deleted: 86
Deleted: 85
Deleted: 31
Deleted: 91
Deleted: 89
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

indirect charges and have them approved by the appropriate regulatory commissions. (Refer to Finding III-6) 91

IV. ORGANIZATIONAL & OPERATIONS ASSESSMENT REVIEW 93

Recommendation IV-1 Place greater emphasis on measuring internal business processes that could foretell customer satisfaction issues. (Refer to Finding IV-2, Finding IV-4, Finding IV-7, and Finding IV-8) 135

Deleted: 31
Deleted: 92
Deleted: 90
Deleted: 31
Deleted: 93
Deleted: 91
Deleted: 31
Deleted: 135
Deleted: 133

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

I. Introduction and Report Summary

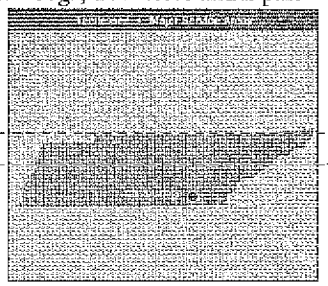
This chapter represents a summary introduction and results of the affiliate audit of Tennessee-American Water Company (TAWC) completed by Schumaker & Company in 2010 on behalf of the Tennessee Regulatory Authority (TRA). It includes a synopsis of the objectives and scope of our work, a functional evaluation summary, and several exhibits, for amplification purposes, that encapsulate the recommendations and estimated benefits associated with these improvement opportunities. The remaining report chapters contain a discussion of our findings, conclusions, and recommendations for each discrete area of review within the scope of the audit. They include:

- Chapter II – Affiliate Relationships Review
- Chapter III – Internal Controls Review
- Chapter IV – Organizational & Operations Assessment Review

These chapters provide the detailed facts and analyses that support, and provide context for, the recommendations we have made. The findings and recommendations contained in this audit report are the findings and recommendations of the consultant only and are not necessarily agreed to by TAWC or the TRA.

A. Company Background

Tennessee-American Water Company (TAWC) is headquartered in Chattanooga, Tennessee and is part of the Eastern Division organization of American Water Works Company, Inc. (American Water). TAWC is the largest investor-owned water utility in the state, serving water and/or wastewater services to approximately 76,000 residential and commercial customers in nine communities. TAWC holds responsibility for the delivery of safe, reliable, and economic water distribution, as well as customer service to residential and business customers in Tennessee. Tennessee-American Water Company is a wholly-owned subsidiary of American Water, which is headquartered in Voorhees, New Jersey, the largest and most geographically diverse provider of water services in North America. American Water was founded in 1886 as the American Water Works & Guarantee Company and reorganized in 1947 as American Water Works Company, Inc. With a history of over 100 years, American Water provides water and wastewater services to approximately 16 million people in 35 states and two Canadian provinces. It has partnered with many municipalities within their non-regulated products and services group to maintain and operate municipality systems. American Water employs more than 7,000 employees nationwide and had approximately $2.44 billion in total operating revenue and $173.6 million in operating income for 2009.



Deleted: 300,000

Deleted: throughout the state

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/2010 7/29/2010

Prior to being acquired in 2003 by RWE Aktiengeselischaft (RWE), which was a stock corporation incorporated in the Federal Republic of Germany, American Water was the largest publicly-traded water utility company as measured by both operating revenue and population served in the United States. After acquisition in 2003, American Water was no longer a publicly traded company. In 2005, RWE decided to divest American Water and, in March 2006, decided to affect the divestiture through the sale of shares in one or more public offerings. On April 28, 2008, RWE Aqua Holdings GmbH, a German limited liability company and a direct wholly-owned subsidiary of RWE, which then was the sole owner of the American Water's common stock, completed a partial divestiture of its investment through an initial public offering with the sale of 63.2 million shares of American Water common stock. Upon the completion of this initial public offering, American Water again became listed on the New York Stock Exchange (NYSE) under the symbol "AWK" and resumed its position as the largest publicly-traded water utility company in the United States. As of December 31, 2008, RWE owned approximately 60% of the American Water's shares of common stock. On June 10, 2009 and August 18, 2009, RWE continued to divest of its investment in American Water's common stock through public offerings of an additional 15.4 million shares and 40.3 million shares, respectively. On November 24, 2009, RWE completed the sale in a public offering of the remaining 41.1 million shares of American Water's common stock, including 3.7 million shares sold upon underwriters' exercise of their over-allotment option. As a result of the full exercise of the underwriter's option, RWE fully divested of American Water's common stock.[1]

B. Audit Objectives and Scope

The objectives of the affiliate audit were established by the TRA in its request for proposal (RFP). Although the primary focus of our audit would be AWWSC, our review of affiliate relationships would also identify what services other American Water subsidiaries provide to TAWC. Therefore, the specific requirements of the management audit included the following:

1. Assessed the status and sufficiency of AWWSC's management performance and decisions relating to internal processes and internal controls.
2. Assessed the efficiency of operating procedures and communication between TAWC and AWWSC.
3. Assessed the AWWSC performance with industry standards and best management practices.
4. Assessed the appropriateness of organizational structure of AWWSC/TAWC and reporting alignment.
5. Assessed the development of AWWSC's long-range and short-range operational plans to assure the effective and efficient performance of the functions.
6. Assessed the appropriateness of AWWSC's staffing and skill sets.
7. Assessed TAWC's controls and systems to analyze and control costs from AWWSC.
8. Evaluated the accuracy and reasonableness of total AWWSC charges (including expenses)

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

allocated to TAWC.

9. Evaluated the necessity, reasonableness/prudency, and efficiency of processes and/or functions performed by AWWSC on behalf of TAWC.
10. Evaluated the accuracy and reasonableness of the allocation factors utilized to allocate AWWSC charges to regulated and non-regulated subsidiaries, and allocated regulated AWWSC charges to TAWC, including a review of work previously performed regarding allocation methods.

Additionally we also addressed the following processes:

1. Performed the necessary audit steps, including random, statistically valid sampling, to determine whether the time and expenses charged or allocated to TAWC are accurate, reasonable, and necessary and are accurately allocated to TAWC through the AWWSC accounting system.
11. Made specific recommendations and the estimated remediation costs regarding the findings of the management audit.
12. Avoided duplicating the work, analysis, findings, and/or certifications of PwC and E&Y to the extent deemed possible to keep the cost of the management audit and the cost to TAWC customers as low as possible while formulating an opinion in conformance with the management audit requirements.
13. Provided a draft management audit report for review by TAWC prior to providing the final management audit report to both TAWC and TRA.
14. Upon completion of the management audit, we delivered to TAWC two sets of working papers, indexed, and in orderly form, supporting the development of all calculations and recommendations by the Auditor and summarizing the procedures used in analyzing and evaluating all data, including proper treatment of any confidential information so designated during the development of the report.

In essence, the TRA sought to determine what improvements, if any, could be accomplished in the management and operations of TAWC. Restated, the purpose was to explore and identify practical opportunities for TAWC to achieve improvements for efficient and effective operations, quality services, and cost savings, thus providing TAWC ratepayers the lowest possible rates consistent with above-average service delivery. Our assessment included TAWC's human, physical, and capital resources, its management decisions, compliance with regulatory requirements, and ability to effectively manage outside constraints and events. Given such breadth of scope, the audit encompassed virtually all of TAWC's management and operating functions as well as those American Water Works Company, Inc. (American Water) affiliates supporting TAWC management and operations. Each review was in sufficient detail to facilitate identifying defensible recommendations for cost savings and service quality improvements that were supported by benefit analyses to the extent they were quantifiable. This report provides details of our findings, conclusions, and recommendations for each specified area within the scope of the audit.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

During conduct of the review, our consultants allocated considerable time to interviewing TAWC and American Water Works Service Company (AWWSC) personnel, reviewing reports and documentation, analyzing work flow processes, and assessing any changes being planned by AWWSC or TAWC management. The consultant team focused on identifying areas for improvement, rather than areas where operations performed well.

This review was performed in accordance with generally accepted auditing standards (GAAS), as contained in the United States General Accounting Office's "Standards for Audit of Government Organizations, Programs, Activities, and Functions," related to issues of management economy, efficiency, and effectiveness as applicable to public utilities ("Yellow Book"), and in accordance with the standards as defined in the RFP and set forth in the National Association of Regulatory Utility Commissioners' "Consultant Standards and Ethics for Performance of Management Analysis."

C. Summary of Tasks Undertaken

With regard to affiliated relationships and transactions, Schumaker & Company conducted an in-depth review of TAWC's affiliate interests that impacted the company's regulated utility operations in Tennessee. In this case, an affiliate interest is defined as a business entity that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with the regulated utility. Control is defined as the power to dictate or influence the policy of an entity, whether through the ownership of voting securities, by contract, or otherwise. This chapter provides a discussion of TAWC's affiliate relationships and associated transactions. In particular, this review determines the extent to which, if at all, ratepayers are compromised by TAWC's plans or activities in relation to affiliate interests. Our review of affiliate interests identified and assessed all relationships between TAWC and its affiliated entities. That review included the following activities:

- An identification and summarization of supporting documentation, billings, and charges to and from TAWC and its affiliates for the last five years.
- An evaluation of the fairness and equity of the cost-allocation methodologies used by or impacting TAWC, including the reasonableness of overhead factors utilized.
- A review and assessment of 2009 affiliate transactions from the American Water Works Service Company (AWWSC) to TAWC based on a sampling plan.
- A determination as to whether each centralized function is provided most effectively and efficiently on a centralized rather than decentralized basis, and an assessment of whether the function could be provided at a lower cost by an outside party
- A determination of the extent to which TAWC's financial strength is impacted by or insulated from its affiliated (regulated or unregulated) companies, including any a determination as to whether any American Water financial instruments contain credit-rating triggers or provisions leading to collateral calls that carry the potential to unduly affect the regulated utility's liquidity.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/2010 7/29/2010

- A determination of the existence of formal dividend and/or royalty policies impacting TAWC, a summary of such policies including internally and externally imposed restrictions, and an analysis of TAWC's adherence to the policies.

D. Summary of Estimated Benefits

The audit produced 10 recommendations, which are contained in this report. A summary of the number of priority items, and estimated benefits, is grouped by phase. Following is a brief explanation of these categories of information.

Priority

To assist TAWC management in developing implementation plans, each recommendation has been assigned a priority of "high," "medium," or "low" according to the following criteria:

- *High* – Designated recommendations are high priority because of their importance and urgency. These represent significant benefit potential, major improvements to service, or substantial improvements to methods or procedures.
- *Medium* – Designated recommendations are of medium priority. In some instances, the implementation of these recommendations is expected to provide moderate improvements in profitability of operations, or management methods and performance. In other instances, implementation may provide significant longer-term benefits which are less predictable.
- *Low* – Designated recommendations reflect a lower priority. In many instances, they should be studied further or implemented sometime during the next few years. Potential benefits are perceived to be either modest or difficult to measure.

Exhibit I-1 summarizes the priority totals for the audit.

Deleted: *Exhibit I-1*
Formatted: XReference
Deleted: *Exhibit I-1*
Deleted: *Exhibit I-1*
Formatted: XReference

Exhibit I-1
Summary of Priority Totals

	High	Medium	Low
Priority	8	4	0

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Benefits and Costs

Benefits

The audit identified quantifiable cost savings of approximately $400,000-$500,000 in annual savings to American Water, specifically *Recommendation III-1*. This savings at AWW would result in savings of $8,000 to $10,000 dollars for TAWC. Some of these benefits could be considered an actual reduction in costs, where the majority of those savings would occur through better deployment and/or use of existing resources. Nonetheless, all of these opportunities should be pursued by the American Water organization. *Exhibit I-2* summarizes the benefits totals for the audit.

Exhibit I-2
Summary of Benefit Totals

	High	Medium	Low
Benefits	3	7	2

In many recommendations, it is not possible or practical at this time to measure "quantitative" benefits. The benefits associated with these recommendations, which have been designated "high," "medium," or low," fall primarily into four categories:

- Reduction in actual costs of operations within a TAWC, AWWSC, or other American Water area
- Increase in a revenue source within a TAWC area
- Change in work flow processes used in the provision of services to TAWC customers on a more effective or efficient basis
- Change in other processes resulting in good business practices being implemented

Particularly in instances where a new management practice or procedure is recommended (where one either did not exist or was not fully implemented), it may be difficult to estimate the actual benefit to be derived. It is believed, however, that the overall benefit will be improved effectiveness and efficiency of the specified TAWC, AWWSC, or other American Water area. Additionally, qualitative benefits may occur that cannot be easily quantified. They could include improved effectiveness and efficiency in operations, increased customer satisfaction, additional cost savings, increased revenues, etc. It should also be noted that, because it is not possible in all instances to estimate expected benefits prior to implementation, any implementation plan should include a reliable measurement tool to track benefits after implementation.

Quantifiable benefits (increased revenues or additional cost savings) have been provided where they could be estimated. This quantification is subject to some judgment and would require additional effort beyond the scope of this review to refine the estimates. The actual benefits from these

Comment [r1]: Removed "along with other non-quantifiable benefits—not sure what this means??

Deleted: , along with other non-quantifiable benefits.

Formatted: Font: Italic

Formatted: Font: Italic, Check spelling and grammar

Deleted: *Exhibit I-2*

Deleted: *Exhibit I-2*

Formatted: Font: Italic

Formatted: Font: Italic, Check spelling and grammar

Formatted: Font: Italic

Formatted: Font: Italic, Check spelling and grammar

Formatted: Font: Italic

Formatted: Font: Italic, Check spelling and grammar

Deleted: *Exhibit I-2*

Deleted: *8/4/2010*

Deleted: *8/4/2010*

Deleted: *7/31/20107/29/2010*

recommendations are, therefore, subject to a degree of uncertainty. For other recommendations the benefits to be derived are of a more qualitative nature or, simply stated, the expectations of prudent management. Those areas where major quantifiable benefits have been identified in the report are described on the following pages.

Costs

TAWC: Let's discuss the best way to incorporate requirement for remediation costs in report.

Comment [mam2]: I am not sure what you want us to do here. We have some comments on the table on page 18-19. Can you and I discuss this box.

As TAWC may have varying ways to implement recommendations, Schumaker & Company did not quantify the remediation costs of implementing audit recommendations on TAWC's expense. However, the impact of these recommendations were estimated as "high," "medium," or low."

Exhibit I-3
Summary of Estimated Remediation Cost Totals

	High	Medium	Low
	0	6	6

Additionally, some benefits may be achieved as soon as the remediation costs have been incurred, while implementation of other recommendations may require a phase-in period before benefits can be achieved.

E. Summary of Recommendations

The actual recommendation statements contained in the audit report are shown by work plan area on the following pages. We have also indicated the recommendation number, page number in the report, priority, estimated time-frame to initiate implementation efforts, and estimated benefits following implementation. The details of each recommendation can be found in the individual chapters where the subject matter is evaluated.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Chapter II – Affiliate Relationships Review

	Description	Page	Implementation: Priority	Implementation: Initiation Time Frame	Implementation: Benefits	Estimated Remediation Costs
II-1	Review and approve the AWWSC Accounting and Service Fee Billing Manual annually.	59	High	0-6 Months	Low	Low
II-2	Perform a detailed analysis to verify that the use of the number of customers for allocating AWWSC costs among regulated utilities reasonably approximates the use of cost-causative factors; subsequently make modifications, as appropriate.	59	High	0-6 Months	Medium	Medium
II-3	Regularly evaluate the cost of services provided to TAWC by its affiliates so as to verify that TAWC ratepayers are not being harmed by charging these services at cost rather than market.	60	Medium	12+ Months	Medium	Medium
II-4	Update the AWWSC / TAWC affiliate agreement, as necessary, and submit it to the TRA for review and approval.	60	High	0-6 Months	Medium	Medium
II-5	Develop full-fledged service level agreements for all major AWWSC group providing service to TAWC.	60	High	12+ Months	Medium	Medium
II-6	Update corporate tax allocation documentation to reflect current American Water organization structure.	61	Medium	6-12 Months	Low	Low

Comment [mam3]: Please see suggested language changes on finding & recommendation II-2 in body of report.

Comment [mam4]: Please see suggested language changes on finding & recommendations II-3 in body of report.

Comment [mam6]: We believe it is important note that the 0-6 months and "medium" remediation cost assessments may not be accurate, depending on what needs to be done. For example, modification of the contract could require regulatory proceedings in multiple jurisdictions which are likely to be very costly and may lead to non-recovery of some AWWSC costs. Different allocation methodologies adopted by different jurisdictions would also place significant burdens and costs on rewriting the entire billing process to handle multiple jurisdictions and other substantial administrative costs.

Comment [mam5]: Please see suggested language changes to finding II-4 and recommendation II-4 in section II of the report.

Comment [mam7]: Please see comment on suggested language changes to finding and recommendation II-5 in body of report.

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

8/4/2010

Chapter III – Internal Controls Review

	Description	Page	Implementation			Estimated Remediation Costs
			Priority	Initiation Time Frame	Benefits	
III-1	Reduce the use of outside contractors for SOX compliance tasks	84	Medium	6-12 Months	High $400,000 to $500,000 Approximately $8,000-$10,000 for TAWC	Low
III-2	Conduct an annual review of allocation factors and charges to affiliates	85	High	0-6 Months	Medium	Low
III-3	Increase the number of internal audits concerned with affiliate transactions and expand their scope	85	High	6-12 Months	Medium	Medium
III-4	Improve documentation for purchase card transactions in order for a third party to determine the business purpose of the transaction and to evaluate if the appropriate formula was used to allocate the cost.	89	Medium	0-6 Months	Medium	Low
III-5	Prepare written agreements for charges from affiliated companies to AWWSC for rent (including interest on capital leases) and indirect charges and have them approved by the appropriate regulatory commissions.	90	High	0-6 Months	High	Low

Deleted: See below regarding approx. amount related to TAWC.

Comment [mam8]: Please see suggested language change to Finding III-2 and recommendation III-2

Comment [mam9]: Please see suggested language changes to recommendation III-3

Comment [mam10]: Please see suggested language change to finding III-5 and recommendation III-5

Chapter IV – Organizational & Operations Assessment Review

	Description	Page	Implementation			Estimated Remediation Costs
			Priority	Initiation Time Frame	Benefits	
IV-1	Place greater emphasis on measuring internal business processes that could foretell of customer satisfaction issues.	133	High	0-6 Months	High	Medium

Deleted: *8/4/2010*

Deleted: *8/4/2010*

Deleted: *7/31/20107/29/2010*

F. Overall Summary Evaluation by Scope Item Issue

Because the bulk of a management audit is focused on opportunities for improvement, it may give the reader the impression that the utility is seriously deficient. This is not necessarily so, because many of the findings may be of a relatively minor nature. Therefore, it is necessary to put each scope item issue in perspective to provide the TRA, TAWC, and the public with an objective evaluation. The rating is an evaluation of each issue's operating or performance level relative to its optimum as of the time of the audit. The evaluation takes into account American Water's resources, requirements, constraints, and operating environment. In some areas comparative data is useful and can be used. For the most part, however, each rating is utility specific; i.e., the rating of TAWC cannot be directly compared with that of another utility. Schumaker & Company's overall assessment of each scope item issue is presented below, with the specific criteria used as follows:

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *Acceptable industry practice* – The area is functioning more than adequately and no recommendations were made.
- *Minor improvement identified* – The area is generally functioning adequately, but minor improvements are recommended. Deleted: necessary
- *Moderate improvement identified* – The area is generally functioning adequately, but some substantial opportunities for improvement were recommended. Deleted: necessary
- *Significant improvement identified* – The areas is not functioning adequately and many recommendations, requiring considerable effort, need to be implemented to achieve adequate performance. Deleted: necessary
- *Major improvement identified* – The area is not functioning effectively or efficiently and many recommendations need to be implemented to achieve adequate performance. Implementation of these recommendations will have a major effect on cost levels and performance for TAWC. Deleted: necessary

RFP Scope Item	Overall Evaluation	Applicable Findings	Applicable Recommendations
1. Assessed the status and sufficiency of AWWSC's management performance and decisions relating to internal processes and internal controls.	Moderate improvements identified	III-1, III-2, III-3, III-4 III-5, III-6	III-1, III-2, III-3, III-4 III-5
15. Assessed the efficiency of operating procedures and communication between TAWC and AWWSC.	Acceptable industry practice	II-7	N/A
16. Assessed the AWWSC performance with industry standards and best management practices.	Moderate improvements identified	II-1, II-3, II-4, II-5, II-6, IV-2, IV-3, IV-4, IV-5, IV-6, IV-7, IV-8, IV-9, IV-10, IV-11, IV-12, IV-13	II-1, II-3, II-4, II-5, II-6 IV-1
17. Assessed the appropriateness of organizational structure of AWWSC/TAWC and reporting alignment.	Acceptable industry practice	IV-1	N/A
18. Assessed the development of AWWSC's long-range and short-range operational plans to assure the effective and efficient performance of the functions	Minor improvement identified	II-3, II-7, III-2	II-3, III-2
19. Assessed the appropriateness of AWWSC's staffing and skill sets.	Acceptable industry practice	IV-1	N/A
20. Assessed TAWC's controls and systems to analyze and control costs from AWWSC.	Moderate improvements identified	III-2, III-3, III-4, III-5, III-6	III-2, III-3, III-4, III-5

Deleted: necessary
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

RFP Scope Item	Overall Evaluation	Applicable Findings	Applicable Recommendations
21. Evaluated the accuracy and reasonableness of total AWWSC charges (including expenses) allocated to TAWC.	Moderate improvements identified	III-1, III-5, III-6, IV-1	III-1, III-4, III-5
22. Evaluated the necessity, reasonableness/prudency, and efficiency of processes and/or functions performed by AWWSC on behalf of TAWC.	Acceptable business practice	IV-1	N/A
23. Evaluated the accuracy and reasonableness of the allocation factors utilized to allocate AWWSC charges to regulated and non-regulated subsidiaries, and allocated regulated AWWSC charges to TAWC, including a review of work previously performed regarding allocation methods.	Moderate improvement identified	II-2 III-2, III-3	II-2 III-2, III-3

Deleted: necessary

Deleted: necessary

G. Affirmation

Schumaker & Company subscribes to the audit standards set forth by the National Association of Regulatory Utility Commissioners' "Consultant Standards and Ethics for Performance of Management Analysis," dated November 15, 1989, the U.S. Government Accountability Office's "Standards for Audit of Government Organizations, Programs, Activities, and Functions," (commonly referred to as the "Yellow Book"), as applicable to public utilities, and generally accepted auditing standards (GAAS) to the extent they apply to performance audits. This audit conducted by Schumaker & Company and Work & Greer consultants, including the audit report, complies with: (i) generally accepted auditing standards (GAAS) related to issues of management economy, efficiency, and effectiveness as applicable to public utilities and/or, (ii) as set forth in GAAP. Our work on this project has been in compliance with these standards and our management audit report conforms to performance audit principles (in content and format) and includes an introduction and summary, a background and perspective section, a findings and conclusions section, and a recommendations section. It is based on our work plan and our professional judgment in application of that plan.

Patricia H. Schumaker, Engagement Manager, Schumaker & Company, Inc.

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

8/4/2010

II. Affiliate Relationships and Transactions Review

This chapter addresses the affiliate relationships and associated cost allocations of Tennessee-American Water Company (TAWC) with American Water Works Service Company (AWWSC), the American Water service company, and TAWC's other affiliates. With regard to affiliated relationships and transactions, Schumaker & Company conducted an in-depth review of TAWC's affiliate interests that impact the company's regulated utility operations in Tennessee. In this case, an affiliate interest is defined as a business entity that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with the regulated utility. Control is defined as the power to dictate or influence the policy of an entity, whether through the ownership of voting securities, by contract, or otherwise. This chapter provides a discussion of TAWC's affiliate relationships and associated transactions. In particular, this review determines the extent to which, if at all, ratepayers are compromised by TAWC's plans or activities in relation to affiliate interests.

Deleted: discusses

A. Background & Perspective

Affiliate Relationships

Currently, American Water has operations in 35 US states and two Canadian provinces,[2] including regulated operations that are subject to utility commission oversight in Arizona, California, Hawaii, Illinois, Indiana, Iowa, Kentucky, Maryland, Missouri, New Jersey, New Mexico, New York, Ohio, Pennsylvania, Tennessee, Texas, Virginia, and West Virginia.

Deleted: Tennessee,

Organizations

The American Water Works Company (AWWC) is the parent company. All costs within AWWC are kept there and are not passed down to any subsidiary. Costs include those of the President/CEO, the SVP/CFO, and their executive assistants. Also the charges from AWWSC to AWWC are not passed down to American Water subsidiaries. Of the various American Water subsidiaries, only the following three subsidiaries provide services to TAWC as follows:[3]

- *American Water Works Service Company* is a service company that is designed to aid, assist, and advise other subsidiaries, such as TAWC, in their business operations by providing accounting, administration, communications, corporate secretarial, engineering, financial, human resources, information technology, operations, rates and revenue, risk management, and water quality services.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *American Water Capital Corporation* (AWCC) is the financing arm for AWWC, AWWSC, and regulated entities only. It was started in 2000 (as a not-for-profit entity) to consolidate financing operations (and potentially vehicles) as they were previously decentralized at each American Water entity. At that time, American Water had roughly $2.3 billion (system-wide) in debt. As of December 31, 2009, it had approximately $5.3 billion in debt, primarily through AWCC, due primarily to infrastructure replacements and growth. The AWWSC VP & Treasurer is responsible for AWWC financings and for the agreement with TAWC that documents how affiliate transactions are handled. American Water management believes that consolidation of debt provides economies of scale, thereby allowing lower administrative charges and interest rates to regulated entities.
- *American Carbon Services* (ACS), part of *American Water Resources* (AWR), provides carbon regeneration services to utility organizations, both inside and outside the American Water organization.

Other major American Water subsidiaries include:[4]

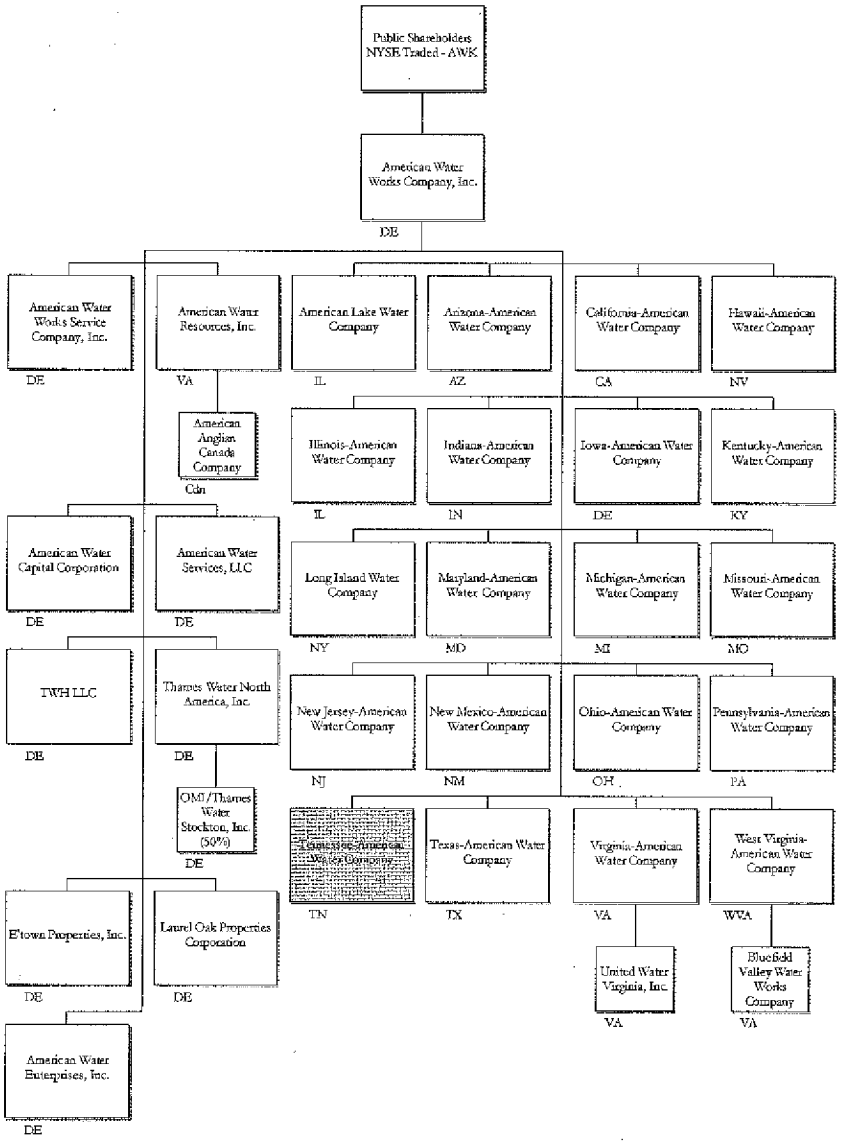
- AWR provides homeowner protection-plan services directly to TAWC customers and other American Water utility customers. Specifically AWR provides specialized water line protection, sewer line protection, and in-home plumbing emergency protection services for repairs to the water and/or sewer lines running from a home to the street and for plumbing repairs that occur within the home, water and wastewater facilities owned by the customer, not TAWC. Because most homeowners' insurance policies do not cover this type of damage, these protection programs are designed to insulate homeowners from unexpected high repair costs associated with water or sewer line failures and with in-home plumbing repairs. Claim coverage amounts are up to $5,000 for water lines and up to $8,000 for sewer lines.
- *American Water Enterprises* (AWE) holds large operations and maintenance (O&M) contracts with various municipalities, but none in Tennessee.
- *Applied Water Management* (AWM) is a wholly-owned subsidiary of E'town LLC, which is a wholly-owned subsidiary of TWH LLC. TWH LLC, in turn, is a wholly-owned subsidiary of American Water. AWM provides environmental management in various states, but none in Tennessee; projects include Battery Park in NYC, Tampa Bay desalination, etc.

Exhibit II-1 illustrates the American Water organization, with state of incorporation shown in the lower left corner of each box. Tennessee-American Water Company is highlighted in gray to showcase its location within the American Water organization.[5]

Awaiting IR#99 response to determine what is American Water Services, LLC (utility management and operating services).

Deleted: *Exhibit II-1*
Formatted: XReference
Formatted: XReference
Deleted: *Exhibit II-1*
Deleted: *Exhibit II-1*
Comment [mam11]: I believe we have previously supplied this to you.
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit II-1
American Water Works Company, Inc. Organization
as of December 31, 2009



Source: Information Response 1

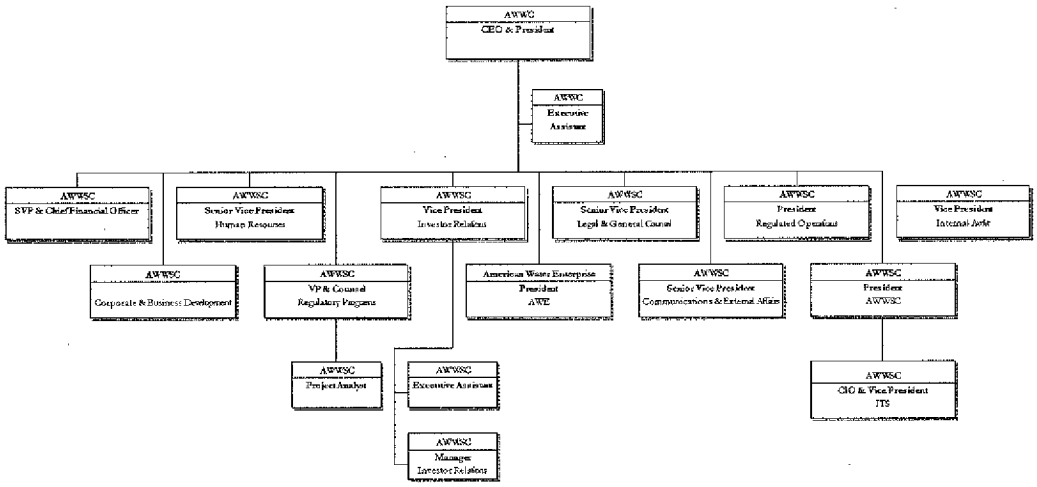
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

American Water Works Service Company

The AWWSC organization, whose affiliate transactions are the major focus of this audit report, has both a corporate group in Voorhees as well as a divisional organization comprise of four divisions (Eastern, Western, Pennsylvania, and New Jersey). *Exhibit II-2* illustrates the AWWSC corporate organization.[6]

Deleted: *Exhibit II-2*
Formatted: XReference
Deleted: *Exhibit II-2*
Deleted: *Exhibit II-2*
Formatted: XReference

Exhibit II-2
AWWSC Organization
Executive Team
as of December 31, 2009

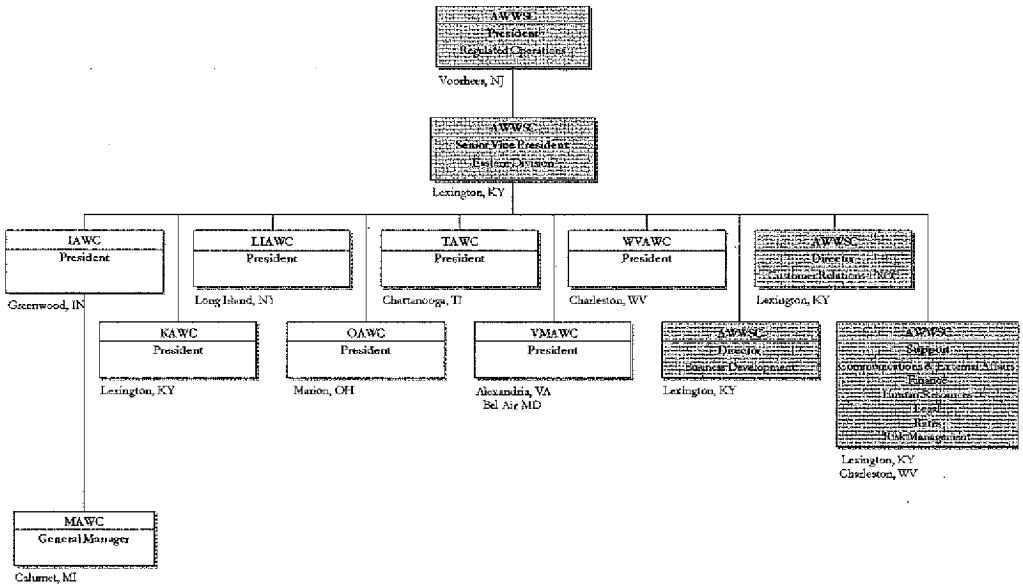


Acronyms at top of each box represent the employee's company affiliation. Although most employees are AWWSC employees, some are actually American Water Works Company (AWWC) employees or American Water Enterprises (AWE) employees.
Source: Information Response 2

The AWWSC Eastern Division organization supports Indiana, Kentucky, Long Island, Maryland, Michigan, Ohio, Tennessee, Virginia, and West Virginia.[7]

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Exhibit II-3
AWWSC Eastern Division Organization
as of December 31, 2009



Source: Information Response 2

As stated in a service agreement between AWWSC and TAWC, in addition to corporate governance, AWWSC provides TAWC with the following services:[8]

- *Accounting* – assist with preparation and implementation of accounting methods and procedures to determine that they conform fully to the requirements, rules, and regulations of governmental authorities having jurisdiction and review.
- *Administration* – perform or assist in performance of corporate activities, thereby keeping abreast of economic, regulatory, governmental, and operational developments and conditions.
- *Communication* – recommend procedures to promote satisfactory relations with employees, customers, communities, and the general public and assist in preparation of communication materials.
- *Corporate Secretarial* – assist in preparation and/or maintain documents such as minute books, by-laws, contracts, stocks, deeds, and other corporate records, and administer an orderly program of records retention.
- *Engineering* – assist and provide engineering services (i.e., system surveys, hydraulic analyses, inspections, field investigations) to aid in planning for, operating, maintaining, and constructing facilities, and provide a materials management program for volume purchase.

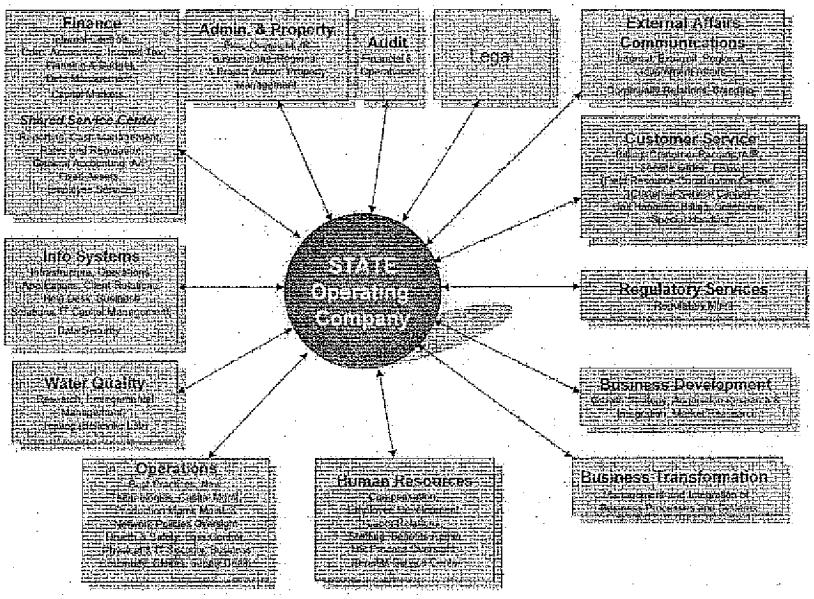
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *Financial* – assist in cash management and in the development and implementation of financing programs, advice on securities' market conditions, and preparation of financial reports.
- *Human Resources* – assist in obtaining qualified personnel and in carrying out training programs for the development of personnel, assure compliance of employment laws, and advise with pension and benefit plans.
- *Information Systems* – provide electronic data-processing services, including customer billing and accounting, financial statements, and other reports required by federal and state agencies.
- *Operation* – develop and assist the implementation of operating procedures to promote efficient and economic operation.
- *Rates and Revenue* – recommend changes in rates, rules, and regulations and assist in conduct of proceedings before, and in compliance with the rulings of, regulatory bodies having jurisdiction over operations.
- *Risk Management* – assist in the establishment of safety and security programs to avoid or minimize risk and loss, provide a risk management program to review exposures to accidental loss, recommend efficient methods of protection, arrange for purchase of insurance coverage, and supervise any investigation procedures.
- *Water Quality* – assist in compliance with standards of governmental agencies, provide design criteria for processes and technical assistance, and help establish and attain water quality objectives; also provide laboratory services for programmed analyses as required by drinking water regulations and any special analyses required by TAWC.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

A more detailed description of the services provided to AWWSC affiliates, as illustrated in *Exhibit II-4*, was provided by American Water during the course of this audit.[9]

Exhibit II-4
AWWSC Functional Area Analysis
2009

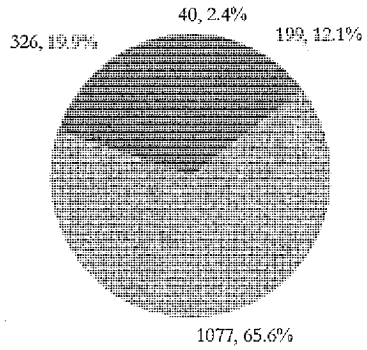


Source: Information Response 3 (Attachment 3)

An analysis of the functional areas and the number of AWWSC personnel engaged in those areas was undertaken by AWWSC to show the number of staff providing specific services in each functional area and to show the relationship between the AWWSC and state operating companies. The analysis, which was based on 1,642 AWWSC employees (as of August 9, 2009) identified the functions performed and the number of employees associated with each function. Additionally, the functional areas were further broken down into the overall sub-functions of governance, corporate functions, business services, and state or subsidiary support, as illustrated in *Exhibit II-5*.[10]

Formatted: Font: Italic
Deleted: *Exhibit II-4*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-4*
Deleted: *Exhibit II-4*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-5*
Deleted: *Exhibit II-5*
Deleted: *Exhibit II-5*
Formatted: Font: Italic
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit II-5
Mix of AWWSC Sub-Functions
as of December 31, 2009



Source: Information Response 3 (Attachment 4)

Two AWWSC organizations are primarily responsible for affiliate transactions and cost allocations.

- The AWWSC Financial Planning & Analysis (FP&A) group coordinates formulas, authorizations, and work orders (see later discussion for how they differ) used for charging costs either by direct charge or allocation. The Manager, FP&A reviews and approves all formulas, authorizations, and work orders and sends them, once approved, to the Shared Services Center for entry into the computer system. They are first approved by the VP in the functional area before coming to the Manager, FP&A. These formulas, authorizations, and work orders indicate how time and expenses for AWWSC employees will be allocated, as every transaction has a formula, authorization, or work order attached to it. The FP&A group is also responsible for training AWWSC employees on the use of formulas. In June 2009 the Manager, FP&A initially provided training, which included escalation procedures. Now training is included as part of the new employee orientation program. The Manager is also scheduled to give a refresher course for the June 2010 program. Other responsibilities of this group include:[11]
  - Preparing or coordinating preparation of the annual budget (one year) and the business plans (three to six years duration)
  - Performing quarterly reforecasting
  - Preparing monthly and quarterly forecasting packages
  - Monthly debriefing calls (6th day of month) – AWWSC and affiliates
  - Preparing quarterly disclosure packages – 10Qs and 10Ks

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- Coordinating SOX controls for AWWSC (24 controls)
- Reviewing financial performance, including reviewing monthly Financial Review Package (FRP) with functional leads
- Administering the AWWSC capital budget – IT projects, remodeling, furniture, call center building, HQ building
- Performing monthly accruals
- Provides data to outside sources (management audits, etc.)

- The SSC Accounting group is responsible for entering formulas, authorizations, and work orders into the system; creating AWWSC bills to affiliates; and coordinating the preparation and submission of regulatory annual reports, including those to the Tennessee Regulatory Authority (TRA). Additionally, this group is responsible for generating monthly and year-to-date reports of the AWWSC charges to American Water subsidiaries. Starting November 2009 these reports provided a summary of the AWWSC charges billed to TAWC by AWWSC business unit (functional area), comparing the actual charges to the monthly, year-to-date, and latest reforecast budget numbers. The reports also now permit a further drill down into those charges by each AWWSC employee to TAWC as a means to determine the number of hours charged to each subsidiary (including TAWC), the manner those hours were charged (i.e. direct charge or formula), and the percentage charged to TAWC of each employees total billed hours. The Eastern Region Finance group is responsible for the review of the reports, with primary responsibility residing with the FP&A analyst assigned directly to TAWC (formerly the Tennessee FP&A Analyst was based in Charleston, WV, but was recently replaced in early 2010 by an FP&A Analyst located in Chattanooga, TN). This report is also provided to the TAWC President who shares it with the various department heads for review of material variances to plan or any questionable charges. This report is this used to generate comments about the monthly charges and variances included in the monthly Business Plan Review (BPR) report and quarterly Financial Review Package (FRP) report. Month-to-month variances require explanations (income statement and balance sheet) if the variance is 10% and $50,000. Those reports are discussed among the Regional VP-Finance, other regional FP&A employees, the TAWC President, and other members of the TAWC management team on a monthly and quarterly basis, and serve as the basis for the financial report to the TAWC Board of Directors each quarter.[12] (The TAWC Board of Directors for 2009 included the TAWC President, AWWSC Compliance Lead, AWWSC Chief Operating Officer & President of Regulated Operations, AWWSC CFO, AWWSC President, Eastern Division SVP, Eastern Division Finance Director, and two outside directors, including the President & Chief Executive Officer of Campbell & Associates, Inc., an insurance company, and the President of River Valley Partners, a private non-profit group formed to acquire land and to implement a Tennessee River Park master plan.)[13]

Comment [r12]: Removed higher or lower than plan – since the requirement is also vs. the appropriate prior period.

Deleted: y are

Deleted: or (believe, at least through 2Q it is still "and" – not "or" – which makes a difference

Deleted:)

Deleted: higher or lower than Plan

Deleted: exceed the state threshold amount (Tennessee's threshold amount is $50,000

Deleted:).

Deleted: ??

Deleted: month

Deleted: *8/4/2010*

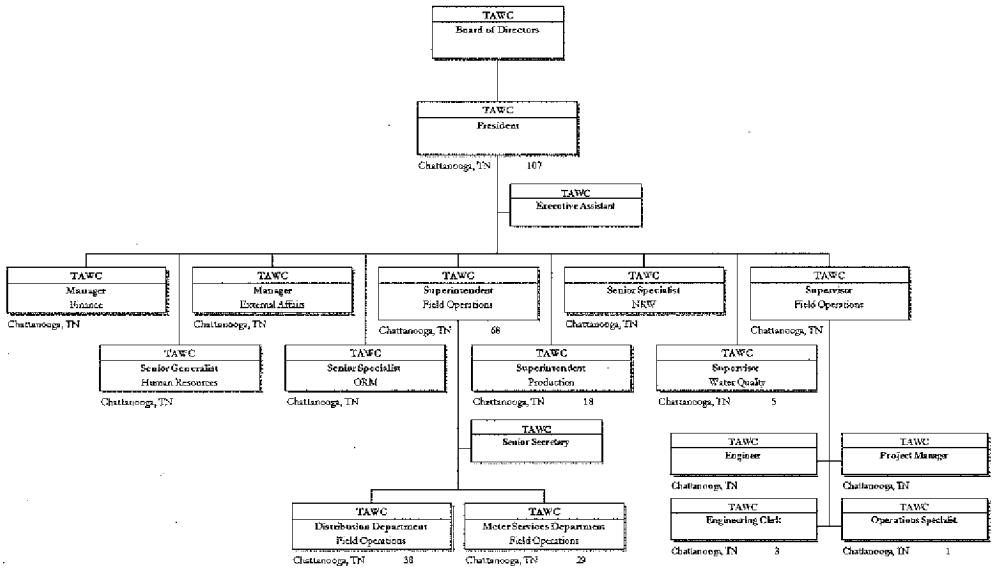
Deleted: *8/4/2010*

Deleted: *7/31/2010*7/29/2010

Tennessee-American Water Company

Exhibit II-6 illustrates the TAWC organization.[14]

Exhibit II-6
Tennessee-American Water Company Organization
as of December 31, 2009



Source: Information Response 5

Agreements

Exhibit II-7 lists specific affiliate agreements involving TAWC and American Water entities. Schumaker & Company believes that changes in nomenclature and allocation methodologies covered by the AWWSC/TAWC agreements should be provided to the TRA for review as described in the finding II-4 and recommendation II-4 as discussed on pages 53 and 60 respectively of this report.

Deleted: *Exhibit II-6*
Formatted: Font: Italic
Deleted: *Exhibit II-6*
Deleted: *Exhibit II-6*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-7*
Formatted: XReference
Deleted: *Exhibit II-7*
Deleted: *Exhibit II-7*
Formatted: XReference
Comment [mam13]: See language change on Finding and Recommendation II-4 regarding TRA approval not required by statute or TRA rule. I am still researching if TRA approved 1989 Agreement. I know they didn't on the others.
Deleted: All of the agreements have been previously approved by the TRA; however,
Deleted: the
Deleted:
Deleted: is not up-to-date and should be resubmitted to the TRA for review and approval, as discussed later in *Finding II-4*.
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit II-7
Affiliate Agreements involving TAWC and Other American Water Entities
as of December 31, 2009

Type	Parties	Term
Service agreement for services provided by AWWSC to TAWC	AWWSC/TAWC	01/01/89–Ongoing
Financial services agreement for services provided by AWCC to TAWC	AWCC/TAWC	06/15/00–Ongoing
Granular activated carbon (GAC) lease agreement with AWR d/b/a American Carbon Services (ACS) providing GAC and carbon reactivation services to TAWC	AWR(ACS)/TAWC	02/03/09-Ongoing *
Billing services (service line protection fees) provided by TAWC on behalf of AWR regarding AWR's home protection program services provided to TAWC customers	TAWC/AWR	05/01/04-Ongoing **

* Starting in 2009 TAWC moved to the purchase of reactivated GAC from ACS (approximately $210,400 in 2009) rather than the former arrangement to lease the reactivated carbon.

** $0.405 per bill, which is the same rate that TAWC charges for billing and collection services for third-party sewer entities, which is included in TQWC's sewer billing fee.

