

PETITIONER'S EXHIBIT LCB-1

TENNESSEE-AMERICAN WATER COMPANY, INC.

CASE NO. _____

DIRECT TESTIMONY

OF

LINDA C. BRIDWELL

ON

**CHANGES TO THE FILING FORMAT, ADJUSTMENTS TO EXPENSES FOR
SUPPORT SERVICES, REGULATORY EXPENSE, INSURANCE OTHER THAN
GROUP, AFUDC EXPENSE, DEPRECIATION AND AMORTIZATION AND RATE
BASE INCLUDING A DESCRIPTION OF CAPITAL EXPENDITURES**

SPONSORING PETITIONER'S EXHIBITS:

EXP-6-SUPPORT SERVICES-LCB

EXP-9-REGULATORY EXPENSE-LCB

EXP-10-INSURANCE OTHER THAN GROUP-LCB

EXP-14A-AFUDC-LCB

EXP-16-DEPRECIATION EXPENSE-LCB

EXP-17-AMORTIZATION-LCB

RB-1-SUMMARY-LCB

RB-2-UPIS-LCB

RB-3-CWIP-LCB

RB-6-ACCUMULATED DEPRECIATION-LCB

RB-8-WORKING CAPITAL-LCB

RB-9-DEFERRED TAXES-LCB

RB-10-CUSTOMER ADVANCES-LCB

RB-11-CIAC-LCB

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

2 A. My name is Linda C. Bridwell and my business address is 2300 Richmond Road,
3 Lexington, Kentucky 40502.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by the Central Division of American Water Works Company (“AWW”)
6 as Manager of Rates and Regulation for Kentucky and Tennessee.

7 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THIS AUTHORITY?**

8 A. No.

9 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE ANY OTHER**
10 **COMMISSION?**

11 A. Yes. I have provided both written and oral testimony in at least thirteen different
12 proceedings before the Kentucky Public Service Commission including rate cases,
13 special investigations, and applications for a Certificate of Public Convenience and
14 Necessity.

15 **Q. PLEASE STATE YOUR EDUCATIONAL AND PROFESSIONAL**
16 **BACKGROUND.**

17 A. I received a B.S. degree in Civil Engineering from the University of Kentucky in 1988
18 and I received a M.S. degree in Civil Engineering from the University of Kentucky in
19 1992 with an emphasis in water resources. I completed a Masters of Business
20 Administration from Xavier University in Cincinnati, Ohio in 2000. I am a registered
21 Professional Engineer in the Commonwealth of Kentucky.

22 I have been employed by AWW since 1989. I began as a distribution supervisor
23 for Kentucky American Water (“KAW”) until 1990 when I was promoted to Planning

1 Engineer, then Engineering Manager, and later Director of Engineering in 1998. In July
2 2004, I accepted the position of Project Delivery and Developer Services Manager for the
3 Southeast Region of AWW, responsible for Kentucky, Tennessee, and West Virginia. In
4 2008, I became the KAW Project Delivery Manager for the construction of a new water
5 treatment plant, booster station, and transmission main in Kentucky. This project was the
6 largest project completed by American Water, in any of its regulated businesses, at \$164
7 million. Upon completion of the project in October 2010, I became the Director of
8 Environmental Compliance and Water Quality for KAW and in February of this year I
9 accepted my current position. I am an active member of the American Water Works
10 Association (AWWA), served as president of the local chapter and state section of the
11 American Society of Civil Engineering (ASCE), and served as an officer in the local
12 chapter of the National Society of Professional Engineers (NSPE) and as a State officer.
13 I have served periodically as an Adjunct Professor at the University of Kentucky in the
14 Civil Engineering Department, teaching "Water Quality and Pollution Control" and the
15 "Introduction to Environmental Engineering." I serve as a member of the
16 Civil Engineering Industrial Advisory Committee at the University of Kentucky. I served
17 as a Commissioner on the Kentucky Water Resources Development Commission
18 established by Governor Patton and currently serve on the Board of Directors for the
19 Kentucky Infrastructure Authority.

20 **Q. WHAT ARE YOUR DUTIES AS MANAGER OF RATES AND REGULATION?**

21 A. My primary responsibilities encompass the coordination of regulatory issues in
22 Tennessee and Kentucky. This includes coordinating all reports and filings, working
23 with regulatory staff to make sure that all information is produced addresses the

1 requirements or requests, and overseeing the preparation and filing of rate cases and tariff
2 changes. I also work with the senior management in both states on budget planning. I
3 am also responsible for keeping abreast of changes in regulation, or trends in regulatory
4 oversight across the United States that may impact our local operations. I report to the
5 Director of Rates for the Central Division of American Water and am accountable to the
6 Presidents of Tennessee American Water (“TAW”) and KAW. I am located in
7 Kentucky, but work closely with the staff in Tennessee.

8 **Q. WHAT WILL YOUR TESTIMONY ADDRESS?**

9 A. My testimony will 1) review the changes to the format of this filing from previous cases
10 which support the proposed revenue increase of \$10,586,344, 2) address the Company’s
11 attrition level of Support Services, Regulatory Expense, Insurance Other than Group
12 Expense, Regulatory Deferrals Expense, AFUDC Expense, Depreciation and
13 Amortization Expense, and Rate Base, and 3) describe the capital investment expense
14 proposed in the attrition year that makes up Rate Base.

15 **Q. WERE THE COMPANY’S ACCOUNTING EXHIBITS PREPARED BY YOU OR**
16 **UNDER YOUR SUPERVISION?**

17 A. Yes.

18 **Q. WHAT IS THE SOURCE OF INFORMATION USED IN THE COMPANY’S**
19 **ACCOUNTING EXHIBITS?**

20 A. The information contained in the Accounting Exhibits was prepared from the financial
21 and operational records of the company.

1 **Q. WHAT IS THE INCREASE IN RATES THAT THE COMPANY IS SEEKING IN**
2 **THIS PROCEEDING?**

3 A. The Company is seeking a rate increase that would produce additional annual revenues of
4 \$10,586,344 or 24.92%. The need for this increase is explained in detail in Mr. Allen's
5 and Mr. VerDouw's testimonies.

6 **Q. WHEN DID THE COMPANY LAST INCREASE RATES?**

7 A. The Company last filed for a rate increase on September 17, 2010, and the new rates from
8 that case became effective on April 5, 2011.

9 **Q. WHAT IS THE TEST PERIOD REFLECTED IN THIS CASE?**

10 A. The Company has used a historical test period of twelve months ending December 31,
11 2011 to reflect recent, actual expenses and revenues. The Company has adjusted the test
12 period for two levels of adjustments. The first adjustment normalizes the test year. This
13 takes out unusual items or exceptions that are unique to that year. An example might be a
14 generator rental expense following a power blackout. The second level adjusts the
15 normalized year to arrive at the attrition year which is the projected period on which
16 TAW proposes to base its rates.

17 **Q. WHAT IS THE ATTRITION YEAR PROPOSED IN THIS CASE?**

18 A. The twelve months ended November 30, 2013.

19 **Q. HAS TAW CHANGED THE EXHIBITS FILED IN THIS PETITION FROM**
20 **PREVIOUS CASES?**

21 A. Yes. TAW has attempted to overhaul the filing for this case from previous cases.
22 Accounting exhibits have been given a naming convention that will identify their purpose
23 within general categories. Schedules to support the Exhibits are named to indicate the

Exhibit they support and workpapers will also be more readily identified as to the Schedule and Exhibit they support.

The naming convention is:

Exhibit (2 or 3 letter category)–(number)–(Descriptor)–(3 initials of sponsoring witness)

The categories include:

FS – Financial Summary

REV – Revenues

EXP – Expense

RB – Rate Base

CS – Capital Structure

BT – Business Transformation

PPACC – Purchased Power and Chemical Charge

PN – Pension Recovery

EXH -- Exhibit

Exhibit names will be clearly marked on the paper version of the file. An example of an exhibit name is:

Petitioner's Exhibit EXP-10-Regulatory Expense – LCB

Schedules that support the Exhibits will also have names clearly marked on the paper version of the files. The naming convention is:

Schedule (category) – (number).(X)

An example of a schedule supporting the Regulatory Expense Exhibit might be:

Schedule EXP-10.1

1 A listing of all of the accounting exhibits filed with the petition is attached to my
2 testimony as EXH-1-Exhibit List-LCB. Individual exhibits to support direct testimony
3 are attached to the appropriate witness and identified within the testimony.

4 **Q. WHY HAS TAW CHANGED THE FORMAT OF ITS FILING FROM PREVIOUS**
5 **CASES?**

6 A. TAW received feedback from intervenors and the TRA that it was at times difficult to
7 follow the analysis in previous filings which may have led to some confusion in the last
8 few rate cases. We recognize that reducing the level of confusion and resulting
9 disagreement among the parties of the case can result in a less expensive rate case
10 process for everyone involved which will ultimately and significantly benefit TAW
11 customers. This effort is one of the ways TAW hopes to establish some new areas of
12 common ground with all parties in this case.

13 **Q. CAN YOU DESCRIBE THE FOUR SUMMARY ACCOUNTING EXHIBITS?**

14 A. Yes, I would like to give a brief description of the accounting summary exhibits which
15 detail and support the rate base, revenues, expenses, capitalization and bill analysis for
16 the test year and attrition year.

17 Petitioner's Exhibit FS-1-Summary Revenue Requirement-GMV is a financial
18 summary of the filing which details how the Company arrived at the amount of the
19 requested revenue increase and will be discussed by Mr. VerDouw in his testimony.

20 Petitioner's Exhibit FS-2-Income Statement-GMV is an operating income
21 summary for the test year and attrition year with supporting schedules broken down by
22 major account group and will be discussed by Mr. VerDouw in his testimony.

1 Petitioner's Exhibit REV-1-Summary-DJP provides a summary of the Operating
2 Revenues and will be discussed by Mr. Petry in his testimony.

3 Petitioner's Exhibit RB-1-Summary-LCB is the summary of Rate Base changes in
4 the case and I will discuss further in my testimony.

5 **Q. HOW DID THE COMPANY DETERMINE THE OPERATING REVENUES**
6 **SHOWN IN ITS ACCOUNTING EXHIBITS?**

7 A. The Company's operating revenues are obtained from (i) metered sales, (ii) private fire
8 service, and (iii) miscellaneous, service revenues, rents from property, and other water
9 revenues. The Company uses a bill analysis reflecting the actual billing determinants for
10 the historical test year, the twelve months ended December 31, 2011. Petitioner's Exhibit
11 No. REV-1-Summary-DJP sets forth the individual bill analysis by customer class. The
12 historical test-year billing determinants are then adjusted to: (i) normalize any new
13 customers, loss of customers, or changes in usage (for large users) that occurred in the
14 historical test-year, (ii) include customer growth through the attrition year, and (iii) adjust
15 residential and commercial classes for declining usage trends for the attrition year. These
16 trends will be addressed by Mr. James Chelius of American Water. Mr. Donald Petry
17 will address the revenues and adjustments to customer accounting. The schedules then
18 multiply attrition year billing determinants by present and proposed rates.

19 **Q. HOW WERE THE OPERATING EXPENSE ADJUSTMENTS IN THE**
20 **SUMMARY EXPENSES EXHIBIT CALCULATED?**

21 A. The adjustments reflect an ongoing level of operating expenses consistent with the test
22 year matching principles. Known and measurable price adjustments have been reflected

1 to restate the consistent historical test year expense levels to rate year levels, in this case
2 the attrition year proposed by the Company.

3 **Expense Adjustments**

4 **Q. WHAT ARE SUPPORT SERVICES FEES?**

5 A. TAW, as a subsidiary of AWW, is able to realize significant savings to its customers
6 through collective utilization of corporate services. These services include the use of
7 centralized call centers, centralized water quality testing lab in Belleville, IL, IT support
8 services, centralized accounts payable and accounts receivable functions, centralized tax
9 support and insurance as well as corporate management and oversight. These fees have
10 been referred to as Management Fees in the past which is not a good description of the
11 support functions that are provided at great efficiency for TAW. These fees have been
12 discussed significantly in the last three rate cases. In 2008, TAW undertook a
13 management audit as ordered by the TRA that reviewed the level of support services
14 expenses and function.

15 **Q. PLEASE DESCRIBE THE COMPANY'S FILING REGARDING SUPPORT**
16 **SERVICES FEES.**

17 A. The Company's filing includes American Water Works Service Company ("AWWSC")
18 costs of \$5.817 million for Support Services expenses, previously referred to as
19 Management Fees. The Company started with the historical test-year expenses of \$5.081
20 million which are \$145,000 less than the attrition year in the last case, and adjusted non-
21 recurring expenses and other expenses that should not be recovered in rates totaling
22 \$48,178. The Company then increased the normalized historical test-year level based on
23 projected expenses through November 2013 to adjust until the end of the attrition year.
24 This included labor increases for 2012 merit increases and proposed 2013 merit

1 increases. It also included inflationary increases of 1.3% in 2012 and 1.2% in 2013 for
2 other expenses. This was a global assumption inflationary factor used in AWWSC
3 budgeting. This resulted in the \$5.817 million of AWWSC costs included in the
4 Company's filing. This is a difference from previous filings that used an inflationary
5 factor for Support Services labor and expenses. They are shown in the filing on
6 Petitioner's Exhibit EXP-6-Support Services-LCB.

7 **Q. WHAT HAS BEEN THE INCREASE IN SUPPORT SERVICES FEES FROM**
8 **THE COMPANY'S PREVIOUS RATE CASE TO THE LEVEL REQUESTED IN**
9 **THIS CASE?**

10 A. In Docket No. 2010-00189, TAW requested \$5.226 million based on an attrition year
11 ending December 31, 2011. The filing in this case represents an increase in requested
12 Support Services expenses of \$590,529, from the last case attrition year request.

13 **Q. WHAT ARE THE MAJOR DRIVERS OF THE INCREASE IN AWWSC COSTS**
14 **THROUGH THE ATTRITION YEAR ENDING NOVEMBER 30, 2013?**

15 A. There are two major changes in the Support Services fees between the test year and the
16 attrition year:

- 17 1. Labor and Labor Related Costs were \$3,142,933 in the base year and increased to
18 \$3,259,215 in the attrition year. This represents an increase of \$144,037 primarily
19 for merit increases in 2012 and 2013, and additional IT support for Business
20 Transformation ("BT") which is discussed in Mr. VerDouw's testimony. This is a
21 decrease of \$226,666 from the Docket 10-00189 filing of \$3,485,881.
- 22 2. Other Costs increased from \$1,916,799 in the test year to \$2,556,341 in the
23 attrition year or \$639,542 due to increases in Information Technology Systems

1 ("ITS"), of \$579,967 or 91% of the increase. This represents the increased
2 maintenance and depreciation expenses from the BT implementation. Other areas
3 are increased 1.3% for inflation in 2012 and 1.3% for inflation in 2013. The 2010
4 case projected \$1,740,153 in other expenses in the attrition year.

5 **Q. ARE THERE FUNCTIONS (AND COSTS) THAT HAVE SPECIFICALLY**
6 **SHIFTED FROM TAWC TO AWWSC SINCE THE LAST CASE THROUGH**
7 **THE ATTRITION YEAR?**

8 A. No, there have not been significant changes. Although TAW has gone through
9 organizational changes, as well as AWW, as a whole, the responsibilities have remained
10 essentially the same. One minor change is that TAW eliminated a Human Resource
11 Specialist and is supported by a shared Human Resources Manager through AWWSC.
12 However, this person is located in Chattanooga and splits her time between TAW and
13 KAW. There has been significant discussion in the last two TAW rate cases regarding
14 the appropriate level of Support Services expenses. In this filing, the labor expenses have
15 remained essentially flat, reflecting those organizational changes. TAW presented
16 testimony in the last case regarding the savings to its Company realized through the
17 Support Services provided, as well as the additional services directly impacting TAW's
18 customers. The significant change in this case is the implementation of the BT project.
19 As noted above, in addition to the capital expenditures, there are increased expenses
20 related to maintenance and depreciation of this investment. This project will directly
21 impact and significantly improve customer service for TAW customers.