Source: Information Responses 3, 8, 63, and 101

Affiliate Transactions

Service Transactions From/To TAWC

Affiliate (related-party) transactions involving TAWC include:[15]

- AWWSC services provided to TAWC
- Purchase of GAC by TAWC from AWR/ACS
- Payment of interest by TAWC to AWCC involving TAWC's line of credit
- TAWC services provided to AWR for billing of its home protection programs, which are provided by AWR to TAWC customers

PricewaterhouseCoopers (PwC) not only audits American Water financial statements and provides an opinion as to the consolidated statements, but PwC also provides audited financial statements for 17 of the regulated subsidiaries, including TAWC for 2009. With regard to 2009, PwC gave TAWC a "clean" opinion on its financial statements. Each of these related-party transactions were included in the notes to these statements.[16]

Services Provided by Affiliates to TAWC

Exhibit II-8 displays the details of charges from affiliates to TAWC (TAWC related-party costs).

Deleted: each of the utility operating companies
Deleted:
Formatted: XReference
Deleted: Exhibit II-8
Formatted: XReference
Deleted: Exhibit II-8
Deleted: Exhibit II-8
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Exhibit II-8
Summary of Charges Involving Affiliated Services Provided To TAWC by Affiliates
2005 to 2009

	2005	2006	2007	2008	2009
AWWSC Charges to TAWC (Services)	$4,422,702	$4,624,377	$4,996,171	$5,372,847	$5,201,095
AWR/ACS Charges to TAWC (Carbon Costs-Capitalized Costs and Chemical Expense)	$94,248	$259,376	$221,860	$213,156	$270,775
AWCC Charges to TAWC (Interest on Short- and Long-term Debt)	$1,538,970	$2,072,775	$2,618,133	$2,513,340	$2,185,226
Total Charges from Affiliates to TAWC	$6,055,920	$6,956,528	$7,836,164	$8,099,344	$7,657,095

Source: Information Responses 9, 10, 63, and 95

As anticipated by Schumaker & Company consultants, the costs that TAWC pays to AWWSC for services are the largest component of TAWC's affiliate transactions. With regard to AWWSC services, TAWC's charges are made on an at-cost, not-for-profit basis as specified in the agreement between the two entities. A portion of these services are capitalized as part of TAWC's utility plant assets.

Exhibit II-9 displays TAWC's share of AWWSC operating expenses and capital expenditures from 2005 to 2009. Operating expenses charged to TAWC have ranged from 1.8% (2006) to 2.2% (2008 and 2009) of total AWWSC operating expenses. Capital expenditures charged to TAWC have ranged from 1.0% (2006) to 1.7% (2005) of total AWWSC capital expenditures.[17]

Exhibit II-9
TAWC's Share of AWWSC Expenses
($ Thousands)
2005 to 2009

Operating Expenses

	2005	2006	2007	2008	2009
Total AWWSC Charges	$191,232,852	$238,948,781	$229,624,071	$229,668,103	$217,863,671
Total AWWSC Charges to TAWC	$3,716,559	$4,376,059	$4,734,432	$5,038,489	$4,881,682
	1.9%	1.8%	2.1%	2.2%	2.2%

Capital Expenditures

	2005	2006	2007	2008	2009
Total AWWSC Charges	$40,994,634	$25,885,793	$24,631,042	$21,879,600	$30,348,316
Total AWWSC Charges to TAWC	$706,143	$248,318	$261,739	$334,358	$319,413
	1.7%	1.0%	1.1%	1.5%	1.1%

All Costs

	2005	2006	2007	2008	2009
Total AWWSC Charges	$232,227,486	$264,834,574	$254,255,113	$251,547,703	$248,211,987
Total AWWSC Charges to TAWC	$4,422,702	$4,624,377	$4,996,171	$5,372,847	$5,201,095
	1.9%	1.7%	2.0%	2.1%	2.1%

Source: Information Responses 9 and 10

Formatted: Font: Italic
Deleted: *Exhibit II-9*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-9*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-9*

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/2010*7/29/2010*

Exhibit II-10 illustrates AWWSC's operating expenses from each of the AWWSC departments and the portion charged to TAWC.[18] Explanations of major increases shown on Exhibit II-10 can be found on pages 95-96 of this report.

Exhibit II-10
TAWC's Portion of AWWSC's Operating Expenses from Each of the AWWSC Departments
2005 to 2009

AWWSC Departments / Functions	2005 Charges Total AWWSC	2005 Charges Charged to TAWC	2005 % of Total	2006 Charges Total AWWSC	2006 Charges Charged to TAWC	2006 % of Total	2007 Charges Total AWWSC	2007 Charges Charged to TAWC	2007 % of Total	2008 Charges Total AWWSC	2008 Charges Charged to TAWC	2008 % of Total	2009 Charges Total AWWSC	2009 Charges Charged to TAWC	2009 % of Total
Admin	$17,626,256	$214,320	1.2	$40,602,987	$357,163	0.9	$5,481,806	$94,385	1.7	$6,465,302	$122,995	1.9	$2,199,314	$33,154	1.5
Audit	$1,249,612	$23,227	1.9	$1,236,316	$24,112	2.0	$1,409,162	$29,352	2.1	$1,383,019	$28,324	2.1	$1,800,222	$38,005	2.1
Benefit Svc Ctr	$0	$0	N/A	$636,678	$13,084	2.1	$1,106,869	$23,726	2.1	$1,213,388	$25,384	2.1	$1,492,782	$30,269	2.0
Business Development	$7,597,953	$61,430	0.8	$7,024,719	$80,561	1.1	$6,476,326	$99,318	1.5	$4,151,035	$42,555	1.0	$3,677,912	$71,892	2.0
Business Transformation	$0	$0	N/A	$0	$0		$0	$0		$261,482	$5,777	2.2	$158,946	$3	0.0
Call Center (CSC)	$36,626,424	$769,109	2.1	$38,181,114	$866,217	2.3	$43,514,224	$991,393	2.3	$49,078,897	$1,101,532	2.2	$48,630,983	$1,108,290	2.3
External Affairs/Com.	$7,517,272	$120,385	1.6	$6,968,295	$112,988	1.6	$6,065,590	$127,632	2.1	$6,717,841	$163,531	2.4	$7,915,229	$194,286	2.5
Finance	$11,291,334	$198,551	1.8	$29,851,311	$630,317	2.1	$47,849,240	$1,048,805	2.2	$31,228,384	$840,528	2.7	$24,328,833	$651,654	2.7
Human Resources	$17,608,644	$352,951	2.0	$10,602,823	$172,156	1.6	$9,632,026	$154,643	1.6	$10,506,161	$190,504	1.8	$10,292,320	$197,843	1.9
Investor Relations	$0	$0	N/A	$251,686	$4,949	2.0	$402,959	$8,294	2.1	$769,714	$9,366	1.2	$988,761	$12,238	1.2
ITS	$34,745,503	$482,247	1.9	$25,662,766	$513,077	2.0	$27,910,190	$590,991	2.1	$37,628,799	$788,417	2.1	$42,157,405	$921,726	2.2
Laboratory	$4,543,677	$104,917	2.3	$4,824,477	$111,618	2.3	$4,834,851	$109,027	2.3	$5,640,202	$125,725	2.2	$5,294,296	$122,234	2.3
Legal	$5,844,956	$150,689	2.6	$6,161,599	$137,062	2.2	$6,591,789	$99,775	1.5	$6,844,245	$106,007	1.5	$7,646,444	$130,586	1.7
Operation Services	$10,509,998	$250,260	2.4	$10,743,145	$293,216	2.7	$10,561,554	$300,063	2.8	$11,235,338	$291,853	2.6	$8,446,548	$203,132	2.4
Procurement	$2,877,571	$61,414	2.1	$3,710,863	$60,448	2.2	$2,362,667	$50,491	2.1	$2,427,127	$53,264	2.2	$2,450,902	$57,600	2.4
Property	$5,631,514	$96,091	1.7	$8,264,408	$144,366	1.7	$10,638,164	$205,599	1.9	$13,150,773	$256,711	2.0	$12,088,889	$268,314	2.2
Regulated Operations	$21,567,827	$485,483	2.3	$26,826,553	$444,118	1.7	$27,043,590	$447,670	1.7	$22,391,935	$523,558	2.3	$18,726,526	$427,253	2.3
Regulatory Services	$1,316,664	$27,625	2.1	$2,449,364	$48,839	2.0	$1,061,089	$16,766	1.6	$372,187	$7,243	1.9	$692,451	$14,985	2.2
Shared Services Center (SSC)	$14,688,645	$317,771	2.2	$15,947,678	$361,767	2.3	$16,681,903	$336,504	2.0	$18,201,278	$354,214	1.9	$18,894,909	$398,217	2.1
Total	$191,232,852	$3,716,559	1.9	$238,948,781	$4,376,059	1.8	$229,624,071	$4,734,432	2.1	$229,608,103	$5,038,489	2.2	$217,863,671	$4,881,682	2.2

Source: Information Responses 9, 10, and 65

Formatted: Font: Italic
Deleted: *Exhibit II-10*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-10*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-10*

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit II-11 illustrates AWWSC's capital expenditures from each of the AWWSC departments and the portion charged to TAWC.[19]

Exhibit II-11
TAWC's Portion of AWWSC's Capital Expenditures from Each of the AWWSC Departments
2005 to 2009

AWWSC Departments / Functions	2005 Charges Total AWWSC	2005 Charges Charged to TAWC	2005 % of Total	2006 Charges Total AWWSC	2006 Charges Charged to TAWC	2006 % of Total	2007 Charges Total AWWSC	2007 Charges Charged to TAWC	2007 % of Total	2008 Charges Total AWWSC	2008 Charges Charged to TAWC	2008 % of Total	2009 Charges Total AWWSC	2009 Charges Charged to TAWC	2009 % of Total
Admin	21,072,579	$459,256	2.2	1,386,344	$35,516	2.6	520,597	$4,494	0.9	652,111	$5,635	0.9	185,008	$465	0.5
Audit	54,516	$916	1.7	38,855	$418	1.1	25,351	$350	1.4	36,669	$317	0.9	14,972	$159	1.1
Benefit Svc Ctr	$0	$0	N/A	5,020	$0	0.0	3,582	$0	0.0	$0	$0	N/A	14,673	$0	0.0
Business Development	871,165	($431)	0.0	353,555	$2,124	0.6	301,886	$2,524	0.8	89,584	$577	0.6	101,519	$501	0.5
Business Transformation	$0	$0	N/A	$0	$0	N/A	$0	$0	N/A	3,913	$29	0.7	5,531,891	$128,000	2.3
Call Center (CSC)	(350,574)	$4,019	-1.2	126,165	$389	0.3	135,486	$0	0.0	61,452	$66	0.1	64,125	($52)	-0.1
External Affairs / Com.	161,356	$2,108	1.3	166,190	$1,747	1.1	159,154	$1,879	1.2	155,806	$1,042	0.7	187,214	$683	0.4
Finance	691,609	$13,755	2.0	1,021,932	$5,881	0.6	1,463,583	$6,489	0.4	1,231,515	$9,982	0.8	1,985,274	$4,134	0.2
Human Resources	938,013	$19,240	2.1	706,172	$1,739	0.2	417,988	$1,597	0.4	457,094	$1,064	0.2	558,752	$1,017	0.3
Investor Relations	$0	$0	N/A	7,642	$92	1.2	12,042	$166	1.4	14,836	$129	0.9	10,673	$110	1.0
ITS	2,515,281	$46,747	1.9	5,373,913	$23,262	0.7	2,334,445	$16,232	0.7	5,019,004	$26,503	0.5	7,270,222	$3,439	0.0
Laboratory	8,638	$0	0.0	2,084	$0	0.0	3,205	$0	0.0	1,642	$0	0.0	9,935	$0	0.0
Legal	768,948	$3,307	0.4	370,941	$2,257	0.6	305,581	$2,513	0.8	331,108	$1,177	0.4	383,652	$1,057	0.3
Operation Services	3,170,148	$35,855	1.1	4,374,962	$53,475	1.2	3,777,125	$56,919	1.5	5,457,103	$126,101	2.3	5,981,577	$96,951	1.6
Procurement	928,811	$21,459	2.3	994,845	$22,148	2.2	1,854,838	$35,639	1.9	1,945,709	$44,543	2.3	1,955,521	$42,678	2.2
Property	1,220,151	$17,163	1.4	1,382,577	$14,009	1.0	1,241,609	$21,540	1.7	2,034,720	$42,498	2.1	1,480,311	$19,741	1.3
Regulated Operations	8,553,072	$77,689	0.9	10,677,611	$74,758	0.7	11,374,408	$75,873	0.7	3,961,963	$14,789	0.4	4,142,423	$20,440	0.5
Regulatory Services	35,992	$642	1.8	52,609	$806	1.5	86,042	$9,582	11.1	7,957	$1,039	13.1	9,815	$98	1.0
Shared Services Center (SSC)	336,948	$6,456	1.9	844,580	$10,717	1.3	626,120	$25,962	4.1	417,414	$58,867	14.1	660,860	$20	0.0
Total	$40,994,634	$706,143	1.7	$25,885,793	$248,318	1.0	$24,631,042	$261,739	1.1	$21,879,600	$334,358	1.5	$30,348,316	$319,413	1.1

Source: Information Responses 9, 10, and 65

Exhibit II-12 displays affiliate charges segmented by operating expenses and capital costs, with operating expense charges broken down further by direct charge, national allocation, and regional allocation.[20]

Exhibit II-12
Direct Charges versus Allocations for AWWSC Charges to TAWC
2005 to 2009

	2005 $	2005 %	2006 $	2006 %	2007 $	2007 %	2008 $	2008 %	2009 $	2009 %
Direct Charge	$274,788	7.4%	$444,582	10.2%	$508,856	10.7%	$550,515	10.9%	$502,272	10.3%
National Allocation	$2,792,089	75.1%	$3,460,656	79.1%	$3,856,991	81.5%	$4,071,331	80.8%	$4,006,090	82.1%
Regional Allocation	$649,682	17.5%	$470,820	10.8%	$368,586	7.8%	$416,644	8.3%	$373,321	7.6%
Total Operating Expenses	$3,716,559	100.0%	$4,376,059	100.0%	$4,734,432	100.0%	$5,038,489	100.0%	$4,881,682	100.0%
Total Capitalized Expenditures	$706,143	100.0%	$248,318	100.0%	$261,739	100.0%	$334,358	100.0%	$319,413	100.0%
Total AWWSC Charges	$4,422,702		$4,624,377		$4,996,171		$5,372,847		$5,201,095	

Source: Information Responses 9

Information available for the last five years (2005 to 2009) indicates that direct charges have ranged between 7.4% and 10.9% of AWWSC operating expense charges to TAWC, while allocations of

Formatted: Font: Italic
Deleted: *Exhibit II-11*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-11*
Deleted: *Exhibit II-11*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-12*
Deleted: *Exhibit II-12*
Deleted: *Exhibit II-12*
Formatted: Font: Italic
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

operating expenses (both national and regional allocations) have ranged between 89.1% and 92.6. All capital expenditures are considered direct charges as they are specifically identified with projects.[21]

Exhibit II-13 illustrates total AWWSC charges to TAWC by function for the years 2005 through 2009.[22] In 2009, the five largest AWWSC charges (in descending order) are those from the Customer Service Center (CSC), Information Technology Services (ITS), Finance, Regulated Operations, and the Shared Services Center (SSC).[23]

TAWC: please confirm what category FRCC appears in *Exhibit II-13* below. The FRCC costs are included in the Regulated Operation category.

Exhibit II-13
AWWSC Charges to TAWC by Function
2005 to 2009

Function	2005 Total	2006 Total	2007 Total	2008 Total	2009 Total
Admin	$673,556	$1,012,977	$98,879	$128,630	$33,619
Audit	$24,142	$24,530	$29,681	$29,641	$38,164
Benefit Svc Ctr	$0	$13,085	$23,726	$25,384	$30,269
Business Development	$60,999	$82,685	$101,842	$43,132	$72,394
Business Transformation	$0	$0	$0	$5,806	$128,003
CSC	$773,218	$866,606	$991,393	$1,101,598	$1,108,238
External Affairs/Communication	$122,494	$114,735	$129,511	$164,574	$194,969
Finance	$212,306	$636,198	$1,055,294	$850,510	$655,788
Human Resources	$372,191	$173,895	$156,239	$191,568	$198,860
Investor Relations		$5,041	$8,460	$9,495	$12,348
ITS	$528,994	$535,339	$607,223	$814,920	$925,165
Laboratory	$104,917	$111,618	$109,027	$125,725	$122,234
Legal	$153,995	$139,300	$102,288	$107,184	$131,613
Operation Services	$284,094	$346,691	$356,982	$417,954	$300,083
Procurement	$82,873	$82,596	$86,130	$97,808	$100,278
Property	$113,254	$158,375	$227,139	$299,209	$288,055
Regulated Operations	$563,172	$518,876	$523,542	$538,348	$447,694
Regulatory Services	$28,268	$49,645	$26,349	$8,282	$15,084
SSC	$324,228	$372,484	$362,466	$413,081	$398,236
Grand Total	**$4,422,702**	**$5,244,675**	**$4,996,171**	**$5,372,847**	**$5,201,095**

Source: Information Response 65

In Schumaker & Company's audit of Pennsylvania-American Water Company in 2008, we previously provided recommendations in each of these areas, each of which involved AWWSC activities. Those recommendations involving AWWSC activities, with their respective existing status, include:

Formatted: Font: Italic
Deleted: *Exhibit II-13*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-13*
Deleted: *Exhibit II-13*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-13*
Deleted: *Exhibit II-13*
Deleted: *Exhibit II-13*
Formatted: Font: Italic
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

TAWC: please update status of items below from PAWC audit implementation plan update.

	Description	Status
	Financial Management (Included Finance and SSC Activities)	
III-1	Research and develop plans for upgrading or replacing the current ERP system	Accepted-In progress, as discussed elsewhere in this report
III-3	Assess the need for internal audits of American-Water-regulated utility operations and develop and implement plans to meet the internal audit requirements.	Accepted-completed by 9/08 with audits in progress, as discussed elsewhere in this report
	ITS	
IV-1	Expedite efforts to develop a long-range IT plan, and subsequently perform yearly review and update activities.	Accepted-12/08 anticipated completion date-Awaiting update
IV-2	Update ITS documentation as part of an ongoing program to include all aspects of a well-managed technology organization, including (but not limited to) operational, governance, and project management/QA functions.	Accepted-4/09 anticipated completion date-Awaiting update
IV-3	Address organizational issues involving vacancy of director positions, the appropriateness of staffing size of the various ITS groups, and the reporting location of the information systems' security function within American Water's organization structure.	Accepted-10/08 anticipated completion date-Awaiting update, but changes noted during affiliate audit timeframe
IV-4	Expand American Water's commitment to project-management principles by requiring all ITS employees who are actively involved in project work to achieve PMP certification and by closely monitoring related activities to ensure that timely progress is made.	Accepted-6/09 anticipated completion date-Awaiting update
IV-5	Enhance the American Water network to enable electronic deployment of software updates to PAWC employees.	Accepted-12/09 anticipated completion date-Awaiting update
IV-6	Improve training and development efforts for ITS employees.	Accepted-completed by 4/08 with scheduled semi-annual updates
IV-7	Develop a plan to regularly conduct ITS client-satisfaction surveys and implement the first survey in a timely manner.	Accepted-3/08 anticipated completion date-Awaiting update
IV-8	Establish ITS service-level agreements with major client groups.	Accepted-3/09 anticipated completion date; as discussed elsewhere in this report, metrics developed but not SLA documentation
IV-9	Implement a relevant ITS scorecard.	Accepted-3/09 anticipated completion date, as discussed elsewhere in this report, metrics developed

Comment [mam14]: TAWC needs to update this based on current PAWC audit status.

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

IV-10	Update the ITS disaster recovery plan and begin routinely reviewing and testing disaster-recovery plans and documenting results.	Accepted-9/09 anticipated completion date-Awaiting update
IV-11	Perform a server consolidation study and implement study recommendations.	Accepted-3/10 anticipated completion date-Awaiting update
	Water Operations	
V-1	Aggressively pursue the identification and implementation of technology-based best practices among the water districts.	Accepted-3/10 anticipated completion date-Awaiting update
V-2	Develop a business process for addressing aggressive identification of the most beneficial main segments for replacement based on an expectation of potential leak impact.	Accepted-6/10 anticipated completion date-Awaiting update
V-3	Implement a computerized maintenance management system in conjunction with the proactive production equipment maintenance program.	Accepted-9/11 anticipated completion date-Awaiting update
V-4	Continue to develop a risk-assessment-based approach for identifying main replacement projects.	Accepted-6/10 anticipated completion date-Awaiting update
	Customer Service	
X-1	Invest in new customer interfacing technology, including IVR, electronic billing, and web self-service capabilities.	Accepted-3/10 anticipated completion date-Awaiting update; IVR and web-service already initiated
X-2	Analyze employee turnover at the Pensacola Call Center and develop strategies to reduce turnover.	Accepted-6/09 anticipated completion date-Awaiting update
X-3	Strengthen recruitment, selection, and training practices to improve the quality of new CSR hires.	Accepted-1/09 anticipated completion date-Awaiting update
X-7	Initiate actions to lower the number of over estimates in meter reading.	Accepted-4/09 anticipated implementation plan completion date with implementation afterwards-Awaiting update
X-8	Complete the upgrade project for Advantex.	Accepted-12/09 anticipated implementation date-Awaiting update

See *Chapter IV* for further discussion regarding CSC, Regulated Operations, and SSC activities of the AWWSC organization and how they impact TAWC operations. See *Finding II-5* regarding metrics and/or service-level agreements (SLAs) regarding SSC, CSC, and ITS activities.

Formatted: Font: Italic
Deleted: *Finding II-5*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Finding II-5*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Finding II-5*
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Services Provided by TAWC to Affiliates

The only affiliate charges from TAWC to affiliates (TAWC related-party revenues) were billing for home protection programs provided by AWR to TAWC customers.[24] Exhibit II-14 displays the charges with these billing services provided by TAWC on behalf of AWR for 2005 to 2009.[25]

Exhibit II-14
Summary of Charges Involving Affiliated Services Provided by TAWC to Affiliates
2005 to 2009

	2005	2006	2007	2008	2009
TAWC Charges to AWR (Billing of Home Protection Programs to TAWC Customers)	$0	$0	$52,617	$43,200	$39,365
Total Charges from TAWC to Affiliates	$0	$0	$52,617	$43,200	$39,365

Source: Information Response 95

Similarly, although not affiliate charges, TAWC provides third-party billing and collection services for a number of sewer authorities in and surrounding Chattanooga (Tennessee) (Chattanooga, East Ridge, and Red Bank) and North Georgia (Rossville, Ft. Oglethorpe, and Catoosa County). Primarily, these services are provided to sewer authorities and municipalities whose sewer customers receive their water service from TAWC. TAWC charges each of those sewer entities $0.405 per bill per tariff as approved by the TRA.[26]

Personnel Transfers From/To TAWC

When employees are transferred from/to TAWC and its affiliates, the transfers are accounted for by American Water at the headcount level only. That is, costs previously incurred (up to the time of transfer) for salaries/wages, employee benefit costs, and related budget dollar amounts (such as training costs) remain with the group from which the employee transferred. Costs subsequently incurred (after the time of transfer) are charged to the group to which the employee transferred.[27]

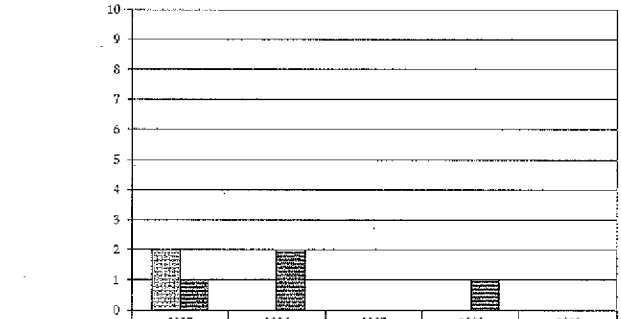
Very few transfers between TAWC and AWWSC have occurred over the last five years. Exhibit II-15 illustrates the headcount of individuals transferred between TAWC and AWWSC during the years spanning 2005 through 2009.[28]

Deleted: Exhibit II-14
Deleted: Exhibit II-14
Deleted: Exhibit II-14
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar

Deleted: Exhibit II-15
Formatted: XReference
Deleted: Exhibit II-15
Deleted: Exhibit II-15
Formatted: XReference

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/2010 7/29/2010

Exhibit II-15
Personnel Transfers From/To TAWC and its Affiliates
2005 to 2009



	2005	2006	2007	2008	2009
TAWC to AWWSC	2				
AWWSC to TAWC	1	2		1	

Source: Information Response11

Property Transfers From/To TAWC

There have been no affiliated transactions involving property transfers during the past five years.[29]

Major Processes and Systems

Budgeting and Planning

The budget and planning process at AWWSC level is designed to assure that TAWC has significant input into the processes and the types, levels, and costs of AWWSC that will be charged to TAWC. This budget and planning process is further reviewed when the AWWSC charges are rolled into the TAWC budget and plan, which includes review and forecasting of such items as rate impacts, cost of service, cost per customer, etc. The final level of AWWSC charges included in the budget and plan for TAWC are then reviewed and approved in the context of the overall TAWC budget by its Board of Directors.[30]

Cost Accumulation & Assignment

Tennessee-American Water Company

TAWC's time and attendance system is primarily for payroll purposes. The TAWC system, which interfaces with the AWWSC's JDE time and attendance system, produces a default time sheet for each TAWC employee based on predetermined information provided. Labor distribution is validated. Leave balances (vacation, sick days, etc.) are created and validated against the available balance. Job-type codes

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

are used to calculate a base rate. The system is also designed to consider applicable shift differentials so that the employee's total gross pay can be calculated. All hours reflected in the time and attendance system are verified with those hours transferred to the JDE payroll module.[31]

Unlike the JDE cost-allocation module that automatically determines AWWSC charges to American Water affiliates, the TAWC organization must manually create an invoice if, and when, it performs services for other American Water entities. Charges from TAWC to other American Water affiliates are processed via an inter-company request form. An example of such a charge is the billing by TAWC of AWR's home protection services to TAWC customers. Only in rare and exceptional cases, however, does TAWC bill other regulated affiliates for goods and/or services. Both the initiating and receiving parties must agree on the charges before processing. Billing is at actual cost of the goods or services.[32]

AWWSC

Time spent by AWWSC employees to provide services to American Water business units is recorded on weekly time sheets. Each AWWSC employee is responsible for coding time sheets, invoices, or journal entries so that the appropriate formula is attached to the transaction and the operating utilities benefiting from the related service provided are appropriately charged for that service. Each transaction is then reviewed and approved by a supervisor or manager before being posted to the AWWSC general ledger system.[33] The SSC Accounting Department runs an automated program at each month end that processes AWWSC transactions based on the billing number (authorization, formula, or task (work) code as discussed in the following sections) attached to each transaction and creates a bill for each operating utility.[34]

The time spent to provide services directly to regulated or non-regulated business units (BUs) is directly charged to the billing number (sometimes referred to as a charge code) that is specific to the BU(s). The time spent providing services shared in common with similar services provided to both regulated and non-regulated BUs is allocated based on formulas as discussed in the *Direct Charges/Cost Allocation* section as *Tier One* charges. Subsequently regulated costs are then allocated, referred to as *Tier Two* charges, based on the number of customers.[35]

Three major types of billing numbers are used within AWWSC for cost accumulation as follows:[36]

- *Authorizations* – These billing numbers are used to segregate costs for specific tasks or projects that benefit a specific group of affiliates (i.e., water quality research for surface water treatment plants) or a more all-encompassing group of affiliates (i.e., the start-up costs for the Call Center project). *Tier One* charges to regulated and non-regulated BUs that benefit from the completion of a project billed through an authorization billing number are determined through the use of a cost-allocation formula.
- *Task Orders* – These billing numbers for task orders (sometimes referred to as work orders) are used to segregate costs for specific tasks or projects that are primarily associated with specific capital projects. In most instances, time charges are directly assigned to the specific affiliate that has authorized the capital project.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *Formulas* – These billing numbers are used to record labor and/or expenses involved when providing services (i.e., purchasing, payroll, tax preparation, etc.) to two or more affiliates. Formulas are used to segregate and allocate the costs incurred in providing similar services among the group of affiliates that benefit from that service.

Additionally, overhead billing numbers are used by support staff and facilities services for support staff labor, utility bills, rent, depreciation, etc. In this way, they serve as a means of assigning overhead costs by location either directly in support of one operating company (direct charges) or in allocation to several operating companies (allocations).[37]

Direct Charges/Cost Allocation

The hierarchy of how AWWSC charges are billed to other American Water affiliates is as follows:

- First, direct charges are made to a subsidiary or a group of subsidiaries based on time reporting; either direct charges are made for services provided to an identifiable business unit or, for employees performing transactional services, on the basis of a sample period of detailed time sheet records.[38]
- Second, AWWSC costs are then split between regulated and non-regulated entities based on what American Water considers cost causative factors, also referred to by American Water as *Tier One* charges. This was a new step that began in 2005 based on work performed by a cost-allocation committee with input from an outside consulting firm (Deloitte Touché). The role of the committee was to review AWWSC's cost-allocation procedures, particularly with regard to the allocation of AWWSC costs to the non-regulated entities. In this way, the committee could ensure that an appropriate portion of AWWSC costs was allocated to the non-regulated entities, based on the nature of any services provided to them. The committee was formed in late 2003 and work (including interviews with all AWWSC functional leads) continued until 2004. Its results (a matrix of factors by group and associated rationales) were then approved and submitted to a "billing re-write process" group as one of the inputs in making changes to American Water's cost-allocation process. Implemented at the beginning of 2005, training was provided to all AWWSC employees by the Human Resources (HR) organization. The metrics currently being used for allocating these *Tier One* charges among regulated and non-regulated entities include:[39]

    1) *3-Factor Formula* – includes the primary cost drivers of (1) operating revenues, (2) net property, plant, and equipment, and (3) employees that are common to the operation of regulated and non-regulated BUs. Each of these drivers is equally weighted within the formula. Also, these metrics include only those non-regulated BUs that are receiving services.

    2) *2-Factor Formula* – includes the primary cost drivers of operating revenues and employees, with each of these drivers equally weighted within the formula. Also, these metrics include only those non-regulated BUs that are receiving services.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

3) *Revenue Factor* – Operating revenues were selected as a surrogate for customers, because certain affiliates do not have their own customers. For example, this factor is the primary cost driver for external communication. Also, this metric includes only those non-regulated BUs that are receiving services.

4) *Personal Computer Factor* – includes the number of personal computers as the primary cost driver for those Information Technology Services (ITS) organization services associated with acquiring and supporting personal computers (PCs).

5) *Total Premises Factor* – includes the number of premises[1] maintained on the AS/400 database as the primary cost driver for ITS services associated with operation of AS/400 computers.

6) *Employee Factor* – includes the number of employees as the primary cost driver for general employee-related services such as human resources and payroll. Also, this metric includes only those non-regulated affiliates that are receiving services.

7) *Budgeted Capital Projects and Engineering Project Management Factor* – includes the dollar value of budgeted capital expenditures for the year as the primary cost driver for services associated with capital projects as well as costs not directly assignable to task orders.

8) *Research Authorization Project Factor* – includes the dollar value of budgeted research projects for the year as the primary cost driver for services associated with water quality research projects. This metric includes only those non-regulated BUs that are receiving services.

9) *Purchasing Orders and Purchasing Card (P-Card) Factor* – includes the number of purchase orders and P-Card transactions processed on an annual basis as the primary cost driver for transactional services associated with purchasing and paying invoices for goods and services.

10) *Employee and Retiree Factor* – includes the sum of the number of employees and retirees as the primary cost driver for Human Resource's Benefits Call Center services and its benefits support communications.

11) *100% Non-regulated Company* – allocates expenses to non-regulated affiliate(s) in which specific non-regulated affiliate(s) charged are per request from the formula requestor.

12) *100% Regulated Company* – allocates expenses to regulated affiliate(s) in which specific regulated affiliate(s) charged based on *Tier Two* factors.

- Third, the number of customers is used to split regulated costs among the various utility organizations, also referred to by American Water as *Tier Two* charges. The number of customers at year end is used for allocations in the following year (unless significant changes occur). American Water management uses the number of customers for splitting costs among regulated entities because all of its regulated customers are considered to receive essentially the same services.[40]

[1] The term "premises" is the reference to a location/customer record in ORCOM. Billing is done for some non-regulated customers as well as regulated customers. The statistic is easily obtained from ORCOM records.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- Fourth, overhead costs are charged to both directly charged and allocated costs.[41]

The above description is conceptually the hierarchy of how direct charges/cost allocations occur, although the computer system actually performs the first three items simultaneously and then applies overhead costs accordingly.

AWWSC expenses are categorized in *Exhibit II-16*, which shows whether a category results from being directly charged, allocated, or potentially both.[42]

Deleted: *Exhibit II-16*
Formatted: XReference
Deleted: *Exhibit II-16*
Deleted: *Exhibit II-16*
Formatted: XReference

Exhibit II-16
AWWSC Expense Categories
as of December 31, 2009

Expense Category	Description	Direct Charged	Allocated	Comments
Labor	Base pay (salaries) of managerial, professional, and technical employees	X	X	Professional personnel working for one or several operating companies
Labor-related Overheads	Employee benefit costs (payroll taxes, medical coverage, pensions, disability insurance) and other general expenses	X	X	Primarily employee benefit costs that relate directly to labor
Support overheads	Wages and salaries of office support personnel, including secretaries, clerical personnel, telephone operators, and mail clerks		X	Administrative personnel supporting the professional staff; thus support costs are allocated on the basis of professional labor
General overheads	Office rent, equipment leases, telephone, electric, office supplies, property taxes, office maintenance		X	Allocated on the basis of professional labor
Vouchers/journals	♦ Travel expenses incurred by AWWSC personnel ♦ Other items submitted for reimbursement by employees, including professional association dues ♦ Outside service contracts for such things as actuarial services ♦ Various other expenditures, including data center expenses for software licenses and hardware maintenance	X	X	May be either directly in support of one operating company (e.g., an engineer traveling from the Corporate Office to the operating company) or allocated to several operating companies

Source: Interviews 9 and 24

As previously discussed, the corporate Financial Planning & Analysis and SSC Accounting groups are jointly responsible for different aspects of cost-allocation oversight within the AWWSC organization. On behalf of TAWC, the Financial Planning & Analysis group reporting to the Eastern Division Finance Director reviews the AWWSC bills on a monthly basis to ensure that charges are appropriate.[43]

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/2010 7/29/2010*

Systems

AWWSC uses JD Edwards (JDE) from Oracle for its financial enterprise resource planning (ERP) system, and as such, it is the system used to support direct billing and/or cost allocation to affiliated companies. Additionally, AWWSC and TAWC use internally-constructed time and attendance modules that are downloaded into the JDE software.[44]

The AWWSC is investigating new ERP options. The reason that AWWSC is not planning on using the proposed new ERP for both regulated and non-regulated operations is because of the amount of customization that AWWSC management expects would be required. Approximately 90% of the accounting requirements in these investigations are for American Water's regulated activities. The team working on the new ERP investigations includes the former VP, Internal Audit, the Chief Information Officer (CIO), and representatives and subject matter experts (SMEs) for six basic functions: 1) record to report, 2) hire to retire, 3) procure to pay, 4) order to cash, 5) construct to replace, and 6) field service. There is a Steering Committee for this project made up of upper management, including President, Regulated Operations; SVP & Chief Financial Officer; SVP Communications & External Affairs; SVP, Human Resources; and President AWWSC. AWWSC is currently in the evaluation stage and is looking at Oracle and SAP, including financial and customer services components, as possible ERP candidates. Plans are for a five-year timeframe for the new ERP to be implemented and fully operational.[45]

Invoicing and Payment Methodologies

AWWSC bills monthly for the cost it incurs in providing affiliate services. All charges that pass through AWWSC must be billed at the end of each period; therefore, according to AWWSC management, a high-level verification of the AWWSC profit and loss (P&L) statement is performed to ensure that all expenses were billed.[46]

A monthly bill (AWWSC to TAWC) showing a description of service (by function), number of associated hours (by function), associated payroll dollars (by function), associated expense dollars (by function), and total dollars (by function), along with summary totals is provided for current-month charges. The total amount due includes total current month charges minus payment for prior estimated billing, plus estimated current-month billing.[47] Along with the monthly bill, since November 2009, extensive spreadsheets (as discussed later in *Finding II-1*) providing TAWC with detailed data by person and by function has been provided.

Restrictions

Dividends

The *American Water Subsidiary Dividend Policy* establishes the requirements for the payment of common stock dividends by American Water subsidiaries. American Water is a holding company whose principal asset is the common stock of its subsidiaries. This policy has been designed, according to American

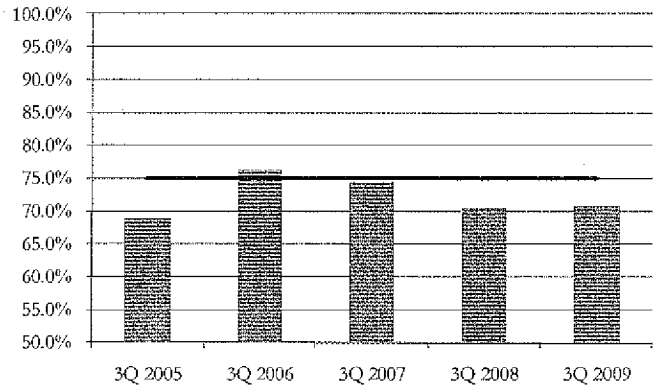
Formatted: Font: Italic
Deleted: *Finding II-1*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Finding II-1*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Finding II-1*
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Water management, to provide American Water with the necessary cash to meet its obligations to its subsidiaries and shareholders. At the same time, it is designed to strike a balance between an appropriate capital structure for each subsidiary and maintenance of an appropriate dividend payout to shareholders. The *Regulated Utility Subsidiary* section of this policy discusses the payment of dividends by regulated utility subsidiaries, including TAWC. All dividend payouts made by TAWC must be approved in advance by its Board of Directors and associated dividend calculations are to be made in accordance with provisions of this policy.

Exhibit II-17 illustrates TAWC's dividend payments from 2005 to 2009 to its parent company expressed as a percentage of the relevant year's net income to common stock.[46] The level of dividend payments has been within a reasonable range in that it is similar to, although possibly on the high side of, the net percentages that other utility holding company organizations, where public information is available, typically pay out.

Deleted: *Exhibit II-17*
Formatted: XReference
Formatted: XReference
Deleted: *Exhibit II-17*
Deleted: *Exhibit II-17*
Deleted: i

Exhibit II-17
TAWC Dividend Payments to American Water
2005 to 2009
For 12 Months Ended Third Quarter (3Q)



Source: Information Response 19

Other Restrictions

TAWC's financial instruments include general mortgage bonds with typical covenants with respect to issues such as:[49]

- Liens on company property
- Sale of company property subject to indenture
- Payment of taxes and liens
- Insurance against loss

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

- Maintenance of premises
- Issuance of additional long term debt
- Limitation of total long term debt
- Providing financial information to trustee
- Remedies upon default

After the creation of American Water Capital Corporation (AWCC) in 2000, all new long-term debt issued by TAWC has been unsecured notes payable to AWCC.[50] Schumaker & Company did not note any credit-rating triggers or provisions leading to collateral calls that carry the potential to unduly affect the regulated utility's liquidity.[51]

Deleted: 2001

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

B. Findings & Conclusions

Finding II-1 **Cost allocation documentation has substantially improved since 2008 in that American Water has developed an AWWSC Accounting and Service Fee Billing Manual; however, it was not officially approved by the AWWSC Board of Directors until February 10, 2010 despite being developed in 2009.**

Schumaker & Company's 2008 PAWC management audit resulted in a finding that "cost allocation documentation was disjointed and poorly organized, which required Schumaker & Company auditors to meet with multiple individuals and to review multiple documents in order to understand how affiliate relationships and cost allocations are handled at American Water."[52] Subsequently, American Water developed *Service Company Accounting and Service Fee Billing Manual* documentation describing how expenses are accounted for and billed to American Water subsidiary companies. Among the chapters including in this documentation are:[53]

- Introduction
- Overview of American Water Works Company, Inc.
- Overview of American Water Works Service Company, Inc.
- Service Company Accounting
- Service Company Planning & Budget
- Service Company Reporting
- Service Company Billing and Clearing
- Accounting/Billing for Select Service Company Expense Categories
- Appendices, including affiliate agreements, service company locations, affiliate listing, business units and hierarchy, business units by locations (overhead cost pools), and category listing

As of May 2009, this documentation was still in draft mode, although it has been reviewed by most American Water management. It must be approved by the AWWSC Board of Directors before it can officially be released. Although the new Cost Allocation Manual was not approved until February 19, 2010, AWWSC management indicates that it is already in practice and was used in 2009.[54]

Finding II-2 **The cost-allocation methodologies impacting TAWC are generally reasonable, although the use of number of customers for allocating AWWSC costs among regulated utilities is essentially a simplification mechanism that is not entirely based on cost-causative factors.**

The AWWSC-TAWC agreement provides for the allocation of costs from AWWSC to TAWC. At American Water, management indicates that using direct charge is the preferred basis to transfer cost; however, if there is no direct relationship, then cost must be allocated. Prior to 1989, AWW had little non-regulated business (, and the small number of non-regulated subsidiaries did not regularly receive AWWSC services). The AWWSC charges to the regulated subsidiaries were based on an extensive

Deleted: has

Comment [mam15]: We recently provided a copy of the Board Minutes through an affidavit provided by the AWWSC corporate secretary.

Deleted: not yet been officially approved by the AWWSC Board

Deleted: Was

Deleted: Despite not having Board approval

Comment [mam16]: We believe the number of customers may in fact be a cost-causative factor for some AWWSC functions, such as call center costs, billing, etc.

Deleted: May want to look at verbiage from PA Mgt. Audit

Deleted:

Deleted: both *Tier 1* (regulated versus non-regulated entities) and *Tier 2* (among regulated operating companies)

Deleted: *8/4/2010*

Deleted: *8/4/2010*

Deleted: *7/31/20107/29/2010*

number of formulas for each function based on cost causative factors. Then in 1989, AWWSC began using number of customers to determine the formulas used for charging regulated operating companies which remains the current basis for allocation of charges to regulated subsidiaries per the 1989 Service Company Agreement between AWWSC and TAWC. AWW indicated in 1989 that the move to one formula factor would be more efficient and eliminate the administrative costs of maintaining a large number of formulas under the previous cost-causative approach. Four years ago (since 2005 including 2009), when several of the non-regulated affiliates began using AWWSC services, a Tier 1 set of formulas were developed based on cost-causative factors in order to properly allocate AWWSC charges to the non-regulated. AWWSC management believes that the results aren't much different whether cost causative factors or simply customers alone were used for allocating among state operating companies. The Company also believes that the number of customers is a direct cost-causative driver of some functions of AWWSC costs, such as, the call center, billing, etc. AWWSC and PAWC are currently completing a study which will compare the results of AWWSC allocations based on cost-causative factors and customer allocations which will be filed with the Pennsylvania PUC in connection with the Management Audit performed in 2008 for PAWC. Specifically AWWSC charges are made as follows:[55]

- First, direct charges are made to a subsidiary or a group of subsidiaries based on time reporting; direct charges are made for services provided to an identifiable business unit or, for employees performing transactional services, on the basis of a sample period of detailed time sheet records.
- Second, AWWSC costs are then split between regulated and non-regulated entities based on what American Water considers cost-causative factors, also referred to by American Water as *Tier One* charges. This was a new step that began in 2005 based on work performed by a cost-allocation committee with input from an outside consulting firm (Deloitte Touche).
- Third, the number of customers is used to split regulated costs (and revenues) among the various utility organizations, also referred to by American Water as *Tier Two* charges. The number of customers at year end is used for allocations in the following year, unless significant changes occur. American Water management uses the number of customers for splitting costs among regulated entities, because all of its regulated customers are considered to receive essentially the same services.

In Schumaker & Company's PAWC management audit report (2008) a recommendation was made to "perform a detailed analysis to verify that the use of the number of customers for allocating AWWSC costs among regulated utilities reasonably approximates the use of cost-causative factors; subsequently make modifications, as appropriate." The study was underway at the time of our field work for this affiliate audit and will be provided to the PA PUC (and Schumaker) upon completion. Schumaker recommends that the results of that study also be provided in an information filing with the TRA once completed.

Regarding other affiliate charges to TAWC, Schumaker & Company considers the following methodologies to be reasonable:

Deleted: elaborate scheme
Deleted: f
Deleted: ,
Deleted: until f
Deleted: regulated and
Deleted: activities
Comment [TM17]: Actually 2005
Deleted: merged, AWWSC began using number of customers for charging both regulated and non-regulated operating companies.
Deleted: Now since 2006 (including 2009) American Water uses other cost-causative factors for *Tier 1* allocations, but only customers for *Tier 2* allocations to the regulated subsidiaries I accordance with the 1989 Service Company Agreement.
Deleted: [55]
Deleted: and
Deleted: was to be completed by June 2010, although Schumaker & Company has not yet been provided a copy of such a report.[57]
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *Line of Credit Fees and Interest Paid to AWCC on Intercompany Borrowings Paid to AWCC* – These costs are allocated as follows to TAWC and other American Water entities:[58]
  - The costs incurred by AWCC in connection with its bank credit lines and short-term public borrowings are divided among co-participants in proportion to the maximum principal amount that each co-participant requests be made available to it during the course of a year.
  - The costs incurred by AWCC in connection with each long-term borrowing is divided among co-participants in proportion to the principal amount of that borrowing that is loaned to each co-participant.
  - The amount of AWCC's overhead costs are allocated among the co-participants in the same proportion as each co-participant's long-term and maximum requested short-term borrowing and investments in a calendar year relative to all of the long-term and maximum short-term borrowings and investments by all co-participants during the same year.
- *Purchase of GAC from ACS* – Charges are made to TAWC on a per-cubic-foot basis, with escalation of these unit prices typically occurring on a yearly basis.[59]

Schumaker & Company also considers TAWC's methodology for charging AWR for billing of its home protection programs to TAWC customers to be a reasonable methodology.

Deleted: e

Finding II-3 American Water does not regularly perform cost-to-market comparisons to ensure that AWWSC costs are equal to or lower than what they would be if outsourced to third-party organizations.

Comment [mam18]: We are not sure if this finding should remain or should be modified. We have provided an extensive list of studies performed by Pat Baryenbruch performed in numerous jurisdictions since 2005 along with studies performed in Illinois, by Deloitte and in TN by Booz Hamilton. We have also provided the study by Pat to be provided in the upcoming TAWC rate case.

TAWC: let's discuss this finding in light of prior objections to such studies.

American Water engaged an independent consultant in 2006 and 2007 to perform cost-to-market comparisons for AWWSC charges to three of its regulated utilities (Kentucky, West Virginia, and New Jersey). These 2006 and 2007 studies were undertaken to answer the following three questions concerning the services provided by AWWSC to each of these three states:[60]

Comment [mam19]: We have provided many additional studies to you in the last week. See comment above.

Deleted:).

1. Was the regulated water utility charged the lower of cost or market for managerial/professional services provided by AWWSC during a 12-month test year?
2. Were the 12 months of AWWSC's customer accounts services, including those of the National Call Centers, reasonable?
3. Were the 12 months of AWWSC's total costs on a per customer basis reasonable to other utility service companies providing similar services to those provided by AWWSC (where information was publicly available)?
4. Are the services the regulated water utility receives from AWWSC reasonably necessary for the provision of service to its customers?

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

Regarding question # 1, the independent consultant formed the following conclusions from these studies:[61]

- The regulated water utility was charged the lower of cost or market for managerial and professional services during the 12-month test period.
- On average, the hourly rates for outside service providers were higher than AWWSC's hourly rates (ranging from 44% to 66% higher).
- The managerial and professional services provided by AWWSC are vital and could not be procured externally by the regulated water utility without careful supervision on the part of the regulated water utility. If these services were contracted entirely to outside providers, the regulated water utility would have to add at least one position to manage the activities of outside firms. This position would be necessary to ensure the quality and timeliness of services provided.
- If all the managerial and professional services now provided by AWWSC had been outsourced during the 12-month test period, the regulated water utility and its ratepayers would have incurred substantially additional expenses. Such expenses would have included the higher cost of outside providers and the cost of a regulated utility position needed to direct the outsourced work.
- The hourly rate comparison actually understates the cost advantages that accrue to the regulated water utility from its use of AWWSC. Outside service providers generally bill for every hour worked. AWWSC personnel, on the other hand, charge a maximum of eight hours per day, even when they work more. If the overtime hours of AWWSC personnel had been factored in to the hourly rate calculation, AWWSC would have had an even greater annual dollar advantage than the amounts cited in these studies.
- It would be difficult for the regulated water utility to find local service providers with the same specialized water industry expertise as that possessed by AWWSC staff. AWWSC personnel spend substantially all their time serving operating water companies. This specialization brings with it a unique knowledge of water utility operations and regulation that is most likely unavailable from local service providers.
- AWWSC fees do not include any profit markup. Only its actual cost of service is being recovered from the regulated water utility ratepayers.

Regarding question # 2, the independent consultant determined that the costs of AWWSC's customer accounts services, including those provided by the National Call Center, were within a reasonable range of the neighboring electric utility comparison group's average cost per customer. It was determined that this group of companies provided a reasonable size and scope proxy for comparison with the regulated water utility. During the 12-month test year, the customer accounts costs for the regulated water utility customers were compared to the average for neighboring electric utilities.[62]

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Regarding question #3, the independent consultant determined that the total costs of AWWSC on a per customer basis were reasonable when compared to other utility service companies (where public information was available) providing similar services to those utilities as AWWSC provides to TAWC. Schumaker has performed a similar analysis of the AWWSC costs per customer which is shown in Exhibit IV-15 on page 122 of this report.

Regarding question #4, the following conclusions were drawn by the independent consultant:[63]

- The services that AWWSC provides are necessary and would be required even if the regulated water utility were, in fact, a standalone water utility.
- There is no redundancy or overlap in the services provided by AWWSC to the regulated water utility.

Previously American Water also engaged the same independent consultant to perform a similar study for Tennessee, with similar results.[64]

If an American Water subsidiary does not wish to take the services from a specific AWWSC group, it can opt out. The non-regulated entities do not necessarily take all AWWSC services. The regulated companies also can opt out, as appropriate.[65] AWWSC management provided the following examples where subsidiaries have opted not to use AWWSC to provide selected services:[66]

- Many of the non-regulated entities do not receive AWWSC charges because they have their own groups to perform the same functions. If they request services not previously performed by AWWSC employees, then the split of costs between regulated and non-regulated entities kicks in. It is up to the AWWSC supervisor to have his or her employees use the appropriate codes.
- Michigan-American Water Company (MAWC) does not use call center services performed by Alton or Pensacola, as described in the Customer Service chapter. MAWC serves approximately 4,000 water-only customers in Calumet, Michigan. Its staff performs not only call center activities but also other administrative tasks. MAWC management believed that is was not efficient to have Alton/Pensacola perform call center functions and have administrative staff not fully utilized.

TAWC has agreed to use the services provided by AWWSC groups.[67] It has, however, opted to supplement AWWSC services by using outside contractors.[68]

Finding II-4 — The current AWWSC/TAWC affiliate agreement does not reflect the Tier 1 allocations used by AWWSC in providing services to non-regulated AWW subsidiaries, and some AWWSC functions have changed in title and functionality since the 1989 Service Company Agreement was executed.

The AWWSC/TAWC affiliate agreement, as is, does not reflect the existing organizational structure. Therefore, some major services, such as customer service, legal, external affairs, and business development/sales activities, are provided by AWWSC to TAWC, even though they are not specifically

Comment [mam20]: In the studies I have reviewed TN, VA, WV, and KY AWWSC total cost per customer were 3rd or 4th lowest compared to 26 six other utilities service companies providing similar services.

Deleted:

Deleted: 3

Comment [mam21]: Based on advice of outside counsel, there is no statutory or TRA rule requirement for water utilities to submit affiliate agreements to the TRA for approval; therefore, we do not believe there should be such a requirement implied in the finding or required by Recommendation II-4. We suggest the filings of an informal information update provided to the staff regarding the affiliate agreement, which is the second option under Recommendation II-4. This was essentially what was done in TAWC as well. In addition, because no statute or rule requires approval of an affiliate agreement, we do not think the requirement to file a waiver from filing for approval for option two is necessary or appropriate.

Deleted: is not up to date and a new version has not been provided to the TRA for review and approval

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

listed in the current affiliate agreement, or are listed in a former terminology. According to American Water management, the nomenclature for referencing such services has changed since January 1, 1989, when the affiliate agreement between AWWSC and TAWC was executed. At the time, legal services were provided through the corporate secretarial function, external affairs were provided through the communication function, and business development was provided through the operation function. Additionally, the affiliate agreement mentions direct charges to TAWC (Section 2.3) and allocation of costs to regulated water companies based on the number of customers (Section 2.4). It also addresses overhead associated with these two items (Section 2.5). It does not mention in any way the allocation of costs among regulated and non-regulated entities using cost causative factors, referred to by American Water management as *Tier One* charges. American Water management indicates that no change in procedures has occurred with the addition of *Tier One* charges since the regulated portion of AWWSC costs continue to be allocated based on the customer allocations included in the 1989 Service Company Agreement; however, Schumaker & Company disagrees with this conclusion.

Comment [mam22]: I am still researching whether the AWWSC/TAWC 1989 Service Company agreement was approved by the TN TRA/PSC. However, please see above comment MAM-7 which indicates no statute or rule requires approval.

Deleted: (subsequently approved by the TRA)

Comment [TM23]: Article 5.2 of the SC agreement does state that SC "...may enter into an agreement or agreements with American and certain other companies not engaged in the water or sewer service business to which limited services are to be furnished. Water Company consents to such additional agreements, provided, however, that no part of the cost of furnishing such services will be charged to Water Company." The Company believes the Tier 1 allocations are permitted by section 5.2 of the 1989 contract, were entered with the consent of TAWC and are appropriate and in place to assure TAWC and its customers are not subsidizing non-regulated business.

Comment [mam24]: We would suggest this language is not accurate per the 1989 contract. Please see comment TM-23 concerning Article 5.2 of the 1989 Agreement.

Finding II-5 **American Water only uses service level agreements for selected groups, specifically SSC, call centers, and the IT organization, but not other major AWWSC groups.**

The three organizations that American Water says maintains formal SLAs include SSC, national call centers, and the ITS organization.

Shared Service Center

SSC – A joint accountability agreement (JAA) between the Shared Services Center and its business partners (including TAWC) was developed for 2009. Included in the JAA was:[69]

- Introduction, including:
  - Scope and objectives
  - Definition of business partners (AWWSC departments, regulated business units, and non-regulated business united)
  - SSC and business partner roles and responsibilities
  - Business Advisory Council roles and responsibilities
  - Corporate/executive roles and responsibilities
- A detailed listing of target metrics, including metric, metric calculation, goal, target, owner, responsible department, and explanation (if necessary), with the reporting structure and frequency identified. Generally results are meeting targets, however, three areas, specifically financial close checklist (various close tasks completed by due dates), total number of outstanding items greater than two months, and number of accounts reconciled/full-time equivalent (FTE) were not meeting the targets in 2009.[70]
- JAA management, including:

Deleted: 8/4/2010

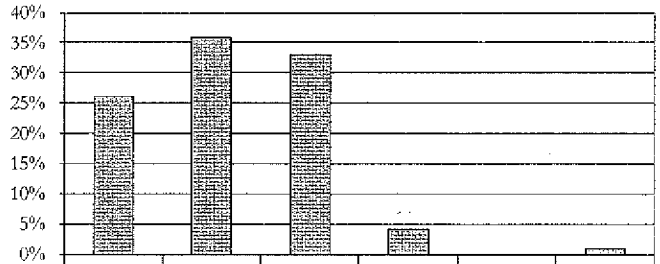
Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

8/4/2010

- Identification of material variance and corrective actions
- Performance accountability for SSC employees
- Methodology for revision of service levels
- Annual business performance surveys (last SSC survey was conducted in January 2010 and provided to business partners by end of the first quarter of 2010). In this survey the overall working relationship with the SSC was rated as shown in *Exhibit II-18*, with most responses in the excellent, above average, and average categories. Similarly specific questions in the survey also received excellent, above average, and average responses.[71]

Exhibit II-18
2009 SSC Customer Satisfaction Survey
Overall Working Relationship



	Excellent	Above Average	Average	Below Average	Poor	N/A
Overall Working Relationship	26%	36%	33%	4%	0%	1%

Source: Information Response 88

- SSC and business partner signatures; none of the signatures were made prior to the start of 2009; SSC signed on 3/17/09, while most other business signed in 6/09 (TAWC signed 6/30/09), although PAWC didn't sign until 11/9/09)
- A listing of detailed responsibilities delineated by SSC or business partner

Call Centers

The "SLA" provided by AWWSC in response to our information request is essentially only a detailed listing of target metrics, including metric, metric calculation, a goal description, target, owner, data source/measurement definition, and explanation (if necessary) for each American Water group (Eastern Division, Western Division, Pennsylvania, New Jersey, and in total) by quarter and year-to-date.[72] It is not really a SLA in that it does not have most of the components identified in the SSC SLA. Specifically the call center clients have not been engaged in signing an actual agreement that represents the

Formatted: Font: Italic
Deleted: *Exhibit II-18*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-18*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit II-18*
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

responsibilities of the call centers and the clients which this organization serves. Refer to *Chapter IV – Organizational & Operations Assessment Review* for additional details regarding metrics and surveys.

ITS

The "SLA" provided by AWWSC in response to our information request is essentially only a detailed listing of target metrics, including metric, a goal description, and target by month involving finance, customer, service performance, and process areas. The "targets" are not measurable targets against which actual results can be compared. They include "targets" such as "meet or exceed 2009 business plan," "enhance customer service," deliver reliable high-quality service," and "sustain and enhance operating performance."[73] It is not really a SLA in that it does not have some of the components identified in the SSC SLA. Specifically the ITS clients have not been engaged in signing an actual agreement that represents the responsibilities of the ITS organization and the clients which this organization serves. Additionally no customer satisfaction surveys have been conducted in this area.

Summary

These "SLAs" have been used for approximately three years (2007-2008-2009). As part of this process, AWWSC has put in benchmarks, as field personnel generally want them to monitor the level of service. According to AWWSC management, the SLAs are currently being reviewed for appropriateness and AWWSC tries to review them annually, with updates for board meetings.[74] Only the SSC has a full-fledged SLA, as the ITS and national call center organizations only have metrics in place. Other AWWSC areas, including Finance and Regulated Operations (two of the five largest charge areas to TAWC), have no type of SLA in place. SLA's may or may not be applicable or practical for every function of AWWSC, for example, those providing policy, strategy, governance, law, etc., due to the difficulty in developing quantifiable metrics, but SLA's should generally be developed in the areas where the services provided could be clearly communicated and measured against acceptable standards of performance.

Deleted: such as

Finding II-6 **The allocation of corporate taxes is appropriate, however, the policy documentation is out of date by reflecting language associated when it was part of the RWE organization.**

American Water has a tax sharing policy, which was established in 2003 when American Water was owned by RWE. The policy was for Thames Water Aqua US Holdings, Inc. ("parent"), and its subsidiaries that were members of an "affiliated group" for tax purposes that filed a US consolidated tax return and in certain states a combined, consolidated unitary return (combined filing). Its purpose is to "to establish a method for allocating consolidated or combined tax liabilities of the affiliated group among its members, for reimbursing the parent for payment of such liability, for compensating any party for use of its losses or tax credits, and provide for the allocation and payment of any addition to tax, refund arising from a carryback of losses, or tax credits from subsequent tax years."[75] The tax sharing policy documentation has not been updated since RWE's divestiture of American Water in 2009 (as implied by use of Thames Water Aqua US Holdings, Inc. wording), and should be changed in 2010 to

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

reflect the different organizational structure. Nevertheless, the principles for allocation of corporate taxes are appropriate, as described further in the following paragraph.[76]

Essentially each member of the affiliated group is required to pay an amount equal to the federal income tax liability that would have been payable by the subsidiary (such as TAWC) for such year if it had filed a separate income tax return for such year and all prior years. In computing separate return tax liability, no account shall be taken of any deduction, loss, or credit of any member to the extent that such member has previously received payment or to any lower tax rate available to the subsidiary. Each subsidiary is compensated for any tax benefits (e.g., losses, tax credits, etc.) computed using the percentage method, but is limited to the reduction in federal income tax that the subsidiaries with taxable income achieved. Loss companies are compensated in full unless the sum of separate taxable losses exceeds the sum of separate taxable incomes, in which case compensation is prorated based on the ratio that the separate taxable loss bears to the sum of all taxable losses, multiplied against the sum of taxable incomes.

Finding II-7 **Sufficient formal and informal communications between AWWSC and American Water affiliates is occurring.**

Among the formal communications methodologies used by TAWC and AWWSC are the following:[77]

- *Monthly AWWSC Bills and Reports to TAWC* – Prior to November 2009, TAWC received a monthly summary bill by AWWSC. For TAWC to look into and explain the detailed employee, business unit, and formula/direct charge information TAWC had to request that queries and reports be run by regional FP&A or SSC organizations. Based on the recommendation from the PAWC management audit regarding the need for enhanced AWWSC reporting, effective November 2009, TAWC and other American Water subsidiaries have been provided summarized information of the AWWSC charges by business unit on a monthly and year-to-date (actual charges compared to budget and to the latest budget reforecast.) As part of this reporting package, monthly reports are also provided so that monthly AWWSC charges can be viewed in a number of very detailed ways to determine if AWWSC charges were made in error and need to be corrected, or are driven by and explained by special projects or circumstances driven by the needs at TAWC. An Excel workbook file has a number of tabs, which can provide views of the detailed AWWSC charges to TAWC in a number of different views. The first tab has a drop down table where each subsidiary can be chosen. The resulting report has a number of tabs that provide detailed AWWSC charges by month and in total for 2009, broken down by employee, by business unit, and by formula/direct charges. The file also has tabs that show the various formulas with percentages allocated to TAWC and a description of the AWWSC home business units for use in identifying the source of the AWWSC charges included in the reports.[78]
- *FRP/BPR Reports* – On a monthly basis, all functional analysts/leads are provided with reporting of actual month-to-date and year-to-date expenses compared against plan (original budget) and the most recent reforecast (original budget adjusted quarterly with more current

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

estimates) by function and business unit. All expenditures whether billed as operating expenses or capital expenditures are included in the report with the exception of AWWSC capital expenditures, which are charged to a capital work order and charged to construction work in progress (CWIP). All functional variances in excess of predefined materiality amounts must be explained by the functional analyst (coordinated with functional lead when necessary) in the monthly FRP and BPR reports. The FRPs require monthly sign-off from the AWWSC VP of Finance and the BPRs require quarterly sign-off from the AWWSC President. After AWWSC closes its books each month, all AWWSC analysts (along with representation from affiliates) attend a debriefing call to review and comment on material variance explanations. After the monthly debriefing call AWWSC management presents the FRP to the corporate management team. Financial results, material variances, and other issues are discussed in detail. AWWSC management then presents the BPR to the AWWSC senior management team and Board of Directors quarterly where financial results, KPIs, material variances, and other issues are discussed in detail.79 Any incorrect charges to TAWC or other corrections as required are determined during this process and are relayed to the SSC Accounting Department for correction by the FPA analyst, Regional VP of Finance or the President of TAWC.[80]

The *Service Company Accounting and Service Fee Billing Manual* defines many of these formal communications.[81] Formally communications include full-time Eastern Division and rotating representation on the AWWSC Board, regular BPR and FRP reports and meetings, monthly review calls involving financial data, and quarterly TAWC Board meetings.[82]

Additionally, on the American Water Intranet site policies and practices dealing with key business aspects are available to American Water employees, including AWWSC and TAWC employees.[83]

Informally there are conversations and communications between TAWC and AWWSC employees on an as needed (often daily) basis. The TAWC President regularly has discussions with the Eastern Division SVP, VP of Finance, Director of Rates, and other functional area leads, including the FP&A Analyst assigned to TAWC. Other supervisory and clerical employees at TAWC routinely communicate with AWWSC employees at the Eastern Region AWWSC office, Corporate Office, SSC, and the Customer Contact Center (CCC).

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

C. Recommendations

Recommendation II-1 **Review and approve the AWWSC Accounting and Service Fee Billing Manual annually. (Refer to Finding II-1)**

Although American Water has taken significant steps forward in developing a formal, comprehensive document that describes how affiliate charges are handled, the Company utilized the AWWSC Cost Allocation Manual for nearly a year (during 2009/2010) before the AWWSC Board of Directors approved the document on February 19, 2010. This manual should be reviewed annually prior to the beginning of a fiscal year with any necessary changes made, so as to be approved by the AWWSC Board by the end of the prior year.

Deleted: t

Deleted: ation

Deleted: over one year since the AWWSC Accounting and Service Fee Billing Manual was developed it still has not been approved by the AWWSC Board of Directors.

Recommendation II-2 **Although the cost allocation methodologies are generally reasonable, a detailed analysis should be performed to verify that the use of the number of customers for allocating AWWSC costs among regulated utilities reasonably approximates the use of cost-causative factors; subsequently make modifications, as appropriate. (Refer to Finding II-2)**

Deleted: Perform a

Comment [mam25]: Suggest review of write-up of and reponse to PA Management Audit

Schumaker & Company understands that number of customers is a straightforward, easily understood, and relatively inexpensive cost allocation factor to implement. Although it may be a simpler mechanism than cost-causative factors to implement, many utilities have found that use of cost allocation modules as part of technology systems negates the work of implementing use of cost-causative factors. TAWC, as a regulated utility, should be able to provide evidence to the TRA and TAWC's ratepayers that number of customers is a close approximation to the use of cost-causative factors – and that one state's customers are not advantaged or disadvantaged by American Water's cost allocation methodology. Just because American Water "believes" that use of number of customers is reasonable does not make it so.

Therefore, initially AWWSC and TAWC should perform a detailed analysis to determine whether number of customers for allocating costs among regulated utilities is reasonable, and the results should be provided to TRA staff as a follow-up to this audit. If the outcome of this analysis indicates that number of customers does not approximate cost-causative factors, then AWWSC should make modifications, as appropriate. Subsequently, every three to five years (or more often if major changes to American Water's organization occur), American Water should revisit whether its methodology and associated factor(s) are appropriate.

Comment [mam26]: While I will use in the upcoming case, I believe it should be left open as to the frequency we have to file updates to that study with the TRA.

Deleted: , perhaps on a test-year basis,

Comment [mam27]: I plan to have the study and use it in the upcoming TAWC rate case.

This is the same recommendation that Schumaker & Company previously made in its prior 2008 management audit of PAWC for the Pennsylvania Public Utility Commission. Although AWWSC management stated that such a study was in progress during early 2010 (and was requested by Schumaker & Company consultants as part of this audit), no report had been provided at the completion of field work for this audit.

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

Recommendation II-3 **Regularly evaluate the cost of services provided to TAWC by its affiliates, specifically AWWSC, so as to verify that TAWC ratepayers are not being harmed by charging these services at cost rather than market. (Refer to Finding II-3)**

The use of studies by independent consultants is a reasonable approach to verify that ratepayers are not being harmed by charging these services at cost rather than market. Although not as comprehensive as an affiliate study such as this one, these studies have merit in providing hourly costs that TAWC may use in making decisions as to its continued use of specific AWWSC services. They should continue to be regularly performed by American Water to ensure the reasonableness of AWWSC's costs.

Recommendation II-4 **Provide the TRA with an informational update regarding the 1989 Service Company Agreement between AWWSC/TAWC with a discussion of changes in terminology, changes in functions performed by AWWSC, changes regarding Tier 1 allocations to non-regulated subsidiaries and comparisons of the costs to TAWC under the customer and cost-causative allocation factors for review by the TRA. (Refer to Finding II-4)**

Because the current AWWSC/TAWC affiliate agreement has been in effect for over 20 year years (last filed in 1989), at this point in time, the TRA should be provided a report and discussion of any changes in terminology, functions, non-regulated subsidiary allocations and impacts of customer versus cost-causative factors. Different actions are possible to satisfactorily address this recommendation, such as:

- TAWC could submit to the TRA an informal information update regarding changes that have occurred over time at TAWC/AWWSC that may require clarification regarding the 1989 Service Company Agreement so that the TRA will be aware of the current applications, nomenclature, functions and allocations utilized by AWWSC and TAWC. If this approach is taken then future updates should be provided to the TRA when significant changes to the AWWSC organization structure occur or to how affiliate charges are conceptually distributed.
- The functional area analysis, referenced as part of the *Chapter IV* discussion, along with the supporting documentation provided to Schumaker & Company consultants during field work could comprise major components of the addendums to the affiliate interest agreement.

Deleted: be

Deleted: , not just before rate cases, but periodically

Deleted: See comments above¶

Comment [mam28]: Please refer to the proposed language and comments provided under Finding II-4, particularly about the absence of statute or rule requiring TRA approval.

Deleted: Update the AWWSC/TAWC affiliate agreement, as necessary, and submit it to the TRA for review and approval.

Comment [mam29]: As stated earlier I am still researching whether the TRA actually approved the TAWC under the 1989 Agreement.

Deleted: Would reference PA Mgt. Audit.¶

Deleted: is

Deleted: out of date

Deleted: and approved

Deleted: or 19 years ago

Deleted: it needs to be revised.

Deleted: <#>TAWC could submit a revised affiliate agreement for review and approval to the TRA; however, the company is reluctant to do so, given that it operates in a multiple-state environment. Because similar agreements have been approved in other states, Schumaker & Company understands why American Water believes this alternative may not be desirable. However, if this path is chosen, then AWWSC/TAWC should consider revising its agreement structure such that organization structure and allocation factors are included as attachments to the agreement, rather than imbedded into the agreement body, making it easier for TAWC to notify the TRA when changes for these items occur, rather than requiring a full agreement resubmission for review and approval.¶

Deleted: its affiliate agreement and request a waiver from filing a revised affiliate interest agreement for formal review and approval. Then, if this waiver request is accepted by the TRA, whenever

Deleted: major

Comment [mam30]: Please see the comment on page 54 [FN 24] about Article 5.2 of the 1989 Agreement which we believe ... [9]

Deleted: , TAWC should revise its affiliate agreement and resubmit it to the TRA.

Comment [r31]: Do want to get into this detail for the report ... or is this more ... [10]

Deleted: *8/4/2010*

Deleted: *8/4/2010*

Deleted: *7/31/20107/29/2010*

Recommendation II-5 AWW should review each function or service provided by AWWSC to determine if full-fledged service level agreements for major AWWSC groups providing service to TAWC are conducive to SLA's like the one in place for the SSC, with a view to expanding the use of SLA's where practical and appropriate. (Refer to Finding II-5)

Deleted: Develop

Deleted: all

Only the SSC has a comprehensive SLA that is signed by AWWSC and TAWC annually. Not just ITS and national call centers, but other major functions should develop similar SLA's when the areas where the services provided can be clearly communicated and measured against acceptable standards of performance. Those AWWSC functions where SLA's are applicable should develop a comprehensive SLA that includes segments similar to that found in the SSC SLAs, including the following:

Deleted: all

Deleted: AWWSC group providing service to TAWC should develop

- Introduction, including:
  - Scope and objectives
  - Definition of business partners (AWWSC departments, regulated business units, and non-regulated business united)
  - AWWSC group and business partner roles and responsibilities
  - Business Advisory Council roles and responsibilities
  - Corporate/executive roles and responsibilities
- A detailed listing of target metrics, including metric, metric calculation, goal, target, owner, responsible department, and explanation (if necessary), with the reporting structure and frequency identified.
- JAA management, including:
  - Identification of material variance and corrective actions
  - Performance accountability for SSC employees
  - Methodology for revision of service levels
  - Annual business performance surveys
- SSC and business partner signatures
- A listing of detailed responsibilities delineated by SSC or business partner

If an AWWSC group is not meeting its target metrics (the SSC is an example in 2009), then AWWSC must develop detailed action plans for addressing the underlying issues. AWWSC management should have discussions with operating company management to make sure they understand the issues and the resultant activities that AWWSC is taking to address these issues.

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

Recommendation II-6 **Update corporate tax allocation documentation to reflect current American Water organization structure. (Refer to Finding II-6)**

The American Water organization needs to update its corporate tax allocation documentation to reflect the current organization structure.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

III. Internal Controls Review

This chapter focuses on the internal controls involving American Water Works Service Company (AWWSC) and Tennessee-American Water Company (TAWC) affiliate transactions. It also describes in detail the actions taken by the Schumaker & Company/Work & Greer team to validate and verify 2009 affiliate transactions through sampling techniques.

Comment [mami32]: We believe there should be some type of affirmative statement in this areas about the overall effectiveness or reasonableness of AWWSC/TAWC internal controls, which would reflect Schumaker's overall assessment of this area.

A. American Water Controls over Affiliate Transactions

Background & Perspective

There are a number of controls exercised by the American Water Works Company (AWWC) that affect accounting processes and the manner in which transactions between Tennessee-American Water Company (TAWC) and its affiliates are conducted. These controls are maintained at various levels within the overall AWWC organization, ranging from corporate and state/divisional entities through to TAWC work units. Primary controls are found in the following activities:[84]

Deleted: regional

- Sarbanes-Oxley (SOX) program and AWW Compliance functional area
- Internal Audit Department's reviews and audits
- Financial Review Package (FRP) and the Business Planning Report (BPR) reporting (also covered under the SOX program)

Deleted: ???

Additional controls over affiliate transactions are manifested in the structure of the American Water Works Service Company (AWWSC) Board (including rotating operating company president participation), the participation by TAWC's operating units in monthly close (debrief) calls, detailed billing and variance reporting (by function and business unit), and training to provide guidance on proper billing for new hires and refresher training to existing employees. Additionally, all AWWSC accounting transactions (invoices, payroll, purchasing cards, journal entries, etc.) require supervisory review before being posted to the general ledger, AWWSC functions have an assigned analyst that reviews employee formula charges monthly to provide reasonable assurance that correct business unit and formulas are charged, and affiliate entities have an assigned analyst that reviews AWWSC actual charges compared to budget monthly and prepares explanations for all variances exceeding materiality limits.[85][86]

Deleted: AWSSC

SOX Program

The Public Accounting Reform and Investor Protection Act became law in 2002. This act is more commonly referred to as the Sarbanes-Oxley Act, named after its two principal congressional sponsors and further abbreviated and referred to as SOX. This legislation changed the manner in which public companies governed and reported their financial results. While SOX specified a number of specific rules and requirements, the area that has received the most attention and compliance activity, and the

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

focus of this review of TAWC's affiliate transactions, is Section 404 (management's responsibility for an annual assessment of internal controls) and Section 302 (corporate responsibility for financial reports).[87]

AWWC's SOX program, including the control compliance requirements of Sections 404 and 302, started in 2006 following its parent company's December, 2005 decision to divest of itself of AWWC. On April 28, 2008, , RWE Aktiengesellschaft (RWE) completed a partial divestiture of its investment through an initial public offering with the sale of AWWC's common stock, and AWWC again became listed under the symbol "AWK" on the New York Stock Exchange (NYSE). Although RWE still owned approximately 60% of AWWC's shares of common stock at the end of 2008, it completed its divestiture of AWWC common stock by November 24, 2009. AWWC was not required by SOX Section 404 and related SEC rules and regulation to perform or report on the effectiveness of internal controls over their financial reporting for 2008.[88] While the Company was not required to perform or file, for fiscal year ending December 31, 2008 a management assessment of internal controls under Section 404 of the Sarbanes-Oxley Act, the Company did identify control weaknesses and evaluated if any such weaknesses were material which were provided in the SEC 10-K report for 2008. The financial statements filed with the SEC as of December 31, 2009 was the first period that AWWC was required to report on the effectiveness of internal controls over financial reporting. The first year for which AWWC's external auditors issued their SOX 404 certification concerning AWWC's internal controls over financial reporting as part of the audited financial statements was as of December 31, 2009.[89]

Deleted: perform an evaluation of the
Deleted: The first year for which
Deleted: ,
Deleted: .
Deleted: control management representations
Deleted: certified
Deleted: was 2009

This SOX program covers key business cycle, information technology (IT), and entity level controls. Program activities include scoping, control design and rationalization, documentation, testing execution and management, remediation, and control exception evaluation. Other SOX activities include policy and procedure review and monitoring, control over special projects, and coordination with American Water's external auditors.[90]

AWWC's Compliance - Internal Control Group (ICG), reporting to a VP of Compliance position (which reports to AWWC's SVP & CFO)[91] is tasked with ensuring compliance with SOX and financial reporting controls and the SOX Section 404 and 302 reviews. [92]

Deleted: Lead
Deleted: accounting
Deleted: The functions of the ICG, which consists of the Compliance Lead and five staff, include:

The American Water Sarbanes-Oxley ("SOX") program supports the various requirements of the SOX Act of 2002, including compliance with Sections 404 and 302. American Water's SOX program supports management's assessment of the effectiveness of internal controls over financial reporting that is required under the Act. The program covers key business cycles, Information Technology (IT), and entity level controls. Program activities include scoping, control design and rationalization, documentation, testing execution and management, remediation, and control exception evaluation. Other activities include policy and procedure review and monitoring, special projects, as well as extensive coordination with our external auditors. (DR27). Key activities are shown as follows:

Comment [r33]: Should the reference to DR-27 be removed??

- Reviewing SOX documentation
- Coordinating SOX testing
- Performing SOX testing

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- Interaction with their external auditors regarding SOX controls
- Analyzing SOX issues
- Developing and modifying policies and procedures regarding SOX controls and changes in environments
- Enhancing and improving SOX coordination with business operations and regional management
- Assisting in SOX remediation
- Exception Evaluation
- Scoping, design and rationalization of Controls
- Coordination with external auditors
- The overall management of AWW's SOX program

Three members of Compliance, including a Senior Compliance Manager, are responsible for compliance with SOX controls for American Water operations in the nine Eastern Division states, including TAWC. This group supporting Eastern Division is responsible for driving compliance with SOX performance, including developing, assessing, and testing, under the AWWC SOX program, and managing the SOX process in TAWC and the other operations in the Eastern Division. This group also helps roll out new controls and drive standardization of processes. Assessment of compliance with controls is managed through use of the internal control evaluation (ICE) documents and management's SOX testing. SOX testing is managed by Compliance – ICG and is performed by a combination of independent internal resources and an outside contractor. The Compliance team supporting the Eastern Division will provide data to these SOX testers and is currently responsible for performing the four back end/detective controls (having primarily to do with contracts). These four areas are:[93]

- Back end disbursement reviews, ensuring that larger disbursements have the necessary contracts/purchase orders and other contractual requirements (quarterly)
- Verification of proposed accounting, ensuring that new contract activity is properly accounted for (quarterly)
- Owner updates, notifying contract owners of updates to contracts (quarterly)
- Developer payments, verifying that required payments are received from developers (monthly)

Other SOX responsibilities of the team supporting the Eastern Division include facilitation of the following controls:[94]

- Construction work in process (CWIP) exception reviews, reviewing with the capital team to ensure proper treatment and accurate record keeping (monthly)

Deleted: the ICG
Deleted: Compliance
Deleted: Eastern Division
Deleted: . Testing at TAWC is performed primarily by the AWWSC Internal Audit Department, the external auditors, and an outside contractor, who also serves as SOX subject matter experts (SMEs). The Eastern Division ICG
Deleted: testing in four control areas
Deleted: is regional group
Deleted: assistance with
Deleted: , or performing,
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- Developer reconciliation reviews (monthly)
- Ensuring that SOX changes are disseminated to all necessary personnel and that personnel are properly trained on SOX controls (as needed)
- Remediating controls, contacting contract owners to correct problems (as needed)
- Ensuring best practices and consistency among Eastern Division state operations (as needed)

Compliance with controls for the capital program is largely a subset of SOX. In American Water's divisional operations, there are fixed asset controls, and Compliance will work with Engineering and Operations staff regarding policies and procedures in the capital area. Compliance recently began monitoring compliance with public utility commission (PUC) orders.[95]

From 2003 until the completion of the initial public offering in April 2008, as an indirect wholly-owned subsidiary of RWE, AWWC was not required by SEC regulations to report on its system of effective internal controls or comply with the requirements of the SEC and the Sarbanes-Oxley Act.[96] Although AWWC's first SOX Section 404 year was 2009, the Company was required to and has filed SOX Section 302 certifications since AWWC became publicly traded in April, 2008. For the 2009 AWWC 10K filing, all SOX testing was completed, including the testing of controls performed in calendar year 2010, associated with year-end financial reporting.[97]

During 2009, there were four phases of SOX testing (Phase I, Phase III, Phase III, and Phase IV) with testing being performed by both internal resources and Ernst & Young. Work papers documenting testing results of management testing, involving AWWSC, were provided to Schumaker & Company consultants for review, including:[98]

- *Phase I*: Procurement to pay (PTP), including PTP.C05, PTP.C06, and PTP.C07 covering purchase orders (PTP3), receipt of goods/services (PTP4), invoice process (PTP5), p-card transactions (PTP6), and procurement accruals (PTP8); financial statement close process (FSCP), including cut-off and month-end close (FCSP.C05); financial reporting (FR), including business performance reporting and periodic reports (FR.C15, FR.C17, and FR.C19). Exceptions that did not rise to a control deficiency were noted for FSCP.C05 and FR.C19. For FCSP.C05, there was no evidence that the journal entry request form was dated by the preparer.
- *Phase II*: Financial reporting (FR), including business performance reporting and periodic reports (FR.C15 and FR.C19); employee maintenance (HR.C04). For these tests, no exceptions were found.
- *Phase III*: Procurement to pay (PTP), including PTP.C05, PTP.C06, and PTP.C07 covering purchase orders (PTP3), receipt of goods/services (PTP4), invoice process (PTP5), p-card transactions (PTP6), and procurement accruals (PTP8); financial statement close process (FSCP), including cut-off and month-end close (FCSP.C05); financial reporting (FR), including business performance reporting and periodic reports (FR.C19). For these tests, no exceptions were found.

Deleted: The following are responsibilities of the Divisional Compliance team – not controls¶
Deleted: regional
Deleted: the ICG
Deleted: The ICG
Deleted: maintain a
Deleted: and TAWC's
Deleted: ICG
Deleted: been performing
Deleted: reviews
Deleted: In 2009, AWWC was able to perform all
Deleted: required except for
Deleted: finacial
Deleted: annual tests.
Deleted: Testing is normally done in phases that correspond to quarters of the year.
Deleted: the Divisional/Subsidiary reviews as follows:
Deleted: these tests, generally no exceptions were found; however,
Deleted: found that
Deleted: payroll (PAY), including
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *Phase IV*: Financial reporting (FR), including business performance reporting and periodic reports (FR.C15, FR.C17, FR.C19), including employee maintenance (HR.C04). For these tests, no exceptions were found.

A score card is issued at the end of each phase. There weren't any significant changes in SOX controls in 2009.[99] American Water management indicated that it did not rely on the work performed by the external auditors (PwC) to form its opinion on internal controls over financial reporting and, as a result, did not obtain these work papers. American Water did provide the PwC "Report of Independent Registered Public Accounting Firm," which discusses the results of the PwC audit of internal controls over financial reporting that was filed with American Water's 2009 Form 10-K. PwC's opinion, noted in the report, is that "the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2009, based on criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)."[100]

In 2010, Compliance is involved in control rationalization, a leading practice of public companies, and as a result, decreasing the number of SOX controls and the time required for SOX compliance and testing work. Internal billing between affiliates is not part of the SOX responsibility because these are intercompany transactions that are eliminated during consolidation and, therefore, excluded from AWWC's external financial reporting.[101] However, there are SOX and other controls applicable to AWWSC transactions (see DR26). While the AWWSC costs are billed to the AWW subsidiaries, which require accounting for them only once in the AWW consolidated financial statements, the AWWSC accounting transactions are subject to the AWW internal controls covered at numerous other areas of this section.

SOX Steering Committee meetings are held quarterly and include American Water's SVP & CFO, VP & Controller, VP of Compliance, Compliance ICG Director, President & Chief Operating Officer Regulated Operations, divisional/state presidents, and mega-process owners. Typically covered in these meetings are updates to the SOX program, testing results, and SOX perspectives.[102]

SOX controls that have been put in place in AWCC, AWWSC corporate (the source of most affiliate transactions with TAWC), the AWWSC Eastern Division, and TAWC are shown in *Exhibit III-1*.[103]

Deleted: ;
Deleted: payroll (PAY),
Deleted: the ICG
Deleted: decreasing the
Deleted: are not considered to be corporate entity functions
Deleted: Lead
Formatted: Exhibit Table Header Char, Font: Italic
Deleted: *Exhibit III-1*
Formatted: Exhibit Table Header Char, Font: Italic
Deleted: *Exhibit III-1*
Deleted: *Exhibit III-1*
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit III-1
SOX Controls
as of October 17, 2009

Deleted: December 31

Organization	# Controls		
	Total Number	Implemented	Not Yet Implemented (c)
Total American Water Organization	271	267	4
AWWSC Corporate Only (a)	24	24	0
AWWSC Eastern Division (a)	44	44	0
Eastern Division – Finance Only (b)	17	17	0
TAWC Only (a)	21	21	0

(a) Included in numbers for total American Water organization
(b) Included in numbers for Eastern Division organization
(c) General tax, acquisitions, and two entity-level items
Source: Information Response 26, 27, 34, and 59

As stated earlier, AWWC was not previously required by SOX Section 404 to perform an evaluation of the effectiveness of their internal controls over financial reporting. The first year for that requirement was the year ended December 31, 2009, due to a transition period established by the Securities & Exchange Commission (SEC) for newly public companies. However, in connection with the preparation of their consolidated financial statements as of December 31, 2006, AWWC and its external auditors identified six material weaknesses in internal controls over financial reporting, each of which could have resulted in a material misstatement of their annual or interim consolidated financial statements. However, in each year (2006-2008) AWW's external auditor (PwC) issued an audited financial statement opinion that AWW's financial statements accurately reflected the financial position of AWW (on a consolidated basis) and TAWC in all material aspects. These reported material weaknesses are shown in *Exhibit III-2*.[104]

Deleted: *Exhibit III-2*
Formatted: XReference
Deleted: *Exhibit III-2*
Deleted: *Exhibit III-2*
Formatted: XReference

Exhibit III-2
Reported Material Weaknesses
as of December 31, 2006

Inadequate internal staffing and skills
Inadequate controls over financial reporting processes
Inadequate controls over month-end closing processes, including account reconciliations
Inadequate controls over maintenance of contracts and agreements
Inadequate controls over segregation of duties and restriction of access to key accounting applications
Inadequate controls over tax accounting and accruals

Source: Information Response 31

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/2010 7/29/2010

According to American Water management, the CEO and CFO assigned a high priority to the evaluation and remediation of internal controls, and have taken numerous steps to enhance these internal controls to a level that would prevent or detect a material misstatement in the consolidated financial statements and to implement an ongoing process to evaluate and strengthen overall internal controls over financial reporting. Some of the actions noted in American Water's February 2009 Form 10-K filing to remediate these material weaknesses and to evaluate and strengthen other internal controls over financial reporting included the following:[105]

- Increasing internal financial staff numbers and skill levels, and using external resources to supplement internal staff when necessary
- Implementing detailed processes and procedures related to period-end financial closing processes, key accounting applications and financial reporting processes
- Implementing or enhancing systems used in the financial reporting processes and month-end close processes;
- Conducting extensive training on existing and newly developed processes and procedures as well as explaining to employees Sarbanes-Oxley Act requirements and the value of internal controls
- Enhancing their internal audit staff;
- Hiring a director of internal control and a director of taxes during 2007
- Implementing a tracking mechanism and new policy and procedure for approval of all contracts and agreements
- Retaining a nationally recognized accounting and auditing firm to assist management in developing policies and procedures surrounding internal controls over financial reporting, to evaluate and test these internal controls and to assist in the remediation of internal control deficiencies

As of December 31, 2008, American Water had addressed all areas of material weakness and tested the effectiveness of controls designed to address these weaknesses. American Water no longer considered these areas to be material weaknesses, with the exception of the issue relating to the maintenance of contracts and agreements.[106] American Water decided that the control deficiency relating to the maintenance of contracts and agreements should remain as a material weakness until they had sufficient experience with the sustainability of the levels at which it had been operating.[107]

AWWC's 2009 Form 10K was filed, consistent with SEC requirements, in 1Q 2010. Management and the external auditors concluded that the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2009.

Deleted: TAWC: Please explain why SEC filings indicate addressed by 2009 year-end; however, TAWC interviews indicate 2010.

Deleted: *8/4/2010*

Deleted: *8/4/2010*

Deleted: *7/31/20107/29/2010*

With regard to the final material weakness, the following events have occurred in the past few years. In 2007, in anticipation of having to be SOX compliant when AWWC would no longer a part of RWE and

would become a public company, the Company began to identify, assemble, image, and store electronically all major documents, including contracts, debt covenants, and commitment/contingency documentation, in a legal vault.[108] The contract administration process was implemented May 1, 2007. AWWSC had all of these legacy documents completed and available on the SharePoint internal site. Subsequently, AWWSC management indicated that the Legal organization took several steps to ensure that these types of documents were being handled correctly. Those steps were as follows:[109]

- Before any contract can be entered into, a contract approval form must be properly completed and signed by persons with the requisite signing authority, including (where required) review by the Legal, Finance, and/or Supply Chain organizations. Once a contract has been executed by all parties, a copy of the contract and the completed contract approval form must be scanned into portable document format (PDF) and sent to the Legal organization.
- A checklist for debt instruments has been created, of which the Legal organization is the holder and performs a quarterly review (in conjunction with other American Water personnel) to make sure that each instrument is in compliance.[110]
- When reviewing contract approval forms, all commitments and contingencies must be identified so that the Finance organization is held responsible for monitoring and tracking these items.

As part of these efforts, a contract index (using Excel spreadsheets) was created for each state/division. These spreadsheets involving the Eastern Division contracts are reviewed monthly by the Compliance team supporting the Eastern Division, the Senior Manager is located in Chattanooga (TN), working with Operating Unit Finance to ensure that all contracts requiring disclosure (primarily leases and purchase water) are treated correctly. Beginning in May 2010 a SharePoint for Contracts was to be piloted (IN, IL, and MO). In the future, in SharePoint for contracts, a contract index and associated contracts are to be uploaded.[111] Other states are scheduled for SharePoint implementation in July, 2010. American Water expects that the use of SharePoint will ensure more consistency of information.[112]

As of December 31, 2009, AWCC had spent over $54 million on its SOX program, in documenting and testing key financial reporting controls and remediating material weaknesses discovered. Most of this expense was incurred using outside contractors,[113] primarily one of the large, international accounting firms, Ernst & Young.[114] As a condition for state PUC approval of the RWE divestiture American Water companies agreed that costs incurred in connection with the initial development and implementation of the SOX compliance program would not be recoverable in rates charged to customers.[115] The amount of time spent and cost expended on SOX tasks in 2009 and budgeted for 2010 are shown in *Exhibit III-3*.[116]

Deleted: AWWSC
Deleted: using SharePoint software
Deleted: By
Deleted: ,
Deleted: by 2009 year-end
Deleted: region
Deleted: the Compliance Department
Deleted: that
Deleted: orders
Deleted: I
Deleted: site
Deleted: IA
Deleted: on that SharePoint site
Deleted: treatment
Deleted: its initial internal control and remediation initiatives
Formatted: XReference
Deleted: *Exhibit III-3*
Formatted: XReference
Deleted: *Exhibit III-3*
Deleted: *Exhibit III-3*
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit III-3
SOX Effort and Expense
2009 and 2010

Organization Performing SOX Work	2009 Calendar		2010 Calendar	
	Hours of Effort	Cost ($000)	Hours of Effort	Cost ($000)
Internal Control Group (ICG) (a)	12,000	1,100	12,000	1,100
Internal Audit	6,900	700	1,000	100
Ernst & Young	14,400	2,400	9,900	1,400
TOTALS	33,300	4,200	22,900	2,600

(a): Includes all internal costs within Compliance-ICG, including the management of the SOX program (scoping, coordination with the external auditor, exception evaluation and reporting, etc.) and testing.

Source: Information Response 82

Three of the largest public accounting firms are/have been involved in assisting American Water organizations. PricewaterhouseCoopers (PwC) is AWWC's external auditor and, as such, is required to give an outside/independent opinion regarding AWWC's SOX controls compliance. Ernst & Young initially assisted management with control design and related remediation activities and now functions primarily as one of the parties performing SOX testing on behalf of management and under management's direction and may, at the request of management, provide specialized expertise. Ernst & Young's role continues to be reduced, including for 2010, as part of management's efforts to lower the cost of SOX compliance. The use of internal resources, the remediation of the previous material weaknesses completed, control rationalization, and the maturity of the American Water control environment reduce the cost of compliance.

KPMG was used for fiscal 2009 testing as outsourced internal audit staff (primarily to help with controls effectiveness testing), to help fulfill Internal Audits SOX testing commitment, working under the direction of the VP, Internal Audit.[117]

For fiscal 2010 (calendar 2010 and 1Q 2011), it is anticipated that all management testing will be performed by members of the Compliance – ICG team and Ernst & Young.