1 **Q. CAN YOU PLEASE DESCRIBE THE REGULATORY EXPENSE REQUEST IN**
2 **THIS CASE?**

3 A. Yes. The company is seeking recovery of \$626,950 of expenses in this case. The test
4 year period expenses were \$663,237 as reflected on Petitioner's Exhibit EXP-9-
5 Regulatory Expense-LCB. This was comprised of three months of amortization of the
6 2006 and 2008 rate costs and the cost of service study expenses authorized by the TRA in
7 the Company's 2008 rate case. In April 2011, in the test year, TAW implemented revised
8 amortization of the 2006 and 2008 expenses along with the authorized 2010 rate case
9 expenses. The expenses were then annualized. The Company has estimated the cost of
10 the preparation and presentation of this case to be \$1,109,263. The Company is
11 proposing to amortize these costs over a three year period resulting in an annual cost of
12 \$369,754. This includes in the attrition year the Cost of Service Study Expense in the
13 amount of \$52,850. Total attrition year expense of the current case is \$369,754 plus the
14 balance of \$257,195 resulting from the 2006 rate case, 2008 rate case , 2008 Cost of
15 Service Study, the 2008 Depreciation Study, the 2010 rate case, and the 2010 Cost of
16 Service Study that is currently being amortized through the attrition year. The costs of
17 the 2006/2008/2010 cases will be fully amortized in March 2014.

18 **Q. HOW DOES THE ESTIMATED COST OF \$1,109,263 FOR RATE CASE**
19 **EXPENSE IN THIS CASE COMPARE TO PRIOR COMPANY RATE CASES?**

20 A. The estimated cost is less than the actual costs of the fully litigated 2010 case, and is
21 similar to the cost of the 2006 and 2008 rate cases.

1 **Q. WHAT HAS THE COMPANY DONE TO LOWER THE ESTIMATED COST OF**
2 **THIS CASE?**

3 A. The biggest change is that the Company solicited proposals from qualified legal teams to
4 reduce legal expenses. Additionally, the Company expects to use fewer outside witnesses
5 than in previous cases, and manage its rate case costs carefully. One change from
6 previous cases is that the Service Company costs for preparing, filing, and supporting the
7 case are included in the rate case expense estimates rather than expensed. However, the
8 final cost of the case and the number of witnesses utilized will ultimately depend on the
9 amount of litigation required to appropriately present the case which can be impacted by
10 issues raised by other parties to the case.

11 **Q. WHY SHOULD THE FULL COST OF THE RATE CASE BE RECOVERED IN**
12 **RATES?**

13 A. The Company needs to continue to attract the capital necessary to address service issues,
14 replace aged plant and meet more stringent water quality regulations. It can only do so
15 through providing an appropriate rate of return. The Company has made extraordinary
16 efforts to minimize and reduce operating costs through efficiencies since the last rate
17 case, yet earnings are well below the authorized rate of return and are forecasted to drop
18 further in the attrition year without rate relief. The cost of the rate case is a necessary
19 part of establishing an appropriate level of revenues to meet expenses and providing a
20 rate of return that is reasonable and helps attract necessary capital. TAW does not like
21 the costs or frequency of rate cases any more than its customers. As mentioned
22 previously, TAW is attempting to shift its direction in rate case expenses through a
23 reduction in external witness and legal expenses as well as improving communication

1 with all stakeholders both during and between rate cases. Mr. Gary VerDouw will
2 discuss in his testimony some potential rate-making procedures that have the potential to
3 help provide for meeting increased replacement costs and operating expenses while
4 extending the time between rate cases. The Company must come before the TRA to seek
5 rate relief needed to cover the cost of service including providing an adequate return to
6 investors. Seeking rate relief is a necessary cost of the Company doing business as a
7 regulated utility and recovery of those costs is appropriate.

8 **Q. WHAT ARE TAW'S PROPOSED EXPENSES FOR INSURANCE OTHER THAN**
9 **GROUP?**

10 A. The Company's proposed level for this expense for the attrition year is \$365,057 and is
11 based on the Company's 2011 actual insurance premiums and adjusted for inflationary
12 increases for the attrition year. It is shown in Petitioner's Exhibit EXP-10-Insurance
13 Other than Group-LCB. This expense category includes costs for general liability,
14 workers compensation, and property insurance. This is a decrease from Docket 2010-
15 00189 due to a reduction in premiums.

16 **Q. WHAT ARE THE COMPANY'S PROPOSED ALLOWANCE FOR FUNDS USED**
17 **DURING CONSTRUCTION ("AFUDC") EXPENSES?**

18 A. The Company's proposed amount for AFUDC on the debt portion of capital spending is
19 \$156,984 and is based upon the capital spending levels and projects included in the
20 attrition year. It is shown on Petitioner's Exhibit EXP-14A-AFUDC-LCB. This
21 adjustment was made to reflect the AFUDC treatment in Docket No. 2010-00189 which
22 was a reduction to expenses.

1 **Q. WHAT IS THE DEPRECIATION EXPENSE IN THIS CASE?**

2 A. Petitioner’s Exhibit EXP-16-Depreciation Expense-LCB details the adjustments for
3 Depreciation expense. The key component of this is Utility Plant in Service (“UPIS”)
4 Depreciation. Every physical asset, when it is purchased or constructed, is assigned to a
5 utility plant account. From a ratemaking perspective, depreciation is the slow recovery,
6 over time, of these capital expenditures. UPIS depreciation expense is driven by two
7 factors: the remaining original cost of UPIS for each plant account, and the depreciation
8 rates assigned to those account. Each month, depreciation is recognized for 1/12th of
9 each account’s annual depreciation rate, multiplied by each account’s prior month UPIS
10 balance.

11 Depreciation expense is also influenced by the amortization of Contributions in
12 Aid of Construction (“CIAC”). These amortizations offset depreciation expense, and
13 thus reduce both recognition and recovery of UPIS. Like depreciation, amortization of
14 CIAC is based on two factors: the original value of CIAC for each CIAC account, and the
15 amortization rate for those accounts.

16 Cost of removal (“COR”) expense is also included in the Company’s
17 depreciation. COR is the slow recognition, over time, of the costs required to retire
18 certain UPIS infrastructure. From a ratemaking perspective, it also represents the slow
19 recovery, over time, of these costs. Like depreciation expense, it is driven by two factors:
20 the original cost of UPIS for each plant account, and the COR rates assigned to each
21 account.

1 **Q. CAN YOU DESCRIBE THE TEST YEAR AMOUNTS AND ADJUSTMENTS?**

2 A. Yes. Test year depreciation expense was equal to the net of \$4,776,846 in depreciation
3 accruals and (\$161,462) in CIAC amortization. The net test year amount was
4 \$4,615,384.

5 Four normalizing adjustments are made to the test year, as detailed on Petitioner's
6 Exhibit EXP-16-Depreciation Expense-LCB. The first is to annualize changes to utility
7 plant in service through 12/31/2011, which increases test year UPIS depreciation by
8 \$511,958. A second adjustment annualizes changes to CIAC balances through
9 12/31/2011. This adjustment increases the CIAC amortizations by (\$22,417). The third
10 adjustment adds in test year COR expenses per books, which increases test year
11 depreciation by \$285,592. These expenses were mapped to the "Amortization" line of
12 TAW's Income Statement in the test year. (A corresponding adjustment removes this
13 same amount from test year amortization expense, to be discussed shortly.) Annualizing
14 these COR expenses based on UPIS at 12/31/2011 results in an additional increase of
15 \$24,682. After these four adjustments, normalized test year depreciation equals
16 \$5,415,199.

17 **Q. DO THESE NORMALIZING ADJUSTMENTS REFLECT ANYTHING OTHER**
18 **THAN CHANGES TO UPIS AND CIAC THROUGH 12/31/2011?**

19 A. Yes. Also reflected within these adjustments is the restoration of a 4.11% depreciation
20 rate to two plant accounts (304310 and 304330) that had depreciation rates set at 0%
21 during the test year. This adjustment was made because, upon examination, the
22 Company's utility plant accountants found that these had been set to 0% in error. The

1 annualized effect of this change was \$4,068, and is embedded in the \$511,958
2 depreciation accrual adjustment described above.

3 **Q. WERE THERE ANY ADJUSTMENTS FOR THE ATTRITION YEAR?**

4 A. Certainly. Three attrition year adjustments are made to both annualize the November
5 2013 expenses associated with the Company's UPIS investments and CIAC balances, and
6 also to reflect the depreciation rate requested by the Company for account 340315 (our
7 Business Transformation assets). These adjustments are also detailed on Petitioner's
8 Exhibit EXP-16-Depreciation Expense-LCB.

9 The UPIS depreciation adjustment is derived by multiplying the November 2013
10 UPIS depreciation expense of \$584,689 by 12. This annualized amount equals
11 \$7,016,267, which represents a \$1,727,463 adjustment from the normalized test year.
12 The CIAC adjustment is derived by multiplying the November 2013 CIAC amortization
13 expense of (\$18,304) by 12. The annualized amount is (\$219,650), which represents an
14 adjustment of (\$35,770) from the normalized test year. Finally, the COR adjustment
15 annualizes November 2013 UPIS COR expense by multiplying the November 2013 COR
16 of \$28,033 by 12. The annualized amount is \$359,187, which represents a \$48,913
17 adjustment from the normalized test year.

18 The annualized November 2013 expense levels for these adjustments may be seen
19 on Schedule EXP-16.1 (Depreciation Expense Net of CIAC Amortization) and Schedule
20 EXP-16.2 (COR Expense). Because these schedules are driven by numbers developed in
21 the UPIS and CIAC Exhibits, those exhibits may be helpful references as well. Their
22 exhibit labels are Petitioner's Exhibit EXP-RB-2-UPIS-LCB and Petitioner's Exhibit
23 EXP-RB-11-CIAC-LCB.

1 **Q. WERE CHANGES TO UPIS AND CIAC THE ONLY CHANGES REFLECTED**
2 **IN THESE ATTRITION YEAR ADJUSTMENTS?**

3 A. No. Reflected in these adjustments is also a proposed depreciation rate for our BT assets,
4 which differs from available software depreciation rates. The relevant assets are in
5 account 340315 "Computer Software Special Dep" and the Company requests a
6 depreciation rate of 10%. Mr. VerDouw discusses BT depreciation further in his
7 testimony. This rate adjustment, compared to available software rates, increases the
8 depreciation expense by \$592,709, and is included within the \$1,727,463 attrition year
9 adjustment for depreciation accrual referred to above.

10 **Q. WHAT IS THE FINAL ATTRITION YEAR DEPRECIATION EXPENSE?**

11 A. After these four adjustments, the pro forma attrition year depreciation expense totals
12 \$7,155,805.

13 **Q. COULD YOU PLEASE DISCUSS THE COMPANY'S AMORTIZATION**
14 **EXPENSE ADJUSTMENT?**

15 A. Yes. Amortization Expense is the recovery of expenses over a set period of time.
16 Petitioner's Exhibit EXP-17-Amortization-LCB details the adjustments to amortization
17 expense. Test year amortization expense was \$422,920. The first normalizing
18 adjustment is to remove COR expense, which was reclassified to depreciation expense
19 for this proceeding. Removing COR costs decreases test year amortization by
20 (\$285,592). The next normalizing adjustment is to remove amortization of the Utility
21 Plant Acquisition Adjustment ("UPAA"). This adjustment reduces the test year expense
22 by (\$7,488). After these two adjustments, the normalized test year is \$129,840.

1 A few adjustments are then made to annualize changes to the attrition year. The
2 first is to annualize changes to the Capital Lease amortization. Because this expires in
3 May 2013, the November 2013 expense level is \$0. Annualizing this essentially removes
4 all of the test year cost, resulting in a decreasing adjustment of (\$106,032). The second
5 adjustment is to annualize the November 2013 AFUDC Equity amortization. The
6 November 2013 amount of \$2,349 is multiplied by 12, to yield an annual figure of
7 \$28,191. This is \$5,415 higher than the test year amount of AFUDC Equity
8 Amortization, so an increasing adjustment of \$5,415 results. A third and final adjustment
9 is then made to annualize November 2013 AFUDC Debt amortization. The November
10 2013 level of \$93 is multiplied by 12, to yield an annual amortization of \$1,116. Because
11 the test year amount for this amortization was less, at \$1,032, an increasing adjustment of
12 \$84 is made.

13 The annualized November 2013 expense levels for these adjustments may be seen
14 on Schedule EXP-17.1 (Amortization Activity and Balances).

15 To summarize, test year amortization of \$422,920 is reduced by (\$293,080), to
16 adjust out cost of removal and UPAA amortizations, resulting in a normalized test year
17 amount of \$129,840. Attrition year adjustments then further decrease amortization
18 expense by (\$100,533), primarily to annualize out the Capital Lease amortization,
19 resulting in a total attrition year amount of \$29,307.

20 **Rate Base**

21 **Q. WHAT IS RATE BASE AND WHY IS IT IMPORTANT?**

22 A. Simply put, Rate Base is the total value of all of the used and useful facilities and
23 property of TAW. This represents all that TAW has had to spend to provide facilities to
24 withdraw, treat, and deliver potable water. It is funded partially through investment by

1 shareholders and partially from borrowing money. The cost of all construction is
2 assigned to an account of Utility Plant in Service, or “UPIS”, which is the fundamental
3 basis of Rate Base. Additions and deductions from that account occur regularly.
4 Additions include construction costs ongoing at the time of the rate case, capital lease
5 items of property, deferred maintenance, and working capital. Deductions include
6 accumulated depreciation, the accumulated amortization of capital leases, deferred taxes,
7 customers’ advances, and facilities paid for by others. The details of these are described
8 below. Establishing the level of Rate Base is important because this measurement
9 determines the amount of investment on which the company may earn a return.

10 **Q. CAN YOU DESCRIBE THE FACTORS USED IN THE PREPARATION OF THE**
11 **FORECAST PERIOD DATA AS IT RELATES TO RATE BASE OR THE**
12 **CAPITAL CONSTRUCTION?**

13 A. Yes. The Company’s capital investment plan can be divided into three distinct areas: 1)
14 normal recurring construction (RPs), 2) Centrally Sponsored Projects (CS), and 3) major
15 projects identified as investment projects (IPs). Normal recurring construction includes
16 water main installation for new development, smaller main projects for reinforcement and
17 replacement, service line and meter setting installation, meter purchases and the purchase
18 of tools, furniture, equipment and vehicles.

19 Recurring construction costs are trended from historical and forecasted data.
20 Estimates are prepared for the installation of new mains, service lines, meter settings and
21 the purchase of new meters based on preliminary plats from the appropriate governmental
22 planning agencies and consultations with developers, homebuilders, and engineering
23 firms.

1 Purchase of tools, furniture, equipment, and vehicles are based on needs. Each
2 item is reviewed independently and an itemized list of expenditures is prepared.
3 Estimates are made based on current year pricing.

4 The intent of the planning process is to provide a broad and comprehensive
5 review of facility needs that will allow us to then establish a general guide for needed
6 improvements over a short-term horizon. These improvements will enable TAW to:
7 provide safe, adequate, and reliable service to its customers to meet their domestic,
8 commercial, and industrial needs; provide flows adequate for fire protection; and satisfy
9 all regulatory requirements. The plan provides a general scope of each project along with
10 a preliminary design. The criteria for evaluating the various system improvements are
11 engineering requirements; consideration of national, state, and local trends;
12 environmental impact evaluations; and water resource management.

13 The engineering criteria used are accepted engineering standards and practices
14 that provide adequate capacity and appropriate levels of reliability to satisfy residential,
15 commercial, industrial, and public authority needs, and provide flows for fire protection.
16 The criteria are developed from regulations, professional standards, and company
17 engineering policies and procedures. Demand projections, based on historical data and
18 usage trends, are utilized in evaluating future system needs. Regionalization
19 opportunities are evaluated to determine if a consolidated solution to water problems in a
20 particular area is feasible or if management service opportunities are viable.

21 Sources of supply are evaluated based on quantity and quality. There must be
22 sufficient quantity to supply the system's needs. There must be sufficient quality to
23 provide, through treatment, finished water that meets all federal and state regulations.

1 Sources of supply must also have sufficient allocation rights to enable average and
2 maximum demands to be met.

3 Treatment and pumping facilities are designed to reliably meet projected
4 maximum day needs. Storage facilities are designed to provide the recommended
5 volume to equalize the plant's pumping rate on a maximum demand day. With this
6 approach, treatment facilities need only be designed to meet the projected maximum day
7 demand, although during that day, hourly demands will exceed the treatment capacity's
8 maximum rate. Storage facilities are also designed to provide the volume of water
9 necessary for fire protection up to the maximum flow and duration addressed in the most
10 recent Insurance Services Office ("ISO") municipal grading schedule and the volume
11 necessary for reliability.

12 Pipelines are designed to meet two conditions of service. They are expected to
13 deliver projected peak hour customer demands while maintaining system pressures at 30
14 psi or greater and to provide adequate fire flow identified by the ISO while maintaining
15 distribution system pressure at 20 psi or greater.