Internal Audit

The AWWSC Internal Audit (IA) Department is headed by a VP, Internal Audit and supported by an Executive Assistant, two Audit Managers, and five audit staff (three Senior Internal Auditors, one Senior IT Internal Auditor, and one IT Internal Auditor), with one vacant position.[118] Authorized IA headcount is ten personnel. Forecasted full-time-equivalent (FTE) personnel headcount for 2010 is 9.5.[119] Most of this staff has professional credentials (CPA, CIA, etc.)[120]

The VP, Internal Audit reports directly to the Chair of the Audit Committee of the AWWC Board of Directors and has a dotted line relationship with the CEO & President of AWWC. The VP, Internal

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Audit meets periodically with the Chair of the Audit Committee. The Audit Committee meets at least seven times per year. The VP, Internal Audit also meets with Audit Committee members as part of his annual planning process. Quarterly, a report of IA activity is presented to the Audit Committee. Audit recommendations are ranked by priority, from Priority 1 (most important) to Priority 3 (least important).[121] Priority 1 (P1) encompasses both P1* and P1. Both of these are high impact findings indicating a fundamental control weakness that must be addressed immediately. However, P1* findings require the Audit Committee's attention, while P1 findings need management's attention representing weaknesses that would leave the company open to risk or error, fraud, financial loss or reputation damage. Priority 2 (P2) findings are important issues that will have an impact at a departmental or sub-divisional level and which should be addressed by management in their area of responsibility. Priority 3 (P3) designations are used for minor findings normally involving weaknesses in the documentation of processes and procedures or of an administrative nature that pose little risk of error, fraud, financial, or reputation loss. These issues can be resolved by local departmental or team management.[122] The reports to the Audit Committee include the specific status of P1 recommendations and statistics regarding P2 and P3 recommendations. The IA function corroborates follow-up to recommendations for P1 and P2, and possibly (but not necessarily) P3 recommendations.[123]

In 2009 the IA organization was involved primarily in performing SOX testing. IA's SOX work in calendar 2010 has been completed, and the expectation is that less than 15% of IA's time will be consumed with the SOX role in the future. IA budgeted 40% of their time for SOX in 2009, but ended up providing approximately 50% of their budget for SOX.[124]

Deleted: reviews and

Deleted: will be completed summer of 2010

Deleted: 50

Internal Audit has the right to audit American Water contractors' books and would like to begin to review contracts (construction contractor audits) starting with high-dollar contracts in 2010. IA is also looking at ways to get coverage across states (like Tennessee) that might not get coverage using high-dollar contracts. One way is to look at topics of concerns for presidents and perform audits by function across multiple states. Using this process will also allow IA to enhance standardization across states and identify best practices. A business continuity plan audit is also being considered.[125]

IA uses a risk-based approach in audit planning, aligned with the standards of the Institute of Internal Auditors, which requires the chief audit executive to "establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organization's goals." IA referred to several sources to support their risk assessment and planning process, including:[127]

- Risk factors and "additional factors" as disclosed in the 12/31/2009 registration statement on the Form 10K filing
- Content from Risk Management Committee meetings
- Risks identified from previously completed internal audit activities
- The IA Department's "Audit Universe"
- Content from Business Process Review meetings
- Content from fraud risk assessment activities

Deleted: Three of the largest public accounting firms are involved in assisting American Water organizations. PricewaterhouseCoopers (PwC) is AWWC's external auditor and, as such, is required to give an outside opinion regarding AWWC's SOX controls compliance. Ernst & Young initially set up the SOX compliance process protocols and now functions as SOX testers and subject matter experts. Ernst & Young's role has been reduced in 2010 in an effort to save money. KPMG has been used as outsourced internal audit staff (primarily to help with controls effectiveness testing), working under the direction of the VP, Internal Audit.[126]¶

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

- Code of Ethics
- Input from interviews of 58 members of management and the Audit Committee

Based on their assessment of the risk involved in American Water operations, IA established its audit plan for 2010. The resources assigned to this plan compared to 2009 results are shown in *Exhibit III-4*.[128]

Deleted: *Exhibit III-4*
Formatted: XReference
Deleted: *Exhibit III-4*
Deleted: *Exhibit III-4*
Formatted: XReference

Exhibit III-4
Audit Plan Comparison
2009 to 2010

Business/Functional Categories	IA Staff Hours	
	2009 Actual	Proposed 2010
Business Transformation	100	2,500
Regulated Business	1,949	2,350
Central Activities	799	2,050
Service Company	1,463	1,900
Sarbanes-Oxley (SOX) Compliance	6,876	1,400
Information Systems	1,373	1,300
Commercial Business	475	350
Total Hours	13,035	11,850
FTE Audit Staff	8.5	7.5
Hours per FTE	1,534	1,580

Source: Information Response 66

Monthly & Quarterly Management Processes

Month-end AWWSC Processing of Affiliate Charges

Steps performed for month-end processing and billing of AWWSC charges are as follows:[129]

- *Step 1 Check to ensure only valid formulas were used throughout the month*: If any formula was used during the period that was expired or invalid, this step isolates such formulas. This step prevents expired formula and invalid formula from being used. An expired formula is one that is setup to only be used during a specific time period, such as construction period, that may have expired due to timing. An invalid formula is a formula that is missing entirely from the coding of a charge or a formula that does not exist in the system. The accounting system (JD Edwards or JDE) has "up-front" validation that should not allow a transaction to post into the general ledger without a valid formula. This step runs a program to double check before beginning the month-end process.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *Step 2 Run a report to validate the formula mapping*: This validation reviews all the formula setup in system to ensure all formulas have the proper category codes that will facilitate proper posting to the correct management fee account on the general ledger of the affiliate operating company. If any formula is missing a category code for any business function, it will return an error to be corrected prior to continuing.
- *Step 3 Test to see if all the bill codes for all the transactions created during month are blank for the current period:* During the month-end billing process each transaction in the general ledger that is being billed is marked with a bill code indicating that the transaction has been billed. This step is a check to ensure that no transaction will be billed twice. It is a double-checking measure as only the current period charges are billed each period. If the bill code is blank, it means it has not been previously billed. If there are profit and loss (P&L) transactions that were previously billed, the transaction would be identified in this step and need to be investigated to determine why it was billed. All of the current period transactions should be blank and all prior period charges should be marked "billed."
- *Step 4 Start the allocation process*: The beginning part of this step is to copy all the AWWSC P&L transactions from the general ledger into a separate Service Company Billing file (SCB file). During this step the transactions are marked "original" in the SCB file and marked "billed" in the bill code field in the AWWSC general ledger. This step ensures American Water has an "original" copy of all transactions, but separate from the general ledger. The next part of this step is to allocate out the charges (transactions) per the formula allocation percentages to each affiliate. This is also the step where the overheads are allocated. After the allocation process is complete each affiliate has been allocated its respective portion of each transaction as it pertains to the formulas used and all overhead has been allocated based on the service labor allocation. The "original" transactions remain in the SCB file and allocated transactions are also posted to the SCB file with a code indicating the operating company to bill.
- *Step 5 Check to ensure that the aggregate amount of "allocated" charges in the SCB file equals the aggregate amount of the "original" transactions:* This step ensures that the correct amount is allocated to the affiliates.
- *Step 6 Check to ensure that the account coding on the allocated transactions in the SCB file is valid:* The account coding is driven by the formula used. This step checks to make sure that the account is still valid on the operating company chart before attempting to post the journal entry in the subsequent step. If the accounting is incorrect, then it is investigated and corrected prior to journal entry creation.
- *Step 7 Create and post the journal entries needed to record the current month AWWSC bill on both the operating companies and the AWWSC general ledger*:: This step takes the amount (determined in the allocation process from the SCB file) and creates journal entries (based on the allocation accounting in each formula) that will be recorded on the affiliate's records. Once the journal entry is created, it is reviewed for mathematical errors, before being posted. Revenue and receivables are posted to AWWSC and expense (and potentially capital charges) and a payable is posted to each operating company receiving service.

Deleted: are
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *Step 8 Ensure that AWWSC P&L has zero net income.* This is the last step in the process. If net income is not zero, then investigations and corrections are required.

Included in each monthly bill are month-end accruals for items such as payroll costs incurred but not processed (because month-end splits a pay period) and unmapped P-card entries (because month-end occurs before employees have coded P-card entries for these late month items).[130] For example, the monthly P-Card accrual takes these "workbasket" transactions at the end of each month that have not been processed and accrues them according to the default accounting in each cardholder's profile. When purchasing cards are issued, the cardholder's account is setup with a default business unit and formula for all credit card transactions. In the event that unprocessed items are in the cardholder's account workbasket at month's end, this default accounting is used to generate the accrual entry on the last day of the month. On the first day of the next month, the accrual entry is then reversed. When the cardholder submits the purchasing card transactions with the proper accounting and they are approved, they will post to the proper accounts.[131] At year-end 2009, unmapped P-card accruals totaled approximately 550,000.[132]

In addition to the month-end processing and controls, there is also an annual review and update of the allocation formula percentages.[133]

FRP/BPR Packages

Financial tools to help TAWC manage its affiliate transactions include the FRP and the BPR. The AWWSC charges, and variance to the budget, are addressed monthly as part of the BPR and FRP reports, as well as the quarterly financial report to the TAWC Board of Directors.[134]

- The FRP is a monthly financial analysis document, displaying comparisons of actual financial results for the income statement and the balance sheet to the budget (operating plan), reforecasted budget, and prior year results and explaining variances for all line items in the income statement and the balance sheet that are greater than 10% *and* $50,000. Affiliate charges to Tennessee, along with all operating expenses, are reported monthly in the income statement of the FRP. Balance Sheet data is included also, but only on a quarterly basis.[135] There is a monthly FRP meeting to discuss this document, attended by the TAWC President, TAWC department heads, AWWSC Director Accounting, AWWSC Manager Accounting for the Eastern Division; SVP & CFO, VP & Controller, the VP Finance Eastern Region; and Manager Finance Tennessee. It is usually held on the seventh or eighth working day after the end of a month. The FRP is prepared by the Manager Finance Tennessee.[136]
- The BPR is also a monthly report, and it includes operational issues, such as capital spending, metrics, safety, health, service quality, customer satisfaction, environmental concerns, system delivery, human resources, site reports, as well as more summarized financial information. The monthly BPR is submitted to the Planning and Reporting group. The meeting for this document is held quarterly, one week after the last FRP meeting for the quarter and is attended by the TAWC President and the Manager Finance Tennessee, along with the other company

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

presidents and their financial managers. The Manager Finance Tennessee prepares the financial section of the BPR and coordinates the development of the entire document.[137]

Typically any incorrect charges to TAWC or other corrections (as required) are determined during monthly/quarterly review process and are relayed by the FP&A Analyst, Regional VP of Finance, or TAWC President to FP&A organization.[138] When affiliates question any charges, the FP&A group is typically the first step in the "dispute" process. The Manager, FP&A will first talk with the employee creating the journal entry and, if necessary, will escalate the issue to the appropriate AWWSC parties, starting with the VP, Shared Services, then the CFO, and finally to the President. The Eastern Division (ED) Finance Manager may also question charges on debriefing calls, although the ED Finance Manager's focus (as well as that of the TAWC President) is on all TAWC costs, not just affiliate costs.[139]

The financial reporting variance analysis thresholds for all operations in the Eastern Division are shown in *Exhibit III-5*.[140]

Deleted: *Exhibit III-5*
Formatted: XReference
Deleted: *Exhibit III-5*
Deleted: *Exhibit III-5*
Formatted: XReference

Exhibit III-5
Variance Reporting Thresholds – Eastern Division
as of December 31, 2009

State/Company	Financial Reporting Variance Analysis (Greater Than 10% and the Following $ Amounts)
Indiana	150,000
Kentucky	125,000
Long Island	50,000
Maryland	15,000
Michigan	25,000
Ohio	25,000
Tennessee	50,000
Virginia	50,000
United Water Virginia	25,000
West Virginia	125,000
Bluefield Valley Water	25,000

Source: Information Responses 86 and 98

The FRP for TAWC's operations is discussed in a monthly conference call. The Manager, Finance for Tennessee will lead this call with about 15 other participants. The FRP format dictates the itinerary for the call, and all variances shown on the report are discussed. A draft of the FRP is sent to all participants prior to the call and includes their explanations of variances. The FRP is finalized after the monthly call and sent to a mailbox for distribution to all recipients.[141] The recipients of the Tennessee FRP are as follows:[142]

- AWWSC Controller
- AWWSC Assistant Controller
- AWWSC Manager - FP&A

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

- AWWSC Director of Tax
- CFO
- AWWSC Director - SSC
- AWWSC Eastern Division VP Finance
- AWSC Eastern Division Manager FP&A
- AWWSC Eastern Division Analyst FP&A
- AWWSC Eastern Division Senior VP
- AWWSC Accountant SSC
- AWWSC Director Accounting SSC
- AWWSC Eastern Division Manager Accounting SSC
- AWWSC Eastern Division Analyst
- TAWC President
- TAWC Manager Field Services
- TAWC Manager FP&A
- TAWC Operations Supervisor

Since November, 2009, there have been detailed Excel spreadsheets that back up the allocation of time and charges on the monthly FRP. Prior to November, this functional level of detail was available only in Hyperion.[145] The Manager Finance analyzes the Excel spreadsheet that contains details of persons who charged time to TAWC from AWWSC and other affiliates. In the past, instead of Excel spreadsheets, an analyst could only obtain details and justifications regarding time charged to TAWC by sending email messages or making telephone calls.[144]

The monthly FRP call is held between day 8 and day 12 after the end of the month. The Annual Financial Reporting Calendar shown in *Exhibit III-6* dictates when the reporting packages are due to corporate headquarters and impacts when the monthly FRP calls are held.[145] The roll-up of division variances are discussed informally at a higher level with the SVP, Eastern Division, during the monthly close.[146]

Deleted: *Exhibit III-6*
Formatted: XReference
Deleted: *Exhibit III-6*
Deleted: *Exhibit III-6*
Formatted: XReference

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit III-6
Annual Financial Reporting Calendar
2009

Period	Days									
	0	1	1	4	6	7	8	9	10	11
	Close Begins	Revenues Finalized	COA Objects & Bus-Values & Dimension Request Cut-Off	All Pre-Tax Entries Processed	Debrief Call Conducted & Pre Tax Completed	Taxes Completed	Hyperion Load Completed & Info Available To Regions By Noon	Consolidation Completed	FRP Due By Noon	FRP Meeting
DEC	12/31/08	1/2/09	1/2/09	1/7/09	1/9/09	1/13/09	1/14/09	1/15/09	1/15/09	1/16/09
JAN	1/30/09	2/2/09	2/2/09	2/5/09	2/9/09	2/10/09	2/11/09	2/12/09	2/11/09	2/12/09
FEB	2/27/09	3/2/09	3/2/09	3/5/09	3/9/09	3/10/09	3/11/09	3/12/09	3/16/09	3/17/09
MAR	3/31/09	4/1/09	4/1/09	4/6/09	4/7/09	4/8/09	4/9/09	4/10/09	4/14/09	4/15/09
APR	4/30/09	5/1/09	5/1/09	5/6/09	5/8/09	5/11/09	5/12/09	5/13/09	5/14/09	5/15/09
MAY	5/29/09	6/1/09	6/1/09	6/4/09	6/8/09	6/9/09	6/10/09	6/11/09	6/12/09	6/15/09
JUN	6/30/09	7/1/09	7/1/09	7/6/09	7/8/09	7/9/09	7/10/09	7/13/09	7/14/09	7/15/09
JUL	7/31/09	8/3/09	8/3/09	8/4/09	8/10/09	8/11/09	8/12/09	8/13/09	8/14/09	8/17/09
AUG	8/31/09	9/1/09	9/1/09	9/4/09	9/9/09	9/10/09	9/11/09	9/14/09	9/15/09	9/16/09
SEP	9/30/09	10/1/09	10/1/09	10/6/09	10/8/09	10/9/09	10/12/09	10/13/09	10/15/09	10/16/09
OCT	10/30/09	11/2/09	11/2/09	11/5/09	11/9/09	11/10/09	11/11/09	11/12/09	11/13/09	11/16/09
NOV	11/30/09	12/1/09	12/1/09	12/4/09	12/8/09	12/9/09	12/10/09	12/11/09	12/14/09	12/15/09
DEC	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD

Source: Information Response 57

The recent addition of the Finance Manager in Chattanooga is expected to increase TAWC's focus on financial issues, including business planning, financial reporting and cost control, and preparing and monitoring the operating and capital budgets.[147] The TAWC President has a monthly meeting with his Tennessee leadership team, Eastern Division Superintendents, and local representatives of AWWSC's Compliance, Legal, and Business Development departments. Discussed during this meeting are opportunities and vulnerabilities (Os & Vs) that might need to be included in the next reforecast. Os & Vs are discussed monthly, while the reforecast is prepared quarterly.[148]

Findings & Conclusions

Finding III-1 **The use of outside contractors increases American Water SOX compliance cost.**

The American Water organization has spent a considerable amount of money on their SOX compliance efforts since the decision was made to take the company public, over $54 million as on the end of 2009. The substantial portion of this cost was for SOX implementation costs (versus on-going compliance

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

costs) and was not requested for rate recovery at any regulated subsidiary based on conditions placed on AWW by various State Regulatory Commissions during the RWE Divestiture proceedings. Most of this expense was incurred through a contract with an international CPA firm, Ernst & Young. The SOX plan for calendar year 2010 calls for 22,900 hours of effort at a cost of $2.6 million. Approximately 9,900 of these hours, costing $1.4 million has been assigned to Ernst & Young personnel. The remaining 13,000 hours and $1.2 million in cost are budgeted for two internal groups: the ICG having 12,000 hours and $1.1 million and IA having 1,000 hours and $.1 million. Management has reduced 3rd party expenses significantly year over year, with continued reductions planned in the 2010/2011 timeframe.

The hourly cost of using Ernst & Young personnel is 40% to 50% greater than the internal cost of utilizing either the ICG or the IA personnel, however management has indicated that the E&Y personnel was more efficient in the number of tests performed than the in-house staff initially. The 2010 hourly cost of personnel performing SOX functions ranges from $ 91.61 for ICG, $100 for IA, and $141.54 for Ernst & Young.

Finding III-2 **There is an annual review of allocation factors used to allocate costs to affiliate companies performed by the VP and Counsel, Regulatory Programs and appropriate Service Company personnel. However, Internal Audit or an outside auditor has not performed annual reviews of the allocation factors.**

The internal billing process among affiliated companies, including the use of specific allocation factors, is not part of the SOX compliance responsibility as affiliate charges are intercompany transactions that are eliminated during the consolidation process. IA also has not performed an annual audit of affiliate allocation factors (although an IA audit of limited scope was completed in 2009), leaving that to the individual organizations receiving the charges and the Financial Planning and Analysis group, which is responsible for management and oversight of the allocation factors. However, allocation factors play a very important part in determining the affiliates operating costs. The charges from affiliates comprise a large portion of TAWC O&M expenses. As shown in *Exhibit III-7*, approximately 22% of TAWC's total operating expenses for the past five years ($23,537,235 out of $106,564,360) came from affiliate (AWWSC and AWR/ACS) charges. In 2009 these affiliate charges accounted for 21% of TAWC total operating expense. As discussed previously in *Chapter II – Affiliate Relationships Review*, most of these charges come from either national or regional allocations. (AWCC interest charges were not included in these figures as they are not considered operating expenses by TAWC management.)

Deleted:
Deleted: AWWSC
Deleted: as more of the work will be performed by the ICG staff.
Deleted: .
Deleted: Management has reduced 3rd party expenses significantly year over year, with continued reductions planned. ¶ It should be noted that efficiency (e.g., average test hours per control) not just cost per hour needs to be considered. ¶
Deleted: no
Deleted: regular
Deleted: or audit
Deleted: does
Deleted: ,
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-7*
Formatted: Font: Italic
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-7*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-7*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit III-7
TAWC O&M Expenses
2005 to 2009

Item	2005	2006	2007	2008	2009	
Labor	$3,765,383	$4,256,528	$4,664,401	$5,045,198	$5,126,043	
Purchased Water	$50,635	$53,119	$53,351	$45,196	$39,327	
Fuel & Power	$1,588,696	$2,231,924	$2,276,874	$2,626,285	$2,382,233	
Chemicals	$835,399	$989,613	$1,091,507	$1,113,328	$1,265,535	
Waste Disposal	$161,150	$156,389	$151,324	$167,955	$159,077	
Management Fees	$3,752,617	$4,312,528	$4,725,529	$5,021,435	$4,879,920	
Group Insurance	$1,563,967	$1,538,845	$1,576,752	$1,702,524	$2,068,630	
Pensions	$318,289	$1,080,083	$707,180	$1,362,254	$1,272,526	
Regulatory Expense	$269,432	$218,381	$520,423	$2,315,135	$834,226	
Insurance Other than Group	$484,633	$501,775	$528,319	$457,922	$473,954	
Customer Accounting	$1,147,599	$1,304,538	$1,125,626	$1,355,726	$1,569,440	
Rents	$39,988	$43,474	$22,397	$9,281	$9,286	
General Office Expense	$1,045,754	$324,503	$223,739	$261,676	$207,670	
Miscellaneous	$1,853,160	$1,827,888	$1,776,561	$1,857,766	$1,914,109	
Other Maintenance	$996,291	$1,152,804	$1,237,107	$1,283,703	$1,190,525	
Total TAWC O&M Expenses	$17,872,993	$19,992,392	$20,681,090	$24,625,384	$23,392,501	100%
Affiliate O&M Charges (AWWSC and AWR/ACS)	($3,810,807)	($4,600,435)	($4,932,292)	($5,251,645)	($4,942,056)	22%
TAWC O&M Expenses (Excluding Affiliate Charges)	$14,062,186	$15,391,957	$15,748,798	$19,373,739	$18,450,445	78%

Source: Information Response 9, 10, 63, 95, and 100

Finding III-3 **An insufficient number of internal audits concerning affiliate transactions have been conducted over the past five years.**

IA completed 40 internal audits in the past five years, only two of which directly relates to affiliate transactions between AWWC and its affiliates, including TAWC. Therefore, only 5% of the internal audits conducted by IA over the past five years related directly to affiliate transactions. A list of the internal audits completed in the past five years is shown in *Exhibit III-8*.[148] There have been a number of internal audits regarding transactional areas such as, payroll processes, time sheets, p-card transactions, procurement functions, invoice processing, and HR functions that are applicable to all areas of AWW, including AWWSC.

Deleted: *Exhibit III-8*
Formatted: XReference
Deleted: *Exhibit III-8*
Deleted: *Exhibit III-8*
Formatted: XReference

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit III-8
Internal Audits
2004 to 2009

Year	Number of Audits	Audits Related To Affiliate Transactions
2005	12	
2006	8	1
2007	6	
2008	11	
2009	3	1
Total	40	2

Source: Information Response 22

Additionally, the last state-operation specific audit involving Tennessee was more than five years ago (2004). A large portion of American Water's operating expenses for its regulated state operating companies, including TAWC, are the result of affiliate transactions, namely allocations from national and regional organizations. Although affiliate transactions have accounted for approximately 22% of TAWC's operating expenses over the past five years, the level of internal audit attention does not seem to reflect a commensurate degree of importance.[150]

Finding III-4 **Although AWWSC recently began performing internal audits of affiliate transactions, the scope of these audits is limited.**

On January 8, 2009 an Internal Audit report regarding AWWSC accounting and allocation formula was issued. The audit was performed in response to one of Schumaker & Company's recommendations in its August 2008 management audit of Pennsylvania-American Water Company (PAWC) for the Pennsylvania Public Utility Commission (PaPUC). It was primarily a compliance audit performed by two employees, a Senior Internal Auditor and an Auditor. The scope of the audit included the following areas:[151]

- Worked with AWWSC management to understand objectives, risks, and controls.
- Obtained a listing of all allocation formulas to determine existence, completeness, and accuracy.
- Gained understanding of process as a means to test new formula request forms (RFRs), determine who authorizes formulas, and who inputs the formulas into JDE.
- Reviewed JDE for user access restrictions over allocation formulas.
- Reviewed users submitting their labor and expense entries via JDE and validated that direct supervisors reviewed and approved the entries.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- Recalculated bills to ensure they accurately reflect the formula allocations.
- Attended monthly financial review call held by AWWSC management to ensure that budget and planning variances are discussed appropriately.
- Obtained an understanding of what AWWSC Financial Planning & Analysis personnel and state end users do to get comfortable with the management fees charges to them.

The allocation codes used in formulas and authorizations were part of the affiliate audit review performed (January through September 2008), but work orders were not. It also did not look at the appropriateness of factors used, although this would be appropriately in the scope of management judgment rather than a judgement of the internal audit function . The report contains several action items related to review of AWWSC formula set-up, formula updates, and other controls regarding AWWSC accounting, all of which AWWSC addressed during 2009. One action item included in the report related to the PAWC management audit recommendation related to simplifying the reporting and review of AWWSC charges at the regulated subsidiary level. In response to that action item, starting with the November 2009 accounting period, reports are currently made available to the regional finance teams and TAWC for review of monthly and year-to-date AWWSC charges to TAWC.[152]

Deleted: .
Deleted: ,
Deleted: not normally a function reviewed by
Deleted: I
Deleted: A

With regard to upcoming audits related to affiliate activities, the VP presented in March 2010 to the Audit Committee IA's plans for 2010, including affiliate audits. In future affiliate audits, IA intends to either go broader and/or deeper than it did with the January 2009 audit. (Based on the number of factors used, approximately 500 different formulas exist for charging time.) The management study currently in process to look at cost-causative allocations versus customer allocations will provide valuable information about the appropriateness of the current customer allocation factors.[153]

Deleted: As states tend to agree with selection of affiliate factors, according to IA management, the group will likely not look at appropriateness of factors.

On March 26, 2010 the VP, Internal Audit presented the following topics to the AWWC Audit Committee:[154]

- IA Department profile and budget
- 2010 IA execution forecast, with an objective to attain 80% project staff utilization toward project execution an overall utilization of 73% of the 18,776 forecasted hours for the IA Department staff
- IA risk assessment and planning process in which the scope of audits to be performed are based on "risk-based plans to determine the priorities of the internal audit activity, consistent with the organization's goals" as discussed in the standards of the Institute of Internal Auditors (IIA), which include the following sources:
  - Risk and other additional factors disclosed in the 12/31/09 registration statement on American Water's Form 10-k filing
  - Content derived from Risk Management Committee meetings
  - Risk identified from previously completed IA activities and its audit universe

Deleted: ; however, the 2010 forecast is based on
Deleted: utilization

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- Content from Business Process Review (BPR) meetings
- Content from fraud risk assessment activities
- American Water code of ethics
- Input from interviews with 58 members of management (including four TAWC representatives) as well as Audit Committee input

- 2010 proposed IA plan, including approximately 700 hours allocated to service company cost allocations in which the rationale and proposed areas of focus include:
  - Assurance as to risk mitigation over incorrect AWWSC cost allocations to regulated and non-regulated business units

TAWC: Please explain why not other states, like TN. See below, there was no intent to exclude TN.

  - Proactive assurance to public utility commissions and management auditors in PA, NJ, IL, TN, and IN
  - Review and test of the accuracy of selected AWWSC allocation formulas by verifying that they are in compliance with the AWWSC/state contracts
  - Evaluate correctness of formulas being used by employees to verify proper allocation of AWWSC costs to applicable business units
- Project plan comparison of 2010 versus 2009, in which a primary shift in audit focus is expected with an increase in attention to business transformation activities and a reduction in SOX control testing.
- 2010 project activities and results, including responding to interview and data requests pertaining to third-party management audits in NJ and TN
- Prior audit follow-up procedures update

The proposed 2010 IA plan was approved by the Audit Committee on that day.[155] Included in that plan was 700 hours designated for AWWSC cost allocations as detailed in the following work plan in Exhibit III-9. Two factors were recently removed from AWWSC's use (Procurement Volume and ITS Servers), but Schumaker & Company does not understand how some services would be allocated without use of such factors.

Deleted: A
Deleted: shown
Deleted: 2010 IA
Comment [mam34]: Please refer to previous comments about why we do not believe this is a function to be performed by IA.
Deleted: *Exhibit III-9*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-9*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-9*
Deleted: , the 2010 IA affiliate review still does not examine if appropriate factors are used by individual AWWSC departments.
Deleted: Also
Deleted: t
Formatted: Font: Italic
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit III-9
Latest IA Affiliate Transactions Work Plan
as of March 2010

1. Are the allocation formulas designed in accordance with Articles II and III of the Service Company Agreement with affiliates?	
Process Controls	**Test Procedures**
New allocation formulas or changes to existing formulas are established through a Formula Request Form (FRF). The FRF is approved by the Service Company Financial Planning Manager.	♦ Obtain a targeted sample of FRFs and determine whether each form was properly reviewed and approved by the Service Company Financial Planning Manager. ♦ Verify that the allocation formula was set up in accordance with business needs and in accordance with the Cost Allocation Manual. ♦ Verify that the formula was independently requested by the affiliate and independently input into the JDE system by an authorized person in the Shared Services Center (SSC).
Annually, existing allocation formulas are updated to recognize changes in key factors (e.g., customer counts, revenues, etc.) that have occurred from the previous year.	♦ Using the targeted sample of formulas identified above, verify that the selected formulas were updated in accordance with the Cost Allocation Manual. ♦ Verify that updates were accurate and complete.
2. Does management have documented and communicated guidance on the proper allocation of Service Company cost?	
Process Controls	**Test Procedures**
The Company has developed a Cost Allocation Manual and Training Guide to assist employees in creating new formulas and understanding proper methods of allocating their time and expenses. This objective is relevant to all process controls in this review.	♦ Obtain the Cost Allocation Manual and Training Guide and determine whether it has been approved by management and properly communicated to all relevant personnel.
3. Are there appropriate monitoring controls to ensure that costs are allocated correctly?	
Process Controls	**Test Procedures**
Only authorized and appropriate individuals have access in JDE to create or change a Service Company allocation formula.	♦ Obtain listing from IT of all individuals that have access to create or change a formula in JDE. ♦ Determine that appropriate segregation of duties exist for the employees that have access. ♦ Determine if an independent review of all changes/edits to allocation formulas occurs within JDE.
The General Accounting Manager at SSC reviews all new and/or changed Service Company allocation formulas.	♦ Using the targeted sample of formulas identified above, determine whether the General Accounting Manager reviewed the formula input in JDE to verify its accuracy.

Source: Information Response 92

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/2010 7/29/2010

Exhibit III-9
Latest IA Affiliate Transactions Work Plan
as of March 2010
(continued)

Employees' direct supervisors review and approve all time and expense entries to verify the proper allocation of costs.	♦ Using the targeted sample of formulas identified above, identify Service Company employees that enter time and/or expenses in JDE. ♦ Determine that employees' direct supervisors properly reviewed and approved time and expense entries to verify the use of proper formulas by interviewing the supervisors and determining the quality of review. ♦ Verify that the employees selected the appropriate formula and properly entered the time and expenses based on the services provided to the affiliate by interviewing the employees.
Service Company Financial Analysts review labor files and budgets monthly to ensure that labor and/or expenses were not allocated in error.	♦ Obtain the Service Company Financial Analyst reports used to review allocation formulas for the month of March 2010. ♦ Through inquiry, determine that the Financial Analysts review Service Company allocation cost to verify that labor and/or expenses were allocated properly. ♦ Using that targeted sample identified above, re-calculate the costs allocated to the affiliate based on the formula used. ♦ Verify that costs were properly distributed to the G/L subsequent to the Service Company billing process.
Affiliate Financial Analysts review labor files and budgets monthly to ensure that labor and/or expenses were not allocated to their businesses in error.	♦ Select a sample of affiliates and obtain the Financial Analyst reports used to review allocation formulas for the month of March 2010. ♦ Through inquiry, determine whether the Financial Analysts review Service Company allocation cost to verify that labor and/or expenses were properly allocated to their company.
Monthly, a financial reporting call is conducted with Service Company and affiliate Financial Analysts to discuss Service Company billings.	♦ Attend the monthly financial reporting call conducted by the Service Company Manager of Financial Planning and Analysis and verify that Service Company expenses and related variances were addressed with appropriate resolutions.

Source: Information Response 92

Recommendations

Recommendation III-1 **Reduce the use of outside contractors for SOX compliance tasks. (Refer to Finding III-1)**

In the 2010 SOX plan the cost for using Ernst & Young personnel is 40% to 50% higher than using internal resources, either ICG or IA staff. If the ICG or IA staff were used for the hours assigned to Ernst & Young the savings in 2010 would be between $411,246 and $494,307. (TAWC's share is approximately $8K to $10K)..

Ernst & Young's role continues to be reduced, including for 2010, as part of management's efforts to lower the cost of SOX compliance. The use of internal resources, remediation of the previous material weaknesses completed, control rationalization, and the maturity of the American Water control

Deleted: Although it may not be possible to effect a change in SOX personnel by 2010, certainly this alternative should be explored for 2011 and after. Depending on the estimated long-term need for SOX compliance personnel AWWSC could either expand its ICG staff or its IA staff, or both to cover the expected on-going requirement.

Deleted: *8/4/2010*

Deleted: *8/4/2010*

Deleted: *7/31/20107/29/2010*

environment all contribute to the reduction of the cost of compliance. Reducing cost of compliance while continuing a rigorous SOX program is a focus of management.

Management is working towards limiting the use of 3rd parties to testing in specialized areas (e.g., IT and Tax) to augment internal resources and to cover peak testing periods, where such coverage is more cost effective than permanent internal resources. Staffing mix is also a consideration. While this is not fully realized within 2010, it is expected over the planning horizon.

Recommendation III-2 **Conduct an annual review of allocation factors and charges to affiliates. (Refer to Finding III-2)**

There are a large number of allocation formulas used to allocate a large percentage of the total AWWSC operating expenses to its affiliated companies, including TAWC. The relatively recent addition of Excel files detailing all of the charges by individuals makes this process much more transparent. The Excel files are very useful in analyzing monthly AWWSC charges, where in the past this level of detail was not easily available. In addition there is an annual review of the Tier 1 allocation factors conducted by the VP & Counsel, Regulatory Programs and appropriate service company employees to determine the applicability of cost-causative factors being utilized. In addition, the AWWSC FP&A function reviews and approves any changes or additions to the approved formulas, as well as, annual updates to the data supporting the formula allocations. However, due to the amount of expense involved ([redacted]% of TAWC's 2009 operating expense) and number of allocation formulas utilized, a strong case can be made for not just relying on the FP&A group to use the correct formulas and for the receiving organization to catch any mistakes that might be made. The importance of these transactions would seem to call for a regular review or audit by an outside work unit – one not involved in entering and maintaining the formulas nor in receiving the charges. This review would entail determining if the formulas were appropriate for the charges involved, fair to all parties involved, and calculated correctly.

Recommendation III-3 **Increase the number of internal audits concerned with affiliate transactions and expand their scope. (Refer to Finding III-3 and Finding III-4)**

The number of internal audits concerning affiliate allocation transactions conducted over the past five years was minimal, only 5% of all audits conducted. Affiliate transactions, in the form of allocations from national and regional headquarters, comprise a large percentage of the operating expenses of a regulated company's operating expenses (__% of TAWC's operating expenses over the past five years). The large percentage of expenses involved, the number of formulas utilized in allocating charges, and the importance and visibility of American Water's regulated activities with a number of state utility commissions would seem to justify more attention from IA in the form of additional and more frequent internal audits. This attention should take the form not only of more frequent audits, but also the scope of these audits should be expanded to evaluate management's process for determining the appropriateness of allocation factors.

Deleted: 's

Deleted:

Deleted: Internal Audit and/or an independent auditor should

Deleted: Conduct

Deleted: conduct

Deleted: Management has reduced 3rd party expenses significantly year over year with continued reductions planned.¶
It should be noted that efficiency (e.g. average test hours per control) not just cost per hour needs to be considered.¶

Deleted: an

Deleted: annual

Deleted: Because this review encompasses a review of management judgment on appropriate allocations factors, not an area historically or normally in the scope of the internal audit function,

Deleted: T

Deleted: t

Deleted: should be performed by an independent third party auditor and

Formatted: Body Text

Deleted: be more than a compliance audit.

Deleted: They should include steps to include investigations into the appropriateness of factors used by American Water employees as well as whether employees use correct factors when recording time and expenses.¶

Deleted: *8/4/2010*

Deleted: *8/4/2010*

Deleted: *7/31/20107/29/2010*

III. B. Consultant Internal Control Review of Sampled Transactions

This section addresses our internal controls review of AWWSC 2009 transactions by sampling AWWSC transactions and testing the related allocations of costs to TAWC.

Deleted: Consultant Internal Control Review of Sampled Transactions¶

Background & Perspective

For 2009, AWWSC incurred charges of $248,211,987 ($30,348,316 in capital expenditure charges and $217,863,671 in operating expense charges), which was entirely billed by AWWSC as management fee revenues to affiliated companies. AWWSC charges are categorized in *Exhibit III-10*, which shows AWWSC capital and operating expenses by overhead location and the related amounts billed to TAWC.[156]

Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-10*
Deleted: *Exhibit III-10*
Formatted: Font: Italic
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-10*

Exhibit III-10
AWWSC Charges to TAWC by Location
2009

AWWSC Overhead Location #	Description	AWWSC CHARGES Capital	Operating Expenses	Total	BILLED TO TAWC Capital	Operating Expenses	Total	% BILLED TO TAWC Capital	Operating Expenses	Total
320	Corporate	$ 2,125,558	$ 45,642,205	$ 47,767,763	$ 21,973	$ 999,077	$ 1,021,050	1.0%	2.2%	2.1%
325	Shared Service Center	936,231	28,592,664	29,528,895	445	606,502	606,947	0.0%	2.1%	2.1%
326	Operation Service Center	8,221,075	5,677,137	13,898,212	154,063	113,550	267,613	1.9%	2.0%	1.9%
330	Western Region	1,460,826	7,321,944	8,782,770	-	7,343	7,343	0.0%	0.1%	0.1%
335	Central region	4,218,593	21,459,735	25,678,328	783	102,315	103,098	0.0%	0.5%	0.4%
340	Call Center - Alton	64,433	32,565,788	32,630,221	(53)	749,984	749,931	-0.1%	2.3%	2.3%
345	Belleville Lab	9,935	5,294,296	5,304,231	-	122,234	122,234	0.0%	2.3%	2.3%
350	Southeast Region	604,192	10,828,212	11,432,404	11,067	933,040	944,107	1.8%	8.6%	8.3%
365	Northeast Region	151,380	4,189,918	4,341,298	91	1,230	1,321	0.1%	0.0%	0.0%
370	Call Center - Pensacola	262	17,143,485	17,143,747	-	382,380	382,380	0.0%	2.2%	2.2%
375	ITS	7,023,940	38,989,341	46,013,281	3,043	864,025	867,068	0.0%	2.2%	1.9%
380	Business Transformation	5,531,891	158,946	5,690,837	128,001	2	128,003	2.3%	0.0%	2.2%
	Total	$ 30,348,316	$217,863,671	$248,211,987	$ 319,413	$ 4,881,682	$ 5,201,095	1.1%	2.2%	2.1%

Source: Information Response 68

We obtained AWWSC detailed transaction files for 2009 reflecting approximately 172,000 "service" transactions and approximately 84,000 "overhead" transactions. Service transactions account for the costs of providing service. Overhead transactions account for the cost of employee benefits and general billing costs. Service transactions are those transactions that are charged by business unit, object account, and formula. Service transactions consist mainly of:

Comment [mam35]: Comment of Dave Weber
Deleted: regular
Deleted: Regular
Deleted: are those
Deleted: Regular

TAWC: Please make sure the following makes sense given the confusion with regard to T1, T2, and T3 transactions.

Comment [mam36]: See suggestion by Dave Weber below
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- Purchasing card transactions
- Vendor invoice transactions
- Labor expense and labor benefit expense entries. These entries are produced directly from electronic employee timesheets and the related employee benefit cost tables within the company's information systems. The "service" transactions for labor expense are for employees providing regular service to the subsidiaries and are identified as Tier 1 payroll disbursement transactions. (Labor transactions for support personnel, such as, mailroom staff and administrative assistants are considered overhead transactions identified as Tier 2 payroll disbursement transactions.)
- Other expense Accrual Journal entries

Overhead transactions consist of:

- *Employee benefit overhead* – formula 888888 which includes payroll benefits, payroll taxes and defined pension benefit plan contributions for employees, referred to as Tier 3 transactions. Charges included in employee benefit overhead formula 888888 by overhead location are allocated monthly to affiliated companies based on labor dollars by overhead location and by formula.
- *General overhead* – formula 999999 which includes lease payments, certain telecommunication charges, depreciation, and labor expense transactions for support personnel (Tier 2 payroll charges). Charges included in general overhead formula 999999 by overhead location are allocated monthly to affiliated companies based on labor dollars by overhead location and by formula.

Regular transactions and overhead transactions of AWWSC for 2009 are as shown in *Exhibit III-11*.[157]

Exhibit III-11
AWWSC Charges by Transaction Type
2009

	Number of Transactions	Dollars
Regular Transactions	172,000	$148,338,474
Overhead Transactions	84,000	$99,873,513
Total	256,000	$248,211,987

Source: Information Response 68

Using attribute sampling and random numbers we selected 45 regular transactions and 15 overhead transactions to determine if adequate support exists for the charges and the charges are properly recorded and allocated to TAWC based on the documentation and AWWSC's cost allocation

Deleted: T1 payroll disbursement transactions, which include net pay to employees and related payroll deductions.
Deleted: <#>T2 payroll labor distribution transactions, which are produced directly from electronic employee timesheets; these transactions reflect gross pay for employees who charge their time to formulas other than the general overhead formula of 999999.¶ <#>T3 payroll burden transactions, which include employee benefits and payroll taxes for employees who charge their time to formulas other than the general overhead formula of 999999.¶
Deleted: (
Deleted: T3
Comment [mam37]: Per Dave Weber, the T3 burden entries are for all employees, not just service employees
Deleted: burden transactions for employee benefits and payroll taxes for employees who charge their time to the general overhead formula 999999 and defined benefit plan contributions).
Deleted: (
Deleted: T2 payroll transactions for employees who charge their time using overhead formula 999999, and
Deleted:).
Deleted: ¶
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-11*
Formatted: Font: Italic
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-11*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-11*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/2010 7/29/2010*

methodologies. In addition, for overhead transactions, we selected five of the twelve AWWSC overhead locations, each from a different month during 2009, and performed tests to insure that service labor in object account 501200 (AWWSC general ledger account for labor) by overhead location and by formula for the month was used to allocate all 888888 and 999999 formula overheads for that location for the month to affiliated companies. The five overhead locations and related month selected for testing consisted of those identified in *Exhibit III-12*.

Exhibit III-12
Location and Month Used for Overhead Sampling
2009

Overhead Location	Description	Month
0320	Corporate	June 2009
0340	Call Center – Alton	July 2009
0325	Shared Service Center	January 2009
0370	Call Center - Pensacola	February 2009
0375	ITS	October 2009

Source: Consultant's Selection from Information Response 68 Data

We also performed tests of the regular transactions and the overhead transactions to insure TAWC was charged the proper amount based on the formula used. Finally, we tested the calculation of five formulas used to bill TAWC based on items comprising the formula, such as customers, employees, revenues, and utility plant.

Based on the results of our tests as discussed above, we found no exceptions to our tests except as discussed in the following findings.

Findings & Conclusions

Finding III-5 **Some AWWSC purchase card transactions lack adequate support to be able to make a determination of the business purpose and that the appropriate formula was used to allocate the cost.**

It is our understanding receipts for purchase card transactions are to be maintained by the card holder and not submitted to a centralized AWWSC location. Also receipts for meals less than $25 are not required to be maintained by the cardholder. Some of the purchase card transactions we selected for testing were for meals less than $25 and no documentation was available. In addition, some of the receipts we did review that were received from the cardholder did not have enough information for us to be able to determine the business purpose and that the appropriate formula was used to allocate the cost. We did review print screens from the Pathwaynet system (AWWSC's purchasing card vendor

Formatted: Font: Italic
Deleted: *Exhibit III-12*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-12*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit III-12*
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

system) indicating supervisor approval of the charge but we were unable to independently verify their appropriateness.

We tested eleven AWWSC purchase card transactions totaling $4,908 which were approved by the supervisor. Six of the transactions totaling $333, which did have supervisor approval, did not have documentation or were we unable to determine the business purpose and formula used from the data provided. TAWC was charged $82 on these eleven transactions and $0.50 on the six transactions without adequate documentation.

Deleted: and

Deleted: formula used

Deleted: on six of the transactions totaling $333.

Finding III-6 **Some intercompany charges from affiliated companies to AWWSC are not supported by written agreements approved by regulatory commissions.**

Comment [mam38]: We are not sure this finding is needed now that we have applied the actual agreements.

Two of the regular transactions selected by us for testing were affiliated charges from Kentucky-American Water Company to AWWSC for rent and indirect costs of AWWSC employees housed at Kentucky-American Water Company. Also two of the overhead transactions we selected for testing were (1) for charges from American Water Resources to AWWSC for interest on capital leases of furniture and equipment at the Pensacola call center and (2) a charge from Pennsylvania-American Water Company to AWWSC for rent of office space and indirect costs of AWWSC employees housed at Pennsylvania-American Water Company. These four AWWSC transactions selected for testing totaled $65,583 of which approximately 2.2% or $1,497 was billed to TAWC.

Comment [mam39]: We do have agreements in place for each of these three intercompany facilities leases. None of these affiliate arrangements directly involve TAWC and would not require TRA Approval. In addition, two of the agreements are between two non-regulated subsidiaries which we do not believe needs commission approvals.

Comment [mam40]: The Agreement between KAWC and AWWSC did not require Commission Approval

We agreed one of the charges from Kentucky-American Water Company to AWWSC to an intercompany billing request from April 2007 and the other to an intercompany billing request from December 2009 and a spreadsheet calculation of the charge based on square footage of the space used by AWWSC employees. No other documentation of these charges was available.

We also agreed the charges from American Water Resources for interest on the capital leases to American Water Resources amortization schedules of the leases. We agreed the charges from Pennsylvania-American Water Company to AWWSC to a spreadsheet calculation of the charges based on square footage of the space used by AWWSC. No other documentation of these charges was available.

Recommendations

Recommendation III-4 **Improve documentation for purchase card transactions in order for a third party to determine the business purpose of the transaction and to evaluate if the appropriate formula was used to allocate the cost. (Refer to Finding III-5)**

We realize purchase card transactions are approved in the Pathwaynet system by supervisory personnel who understand the purpose of the charges and are in a position to determine that the formula for cost allocation is correct. The documentation available, however, sometimes makes it difficult for others to make that same determination. In addition, Internal Revenue Service rules require adequate

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

documentation of the business purpose of transactions, particularly for meals and entertainment expenses, to be deductible from taxable income. We recommend AWWSC review its documentation requirements for purchase card transactions and revise the requirements, as necessary, to insure adequate documentation is available for all purchase card transactions. The documentation should be sufficient for a third party to review the documentation and determine the business purpose of the transaction and the correct formula was used for cost allocation.

Recommendation III-5 Prepare written agreements for charges from affiliated companies to AWWSC for rent (including interest on capital leases) and indirect charges and have them approved by the appropriate regulatory commissions. (Refer to Finding III-6)

Comment [mam41]: Not sure this recommendation needs to stay in the report.

Comment [mam42]: As noted in the comments to finding III-6 we do have the agreements which have been supplied to you.

Written agreements should be prepared and approved by the appropriate regulatory commissions in order to document that an appropriate methodology is used to determine the calculation of charges to AWWSC for rent and indirect charges from affiliated companies. Approved written agreements would also help to insure the calculations of the charges are determined consistently and that they meet legal, regulatory, and contractual requirements.

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

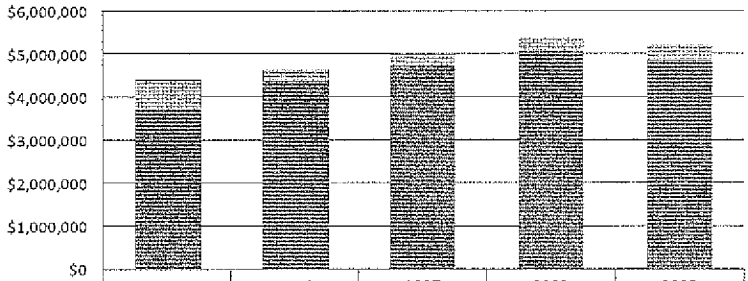
IV. Organizational & Operations Assessment Review

This chapter focuses on the organizational structure mix and compositions between the American Water Works Service Company (AWWSC) and Tennessee-American Water Company (TAWC) organizations and a review of key areas that impact directly impact TAWC operations and its customers.

A. Background & Perspective

American Water Works Service Company provides support services to the various operating companies including TAWC. In many cases, business services that an operating company had traditionally performed internally have been centralized to the service company to more effectively deploy newer technologies and improve overall efficiency and effectiveness. As a result charges from the AWWSC to TAWC would be expected to increase as these services are centralized. As shown in *Exhibit IV-1*, the combined capital expenditures and operating expenses charged to TAWC have increase by 17.6% from 2005 to 2009.

Exhibit IV-1
AWWSC Combined Capital Expenditures & Operating Expense Charges to TAWC
2005 to 2009



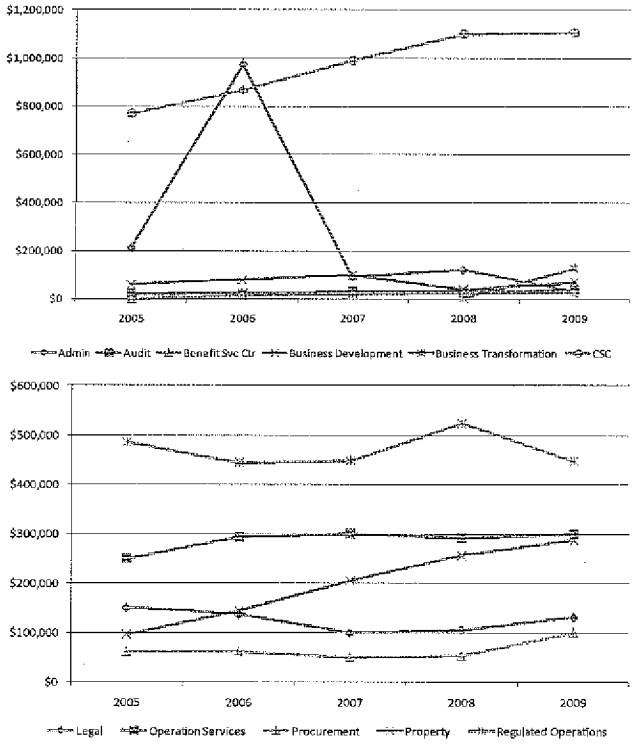
	2005	2006	2007	2008	2009
AWWSC Charges-Capital Expenditures	$706,143	$248,318	$261,739	$334,358	$319,413
AWWSC Charges-Operating Expenses	$3,716,559	$4,376,059	$4,734,432	$5,038,489	$4,881,682

Source: Information response 65

Based on data previously shown in *Chapter II (Exhibit II-11)*, *Exhibit IV-2* and *Exhibit IV-3* graphically displayed the data to more easily see the trends.

Formatted: Font: Italic
Deleted: *Exhibit IV-1*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Deleted: *Exhibit IV-1*
Deleted: *Exhibit IV-1*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-2*
Deleted: *Exhibit IV-2*
Deleted: *Exhibit IV-2*
Deleted: *Exhibit IV-3*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-3*
Deleted: *Exhibit IV-3*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted ... [11]
Formatted: Font: Italic
Formatted ... [12]
Formatted: Font: Italic
Formatted ... [13]
Formatted ... [14]
Formatted: Font: Italic
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

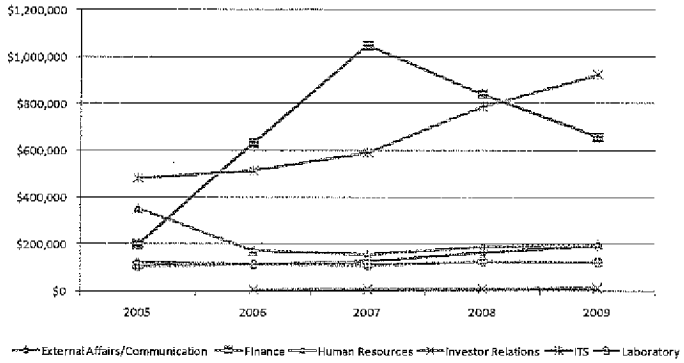
Exhibit IV-2
AWWSC Charges by Function
2005 to 2009

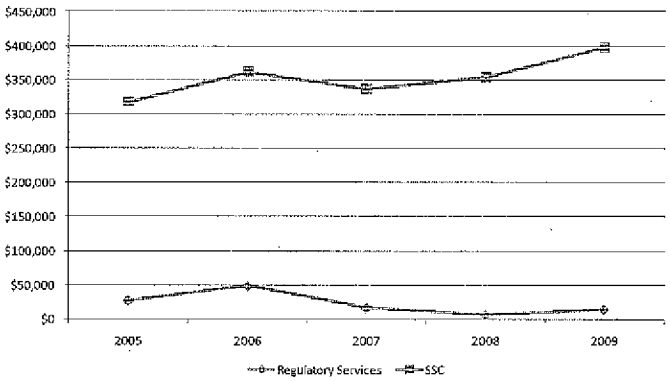


Source: Information Response 65

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Exhibit IV-3
AWWSC Charges by Function
2005 to 2009





Source: Information Response 65

[AWC, please explain significant trend changes, including administration, CSC, property, external affairs, finance, and SSC areas.]

Comment [mam43]: See below.

Several of the categories have increased such as the following:

- *CSC (Call Center)* – The call center charges have increased from approximately $770,000 per year to approximately $1.1 million; this is an area that we investigated in a later part of this chapter. The CSC costs are predominantly made up of labor and labor related expenses. The increase has primarily been driven by the addition of 38 employees in 2008 required to improve and meet service levels. Other than normal union pay increases, the other major driver of the

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

increase has been pension and OPEB expenses. Due to the financial market conditions in 2008-2010, returns on assest assets and market values of VEBA investments have been well below previous actuarial estimates, and resulted in a loss on plan assets during this period. The lower return on plan assets has resulted in significant increases in pension and OPEB contributions in order to meet ERISA and plan requirement.

- *Property* – These charges have almost tripled from approximately $96,000 to approximately $288,000, which is due to a change in accounting related to the purchase or lease of ITS assets and office space at AWWSC versus purchasing those assets at TAWC. With the movement of many functions to AWWSC, the office space and ITS equipment being purchased by AWWSC result in the increase in at cost of depreciation, capital leases expense and property taxes being billed through AWWSC (management fees). While this change results in an increase in AWWSC charges it is directly offset by avoided costs at TAWC.
- *External Affairs* – These charges have increased from approximately $120,000 to approximately $195,000, which is due primarily to a shift of the function to the regional and corporate AWWSC level versus having this function locally at TAWC. This cost increase has been driven by the increases in pension and OPEB costs described in the CSC discussion above.
- *Finance* – These charges have increased from approximately $199,000 to approximately $656,000, which is due primarily to a shift of the FP&A function to the DivisionalAWWSC finance group with offsetting reductions of the staff previously located at TAWC. The increase has also been driven by additional on-going work related to SOX and internal control activities required now that AWW is a publicly traded company, and TAWC as a subsidiary of AWW is required to test and report on its internal control processes. The SOX implementation cost was a major driver of the increase in AWWSWC AWWSC costs in 2007 and 2008, although these costs were not included for rate recovery at TAWC due to the conditions placed on AWWSC during the RWE Divestiture proceedings around the country. In As of late 2009 one FP&A is located in Chattanooga and on the payroll of TAWC. Overall the increase in finance costs has been driven by the shift of employees to AWWSC and by the increases in pension and OPEB costs described in the CSC discussion above.
- *ITS* – The information technology charges have increased significantly from approximately $480,000 to approximately $925,000, which is due primarily to increased employee levels and associated benefit costs to install and maintain many new software applications used by TAWC, such as, mobile computing in service vehicles (Service First), automated call handling (VCR), capital asset management (Power Plant), and programmed maintenance tracking and control (CMMS), to name a few. This cost increase has been driven by the increases in pension and OPEB costs described in the CSC discussion above.

Whereas there has been some significant decreases in some charges, specifically administrative charges have been dramatically decreased from $1 million in 2006 (up from $214,000 in 2005) to $94,000 in 2007, $123,000 and lower $34,000 by 2009, so of this reduction might have been due to some reclassification of these charges to the other categories where they would get better visibility.

Deleted: _____.
Deleted: _____.
Deleted: regional
Deleted: now
Deleted: This cost increase has been driven
Deleted: _____.
Deleted: _____
Deleted: .
Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Tennessee-American Water Company provides an essential service to its customers – and must provide this service in a prompt, accurate, and responsive manner. Planning, organization, procedures, and philosophy are all essential components in delivering appropriate and effective customer service. Effective operations act as a bridge, serving the needs of both the utility's external ratepayers and internal departments. Therefore, Schumaker & Company performed a more in-depth investigation into some of the AWWSC areas that provided some of these services. The following sections address some of the key areas where AWWSC significantly impacts TAWC's operations.

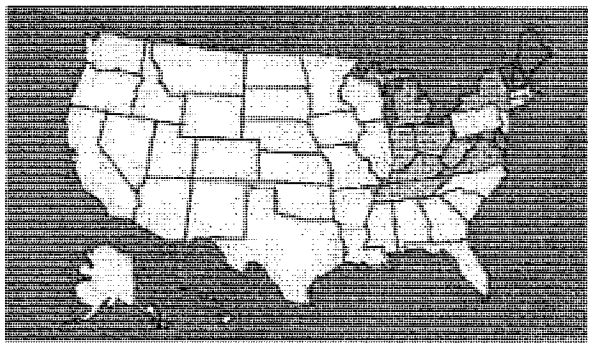
Customer Service-National Call Centers

This section addresses the activities that will be examined with respect to customer service operations, which are currently being performed by the American Water Works Service Company (AWWSC) on behalf of TAWC.

- Customer service, complaints, and inquiries (call center)
- Customer accounting and billing
- Credit and collections

TAWC is in American Water's Eastern Division, which includes the states of Kentucky, Tennessee, Indiana, Ohio, West Virginia, Virginia, Maryland, Michigan, and New York (Long Island), as shown in *Exhibit IV-4*.[158]

Exhibit IV-4
American Water Eastern Division
as of December 31, 2009



Source: Information Response 2

The responsibility for the various Tennessee customer service functions is held by the Customer Relations/Field Resource Coordination Center (FRCC) organization within the AWWSC Eastern Division, which happens to be physically located in Lexington (KY), and by the national call center

Formatted: Font: Italic
Deleted: *Exhibit IV-4*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-4*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-4*

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

located in Alton (IL) and Pensacola (FL). As these activities are performed by AWWSC employees, a portion of their costs flow through to TAWC.

Among the items that we investigated in this area included the following:

- The reasonableness of the AWWSC system-wide call center (which TAWC uses) staffing levels and overall performance (e.g., call abandonment rate, percentage of call answered within 30 seconds, etc.) to include validation of telephone access statistics, and a determination of the adequacy in response and rate of timely resolution of customer disputes:
  - Are the customer service center(s) appropriately configured and adequately staffed for the level of telephone inquiries and customer visits?
  - Do TAWC customers who contact the call center with a question, complaint, or request receive a prompt, courteous, consistent, timely, and accurate response?
- TAWC's customer complaint procedures, including a review of their compliance with the Tennessee Regulatory Authority dispute handling procedures:
  - Is information from customer complaints collected and used to identify the underlying root causes of customer questions and problems?
  - Are customer service standards using both quantitative and qualitative measures?
  - Is there a visible and formal appeal process through a review officer within TAWC for responding to customers who remain dissatisfied after a front line contact?
- The trend of TAWC's consumer complaint rates, justified complaint rates, and complaint response times.
- The reasonableness of the AWWSC FRCC (which TAWC uses) staffing levels and overall performance (e.g., dispatching effectiveness, staffing levels, and coverage), to include validation of telephone access statistics, and a determination of the adequacy in meeting appointments and responding to emergencies.

Call Center Operations

The AWWSC Customer Service Center (CSC) provides many of the activities involving customer service, particularly call center operations and centralized billing, credit, and collections activities. Although the CSC is physically located in two different locations, it operates as one organization. The Alton (IL) call center was opened in April 2001 and the Pensacola (FL) call center was opened in 2005.[99]

Tennessee calls can be handled by customer service representatives (CSRs) located at either call center. After-hours calls are routed to Alton, as it is the only call center open on a 24-hour by 7-day (24x7) basis. There are 43 different full-time and eight part-time shifts in the call centers. Employees rebid for these shifts each spring and again in the fall, thus employees have the ability to change their work schedule two times each year based on seniority. More than five years of call history is currently available from which to forecast expected call volumes. A software tool, Impact 360, is currently used

Deleted: the

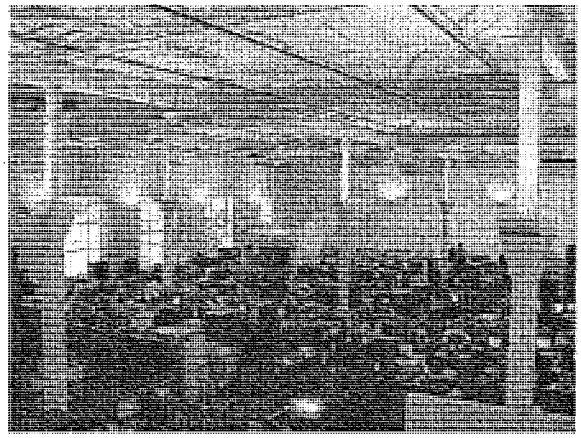
Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

to forecast volumes and monitor adherence to schedules. In addition, call center management has the ability to monitor both the audio and screen navigation of individual CSRs to provide ongoing coaching. All CSRs are monitored, at a minimum, on a monthly basis. Calls are routed to the first available qualified representative using a skills-based routing scheme.[160] A picture of the inside of the Alton call center is shown in *Exhibit IV-5*.[161]

Exhibit IV-5
Inside Alton Call Center
as of December 31, 2009

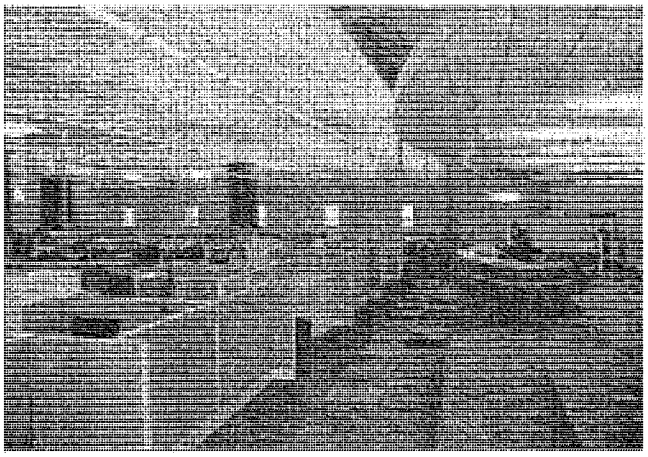


Source: Tour of facilities conducted on Pennsylvania-American Water Management audit performed by Schumaker & Company consultants

A picture of the inside of the Pensacola call center is shown in *Exhibit IV-6*.[162]

Deleted: *Exhibit IV-6*
Formatted: XReference
Deleted: *Exhibit IV-6*
Deleted: *Exhibit IV-6*
Formatted: XReference

Exhibit IV-6
Inside Pensacola Call Center
as of December 31, 2009



Source: Tour of facilities conducted on Pennsylvania-American Water Management audit performed by Schumaker & Company consultants

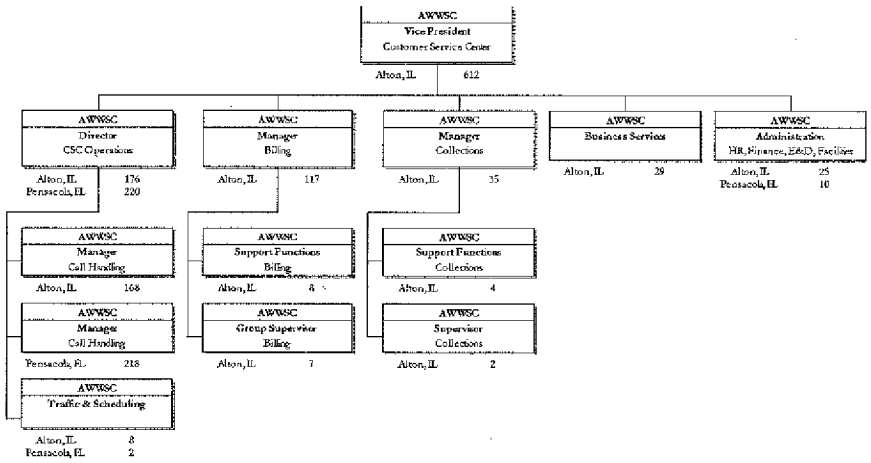
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Organization & Staffing

The CSC organization is shown in *Exhibit IV-7*.[163]

Deleted: *Exhibit IV-7*
Formatted: XReference
Deleted: *Exhibit IV-7*
Deleted: *Exhibit IV-7*
Formatted: XReference

Exhibit IV-7
Customer Service Center Organization
as of December 31, 2009 (With Updates through April 2010)



Source: Information Response 76

The CSC's responsibilities include the following.[164]

- *Call Handling* – inbound customer calls and correspondence (mail, fax, e-mail) regarding billing, collections, and services, and responses to customer needs, creation of service orders as required
- *Billing* – customer bills, process adjustments, resolve billing issues, special accounts billing, and managed accounts
- *Collections* – collection of unpaid bills, issuance of notices, outbound calling, issuance of shutoff orders, resolution of collection disputes, and bankruptcy processing
- *Education & Development* – new hire training, refresher training, new position training, local district support, and testing
- *Quality and Performance Reporting* – quality monitoring of call handling, provision of reports to CSC leadership for coaching and ongoing development, and service order accuracy review and reporting

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *Support Functions* – finance, work force management, human resources, information technology, and administration functions, including cost control, recruitment, human resource, staffing, scheduling, overtime needs, administrative functions, and system/desktop support
- *Business Liaisons* – interface with each of the regions on all matters concerning call center operations

The responsibility for time critical (emergency) activities, which had been located in the call centers prior to December 2009, was moved to the respective FRCC at that time.[165]

The CSC has identified specific goals and objectives for the organization, which apply to all states, including.[166]

- Operations
  - 80% of calls answered within 30 seconds
  - 95% of calls offered handled
- Call handling
  - 90% on call quality assessments
  - 85% on service order quality reviews
  - 78% first call resolution (as measured by customer service quality survey)
  - 90% of correspondence handled within three business days
- Billing
  - 2.5% or less total bill corrections to water service active accounts
  - 90% quality assurance on quality assessments on processing of billing contacts
- Collections
  - 90% accuracy on quality assessments on processing of collections contacts [167]

Call Center Technology

Call Routing and Management

The CSC operates redundant Avaya S8700 media servers running Avaya Call Manager v4.0 to route and deliver calls to agents, which at American Water are generally referred to as CSRs. In addition, the system uses Avaya CTI for screen-pop delivery to CSRs, Avaya Interactive Response v4.0 featuring tone recognition for self-service functionality, Intuity Audix for voice mail and fax capabilities, and redundant Avaya Call Management System (CMS) servers for real-time and historical call statistics and reporting.[168] Operational continuity is assured by redundant Cisco routing and switching for personal computers and the voice network. Backups are performed off site using IBM's Tivoli Storage Resource Manager. The CSC uses PowerWare UPS Systems for battery backup. In addition, it maintains a 24 x 7 Avaya maintenance agreement for on-site or remote technical support.[169]

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Supervisor coaching of agents relies on Nice Call Recording v 8.9 with 60 channels for quality assurance and agent recording, MicroCall Call Accounting Server, and Avaya CMS Supervisor v 14.0.1A for reporting.[170]

The primary local exchange carrier and toll free provider is ATT, which furnishes a SONET ring and DS3 voice connectivity (DS3 = 28 T1 lines in which each T1 has 23 to 24 lines each depending on configuration or trunking). A SONET ring is a redundant network connection that has one termination at ATT's Florissant (MO) operations center and the other termination at a Collinsville (IL) location. In the event one connection experiences issues or is severed, calls immediately begin to route across the redundant connection. In addition, this connection has dual-entry points into the building with one entering from the front and one entering from the rear to prevent downtime due to a line being severed.[171]

There are 3 X T1s (70 dedicated circuits) plus access to 4 X T1s (94 shared circuits) for a maximum of 164 concurrent inbound TAWC callers.[172]

Workforce Management

The CSC uses Impact 360 Workforce Management Suite (implemented in the 2007-2008 timeframe) for agent adherence and scheduling. Impact 360 is a workforce management tool that allows the user to schedule staff, measure performance, and analyze trends and opportunities, while learning and making suggestions to adjust call center staffing. A telephone call center is a collection of agents, telecommunication equipment, and management software, organized for the sole purpose of handling customer contact through telephone calls. As calls are received, they are identified by an automatic call distributor (ACD) according to type (e.g., sales calls, service calls) and are either delivered to a waiting agent or are queued pending agent availability.[173]

The CSC has experienced significant improvements from the switch to Impact 360, including the following:[174]

- *Queue Hopping and Flexible Duration Shift Activities*: witness forecasting and scheduling supports the creation of queue-hopping activities, where agents work (and are scheduled to work) on different queues at different times during the shift.
- *Five Minute Shift Activities*: schedule shift activities that have a granularity of five minutes at any interval (e.g. 5,10,15,20,25,30,35 minutes).
- Enhancements that helped increase agent satisfaction included the following:[175]
- *Time-Off Report and Agent View*: a new time-off calendar view option displays total time-off hours allocated, total scheduled time-off taken and pending, and total time-off remaining. There are two views: a Personal View for agents and an Organization View for managers.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *Partial Shift Swaps*: allow agents to post a portion of a shift, as opposed to their entire shift, to be swapped with another agent. Another agent can pick up a portion of a posted shift or multiple agents can each accept a portion of a posted shift.
- *Shift Bid Sorting And Filtering*: makes it easier for agents to find their ideal shift for which to bid.

Enhancements that helped improve visibility into call center performance include:[176]

- *New Reporting Engine with Ad-Hoc Querying*: CMS Supervisor reporting engine with new ad-hoc querying capabilities for more sophisticated and custom analysis of contact center performance.
- *Employee Effective Dates*: changes to key attributes of the employee information are associated with a date or date range on which the change became effective, which helps more accurately track changes to the business and employees.

Enhancements that helped with long-term planning include:[177]

- *Weekly Scenarios and Simulation*: a strategic planning solution has been enhanced to facilitate long-term planning in weekly scenarios in addition to monthly scenarios.

There is one toll free number (866 - 736-6420) for TAWC customers to contact customer service.[178]

Customer Accounting and Billing

The CSC provides customer service and customer accounting services for TAWC and its customers. Meter readings are obtained by the meter readers located in each operating company, such as TAWC. These readings are transmitted to the division where a meter reading support group performs some basic review of the readings prior to being transmitted to the billing group at the call center. The billing group located within the division perform the initial meter edits based on usage numbers and any notations that the meter reader might make in the field – such as a vault cover needing repair.[179]

The CSC is responsible for customer billing, in which the Billing group is responsible for getting the "billing file" ready for transmission to the Hershey Data Center (for posting to the customer account) and to the outside third party that actually prints and mails customer bills. The Billing group located in the call center is responsible for meter reading edits after the rates have been applied to the meter readings and are therefore dealing with dollar amounts. The Billing group is divided into various billing teams, which are assigned to various geographic areas and are responsible for preparing the "billing file" for a given geographic area. The goal is to have the "billing file" transmitted to the Hershey Data Center and the outside third-party by the third day after the initial meter reading, so that that the bill can be mailed by the fourth to sixth day.[180]

Systems

American Water uses the Electronic Customer Information System (ECIS) from Vertex (formerly Alliance Data Systems) as its customer service database. This package tracks customer, account,

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

premise, and service information. It also performs cash, billing, and collections functions. ECIS interacts with several other applications, including Advantex, which is used for field force dispatching. Functions and associated applications include:[281]

- *Field Service Work* – provides real-time field-service support through a collection of Service First applications and interfaces, which allow field-service workers to receive new work assignments on their mobile computers and manage the scheduling of appointments. Some of the work performed includes meter change outs, turn-ons and turn-offs of service, and emergency repairs.
- *Meter Reading* – uses multiple meter reading applications for readings captured either manually or automatically. American Water has both fixed-based and drive/walk-by radio frequency meters installed, as well as touch-pad and ARB (pin) devices.
- *Online Account Manager* – an American Water created utility allows access to an operations and management (O&M) contract customer to view a standard set of reports containing information about the customers that belong to its municipality. Access is controlled through a secure web site.
- *Usage Data* – exports consumption data collected through the meter reading process to sewer authorities, who in turn use this data to bill their customers.
- *Letter Generation System* (LGS) –an American Water created utility that is used to generate letters to customers. Letters can be auto generated using defined processes or manually requested by a customer service representative.
- *Interactive Voice Response* (IVR) – automated telephone menu system that aids in the routing of customer calls to the appropriate call center personnel. Customers can receive account and outage information, and request some types of service work without speaking to a representative.
- *J. D. Edwards* (JDE) – ECIS transfers summarized sales and cash information to the American Water's financial information system.
- *Cash Processing* – cash payment information is received into ECIS from multiple vendors (including banks and other third-party payment locations) using a standard interface protocol developed by American Water.
- *Third-Party Collections* – post charge-off collection information is transmitted to collection agencies over secure connections. The information is limited to a customer's past-due amount and contact information. The initial collection effort is performed by the American Water Collections group located at the Alton call center.
- *Bill & Letter Printing* – the printing and mailing of bills and letters has been outsourced to a third-party agency. Data is transferred over a AWWSC Collections group at the Alton call center. Billing is a core ECIS function.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Prior to November 2005, bill printing processes, along with associated costs, were analyzed and the decision was made to outsource these activities to a company that specialized in printing and mailing services. The major impetus for this transition in November 2005 was improvement of disaster recovery capabilities along with improved growth capability.

Credit and Collections

TAWC has established credit and collections business processes to conform to American Water requirements. These business processes dictate the actions of CSRs in dealing with customers and also result in the generation of various required notices. There are approximately 30 CSC employees that handle credit and collection activities. This organization operates from 7:00 a.m. to 3:30 p.m. Monday through Friday.[182]

Customer Service-FRCC

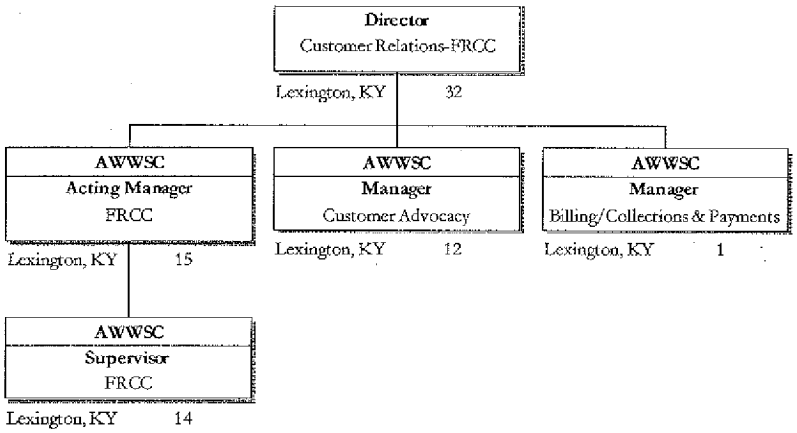
Organization & Staffing

The responsibility for various customer service functions is contained within the Customer Relations/FRCC Eastern Division, as shown in *Exhibit IV-8*. This group is responsible for all customer relations activities across the division, which includes Tennessee. It is primarily responsible for the divisional management and dispatching of field technicians, the overall management and monitoring of meter upload, download, and Electronic Customer Information System (ECIS) edit reports, and serving as the local interface with the national call center on customer and state/local issues.[183]

Deleted: *Exhibit IV-8*
Formatted: XReference
Deleted: *Exhibit IV-8*
Deleted: *Exhibit IV-8*
Formatted: XReference

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Exhibit IV-8
AWWSC Eastern Division
Customer Relations Organization
as of December 31, 2009



Source: Information Response 5

As shown in *Exhibit IV-8*, the Customer Relations organization is composed of three separate areas:[184]

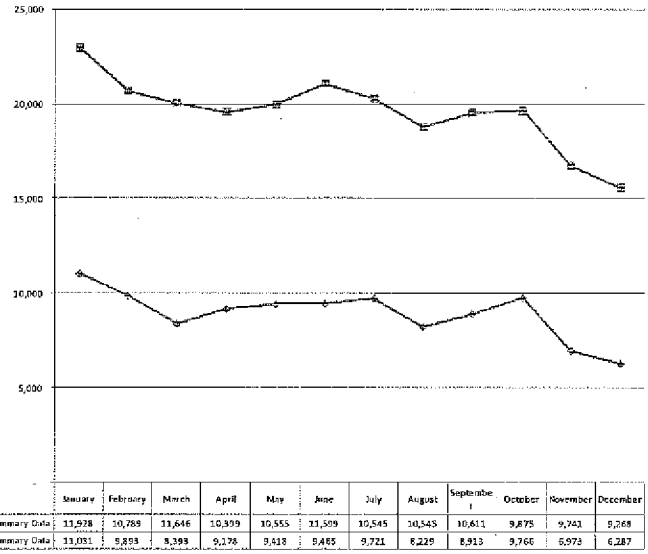
- Field Resource Coordination Center
- Billing/Collection and Payments
- Customer Advocacy

Field Resource Coordination Center

This group, which operates on a 24-hour/7-day basis, is responsible for the day-to-day dispatch of field technicians. The FRCC is responsible for overseeing the dispatch of approximately 386 field technicians on any given day, of which 20 would be located in Tennessee.[185] The FRCC Coordinators are responsible for monitoring approximately 117,000 service orders per year for TAWC customers (107,267 in 2008 and 127,501 in 2009), as shown in *Exhibit IV-9*.[186]

Formatted: XReference
Deleted: *Exhibit IV-8*
Formatted: XReference
Deleted: *Exhibit IV-8*
Deleted: *Exhibit IV-8*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-9*
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-9*
Deleted: *Exhibit IV-9*
Formatted: Font: Italic
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit IV-9
TWAC Service Order Statistics
2008 to 2009



	January	February	March	April	May	June	July	August	September	October	November	December
2009 Summary Data	11,928	10,789	11,646	10,399	10,555	11,509	10,545	10,545	10,611	9,875	9,743	9,268
2008 Summary Data	11,031	9,893	8,398	9,178	9,418	9,485	9,721	8,229	8,913	9,766	6,973	6,287

Source: Information Response 52

The field technicians are primarily involved in meter change outs, new service, turn ons/turn offs, and acting as first responders on water leak reports. Approximately 90% of the scheduled workload is automatically assigned to field technicians on a nightly basis, with the dispatch coordinators primarily managing and monitoring the orders during the day. Time critical orders, such as reported water leaks, are handled by the appropriate FRCC for a division. Orders are usually dispatched using the Advantex dispatching software during the same day. Activities within the FRCC include:[187]

- Dispatching service work, ensuring that appointments are met and emergency orders are responded to in a timely manner
- Handling all time critical dispatching – dispatch greater than 85% of emergency orders within 30 minutes of creation (24 x 365 basis)
- Supporting the customer service activities of network supervisors, field technicians, and the CSC Time Critical group
- Coaching field service representatives in work-quality issues to help drive performance
- Working with field service representatives and supervisors to enhance scheduling, reduce travel time and improve overall system functionality

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Billing/Collection and Payments

This group is composed of two individuals who perform the "Back Office" functions with regard to non revenue water (NRW), including reviewing accounts for NRW- related activity; creating service orders, as applicable, for estimates and stopped meters; and reviewing and coding accounts related to collection activity for water and sewer terminations.[188]

Customer Advocacy

This group contains two primary functions:

- Premise Quality Assurance Analysts
- Service Support Representatives[189]

The Premise Quality Assurance Analysts group is composed of two individuals who perform weekly validation audits to confirm that premises are set up in accordance with established methods and procedures. Mismatch and metric reports are reviewed in addition to critical error conditions. Follow-up on exceptions are recorded in a monthly scorecard, and documented in a Communications Log, which measures and monitors certain business processes within the organization.[190]

The Service Support Representatives group is composed of ten individuals who manage the processing of the meter reading exception reports. The actual meter reading is a field force responsibility (reports to a different group) with this group responsible for the final quality assurance on the meter reading results prior to the information being submitted into the billing system. A typical review includes high consumption, closed with usage (closed accounts that are soft closed – i.e., a service technician is not necessarily dispatched to perform a hard shut off, but the meter is just monitored), and meters identified with bad dials. In many cases, these items might result in the creation of a service order to a field service technician. TAWC customers are currently billed every month, although not all meters are read every month. Some are read every other month and estimated on the off month.[191]

TAWC offers three-hour appointment windows to customers, in addition to a 30-minute call-ahead option, as shown in *Exhibit IV-10*.[192]

Deleted: *Exhibit IV-10*
Formatted: XReference
Deleted: *Exhibit IV-10*
Deleted: *Exhibit IV-10*
Formatted: XReference

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit IV-10
TAWC Appointment Windows
as of December 31, 2009

Appointment Window	Start Time	End Time
8 a.m. to 11a.m.	8:00 a.m.	11:00 a.m.
9 a.m. to noon	9:00 a.m.	12:00 p.m.
12:30 p.m. to 3:30 p.m.	12:30 p.m.	3:30 p.m.
1:30 p.m. to 4:30 p.m.	1:30 p.m.	4:30 p.m.
3:30 p.m. to 6:30 p.m.	3:30 p.m.	6:30 p.m.
All day appointment	8:00 a.m.	9:00 p.m.

Source: Interview 12

The FRCC monitors customer appointments. If an appointment is in danger of being missed, the FRCC will communicate with the assigned technician. If it is determined that the appointment cannot be kept, the FRCC will either reassign the work to an available technician or the FRCC or technician contacts the customer to inform them of the delay. If necessary the FRCC will extend the appointment window to the newly agreed upon time or reschedule the service order for a new day.[193]

Water Operations

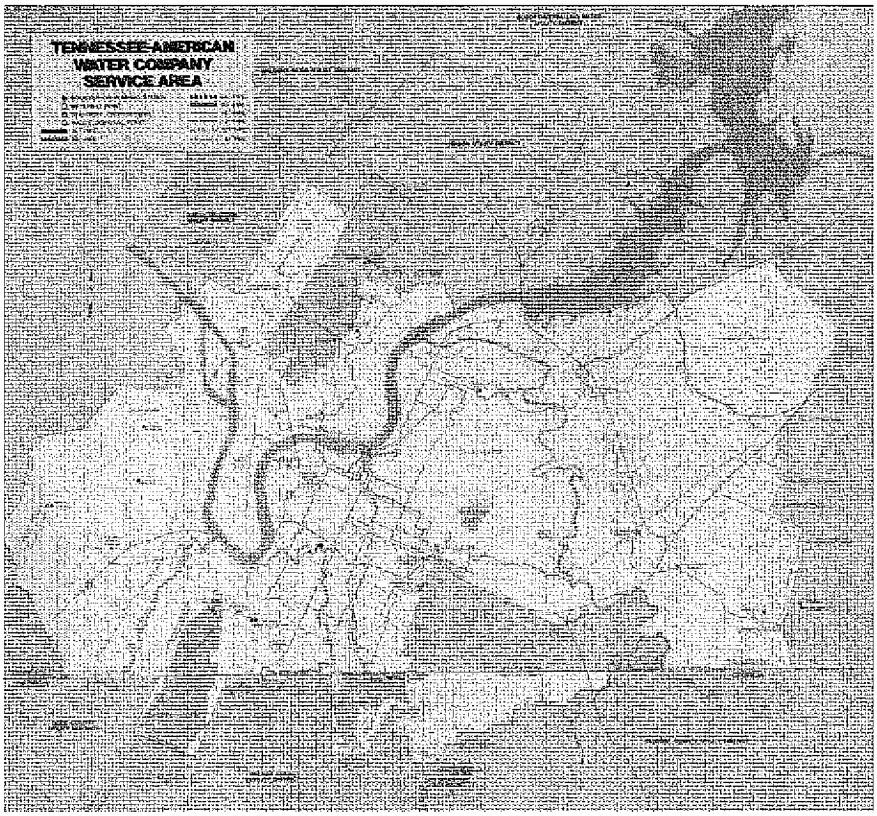
Tennessee-American Water Company (TAWC) operates and manages three separate water districts within the Chattanooga area, as shown in *Exhibit IV-11*.[194]

Formatted: Font: Italic
Deleted: *Exhibit IV-11*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-11*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-11*

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/2010*7/29/2010

8/4/2010

Exhibit IV-11
TAWC Water Distribution System
as of December 31, 2009



Source: Information Response 81

These water districts are:[195]

- *Tennessee-American Water Company* – approximately 72,500 customers in and around the metropolitan Chattanooga area, including approximately 5,300 customers in Georgia.
- *Long Oak Water Service Area* – approximately 104 customers northwest of Chattanooga where TAWC operates a distribution systems and provides water to the system.
- *Suck Creek* – approximately 208 customers northwest of Chattanooga where TAWC operates a water plant (well system) and distribution system.

Deleted: an

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

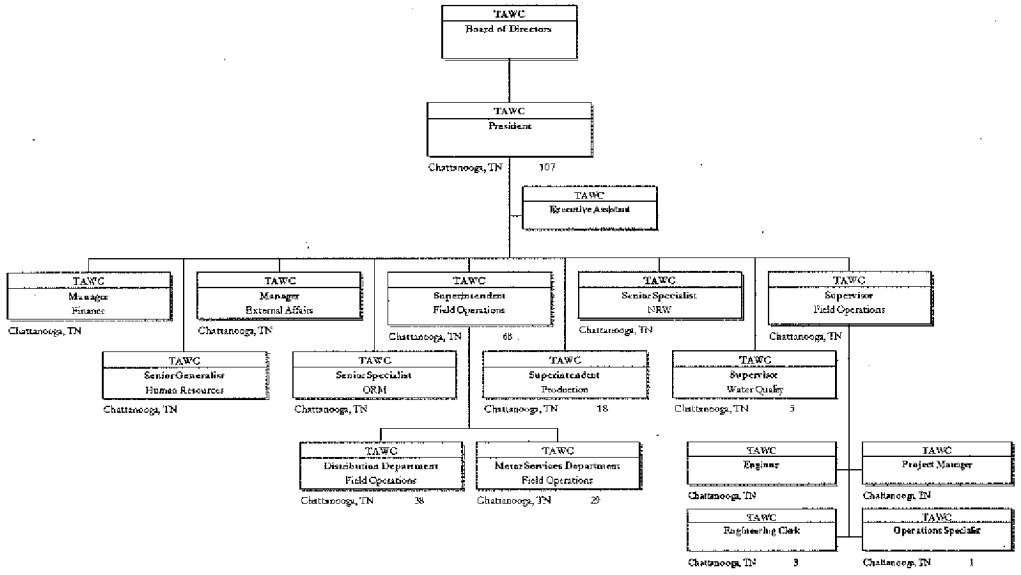
TAWC's water distribution system has the following characteristics:[196]

- *Water Source* – Predominately surface water from the Tennessee River, which is processed in one water treatment facility (Citico plant). A well system is used to feed the Suck Creek system, but water can be pumped to Lone Oak from which it can be passed to Suck Creek.
- *Water Treatment Facility* – One water treatment facility (Citico plant), which has two separate water purification trains. Water can be provide throughout all of the above systems from the main plant – including pumping water to Lone Oak from which it can be feed to Suck Creek.
- *Water Distribution Network* – underground piping, above-ground storage tanks, and booster stations. Although Chattanooga is relatively flat, there is significant elevation change in and around Chattanooga resulting in numerous booster stations for pumping uphill and the use of pressure relief valves (PRVs) for reducing pressure at the lower elevations on the hills.

TAWC operates no wastewater treatment facilities in Tennessee but does provide billing services for various municipalities.[197]

There are approximately 103 TAWC employees located within Chattanooga. TAWC is organized as shown in *Exhibit IV-12*.[198]

Exhibit IV-12
TAWC Organization
as of December 31, 2009



Source: Information Response 5

Five TAWC groups are primarily involved in utility operations, including:[199]

- *Production* – TAWC employees who are responsible for the operations and maintenance of water treatment plants (one) and the wells (i.e., treatment plants and filter facilities). There are two water treatment streams at the plant with an older conventional plant and a newer (vintage 1950s) plant. There are approximately 19 employees located in the production area. This staffing consists of the Superintendent of Production, a Maintenance Supervisor, and seven hourly maintenance employees (work day shift 7:00 a.m. to 3:30 p.m. Monday through Friday), an Operations Supervisor and four full-time operators (one per shift – 7a.m. to 3 p.m., 3 p.m. to 11 p.m., and 11 p.m. to 7 a.m. – 24/7 basis), two labor/relief operators, one operator apprentice, and one clerical. One position (laborer) is currently vacant. Operators work a 16-week rotation – rotating between day, afternoon, evening, and relief shifts.
- *Field Operations* – TAWC employees who are responsible for the distribution of water from the production facilities to individual customers. They are divided into two groups:[200]
  - *Distribution* – The Distribution Department is responsible for main installation and maintenance, service line installation and maintenance, leak investigations and repair, and other operations and maintenance activities associated with the underground water delivery systems. There are approximately 32 hourly (plus one vacant position) and three supervisory personnel in the distribution area. They are responsible for the day-to-day maintenance of the distribution system. There are also two Field Service Specialists, which are responsible for the Loan Oak and Suck Creek operations and maintenance.
  - *Field Service* – There are approximately 24 hourly and two management personnel in the field service area. These individuals are responsible for meter turn ons and offs, meter readings, meter testing, etc. Among the staff are nine Field Service Technicians that are dispatched within nine different regions, two Meter Mechanics that perform all meter tests, 10 to 11 Meter Readers, and two clerical staff.
- *Engineering Department* – The TAWC Engineering Department is responsible for providing engineering technical support, design, and construction management for the distribution system. There are seven employees in engineering – the Field Operations Supervisor, a Project Manager, one Engineer, and four clerical (mapping and records). The TAWC Engineering Department is primarily responsible for engineering and design activities associated the distribution system. Engineering activities associated with the production facilities are typically handled by AWWSC and/or outside consultants.
- *Water Quality and Environmental Management* – This group is responsible for water quality at each plant, water shed management, and other environmental matters. On an operational basis, much of the basic water-quality sampling and testing is done by plant personnel; however, this group is responsible for performing more complicated testing and for providing oversight for all plants relative to environmental issues. There are approximately two Chemists and one Lab Worker in addition to the Water Quality Supervisor. Two Senior Cross Connection Specialists also report to the Supervisor, although they are not in the Water Quality area.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *Non Revenue Water* – The Non Revenue Water Department, which is comprised of one Senior Specialist, provides an oversight role in the operation of the water delivery systems. The ongoing reporting and monitoring of non-revenue water is an indicator of the condition of the water delivery system.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/2010 7/29/2010

B. Findings & Conclusions

Finding IV-1 **The composition and mix of responsibilities as identified by functions and associated services provided by the AWWSC and utility company organizations, such as TAWC, is reasonable.**

The table on the following pages, shown as *Exhibit IV-13*, illustrates AWWSC functions and areas/services segmented by organization, specifically whether the services are performed by the AWWSC national organization, the AWWSC divisional organizations, or TAWC.[201] The composition and mix among the various groups is reasonable, in which the national AWWSC organization typically provides corporate governance services or those support services in which all states benefit. The regional AWWSC organization, such as the Eastern Division where TAWC resides, typically provides implementation support services for one state or a group of states. Finally, TAWC and other utility operating companies are the organizations providing services that benefit the company's customers.

Exhibit IV-13
Configuration/Mix of Services Among National/Regional AWWSC Organizations and TAWC
2009

		National AWWSC Organization		Regional AWWSC Organization		TAWC	
Function	**Area/Services**	**Included**	**#**	**Included**	**#**	**Included**	**#**
Executive Management		Yes		Yes		Yes	2
Administration & Property	Building management services	Yes	12				
	Investor relations	Yes	3				
	Other (1 in External Affairs and 2 in Operations Services)	Yes	3				
Audit	Internal auditing/ SOX testing	Yes	9				
Business Development	Policy guidance/oversight; R&D/ analytical tools/consultation	Yes	6				
	Regional support to operating companies			Yes	7		
Business Transformation	Business process improvement	Yes	11				
Customer Service	Customer relations management	Yes	1				
	Call center functions, including call handling, customer billing, collections, special handling, time critical services, training, and quality assurance	Yes	666				
	Field Resource Coordination Center (FRCC) activities, including dispatching, service order scheduling, and back office support			Yes	85		

Formatted: Font: Italic
Deleted: *Exhibit IV-13*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-13*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-13*
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

		National AWWSC Organization		Regional AWWSC Organization		TAWC	
Function	Area/Services	Included	#	Included	#	Included	#
External Affairs and Communications	Communication with government entities on national level while providing governance for all communication activities at the operating company level with customers, employees, state and local government officials, and various regulatory agencies	Yes	16				
	Regional support to operating companies, including communications to state and community leadership about company plans, capital improvement programs and rate case communications			Yes	19		
	Local customer and regulatory activities and coordination of efforts with AWWSC staff					Yes	1
Field Operations	Operations and maintenance in water distribution, meter reading, meter maintenance and customer services orders areas					Yes	70
Finance	Financial governance	Yes	10				
	Finance, income tax (including both federal and state income tax returns), treasury, controller (reporting), compliance and planning & reporting (budgets/ financial forecasts) functions – also income tax reports to the controller	Yes	52				
	TAWC business plan, monthly variance analysis and reports, Board meeting materials, and coordination of TAWC data with AWWSC staff					Yes	1
	Financial business services at the Shared Services Center (SSC):						
	Accounting: general accounting, utility plant accounting, and accounts payable	Yes	102				
	Cash management (debt administration, funding and assessment, including check printing for payroll and A/P checks and all cash receipts reconciliation for American Water subsidiaries, including AWWSC.	Yes	20				
	Employee services/payroll and payroll-related taxes for American Water subsidiaries, including AWWSC.	Yes	27				

Deleted: and compliance

Deleted: 8/4/2010

Deleted: 8/4/2010

Deleted: 7/31/20107/29/2010

TAWC: Please explain why "business development" employees are included in "Business development, compliance, and administration financial management employees" in highlighted section on the following page. There are business development analysts that report to regional finance whose responsibility is to prepare financial models and do research regarding business development opportunities. They charge their time where they actually work, regulated and non-regulated opportunities in each of the 9 Eastern Division States. In addition this total includes the BD employees assigned to Eastern and Western Divisions who support multiple states, i.e. Steve Snowden.

Deleted: *8/4/2010*

Deleted: *8/4/2010*

Deleted: *7/31/20107/29/2010*

		National AWWSC Organization		Regional AWWSC Organization		TAWC	
Function	Area/Services	Included	#	Included	#	Included	#
	Financial business services at the Shared Services Center (SSC) (continued):						
	SSC rates and regulation assistance to state or regional employees	Yes	12				
	General tax, including gross receipts, property, franchise and other general taxes for American Water subsidiaries, including AWWSC.	Yes	12				
	Business support services and project management services	Yes	16				
	Regional finance management			Yes	2		
	Regional rates and regulation/coordination of information from state operating companies on capital budgets, operational items, extract data from accounting and other system; management of rate case filings			Yes	31		
	Regional planning, budgeting and forecasting/governance in preparation of budgets and forecast for revenues, expenses, taxes, capital spending, and financings			Yes	26		
	Capital compliance/ensuring that operating companies are operating within bounds of and in accordance with bond covenants and debt payments made in a timely manner			Yes	1		
	Business development, compliance and administration financial management employees			Yes	16		
Human Resources	HR management	Yes	5				
	Compensation and benefits	Yes	4				
	Employee and labor relations	Yes	2				
	HR systems and processes	Yes	1				
	Business center and corporate staffing	Yes	21				
	Organizational and talent development	Yes	5				
	Regional management and support to operating companies			Yes	21		
	Maintenance of TAWC HR data and coordination with AWWSC staff					Yes	1

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

		National AWWSC Organization		Regional AWWSC Organization		TAWC	
Function	**Area/Services**	**Included**	**#**	**Included**	**#**	**Included**	**#**
Information Systems	Enterprise architecture, Security architecture, production/ project management, business applications development, client services and support, infrastructure and operations, service desk and desktop automation	Yes	137				
	Direct support to operating companies to maintain and support day-to-day business computer needs			Yes	28		
Legal	Corporate governance/ Corporate Secretary functions and preparation of materials operating company Board of Directors meetings	Yes	1				
	Legal advice: litigation, regulatory matters (including SEC), ethics and compliance, business development, contract negotiations, financings, labor (including collective bargaining and grievance handling), purchasing, environmental laws and regulations, and general corporate matters	Yes	11				
	Regional counsel activities, including state support; contract administration			Yes	26		
Operations Services	Operations services management	Yes	8				
	Engineering, including asset planning and capital investment management, technical services and design management, and operational performance (project delivery and construction management)	Yes	41	Yes	14	Yes	6
	Supply chain	Yes	37				
	Operational risk management (health/safety, operational/ physical security, business continuity/emergency response planning, event management, accident investigation/claims management (workers compensation), general/auto liability, hazardous materials management	Yes	8	Yes	13	Yes	1
	Maintenance/SCADA services			Yes	17		

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

		National AWWSC Organization		Regional AWWSC Organization		TAWC	
Function	Area/Services	Included	#	Included	#	Included	#
Operations Services (continued)							
	Regional support to states involving network operations, service delivery, and administration			Yes	21		
	Non-revenue water					Yes	1
Production	Operations and maintenance related to the water treatment plant and processes					Yes	17
Regulatory Services	Expertise and support with respect to regulatory issues and policies; also support for litigation involving rate cases and other regulatory proceedings or investigations, as well as civil litigation	Yes	2				
Water Quality	Water quality management	Yes	1				
	Governs efforts in the areas of water quality operations as well as research and environmental engineering	Yes	17				
	Belleville Central Water Quality Laboratory services	Yes	35				
	Regional support to states			Yes	2		
	Water quality testing, collections of field samples, and cross connections programs					Yes	6

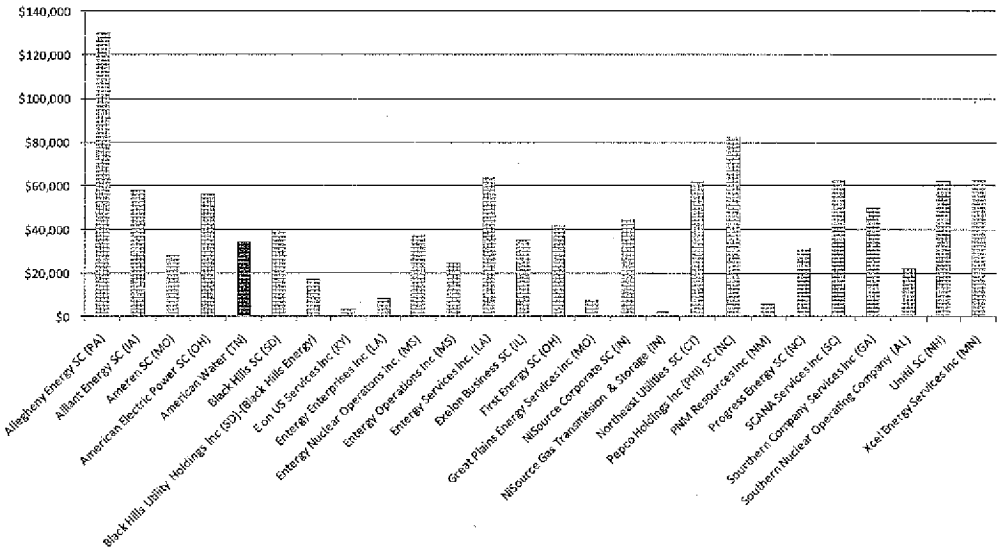
Source: Information Response 3 and Various Interviews

Schumaker & Company also reviewed certain service company operating expense performance measures of AWWSC against other electric and gas service company organizations, as this was the most recent publicly-available data.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Exhibit IV-14 illustrates service company operating expenses per employee (based on total number of corporate employees). The AWWSC organization is roughly $34,500 per employee, which is below many of the other service company organizations shown.