16 **Q. DOES TAW FOCUS ON COST CONTROL OF CAPITAL EXPENDITURES IN**
17 **ITS NORMAL DAY-TO-DAY ACTIVITIES?**

18 A. Yes. All significant construction work done by independent contractors and significant
19 purchases are completed pursuant to a bid solicitation process. We maintain a list of
20 qualified bidders and we believe that our construction costs are very reasonable.
21 American Water annually takes competitive bids for material and supplies that are either
22 manufactured or distributed regionally and nationally through its centralized procurement
23 group. We have the advantage of being able to purchase these materials and supplies on

1 an as-needed basis at favorable prices. In the past ten years, American Water also has
2 undertaken a number of procurement initiatives for services and materials to reduce costs
3 through either streamlined selection or utilization of large volume purchasing power.
4 Some of these initiatives that have directly impacted capital expenditures include the use
5 of master services agreements with pre-qualified engineering consultants, national
6 vehicle fleet procurement, and national preferred vendor identification.

7 **Q. HOW DOES TAW MANAGE ITS IMPLEMENTATION OF ITS CAPITAL**
8 **PLAN?**

9 A. Since 2003, the entire American Water system has used a process for the development
10 and review of capital expenditures that has incorporated industry best practices. TAW,
11 like its sister companies, has benefitted from that process. The process includes a
12 regional Capital Investment Management Committee (“CIMC”) to ensure capital
13 expenditure plans meet the strategic intent of the business, which intent includes
14 introduction of new technologies that result in efficiencies. In turn, this ensures that
15 capital expenditure plans are integrated with operating expense plans, and provides more
16 effective controls on budgets and individual capital projects.

17 The CIMC includes the TAW President, TAW Operations Manager, TAW
18 Engineering Project Manager, TAW Financial Analyst, and TAW Operations Specialist.
19 The CIMC receives capital expenditure plans from project managers and approves them
20 for submission to the Corporate CIMC. Once budgets are approved, the CIMC meets
21 monthly to review capital expenditures compared to budgeted levels. The process
22 includes five stages of project review: 1) a Preliminary Need Identification defining the
23 project at an early stage; 2) a Project Implementation Proposal that confirms all aspects of

1 the project are in a position to begin work; 3) Project Change Requests, if needed (if the
2 cost changes more than 5% or \$100,000); 4) a Post Project Review; and 5) Asset
3 Management. TAW personnel handle all of the stages, with oversight by the CIMC. All
4 projects, including normal recurring items, have an identified project manager
5 responsible for processing the stages of the project. The focus of the CIMC, along with
6 the monthly meetings, has allowed TAW to be more flexible with changes that inevitably
7 occur during the course of implementation of large construction projects. TAW made
8 tremendous progress in its delivery of capital expenditures over the last ten years in
9 regard to schedules, budgets, and quality of delivery.

10 As an added level of coordination a “Functional Sign-Off” Committee meets
11 monthly to sign-off on projects. This committee includes the TAW President, TAW
12 Operations Manager, the TAW Engineering Project Manager, TAW Financial Analyst,
13 TAW Operations Specialist and the appropriate Distribution and Operations supervisors
14 and project managers. The purpose of the committee is to review projects that are
15 moving forward in the next step of approval, or that require a change. This allows the
16 project manager and operational area supervisors to communicate about the project on a
17 monthly basis and help coordinate projects from initial development through in-service.

18 One of the most challenging aspects of planning capital expenditures continues to
19 be determining the amount of construction that is required for individual municipal and
20 state road projects. Some of these projects required significant capital expenditures on
21 the part of TAW, but the company has no control over the schedule. TAW would be
22 required to act promptly if the project is to stay on schedule, but sometimes would not be
23 informed of project delays until waterline relocation was underway or nearly complete. It

1 is a guessing game to determine which projects will be delayed and how long.
2 Investment project funding is requested early in case a project remains on the road
3 relocation schedule, but more often than not the project schedule will be delayed,
4 sometimes even for years. In reviewing historical spending, it appeared that a consistent
5 expenditure level proceeded each year, but it was difficult to determine which specific
6 project was going to be delayed. TAW creates an IP for each project to better track each
7 of the major highway relocations, and we annually estimate which projects will be built
8 during that year in the budget. These estimates are based on regular meetings with state
9 and local agencies in charge of road projects. This process allows flexible approval of
10 capital expenditures as unexpected projects arise, offsetting other projects that may be
11 postponed. The flexibility of the CIMC process allows TAW to immediately address an
12 increase or decrease in relocation projects due to highway work.

13 **Q. PLEASE EXPLAIN THE MAJOR PROJECTS PROPOSED FOR 2012 AND 2013.**

14 A. TAW has proposed capital construction expenditures of \$14,293,811 in 2012 net of
15 advances/refunds/contributions. The proposed budget for 2012 is as follows: Developer
16 (“DV”) Projects - \$2,000,000; Recurring Projects - \$8,671,681; Business Transformation
17 - \$2,629,512; Investment Projects - \$992,618. TAW has proposed capital expenditures in
18 2013 of \$14,592,032 net of advances/refunds/contributions. The proposed budget for
19 2013 is: DV Projects - \$2,000,000; RP - \$7,862,174; BT - \$1,183,561; IP - \$3,546,297.
20 A brief description of the projects as listed in the application included in Petitioner’s
21 Exhibit RB-2-UPIS-LCB follows.

22 **Item DV**

23 This investment plan item includes the installation of new main, valves and hydrants that
24 are funded entirely by others. This investment plan item may also include the

1 replacement of existing components of water supply, water treatment, water pumping,
2 water storage, and water pressure regulation facilities not funded by company
3 expenditures. The majority of these expenditures are made through deposit agreements
4 and as non-refundable contributions. The projected expenditure amount is developed
5 through discussions with homebuilders and developers as well as a review of plats.
6 Developers deposit projected expenditures based on average pipe installation costs from
7 the previous year pursuant to our on-site main extension agreement. This item also
8 includes fire services that are paid for by the requesting new customer, at the cost of
9 installation.

10 **Item A**

11 This investment plan item includes new water mains, valves, and other appurtenances
12 that are necessary to perform the work that is funded by the Company, including upsizing
13 of developer initiated extensions; Company initiated and funded new mains that are not
14 related to immediate growth, such as new mains that eliminate existing dead ends or
15 provide new transmission capacity; and new customer initiated extensions in accordance
16 with tariffs that may include some customer contribution (customer funded portion under
17 abovementioned Item DV). This item may also include new mains that parallel existing
18 mains to increase transmission capacity, provide reliability, or establish an additional
19 pressure gradient.

20 **Item B**

21 This investment plan item includes the scheduled replacement, renewal or improvement
22 of existing water mains including valves and other appurtenances that are necessary to
23 perform the work. This investment line item now includes replacement of services in

1 conjunction with those projects, which was previously budgeted in the cost of service
2 replacements.

3 **Item C**

4 This investment plan item includes the unscheduled replacement or restoration of existing
5 water mains, including valves and other appurtenances that are necessary to perform the
6 work. This investment line item now includes replacement of services in conjunction
7 with these projects, which was previously budgeted in the cost of service replacements.
8 This item is primarily used for emergency replacements.

9 **Item D**

10 This investment plan item includes the relocation of existing water mains, including
11 valves and other appurtenances that are necessary to perform the work, as required by
12 municipal or state agencies. This investment line item now includes replacement of
13 services in conjunctions with these projects, which was previously budgeted in the cost of
14 service replacements. These costs are not reimbursable.

15 **Item E**

16 This investment plan item includes the installation of new hydrants, including hydrant
17 assemblies and valves that are installed on existing mains or installed in conjunction with
18 main extension projects, which are company funded. This item generally includes all
19 public hydrants.

20 **Item F**

21 This investment plan item includes the replacement of leaking, failed or obsolete
22 hydrants, including hydrant assemblies and valves that are company funded.

1 **Item G**

2 This investment plan item includes the installation of new water services or
3 improvements, including corporation stops and shut-off valves.

4 **Item H**

5 This investment plan item includes the replacement of water services or improvements,
6 including the replacement of corporation stops, or shut-off valves. This budget item
7 shows a reduction from previous years because services previously scheduled in
8 conjunction with scheduled main replacement projects are now budgeted along with the
9 main replacement project in Item B, C or D.

10 **Item I**

11 This investment plan item includes the installation of new meters and meter settings.

12 **Item J**

13 This investment plan item includes the replacement or improvement of existing customer
14 meters and meter settings with or without technology changes. Again, the cost of
15 replacing the meter setting in conjunction with a main replacement project that may have
16 been previously budgeted separately is now budgeted under Item B, C or D.

17 **Item K**

18 This investment plan item is for the replacement of existing Information Technology
19 System Equipment and systems due to failure or obsolescence and new items to achieve
20 efficiency or address new requirements.

21 **Item L**

22 This investment item is a new division for the installation or replacement of existing
23 SCADA Equipment and Systems. The acronym SCADA can be defined in several
24 slightly different ways, but TAW generally prefers the definition as System Control and

1 Data Acquisition, which is the computerized system for monitoring and operating the
2 treatment plants and network facilities. AWW believes it more appropriate to further
3 subdivide these important investment costs from general Information Technology
4 Equipment costs.

5 **Item M**

6 This investment item is a division for Security Equipment and Systems that is separate
7 from generally office and Operation Center expenses. This may include fencing, alarm
8 systems, cameras, barricades, electronic detection or locking systems, software, or other
9 assets related directly to security.

10 **Item N**

11 This investment plan item is for the replacement or improvement of building systems,
12 equipment or furnishings for offices and operations centers, including copy machines, fax
13 machines, and phone systems.

14 **Item O**

15 This investment plan item is for purchase or replacement of vehicles, including utility
16 trucks, cars and light and medium trucks and accessories.

17 **Item P**

18 This investment plan item is for the replacement or purchase of construction, shop,
19 garage, meter reading, and storeroom equipment.

20 **Item Q**

21 This investment plan item is for the new purchase or replacement of existing components
22 of water supply water treatment, water pumping, water storage, and water pressure
23 regulation facilities, including associated building components and equipment.
24 Replacements may be planned or made because of failure, or may include improvements.

1 This item now also includes laboratory equipment and replacement of filter media used in
2 the treatment process if capitalized.

3 **Item S**

4 This investment item is for preliminary engineering studies primarily used for planning
5 purposes. At the initiation of a project, these capital dollars are transferred to the
6 appropriate construction project. If no project is developed as a result of the study, the
7 expenditures are then transferred from Construction Work in Progress (“CWIP”).
8 Additionally, the process includes investment plan items for capitalized tank painting.
9 However, TAW does not capitalize tank painting, and this line is used strictly for capital
10 improvements at the tanks as necessary.

11 **Centrally Sponsored Projects**

12 **CS-2602-1, CS-2602-3, CS-2602-4 Business Transformation**

13 This is for the design and the implementation of systems that American Water uses to
14 support many of our processes. It is broken into three projects representing the major
15 components, but is all part of the overall project. These systems are currently at the end
16 of their useful life cycle. They were designed to accommodate a much smaller customer
17 base than the company now serves and are increasingly costly and more difficult to
18 maintain and support since the vendors have issued newer versions that are not
19 compatible with our current systems. These estimated expenditures are \$2,629,512 in
20 2012 and \$1,183,561 in 2013.

21 **Investment Projects**

22 These projects are for facilities that are substantial in dollar amount.

1 **IP-2602-34 Citico Plant Improvements Phase 1B**

2 This project will include the upgrade of the existing 10 mgd Basin 3 with a completely
3 new structure to 28 mgd to increase a total upgraded plant capacity of 65mgd (with either
4 basin 1 or 2 on stand-by). The upgrade will include the addition of new flocculators and
5 plate settlers to improve basin performance and increase capacity. In addition, new sludge
6 collection equipment will be installed to allow for sludge disposal from the new basin 3.
7 \$180,000 is projected in 2013 to begin design work.

8 **IP-2602-6 Wastewater Treatment & Handling Improvement**

9 This project will include the installation of a new wastewater thickener above the 100-
10 year flood elevation in the vicinity of Clearwell #2. The project will replace the existing
11 sludge thickening tank, which floods frequently and renders solids handling within the
12 plant unavailable. This results in the potential interruptions in operations. \$400,000 is
13 projected in 2013.

14 **IP-2602-7 Convert ER Reservoir to Pump Storage**

15 This project will include the installation of a booster to convert the East Ridge Reservoir
16 to pumped storage. With the additional Jenkins road storage that was built to meet current
17 and future equalization and fire protection needs, the effectiveness of the existing East
18 Ridge Reservoir is limited and not fully utilized. Additional hydraulic head (pressure)
19 will be needed to fill the Jenkins road tank without submerging the reservoir. The
20 proposed project will include the installation of two pumps; each rated at 2,000 gpm and
21 quipped with VFDs. It is a projected \$250,000 in 2013.

22 **IP 2602-35 Filter House #2 Roof Replacement Project**

23 This project is for the design and replacement of the roof over the existing filters that are
24 located at the treatment facility located on Riverside Drive. A roof evaluation report

revealed a significant amount of problems from water infiltration at the parapet wall-roof interface. The existing structure was experiencing roof deck decay, loose bricks along the top of the interior and exterior wall, rusting trusses, and roof drainage problems due to undersized drain spouts. The original roof system consisted of a five layered roof system. Upon inspection, it was determined that 3 of the 5 layers contained asbestos. Knowing that further deterioration could allow a potential contamination of the water filters, a replacement of the entire roof system was undertaken. This project includes the replacement of the existing roof system with a new fully adhered EPDM membrane roof system (8,855 square feet), polyiso insulation, drains, down spouts and gutters, repainting of the existing structural steel trusses components. The project will enable significant extension of the useful life of the roof structure and the filter building facility as a whole. The project will be completed in 2012 for \$410,118.

IP-2602-4 6,000 linear feet of 24" Ringgold Rd. under I-75 Water Main

This project includes the installation of approximately 6,000 feet of 24-inch ductile iron main under I-75 for service reliability to areas south of Ringgold Road and Catoosa County. This will also alleviate water shortages to customers in those areas during high demand periods, improve operating pressures to East Ridge customers, and improve fire protection service in that pressure zone. This project is scheduled to begin in 2012 and be completed in 2013. The project is projected to have \$275,000 spent in 2012, and \$1,800,000 in expenditures in 2013 for a total project cost of \$2,100,538.

IP-2602-16 Meter Shop Building Addition

This project is for the design and construction of an addition to the current meter shop that will allow all of the management personnel to transfer to that office. This is necessary because the lease on the current building on Broad Street will expire in 2013

1 and the new building owner has need for the space currently occupied by TAW. The
2 projected expenditure is \$750,000 in 2013 and the project will be completed in 2013.

3 **IP-2602-19 NRW Pressure Reduction**

4 This project is based on a non-revenue water loss reduction strategy analysis. The
5 analysis had a number of recommendations to address and reduce non-revenue water and
6 is as discussed in previous cases. Two of the five recommended strategies were sub-
7 metering zones and creating reduced pressure zones within the system. The
8 improvements will include installing flow meters at 8 pumping stations and 3 pressure
9 reduction stations on the St. Elmo and Lookout Mountain pressure zones. These
10 improvements will facilitate detailed monitoring of flows in and out of sub metering
11 zones, segment these zones to cut down on duration of leakage during emergency main
12 breaks and reduce the potential for catastrophic breaks and leaks in high pressure zones.
13 The project cost estimate is \$100,000 in 2012 and completed in 2012.

14 **IP-2602-22 TAW GIS DATA CONVERSION**

15 This project is the implementation of a Geographic Information System, which will
16 greatly enhance the ability to retrieve information and track assets in the distribution
17 system. It has a projected cost of \$175,000 in 2012.