Exhibit IV-14
Service Company Operating Expenses per Employee
AWWSC Compared to Other Utility Service Company Organizations
2008



Source: Schumaker & Company Analysis based on FERC Forms, Annual Reports, and 10k Filings

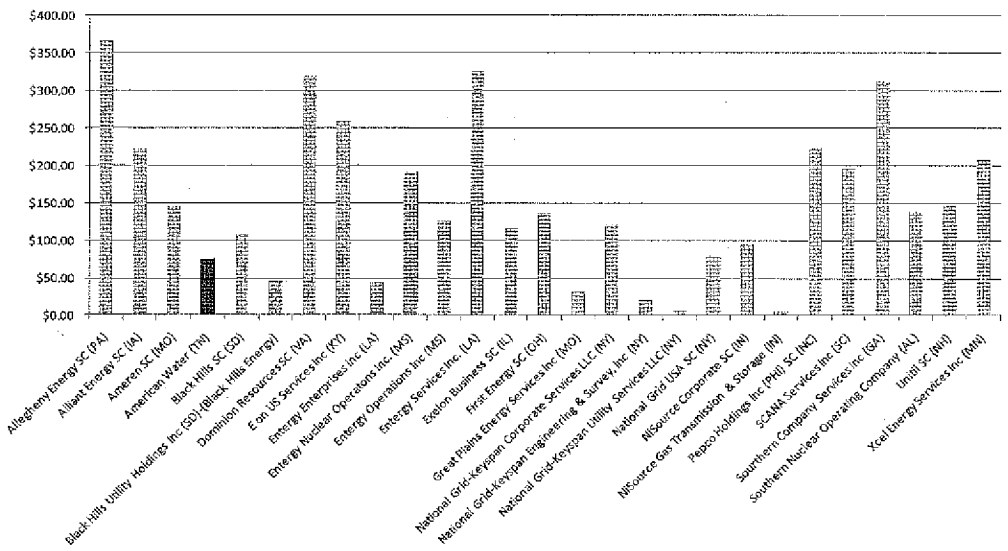
Formatted: Font: Italic
Deleted: *Exhibit IV-14*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-14*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-14*

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit IV-15 illustrates service company operating expenses per customer (based on total number of corporate customers). The AWWSC organization is roughly $76 per customer, which is below many of the other service company organizations shown.

Formatted: Font: Italic
Deleted: *Exhibit IV-15*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-15*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-15*

Exhibit IV-15
Service Company Operating Expenses per Customer
AWWSC Compared to Other Utility Service Company Organizations
2008



Source: Schumaker & Company Analysis based on FERC Forms, Annual Reports, and 10k Filings

Based on Schumaker & Company's investigations and analyses, including interviews, document reviews, and comparisons with other utility organizations, overlap and duplication do not appear to exist within the current configuration/mix of the American Water national, regional, and operating company organizations. Consolidation and centralization of governance, strategy, policy development, and support functions is generally considered a cost effective way to provide such services. Schumaker & Company found no evidence to the contrary within the American Water organization.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Customer Service-National Call Centers

Finding IV-2 **TAWC 2009 customer surveys show a recovery in customer satisfaction following a significant drop in the 2008 timeframe.**

American Water uses Opinion Research Corporation (ORC) to conduct annual customer satisfaction surveys and quarterly service-quality assessments, which include separate results for TAWC customers. The customer satisfaction survey is conducted in the fourth quarter, and seeks to measure customer satisfaction with the American Water brand. The service quality assessments are summarized quarterly, based on monthly interviews with randomly-selected customers who had recent contact with the Customer Service Center. These transactional-based surveys seek to measure customer satisfaction with that specific contact experience.

The AWWSC organization is responsible for annual customer satisfaction surveys for each of American Water's operating companies. An outside third party is used to conduct these surveys. There are two methodologies employed in the surveys, which are:[202]

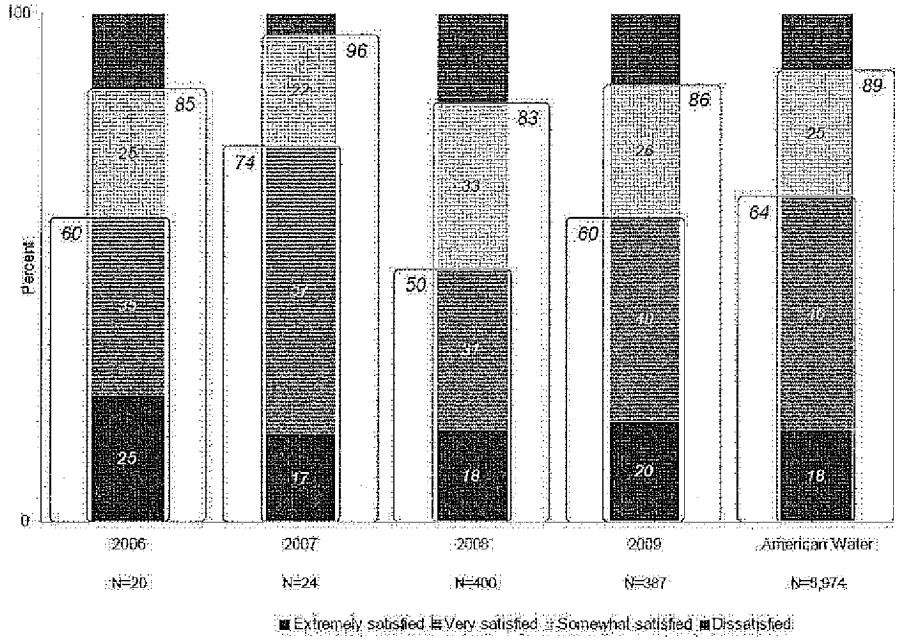
- *Overall customer survey* – A statistically valid random sample of American Water customers.
- *Tactical customer survey* – A statistically valid random sample of American Water customers who have had a recent interaction, such as called call center or had a service person visit premise.

As shown in *Exhibit IV-16*, the results of these surveys show a significant dip in customer satisfaction levels occurring in the 2008 timeframe with a slight recovery since that time. TAWC moved from being one of the operating companies with one of the highest ratings in customer satisfaction in the 2007 timeframe to one of the lower-rated operating companies in the 2008 timeframe. The ratings have shown significant improvement since 2008, although there is still more improvement needed to return to the 2007 levels.[203]

Formatted: Font: Italic
Deleted: *Exhibit IV-16*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-16*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-16*

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit IV-16
Customer Satisfaction Results
2004 to 2008



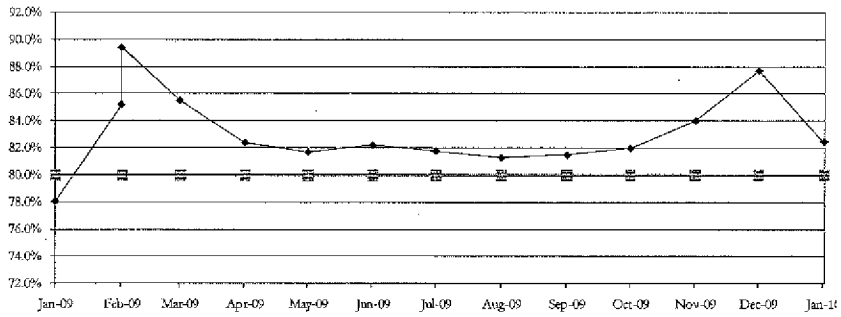
Source: Information Response 80

Finding IV-3 **Service levels at the national call centers have improved since the last audit Schumaker & Company conducted in 2008.**

Prior to 2006, customer service performance data, including percentage of calls answered within 30 seconds, were tracked and reported only for American Water as a whole. Beginning in 2006, percentage of calls answered within 30 seconds has been tracked and reported separately for TAWC. Prior to 2009 and consistent with our findings during Schumaker & Company's 2007 management audit of Pennsylvania-American Water Company during which we reviewed the AWWSC national call center, the call center had not be consistently achieving the service level targets – i.e. 80% of calls answered within 30 seconds. *Exhibit IV-17* illustrates percentage of calls answered within 30 seconds for 2009 through 2010 (June 2010) for TAWC and American Water as a whole.[94]

Deleted: *Exhibit IV-17*
Formatted: XReference
Deleted: *Exhibit IV-17*
Deleted: *Exhibit IV-17*
Formatted: XReference
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit IV-17
American Water % of Calls Answered within 30 Seconds
2009 to 2010



	Jan-09	Feb-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10
Actual Average SL	78.1%	85.2%	85.5%	82.4%	81.7%	82.2%	81.8%	81.3%	81.5%	82.0%	84.0%	87.7%	82.5%	89.4%
Target SL	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%

Source: Information Response 50

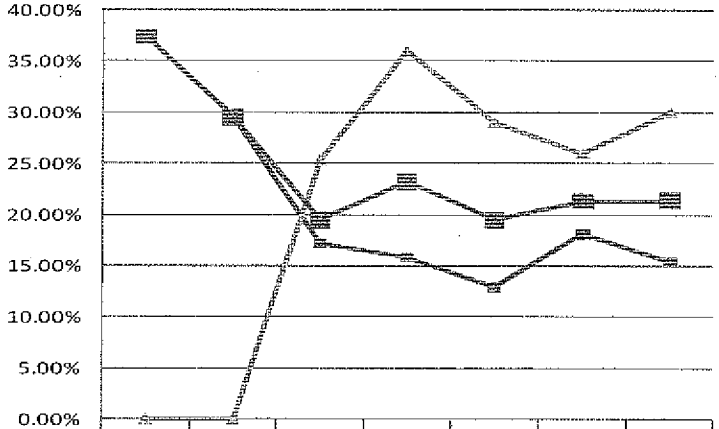
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Finding IV-4 **CSR turnover rates at the national call centers have improved in recent years, although improvement is still possible.**

Exhibit IV-18 shows the annual turnover rate at American Water's two national call centers in Alton and Pensacola. (Data specifically for TAWC is not available.)[205]

Deleted: Exhibit IV-18
Formatted: XReference
Deleted: Exhibit IV-18
Deleted: Exhibit IV-18
Formatted: XReference

Exhibit IV-18
American Water CSR Turnover Rates by Call Center
2003 to 2009



	2003	2004	2005	2006	2007	2008	2009
Alton	37.40%	29.50%	17.20%	15.80%	12.90%	18.10%	15.40%
Pensacola	0	0	25.30%	36.00%	29.00%	26.00%	30.00%
Total Alton/Pensacola	37.40%	29.50%	19.50%	23.20%	19.50%	21.32%	21.36%

Source: Information Response 77

A 2007 study by the International Customer Management Institute (ICMI) found that 54% of call centers had external turnover rates of 20% or less. Alton's rate would place it roughly comparable to those call centers. Of greater concern is the Pensacola call center, which is the primary center serving Tennessee customers. It has an unfavorable rate exceeding the average. It should be noted that the Pensacola geographical area contains several call centers, which creates a business environment for call center representatives to move from one call center to another more easily.[206]

Finding IV-5 **American Water has significantly improved on line access for its customers.**

American Water has implemented a customer website which permits customers, including TAWC customers, to perform basis activities, including reviewing bills and making payments. A soft launch of

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

the site occurred on September 2009 – i.e. the site was put up but not advertised. Press releases were made in December 2009 and current bills now have references to the site. As of the end of March, 2010 approximately 3% of American Water customers have used the site. American Water has not yet implemented any type of electronic billing.

Finding IV-6 **The American Water IVR system has been replaced in 2009.**

The IVR system that went live in August 2005 has not delivered the desired results (reduction in "live" calls). The IVR was originally brought on-line January 3, 2005 but crashed on February 10, 2005. It was then on-line and off-line multiple times until August 2005. The CSC has not realized the projected decrease in live calls, which left the call centers understaffed during the busy summer season and unable to effectively respond to the actual call volume.

The IVR updates were placed into service on January 14, 2009. TAWC: please indicate when in 2009 the new IVR system became operational.

Comment [mam44]: Previously supplied date of January 14, 2009.

Recently, American Water has changed the IVR technology being used in the national call centers to improve performance. The new IVR system was implemented in June??? 2009. The voice recognition technology employed in the old IVR proved to be problematic. Therefore, the new system prompts customers to make selections from the telephone key pad.

Finding IV-7 **TAWC does not have a formal process of tracking and handling complaints.**

Comment [mam45]: Dennis I apologize for not dropping the ball, but we have now provided the TAWA complaint tracking, status and resolution logs and we suggest this finding should be modified or eliminated.

Schumaker & Company consultants made several requests to obtain statistical information on the number and disposition of customer complaints. Although other utilities with which we have been involved have implemented formal processes for categorizing (executive, formal, and informal), handling, and resolving complaints, TAWC does not have such a program. Therefore, without the formal business processes, no statistical information is available to assess the results. Interviews conducted at the TAWC indicated that there are few complaints received in a year and they are handled informally.[207]

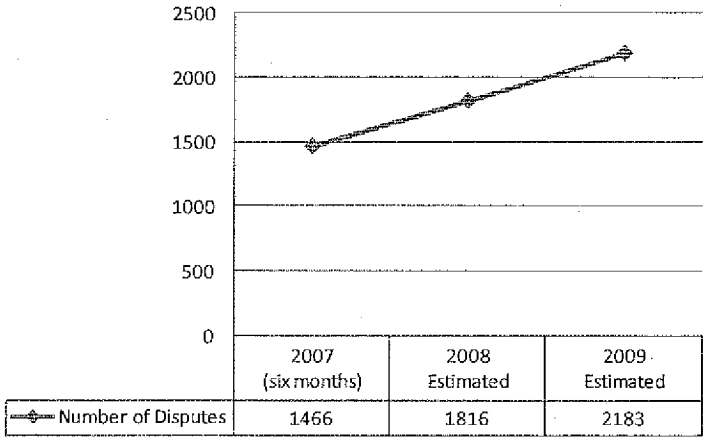
Finding IV-8 **The number of disputes appears to be increasing slightly since 2007.**

Disputes are complaints handled within the CSC organization. Disputes are considered those customer inquiries that cannot be satisfied by a Customer Service Representative and his or her supervisor based on information available to them and that are forwarded to the Account Resolution Team (ART) for further action or research in an effort to satisfy the customer's concern. As such, these disputes are tracked by state in ECIS via a dispute follow- up (DISPFLWP) work basket.

As such, their numbers reflect customer satisfaction with various aspects of the CSC operations. The trend in disputes over the last several years is shown in *Exhibit IV-19*.[208] There is a significant increasing trend in disputes.

Formatted: XReference
Deleted: *Exhibit IV-19*
Formatted: XReference
Deleted: *Exhibit IV-19*
Deleted: *Exhibit IV-19*
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Exhibit IV-19
TAWC Dispute Trends
2002 to 2007



	2007 (six months)	2008 Estimated	2009 Estimated
Number of Disputes	1466	1816	2183

(a) The number of TAWC disputes for July 2007 to December 2007 was 1,466; prior to that time data was not kept, therefore the 1,466 number is only for the last six months
(b) The total number of TAWC disputes for 2008 is estimated at 1,816; this figure is estimated because August 2008 data was not available; therefore, the data for the other 11 months were normalized to arrive at this estimate.
(c) The total number of TAWC disputes for 2009 is estimated at 2,183; this figure is estimated because July 2009 and September 2009 data was not available; therefore, the data for the other 10 months were normalized to arrive at this estimate.

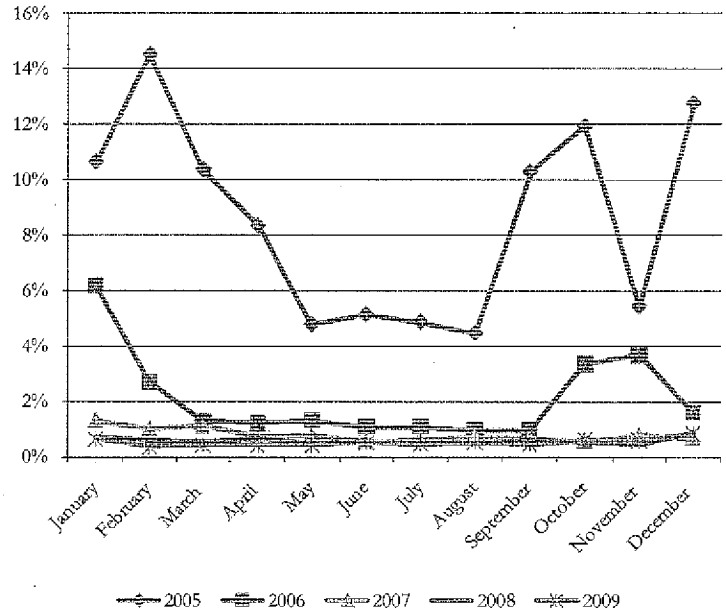
Source: Information Response 78

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Finding IV-9 **TAWC has significantly reduced the number of estimated bills over the last five years.**

TAWC has made a significant reduction in the number of estimated meter readings in the last five years (2005 to 2009), as shown in *Exhibit IV-20*.[89]

Exhibit IV-20
TAWC Monthly Percentage of Estimated Meter Readings
2005 to 2009



Source: Information Response 47

Many utilities have significantly eliminated over estimates by going to automatic meter reading. One of the biggest drivers of estimating is not being able to read each meter every month due to weather problems. TAWC's water meters are predominantly outside meter settings and reading those meters can be impacted by inclement weather. Meter readers are still the predominate method used for reading meters at TAWC.

Deleted: *Exhibit IV-20*
Formatted: XReference
Deleted: *Exhibit IV-20*
Formatted: XReference
Deleted: *Exhibit IV-20*
Deleted: access
Deleted: Water
Deleted: typically
Deleted: located inside a house, and although they may be connected to a remote to the outside of a house, there is still a higher number of missed reads when meter readers must visit each location to obtain a reading rather than using an automatic meter reading system.
Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

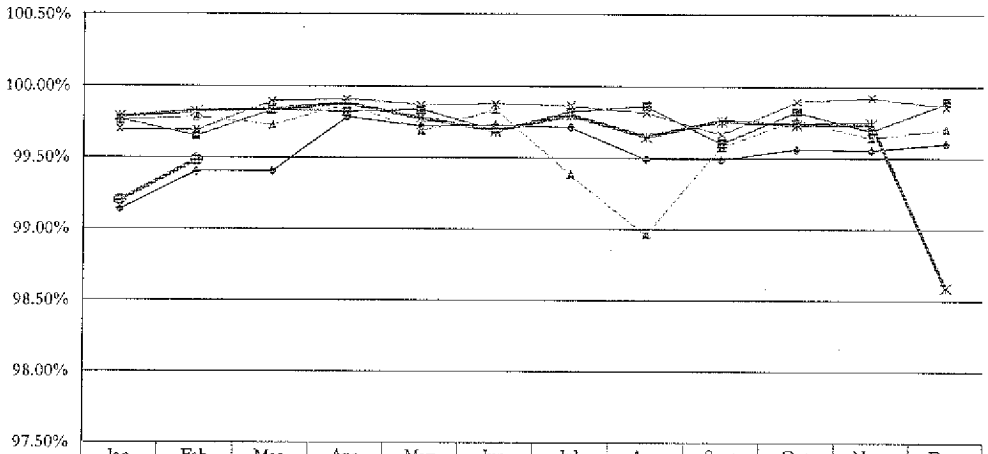
Customer Service-FRCC

Finding IV-10 **TAWC success at meeting service appointments has generally exceeded 99% in the last six years within only two exceptions.**

TAWC performance in meeting appointments is shown in *Exhibit IV-21*.[210]

Deleted: *Exhibit IV-21*
Formatted: XReference
Deleted: *Exhibit IV-21*
Deleted: *Exhibit IV-21*
Formatted: XReference

Exhibit IV-21
TAWC Met Appointments
2005 to 2010 (Through February 2010)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
2005	99.13%	99.40%	99.40%	99.78%	99.72%	99.73%	99.71%	99.49%	99.49%	99.56%	99.55%	99.60%
2006	99.77%	99.65%	99.83%	99.82%	99.84%	99.69%	99.82%	99.86%	99.60%	99.82%	99.68%	99.89%
2007	99.76%	99.78%	99.73%	99.87%	99.69%	99.84%	99.38%	98.96%	99.57%	99.77%	99.64%	99.70%
2008	99.70%	99.69%	99.89%	99.91%	99.87%	99.87%	99.86%	99.81%	99.66%	99.89%	99.92%	99.86%
2009	99.78%	99.82%	99.84%	99.87%	99.78%	99.69%	99.80%	99.64%	99.75%	99.73%	99.74%	98.59%
2010	99.20%	99.48%										

Source: Information Response 47

Finding IV-11 **Emergency response rates have improved from 2008 to 2009.**

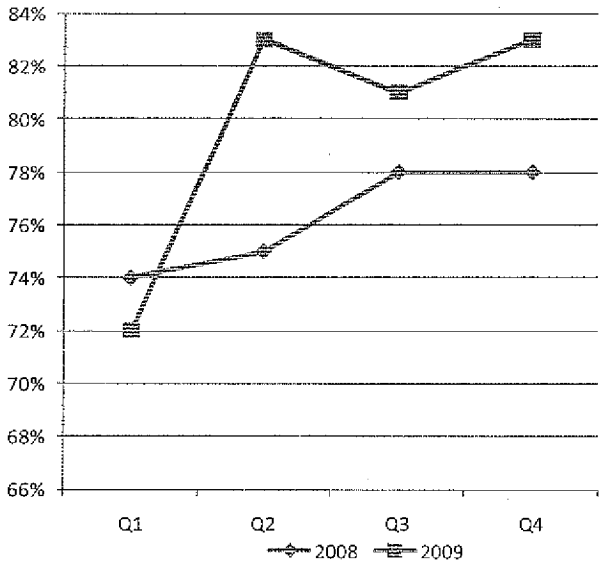
To ensure timely and accurate dispatch of emergency service orders, American Water measures total emergency orders processed within the target time frame (30 minutes) of receipt / total emergency orders received. The goal is to have 85% of all emergency orders assigned and acknowledged by the field service representative within 30 minutes of creation.[211]

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

In 2008 and 2009, the CSC in Alton was responsible for the dispatch function after working hours and on weekends. Results were tracked for CSC and as combined figures for all states dispatched from both the FRCCs (during working hours) and the CSC (after working hours). In 2008, the numbers were provided for CSC and by region; in 2009, the figures were provided for CSC and by division.[212]

As shown in *Exhibit IV-22*, emergency response performance has improved from 2008 to 2009. In 2008, 79% of all Emergency service orders were assigned and acknowledged by the field within 30 minutes of creation. In 2009, 84% of all Emergency service orders were assigned and acknowledged by the field within 30.[213]

Exhibit IV-22
Emergency Response Results
2008 - 2009



Source: Information Response 70

Finding IV-12 **TAWC has achieved its target on all other types of service orders in the last two years.**

There are other types of orders for which the FRCC has established performance objectives. Each order type has a unique expiry period as follows:

- *NPOFF* – non pay off for collection - 11 days

Formatted: Font: Italic
Deleted: *Exhibit IV-22*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-22*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-22*

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

- *Bill Read* – high dollar amount based on customer previous usage identified prior to new bill being issued - 4 days
- *Inactive with Consumption* – an inactive account (no active ratepayer) at premise with meter displaying consumption - 15 days
- *Meter Edit* – high reading based on customer previous usage identified prior to new bill being issued - 4 days
- *Estimate* – customer request actual read due to a previously estimated bill – 1 day as scheduled by customer
- *Zero Consumption* – an active account registering zero consumption for 3 consecutive months - 30 days

The FRCC has achieved its objectives in 2009 for these other types of service orders, as shown in *Exhibit IV-23*.[214]

Exhibit IV-23
Service Order Response Targets
2009

	Target	2009 Results
Non Pay Offs	98%	98.25%
Bill Read	90%	97.80%
Inactive with Consumption	90%	93.81%
Meter Edit	90%	98.32%
Estimate	90%	100%
Zero Consumption	90%	95.04%

Source: Information Response 69

Formatted: Font: Italic
Deleted: *Exhibit IV-23*
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-23*
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Formatted: Font: Italic
Formatted: Font: Italic, Check spelling and grammar
Deleted: *Exhibit IV-23*

Deleted: *8/4/2010*
Deleted: *8/4/2010*
Deleted: *7/31/20107/29/2010*

Water Operations

Finding IV-13 **The operating support services that are being provided by AWWSC to TAWC are reasonable.**

The American Water Works Service Company (AWWSC) provides certain specialized support services to TAWC. Many of these AWWSC activities would be construed as the provision of some form of operating support services. These items, which were identified through interviews with TAWC operating personnel, include the following.[215]

Maintenance Services

The AWWSC Maintenance Services organization is responsible for providing various technical and testing services in support of ongoing maintenance of TAWC production and, to some extent, distribution facilities. There are approximately 22 employees located in the AWWSC Maintenance Services Department throughout the various regions. The Maintenance Services Department is responsible for two major activities: (1) the establishment of a proactive maintenance program throughout American Water and 2) development and maintenance of the supervisory control and data acquisition (SCADA) system. These services are provided primarily by two individuals located within the Eastern Division – one who is actually physically located within Chattanooga (TN) and the other located in the Lexington (KY) area. One individual handles the proactive maintenance activities throughout the region, including TAWC, and the other handles SCADA support.[216]

Proactive Maintenance

The proactive maintenance program consists of a schedule of such things as pump testing (such as vibration and load) in production plants and in booster stations, infrared scans, and other similar technical performance tests, which are used to measure and predict the need for maintenance attention. In addition, this group is also leading the implementation of a computerized maintenance management system (CMMS) throughout the American Water system. CMMS will eventually be implemented at TAWC in the production area. There is one individual within the Maintenance Services Department, located in Lexington (KY) who provides maintenance services relative to the proactive maintenance program at TAWC. This employee is directly responsible for performing various testing on equipment and recording results according to a schedule to drive the proactive maintenance program. This person travels to the various production plants within the Eastern Division based on the testing schedules developed within the maintenance service area.[217]

SCADA Support

AWWSC has an in-house staff that has implemented and supported the TAWC supervisory control and data acquisition (SCADA) system, which is a common system throughout American Water. SCADA systems provide the ability to remotely and locally view the operational status of the various equipment and facilities and, if enabled, actually remote control this equipment. The AWWSC employee within the

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

maintenance services area, who happens to be located within Chattanooga but travels throughout the Eastern Region as necessary, is directly responsible for providing support for TAWC SCADA.[218]

Supply Chain

The AWWSC Supply Chain area is responsible for sourcing and negotiating national master contracts for all the materials and supplies (pipe, valves, meters, etc.) that the operating companies need on an ongoing basis. In essence, AWWSC procures and negotiates contracts for materials and supplies on a nationwide basis within deliveries in the quantities and timeframes required by each individual operating company.[219]

Fleet Services

AWWSC provides fleet management services through an outside third-party contractor (PHH Corporation) for all American Water operating companies. This service includes everything from vehicle and equipment acquisition to ongoing maintenance and disposal. There is one person at AWWSC that provides the interface and coordination with the outside fleet management contractor. Maintenance is performed by local garages or specialized outside vendors arranged through PHH.[220]

Environmental Services

AWWSC has an Environmental Services group that provides overall education and coordination on environmental issues relevant to the water operating company's day-to-day operations. Each operating company has water quality personnel who are informed of current and potential environmental issues that could effect their operations via meetings and other written notices emulating from this AWWSC group.[221]

Deleted: cold

Best Practices Group

There is a small Best Practices group (two employees) within AWWSC that provides ongoing support for identifying, documenting, and disseminating business processes that are identified as best practices throughout the American Water system. This group provides this overall coordination and support for assisting in the identification and implementation of these best practices. Some of these best practices are identified through the various monthly Field Manager calls that are held among the various AW operating companies.[222]

As discussed above, AWSSC provides certain operating support services to TAWC that, in Schumaker & Company's opinion, are beneficial and not readily available from an external source. For instance, many of the services provided by the maintenance services areas would be difficult to obtain on the outside market and, even if available, would require a level of oversight and coordination that would not result in any cost savings. The services provided compared to the resources being committed are reasonable. In other cases, with respect to supply chain and fleet service functions, AWWSC has consolidated its purchasing power and/or engaged an outside firm with the specific expertise that can be best provided on a larger scale.

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

C. Recommendations

Recommendation IV-1 **Place greater emphasis on measuring internal business processes that could foretell customer satisfaction issues. (Refer to Finding IV-2, Finding IV-4, Finding IV-7, and Finding IV-8)**

Customer satisfaction surveys have revealed some issues in customer perceptions of TAWC. Although the recent results are trending upward, we are concerned that more could be done in this area. The number of disputes in the call center is also increasing. Improvement in Pensacola turnover rates is still possible. All of these are internal indications of potential customer satisfaction issues. TAWC and AWWSC should place greater emphasis on measuring these internal business processes, so they can begin efforts to improve these processes.

Comment [mam46]: See comments on finding IV-7

Deleted: In particular, processes for handling customer complaints are not well developed and cannot be measured.

[1] / American Water 2009 Annual Report Pages 3/4 and 41
[2] / American Water web site and 2009 Annual Report
[3] / Information Response 1, 3, and 8 and 2009 Form 10-k Filing
[4] / Information Response 1
[5] / Information Response 1
[6] / Information Response 2
[7] / Information Response 2
[8] / Information Response 3 Attachment 1
[9] / Information Response 3 Attachments 2 and 3
[10] / Information Response 3 Attachment 4
[11] / Interview 5 and Information Response 25
[12] / Interview 5 and Information Response 7
[13] / Interviews 5,7, and 8 and Information Response 86
[14] / Information Response 5
[15] / Information Response 24
[16] / Information Response 24
[17] / Information Responses 9, 10, and 65
[18] / Information Responses 9 and 10
[19] / Information Responses 9 and 10
[20] / Information Responses 9 and 10
[21] / Information Response 9
[22] / Information Response 65
[23] / Information Response 65
[24] / Interview 9
[25] / Information Response 95
[26] / Information Response 49
[27] / Interview 2
[28] / Information Response 11
[29] / Information Response 12
[30] / Information Response 30
[31] / Interview 9?

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

[32] / Interview 9?
[33] / Interview 9 and Information Response 17
[34] / Information Response 17
[35] / Information Response 15, 25, and 37
[36] / Information Response 25 Pages 15-18 and Information Response 37
[37] / Interviews 2 and 9
[38] / Information Responses 15 and 37
[39] / Information Responses 15 and 37
[40] / Information Responses 15 and 37
[41] / Information Responses 15 and 37
[42] / Interviews 9 and 24
[43] / Various interviews, including Interview 5, 9, 10, 18, and 20
[44] / Interviews 5 and 9
[45] / Interview 2
[46] / Various interviews and Information Response 38
[47] / Information Response 38
[48] / Information Response 19
[49] / Information Response 18
[50] / Information Response 18 and 32
[51] / Schumaker & Company analysis
[52] / Schumaker & Company 2008 Stratified Management Audit Report of Pennsylvania-American Water Company
[53] / Information Responses 15 and 37
[54] / Interview 5
[56] / Interview 9 and Information Responses 15 and 37
[58] / Information Response 8
[59] / Information Response 63
[60] / PAWC Audit Supporting Documentation and Final Report
[61] / PAWC Audit Supporting Documentation and Final Report
[62] / PAWC Audit Supporting Documentation and Final Report
[63] / PAWC Audit Supporting Documentation and Final Report
[64] / Information Response 3
[65] / Interview 2
[66] / PAWC Audit Supporting Documentation and Final Report and Interview 9
[67] / Interview 2
[68] / Various TAWC interviews, including Interview 18
[69] / Information Response 24
[70] / Information Response 67
[71] / Information Response 88
[72] / Information Response 24
[73] / Information Response 74
[74] / Interview 2
[75] / Information Response 45
[76] / Consultant's Opinion
[77] / Information Response 28
[78] / Information Response 35 and Interviews 5 and 9 (October 2009 changed to November 2009 per interviews)
[79] / Information Response 15
[80] / Information Response 16

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

[81] / Information Response 28
[82] / Information Response 28
[83] / Information Response 28
[84] / Schumaker & Company analysis
[85] / Information Response 26
[86] /
[87] / Sarbanes-Oxley Internal Controls, by Robert R. Moeller
[88] / Information Response 31, February 2009 Form 10K filing Page 138
[89] / Information Response 27
[90] / Information Response 27
[91] / Information Response 2
[92] / Interview 6
[93] / Interview 21
[94] / Interview 21
[95] / Interview 6
[96] / Information Response 31, March 2010 Form 10K filing Pages 34-35
[97] / Interview 6
[98] / Information Response 61
[99] / Interview 6
[100] / Information Response 61
[101] / Interview 6
[102] / Interview 6
[103] / Information Response 26, 27, 34, and 59
[104] / Information Response 31, February 2009 Form 10K filing Page 38
[105] / Information Response 31, February 2009 Form 10k filing Page 46
[106] / Information Response 31, March 2010 Form 10K filing Pages 34-35
[107] / Information Response 31, February 2009 Form 10K filing Page 46
[108] / Interview 159
[109] / PAWC Management Audit Report (Legal Services section)
[110] / Information Response 339
[111] / Interview 21
[112] / Interview 21
[113] / Information Response 31, March 2010 10K filing, Page 41
[114] / Interviews 3 and 6, and PAWC Management Audit Report (Financial Management section)
[115] / Information Response 31, March 2010 10K filing, Page 41
[116] / Information Response 82
[117] / Interview 3
[118] / Interview 3
[119] / Information Response 66
[120] / Interview 3
[121] / Interview 3
[122] / Information Response 22, Attachment 37
[123] / Interview 3
[124] / Interview 3
[125] / Interview 3
[127] / Information Response 66
[128] / Information Response 66

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

[122] / Information Response 41
[130] / Interview 9
[131] / Information Response 90
[132] / Information Response 90
[133] / Information Response 41
[134] / Interview 5 and Information Response 16
[135] / Interview 10
[136] / Interview 20
[137] / Interview 18
[138] / Information Response 16
[139] / Interview 5
[140] / Information Responses 86 and 98
[141] / Interview 10
[142] / Information Response 55
[143] / Interview 10
[144] / Interview 20
[145] / Information Response 57
[146] / Interview 10
[147] / Interview 20
[148] / Interview 18
[149] / Information Response 22
[150] / Interview 3
[151] / Interviews 3 and 5 and Information Responses 7 and 22
[152] / Interviews 3 and 5 and Information Responses 7 and 22
[153] / Interview 3
[154] / Information Response 66
[155] / Information Response 66
[156] / Information Response 68
[157] / Information Response 68
[158] / Information Response 2
[159] / Interview 13
[160] / Interview 13 and Information Response 75
[161] / Tour of facilities conducted on Pennsylvania-American Water Management audit performed by Schumaker & Company consultants
[162] / Tour of facilities conducted on Pennsylvania-American Water Management audit performed by Schumaker & Company consultants
[163] / Information Response 76
[164] / Interviews 11, 12, and 13
[165] / Interviews 11, 12, and 13
[166] / Information Response 79
[167] / Information Response 79
[168] / Interview 13 and Information Response 75
[169] / Interview 13 and Information Response 75
[170] / Interview 13 and Information Response 75
[171] / Interview 13 and Information Response 75
[172] / Interview 13 and Information Response 75
[173] / Interview 13 and Information Response 75
[174] / Interview 13 and Information Response 75
[175] / Interview 13 and Information Response 75

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

[176] / Interview 13 and Information Response 75
[177] / Interview 13 and Information Response 75
[178] / Interview 13 and Information Response 75
[179] / Interviews 11, 12, 14, and 17 and Information Response 75
[180] / Interviews 11, 12, 13, 14, and 17 and Information Response 75
[181] / Interviews 11, 12, 13, 14, and 17 and Information Response 75
[182] / Interviews 11, 12, 13 and Information Response 75
[183] / Interviews 11 and 12 and Information Response 5
[184] / Information Response 5
[185] / Information Response 51
[186] / Information Response 52
[187] / Interviews 11 and 12
[188] / Interview s11 and 12
[189] / Interview s11 and 12
[190] / Interview s11 and 12
[191] / Interview s11 and 12
[192] / Interview 12
[193] / Interview s11 and 12
[194] / Information Response 81
[195] / Interview 14, 15, 16,17, 18, and 19
[196] / Interview 14, 15, 16,17, 18, and 19
[197] / Interview 14, 15, 16,17, 18, and 19
[198] / Information Response 5 and Interview 14, 15, 16,17, 18, and 19
[199] / Interview 14, 15, 16,17, 18, and 19
[200] / Interview 14, 15, 16,17, 18, and 19
[201] / Information Response 3
[202] / Information Response 80
[203] / Information Response 80
[204] / Information Response 50
[205] / Information Response 77
[206] / Schumaker & Company 2008 Management Audit of Pennsylvania American Water Company
[207] / Interview 14
[208] / Information Response 78 Note: The number of disputes for Tennessee-American Water Company for the period of July, 2007 through December, 2007 was 1,466. Prior to that time, data was not kept; therefore the number of 1,466 is only for the last 6 months of 2007. The total estimated number of disputes for TAWC for the period of 2008 is 1,816. This figure is estimated because data for August, 2008 is not available. The data for the other 11 months were normalized to arrive at this estimate. Similarly, the total estimated number of disputes for TAWC for the period of 2009 is 2,183. This figure is estimated because data for July 2009 and September 2009 is not available. The data for the other 10 months were normalized to arrive at this estimate.
[209] / Information Response 74
[210] / Information Response 47
[211] / Information Response 70
[212] / Information Response 70
[213] / Information Response 70
[214] / Information Response 69
[215] / Interview 14, 15, 16,17, 18, and 19
[216] / Interview 14, 15, 16,17, 18, and 19
[217] / Interview 14, 15, 16,17, 18, and 19
[218] / Interview 14, 15, 16,17, 18, and 19

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

[219] / Interview 14, 15, 16,17, 18, and 19
[220] / Interview 14, 15, 16,17, 18, and 19
[221] / Interview 14, 15, 16,17, 18, and 19
[222] / Interview 14, 15, 16,17, 18, and 19

Deleted: 8/4/2010
Deleted: 8/4/2010
Deleted: 7/31/20107/29/2010

Page i: [1] Deleted **Mike Miller** **11/12/2010 3:02:00 PM**

8/4/2010

Page iii: [2] Formatted **cranela** **8/4/2010 2:56:00 PM**

French (France)

Page i: [3] Change **Unknown**

Field Code Changed

Page iii: [4] Formatted **cranela** **8/4/2010 2:56:00 PM**

French (France)

Page iii: [5] Formatted **cranela** **8/4/2010 2:56:00 PM**

French (France)

Page i: [6] Change **Unknown**

Field Code Changed

Page iii: [7] Formatted **cranela** **8/4/2010 2:56:00 PM**

French (France)

Page iii: [8] Formatted **cranela** **8/4/2010 2:56:00 PM**

French (France)

Page 60: [9] Comment [mam30] **Mike Miller** **8/3/2010 5:33:00 PM**

Please see the comment on page 54 (TM 24 about Article 5.2 of the 1989 Agreement which we believe contemplated services to other entities (including non-regs) as long as they did not impact the regulated sub (TAWC). The Company would suggest that is what the Tier 1 accomplishes.

Page 60: [10] Comment [r31] **kowalsr** **8/3/2010 5:21:00 PM**

Do want to get into this detail for the report – or is this more commentary for review and further update to the report??

Page 93: [11] Formatted **brookslr** **8/4/2010 8:55:00 AM**

Font: Italic, Check spelling and grammar

Page 93: [12] Formatted **Mike Miller** **11/12/2010 3:02:00 PM**

Font: Italic, Check spelling and grammar

Page 93: [13] Formatted **brookslr** **8/4/2010 8:55:00 AM**

Font: Italic, Check spelling and grammar

Page 93: [14] Formatted **Mike Miller** **11/12/2010 3:02:00 PM**

Font: Italic, Check spelling and grammar

Mike Miller/WVAWC/AWWSC

08/04/2010 04:09 PM

To pschumaker@schuco.com
cc
bcc
Subject Lease Agreements

I apologize again for not following up on this during the discovery., But here are the lease agreement we have for the service company facilities you reference in the draft management audit report. I reference these in some suggested language and comments in the draft of the report I will be getting to you tomorrow or Friday morning.

Pensacola Lease.pdf

KY Lease.pdf

PA Lease.pdf

Equipment Lease.pdf

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

Mike Miller/WVAWC/AWWSC

07/31/2010 04:11 PM

To pschumaker@schuco.com
cc
bcc
Subject Fw: Annual Review of Tier One Allocations

Attached below is the write-up of the annual Tier-1 allocations performed by VP and Counsel, Regulatory Programs with the assistance of appropriate service company personnel. We discussed at our meeting and are providing to address any confusion that may exist regarding the finding and recommendation III-5 in the management audit report. I will be referencing this document in suggestions we will be providing to the report regarding finding and recommendation III-5. If you have questions let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

----- Forwarded by Mike Miller/WVAWC/AWWSC on 07/31/2010 04:05 PM -----

Paul Foran/ADMIN/CORP/AWWSC
Sent by: Ann G Alfano

07/28/2010 04:30 PM

To Mike Miller/WVAWC/AWWSC@AWW, Tom McKitrick/ADMIN/CORP/AWWSC@AWW
cc
Subject Annual Review of Tier One Allocations

See attached - review and send any comments.
Thanks - Paul

Annual Review of Tier One Allocation Metrics July 2010.doc

Paul G. Foran
Vice President and Counsel, Regulatory Programs
American Water
1025 Laurel Oak Road, Voorhees, NJ 08043

T 856.346.8371 C 609.707.9545 F 856.782.2779
Email paul.foran@amwater.com

Mike Miller/WVAWC/AWWSC

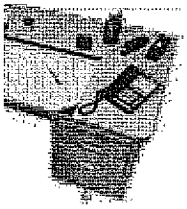
07/30/2010 06:01 PM

To pschumaker@schuco.com
cc
bcc
Subject Fw: IL Service Company Cost Study w/ Testimony

Below is the Illinois AWWSC cost study.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

----- Forwarded by Mike Miller/WVAWC/AWWSC on 07/30/2010 06:00 PM -----



Ed Grubb/SERVCO/AWWSC

07/30/2010 05:32 PM

To George Conroy/SHARSVCS/AWWSC@AWW
cc Mike Miller/WVAWC/AWWSC@AWW
Subject IL Service Company Cost Study w/ Testimony

Exhibit 11.01 DeloitteRpt Service Co CostStudy.pdf

Exhibit 10.00 DT_Uffelman Final.pdf

Exhibit 11.00 DT_M Young Final.pdf

Exhibit 11.01 Deloitte Study Schedules 5-19-09.pdf

Thanks

Ed

Edward J. Grubb
Director Finance
Illinois American Water
100 North Water Works Drive
Belleville, IL 62223
(O) 618-239-3209 (7 + 4313209 Internal)

(C) 314-954-1967

Mike Miller/WVAWC/AWWSC

07/30/2010 06:00 PM

To pschumaker@schuco.com
cc
bcc
Subject Fw: list of svc co reports for tn mgmt audit

The e-mail below contains the list of studies performed by Pat Baryenbruch from 2006 thru 2010.

We have also ask Pat B. to provide a study for the upcoming TAWC rate case. While the study will not be filed until the case is filed. I am providing it for your review.

Patrick Baryenbruch TAWC 10 Report.docx

P. S. I will be sending the Illinois study by seperate e-mail.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

----- Forwarded by Mike Miller/WVAWC/AWWSC on 07/30/2010 07:43 AM -----

pat@patrickbaryenbruch.com

07/29/2010 10:16 PM

To David.Weber@amwater.com
cc mike.miller@amwater.com
Subject Re: Fw: list of svc co reports for tn mgmt audit

Dave,

I am resending the list below of studies I have performed for American Water operating companies from 2006 through 2010:

Illinois American (2007)
Kentucky American (2006, 2008, 2009)
New Jersey American (2007,2009)
New Mexico American (2007)
Ohio American (2006)
Tennessee American (2006, 2010)

Virginia American (2007, 2009)
West Virginia American (2006, 2007, 2009)
Long Island American (2006)

Sorry you could not read the first version. Let me know if you have any questions.

Pat
919-832-3444

Quoting David.Weber@amwater.com:

> pat, mike and i couldn't see your bitmap data in your email. can you
> resend with the data in word or in the body of the email?
>
> _____
> David Weber
> Manager of Rates & Regulation
> American Water
> Shared Services Center
> 131 Woodcrest Road
> Cherry Hill, NJ 08003
> 856.310.5718
> david.weber@amwater.com
>
> ----- Forwarded by David Weber/SHARSVCS/AWWSC on 07/29/2010 03:11 PM -----
>
> Mike Miller/WVAWC/AWWSC
> 07/29/2010 02:14 PM
>
> To
> "Patrick Baryenbruch" <pat@patrickbaryenbruch.com>@AWX
> cc
> David.Weber@amwater.com
> Subject
> RE: list of svc co reports for tn mgmt audit
>
>
>
>
>
>
>
> The e-mail below does not have an attachment or list of your cases. Am I
> missing something or do you need to resend?
>
>
>
>
>
> Michael A. Miller
> American Water Works Service Co.
> P.O. Box 1906
> Charleston, WV 25327
> Office: 304-340-2009
> Cell: 304-552-6419
> Fax: 304-353-6332
>
>
>

> "Patrick Baryenbruch" <pat@patrickbaryenbruch.com>
> 07/27/2010 08:35 PM
>
> To
> <David.Weber@amwater.com>
> cc
> <Mike.Miller@amwater.com>
> Subject
> RE: list of svc co reports for tn mgmt audit
>
> Mike/Dave,
> Here is the listing of market cost studies I have performed for American
> Water operating companies from 2006 to 2010. Let me know if you have any
> questions.
> Pat
>
> From: David.Weber@amwater.com [mailto:David.Weber@amwater.com]
> Sent: Tuesday, July 27, 2010 2:22 PM
> To: pat@patrickbaryenbruch.com
> Subject: list of svc co reports for tn mgmt audit
>
> pat, can you send mike miller and i a list of the studies that you have
> conducted over the last 5 years?
>
> if you can list the operating subsidiary the work was for and the
> month/year of the report was finalized that would be great.
>
> this is a request from the affiliate transaction audit in tennessee.
>
> i think that you answered this as a data request in a state recently, so
> i'm hoping you have it readily available rather than me digging it up.
>
> thanks, pat.
>
> also, i haven't forgotten about you coming up for a visit. we will have
> to discuss it soon.
>
> David Weber
> Manager of Rates & Regulation
> American Water

> Shared Services Center
> 131 Woodcrest Road
> Cherry Hill, NJ 08003
> 856.310.5718
> david.weber@amwater.com
>

Mike Miller/WVAWC/AWWSC

07/28/2010 02:53 PM

To pschumaker@schuco.com
cc
bcc
Subject Fw: AWK Service Co - Secretary's Certificate

As we discussed yesterday, attached below is the affidavit of Steve Robbins indicating approval of the CAM for AWWSC by its Board of Directors. If you need an original let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

----- Forwarded by Mike Miller/WVAWC/AWWSC on 07/28/2010 02:51 PM -----

Paul Foran/ADMIN/CORP/AWWSC
Sent by: Ann G Alfano

07/28/2010 02:32 PM

To Mike Miller/WVAWC/AWWSC@AWW
cc John Watson/TAWC/AWWSC@AWW, Tom McKitrick/ADMIN/CORP/AWWSC@AWW, David Weber/SHARSVCS/AWWSC@AWW, Rochelle Kowalski/ADMIN/CORP/AWWSC@AWW, Doneen S Hobbs/ADMIN/CORP/AWWSC@AWW, Michael Maloney/ADMIN/CORP/AWWSC@AWW, Leonard A Crane/SERVCO/AWWSC@AWW
Subject AWK Service Co - Secretary's Certificate

Mike, attached is a scanned copy of the Certificate from Steve Robbins that the Accounting and Service Fee Billing Manual was adopted by the Board. We can provide the original showing the raised seal if they want it.

AWK Service Co Secretary's Certificate July 2010.pdf

Paul G. Foran

Vice President and Counsel, Regulatory Programs
American Water
1025 Laurel Oak Road, Voorhees, NJ 08043
T 856.346.8371 C 609.707.9545 F 856.782.2779
Email paul.foran@amwater.com

Mike Miller/WVAWC/AWWSC

06/30/2010 10:40 AM

To pschumaker@schuco.com
cc
bcc
Subject TN Audit

Finding IV-7 indicates that TAWC does not have a formal process of tracking and handling complaints. I am not sure how this was handled in the interviews and DR's that led to the confusion, but TAWC does in fact have a tracking mechanism about customer complaints and actions taken. Attached are the customer complaints log for both 2008 and 2009. Hopefully this information can be used to modify the Finding IV-7 and any associated recommendation.

TRA complaints-Final 2008.xls TRA complaints-2009 Final.xls

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

Mike Miller/WVAWC/AWWSC

06/30/2010 10:26 AM

To pschumaker@schuco.com
cc
bcc
Subject TN Management Audit

Hello Pat,

The AWWSC Cost Allocation and Accounting Manual was approved by the AWWSC Board of Directors on February 19, 2009. I will be providing you a copy of the resolution signed by the Corporate Secretary the first of the week, once Steve Robbins returns from vacation. Hopefully this will permit adjustment of Finding II-1 and Recommendation II-1.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

Mike Miller/WVAWC/AWWSC

03/05/2010 09:27 AM

To pschumaker@schuco.com
cc lbrooks@amwater.com
bcc
Subject Interviews in Lexington Tuesday, March 9

If it would be OK with you, I would like to switch the interviews on Tuesday, so that Doug Brock would be at 8:30 AM and Deb Degillio and Adam Pearlman are at 10.30 AM. Deb's young son is having a minor medical procedure done early Tuesday morning and she wants to be there for that. She said it would be no problem for her to do the interview at 10:30 AM but 8:30 AM would not permit her to be with her son.

Please advise if this is OK with you. Thanks.

P.S. Do you need anything logistically for Tuesday, Hotel, directions, etc.?

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

Mike Miller/WVAWC/AWWSC

09/08/2009 04:41 PM

To pschumaker@schuco.com
cc
bcc
Subject TAWC Management Audit

Ms. Schumaker:

TAWC has received questions regarding the RFP transmitted to you last month. The RFP requires TAWC to file with the Tennessee Regulatory Authority (TRA) questions TAWC receives from proposers regarding the RFP. Attached is a filing TAWC submitted to the TRA today which submits the questions TAWC has recently received about the RFP. This filing also requests that the TRA approve a proposed Clarification Letter regarding the RFP. TAWC will update all invited proposers if the proposed Clarification Letter receives TRA approval. The RFP response deadline remains September 18, 2009.

Docket 09-00086 - TAWC Request for Approval of Proposed Clarification Letter Regarding Request for Proposal (File-Stamped).pdf

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

Mike Miller/WVAWC/AWWSC
09/07/2010 12:26 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Re: Final Report

Thanks Pat, I appreciate the fast turn around. Hope you had a nice and enjoyable Labor Day weekend.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
09/07/2010 10:50 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject Final Report

Just to let you know that I'll be sending final report and supporting working papers via FedEx tonight.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone

734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
08/16/2010 11:31 AM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Re: TAWC Report Exhibit III-4

While there seemed to be some question in Rochelle's mind, I believe Len clarified in our face to face meeting the the Exhibit was accurate.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
08/13/2010 03:37 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject TAWC Report Exhibit III-4

In our meeting, there was some question about figures in Exhibit III-4 (IR#66) as compared to IR#82. I've not made any changes but Len was going to help sort it out. Any clarification?

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.

pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
08/16/2010 11:29 AM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Re: TAWC Report

Pat I don't think this a big deal, but the 4 engineering postions report directly to John Watson. If you want to change it I would have the Engineer reporting to John and the 3 other engineering postions reporting to the Engineer.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
08/13/2010 02:52 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject TAWC Report

During our meeting John Watson questioned the TAWC organization chart in Exhibit II-6, but there was no changes suggested. Please let me know if it is correct or if any changes are required.

Thanks, Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA

Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
08/12/2010 03:07 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Re: Page 33 Comments Regarding Agreements

Pat I apologize for my mistake in the DR, as you know I work in several states and it was only recently that I knew or realized that the TRA has no rule or there is no TN statute requiring TRA approval of affiliate agreements. I was not involved with the process around the country in 1989 when AWW changed the Service Company Agreement. I did not know, but should have, that the TRA did not approve or even comment on our information filing in 1989. I again apologize.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
08/09/2010 05:25 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject Page 33 Comments Regarding Agreements

You indicate that you're still researching if TRA approved 1989 agreement. Please let me know when you know.

Also please note that the company's response to IR#8 stated:

> "These three agreements comprise all affiliated agreements between TAWC and AWW subsidiaries and each has been authorized by the TRA."

Also please confirm that none of the other three agreements in exhibit (besides 1989 AWWSC

agreement), were or were not authorized by TRA, given the comment included in IR#8 above.

Thanks, Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
Sent by: Lisa Brooks

08/11/2010 09:21 AM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
bcc
Subject Re: Page 33 Comments Regarding Agreements

Pat:

Please see the attached Service Company Agreement as filed with the TRA on September 28, 1989. As indicated in the letter, the filing was informational only, did not seek TRA approval and the TRA never issued an Order regarding the contract.

SC Agreement as Filed.pdf

If you have any further questions, please do not hesitate to let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>

08/09/2010 05:25 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject Page 33 Comments Regarding Agreements

You indicate that you're still researching if TRA approved 1989 agreement. Please let me know when you know.

Also please note that the company's response to IR#8 stated:

"These three agreements comprise all affiliated agreements between TAWC and AWW

subsidiaries and each has been authorized by the TRA."

Also please confirm that none of the other three agreements in exhibit (besides 1989 AWWSC agreement), were or were not authorized by TRA, given the comment included in IR#8 above.

Thanks, Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
08/09/2010 11:22 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>
cc Lisa Brooks/WVAWC/AWWSC@AWW
bcc
Subject Re: Another TAWC Question

I believe Bluefield Valley is the other sub that does not issue audited financials because they are a sub of WVAWC and are included in the WVAWC numbers.

From: "Schumaker, Patricia H." [pschumaker@schuco.com]
Sent: 08/09/2010 09:51 PM GMT
To: Mike Miller
Cc: Lisa Brooks
Subject: Another TAWC Question

On Page 34 you indicate that 17 of the regulated subsidiaries had audited financial statements in 2009, yet Page 23 shows 18 states with utility commission oversight. I'm assuming that because Michigan does not have utility commission oversight, it may be one of the subsidiaries not having statements. If that's the case, however, there's also another regulated subsidiary not having audited financial statements. Please confirm the numbers so I can tie them together properly.

Thanks, Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
07/28/2010 09:21 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Re: TAWC Draft Report

Thanks Pat. I will get working on putting the proposed language on several items per our helpful discussion yesterday. I hope you had a nice trip home. I made it about 1 am last night.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
07/28/2010 07:38 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject TAWC Draft Report

As promised at yesterday's meeting, included with this message is a combined version of the draft report prior to any TAWC/American Water feedback.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com

734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

[attachment "Combined Draft TAWC Audit Report.doc" deleted by Mike Miller/WVAWC/AWWSC]

Mike Miller/WVAWC/AWWSC
06/30/2010 11:02 AM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc
bcc
Subject RE: TN Management Audit

Sorry February 19, 2010.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
06/30/2010 10:57 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc
Subject RE: TN Management Audit

Did you mean 2009 or 2010?

Pat

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]
Sent: Wednesday, June 30, 2010 10:27 AM
To: Schumaker, Patricia H.
Subject: TN Management Audit

Hello Pat,

The AWWSC Cost Allocation and Accounting Manual was approved by the AWWSC Board of Directors on February 19, 2009. I will be providing you a copy of the resolution signed by the Corporate Secretary the first of the week, once Steve Robbins returns from vacation. Hopefully this will permit adjustment of Finding II-1 and Recommendation II-1.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

Mike Miller/WVAWC/AWWSC
06/10/2010 07:19 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject RE: TAWC Responses to Q100 & Q101

No the charges eliminated apply to only O&M costs which was I understood to be the subject of the IR #96 (as it relates to the term operating expenses). We took your term of capital expenditures to mean capital expenditures for utility plant items. The interest charges do not hit O&M expenses so we did not eliminate those. If this does not help maybe you could call and it would be helpful in my understanding of what you need. Thanks. I am in the office if you want to call this evening and will be in all day tomorrow.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
06/10/2010 02:54 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject RE: TAWC Responses to Q100 & Q101

Regarding IR#100, I understand that AWCC people charges are part of AWWSC charges, but wondered if the figures provided included AWCC interest charges.

For example, regarding the $2,185,266 interest for 2009 (ST and LT interest provided in IR#95), is that included in the IR#100 AWWSC $4,881,682 charges or is that separate. Regardless of which way it's handled, which line item does it get charged to at TAWC?

Thanks, Pat

From: Lisa.Brooks@amwater.com [mailto:Lisa.Brooks@amwater.com]
Sent: Thursday, June 10, 2010 10:48 AM
To: Schumaker, Patricia H.; Kain, Jaye
Cc: Mike.Miller@amwater.com
Subject: TAWC Responses to Q100 & Q101

Please see attached and let Michael know if you have any follow-up questions.

Thanks!

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

Mike Miller/WVAWC/AWWSC
06/03/2010 11:52 AM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>, "Rosenkoetter, Robert" <rrosenkoetter@schuco.com>
bcc
Subject Re: IR#26 and 59 Questions

Sorry for the delay in responding, somehow I lost track of needing to respond.

The response to IR#26 applies to the entire AWWSC, including the SSC.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
05/27/2010 05:19 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>, "Rosenkoetter, Robert" <rrosenkoetter@schuco.com>
Subject IR#26 and 59 Questions

Can you confirm if IR#26 response relates to AWWSC corporate (including Shared Services Center), Shared Services Center only, or something else? We're assuming it doesn't include regional controls described in IR#59, but would like American Water to confirm or relate how they interact, if not.

Thanks, Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions

Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
05/05/2010 07:54 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Re: 2010 Study Question

Pat I talked with Paul Foran today and he indicates that the study will not be complete until the end of June (could slip 2 weeks). We do not have a draft of the report and this time and likely can 't supply until the earliest at the end of June.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
05/04/2010 04:06 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject 2010 Study Question

In Schumaker & Company's PAWC management audit report (2008) a recommendation was made to "perform a detailed analysis to verify that the use of the number of customers for allocating AWWSC costs among regulated utilities reasonably approximates the use of cost-causative factors; subsequently make modifications, as appropriate." When we were in Voorhees in February, we told that the study was underway and was to be completed by June 2010. Do you have a status of this study report? Will it be available soon (even in draft mode) so we could review before completion of this audit work? Please advise.

Thanks,

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
04/13/2010 12:38 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject RE: Another IR9 Question

During the ownership of AWW stock by RWE from 2002- 2nd quarter 2006 AWW stock was not publicly traded. Only after RWE elected to sell its AWW shares did AWW stock again become traded publicly, at which time it was necessary to establish the Investor Relations function. The Business Transformation function did start up in 2009. If you have questions please let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
04/09/2010 03:16 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject RE: Another IR9 Question

Thanks for information. I had also asked the following and wondered if you had any idea.

Also, I understand Business Transformation didn't show up in 2009 as I understand it's a new group (please confirm it started in 2009), but don't understand why Investor Relations didn't show up until 2006. Wouldn't there have been such a function in 2005?

Thanks, Pat

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]

Sent: Monday, April 05, 2010 10:48 AM
To: Schumaker, Patricia H.
Cc: Lisa.Brooks@amwater.com
Subject: Re: Another IR9 Question

Sorry for the delay in responding, this one got buried in my files. The 2006 total O&M mangement fees of 4,376,059 is correct, however the total for Direct and National Allocations are not correct.

The Grand Total for Direct Charges should be 444,582, and the Grand Total for National Allocations should be 3,460,656. If you have questions let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

03/24/2010 04:38 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject Another IR9 Question

On the workbook provided regarding AWWSC charges to TAWC, the 2006 data does not properly foot. Specifically direct charges and national allocation per my re-calculations are different than the totals shown on the TN2006 and Summary tab. See below:

Can you help me understand what's going on? Also, I'd like to determine what TAWC was actually charged in 2006 as American Water's numbers don' foot.

Also, I understand Business Transformation didn't show up in 2009 as I understand it's a new group (please confirm it started in 2009), but don't understand why Investor Relations didn't show up until 2006. Wouldn't there have been such a function in 2005?

If you want I can put this into a formal information request, but thought I'd send to you first to discuss.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
04/09/2010 05:56 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc
bcc
Subject RE: IR#9 Response

Yes I was referring to the updated carbon lease information provided in response to #63.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
04/09/2010 05:39 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc
Subject RE: IR#9 Response

Are you referring to IR#63? If not, can you let me know which one you're referring to.

Thanks, Pat

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]
Sent: Friday, April 09, 2010 5:35 PM
To: Schumaker, Patricia H.
Cc: Lisa.Brooks@amwater.com
Subject: RE: IR#9 Response

The charges from AWCC are included in the AWWSC costs as permitted in the contract between AWCC

and TAWC. The only costs from AWR/AWS are for the activated carbon lease amounts provided to you the other day. if you need further info. please let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

04/09/2010 03:23 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject RE: IR#9 Response

Do you have any update regarding this question.

Pat

From: Schumaker, Patricia H.
Sent: Wednesday, March 24, 2010 3:18 PM
To: Mike.Miller@amwater.com
Cc: Lisa.Brooks@amwater.com
Subject: IR#9 Response

As discussed when we were in Voorhees, Mike was going to provide an update to the IR#9 response showing

2005-2009 data for other affiliates besides AWWSC providing services to TAWC (presumably AWCC and AWR-ACS) and also any 2005-2009 data where TAWC provided services to affiliates. I don't see any updates for this request.

Can you help us?

Thanks, Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
04/09/2010 05:34 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject RE: IR#9 Response

The charges from AWCC are included in the AWWSC costs as permitted in the contract between AWCC and TAWC. The only costs from AWR/AWS are for the activated carbon lease amounts provided to you the other day. if you need further info. please let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
04/09/2010 03:23 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject RE: IR#9 Response

Do you have any update regarding this question.

Pat

From: Schumaker, Patricia H.
Sent: Wednesday, March 24, 2010 3:18 PM
To: Mike.Miller@amwater.com
Cc: Lisa.Brooks@amwater.com
Subject: IR#9 Response

As discussed when we were in Voorhees, Mike was going to provide an update to the IR#9 response showing 2005-2009 data for other affiliates besides AWWSC providing services to TAWC (presumably AWCC and AWR-ACS) and also any 2005-2009 data where TAWC provided services to affiliates. I don't see any updates for this request.

Can you help us?

Thanks, Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
04/09/2010 05:34 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject RE: IR#9 Response

The charges from AWCC are included in the AWWSC costs as permitted in the contract between AWCC and TAWC. The only costs from AWR/AWS are for the activated carbon lease amounts provided to you the other day. if you need further info. please let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>

04/09/2010 03:23 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject RE: IR#9 Response

Do you have any update regarding this question.

Pat

From: Schumaker, Patricia H.
Sent: Wednesday, March 24, 2010 3:18 PM
To: Mike.Miller@amwater.com
Cc: Lisa.Brooks@amwater.com
Subject: IR#9 Response

As discussed when we were in Voorhees, Mike was going to provide an update to the IR#9 response showing 2005-2009 data for other affiliates besides AWWSC providing services to TAWC (presumably AWCC and AWR-ACS) and also any 2005-2009 data where TAWC provided services to affiliates. I don't see any updates for this request.

Can you help us?

Thanks, Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
04/05/2010 04:27 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject RE: Another IR9 Question

I have recieved confirmation from just about everyone one on the best times. All interviewees will be present we just need to schedule the times, so its OK to go ahead and make your travel arrangements. I will provide the final line-up in a day or two.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
04/05/2010 03:19 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject RE: Another IR9 Question

Thanks for information. How are you coming with setting up April 19-20 interviews?

Pat

From: Mike.Miller@amwater.com [Mike.Miller@amwater.com]
Sent: Monday, April 05, 2010 10:48 AM
To: Schumaker, Patricia H.
Cc: Lisa.Brooks@amwater.com
Subject: Re: Another IR9 Question

Sorry for the delay in responding, this one got buried in my files. The 2006 total O&M mangement fees of 4,376,059 is correct, however the total for Direct and National Allocations are not correct.

The Grand Total for Direct Charges should be 444,582, and the Grand Total for National Allocations should be 3,460,656. If you have questions let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>
03/24/2010 04:38 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>

Subject Another IR9 Question

On the workbook provided regarding AWWSC charges to TAWC, the 2006 data does not properly foot. Specifically direct charges and national allocation per my re-calculations are different than the totals shown on the TN2006 and Summary tab. See below:

Can you help me understand what's going on? Also, I'd like to determine what TAWC was actually charged in 2006 as American Water's numbers don' foot.

Also, I understand Business Transformation didn't show up in 2009 as I understand it's a new group (please confirm it started in 2009), but don't understand why Investor Relations didn't show up until 2006. Wouldn't there have been such a function in 2005?

If you want I can put this into a formal information request, but thought I'd send to you first to discuss.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
04/05/2010 10:48 AM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Re: Another IR9 Question

Sorry for the delay in responding, this one got buried in my files. The 2006 total O&M mangement fees of 4,376,059 is correct, however the total for Direct and National Allocations are not correct.

The Grand Total for Direct Charges should be 444,582, and the Grand Total for National Allocations should be 3,460,656. If you have questions let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
03/24/2010 04:38 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject Another IR9 Question

On the workbook provided regarding AWWSC charges to TAWC, the 2006 data does not properly foot. Specifically direct charges and national allocation per my re-calculations are different than the totals shown on the TN2006 and Summary tab. See below:

Can you help me understand what's going on? Also, I'd like to determine what TAWC was actually charged in 2006 as American Water's numbers don' foot.

Also, I understand Business Transformation didn't show up in 2009 as I understand it's a new group (please confirm it started in 2009), but don't understand why Investor Relations didn't show up until 2006. Wouldn't there have been such a function in 2005?

If you want I can put this into a formal information request, but thought I'd send to you first to discuss.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
03/25/2010 12:24 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc
bcc
Subject RE: Shift in Costs

There a fairly large number of interviews requested in TN. It seems like that may be too many for one day. Were you planning on shortening those to 1 hour or scheduling them over 2 days, April 19 & 20?

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
03/25/2010 11:09 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc
Subject RE: Shift in Costs

Thanks, will do.

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]
Sent: Thursday, March 25, 2010 11:10 AM
To: Schumaker, Patricia H.
Subject: Re: Shift in Costs

The attachment 5 below was testimony from the 2004 case which described the savings impact from movement to the call center and SSC. This is not the information I mentioned used in the 2008 rate case regarding the shift in costs. I am currently pulling the 2008 testimony and exhibit together. The new DR should say something along these lines.

"Please provide the rebuttal testimony and exhibits of Michael Miller provided in the 2008 rate case pertaining to the shift in costs from TAWC to AWWSC."

If you have questions let me know. Thanks.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

03/25/2010 11:01 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc
Subject Shift in Costs

Before I put in another request, can you check IR#21 to see if one of these (possibly Attachment 5) is the one you're talking about. If not, I'll put in another.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA

Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
03/25/2010 11:10 AM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc
bcc
Subject Re: Shift in Costs

The attachment 5 below was testimony from the 2004 case which described the savings impact from movement to the call center and SSC. This is not the information I mentioned used in the 2008 rate case regarding the shift in costs. I am currently pulling the 2008 testimony and exhibit together. The new DR should say something along these lines.

"Please provide the rebuttal testimony and exhibits of Michael Miller provided in the 2008 rate case pertaining to the shift in costs from TAWC to AWWSC."

If you have questions let me know. Thanks.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
03/25/2010 11:01 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc
Subject Shift in Costs

Before I put in another request, can you check IR#21 to see if one of these (possibly Attachment 5) is the one you're talking about. If not, I'll put in another.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
03/25/2010 10:53 AM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc
bcc
Subject Re: Prior Alton Interviews

Karen is still in Alton, I believe she has the same title.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
03/25/2010 10:26 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc
Subject Prior Alton Interviews

On the PAWC project, we talked with Glen Milton, Karen Cooper, call handling managers, and observed call center representatives. For the TAWC project, Dennis thinks he only needs to talk with Karen. Is she still the Alton Call Center Manager?

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.

pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
03/05/2010 10:50 AM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Schumaker, Dennis J." <dschumaker@schuco.com>, "Rosenkoetter, Robert" <rrosenkoetter@schuco.com>
bcc
Subject RE: Interviews in Lexington Tuesday, March 9

No change in the FRCC tour, it will be right after lunch. We'll see you there.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
03/05/2010 09:31 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Schumaker, Dennis J." <dschumaker@schuco.com>, "Rosenkoetter, Robert" <rrosenkoetter@schuco.com>
Subject RE: Interviews in Lexington Tuesday, March 9

That's fine. I'm assuming that the FRCC tour would still be at 1 p.m. with Doug. We got the address previously from Lisa and found a hotel nearby that has an American Water rate. I think we're okay on logistics.

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]
Sent: Friday, March 05, 2010 9:28 AM
To: Schumaker, Patricia H.
Cc: lbrooks@amwater.com
Subject: Interviews in Lexington Tuesday, March 9

If it would be OK with you, I would like to switch the interviews on Tuesday, so that Doug Brock would be at 8:30 AM and Deb Degillio and Adam Pearlman are at 10.30 AM. Deb's young son is having a minor medical procedure done early Tuesday morning and she wants to be there for that. She said it would be no problem for her to do the interview at 10:30 AM but 8:30 AM would not permit her to be with her son.

Please advise if this is OK with you. Thanks.

P.S. Do you need anything logistically for Tuesday, Hotel, directions, etc.?

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

Mike Miller/WVAWC/AWWSC
02/26/2010 05:52 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc
bcc
Subject RE: TAWC: Information Requests #41-45

I tried resending it and it looks like on my end it went through. However, this file is huge in that it contains all the AWWSC transactions for 2009. When I opened it on my PC it took about 15 minutes to open and contained over 67000 line of information. If you still don't have it let me know. I may have to burn it on a CD and sent it to you that way. Thanks.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
02/26/2010 05:05 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc
Subject RE: TAWC: Information Requests #41-45

Mike,

Just wanted to let you know that we only received the first e-mail with attachments. If you sent the second e-mail mentioned, would you please resend it?

Thank you,

Jaye

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]
Sent: Friday, February 26, 2010 4:10 PM
To: Kain, Jaye
Cc: Lisa Brooks (lisa.brooks@amwater.com); Schumaker, Patricia H.
Subject: Re: TAWC: Information Requests #41-45

Attached are the response to the questions 41-45 that are due today. I am sending the Attachment to Question 42 by separate e-mail due to its size. If you do not receive the attachment to q-42 let me know. If you have questions please let me know. Thanks.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Kain, Jaye"
<jkain@schuco.com>

02/14/2010 12:57 PM

To "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject TAWC: Information Requests #41-45

Lisa,

Attached are new information requests #41-45. Let me know if there are any questions.

Thank you,

Jaye

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Jaye M. Kain
734.998.5550 (Office)
734.998.5590 (Fax)
www.schuco.com
[attachment "TAWC_IR41-45_21410.xls" deleted by Mike Miller/WVAWC/AWWSC] [attachment "TAWC IR 41-45_21410.pdf" deleted by Mike Miller/WVAWC/AWWSC]

Mike Miller/WVAWC/AWWSC
02/25/2010 04:26 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Schumaker, Dennis J." <dschumaker@schuco.com>, "Rosenkoetter, Robert" <rrosenkoetter@schuco.com>
bcc Deborah A Degillio/ADMIN/CORP/AWWSC@AWW; Adam Pearlman/SHARSVCS/AWWSC@AWW; Douglas Brock/KAWC/AWWSC@AWW
Subject Re: Easter Division Interviews

I talked to the group and March 9 works best. I would like to suggest the following itinerary.

8:30 AM - Interview with Deb and Adam jointly. Adam will officially start his new job on March 1, so he is going to very limited in answering questions and Deb will be able to assist in answering questions about his position and role.

10:30 AM - Interview with Doug Brock.

12:00 PM - We will have a lunch in the office which you can reimburse us for if that believe that is appropriate.

1:00 PM - A tour of the new FRCC Center lead by Doug Brock.

Please let me know if this would be acceptable to you.

Thanks.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
02/24/2010 03:27 PM

To "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
cc "Rosenkoetter, Robert" <rrosenkoetter@schuco.com>, "Schumaker, Dennis J." <dschumaker@schuco.com>
Subject Easter Division Interviews

Mike,

We were wondering if the following Eastern Division staff (Lexington KY) would be available for interviews on one the days March 9, 10, or 11. We'd like to do them all on the same day as follows:

- Douglas Brock, Director of Customer Relations – Dennis Schumaker
- FRCC – Dennis Schumaker
- Deb Degillio, VP, Finance, Eastern Division – Robert Rosenkoetter/Patricia Schumaker
- Manager, FP&A, Eastern Division (if that position has been filled) – Robert Rosenkoetter/Patricia Schumaker

The interviews for Dennis Schumaker can be done concurrently with those by Robert & I.

Let's discuss when you've had a chance to check schedules.

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
01/25/2010 02:26 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
bcc
Subject Re: TRA Actions

Good news. The TRA just approved the contract as submitted.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

Mike Miller/WVAWC/AWWSC
Sent by: Lisa Brooks

01/22/2010 01:55 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc jkain@schuco.com, Lisa Brooks/WVAWC/AWWSC@AWW, Mike Miller/WVAWC/AWWSC@AWW
bcc
Subject Re: Potential AWWSC HQ Interviews

Attached below is a preliminary interview schedule for Tuesday, February 9th and Wednesday, February 10th. All interviewees have confirmed their availability for these particular time slots. Please let me know as soon as possible if this schedule works for you so I can confirm all of the interviews.

Preliminary Interview Request Schedule.xls

Thanks Pat!

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>

01/19/2010 04:25 PM

To "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
Subject Potential AWWSC HQ Interviews

As we discussed, included is a two-page PDF file with 8 interviews that we'd like to schedule, if possible, for February 9-11 in NJ. Robert Rosenkoetter, Wayne Fossett, and I would be participating in these initial interviews, but we'd like to have them in an office where we could use a speaker telephone, if desired, to have other Work & Greer individuals participate by telephone.

Also, sometime in the next two weeks I'll be in Cincinnati for another project and may be able to take a half day to drive to Lexington KY to meet with Deborah Degillio. I'll let you know as soon as I can what my schedule might be so we can see if Deborah would also be available.

Please let us know as soon as possible if we can get the NJ interviews scheduled so we can buy airplane tickets in a timely manner and hopefully keep the cost down.

Thanks again for all your help.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*
[attachment "Potential February Interviews for Discussion.pdf" deleted by Lisa Brooks/WVAWC/AWWSC]

Interviews with Schumaker & Company
TAWC Management Audit
February 9-10, 2010

Tuesday 2/09/10		8:00 AM – 10:00 AM	10:00 AM – 12:00 PM	LUNCH	1:00 PM – 3:00 PM	3:00 PM – 5:00 PM
INTERVIEWEE	TITLE					
Rochelle Kowalski/Michael O'Donnell	Compliance Lead/Director Internal Controls					
Mike Mahoney	Manager FP&A					
Len Crane	VP Internal Audit					
Ellen Wolf/Laura Lo	SVP & CFO/VP & Counsel Regulatory Affairs					
Wednesday 2/10/10		**8:00 AM – 10:00 AM**	**10:00 AM – 12:00 PM**	**LUNCH**	**1:00 PM – 3:00 PM**	**3:00 PM – 5:00 PM**
INTERVIEWEE	TITLE					
Tom McKinney/Dave Weber	Senior Manager, Rates					
Mark Hesselden/Lee Kerner	VP & Controller/Asst Controller					
Sue Cole	Director of Accounting, Eastern Division					
Angela Townsend/Christi Woodward	Manager Accounting/Sr. Accountant					

Ohio and Georgia Conference Rooms have been secured at the Voorhees Corporate Office (First Floor) for the week of February 8th.

Mike Miller/WVAWC/AWWSC
01/20/2010 11:57 AM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
bcc
Subject RE: Potential AWWSC HQ Interviews

Your interview lists a joint interview with Nicole Lawrence and Armand Mazzella. Armand is the general accountant at SSC for West Virginia. If he is on the list because of some indication from me I apologize, sometimes the various states run together for me.

The general accountant for TAWC is Christi Woodward. I would propose that we have Christi and Nicole in the interview.

Please let me know if you agree and I will notify Christi and Nicole and work on the scheduling arrangements.

Thanks.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
01/20/2010 09:12 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
Subject RE: Potential AWWSC HQ Interviews

I hopefully will know my schedule in the next day or two and will get back to you soon regarding when availability to meet Deborah in Lexington, KY.

Regarding your questions:

- We don't have a problem if American Water has a note taker in the room. Often the audited company does this. We just ask that it not be their supervisor as that tends to limit conversation.
- Our notes are generally not made available to the audited company, although you of course will have a chance to review the draft report before it's finalized. Usually the company's note taker will provide the notes to you that s/he has taken. It often works best if the note taker not only makes notes regarding topic discussions but also identifies any follow-up that is required. At the end of each interview, we'll enumerate the new information requests that we anticipate as a result of the interview, so the interviewee as well as the note taker has that information.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
Visit our website: www.schuco.com

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]
Sent: Tuesday, January 19, 2010 6:51 PM
To: Schumaker, Patricia H.
Cc: Lisa Brooks (lisa.brooks@amwater.com)
Subject: Re: Potential AWWSC HQ Interviews

I have sent your request to all the requested interviewee's and have asked for them to provide their availability by the end of the week. I would hope to pull that together and get back to you by Friday. I will also speak with Deborah Degillio about meeting in Lexington, can you provide me the day or days when you want to do that interview so that I can make certain she is available.

Just a couple of questions. Do you have a problem if someone other than the persons being interviewed are in the room to take notes? Will your notes from those interviews be available to me or others at AWW? I don't know what is customary, but it seems that for me to track what went on in the interviews and that all follow-up answers or information is addressed and timely provided to you I need to have some way to know that and make sure we respond timely. Please advise.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

01/19/2010 04:25 PM

To"Michael Miller (mike.miller@amwater.com)"
<mike.miller@amwater.com>
cc"Lisa Brooks (lisa.brooks@amwater.com)"
<lisa.brooks@amwater.com>
SubjecPotential AWWSC HQ Interviews
t

As we discussed, included is a two-page PDF file with 8 interviews that we'd like to schedule, if possible, for February 9-11 in NJ. Robert Rosenkoetter, Wayne Fossett, and I would be participating in these initial interviews, but we'd like to have them in an office where we could use a speaker telephone, if desired, to have other Work & Greer individuals participate by telephone.

Also, sometime in the next two weeks I'll be in Cincinnati for another project and may be able to take a half day to drive to Lexington KY to meet with Deborah Degillio. I'll let you know as soon as I can what my schedule might be so we can see if Deborah would also be available.

Please let us know as soon as possible if we can get the NJ interviews scheduled so we can buy airplane tickets in a timely manner and hopefully keep the cost down.

Thanks again for all your help.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone

734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

[attachment "Potential February Interviews for Discussion.pdf" deleted by Mike Miller/WVAWC/AWWSC]

Mike Miller/WVAWC/AWWSC
01/19/2010 06:50 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
bcc
Subject Re: Potential AWWSC HQ Interviews

I have sent your request to all the requested interviewee's and have asked for them to provide their availability by the end of the week. I would hope to pull that together and get back to you by Friday. I will also speak with Deborah Degillio about meeting in Lexington, can you provide me the day or days when you want to do that interview so that I can make certain she is available.

Just a couple of questions. Do you have a problem if someone other than the persons being interviewed are in the room to take notes? Will your notes from those interviews be available to me or others at AWW? I don't know what is customary, but it seems that for me to track what went on in the interviews and that all follow-up answers or information is addressed and timely provided to you I need to have some way to know that and make sure we respond timely. Please advise.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
01/19/2010 04:25 PM

To "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
Subject Potential AWWSC HQ Interviews

As we discussed, included is a two-page PDF file with 8 interviews that we'd like to schedule, if possible, for February 9-11 in NJ. Robert Rosenkoetter, Wayne Fossett, and I would be participating in these initial interviews, but we'd like to have them in an office where we could use a speaker telephone, if desired, to

have other Work & Greer individuals participate by telephone.

Also, sometime in the next two weeks I'll be in Cincinnati for another project and may be able to take a half day to drive to Lexington KY to meet with Deborah Degillio. I'll let you know as soon as I can what my schedule might be so we can see if Deborah would also be available.

Please let us know as soon as possible if we can get the NJ interviews scheduled so we can buy airplane tickets in a timely manner and hopefully keep the cost down.

Thanks again for all your help.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

[attachment "Potential February Interviews for Discussion.pdf" deleted by Mike Miller/WVAWC/AWWSC]

Mike Miller/WVAWC/AWWSC
01/16/2010 01:07 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc lbrooks@amwater.com
bcc
Subject Re: Next Steps

Pat I will have most of the DR information ready on Monday. There is a ton of data and reports can you give me a call to discuss how best to get this information to you. Some of the files are of such size I worry about the speed of e-mail. One option is burn the information on a CD and send it overnight mail. This may be the best option and will provide the data in one disc, but I will leave that up to your wishes. I am still waiting on some of the data from SSC and hope to have it on Monday, but don't know if I can review and format it in time to send it our on Monday.

The only issue is that some of the data is confidential in nature and the confidentiality agreement between TAWC and Schumaker is in the contract which will not be approved until Jan. 25. The lawyers indicate I shouldn't send the confidential information until the contract is approved on Jan. 25. There is plenty of data for you to begin working on the audit without the responses that I have marked confidential. If this is a big problem for you, we should talk on Monday and see if we could come to some understanding verbally so that I could go ahead and send all the data I have completed.

It possible give me a call on Monday so that we can keep the process moving. Thanks.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
01/12/2010 05:13 PM

To "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
cc
Subject Next Steps

I didn't hear back from you this week, so I'm assuming that everything is essentially on hold until the TRA ratifies the contract. Whenever you like we can begin discussions about potential interviews. I'll be out of the office for the next few days, so I can most easily be reached via email message. Just let me know when you'd like to talk.

Thanks, Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
01/07/2010 10:07 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>
cc Lisa Brooks/WVAWC/AWWSC@AWW
bcc
Subject Re: TRA Agenda

I have been advised the TRA will not act on the contract until Jan. 25. I will call you on Monday to discuss whether the DR responses can be submitted prior to contract ratification by the TRA. Otherwise I have been at the SSC all week and we are making good progress on the DR's.

From: "Schumaker, Patricia H." [pschumaker@schuco.com]
Sent: 01/07/2010 03:14 PM EST
To: Mike Miller
Cc: Lisa Brooks
Subject: TRA Agenda

I was just curious if the TRA added the affiliate audit contract to their January 11 agenda or if it will have to wait until two weeks later.

Thanks for any input you might have.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Mike Miller/WVAWC/AWWSC
12/21/2009 02:49 PM

To "Schumaker, Patricia H." <pschumaker@schuco.com>@AWX
cc
bcc
Subject RE: American Water Organizational Charts

I believe they provide all support for TAWC, but if you have questions let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

"Schumaker, Patricia H." <pschumaker@schuco.com>
12/21/2009 02:13 PM

To "mike.miller@amwater.com" <mike.miller@amwater.com>
cc
Subject RE: American Water Organizational Charts

Thanks. As long as charts include not only AWWSC HQ, but all of TAWC and division/region supporting TAWC, then they'll be fine. I'll let you know if I have any questions once we've looked at them.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.998.5590 fax
Visit our website: www.schuco.com

-----Original Message-----
From: Solutions [mailto:Solutions@schuco.com]
Sent: Monday, December 21, 2009 1:55 PM
To: zzOwners
Subject: FW: American Water Organizational Charts

From: Mike.Miller@amwater.com[SMTP:MIKE.MILLER@AMWATER.COM]
Sent: Monday, December 21, 2009 1:54:35 PM
To: Solutions
Cc: Tom.McKitrick@amwater.com
Subject: American Water Organizational Charts Auto forwarded by a Rule

Attached you will find the organization charts you requested. The Eastern Division is missing several pages which are the pages specific to Indiana, Ohio, Virginia, Kentucky, West Virginia, Maryland, Michigan and New York. I did not believe the other states were necessary or applicable to your review. If that's a problem let me know.

I should be sending you a draft of the contract in the next day or so. It is currently being reviewed by the legal team and I expect to have it back by Tuesday morning.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

No virus found in this incoming message.
Checked by AVG - www.avg.com
Version: 9.0.717 / Virus Database: 270.14.113/2573 - Release Date: 12/21/09 02:36:00

"Schumaker, Patricia H." <pschumaker@schuco.com>
09/07/2010 05:46 PM

To "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
cc "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
bcc
Subject RE: Final Report

Here's two versions – one with endnotes and one without endnotes. You'll also be getting these by CD tomorrow, along with supporting work paper CDs.

Pat

From: Lisa.Brooks@amwater.com [mailto:Lisa.Brooks@amwater.com]
Sent: Tuesday, September 07, 2010 4:03 PM
To: Schumaker, Patricia H.
Cc: Mike.Miller@amwater.com
Subject: Re: Final Report

Hello Pat . . . I hope all is well. Would you be so kind to forward us an electronic (pdf) version of the final report at your convenience?

Thanks so much!

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

"Schumaker, Patricia H." <pschumaker@schuco.com>

09/07/2010 10:50 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
Subject Final Report

Just to let you know that I'll be sending final report and supporting working papers via FedEx tonight.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

SCHUCO Final Report Cover Letter-TAWC Audit.pdf

SCHUCO Final Report-TAWC Audit-With Endnotes.pdf

SCHUCO Final Report-TAWC Audit-Without Endnotes.pdf

"Schumaker, Patricia H." <pschumaker@schuco.com>
09/07/2010 10:50 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Final Report

History: This message has been replied to.

Just to let you know that I'll be sending final report and supporting working papers via FedEx tonight.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

"Schumaker, Patricia H." <pschumaker@schuco.com>
07/28/2010 07:38 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject TAWC Draft Report

History: This message has been replied to.

As promised at yesterday's meeting, included with this message is a combined version of the draft report prior to any TAWC/American Water feedback.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Combined Draft TAWC Audit Report.doc

"Schumaker, Patricia H." <pschumaker@schuco.com>
07/22/2010 02:13 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Addressing 10 TAWC RFP Scope Items

History: This message has been forwarded.

I was thinking of adding something like the following to the report to make sure that a reader would be able to see how the 10 RFP scope items were addressed throughout the report. Let me know your and others thoughts.

Also, Dennis will only be able to attend on Tuesday morning so if there's any way to make sure we discuss Chapter IV comments then, it would be greatly appreciated.

Pat

A. Overall Summary Evaluation by Scope Item Issue

Because the bulk of a management audit is focused on opportunities for improvement, it may give the reader the impression that the utility is seriously deficient. This is not necessarily so, because many of the findings may be of a relatively minor nature. Therefore, it is necessary to put each scope item issue in perspective to provide the TRA, TAWC, and the public with an objective evaluation. The rating is an evaluation of each issue's operating or performance level relative to its optimum as of the time of the audit. The evaluation takes into account American Water's resources, requirements, constraints, and operating environment. In some areas comparative data is useful and can be used. For the most part, however, each rating is utility specific; i.e., the rating of TAWC cannot be directly compared with that of another utility. Schumaker & Company's overall assessment of each scope item issue is presented below, with the specific criteria used as follows:

- *Acceptable industry practice* – The area is functioning more than adequately and no recommendations were made.
- *Minor improvement necessary* – The area is generally functioning adequately, but minor improvements are recommended.
- *Moderate improvement necessary* – The area is generally functioning adequately, but some substantial opportunities for improvement were recommended.
- *Significant improvement necessary* – The areas is not functioning adequately and many recommendations, requiring considerable effort, need to be implemented to achieve adequate performance.
- *Major improvement necessary* – The area is not functioning effectively or efficiently and many recommendations need to be implemented to achieve adequate performance. Implementation of these recommendations will have a major effect on cost levels and performance for TAWC.

	Overall Evaluation	Applicable Findings	Applicable Recommendations
1. Assessed the status and	Moderate improveme	III-1, III-2, III-3, III-4	III-1, III-2, III-3, III-4

	sufficiency of AWWSC's management performance and decisions relating to internal processes and internal controls.	nts necessary	III-5, III-6	III-5
	2. Assessed the efficiency of operating procedures and communication between TAWC and AWWSC.	Acceptable industry practice	II-7	N/A
	3. Assessed the AWWSC performance with industry standards and best management practices.	Moderate improvements necessary	II-1, II-3, II-4, II-5, II-6, IV-2, IV-3, IV-4, IV-5, IV-6, IV-7, IV-8, IV-9, IV-10, IV-11, IV-12, IV-13	II-1, II-3, II-4, II-5, II-6 IV-1
	4. Assessed the appropriateness of organizational structure of AWWSC/TAWC and reporting alignment.	Acceptable industry practice	IV-1	N/A
	5. Assessed the development of AWWSC's long-range and short-range operational plans to assure the effective and efficient performance of the functions	Minor improvement necessary	II-3, II-7, III-2	II-3, III-2
	6. Assessed the appropriateness of AWWSC's staffing and skill sets.	Acceptable industry practice	IV-1	N/A
	7. Assessed TAWC's controls and systems to analyze and control costs from AWWSC.	Moderate improvements necessary	III-2, III-3, III-4, III-5, III-6	III-2, III-3, III-4, III-5
	8. Evaluated the accuracy and reasonableness of total AWWSC charges (including expenses) allocated to TAWC.	Moderate improvements necessary	III-1, III-5, III-6, IV-1	III-1, III-4, III-5
	9. Evaluated the necessity,	Acceptable business	IV-1	N/A

	reasonableness/prudency, and efficiency of processes and/or functions performed by AWWSC on behalf of TAWC.	practice		
	10. Evaluated the accuracy and reasonableness of the allocation factors utilized to allocate AWWSC charges to regulated and non-regulated subsidiaries, and allocated regulated AWWSC charges to TAWC, including a review of work previously performed regarding allocation methods.	Moderate improvement necessary	II-2 III-2, III-3	II-2 III-2, III-3

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

"Schumaker, Patricia H." <pschumaker@schuco.com>
07/06/2010 03:05 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>, Wayne Fossett <wfossett@workgreer.com>
bcc
Subject TAWC Sampled Transactions Review Report

History: This message has been forwarded.

Mike,

Attached to this email message is the internal control review report based on our sampled transactions. Please call to discuss possible options for a face-to-face meeting, if desired.

Thanks, Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Draft Internal Controls Review Report-Sampling of Transactions.doc

"Schumaker, Patricia H." <pschumaker@schuco.com>
06/14/2010 01:41 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Draft SCHUCO Report (Excluding Sampling Discussion)

History: This message has been forwarded.

As we discussed on Friday, I'm sending a copy of the draft SCHUCO report. Excluded from this draft is the sampling discussion (background, findings/conclusions, and recommendations). This will come at a later date, as a separate document, once WG is able to get a few questions answered. You will notice that there's a few boxed paragraphs with questions to TAWC/AWWSC to make sure that we receive some feedback as part of the report review for these items. Obviously we need to make sure that our facts and figures are correct, so if you have any changes that need to be made, we ask that you use revision marks, then make a comment regarding why a change is required. If you have any questions or TAWC/AWWSC has any other topics they'd like to discuss, please let us know.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Draft TAWC Audit Report (Excluding Sampling Discussion).doc

"Schumaker, Patricia H." <pschumaker@schuco.com>
01/25/2010 02:32 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc
bcc
Subject RE: TRA Actions

That's great news! I'll try today or tomorrow to call Darlene Standley at the TRA to make contact.

Pat

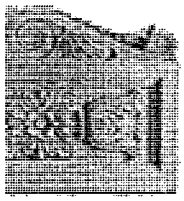
Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.998.5590 fax
Visit our website: www.schuco.com

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]
Sent: Monday, January 25, 2010 2:27 PM
To: Schumaker, Patricia H.
Cc: Lisa Brooks (lisa.brooks@amwater.com)
Subject: Re: TRA Actions

Good news. The TRA just approved the contract as submitted.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

No virus found in this incoming message.
Checked by AVG - www.avg.com
Version: 9.0.730 / Virus Database: 271.1.1/2644 - Release Date: 01/25/10 02:36:00



Lisa
Brooks/WVAWC/AWWSC
01/20/2010 09:02 AM

To jkain@schuco.com
cc pschumaker@schuco.com, Mike Miller/WVAWC/AWWSC@AWW
bcc
Subject TAWC Responses to Q-11 and Q-29

Good morning! Attached below are the two outstanding responses to the first set of information requests. If you have any questions, please advise.

TAWC-Schumaker-01-Q11.doc

TAWC-Schumaker-01-Q11 ATTACHMENT.xls

TAWC-Schumaker-01-Q29.doc

Best regards,

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

"Schumaker, Patricia H." <pschumaker@schuco.com>
02/08/2010 10:19 AM

To "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
bcc
Subject January 2010 TAWC Affiliate Audit Progress Report & Invoice

Attached to this email message is Schumaker & Company's January 2010 progress report and invoice. If you have any questions, please let me know.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

SCHUCO TAWC January 2010 Progress Report.doc

SCHUCO TAWC January 2010 Invoice.pdf

"Schumaker, Patricia H." <pschumaker@schuco.com>
03/08/2010 08:45 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
bcc
Subject February 2010 Schumaker & Company Invoice

Attached to this email message is Schumaker & Company's February 2010 invoice and progress report (including three attachments). If you have any questions, please let me know.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

SCHUCO TAWC February 2010 Invoice.pdf

SCHUCO TAWC February 2010 Progress Report.doc

Attachment I-TAWC Interview Request Listing.pdf

Attachment II-TAWC Information Request Listing.pdf

Attachment III-SCHUCO TAWC February 2010 PTD Budget to Actuals.pdf

"Schumaker, Patricia H." <pschumaker@schuco.com>
04/08/2010 05:00 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Schumaker & Company March 2010 Invoice

Attached to this email message is Schumaker & Company's March 2010 invoice and progress report (including four attachments). If you have any questions, please let me know.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

SCHUCO TAWC March 2010 Invoice.pdf

SCHUCO TAWC March 2010 Progress Report.doc

Attachment I-TAWC Interview Request Listing.pdf

Attachment II-TAWC Information Request Listing.pdf

Attachment III-TAWC Outstanding Information Request Listing.pdf

Attachment IV-TAWC March 2010 PTD Budget to Actuals.pdf

"Schumaker, Patricia H." <pschumaker@schuco.com>
05/12/2010 04:45 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>, "Kain, Jaye" <jkain@schuco.com>
bcc
Subject Schumaker & Company April 2010 Invoice & Progress Report

Included with this email message is our April 2010 invoice, progress report, and supporting documentation. If you have any questions, please let me know.

Also, I was wondering if you could check when we might expect payment for our March 2010 invoice. We haven't received it yet and I was hoping you could find out.