18 **Q. ARE THERE ANY PROJECTS UNDER THE RECURRING PROJECTS THAT**
19 **YOU WANT TO DISCUSS?**

20 **A.** Yes. Under Item F in 2012, TAW is doing a large project to replace a number of valves.
21 This project will replace 23 inoperable valves, 16-inch in diameter, many of which have
22 been in the ground for sixty years or more. These valves are on critical and large
23 transmission mains and are essential to the control of flow through the system and the
24 ability to bypass and isolate sections of the system during main breaks and system

1 maintenance. The replacement is projected to have \$1,000,000 spent in 2012. Areas
2 identified for the project are:

	Valve #	Size	Opens	Date Installed	Address	Age in Yrs
1	8122	16	R	Dec-57	White Oak N. from Memorial Dr.	54
2	18493	16	R	A-7558	Memorial Dr.	N/A
3	1001	16	R	Feb-68	Memorial Dr. E. of Lydon Dr.	43
4	6488	20	R	Jul-49	East 5 th @Georgia Ave.	62
5	10784	16	R	Jan-72	East 3 rd W of High St.	39
6	6628	16	R	Dec-50	Vine St. @ Houston St.	61
7	6483	20	R	Jul-49	East 5 th @ Houston Ave.	62
8	10119	20	R	Feb-53	Houston St. S from East 5 th St.	58
9	6941	16	R	Feb-53	13 th St. @ Cowart St.	58
10	6952	24	R	May-53	East 27 th @ Cowart St.	58
11	8990	30	R	Mar-52	Central Ave. S from 50 th St.	59
12	9003	20	R	Dec-53	Central Ave. S from Hooker Rd.	58
13	9477	24	R	Dec-57	East 38 th St. E of Central Ave.	54
14	9532	16	R	May-66	Lake Ave. W of Mcfarland Ave.	45
15	9534	16	R	May-66	Lake Ave. E of Mcfarland Ave.	45
16	9294	24	R	Jul-52	Hickory St. S of East 28 th St.	59
17	7788	16	R	Jul-54	Woodward Ave. N of Main St.	57
18	9268	30	R	Jan-65	Buckley St. S of Union Ave.	46
19	785	16	R	Aug-17	Orchard Knob Ave. N of Anderson Ave.	94
20	3940	20	R	Jul-49	Vine St. @ Wiehl St.	62
21	3941	16	R	1949	Vine St. @ Wiehl St.	62
22	7361	24	R	Nov-55	East 5 th St. E of Baldwin St.	56
23	6117	20	R	Sep-47	Central Ave. @ Pierce St.	64

3
4 There are two are two additional significant projects under item Q:

1 **Clearwell #2 Tank Rehabilitation**

2 The tank is located on the northwest corner at the treatment facility off of Riverside Drive
3 with a capacity of 1,820,000 gallons. The tank is made of welded steel with diameter of
4 94 ft and height of 35 ft and is in need of interior and exterior repairs to address structural
5 and operational deficiencies. This project will include structural steel work, replacement
6 of tank appurtenances, and blasting and recoating of the tank. The rehabilitation project
7 will enable significant extension of the useful life of this water storage facility to provide
8 disinfection contact time and meet service area maximum day peak hour demands and
9 fire flow needs. The project is projected to have \$870,000 spent in 2012.

10 **Aldrich Units 1 and 2 Filter Improvements**

11 This project involves the replacement of damaged Robert's bottoms and dislodged toggle
12 bolts in the existing monolithic wheeler underdrains. In addition, improvements will
13 include replacement of filter media and Granular Activated Carbon ("GAC") and the
14 installation of a filter monitoring system which will be integrated into the existing
15 backwash flow control system and SCADA. The project is projected to have \$500,000
16 spent in 2012.

17 **Q. ARE THERE PROJECTS PLANNED AND CONSTRUCTED BY OR ON**
18 **BEHALF OF MUNICIPALITIES, HIGHWAY DEPARTMENTS, CITIES, OR**
19 **OTHER ENTITIES WHICH REQUIRE FUNDING FOR REPLACEMENT OR**
20 **RELOCATION OF EXISTING INFRASTRUCTURE FOR 2012 AND 2013?**

21 A. Yes. As in past years and addressed in past rates cases, there are ongoing road and
22 highway projects, storm water and sewer enhancement/replacements, and street
23 rehabilitations including street widening, sidewalks, curbs and gutters, paving, and other
24 projects that require TAW to undertake underground water utility asset relocation.

1 Several of these projects are federally or state funded highway projects by the Tennessee
2 Department of Transportation (“TDOT”). These projects require the Company to relocate
3 or replace existing infrastructure within the public right of way or in existing easements
4 where our water utility assets conflict with the proposed work. In the attrition year
5 December 2012 through November 2013, some of these projects will be reimbursable
6 through state, local, or federal project funds related to utility relocation projects or from
7 federal stimulus funding or local matching funds. However, many projects may not be
8 reimbursable under TDOT guidelines. For instance, if a TDOT project is constructed in
9 conjunction with a participating municipality and the municipality does not contribute
10 matching funds to TDOT for utility relocation, Company funding of the water facilities
11 relocation becomes necessary. Similarly, the cost TAW incurs to design the relocation of
12 our facilities is often not reimbursable from TDOT. In addition to highway projects, some
13 of the cities we serve are undertaking street, sidewalk and sewer improvements that
14 require funding for relocation or renewal of our infrastructure grid. In addition, we have
15 been notified of a relocation project in Chattanooga as part of the Shallowford Road from
16 Gunbarrel Rd to Jenkins Rd road widening project, which is being coordinated with
17 TDOT as construction schedule is being dictated by the state. Completed and ongoing
18 projects under construction include:

19 **Completed Projects**

20 Chapman Road 12" Main Relocation

21 Briarwood Circle 6" Main Relocation

22 Shallowford Road at Jenkins Road Intersection Main Relocation

23 Harbor Hills Road 6" Main Relocation

24 Old Pineville Road 8" and 12" Main Relocation

1 **Projects Under Construction**

2 Spears Avenue between Bell Street and Lawn Street - 2200' Main Relocation

3 Jersey Pike at Oakwood Drive Intersection Main Relocation

4 Shallowford Road between Jenkins Road and Gunbarrel Road Relocation

5 **Shallowford Road Main Relocation (From Gunbarrel rd to Jenkins Road)**

6 The City of Chattanooga in conjunction with TDOT is widening Shallowford
7 Road from Gunbarrel Road to Jenkins Road. As part of the road widening project
8 TAW is required to relocate its facilities that will be in conflict with the road
9 project. As such this project was initiated to include relocation of approximately
10 4,960 feet of existing 12-inch water main and related facilities. The new 12-inch
11 water main will continue to provide reliable water service and fire-flows to our
12 customers in the affected areas. The project is projected to have \$500,000 spent in
13 2012 under recurring project Item B.

14 **Q. PLEASE DISCUSS THE INVESTMENTS THE COMPANY MADE UNDER THE**
15 **MAIN REPLACEMENT PROGRAM IN 2011.**

16 A. During the 2011, TAWC spent \$1.8 million to replace approximately 19,800 feet of 2-
17 inch and 2.5-inch diameter mains, many of which were installed in the 1920s. The focus
18 of these projects is on strategically replacing cast iron and galvanized steel water mains in
19 different sections of the service area as the pipelines reach the end of their economic
20 useful life and to meet the service needs of our customers. Additionally, existing 2-inch
21 and 2.5-inch diameter water mains in the distribution system constituents 17% of the total
22 pipe represented on average approximately 70% of the actual main breaks of the system
23 from 1989 through 2006 (Source: Black & Veatch Report - 2007). These improvements

will provide adequate and reliable service to customers and adequate flows for fire protection. Projects implemented in 2011 included:

Catoosa Street	Install 710' of 6" main and fire hydrant
CharMac Lane	Install 482' of 6" main and 303' of 4" main and fire hydrant
Parksdale Avenue	Install 475' of 6" main
Dunlap Avenue	Install 295' of 6" main
Mississippi Avenue	Install 730' of 4" main
Clemons Road	Install 635' of 8" main
David Street	Install 327' of 4" ductile iron main
Key West Avenue	Install 1,450' of 6" main
Wilcox Road	Install 420' of 4" ductile iron main
West End Avenue	Install 755' of 6" main
Roanoke Avenue	Install 385' of 4" main
Liberty Street	Install 1241' of 6" main and fire hydrant
Kelly Ferry Road	Install 1,400' of 6" main
Granada Drive	Install 1645' of 6" main
Elfin Road	Install 1,867' of 6" main
Valley View Road	Install 935' of 6" ductile iron main
Westonia Drive	Install 530' of 6" main and 740' of 4" main and fire hydrant
Summit Avenue	Install 1,370' of 6" main
Dorisa Avenue	Install 325' of 6" main
Fair Oak Place	Install 4" and 6" MAIN

Q. HAS THE COMPANY CHANGED THE METHODOLOGY IN CALCULATING REQUESTED RATE BASE FROM THE APPROACH ADVOCATED IN ITS LAST CASE?

A. No. The Company utilized a thirteen month average rate base calculation as approved in Case No. 06-00290. Shown on Petitioner's Exhibit RB-1-Summary-LCB is the rate base for the historical test year totaling \$124,500,927. In Column No. 2, the Company has

1 summarized its requested ratemaking adjustments to rate base totaling \$11,319,328. In
2 column 3, the Company has shown its requested rate base of \$135,820,256.

3 **Q. PLEASE DESCRIBE THE UTILITY PLANT IN SERVICE (UPIS) COMPONENT**
4 **THAT IS INCLUDED IN THE RATE BASE.**

5 A. UPIS includes the original cost of all land, land rights, easements, structures and
6 improvements, together with equipment in service at December 31, 2011. The Utility
7 Plant balance was calculated through November 30, 2013, by adding net additions and
8 retirements through the end of the attrition period. The 13 month average of the Utility
9 Plant balances from November 1, 2012 through November 30, 2013 was calculated to
10 arrive at the utility plant balance for the attrition period. The Utility Plan balances and
11 the 13-month average are detailed on Petitioner's Exhibit RB-2-UPIS-LCB. The monthly
12 in-service additions and monthly retirements which support these balances are also
13 detailed by project and/or account. The in-service additions are detailed on Schedule RB-
14 2.1 and the retirements on Schedule RB-2.2. These additions and retirements are
15 addressed in greater detail later in my testimony.

16 **Q. PLEASE DESCRIBE THE CONSTRUCTION WORK IN PROGRESS (CWIP)**
17 **INCLUDED IN THE RATE BASE.**

18 A. Certainly. This amount, shown in Petitioner's Exhibit RB-3-CWIP-LCB, is the
19 December 2011 actual balance adjusted for construction expenditures and transfers to
20 utility plant that occur through the attrition year. The 13-month average CWIP is
21 determined by totaling the monthly balances for November 1, 2012 to November 30,
22 2013 and dividing by 13 months. The monthly construction expenditure activity is
23 detailed by project on Schedule RB-3.1, and the monthly transfers to utility plant are also

1 detailed by project, on Schedule RB-2.1. This latter schedule is the same monthly in-
2 service schedule that supports the UPIS balances.

3 **Q. WHAT IS WORKING CAPITAL AS A RATE BASE ADJUSTMENT?**

4 A. Working capital is included in a utility's rate base to help compensate investors for the
5 lag between the time utility service is rendered to the customer and the time it takes to
6 collect revenues from the customer to pay for the service. In other words, investors had
7 to provide "upfront" capital to fund the daily operations of the business before customers
8 pay their bills. The working capital calculation can also properly reflect the impact of the
9 delay in receiving revenues from customers and the disbursement of cash for expenses.

10 **Q. WHAT LEVEL OF WORKING CAPITAL DID THE COMPANY INCLUDE IN**
11 **ITS REQUESTED RATE BASE?**

12 A. The calculated test year working capital is \$3,699,987. The Company is requesting
13 working capital of \$3,188,192. This amount was determined in a manner consistent with
14 the TRA's ruling on working capital in the 2010 Rate Case. The Company's working
15 capital calculation is included in the Company's filing on Petitioner's Exhibit RB-8-
16 Working Capital-LCB which is comprised of two schedules. The first, Schedule RB-8.1,
17 is the Test Year Working Capital and the second, Schedule RP-8.2, is the Attrition Year
18 Working Capital. The change is based on the reduction of other deferred debits, and a
19 reduction in the Lead/Lag Study offset by an increase in Incidental Collections.

20 **Q. WHAT ARE THE COMPONENTS OF WORKING CAPITAL?**

21 A. The Company's Working Capital includes the thirteen month average balance for the
22 attrition year for Prepaid Taxes, Materials and Supplies, Deferred Regulatory Expense,
23 Unamortized Debt Expense, Other Deferred Debits, and an offset for Incidental

Collections. The Working Capital also includes a provision determined by the Lead/Lag Study prepared by the Company for this case. The Lead/Lag Study will be provided with the Company's working papers on rate base.

Q. HOW ARE THE VARIOUS COMPONENTS OF WORKING CAPITAL CALCULATED?

A. Prepaid Taxes represent an average of the thirteen month ending balances for the test year ending December 31, 2011. This amount is \$577,696. Materials and Supplies represent an average of the thirteen month ending balances for the attrition year ending November 30, 2013, or \$301,364. This assumes an average three year balance of materials and supplies carried through the attrition period.

Deferred Regulatory Expense consists of a thirteen month average of the unamortized balances at November 30, 2013, the attrition year end. The unamortized balances are from the 2006, 2008, 2010 rates cases and an estimate for the 2012 rate case. The amounts included in rate base include \$1,146,262 for rate case expense, \$8,838 for the cost of service study expense, and \$1,449 for depreciation study expense, resulting in a total Deferred Regulatory Expenses balance of \$1,138,715. Additional components are described further below.

Unamortized Debt Expense

Unamortized Debt Expense was calculated by starting with December 31, 2011 unamortized debt expense, and subtracting the cumulative amortization to arrive at the balance at the end of the attrition year. If there had been any new debt issuance, the expense would have been added in. There will be a new debt issuance that is projected to take place in November, 2013. The thirteen month average results in a balance of \$885,503.

1 **Other Deferred Debits**

2 Other Deferred Debits consist of two items which include the thirteen month average of
3 the unamortized transition costs of the Customer Call Center totaling \$22,641 and the
4 unamortized transition costs of the Shared Services Center in the amount of \$8,483,
5 resulting in a total Other Deferred Debits balance of \$31,124. This is a reduction of
6 \$249,859 from the test year period.

7 **Lead-Lag Study**

8 The Company is utilizing a Lead/Lag Study that was performed based on historical data
9 for the twelve months ending December 31, 2011. The Lead/Lag Study will be discussed
10 below.

11 **Incidental Collections**

12 Incidental Collections are comprised of sales and use tax performed on behalf of taxing
13 authorities. This amount totals \$116,192. This is a significant reduction based on the
14 elimination of third party sewer billings.

15 The total Working Capital Requirement is calculated \$3,188,192. The detailed
16 calculation for each component is in the workpapers.

17 **Q. PLEASE DISCUSS THE LEAD/LAG STUDY.**

18 A. The Company has performed a Lead/Lag Study utilizing the attrition year expenses and
19 the lead/lag days determined in the lead/lag days study. The lead/lag calculation utilized
20 in this case came from a study performed this year. The Lead/Lag Study can be found in
21 the workpapers.

1 **Q. HOW WAS THE LEVEL OF LEAD/LAG WORKING CASH REQUIREMENT**
2 **DETERMINED?**

3 A. The determination of the amount of lead/lag working cash for a specific item is a
4 complex calculation. The daily Lead/Lag Factor is calculated by starting with Revenue
5 Lag Days, subtracting Expense Lag Days and Check Clear Time Days for each expense
6 category to arrive at the Net Lag Days. These Net Lag Days are divided by 365 (number
7 of days per year) to arrive at the Lead/Lag Factor. This Lead/Lag Factor is then
8 multiplied by the annual amount of attrition year expenses per expense category.

9 **Q. WHAT IS THE LEVEL OF ACCUMULATED DEPRECIATION IN THIS CASE?**

10 A. The accumulated depreciation balance as shown on Petitioner's Exhibit RB-6-
11 Accumulated Depreciation-LCB begins with the historical test year balance as of
12 December 31, 2011. This test year balance excludes the amortization of the capital lease
13 and the accumulated depreciation of the AFUDC regulatory asset, and is reduced by the
14 accumulated cost of removal. Accumulated depreciation and accumulated cost of
15 removal was then calculated through the end of the attrition period utilizing current
16 depreciation rates from the 2008 Depreciation Study. The monthly calculation of
17 depreciation is shown on Schedule EXP-16.1 and the monthly cost of removal is
18 calculated on Schedule EXP-16.2.

19 Additional monthly adjustments were made to the accumulated depreciation to
20 account for plant retirements, salvage credits and the cost of removals. Under utility
21 plant accounting, when an asset is retired, the UPIS is reduced by the original cost of the
22 asset and the accumulated depreciation account is reduced by an equal amount. The
23 retirements are detailed on Schedule RB-2.2. When scrap value is obtained from retired

1 plant, the salvage amount is added to the depreciation liability. The monthly average for
2 salvage credits is shown on Schedule RB-6.1. The cost of removal is based on an
3 average of the past two years by month and is also shown on Schedule RB-6.1.

4 The attrition year accumulated depreciation was then calculated by averaging the
5 month end accumulated depreciation balances from November 1, 2012 to November 30,
6 2013. Depreciation is calculated at \$81,011,226.

7 **Q. WERE THERE ANY DEPRECIATION RATES THAT VARIED FROM THE**
8 **2008 DEPRECIATION STUDY?**

9 A. Yes. The proposed implementation of the BT project represents a significant capital
10 investment in large software components. While AWW has previously invested in other
11 business software systems, they have either come with significant individual
12 programming or implemented on a much smaller scale. TAW does not believe that any
13 of the current utility plant accounts adequately represent the type of investment or
14 expected service life. Therefore, the investment has been allocated to an unused utility
15 plant account 340315 and assigned a depreciation rate of 10%. This assumes a 10-year
16 life of the software system. Considering the current systems are 12 and 15 years old, but
17 so antiquated they are very inefficient, this is an appropriate rate.

18 **Q. WHAT LEVEL OF ACCUMULATED DEFERRED INCOME TAX DID THE**
19 **COMPANY DEDUCT FROM RATE BASE?**

20 A. The Company deducted \$23,407,464 of accumulated deferred income taxes in arriving at
21 its rate base requested in this case. The determination of this amount is shown in
22 Petitioner's Exhibit RB-9-Deferred Taxes-LCB.

1 **Q. HOW DID THE COMPANY DETERMINE THIS AMOUNT?**

2 A. The amount consists of Accumulated Deferred Income Tax (“ADIT”) balances offset by
3 SFAS 109 regulatory assets recorded by the Company to account for timing differences
4 between book depreciation and accelerated tax depreciation per the Company’s books as
5 of the test year ended December 31, 2011. This presentation is consistent with methods
6 used by the TRA in determining the amount of ADIT to be deducted from rate base in its
7 Final Order dated April 27, 2012 in Docket No. 10-00189.

8 **Q. WHAT FACTORS WERE CONSIDERED IN DETERMINING THE AMOUNT**
9 **OF ADIT FOR THE CURRENT CASE?**

10 A. There was a significant disagreement between the Company and the consumer Advocate
11 and Protection Division (“CAPD”) in the Company’s 2008 Rate Case, particularly
12 concerning the impact of SFAS 109 on both the accumulated deferred income taxes and
13 the amount of current deferred income tax expense. In the Company’s opinion, the TRA
14 recognized SFAS 109 provisions as they related to accumulated deferred income taxes,
15 but failed to properly recognize SFAS 109 regulatory asset amortizations in the deferred
16 income tax expense. SFAS 109 regulatory assets arise under the provisions of SFAS 71,
17 which allows regulatory assets to be established so that temporary timing differences can
18 be properly included for rate making purposes over time, if future rate recovery is
19 probable. Because the TRA did not recognize the inclusion of regulatory asset
20 amortization in the determination of ADIT, CAPD did not feel compelled to do so either.
21 In response to this disagreement, the Company in its 2010 rate case calculated both its
22 accumulated deferred income taxes and deferred income tax expense on a consistent basis
23 using only the timing differences in tax and book depreciation which are required to be

1 normalized by IRS regulations, specifically only those differences arising from post-1980
2 assets. In addition, the Company also included a calculation of accumulated deferred
3 income tax and current deferred income tax expense related to a tax accounting change
4 governing the current deduction of certain expenditures for repairs and replacements of
5 plant property. This calculation method resulted in ADIT that was significantly lower
6 than ADIT recorded on the Company's books as of the test year date for the 2010 case.

7 **Q. HOW DID THE CAPD RESPOND TO THE COMPANY'S CALCULATION OF**
8 **ADIT IN THE 2010 RATE CASE?**

9 A. In its direct testimony, the CAPD disagreed with the Company's method of calculating
10 ADIT in the 2010 case because the method ignored book balances for ADIT as the
11 starting point for a forecast and limited temporary differences between book and tax
12 depreciation amounts to post-1980 assets only. The CAPD then forecasted ADIT by
13 using actual book balances as of September 30, 2010 and projected these balances to the
14 attrition year date of December 31, 2011. The forecasted ADIT balances did not include a
15 reduction for the SFAS 109 regulatory asset amortizations in its original direct testimony
16 because the TRA had yet to formally recognize the inclusion of regulatory asset
17 amortization in the determination of ADIT in any previous rate order. However, the
18 SFAS 109 regulatory asset amortizations were eventually included in its amended direct
19 testimony calculation of ADIT. The CAPD also included the tax effect of forecasted
20 temporary differences between book and tax depreciation, a FIN 48 adjustment related to
21 the new tax treatment of repair and replacement expenditures, and then calculated a 13-
22 month average of ADIT. The CAPD's resulting ADIT under this method was
23 significantly higher than the ADIT amount proposed by the Company.

1 **Q. WHAT WAS THE TRA’S FINAL RESOLUTION OF THE DISAGREEMENT IN**
2 **THE 2010 RATE CASE?**

3 A. In its Final Order for Docket No. 10-00189 dated April 27, 2012, the TRA recognized
4 that CAPD’s amended testimony did not reduce ADIT by the SFAS 109 regulatory
5 assets, and pronounced the following:

6 The TRA, therefore, agrees with both TAWC (Tennessee
7 American Water Company) and the CAPD that, consistent with
8 SFAS 109 and SFAS 71, regulatory asset accounts should be
9 recognized when computing ADIT, and adopts the SFAS 109
10 approach to calculating income taxes, which recognizes regulatory
11 assets in determining the ADIT balance. The TRA also agrees with
12 TAWC that FIN 48 amounts represent a tax that the Company
13 owes, with interest, as to previously filed tax returns.¹

14 The TRA then adopted an ADIT amount equal to the Company’s SFAS 109
15 ADIT offset by the SFAS 109 regulatory assets per books as of September 30, 2010. The
16 date is significant in that in its original direct testimony, the CAPD asserted that a more
17 appropriate test year date for the 2010 rate case would be September 30, 2010 (rather
18 than March 31, 2010) in an effort to eliminate outdated financial information and to
19 shorten the forecast window to the attrition year date of December 31, 2011.

20 **Q. WHAT ARE THE OTHER COMPONENTS OF RATE BASE?**

21 A. **Utility Plant Capital Lease**

22 This is the plant associated with the office building on Broad Street in Chattanooga. The
23 original cost of the lease is \$1,590,500, which remains unchanged through both the test
24 and attrition years.

¹ Order, Docket 10-10-00189, Page 118 (April 27, 2012)

1 **Accumulated Amortization of Utility Plant Capital Lease**

2 This is the accumulated amortization of the Utility Plant Capital Lease. The balance of
3 this category represents an average of the thirteen month end balances from November 1,
4 2012 through November 30, 2013. The 13-month average is \$1,576,226 which leaves
5 only \$14,274 of net capital lease in rate base. Monthly amortizations are reflected on
6 Schedule EXP-17.1.

7 **Customer Advances**

8 This is a reduction to rate base for money collected for new mains that are held in an
9 account and refunded to the original customer as new customers tap onto a main. This
10 prevents TAW from investing in speculative developments by having a developer pay the
11 initial investment upfront. But then it recognizes the benefit of the investment based on a
12 new customer by refunding a portion of the amount by contract for each bona fide new
13 customer TAW receives. The amount of advances was projected by month based on an
14 average of the previous two years, by utility plant account. Customer Advances are
15 detailed on Petitioner's Exhibit RB-10-Customer Advances-LCB. The monthly advances
16 and refunds that support these calculations are found on Schedules RB-10.1 and RB-10.2
17 respectively. The attrition year customer advances balance is based on an average of the
18 thirteen-month end balances from November 2012, through November 30, 2013. The
19 balance is \$4,473,724.

20 **Contribution in Aid of Construction**

21 This item is a reduction in rate base that recognizes the value of mains, meters, services
22 or hydrants that are paid for by a third party and thus are not an investment by TAW, but
23 fully owned and maintained by the Company. An example would be a portion of main
24 paid for by a developer that is not eligible for refunds under the contract, or a portion of

1 main that was relocated to accommodate road alignment changes and the relocation was
2 funded by the TDOT or a local municipality. The balance in the attrition year is
3 \$12,466,115.

4 CIAC balances are calculated by adjusting the prior months' account balances for
5 activity related to contributions received, and CIAC amortizations. Both of these types of
6 activity are detailed by month on Schedule RB-11.1. The resulting CIAC balances are
7 shown by Month and account on Petitioner's Exhibit RB-11-CIAC-LCB. The attrition
8 year CIAC balance is then is calculated as an average of the thirteen month end balance
9 for the attrition year ending November 30, 2013. The balance is \$12,466,115 and is an
10 increase from the test year of \$1,854,701.

11 **Unamortized Investment Tax Credit**

12 This item is calculated as an average of the thirteen month end balance of unamortized
13 investment tax credit at the end of the attrition year November 30, 2013. This calculation
14 is similar to previous rate cases. The amount in the attrition year is \$20,965. The
15 monthly balances are detailed on Schedule EXP-17.1.

16 **Utility Plant Acquisition Adjustment**

17 This item is calculated as an average of the thirteen month end balance of unamortized
18 acquisition adjustment for the acquisition of the Suck Creek system. The amount in the
19 attrition year rate base forecast is a reduction to rate base of \$39,920.17. The monthly
20 balances are detailed on Schedule EXP-17.1.

21 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

22 **A. Yes.**

STATE OF KENTUCKY

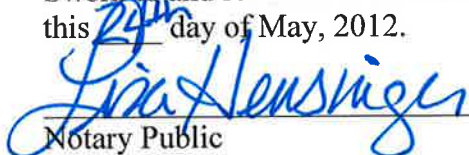
COUNTY OF FAYETTE

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

She is appearing as a witness on behalf of Tennessee-American Water Company before the Tennessee Regulatory Authority, and if present before the Authority and duly sworn, her testimony would set forth in the annexed transcript.


Linda Bridwell

Sworn to and subscribed before me
this 24th day of May, 2012.


Notary Public



Tennessee American Water Company

Exhibit EXH-1-Exhibit List-LCB

Docket No. 12-XXXXX

Test Year for the 12 Months Ended December 31, 2011

Type of Filing: ☒ Original ☐ Updated ☐ Revised

List of Filing Exhibits

Accounting Exhibits:

Category Description	Category	Uniform Number	Descriptor	Sponsor Initials	Exhibit Name
Financial Summary	FS	1	Summary Revenue Requirement	GMV	Exhibit FS-1-Summary Revenue Requirement-GMV
Financial Summary	FS	2	Income Statement	GMV	Exhibit FS-2-Income Statement-GMV
Revenues	REV	1	Summary	DJP	Exhibit REV-1-Summary-DJP
Revenues	REV	2	Other Revenue	DJP	Exhibit REV-2-Other Revenue-DJP
Revenues	REV	3	Revenue by Class	DJP	Exhibit REV-3-Revenue by Class-DJP
Revenues	REV	4	Declining Usage	DJP	Exhibit REV-4-Declining Usage-DJP
Revenues	REV	5	Customer Growth	DJP	Exhibit REV-5-Customer Growth-DJP
Revenues	REV	6	OWU Annualization	DJP	Exhibit REV-6-OWU Annualization-DJP
Revenues	REV	7	Eliminate Temporary Surcharge	DJP	Exhibit REV-7-Eliminate Temporary Surcharge-DJP
Revenues	REV	8	Eliminate Bunge Foods	DJP	Exhibit REV-8-Eliminate Bunge Foods-DJP
Revenues	REV	9	Comparison of Rates	DJP	Exhibit REV-9-Comparison of Rates-DJP
Expense	EXP	1	Labor	MLS	Exhibit EXP-1-Labor-MLS
Expense	EXP	2	Purchased Water	LEK	Exhibit EXP-2-Purchased Water-LEK
Expense	EXP	3	Purchased Power	LEK	Exhibit EXP-3-Purchased Power-LEK
Expense	EXP	4	Chemicals	LEK	Exhibit EXP-4-Chemicals -LEK
Expense	EXP	5	Waste Disposal	LEK	Exhibit EXP-5-Waste Disposal-LEK
Expense	EXP	6	Support Services	LCB	Exhibit EXP-6-Support Services-LCB
Expense	EXP	7	Group Insurance	MLS	Exhibit EXP-7-Group Insurance-MLS
Expense	EXP	8	Pensions	MLS	Exhibit EXP-8-Pensions-MLS
Expense	EXP	9	Regulatory Expense	LCB	Exhibit EXP-9-Regulatory Expense-LCB
Expense	EXP	10	Insurance Other than Group	LCB	Exhibit EXP-10-Insurance Other than Group-LCB
Expense	EXP	11	Customer Accounting	DJP	Exhibit EXP-11-Customer Accounting-DJP
Expense	EXP	11A	Uncollectible Expense	DJP	Exhibit EXP-11A-Uncollectible Expense-DJP
Expense	EXP	12	Rents	MLS	Exhibit EXP-12-Rents-MLS
Expense	EXP	13	General Office Expense	DJP	Exhibit EXP-13-General Office Expense-DJP
Expense	EXP	14	Miscellaneous Expense	DJP	Exhibit EXP-14-Miscellaneous Expense-DJP
Expense	EXP	14A	AFUDC	LCB	Exhibit EXP-14A-AFUDC-LCB
Expense	EXP	14B	401k	MLS	Exhibit EXP-14B-401k-MLS
Expense	EXP	14C	DCP	MLS	Exhibit EXP-14C-DCP-MLS
Expense	EXP	15	Maintenance Expense	LEK	Exhibit EXP-15-Maintenance Expense-LEK
Expense	EXP	16	Depreciation Expense	LCB	Exhibit EXP-16-Depreciation Expense-LCB
Expense	EXP	17	Amortization	LCB	Exhibit EXP-17-Amortization-LCB
Expense	EXP	18	General Taxes and Fees	LEK	Exhibit EXP-18-General Taxes and Fees-LEK
Expense	EXP	18A	Property Tax	MLS	Exhibit EXP-18A-Property Tax-MLS
Expense	EXP	18B	Payroll Tax	MLS	Exhibit EXP-18B-Payroll Tax-MLS
Expense	EXP	19	State Income Tax	DJP	Exhibit EXP-19-State Income Tax-DJP
Expense	EXP	20	Federal Income Tax	DJP	Exhibit EXP-20-Federal Income Tax-DJP
Rate Base	RB	1	Summary	LCB	Exhibit RB-1-Summary-LCB
Rate Base	RB	2	UPIS	LCB	Exhibit RB-2-UPIS-LCB
Rate Base	RB	3	CWIP	LCB	Exhibit RB-3-CWIP-LCB
Rate Base	RB	6	Accumulated Depreciation	LCB	Exhibit RB-6-Accumulated Depreciation-LCB
Rate Base	RB	8	Working Capital	LCB	Exhibit RB-8-Working Capital-LCB
Rate Base	RB	9	Deferred Taxes	LCB	Exhibit RB-9-Deferred Taxes-LCB
Rate Base	RB	10	Customer Advances	LCB	Exhibit RB-10-Customer Advances-LCB
Rate Base	RB	11	CIAC	LCB	Exhibit RB-11-CIAC-LCB
(Rate Base Exhibits not numbered sequentially due to combined exhibits)					
Capital Structure	CS	1	Capital Structure	GMV	Exhibit CS-1-Capital Structure-GMV
Business Transformation	BT	1	Business Transformation	GMV	Exhibit BT-1-Business Transformation-GMV
Power and Chemical Charge	PPACC	1	Power and Chemical Charge	GMV	Exhibit PPACC-1-Power and Chemical Charge-GMV
Pension	PN	1	Pension Recovery	GMV	Exhibit PN-1-Pension Recovery-GMV
Exhibits	EXH	1	Exhibit List	LCB	Exhibit EXH-1-Exhibit List-LCB

Tennessee American Water Company

Docket No. 12-XXXXX

Test Year for the 12 Months Ended December 31, 2011

Exhibit EXH-1-Exhibit List-LCB

Type of Filing: ☒ Original ☐ Updated ☐ Revised

List of Filing Exhibits

Accounting Exhibits:

Category Description	Category	Uniform Number	Descriptor	Sponsor Initials	Exhibit Name
Testimony:					Title
Deron E. Allen		1		DEA	Exhibit -1-DEA
Kevin N. Rogers		1		KNR	Exhibit -1-KNR
Gary M. VerDouw		1		GMV	Exhibit -1-GMV
Donald J. Petry		1		DJP	Exhibit -1-DJP
Linda C. Bridwell		1		LCB	Exhibit -1-LCB
Lew E. Keathley		1		LEK	Exhibit -1-LEK
Melissa L. Schwarzell		1		MLS	Exhibit -1-MLS
James J. Chelius		1		JJC	Exhibit -1-JJC
James Vander Weide		1		JHV	Exhibit -1-JHV
Paul Herbert		1		PRH	Exhibit -1-PRH

Testimony Exhibits:

					Title
Testimony of James Chelius	JJC	1	Summary of Regulatory Impacts on Usage		Exhibit JJC-1
Testimony of James Chelius	JJC	2a	Residential Sales per Customer		Exhibit JJC-2a
Testimony of James Chelius	JJC	2b	Commercial Sales per Customer		Exhibit JJC-2b
Testimony of James Chelius	JJC	3a	Residential Base Usage Calculation		Exhibit JJC-3a
Testimony of James Chelius	JJC	3b	Commercial Base Usage Calculation		Exhibit JJC-3b
Testimony of Kevin Rogers	OPS	1	Org Structure	KNR	Exhibit OPS-1-Org Structure-KNR
Testimony of Kevin Rogers	OPS	2	Customer Service	KNR	Exhibit OPS-2-Customer Service -KNR

Petitioner's Exhibit EXP-6-Support Services-LCB

Tennessee American Water Company
Docket No. 12-XXXXX
Pro Forma Adjustment of Support Services Expense

Witness Responsible:

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line No.	Description	Test Year Actuals	Test Year Adjustments	Attrition Year Adjustments	Pro Forma Support Services Expense
1	Test Year for the 12 Months Ended December 31, 2011	<u>\$ 5,081,165</u>			<u>\$ 5,081,165</u>
2					
3	Test Year Adjustments: of Support Services Expense:				
4	Reconciling Items		\$ (48,178)		
5	Adjust for BT Related Labor Expected in 2013, Reduced to 2011 Levels		27,755		
6	Adjust for Additional Depreciation, Interest, and BT Maintenance & Consulting, through 2012		260,087		
8	Apply Merit Increases & Inflation through 2012		80,166		
9	Total Test Year Adjustments: of Support Services Expense:		<u>\$ 319,830</u>		\$ 319,830
10					
11	Normalized Test Year of Support Services Expense (Line 1 + Line 9):				<u>\$ 5,400,995</u>
12					
13	Attrition Year Adjustments at Present Rates:				
14	Adjust for Additional Depreciation, Interest, and BT Maintenance & Consulting through 2013			\$326,940	
15	Adjust for Merit Increases & Inflation through 2013			88,631	
16	Total Attrition Year Adjustments at Present Rates:			<u>\$ 415,571</u>	\$ 415,571
17					
18					
19	Attrition Year at Proposed Rates (Line 11 + Line 16):				<u>\$ 5,816,566</u>
20					

Petitioner's Exhibit EXP-9-Regulatory Expense-LCB

Tennessee American Water Company
Docket No. 12-XXXXX
Pro Forma Adjustment of Regulatory Expense
Test Year for the 12 Months Ended December 31, 2011

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Test Year Actuals	Test Year Adjustments	Attrition Year Adjustments	Pro Forma Regulatory Expense
1	Total Rate Case Expense for Test Year for the 12 Months Ended December 31, 2011:	<u>\$ 663,237</u>			<u>\$ 663,237</u>
2					
3	Test Year Adjustments of Regulatory Expense:				
4	Prior Amortizations		\$ (187,750)		
5	Annualized Amortizations		\$ 64,299		
6	Additional expenses not authorized		<u>\$ (282,590)</u>		
7	Total Test Year Adjustments of Regulatory Expense:		<u>\$ (406,041)</u>		<u>\$ (406,041)</u>
8					
9	Normalized Test Year of Regulatory Expense (Line 1 + Line 6):				<u>\$ 257,195</u>
10					
11	Attrition Year Adjustments at Present Rates:				
12	Pro Forma Rate Case Expense			\$ 369,754	
13					
14	Total Attrition Year Adjustments at Present Rates:			<u>\$ 369,754</u>	<u>\$ 369,754</u>
15					
16	Attrition Year Regulatory Expense (Line 8 + Line 12):				<u>\$ 626,950</u>

Tennessee American Water Company
Docket No. 12-XXXXX
Pro Forma Adjustment of Insurance Other than Group
For the Twelve Months Ended December 31, 2011

Witness Responsible:

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line No.	Description	Test Year Actuals	Test Year Adjustments	Attrition Year Adjustments	Pro Forma Insurance Other than Group
1	Test Year for the 12 Months Ended December 31, 2011	<u>\$ 348,026</u>			<u>\$ 348,026</u>
2					
3	Test Year Adjustment of Insurance Other than Group:				
4	Tennessee Department of Transportation		\$ (790)		
6					
7					
8	Total Test Year Adjustment of Insurance Other than Group:		<u>\$ (790)</u>		<u>\$ (790)</u>
9					
10	Normalized Test Year of Insurance Other than Group (Line 1 + Line 9):				<u>\$ 347,236</u>
11					
12	Attrition Year Adjustment at Present Rates:				
13	Adjustment for annual increase from 2011 to 2013			\$ 17,821	
14					
15					
16					
17					
18	Total Attrition Year Adjustment at Present Rates:			<u>\$ 17,821</u>	<u>\$ 17,821</u>
19					
20					
21	Attrition Year at Proposed Rates (Line 11 + Line 19):				<u>\$ 365,057</u>

Tennessee American Water Company
Docket No. 12-XXXXX
Adjustment for AFUDC Included in Rate Base
Attrition Year at Present Rates
November 30, 2013

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line No.	Description	Balance at 11/30/2013
1	Budgeted AFUDC Included in Attrition Year Rate Base (CWIP)	\$ (156,984)
2		
3	Total Attrition Year Adjustment to Miscellaneous Expense	\$ (156,984)
4		

Tennessee American Water Company
Docket No. 12-XXXXX
Pro Forma Adjustment of Depreciation & Cost of Removal Expense

Witness Responsible:

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line No.	Description	Test Year Actuals	Test Year Adjustments	Attrition Year Adjustments	Pro Forma Depreciation & Cost of Removal Expense
1	Depreciation Expense	\$ 4,776,846.00			
2	CIAC Amortization	\$ (161,462.00)			
4	Test Year for the 12 Months Ended December 31, 2011	\$ 4,615,384			\$ 4,615,384
5					
6	Test Year Adjustments: of Depreciation & Cost of Removal Expense:				
7	Normalize Depreciation Based on 12/31/11 Balances		\$ 511,958		
8	Normalize CIAC Based on 12/31/11 Balances		(22,417)		
9	Add in Test Year Cost of Removal		285,592		
10	Normalize Cost of Removal Based on 12/31/11 Balances		24,682		
11	Total Test Year Adjustments: of Depreciation & Cost of Removal Expense:		\$ 799,815		\$ 799,815
12					
13	Depreciation Expense				\$ 5,288,804.34
14	CIAC Amortization				\$ (183,879.04)
15	Cost of Removal Expense				\$ 285,592.00
16	Normalized Test Year of Pension Expense (Line 1 + Line 9):				\$ 5,415,199
17					
18	Attrition Year Adjustments at Present Rates:				
19	Attrition Year Depreciation			\$ 1,727,463	
20	Attrition Year CIAC Amortization			\$ (35,770)	
21	Attrition Year Cost of Removal			\$ 73,595	
22	Total Attrition Year Adjustments at Present Rates:			\$ 1,765,287	\$ 1,765,287
23					
24	Total Attrition Year Expense				
25	Attrition Year Depreciation Expense				\$ 7,016,267
26	Attrition Year CIAC Amortization Expense Offset				\$ (219,650)
27	Attrition Year Cost of Removal Expense				\$ 359,187
28	Attrition Year at Proposed Rates (Line 11 + Line 19):				\$ 7,180,486
29					

Tennessee American Water Company
Docket No. 12-XXXXX
Pro Forma Adjustment of Amortization

Witness Responsible:

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line No.	Description	Test Year Actuals	Test Year Adjustments	Attrition Year Adjustments	Pro Forma Amortization Expense
1	Cost of Removal Depr. Expense	\$ 285,592			
2	Amortization of UPAA	\$ 7,488			
3	Amort-Capital Leases	\$ 106,032			
4	Amort-Reg Asset AFUDC Equity	\$ 22,776			
5	Amort-Reg Asset AFUDC Debt	\$ 1,032			
6	Test Year for the 12 Months Ended December 31, 2011	\$ 422,920			\$ 422,920
7					
8	Test Year Adjustments: of Amortization Expense:				
	Adjust out Cost of Removal Depr Expense				
9	(Accounted for in Depreciation & Cost of Removal Exhibit)		\$ (285,592)		
	Adjust out Amortization of UPAA (Not Recovered in Past)		\$ (7,488)		
15	Total Test Year Adjustments: of Amortization Expense:		\$ (293,080)		\$ (293,080)
16					
20	Normalized Test Year of Amortization Expense (Line 1 + Line 9):				\$ 129,840
21					
22	Attrition Year Adjustments at Present Rates:				
23	Attrition Year Amortization of Capital Lease (Ends May 2013)			\$ (106,032)	
24	Attrition Year Amortization of AFUDC Equity			\$ 5,415	
25	Attrition Year Amortization of AFUDC Debt			\$ 84	
26	Total Attrition Year Adjustments at Present Rates:			\$ (100,533)	\$ (100,533)
27					
	Attrition Year Expense:				
	Amort-Reg Asset AFUDC Equity				\$ 28,191
28	Amort-Reg Asset AFUDC Debt				\$ 1,116
29	Attrition Year at Proposed Rates (Line 11 + Line 19):				\$ 29,307
30					

Tennessee American Water Company

Docket No. 12-XXXXX

Amortization Expense by Month, January 2012 - March 2014

Recurring Amortizations, Unless Account Becomes Fully Amortized

Schedule EXP-17.1

Amortization Activity Recovered in O&M

Account Being Amortized	Account Which Accumulates Amortization	Account Being Amortized Bal Forward Dec-11	Account Which Accumulates Amortization Bal Forward Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
101000. 304510-Struct & Imp-Cap Lease	110110	\$ 1,590,500.00	\$ (1,440,285.93)	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)
186035. Reg Asset-AFUDC-Equity (AFUDC Equity Tax Gross-Up)	186055	\$ 1,153,803.94	\$ (270,362.06)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)
101100. Reg Asset-AFUDC-Debt	108190	\$ 46,099.00	\$ (22,343.62)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)
Chattanooga Total				<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>

Amortization Activity Not Related to Customer O&M

186702. DDN- Asset Premium										
(Formerly 114300. UPAA Post 1/1/06)	Same	\$ 50,523.92		\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)
255101. Unamortized ITC - 3%	Same	\$ (25,351.00)		\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00

Running Accumulated Amortization Balances (or Net Balances, in case of 186702 & 255101)

Account Being Amortized	Account Which Accumulates Amortization	Acct Being Amortized Bal Forward Dec-11	Acct Accumulating Amortization Bal Forward Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
101000. 304510-Struct & Imp-Cap Lease	110110	\$ 1,590,500.00	\$ (1,440,285.93)	\$ (1,449,122.04)	\$ (1,457,958.15)	\$ (1,466,794.26)	\$ (1,475,630.37)	\$ (1,484,466.48)	\$ (1,493,302.59)	\$ (1,502,138.70)
186035. Reg Asset-AFUDC-Equity (AFUDC Equity Tax Gross-Up)	186055	\$ 1,153,803.94	\$ (270,362.06)	\$ (272,711.31)	\$ (275,060.56)	\$ (277,409.81)	\$ (279,759.06)	\$ (282,108.31)	\$ (284,457.56)	\$ (286,806.81)
101100. Reg Asset-AFUDC-Debt	108190	\$ 46,099.00	\$ (22,343.62)	\$ (22,436.59)	\$ (22,529.56)	\$ (22,622.53)	\$ (22,715.50)	\$ (22,808.47)	\$ (22,901.44)	\$ (22,994.41)
186702. DDN- Asset Premium	186702 (formerly 115100)	\$ 50,523.92	No separate account	\$ 49,900.17	\$ 49,276.42	\$ 48,652.67	\$ 48,028.92	\$ 47,405.17	\$ 46,781.42	\$ 46,157.67
(Formerly 114300. UPAA Post 1/1/06)										
255101. Unamortized ITC - 3%	Same	\$ (25,351.00)	No separate account	\$ (25,093.00)	\$ (24,835.00)	\$ (24,577.00)	\$ (24,319.00)	\$ (24,061.00)	\$ (23,803.00)	\$ (23,545.00)

Tennessee American Water Company

Docket No. 12-XXXXX

Amortization Expense by Month, January 2012 - March 2014

Recurring Amortizations, Unless Account Becomes Fully Amortize

Schedule EXP-17.1

Amortization Activity Recovered in O&M

Account Being Amortized	Account Which Accumulates Amortization	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13
101000. 304510-Struct & Imp-Cap Lease	110110	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)	\$ (8,836.11)
186035. Reg Asset-AFUDC-Equity (AFUDC Equity Tax Gross-Up)	186055	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)
101100. Reg Asset-AFUDC-Debt	108190	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)
		<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>	<u>\$ (11,278.33)</u>

Amortization Activity Not Related to Customer O&M

186702. DDN- Asset Premium										
(Formerly 114300. UPAA Post 1/1/06)	Same	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)
255101. Unamortized ITC - 3%	Same	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00

Running Accumulated Amortization Balances (or Net Balanc

Account Being Amortized	Account Which Accumulates Amortization	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13
101000. 304510-Struct & Imp-Cap Lease	110110	\$ (1,510,974.81)	\$ (1,519,810.92)	\$ (1,528,647.03)	\$ (1,537,483.14)	\$ (1,546,319.25)	\$ (1,555,155.36)	\$ (1,563,991.47)	\$ (1,572,827.58)	\$ (1,581,663.69)
186035. Reg Asset-AFUDC-Equity (AFUDC Equity Tax Gross-Up)	186055	\$ (289,156.06)	\$ (291,505.31)	\$ (293,854.56)	\$ (296,203.81)	\$ (298,553.06)	\$ (300,902.31)	\$ (303,251.56)	\$ (305,600.81)	\$ (307,950.06)
101100. Reg Asset-AFUDC-Debt	108190	\$ (23,087.38)	\$ (23,180.35)	\$ (23,273.32)	\$ (23,366.29)	\$ (23,459.26)	\$ (23,552.23)	\$ (23,645.20)	\$ (23,738.17)	\$ (23,831.14)
186702. DDN- Asset Premium	186702									
(Formerly 114300. UPAA Post 1/1/06)	(formerly 115100)	\$ 45,533.92	\$ 44,910.17	\$ 44,286.42	\$ 43,662.67	\$ 43,038.92	\$ 42,415.17	\$ 41,791.42	\$ 41,167.67	\$ 40,543.92
255101. Unamortized ITC - 3%	Same	(23,287.00)	(23,029.00)	(22,771.00)	(22,513.00)	(22,255.00)	(21,997.00)	(21,739.00)	(21,481.00)	(21,223.00)

Tennessee American Water Company

Docket No. 12-XXXXX

Amortization Expense by Month, January 2012 - March 2014

Recurring Amortizations, Unless Account Becomes Fully Amortize

Schedule EXP-17.1

Amortization Activity Recovered in O&M

Account Being Amortized	Account Which Accumulates Amortization	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
101000. 304510-Struct & Imp-Cap Lease	110110	\$ (8,836.11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186035. Reg Asset-AFUDC-Equity (AFUDC Equity Tax Gross-Up)	186055	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)	\$ (2,349.25)
101100. Reg Asset-AFUDC-Debt	108190	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)	\$ (92.97)
		<u>\$ (11,278.33)</u>	<u>\$ (2,442.22)</u>	<u>\$ (2,442.22)</u>	<u>\$ (2,442.22)</u>	<u>\$ (2,442.22)</u>	<u>\$ (2,442.22)</u>	<u>\$ (2,442.22)</u>

Amortization Activity Not Related to Customer O&M

186702. DDN- Asset Premium								
(Formerly 114300. UPAA Post 1/1/06)	Same	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)	\$ (623.75)
255101. Unamortized ITC - 3%	Same	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 258.00

Running Accumulated Amortization Balances (or Net Balanc

Account Being Amortized	Account Which Accumulates Amortization	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
101000. 304510-Struct & Imp-Cap Lease	110110	\$ (1,590,499.80)	\$ (1,590,499.80)	\$ (1,590,499.80)	\$ (1,590,499.80)	\$ (1,590,499.80)	\$ (1,590,499.80)	\$ (1,590,499.80)
186035. Reg Asset-AFUDC-Equity (AFUDC Equity Tax Gross-Up)	186055	\$ (310,299.31)	\$ (312,648.56)	\$ (314,997.81)	\$ (317,347.06)	\$ (319,696.31)	\$ (322,045.56)	\$ (324,394.81)
101100. Reg Asset-AFUDC-Debt	108190	\$ (23,924.11)	\$ (24,017.08)	\$ (24,110.05)	\$ (24,203.02)	\$ (24,295.99)	\$ (24,388.96)	\$ (24,481.93)
186702. DDN- Asset Premium	186702							
(Formerly 114300. UPAA Post 1/1/06)	(formerly 115100)	\$ 39,920.17	\$ 39,296.42	\$ 38,672.67	\$ 38,048.92	\$ 37,425.17	\$ 36,801.42	\$ 36,177.67
255101. Unamortized ITC - 3%	Same	(20,965.00)	(20,707.00)	(20,449.00)	(20,191.00)	(19,933.00)	(19,675.00)	(19,417.00)