Thanks again for all your help.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

SCHUCO TAWC April 2010 Invoice.pdf
SCHUCO TAWC April 2010 Progress Report.doc
Attachment I-TAWC Interview Request Listing.pdf
Attachment II-TAWC Information Request Listing.pdf
Attachment III-TAWC Outstanding Information Request Listing.pdf
Attachment IV-TAWC April 2010 PTD Budget to Actuals.pdf

"Schumaker, Patricia H." <pschumaker@schuco.com>
05/28/2010 06:19 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject TAWC billing for AWR home protection program

History: This message has been forwarded.

Is there a formal agreement for this relationship? If so, can you please provide as part of Information Response 8, which asked about any affiliate contracts. If not, please let me know that too.

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

"Schumaker, Patricia H." <pschumaker@schuco.com>
06/05/2010 05:55 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Schumaker & Company May 2010 Invoice, Progress Report, and Supporting Documentation

Attached to this email message is Schumaker & Company's May invoice, progress report, and supporting documentation. If you have any questions, please feel free to contact me.

Thanks, Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

SCHUCO TAWC May 2010 Invoice.pdf

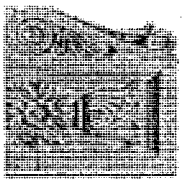
SCHUCO TAWC May 2010 Progress Report.doc

Attachment I-TAWC Interview Request Listing.pdf

Attachment II-TAWC Information Request Listing.pdf

Attachment III-TAWC Outstanding Information Request Listing.pdf

Attachment IV-TAWC May 2010 PTD Budget to Actuals.pdf



Lisa
Brooks/WVAWC/AWWSC
05/26/2010 03:31 PM

To pschumaker@schuco.com, jkain@schuco.com
cc Mike Miller/WVAWC/AWWSC@AWW
bcc
Subject TAWC Responses to Q89 thru Q92

Please see attached. I am sending Q93 in a separate e-mail due to the size of the attachment.

TAWC-Schumaker-14-Q89.doc

TAWC-Schumaker-14-Q89-ATTACHMENT.pdf

TAWC-Schumaker-14-Q90.doc

TAWC-Schumaker-14-Q90-ATTACHMENT.xls

TAWC-Schumaker-14-Q91.doc

TAWC-Schumaker-14-Q91-ATTACHMENT.xls

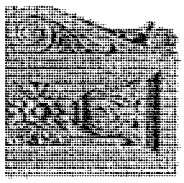
TAWC-Schumaker-14-Q92.doc

Best regards,

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com



Lisa
Brooks/WVAWC/AWWSC
05/13/2010 06:47 PM

To pschumaker@schuco.com, jkain@schuco.com
cc Mike Miller/WVAWC/AWWSC@AWW
bcc
Subject TAWC Response to Q88

Good evening ladies! Please see attached and let Michael know if you have any questions.

TAWC-Schumaker-13-Q88.doc

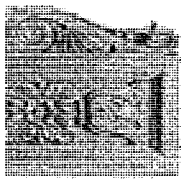
TAWC-Schumaker-13-Q88-ATTACHMENT.pdf

Thanks!

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com



Lisa
Brooks/WVAWC/AWWSC
05/06/2010 03:39 PM

To pschumaker@schuco.com, jkain@schuco.com
cc Mike Miller/WVAWC/AWWSC@AWW
bcc
Subject TAWC Responses to Q84 thru Q87

Please see attached. We do not have the information for Q82 as of yet but we will submit it once received.

TAWC-Schumaker-12-Q83.doc

TAWC-Schumaker-12-Q84.doc

TAWC-Schumaker-11-Q84-ATTACHMENT.pdf

TAWC-Schumaker-12-Q85.doc

TAWC-Schumaker-12-Q85-ATTACHMENT.pdf

TAWC-Schumaker-12-Q86.doc

TAWC-Schumaker-11-Q86-ATTACHMENT.pdf

TAWC-Schumaker-12-Q87.doc

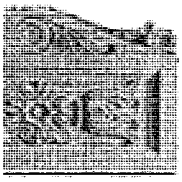
TAWC-Schumaker-11-Q87-ATTACHMENT-CONFIDENTIAL INFORMATION.pdf

Warm regards,

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com



Lisa
Brooks/WVAWC/AWWSC
04/23/2010 04:23 PM

To pschumaker@schuco.com, jkain@schuco.com
cc Mike Miller/WVAWC/AWWSC@AWW
bcc
Subject TAWC Responses Q75 thru Q79

Please see attached and let us know if you have any questions.

TAWC-Schumaker-10-Q75.doc

TAWC-Schumaker-10-Q75-ATTACHMENT.doc

TAWC-Schumaker-10-Q76.doc

TAWC-SchumaKer-10-Q76-ATTACHMENT.doc

TAWC-Schumaker-10-Q77.doc

TAWC-Schumaker-10-Q78.doc

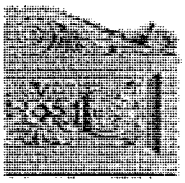
TAWC-Schumaker-10-Q79.doc

Thanks and have a wonderful weekend!

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com



Lisa
Brooks/WVAWC/AWWSC
04/15/2010 04:35 PM

To pschumaker@schuco.com
cc jkain@schuco.com, Mike Miller/WVAWC/AWWSC@AWW
bcc
Subject TAWC Responses to Q69 thru Q74

Please see attached and don't hesitate to let us know if you have any questions.

TAWC-Schumaker-09-Q69.doc

TAWC-SCHUMAKER-09-Q69-ATTACHMENT.pdf

TAWC-Schumaker-09-Q70.doc

TAWC-Schumaker-09-Q71.doc

TAWC-SCHUMAKER-09-Q71-ATTACHMENT.pdf

TAWC-Schumaker-09-Q72.doc

TAWC-Schumaker-09-Q73.doc

TAWC-Schumaker-09-Q74.doc

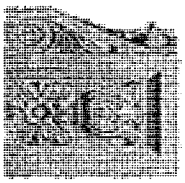
TAWC-Schumaker-09-Q74-ATTACHMENT.xls

Thanks!

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com



Lisa
Brooks/WVAWC/AWWSC
04/05/2010 01:44 PM

To jkain@schuco.com, pschumaker@schuco.com
cc Mike Miller/WVAWC/AWWSC@AWW
bcc
Subject TAWC Response to Q61 - CONFIDENTIAL INFORMATION

Please be advised that the attachments to this response needs to be handled with CONFIDENTIAL TREATMENT. Don't hesitate to let us know if you have any questions.

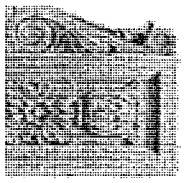
TAWC-Schumaker-05-Q61.doc PWC Report 10-K 2009.pdf F_FR_C15_C19 Phase II 2009 Test Scripts.xls
F_FR_Phase I 2009 Test Scripts.xls F_FSCP C05 Test Script Phase III 2009.xls F_FSCP_C05_Phase I 2009 Test Scripts.xls
F_HR Phase IV 2009 Test Script.xls F_HR Test Script PHASE II FINAL.xls F_PTP_Phase I 2009 Test Scripts.xls
F_PTP_Test_Scripts_Phase III 2009_.xls F_ FR_C19_Phase III 2009.xlsx F_FR.17_Phase IV 2009 Test Script.xlsx
F_FR_15_Phase IV 2009 Test Script.xlsx F_FR_19_Phase IV 2009 Test Script.xlsx

Best regards,

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com



Lisa
Brooks/WVAWC/AWWSC
03/26/2010 03:23 PM

To jkain@schuco.com, pschumaker@schuco.com
cc Mike Miller/WVAWC/AWWSC@AWW
bcc
Subject TAWC Response to Q-64

Please see response below and do not hesitate to let us know if you have any questions.

TAWC-Schumaker-07-Q64.doc

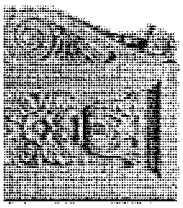
TAWC-Schumaker-07-Q64-ATTACHMENT.pdf

Have a great weekend ladies!

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com



Lisa
Brooks/WVAWC/AWWSC
02/17/2010 01:00 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
bcc
Subject Fw: TAWC Response to Information Request #38 (Part 2)

Part 2 as promised.

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

---- Forwarded by Lisa Brooks/WVAWC/AWWSC on 02/17/2010 12:59 PM ----

Lisa
Brooks/WVAWC/AWWSC

02/17/2010 12:54 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject Fw: TAWC Response to Information Request #38 (Part 1)

Jaye:

I received a delivery failure due to the size, therefore, I broke down the attachment into two parts and will try again.

[attachment "TAWC-Schumaker-02-Q38.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q38-ATTACHMENT - Part 1.pdf" deleted by Lisa Brooks/WVAWC/AWWSC]

Sorry for the inconvenience and stay tuned for Part 2!

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

----- Forwarded by Lisa Brooks/WVAWC/AWWSC on 02/17/2010 12:44 PM -----

Lisa Brooks/WVAWC/AWWSC

02/17/2010 12:30 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject TAWC Response to Information Request #38

As promised.

[attachment "TAWC-Schumaker-02-Q38.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q38-ATTACHMENT.pdf" deleted by Lisa Brooks/WVAWC/AWWSC]

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

----- Forwarded by Lisa Brooks/WVAWC/AWWSC on 02/17/2010 12:27 PM -----

Lisa Brooks/WVAWC/AWWSC

02/17/2010 12:25 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject TAWC Responses to Information Requests #36, 37, 39, & 40 Link

Please find attached the responses to the above mentioned requests. Response to #38 will be sent in a separate e-mail due to the size of the attachment.

[attachment "TAWC-Schumaker-02-Q36.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q36-ATTACHMENT.pdf" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q37.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q37-ATTACHMENT-CONFIDENTIAL INFORMATION.pdf" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q39.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q39-ATTACHMENT 1.xls" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q39-ATTACHMENT 2.xls" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q40.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q40-ATTACHMENT.pdf" deleted by Lisa Brooks/WVAWC/AWWSC]

If you have any questions, please advise.

Warm regards,

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

"Kain, Jaye"
<jkain@schuco.com>

02/10/2010 05:02 PM

To "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject TAWC: Information Requests #36-40

Hi Lisa,

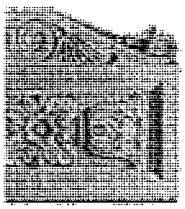
Attached are new information requests. I've created files in two different formats. Let me know if you have any questions or concerns.

Best regards,

Jaye

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Jaye M. Kain
734.998.5550 (Office)
734.998.5590 (Fax)
www.schuco.com

[attachment "TAWC_IR36-40_21010.xls" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC IR 36-40 21010.pdf" deleted by Lisa Brooks/WVAWC/AWWSC] TAWC-Schumaker-02-Q38-ATTACHMENT - Part 2.pdf



Lisa
Brooks/WVAWC/AWWSC
02/17/2010 12:54 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
bcc
Subject Fw: TAWC Response to Information Request #38 (Part 1)

Jaye:

I received a delivery failure due to the size, therefore, I broke down the attachment into two parts and will try again.

Sorry for the inconvenience and stay tuned for Part 2!

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

----- Forwarded by Lisa Brooks/WVAWC/AWWSC on 02/17/2010 12:44 PM -----

Lisa
Brooks/WVAWC/AWWSC

02/17/2010 12:30 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject TAWC Response to Information Request #38

As promised.

[attachment "TAWC-Schumaker-02-Q38.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q38-ATTACHMENT.pdf" deleted by Lisa Brooks/WVAWC/AWWSC]

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

----- Forwarded by Lisa Brooks/WVAWC/AWWSC on 02/17/2010 12:27 PM -----

Lisa Brooks/WVAWC/AWWSC
02/17/2010 12:25 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject TAWC Responses to Information Requests #36, 37, 39, & 40Link

Please find attached the responses to the above mentioned requests. Response to #38 will be sent in a separate e-mail due to the size of the attachment.

[attachment "TAWC-Schumaker-02-Q36.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q36-ATTACHMENT.pdf" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q37.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q37-ATTACHMENT-CONFIDENTIAL INFORMATION.pdf" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q39.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q39-ATTACHMENT 1.xls" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q39-ATTACHMENT 2.xls" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q40.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q40-ATTACHMENT.pdf" deleted by Lisa Brooks/WVAWC/AWWSC]

If you have any questions, please advise.

Warm regards,

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division

1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

"Kain, Jaye"
<jkain@schuco.com>

02/10/2010 05:02 PM

To "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject TAWC: Information Requests #36-40

Hi Lisa,

Attached are new information requests. I've created files in two different formats. Let me know if you have any questions or concerns.

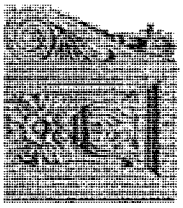
Best regards,

Jaye

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Jaye M. Kain
734.998.5550 (Office)
734.998.5590 (Fax)
www.schuco.com

[attachment "TAWC_IR36-40_21010.xls" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC IR 36-40 21010.pdf" deleted by Lisa Brooks/WVAWC/AWWSC] TAWC-Schumaker-02-Q38.doc

TAWC-Schumaker-02-Q38-ATTACHMENT - Part 1.pdf



Lisa
Brooks/WVAWC/AWWSC
02/17/2010 12:30 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
bcc
Subject TAWC Response to Information Request #38

As promised.

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

----- Forwarded by Lisa Brooks/WVAWC/AWWSC on 02/17/2010 12:27 PM -----

Lisa
Brooks/WVAWC/AWWSC

02/17/2010 12:25 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject TAWC Responses to Information Requests #36, 37, 39, & 40 Link

Please find attached the responses to the above mentioned requests. Response to #38 will be sent in a separate e-mail due to the size of the attachment.

[attachment "TAWC-Schumaker-02-Q36.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q36-ATTACHMENT.pdf" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q37.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q37-ATTACHMENT-CONFIDENTIAL INFORMATION.pdf" deleted by Lisa Brooks/WVAWC/AWWSC]
[attachment "TAWC-Schumaker-02-Q39.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q39-ATTACHMENT 1.xls" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q39-ATTACHMENT 2.xls" deleted by Lisa Brooks/WVAWC/AWWSC]

[attachment "TAWC-Schumaker-02-Q40.doc" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC-Schumaker-02-Q40-ATTACHMENT.pdf" deleted by Lisa Brooks/WVAWC/AWWSC]

If you have any questions, please advise.

Warm regards,

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

"Kain, Jaye" <jkain@schuco.com>

02/10/2010 05:02 PM

To "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subject TAWC: Information Requests #36-40

Hi Lisa,

Attached are new information requests. I've created files in two different formats. Let me know if you have any questions or concerns.

Best regards,

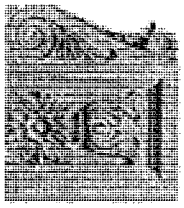
Jaye

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Jaye M. Kain
734.998.5550 (Office)
734.998.5590 (Fax)

www.schuco.com

[attachment "TAWC_IR36-40_21010.xls" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC IR 36-40 21010.pdf" deleted by Lisa Brooks/WVAWC/AWWSC] TAWC-Schumaker-02-Q38.doc

TAWC-Schumaker-02-Q38-ATTACHMENT.pdf



Lisa
Brooks/WVAWC/AWWSC
02/17/2010 12:25 PM

To "Kain, Jaye" <jkain@schuco.com>@AWX
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
bcc
Subject TAWC Responses to Information Requests #36, 37, 39, & 40

Please find attached the responses to the above mentioned requests. Response to #38 will be sent in a separate e-mail due to the size of the attachment.

If you have any questions, please advise.

Warm regards,

Lisa Brooks

****

Lisa Brooks
American Water
Eastern Division
1600 Pennsylvania Avenue
Charleston, WV 25302
Phone: 304-340-2980
Fax: 304-353-6332
E-mail: Lisa.Brooks@amwater.com

"Kain, Jaye"
<jkain@schuco.com>

02/10/2010 05:02 PM

To "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
Subj ect TAWC: Information Requests #36-40

Hi Lisa,

Attached are new information requests. I've created files in two different formats. Let me know if you have any questions or concerns.

Best regards,

Jaye

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Jaye M. Kain
734.998.5550 (Office)
734.998.5590 (Fax)
www.schuco.com

[attachment "TAWC_IR36-40_21010.xls" deleted by Lisa Brooks/WVAWC/AWWSC] [attachment "TAWC IR 36-40 21010.pdf" deleted by Lisa Brooks/WVAWC/AWWSC] TAWC-Schumaker-02-Q36.doc

TAWC-Schumaker-02-Q36-ATTACHMENT.pdf

TAWC-Schumaker-02-Q37.doc

TAWC-Schumaker-02-Q37-ATTACHMENT-CONFIDENTIAL INFORMATION.pdf

TAWC-Schumaker-02-Q39.doc

TAWC-Schumaker-02-Q39-ATTACHMENT 1.xls

TAWC-Schumaker-02-Q39-ATTACHMENT 2.xls

TAWC-Schumaker-02-Q40.doc

TAWC-Schumaker-02-Q40-ATTACHMENT.pdf

"Schumaker, Dennis J." <dschumaker@schuco.com>
03/23/2010 04:56 PM

To "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
cc "Schumaker, Patricia H." <pschumaker@schuco.com>
bcc
Subject Call Center Discussion

History This message has been forwarded.

Mike,

I need to talk to someone in the call center to verify some information. I do not want to take a lot of time to do this so I have attached a stripped down draft from the PAWC audit to frame the discussion.

If you could forward the attachment to someone in the call center that I could do a telephone interview (Interview Request 13) with then we could get the ball rolling.

I recognize that many things have probably changed since the PAWC audit, so I expect I will have to do a fair amount of rewriting. But this should serve as a good starting point.

If you have any questions, give me a call

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Dennis Schumaker CMC, PMP, MCSE
Schumaker & Company
dschumaker@schuco.com
734.998.5550 telephone
734.998.5590 fax
Visit our website: www. schuco.com

CMC (Certified Management Consultant) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See Why hire a CMC?*

TAWC Customer Service Call Center Working Papers.doc

"Schumaker, Dennis J." <dschumaker@schuco.com>
03/23/2010 04:56 PM

To "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
cc "Schumaker, Patricia H." <pschumaker@schuco.com>
bcc
Subject Call Center Discussion

History: This message has been forwarded.

Mike,

I need to talk to someone in the call center to verify some information. I do not want to take a lot of time to do this so I have attached a stripped down draft from the PAWC audit to frame the discussion.

If you could forward the attachment to someone in the call center that I could do a telephone interview (Interview Request 13) with then we could get the ball rolling.

I recognize that many things have probably changed since the PAWC audit, so I expect I will have to do a fair amount of rewriting. But this should serve as a good starting point.

If you have any questions, give me a call

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Dennis Schumaker CMC, PMP, MCSE
Schumaker & Company
dschumaker@schuco.com
734.998.5550 telephone
734.998.5590 fax
Visit our website: www. schuco.com

CMC (Certified Management Consultant) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See Why hire a CMC?*

TAWC Customer Service Call Center Working Papers.doc

"Schumaker, Patricia H." <pschumaker@schuco.com>
04/09/2010 03:16 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject RE: Another IR9 Question

History: This message has been replied to and forwarded.

Thanks for information. I had also asked the following and wondered if you had any idea.

Also, I understand Business Transformation didn't show up in 2009 as I understand it's a new group (please confirm it started in 2009), but don't understand why Investor Relations didn't show up until 2006. Wouldn't there have been such a function in 2005?

Thanks, Pat

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]
Sent: Monday, April 05, 2010 10:48 AM
To: Schumaker, Patricia H.
Cc: Lisa.Brooks@amwater.com
Subject: Re: Another IR9 Question

Sorry for the delay in responding, this one got buried in my files. The 2006 total O&M mangement fees of 4,376,059 is correct, however the total for Direct and National Allocations are not correct.

The Grand Total for Direct Charges should be 444,582, and the Grand Total for National Allocations should be 3,460,656. If you have questions let me know.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>

03/24/2010 04:38 PM

cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>

Subject Another IR9 Question

On the workbook provided regarding AWWSC charges to TAWC, the 2006 data does not properly foot. Specifically direct charges and national allocation per my re-calculations are different than the totals shown on the TN2006 and Summary tab. See below:

Can you help me understand what's going on? Also, I'd like to determine what TAWC was actually charged in 2006 as American Water's numbers don' foot.

Also, I understand Business Transformation didn't show up in 2009 as I understand it's a new group (please confirm it started in 2009), but don't understand why Investor Relations didn't show up until 2006. Wouldn't there have been such a function in 2005?

If you want I can put this into a formal information request, but thought I'd send to you first to discuss.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. See Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

"Schumaker, Patricia H." <pschumaker@schuco.com>
03/24/2010 04:38 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
bcc
Subject Another IR9 Question

History: This message has been replied to.

On the workbook provided regarding AWWSC charges to TAWC, the 2006 data does not properly foot. Specifically direct charges and national allocation per my re-calculations are different than the totals shown on the TN2006 and Summary tab. See below:

Can you help me understand what's going on? Also, I'd like to determine what TAWC was actually charged in 2006 as American Water's numbers don' foot.

Also, I understand Business Transformation didn't show up in 2009 as I understand it's a new group (please confirm it started in 2009), but don't understand why Investor Relations didn't show up until 2006. Wouldn't there have been such a function in 2005?

If you want I can put this into a formal information request, but thought I'd send to you first to discuss.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

"Wayne Fossett"
<wfossett@workgreer.com>
05/04/2010 10:38 PM

To <David.Weber@amwater.com>,
<George.Conroy@amwater.com>
cc <Mike.Miller@amwater.com>, <pschumaker@schuco.com>
bcc
Subject Items to test in NJ May 6

David and George, as I promised this morning, attached is the list of all 45 sample items . I have listed for each one the information you provided and the audit procedures I believe we need to perform. I have listed the audit procedures to be performed on all 45 sample items and have highlighted those in yellow. Take a look at the audit procedures to be performed on these 45 items and see if documentation can be available and I can perform those steps when I get there on Thursday. Just let me know, also any questions or comments let me know. Again, thanks for all your help.

Wayne Fossett, CPA
Director of Accounting & Auditing Services
Work & Greer, PC
209 Sixth Avenue North
Nashville, TN 37219
Phone: (615) 782-7346
Fax: (615) 259-7603

wfossett@workgreer.com Reg Formula Audit Steps.xlsx

"Wayne Fossett"
<wfossett@workgreer.com>
05/04/2010 01:05 PM

To <David.Weber@amwater.com>,
<George.Conroy@amwater.com>
cc <Mike.Miller@amwater.com>, <pschumaker@schuco.com>
bcc
Subject Items to test in NJ on May 6

David and George, sorry I'm getting this to you this late. I had hoped to get this done on Saturday and have it to you yesterday morning but I've been dealing with water issues and power issues. Anyway, I have attached the file of the 45 regular sample items. I have listed for each one the information you provided and the audit procedures I believe we need to perform. I have listed the audit procedures to be performed on the first 15 sample items and have highlighted those in yellow. I am still working on the audit procedures to be performed on the remaining 30 items and will have those to you before I leave today. The steps on these 30 will be similar to first 15. Take a look at the audit procedures to be performed on the first 15 items and see if documentation can be available and I can perform those steps when I get there on Thursday. Just let me know, also any questions or comments let me know. Thanks for all your help.

Wayne Fossett, CPA
Director of Accounting & Auditing Services
Work & Greer, PC
209 Sixth Avenue North
Nashville, TN 37219
Phone: (615) 782-7346
Fax: (615) 259-7603

wfossett@workgreer.com Reg Formula Audit Steps first 15 sample items.xlsx

"Schumaker, Patricia H." <pschumaker@schuco.com>
08/22/2010 02:20 PM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Schumaker, Dennis J." <dschumaker@schuco.com>, "Rosenkoetter, Robert" <rrosenkoetter@schuco.com>, Wayne Fossett <wfossett@workgreer.com>
bcc
Subject TAWC Draft Report

Included with this message is Schumaker & Company's draft report following our NF fact verification meeting. To finalize, we will remove "Draft Report-For Review Purposes Only," add our signatures, and create a PDF final report version, plus I will add a cover letter to the TRA regarding the final report. Please note that David Weber is still trying to locate a couple of agreements that were not previously provided; therefore, you will see that Finding III-7 and Recommendation II-6, although updated, currently remain.

If you have any questions, please let me know.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Draft TAWC Audit Report Following NJ Fact Verification Meeting.doc

"Schumaker, Patricia H." <pschumaker@schuco.com>
01/02/2010 09:25 AM

To "mike.miller@amwater.com" <mike.miller@amwater.com>
cc
bcc
Subject Monday's Agenda

Attached is a proposed agenda for the 10 a.m. Monday meeting along with draft information requests that we'll discuss at the meeting. I've not included any copies of organization charts as you have them already. If you have other topics, we'll be glad to discuss.

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

TAWC Kickoff Agenda.doc

Initial Information Requests.pdf

Tennessee-American Water Company Affiliate Audit
Administrative Kickoff Meeting
January 4, 2010

- Introductions
  - Roles and responsibilities
  - Contact information
- Information and interview request procedures, including *Project Management Information Application* (PMIA) use
- Initial information requests
- Initial interviews
- Kick-off meetings and interviews time frame and location
- Confidentiality agreements, if any
- Logistics
- Other

"Kain, Jaye"
<jkain@schuco.com>
02/10/2010 05:02 PM

To "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>, "Schumaker, Patricia H." <pschumaker@schuco.com>
bcc
Subject TAWC: Information Requests #36-40

Hi Lisa,

Attached are new information requests. I've created files in two different formats. Let me know if you have any questions or concerns.

Best regards,

Jaye

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Jaye M. Kain
734.998.5550 (Office)
734.998.5590 (Fax)
www.schuco.com

TAWC_IR36-40_21010.xls

TAWC IR 36-40 21010.pdf

"Kain, Jaye"
<jkain@schuco.com>
03/24/2010 11:40 AM

To "Lisa.Brooks@amwater.com" <Lisa.Brooks@amwater.com>
cc "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
bcc
Subject TAWC: Interview requests #13-22

Hi Lisa,

Attached are new information requests. Let me know if you have any questions.

Thanks,

Jaye

Schumaker & Company, Inc.
Managing Change, Defining Solutions

Jaye M. Kain

734.998.5550 (Office)

734.998.5590 (Fax)

www.schuco.com

TAWC Int13-22_32410.xls

TAWC_Int13-22_32410.pdf

"Schumaker, Patricia H." <pschumaker@schuco.com>
02/24/2010 03:27 PM

To "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
cc "Rosenkoetter, Robert" <rrosenkoetter@schuco.com>, "Schumaker, Dennis J." <dschumaker@schuco.com>
bcc
Subject Easter Division Interviews

History: This message has been replied to.

Mike,

We were wondering if the following Eastern Division staff (Lexington KY) would be available for interviews on one the days March 9, 10, or 11. We'd like to do them all on the same day as follows:

- Douglas Brock, Director of Customer Relations – Dennis Schumaker
- FRCC – Dennis Schumaker
- Deb Degillio, VP, Finance, Eastern Division – Robert Rosenkoetter/Patricia Schumaker
- Manager, FP&A, Eastern Division (if that position has been filled) – Robert Rosenkoetter/Patricia Schumaker

The interviews for Dennis Schumaker can be done concurrently with those by Robert & I.

Let's discuss when you've had a chance to check schedules.

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

"Schumaker, Patricia H." <pschumaker@schuco.com>
01/20/2010 11:59 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc
bcc
Subject RE: Potential AWWSC HQ Interviews

History: This message has been forwarded.

That's fine. I'll change our records. You had indicated Armand, but if Christi is the proper person, it should be Christi and Nicole.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.998.5590 fax
Visit our website: www.schuco.com

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]
Sent: Wednesday, January 20, 2010 11:57 AM
To: Schumaker, Patricia H.
Cc: Lisa Brooks (lisa.brooks@amwater.com)
Subject: RE: Potential AWWSC HQ Interviews

Your interview lists a joint interview with Nicole Lawrence and Armand Mazzella. Armand is the general accountant at SSC for West Virginia. If he is on the list because of some indication from me I apologize, sometimes the various states run together for me.

The general accountant for TAWC is Christi Woodward. I would propose that we have Christi and Nicole in the interview.

Please let me know if you agree and I will notify Christi and Nicole and work on the scheduling arrangements.

Thanks.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009

Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>

01/20/2010 09:12 AM

Subject RE: Potential AWWSC HQ Interviews

I hopefully will know my schedule in the next day or two and will get back to you soon regarding when availability to meet Deborah in Lexington, KY.

Regarding your questions:

- We don't have a problem if American Water has a note taker in the room. Often the audited company does this. We just ask that it not be their supervisor as that tends to limit conversation.
- Our notes are generally not made available to the audited company, although you of course will have a chance to review the draft report before it's finalized. Usually the company's note taker will provide the notes to you that s/he has taken. It often works best if the note taker not only makes notes regarding topic discussions but also identifies any follow-up that is required. At the end of each interview, we'll enumerate the new information requests that we anticipate as a result of the interview, so the interviewee as well as the note taker has that information.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
Visit our website: www.schuco.com

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]
Sent: Tuesday, January 19, 2010 6:51 PM
To: Schumaker, Patricia H.
Cc: Lisa Brooks (lisa.brooks@amwater.com)
Subject: Re: Potential AWWSC HQ Interviews

I have sent your request to all the requested interviewee's and have asked for them to provide their availability by the end of the week. I would hope to pull that together and get back to you by Friday. I will also speak with Deborah Degillio about meeting in Lexington, can you provide me the day or days when you want to do that interview so that I can make certain she is available.

Just a couple of questions. Do you have a problem if someone other than the persons being interviewed are in the room to take notes? Will your notes from those interviews be available to me or others at AWW? I don't know what is customary, but it seems that for me to track what went on in the interviews and that all follow-up answers or information is addressed and timely provided to you I need to have some way to know that and make sure we respond timely. Please advise.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

01/19/2010 04:25 PM

To"Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
cc"Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
SubjecPotential AWWSC HQ Interviews
t

As we discussed, included is a two-page PDF file with 8 interviews that we'd like to schedule, if possible, for February 9-11 in NJ. Robert Rosenkoetter, Wayne Fossett, and I would be participating in these initial interviews, but we'd like to have them in an office where we could use a speaker telephone, if desired, to have other Work & Greer individuals participate by telephone.

Also, sometime in the next two weeks I'll be in Cincinnati for another project and may be able to take a half day to drive to Lexington KY to meet with Deborah Degillio. I'll let you know as soon as I can what my schedule might be so we can see if Deborah would also be available.

Please let us know as soon as possible if we can get the NJ interviews scheduled so we can buy airplane tickets in a timely manner and hopefully keep the cost down.

Thanks again for all your help.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

[attachment "Potential February Interviews for Discussion.pdf" deleted by Mike Miller/WVAWC/AWWSC]

"Schumaker, Patricia H." <pschumaker@schuco.com>
01/20/2010 09:12 AM

To "Mike.Miller@amwater.com" <Mike.Miller@amwater.com>
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
bcc
Subject RE: Potential AWWSC HQ Interviews

History: This message has been replied to.

I hopefully will know my schedule in the next day or two and will get back to you soon regarding when availability to meet Deborah in Lexington, KY.

Regarding your questions:

- We don't have a problem if American Water has a note taker in the room. Often the audited company does this. We just ask that it not be their supervisor as that tends to limit conversation.
- Our notes are generally not made available to the audited company, although you of course will have a chance to review the draft report before it's finalized. Usually the company's note taker will provide the notes to you that s/he has taken. It often works best if the note taker not only makes notes regarding topic discussions but also identifies any follow-up that is required. At the end of each interview, we'll enumerate the new information requests that we anticipate as a result of the interview, so the interviewee as well as the note taker has that information.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
Visit our website: www.schuco.com

From: Mike.Miller@amwater.com [mailto:Mike.Miller@amwater.com]
Sent: Tuesday, January 19, 2010 6:51 PM
To: Schumaker, Patricia H.
Cc: Lisa Brooks (lisa.brooks@amwater.com)
Subject: Re: Potential AWWSC HQ Interviews

I have sent your request to all the requested interviewee's and have asked for them to provide their availability by the end of the week. I would hope to pull that together and get back to you by Friday. I will also speak with Deborah Degillio about meeting in Lexington, can you provide me the day or days when you want to do that interview so that I can make certain she is available.

Just a couple of questions. Do you have a problem if someone other than the persons being interviewed are in the room to take notes? Will your notes from those interviews be available to me or others at AWW? I don't know what is customary, but it seems that for me to track what went on in the interviews and that all follow-up answers or information is addressed and timely provided to you I need to have some way to know that and make sure we respond timely. Please advise.

Michael A. Miller
American Water Works Service Co.
P.O. Box 1906
Charleston, WV 25327
Office: 304-340-2009
Cell: 304-552-6419
Fax: 304-353-6332

"Schumaker, Patricia H." <pschumaker@schuco.com>

01/19/2010 04:25 PM

To"Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
cc"Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
SubjecPotential AWWSC HQ Interviews
t

As we discussed, included is a two-page PDF file with 8 interviews that we'd like to schedule, if possible, for February 9-11 in NJ. Robert Rosenkoetter, Wayne Fossett, and I would be participating in these initial interviews, but we'd like to have them in an office where we could use a speaker telephone, if desired, to have other Work & Greer individuals participate by telephone.

Also, sometime in the next two weeks I'll be in Cincinnati for another project and may be able to take a half day to drive to Lexington KY to meet with Deborah Degillio. I'll let you know as soon as I can what my schedule might be so we can see if Deborah would also be available.

Please let us know as soon as possible if we can get the NJ interviews scheduled so we can buy airplane tickets in a timely manner and hopefully keep the cost down.

Thanks again for all your help.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

[attachment "Potential February Interviews for Discussion.pdf" deleted by Mike Miller/WVAWC/AWWSC]

"Schumaker, Patricia H." <pschumaker@schuco.com>
01/19/2010 04:25 PM

To "Michael Miller (mike.miller@amwater.com)" <mike.miller@amwater.com>
cc "Lisa Brooks (lisa.brooks@amwater.com)" <lisa.brooks@amwater.com>
bcc
Subject Potential AWWSC HQ Interviews

History: This message has been replied to and forwarded.

As we discussed, included is a two-page PDF file with 8 interviews that we'd like to schedule, if possible, for February 9-11 in NJ. Robert Rosenkoetter, Wayne Fossett, and I would be participating in these initial interviews, but we'd like to have them in an office where we could use a speaker telephone, if desired, to have other Work & Greer individuals participate by telephone.

Also, sometime in the next two weeks I'll be in Cincinnati for another project and may be able to take a half day to drive to Lexington KY to meet with Deborah Degillio. I'll let you know as soon as I can what my schedule might be so we can see if Deborah would also be available.

Please let us know as soon as possible if we can get the NJ interviews scheduled so we can buy airplane tickets in a timely manner and hopefully keep the cost down.

Thanks again for all your help.

Pat

Schumaker & Company, Inc.
Managing Change, Defining Solutions
Patricia H. Schumaker, CMC®, PMP®, CPA
Schumaker & Company, Inc.
pschumaker@schuco.com
734.998.5550 telephone
734.646.4986 cell telephone
734.998.5590 fax
Visit our website: www.schuco.com

Certified Management Consultant (CMC®) is a certification mark awarded by the Institute of Management Consultants USA as evidence of meeting the highest standards of consulting and adherence to the ethical canons of the profession. Less than 1% of all consultants have achieved this certification. *See* Why Hire a CMC? *Setting the Standard for Excellence and Ethics in Consulting.*

Potential February Interviews for Discussion.pdf

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

22. Please provide all ***Documents*** constituting, containing, referring to, or relating to questions or other requests for information submitted by ***Schumaker & Company*** to ***TAWC, AWWC, AWWSC,*** or any subsidiary or affiliate of any of them.

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome and seeks information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to the extent the request seeks information protected by the attorney client privilege and work product doctrine. Without waiving these objections, see the response to TN-COC-01-Q19 and TN-COC-01-Q21.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

23. Please provide all ***Documents*** constituting, containing, referring to, or relating to responses or answers to questions or other requests for information submitted by ***Schumaker & Company*** to ***TAWC, AWWC, AWWSC,*** or any subsidiary or affiliate of any of them.

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome and seeks information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to the extent the request seeks information protected by the attorney client privilege and work product doctrine. Without waiving these objections, see the response to TN-COC-01-Q19 and TN-COC-01-Q21.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

24. Please provide all ***Documents*** constituting, containing, referring to, or relating to recommendations contained in the ***Schumaker Report.***

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome and seeks information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to the extent the request seeks information protected by the attorney client privilege and work product doctrine. Without waiving these objections, see the response to TN-COC-01-Q19 and TN-COC-01-Q21.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

25. Please ***Identify*** all persons, including, without limitation, all employees, contractors, agents, and officers of ***TAWC, AWWC, AWWSC*** or any subsidiary or affiliate of any of them, who had any written or verbal ***Communication*** with ***Schumaker & Company*** since January 1, 2008.

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome. The Schumaker management audit ordered and authorized by the TRA encompasses a significant number of employees of both AWWSC and TAWC with numerous interviews, extensive discovery and months of correspondence. Without waiving these objections, see the response to TN-COC-01-Q19 and TN-COC-01-Q21.

To the best of our knowledge this is the list of employees of TAWC, AWWSC or AWW who had verbal or written communications with Schumaker and Co. and/or Work & Greer:

Michael A. Miller
Paul Foran
Tom McKitrick
David Weber
George Conroy
Basil D'Antonio
John Bastian
Sue Cole
Christi Woodward
Susan Holmes
Ron Schleifer
Monty Bishop
Kevin Rogers
Rachel Bartley
Mark Zinnanti
Steven Snowden
Doug Brock
Adam Pearlman
Nicole Lawrence
John Watson
Pam Cummings
Leah Morrison
Rochelle Kowalski
Michael O'Donnell
Len Crane
Michael Maloney
Ellen Wolf
Mark Chesla
Edward Keiffer
Danny Amos
Deborah Degillio
Richard O'Neal
Lisa Brooks
Karen Cooper

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

26. Please provide all ***Documents*** constituting, containing, referring to, or relating to written or verbal ***Communications*** by persons identified in response to the previous Request.

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome. Further, the Company objects on the grounds that the request is vague and ambiguous. The Company also objects to the extent the request seeks information protected by the attorney client privilege and work product doctrine. Without waiving these objections, and to the extent the request is limited to communications between the individuals identified in the Company's response to TN-COC-01-Q25 and Schumaker & Company since January 1, 2008, see the response to TN-COC-01-Q19 and TN-COC-01-Q21.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

27. Please provide all ***Workpapers*** or other ***Documents*** prepared in connection with, transmitted in connection with, or which concern, refer to, or relate to the ***Schumaker Report.***

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome and seeks information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to the extent the request seeks information protected by the attorney client privilege and work product doctrine. Without waiving these objections, see the response to TN-COC-01-Q19 and TN-COC-01-Q21.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Michael A. Miller/Patrick Baryenbruch

Other Participating Employees: None

Question:

28. Please provide all ***Documents*** referring to, relating to, discussing, responding to, or transmitting to any person or entity the ***Baryenbruch Report.***

Response:

The Company objects to this question on the grounds that the request is overly broad, unduly burdensome and seeks information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. Without waiving these objections, the Company also objects to this request to the extent it seeks work product. Without waiving these objections, the Company responds that it filed Mr. Baryenbruch's direct testimony and report with its petition to increase rates in this case. Please also see documents provided in response to TN-TRA-01-Q13, sub folder Patrick Baryenbruch.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Patrick Baryenbruch/Michael A. Miller

Other Participating Employees: None

Question:

29. Please provide all ***Documents*** submitted to or received from ***Baryenbruch*** by ***TAWC, AWWC, A WWSC,*** or any subsidiary or affiliate of any of them since January 1, 2008.

Response:

The Company objects to this question on the grounds that the request is overly broad, unduly burdensome and seeks information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. The Company also objects to this request to the extent it seeks work product.

In response, see the attached information identified as TN-COC-01-Q29 that is responsive to this request that consists of 1) Baryenbruch data request and 2) 2009 Service Company income statement. Please also see the Company's response to TN-COC-01-Q28.

Data Request – 3/31/10 Test Year Service Company Charges Study
Tennessee American Water Company
From Patrick Baryenbruch
2832 Claremont Road, Raleigh, N.C. 27608
(919)832-3444 (office) / pat@patrickbaryenbruch.com

1. Service Company transaction detail for Service Company charges (O&M, capital, other) to TAWC during the 12 months ended March 31, 2010 in electronic (spreadsheet) form.

2. 12 months ended March 31, 2010 Service Company hours associated with the dollar charges from DR #1 above.

3. Hourly billing rate schedules for engineering firms used by TAWC or AWSC on TAWC's behalf during 2009.

4. Governance Practices Associated With Service Company Charges - Describe ways TAWC manages and controls the Service Company's quality of service and the level of charges.

5. TAWC billing frequency (monthly or quarterly) - weighted average annual number of bills per customer sent during the 12 months ended March 31, 2010.

6. Average per item lock box bank charge for processing TAWC customer payments during the 12 months ended March 31, 2010.

7. Number of customers for each American Water operating company as of 12/31/09.

8. TAWC customer billing-related postage and forms expenses for the 12 months ended March 31, 2010. I believe these are in GL accounts 575660 (postage CA) and 575420 (forms CA).

9. Responsibility Matrix – Indicate if the schedule from my 2006 TAWC study accurately depicts for TAWC which American Water Entity/Location is responsible for the various functions necessary to run a water company.

10. 2009 income statement for AWSC.

11. Total number of customer calls taken by the National Call Centers during 2009

12. Schumaker Audit Report

Income Statement Month & YTD
For the Period Ending 12/31/2009

American Water Works Serv Co.

	Description	Yr to Date December Actual
1	OPERATING REVENUES	
2	Water	
3	Sewer	
4	Other	
5	Management	248,211,987
6	Total Revenues	248,211,987
7	OPERATIONS & MAINTENANCE EXPENSE	
8	Labor	114,666,196
9	Purchased Water	
10	Fuel & Power	
11	Chemicals	
12	Waste Disposal	
13	Management Fees	
14	Group Insurance	19,059,076
15	Pensions	18,912,298
16	Regulatory Expense	
17	Insurance Other Than Group	2,876,835
18	Customer Accounting	10,718-
19	Rents	8,025,113
20	General Office Expense	14,007,661
21	Miscellaneous	28,786,420
25	Other Maintenance	6,629,307
	Total Maintenance & Operations Expense	212,952,188
27	Depreciation	21,704,680
28	Amortization	
29	General Taxes	8,190,999
30	State Income Taxes	10,222
31	Federal Income Taxes	15,574-
32	Tax Savings Acquisition Adjustment	
33	Total Operating Expenses	242,842,515
34	Utility Operating Income	5,369,472
35	OTHER INCOME & DEDUCTIONS	
36	Non-Operating Rental Income	
37	Dividend Income-Common	
38	Dividend Income-Preferred	
39	Interest Income	13,406
40	AFUDC Equity	
42	M & J Miscellaneous Income	
43	Gain(Loss)on Disposition	1,052,123-
45	Total Other Income	1,038,717-
46	Miscellaneous Amortization	
47	Tax Savings Acquisition Adjustment	
48	Misc. Other Deductions	190
49	General Taxes	
50	State Income Taxes	
51	Federal Income Taxes	
52	Total Other Deductions	190
53	Total Other Income	1,038,907-
54	Income Before Interest Charges	4,330,565
55	INTEREST CHARGES	
56	Interest on Long-Term Debt	4,217,634
57	Amortization and Debt Expense	
58	Interest-Short Term Bank Debt	57,918
59	Other Interest Expense	55,013
60	AFUDC-Debt	
61	Total Interest Charges	4,330,565
62	Net Income	
64	Preferred Dividend Declared	
65	Net Income to Common Stock	

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Patrick Baryenbruch/Michael A. Miller

Other Participating Employees: None

Question:

30. Please provide all ***Documents*** constituting, containing, referring to, or relating to questions or other requests for information submitted by ***Baryenbruch*** to ***TAWC***, ***AWWC***, ***AWWSC***, or any subsidiary or affiliate of any of them.

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome and seeks information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. Without waiving these objections, see the response to TN-COC-01-Q29.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA

Responsible Witness: Patrick Baryenbruch/Michael A. Miller

Other Participating Employees: None

Question:

31. Please provide all ***Documents*** constituting, containing, referring to, or relating to responses or answers to questions or other requests for information submitted by ***Baryenbruch*** to ***TAWC, AWWC, AWWSC***, or any subsidiary or affiliate of any of them.

Response:

The Company objects to this question on the grounds that the request is overly broad and unduly burdensome and seeks information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. Without waiving these objections, see the response to TN-COC-01-Q29.

BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

PETITION OF TENNESSEE AMERICAN WATER COMPANY TO CHANGE AND INCREASE CERTAIN RATES AND CHARGES SO AS TO PERMIT IT TO EARN A FAIR AND ADEQUATE RATE OF RETURN ON ITS PROPERTY USED AND USEFUL IN FURNISHING WATER SERVICE TO ITS CUSTOMERS	)	**DOCKET NO. 10-00189**

AFFIDAVIT

STATE OF WEST VIRGINIA

COUNTY OF KANAWHA

I, MICHAEL A. MILLER, Treasurer/Comptroller for Tennessee American Water Company, do hereby certify that the foregoing responses to the Data Requests from the City of Chattanooga were prepared by me or under my supervision and are true and accurate to the best of my knowledge and information.

DATED this 15TH day of November, 2010.

Michael A. Miller
(sighature)

Michael A. Miller
(printed name)

Sworn to and subscribed before me this 15TH day of November, 2010.

Lisa R. Brooks
NOTARY PUBLIC

My Commission Expires:

September 7, 2019

OFFICIAL SEAL
STATE OF WEST VIRGINIA
NOTARY PUBLIC
Lisa R. Brooks
18 Mill Creek Crossing
Hurricane, WV 25526
My Commission Expires September 7, 2019

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served by way of the method(s) indicated, on this the 15th day of November, 2010, upon the following:

[x] Hand-Delivery [ ] U.S. Mail [ ] Facsimile [ ] Overnight [x] Email	T. Jay Warner, Esq. Ryan McGehee, Esq. Mary L. White, Esq. Counsel for the Consumer Advocate and Protection Division Office of the Attorney General 425 5th Avenue North, 2nd Floor Nashville, TN 37243-0491
[ ] Hand-Delivery [ ] U.S. Mail [ ] Facsimile [x] Overnight [x] Email	David C. Higney, Esq. Counsel for Chattanooga Manufacturers Association Grant, Konvalinka & Harrison, P.C. 633 Chestnut Street, 9th Floor Chattanooga, TN 37450
[x] Hand-Delivery [ ] U.S. Mail [ ] Facsimile [ ] Overnight [x] Email	Henry M. Walker, Esq. Counsel for Chattanooga Manufacturers Association Boult, Cummings, Conners & Berry, PLC 1600 Division Street, Suite 700 Nashville, TN 37203
[ ] Hand-Delivery [ ] U.S. Mail [ ] Facsimile [x] Overnight [x] Email	Michael A. McMahan, Esq. Valerie L. Malueg, Esq. Special Counsel City of Chattanooga (Hamilton County) Office of the City Attorney 100 East 11th Street, Suite 200 Chattanooga, TN 37402
[ ] Hand-Delivery [ ] U.S. Mail [ ] Facsimile [x] Overnight [x] Email	Frederick L. Hitchcock, Esq. Harold L. North, Jr., Esq. Counsel for City of Chattanooga Chambliss, Bahner & Stophel, P.C. 1000 Tallan Building Two Union Square Chattanooga, TN 37402
[x] Hand-Delivery [ ] U.S. Mail [ ] Facsimile [ ] Overnight [x] Email	Mark Brooks, Esq. Counsel for Utility Workers Union of America, AFL-CIO and UWUA Local 121 521 Central Avenue Nashville, TN 37211

[ ] Hand-Delivery
[ ] U.S. Mail
[ ] Facsimile
[x] Overnight
[x] Email

Scott H. Strauss, Esq.
Katharine M. Mapes, Esq.
Counsel for UWUA, AFL-CIO and UWUA Local 121
Spiegel & McDiarmid LLP
1333 New Hampshire Avenue, NW
Washington, DC 20036

[x] Hand-Delivery
[ ] U.S. Mail
[ ] Facsimile
[ ] Overnight
[x] Email

Donald L. Scholes, Esq.
Counsel for Walden's Ridge Utility District and Signal Mountain
Branstetter, Stranch & Jennings PLLC
227 Second Avenue North
Fourth Floor
Nashville, TN 37201