Exhibit RB-1-Summary-LCB

Tennessee American Water Company
Docket No. 12-XXXXX
Pro Forma Adjustment of Rate Base - Summary

Type of Filing: X Original Updated Revised

Line No.	Components of Original Cost Rate Base	Schedule Reference	Per Books as of 12/31/2011	Attrition Year Adjustments	Attrition Year 13 Mo Avg Nov. 12 - Nov. 13
1	Utility Plant:				
2	Utility Plant in Service	Exhibit RB-2-UPIS-LCB	\$ 229,163,049	\$ 21,292,483	\$ 250,455,533
3	Construction Work in Progress	Exhibit RB-3-CWIP-LCB	4,131,572	(549,900)	3,581,671
4	Utility Plant Capital Lease	Exhibit RB-4-Capital Lease-LCB	1,590,500	0	1,590,500
5	Deferred Maintenance		0	0	0
6	Limited Term Utility Plant		0	0	0
7	Total Utility Plant:		<u>\$ 234,885,121.30</u>	<u>\$ 20,742,582.83</u>	<u>\$ 255,627,704.13</u>
8					
9	Accumulated Depreciation:				
10	Accumulated Provision for Depreciation UPIS	Exhibit RB-6-Accumulated Depreciation-LCB	\$ 73,634,805	\$ 7,376,421	\$ 81,011,226
11	Accumulated Amortization of Utility Plant Capital Lease	Exhibit RB-7-Accum Amort of Cap Lease-LCB	1,440,286	135,940	1,576,226
12	Total Accumulated Depreciation:		<u>\$ 75,075,091</u>	<u>\$ 7,512,362</u>	<u>\$ 82,587,452</u>
13					
14	Net Utility Plant:		<u>\$ 159,810,031</u>	<u>\$ 13,230,221</u>	<u>\$ 173,040,252</u>
15					
16					
17	Additions:				
18	Working Capital	Exhibit RB-8-Working Capital-LCB	\$ 3,699,987	\$ (511,795)	\$ 3,188,192
19	Total Additions:		<u>\$ 3,699,987</u>	<u>\$ (511,795)</u>	<u>\$ 3,188,192</u>
20					
21	Deductions:				
22	Deferred Income Taxes	Exhibit RB-9-Deferred Taxes-LCB	\$ 23,583,334	\$ (175,869)	\$ 23,407,464
23	RWIP		0	(0)	0
24	Customer Advances for Construction	Exhibit RB-10-Customer Advances-LCB	4,738,467	(264,744)	4,473,724
25	Contributions in Aid of Construction	Exhibit RB-11-CIAC-LCB	10,611,414	1,854,701	12,466,115
26	Unamortized Investment Tax Credit	Exhibit RB-12-Unamort ITC-LCB	25,351	(4,386)	20,965
27	Utility Plant Acquisition Adjustment	Exhibit RB-13-UPAA-LCB	50,524	(10,604)	39,920
28	Total Deductions:		<u>\$ 39,009,090</u>	<u>\$ 1,399,098</u>	<u>\$ 40,408,188</u>
29					
30					
31	Original Cost Rate Base:		<u>\$ 124,500,928</u>	<u>\$ 11,319,328</u>	<u>\$ 135,820,256</u>

Tennessee American Water Company

Docket No. 12-XXXXX

UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

					Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
Grand Total UPIS Less Capital Lease:					\$ 230,229,022.49	\$ 230,691,377.05	\$ 231,342,851.47	\$ 232,650,818.85	\$ 233,398,385.94	\$ 234,407,541.14	\$ 235,640,511.12
District	District	Utility Plant	UPIS Balance								
#	Name	Account Description	Account	Forward 12/31/11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
2602	Chattanooga	301000-Organization	301000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2602	Chattanooga	303300-Land & Land Rights-Pumping	303300	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37
2602	Chattanooga	303400-Land & Land Rights-Treatment	303400	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00
2602	Chattanooga	303500-Land & Land Rights-T&D	303500	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65
2602	Chattanooga	303500-Land & Land Rights-T&D	303501	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47
2602	Chattanooga	303500-Land & Land Rights-T&D	303502	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58
2602	Chattanooga	303600-Land & Land Rights-General	303600	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90
2602	Chattanooga	304100-Struct & Imp-Supply	304100	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78
2602	Chattanooga	304200-Struct & Imp-Pumping	304200	4,740,128.33	4,795,695.55	4,803,089.02	4,807,127.07	4,837,444.92	4,848,948.47	4,909,981.52	4,967,344.56
2602	Chattanooga	304300-Struct & Imp-Treatment	304300	4,406,056.52	4,404,923.21	4,403,789.90	4,402,656.59	5,017,196.48	5,016,063.17	5,014,929.86	5,013,796.55
2602	Chattanooga	304300-Struct & Imp-Treatment	304301	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09
2602	Chattanooga	304300-Struct & Imp-Treatment	304310	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33
2602	Chattanooga	304300-Struct & Imp-Treatment	304330	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41
2602	Chattanooga	304400-Struct & Imp-T&D	304400	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39
2602	Chattanooga	304500-Struct & Imp-General	304500	466,150.61	551,567.34	558,234.01	564,900.68	571,567.35	578,234.02	586,400.69	595,567.36
2602	Chattanooga	304510-Struct & Imp-Cap Lease	304510	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00
2602	Chattanooga	304600-Struct & Imp-Offices	304600	142,379.52	142,279.10	142,178.69	142,078.27	141,977.85	141,877.44	141,777.02	141,676.60
2602	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38
2602	Chattanooga	304800-Struct & Imp-Misc	304800	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99
2602	Chattanooga	306000-Lake, River & Other Intakes	306000	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34
2602	Chattanooga	309000-Supply Mains	309000	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40
2602	Chattanooga	310000-Power Generation Equip	310000	374,059.63	373,506.82	372,954.02	372,401.21	371,848.41	371,295.60	370,742.80	370,189.99
2602	Chattanooga	311200-Pump Eqp Electric	311200	5,582,764.47	5,581,530.19	5,580,295.92	5,579,061.64	5,577,827.37	5,576,593.09	5,575,358.82	5,574,124.54
2602	Chattanooga	311300-Pump Eqp Diesel	311300	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31
2602	Chattanooga	311500-Pump Eqp Other	311500	248,307.80	248,049.51	247,791.22	247,532.92	247,274.63	247,016.34	246,758.05	246,499.76
2602	Chattanooga	311000-Pumping Equipment	311520	306,977.56	309,672.59	318,237.10	323,493.85	330,012.22	342,628.42	379,425.67	437,249.92
2602	Chattanooga	311000-Pumping Equipment	311530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2602	Chattanooga	320100-WT Equip Non-Media	320100	14,898,593.90	14,893,957.33	14,889,320.76	14,884,684.18	14,880,047.61	14,875,411.04	14,870,774.47	14,866,137.90
2602	Chattanooga	320200-WT Equip Filter Media	320200	1,199,368.41	1,209,259.98	1,232,738.55	1,247,149.30	1,265,018.63	1,299,604.43	1,400,479.68	1,558,997.93
2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33
2602	Chattanooga	330003-Tank Repainting	330003	3,727,493.33	3,799,998.68	3,872,504.01	3,945,009.34	4,017,514.67	4,090,020.00	4,162,525.33	4,235,030.66
2602	Chattanooga	330100-Elevated Tanks & Standpipes	330100	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35
2602	Chattanooga	330200-Ground Level Tanks	330200	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15
2602	Chattanooga	330300-Below Ground Tanks	330300	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76
2602	Chattanooga	330400-Clearwell	330400	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96
2602	Chattanooga	331001-T&D Mains	331001	1,766,898.18	2,229,992.10	2,436,177.76	2,789,666.51	3,171,748.65	3,590,362.92	4,067,401.26	4,597,519.66
2602	Chattanooga	331001-T&D Mains	331100	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40
2602	Chattanooga	331001-T&D Mains	331200	826.27	826.27	826.27	826.27	826.27	826.27	826.27	826.27
2602	Chattanooga	331001-T&D Mains	331210	66,846,356.12	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04
2602	Chattanooga	331001-T&D Mains	331300	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13
2602	Chattanooga	331001-T&D Mains	331350	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86
2602	Chattanooga	331001-T&D Mains	331400	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85
2602	Chattanooga	333000-Services	333000	22,448,543.83	22,660,420.08	22,722,733.15	22,788,961.98	22,851,319.14	22,914,468.97	22,988,155.80	23,058,889.30
2602	Chattanooga	334100-Meters	334100	4,441,006.37	4,511,991.56	4,581,548.06	4,662,371.07	4,745,713.63	4,812,156.44	4,907,359.65	4,982,549.41
2602	Chattanooga	334100-Meters	334110	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63
2602	Chattanooga	334100-Meters	334120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2602	Chattanooga	334100-Meters	334130	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40
2602	Chattanooga	334100-Meters	334131	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89
2602	Chattanooga	334200-Meter Installations	334200	11,216,244.36	11,266,114.81	11,289,032.57	11,316,223.83	11,343,815.54	11,364,997.00	11,398,198.06	11,423,252.58
2602	Chattanooga	335000-Hydrants	335000	8,184,001.20	8,199,688.54	8,202,074.91	8,209,778.28	8,218,334.70	8,228,549.23	8,239,710.80	8,251,820.43
2602	Chattanooga	339200-Other P/E-Supply	339200	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30
2602	Chattanooga	339600-Other P/E-CPs	339600	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30

File: Exhibit Support- TN Capital through 3-31-14 final

Tab: RB2 UPIS Balances

Tennessee American Water Company

Docket No. 12-XXXX

UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
Grand Total UPIS Less Capital Lease:	\$ 230,229,022.49	\$ 230,691,377.05	\$ 231,342,851.47	\$ 232,650,818.85	\$ 233,398,385.94	\$ 234,407,541.14	\$ 235,640,511.12

District	District	Utility Plant	UPIS Balance	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
#	Name	Account Description	Account	Forward 12/31/11						
2602	Chattanooga	340100-Office Furniture & Equip	340100	503,475.63	502,885.69	502,295.76	501,705.82	501,115.89	500,525.95	499,936.02
2602	Chattanooga	340200-Comp & Periph Equip	340200	116,978.07	154,535.91	146,189.47	170,618.03	176,371.59	215,025.15	227,778.71
2602	Chattanooga	340200-Comp & Periph Equip	340210	647,177.57	647,177.57	647,177.57	647,177.57	647,177.57	647,177.57	647,177.57
2602	Chattanooga	340200-Comp & Periph Equip	340220	531,758.83	531,758.83	531,758.83	531,758.83	531,758.83	531,758.83	531,758.83
2602	Chattanooga	340200-Comp & Periph Equip	340230	375,888.45	375,888.45	375,888.45	375,888.45	375,888.45	375,888.45	375,888.45
2602	Chattanooga	340200-Comp & Periph Equip	340240	22,167.52	22,167.52	22,167.52	22,167.52	22,167.52	22,167.52	22,167.52
2602	Chattanooga	340300-Computer Software	340300	415,068.94	414,352.31	413,635.69	412,919.06	412,202.44	411,485.81	410,769.19
2602	Chattanooga	340300-Computer Software	340310	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04
2602	Chattanooga	340300-Computer Software	340315	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2602	Chattanooga	340300-Computer Software	340320	171,120.14	171,120.14	171,120.14	171,120.14	171,120.14	171,120.14	171,120.14
2602	Chattanooga	340300-Computer Software	340330	14,221.83	14,221.83	14,221.83	14,221.83	14,221.83	14,221.83	14,221.83
2602	Chattanooga	340400-Data Handling Equipment	340400	15,283.88	15,283.88	15,283.88	15,283.88	15,283.88	15,283.88	15,283.88
2602	Chattanooga	340500-Other Office Equipment	340500	43,933.79	43,376.46	42,819.12	41,704.46	41,147.12	40,589.79	40,032.45
2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	1,064,164.26	1,063,585.66	1,063,007.06	1,062,428.45	1,061,849.85	1,061,271.25	1,060,692.65
2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	1,451,631.70	1,450,945.59	1,450,259.48	1,449,573.38	1,448,887.27	1,448,201.16	1,447,515.05
2602	Chattanooga	341300-Trans Equip Autos	341300	342,180.18	342,180.18	342,180.18	342,180.18	342,180.18	342,180.18	342,180.18
2602	Chattanooga	341400-Trans Equip Other	341400	456,304.83	456,304.83	456,304.83	456,304.83	456,304.83	456,304.83	456,304.83
2602	Chattanooga	342000-Stores Equipment	342000	43,392.21	43,392.21	43,392.21	43,392.21	43,392.21	43,392.21	43,392.21
2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	1,259,813.35	1,261,645.60	1,261,645.60	1,261,645.60	1,261,645.60	1,261,645.60	1,261,645.60
2602	Chattanooga	344000-Laboratory Equipment	344000	389,772.89	389,663.72	389,554.56	389,445.39	389,336.22	389,227.06	389,117.89
2602	Chattanooga	345000-Power Operated Equipment	345000	287,052.93	287,052.93	287,052.93	287,052.93	287,052.93	287,052.93	287,052.93
2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	348,600.66	348,571.61	348,542.57	348,513.52	348,484.47	348,455.43	348,426.38
2602	Chattanooga	346190-Remote Control & Instrument	346190	148,604.81	148,604.81	148,604.81	148,604.81	148,604.81	148,604.81	148,604.81
2602	Chattanooga	346200-Comm Equip Telephone	346200	90,325.01	90,325.01	90,325.01	90,325.01	90,325.01	90,325.01	90,325.01
2602	Chattanooga	347000-Misc Equipment	347000	1,102,699.27	1,102,614.85	1,102,530.42	1,102,446.00	1,102,361.57	1,102,277.15	1,102,192.72
2602	Chattanooga	348000-Other Tangible Property	348000	4,918.13	4,918.13	4,918.13	4,918.13	4,918.13	4,918.13	4,918.13
Chattanooga Total UPIS:				229,508,687.05	230,574,408.17	231,036,762.73	231,688,237.15	232,996,204.53	233,741,071.62	234,750,226.82
Less Capital Lease				\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00
Chattanooga UPIS Less Capital Lease				\$ 227,918,187.05	\$ 228,983,908.17	\$ 229,446,262.73	\$ 230,097,737.15	\$ 232,150,571.62	\$ 233,150,571.62	\$ 234,383,696.80

2604	Lone Oak	301000-Organization	301000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303300-Land & Land Rights-Pumping	303300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303400-Land & Land Rights-Treatment	303400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303501	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303502	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303600-Land & Land Rights-General	303600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304100-Struct & Imp-Supply	304100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304200-Struct & Imp-Pumping	304200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304301	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304310	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304330	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304400-Struct & Imp-T&D	304400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304500-Struct & Imp-General	304500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304510-Struct & Imp-Cap Lease	304510	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304600-Struct & Imp-Offices	304600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304700-Struct & Imp-Store,Shop,Gar	304700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304800-Struct & Imp-Misc	304800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	306000-Lake, River & Other Intakes	306000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Tennessee American Water Company

Docket No. 12-XXXXX

UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

		Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
Grand Total UPIS Less Capital Lease:		\$ 230,229,022.49	\$ 230,691,377.05	\$ 231,342,851.47	\$ 232,650,818.85	\$ 233,398,385.94	\$ 234,407,541.14	\$ 235,640,511.12
Utility Plant	UPIS Balance							
Account	Forward 12/31/11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
309000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331100	572.98	572.98	572.98	572.98	572.98	572.98	572.98	572.98
331200	631.56	631.56	631.56	631.56	631.56	631.56	631.56	631.56
331210	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58
331300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
333000	20,631.00	20,882.97	20,882.97	20,882.97	20,882.97	20,882.97	20,882.97	20,882.97
334100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
334110	523.53	523.53	523.53	523.53	523.53	523.53	523.53	523.53
334120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
334130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
334131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
334200	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53
335000	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27
339200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
339600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
343000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
344000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
345000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

File: Exhibit Support- TN Capital through 3-31-14 final

Tab: RB2 UPIS Balances

Tennessee American Water Company

Docket No. 12-XXXXX

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District #	District Name	Account Description	Utility Plant Account	UPIS Balance Forward 12/31/11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
2604	Lone Oak	346100-Comm Equip Non-Telephone	346100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	346190-Remote Control & Instrument	346190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	346200-Comm Equip Telephone	346200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	347000-Misc Equipment	347000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	348000-Other Tangible Property	348000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lone Oak Total UPIS:				58,249.45	58,501.42	58,501.42	58,501.42	58,501.42	58,501.42	58,501.42	58,501.42
2603	Suck Creek	301000-Organization	301000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303300-Land & Land Rights-Pumping	303300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303400-Land & Land Rights-Treatment	303400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303501	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303502	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303600-Land & Land Rights-General	303600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304100-Struct & Imp-Supply	304100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304200-Struct & Imp-Pumping	304200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304300	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75
2603	Suck Creek	304300-Struct & Imp-Treatment	304301	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304400-Struct & Imp-T&D	304400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304500-Struct & Imp-General	304500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304510-Struct & Imp-Cap Lease	304510	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304600-Struct & Imp-Offices	304600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304700-Struct & Imp-Store,Shop,Gar	304700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304800-Struct & Imp-Misc	304800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	306000-Lake, River & Other Intakes	306000	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63
2603	Suck Creek	309000-Supply Mains	309000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	310000-Power Generation Equip	310000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311200-Pump Eqp Electric	311200	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54
2603	Suck Creek	311300-Pump Eqp Diesel	311300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311500-Pump Eqp Other	311500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311000-Pumping Equipment	311520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311000-Pumping Equipment	311530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	320100-WT Equip Non-Media	320100	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95
2603	Suck Creek	320200-WT Equip Filter Media	320200	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95
2603	Suck Creek	330000-Dist Reservoirs & Standpipes	330000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330003-Tank Repainting	330003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330100-Elevated Tanks & Standpipes	330100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330200-Ground Level Tanks	330200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330300-Below Ground Tanks	330300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330400-Clearwell	330400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	331001-T&D Mains	331001	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80
2603	Suck Creek	331001-T&D Mains	331100	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60
2603	Suck Creek	331001-T&D Mains	331200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	331001-T&D Mains	331210	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08
2603	Suck Creek	331001-T&D Mains	331300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	331001-T&D Mains	331350	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83
2603	Suck Creek	331001-T&D Mains	331400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Tennessee American Water Company

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UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

		Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
Grand Total UPIS Less Capital Lease:		\$ 230,229,022.49	\$ 230,691,377.05	\$ 231,342,851.47	\$ 232,650,818.85	\$ 233,398,385.94	\$ 234,407,541.14	\$ 235,640,511.12
Utility Plant	UPIS Balance							
Account	Forward 12/31/11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
333000	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93
334100	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09
334110	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67
334120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
334130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
334131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
334200	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06
335000	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83
339200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
339600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340200	0.00	0.00	0.00	0.00	0.00	2,700.00	2,700.00	11,700.00
340210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340220	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59
340230	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87
340240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
343000	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94
344000	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40
345000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346100	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70
346190	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69
346200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
347000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
348000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Week Total UPIS:	1,186,612.90	1,186,612.90	1,186,612.90	1,186,612.90	1,186,612.90	1,189,312.90	1,189,312.90	1,198,312.90

Tennessee American Water Company

Docket No. 12-XXXXX

UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
Grand Total L	\$ 239,657,119.88	\$ 240,649,464.99	\$ 241,733,128.69	\$ 242,896,846.48	\$ 243,800,311.70	\$ 244,408,913.97	\$ 245,126,742.69	\$ 245,908,653.94

District	District	Utility Plant	Account	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
#	Name	Account Description									
2602	Chattanooga	301000-Organization	301000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2602	Chattanooga	303300-Land & Land Rights-Pumping	303300	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37
2602	Chattanooga	303400-Land & Land Rights-Treatment	303400	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00
2602	Chattanooga	303500-Land & Land Rights-T&D	303500	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65
2602	Chattanooga	303500-Land & Land Rights-T&D	303501	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47
2602	Chattanooga	303500-Land & Land Rights-T&D	303502	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58
2602	Chattanooga	303600-Land & Land Rights-General	303600	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90
2602	Chattanooga	304100-Struct & Imp-Supply	304100	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78
2602	Chattanooga	304200-Struct & Imp-Pumping	304200	5,008,446.61	5,028,695.46	5,059,396.01	5,079,431.56	5,078,208.35	5,076,913.89	5,076,685.94	5,080,723.99
2602	Chattanooga	304300-Struct & Imp-Treatment	304300	5,012,663.24	5,011,529.93	5,010,396.62	5,009,263.31	5,008,130.00	5,006,996.68	5,005,863.37	5,004,730.06
2602	Chattanooga	304300-Struct & Imp-Treatment	304301	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09
2602	Chattanooga	304300-Struct & Imp-Treatment	304310	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33
2602	Chattanooga	304300-Struct & Imp-Treatment	304330	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41
2602	Chattanooga	304400-Struct & Imp-T&D	304400	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39
2602	Chattanooga	304500-Struct & Imp-General	304500	615,334.03	625,500.70	632,167.37	638,834.04	645,500.67	651,334.00	657,167.33	663,000.66
2602	Chattanooga	304510-Struct & Imp-Cap Lease	304510	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00
2602	Chattanooga	304600-Struct & Imp-Offices	304600	141,576.19	141,475.77	141,375.35	141,274.94	141,174.52	141,074.10	140,973.69	140,873.27
2602	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38
2602	Chattanooga	304800-Struct & Imp-Misc	304800	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99
2602	Chattanooga	306000-Lake, River & Other Intakes	306000	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34
2602	Chattanooga	309000-Supply Mains	309000	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40
2602	Chattanooga	310000-Power Generation Equip	310000	369,637.18	369,084.38	368,531.57	367,978.77	367,425.96	366,873.15	366,320.35	365,767.54
2602	Chattanooga	311200-Pump Eqp Electric	311200	5,572,890.27	5,571,655.99	5,570,421.72	5,569,187.44	5,567,953.17	5,566,718.89	5,565,484.62	5,564,250.34
2602	Chattanooga	311300-Pump Eqp Diesel	311300	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31
2602	Chattanooga	311500-Pump Eqp Other	311500	246,241.46	245,983.17	245,724.88	245,466.59	245,208.30	244,950.00	244,691.71	244,433.42
2602	Chattanooga	311000-Pumping Equipment	311520	459,328.27	480,565.54	512,106.04	533,133.04	533,203.27	533,203.27	534,254.62	539,511.37
2602	Chattanooga	311000-Pumping Equipment	311530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2602	Chattanooga	320100-WT Equip Non-Media	320100	14,861,501.32	14,856,864.75	14,852,228.18	14,847,591.61	14,842,955.04	14,838,318.46	14,833,681.89	14,829,045.32
2602	Chattanooga	320200-WT Equip Filter Media	320200	1,619,523.08	1,677,742.51	1,764,207.01	1,821,850.01	1,822,042.54	1,822,042.54	1,824,924.69	1,839,335.44
2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33
2602	Chattanooga	330003-Tank Repainting	330003	4,307,535.99	4,380,041.32	4,452,546.65	4,525,051.98	4,597,557.35	4,743,307.34	4,889,057.33	5,034,807.32
2602	Chattanooga	330100-Elevated Tanks & Standpipes	330100	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35
2602	Chattanooga	330200-Ground Level Tanks	330200	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15
2602	Chattanooga	330300-Below Ground Tanks	330300	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76
2602	Chattanooga	330400-Clearwell	330400	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96
2602	Chattanooga	331001-T&D Mains	331001	5,166,191.32	5,739,696.20	6,307,323.67	6,843,824.26	7,415,944.23	7,740,971.43	8,068,043.63	8,456,344.98
2602	Chattanooga	331001-T&D Mains	331100	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40
2602	Chattanooga	331001-T&D Mains	331200	826.27	826.27	826.27	826.27	826.27	826.27	826.27	826.27
2602	Chattanooga	331001-T&D Mains	331210	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04
2602	Chattanooga	331001-T&D Mains	331300	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13
2602	Chattanooga	331001-T&D Mains	331350	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86
2602	Chattanooga	331001-T&D Mains	331400	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85
2602	Chattanooga	333000-Services	333000	23,135,476.13	23,203,449.62	23,285,571.26	23,384,967.90	23,491,537.51	23,550,595.23	23,622,433.79	23,695,771.84
2602	Chattanooga	334100-Meters	334100	5,060,852.87	5,132,928.93	5,188,105.24	5,261,369.60	5,346,494.61	5,378,842.27	5,440,121.17	5,510,404.58
2602	Chattanooga	334100-Meters	334110	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63
2602	Chattanooga	334100-Meters	334120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2602	Chattanooga	334100-Meters	334130	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40
2602	Chattanooga	334100-Meters	334131	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89
2602	Chattanooga	334200-Meter Installations	334200	11,450,043.39	11,473,361.60	11,490,269.56	11,516,259.47	11,547,858.73	11,555,655.35	11,575,570.71	11,598,901.57
2602	Chattanooga	335000-Hydrants	335000	8,263,282.01	8,273,207.48	8,282,344.90	8,290,619.28	8,298,704.67	8,306,512.79	8,314,108.42	8,321,615.54
2602	Chattanooga	339200-Other P/E-Supply	339200	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30
2602	Chattanooga	339600-Other P/E-CPs	339600	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30

File: Exhibit Support- TN Capital through 3-31-14 final

Tab: RB2 UPIS Balances

Tennessee American Water Company

Docket No. 12-XXXX

UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
Grand Total L	\$ 239,657,119.88	\$ 240,649,464.99	\$ 241,733,128.69	\$ 242,896,846.48	\$ 243,800,311.70	\$ 244,408,913.97	\$ 245,126,742.69	\$ 245,908,653.94

District	District	Utility Plant		Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
#	Name	Account Description	Account								
2602	Chattanooga	340100-Office Furniture & Equip	340100	498,756.14	498,166.21	497,576.27	496,986.34	496,396.40	495,806.46	495,216.53	494,626.59
2602	Chattanooga	340200-Comp & Periph Equip	340200	300,185.82	291,839.38	283,492.94	275,146.50	266,800.06	258,453.62	250,107.18	301,760.74
2602	Chattanooga	340200-Comp & Periph Equip	340210	647,177.57	647,177.57	647,177.57	647,177.57	647,177.57	647,177.57	647,177.57	647,177.57
2602	Chattanooga	340200-Comp & Periph Equip	340220	531,758.83	531,758.83	531,758.83	531,758.83	531,758.83	531,758.83	531,758.83	531,758.83
2602	Chattanooga	340200-Comp & Periph Equip	340230	375,888.45	375,888.45	375,888.45	375,888.45	375,888.45	375,888.45	375,888.45	375,888.45
2602	Chattanooga	340200-Comp & Periph Equip	340240	22,167.52	22,167.52	22,167.52	22,167.52	22,167.52	22,167.52	22,167.52	22,167.52
2602	Chattanooga	340300-Computer Software	340300	409,335.93	408,619.31	407,902.68	580,686.06	581,469.43	580,752.80	580,036.18	579,319.55
2602	Chattanooga	340300-Computer Software	340310	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04
2602	Chattanooga	340300-Computer Software	340315	3,001,730.22	3,054,513.03	3,095,941.72	3,131,469.45	3,166,937.24	3,212,826.69	3,307,279.24	3,310,754.18
2602	Chattanooga	340300-Computer Software	340320	171,120.14	171,120.14	171,120.14	171,120.14	171,120.14	171,120.14	171,120.14	171,120.14
2602	Chattanooga	340300-Computer Software	340330	14,221.83	14,221.83	14,221.83	14,221.83	14,221.83	14,221.83	14,221.83	14,221.83
2602	Chattanooga	340400-Data Handling Equipment	340400	15,283.88	15,283.88	15,283.88	15,283.88	15,283.88	15,283.88	15,283.88	15,283.88
2602	Chattanooga	340500-Other Office Equipment	340500	39,475.12	38,917.79	38,360.45	37,803.12	37,245.79	36,688.45	36,131.12	35,573.78
2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	1,090,415.44	1,094,661.84	1,113,383.24	1,122,454.63	1,121,876.03	1,121,297.43	1,120,718.83	1,120,140.22
2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	1,547,902.83	1,563,116.73	1,626,030.62	1,657,144.51	1,656,458.40	1,655,772.29	1,655,086.18	1,654,400.08
2602	Chattanooga	341300-Trans Equip Autos	341300	369,540.18	373,815.18	390,915.18	399,465.18	399,465.18	399,465.18	399,465.18	399,465.18
2602	Chattanooga	341400-Trans Equip Other	341400	456,304.83	456,304.83	456,304.83	456,304.83	456,304.83	456,304.83	456,304.83	456,304.83
2602	Chattanooga	342000-Stores Equipment	342000	43,392.21	43,392.21	43,392.21	43,392.21	43,392.21	43,392.21	43,392.21	43,392.21
2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	1,282,245.60	1,287,245.60	1,290,245.60	1,293,245.60	1,297,645.60	1,297,645.60	1,297,645.60	1,297,645.60
2602	Chattanooga	344000-Laboratory Equipment	344000	388,899.56	388,790.39	388,681.22	388,572.06	388,462.89	388,353.72	388,244.56	388,135.39
2602	Chattanooga	345000-Power Operated Equipment	345000	287,052.93	287,052.93	287,052.93	287,052.93	287,052.93	287,052.93	287,052.93	287,052.93
2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	348,368.29	348,339.24	348,310.19	348,281.15	348,252.10	348,223.05	348,194.01	348,164.96
2602	Chattanooga	346190-Remote Control & Instrument	346190	148,604.81	148,604.81	148,604.81	148,604.81	148,604.81	148,604.81	148,604.81	148,604.81
2602	Chattanooga	346200-Comm Equip Telephone	346200	90,325.01	90,325.01	90,325.01	90,325.01	90,325.01	90,325.01	90,325.01	90,325.01
2602	Chattanooga	347000-Misc Equipment	347000	1,102,023.87	1,101,939.45	1,101,855.02	1,101,770.60	1,101,686.18	1,101,601.75	1,101,517.33	1,101,432.90
2602	Chattanooga	348000-Other Tangible Property	348000	4,918.13	4,918.13	4,918.13	4,918.13	4,918.13	4,918.13	4,918.13	4,918.13
Chattanooga Total UPIS:				239,990,805.56	240,983,150.67	242,066,814.37	243,230,532.16	244,133,997.38	244,742,599.65	245,460,428.37	246,242,339.62
Less Capital Lease				\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00
Chattanooga UPIS Less Capital Lease				\$ 238,400,305.56	\$ 239,392,650.67	\$ 240,476,314.37	\$ 241,640,032.16	\$ 242,543,497.38	\$ 243,152,099.65	\$ 243,869,928.37	\$ 244,651,839.62

2604	Lone Oak	301000-Organization	301000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303300-Land & Land Rights-Pumping	303300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303400-Land & Land Rights-Treatment	303400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303501	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303502	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303600-Land & Land Rights-General	303600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304100-Struct & Imp-Supply	304100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304200-Struct & Imp-Pumping	304200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304301	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304400-Struct & Imp-T&D	304400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304500-Struct & Imp-General	304500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304510-Struct & Imp-Cap Lease	304510	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304600-Struct & Imp-Offices	304600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304700-Struct & Imp-Store,Shop,Gar	304700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304800-Struct & Imp-Misc	304800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	306000-Lake, River & Other Intakes	306000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Tennessee American Water Company

Docket No. 12-XXXXX

UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
Grand Total L	\$ 239,657,119.88	\$ 240,649,464.99	\$ 241,733,128.69	\$ 242,896,846.48	\$ 243,800,311.70	\$ 244,408,913.97	\$ 245,126,742.69	\$ 245,908,653.94

District	District	Utility Plant	Account	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
#	Name	Account Description									
2604	Lone Oak	309000-Supply Mains	309000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	310000-Power Generation Equip	310000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	311200-Pump Eqp Electric	311200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	311300-Pump Eqp Diesel	311300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	311500-Pump Eqp Other	311500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	311000-Pumping Equipment	311520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	311000-Pumping Equipment	311530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	320100-WT Equip Non-Media	320100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	320200-WT Equip Filter Media	320200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330000-Dist Reservoirs & Standpipes	330000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330003-Tank Repainting	330003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330100-Elevated Tanks & Standpipes	330100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330200-Ground Level Tanks	330200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330300-Below Ground Tanks	330300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330400-Clearwell	330400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	331001-T&D Mains	331001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	331001-T&D Mains	331100	572.98	572.98	572.98	572.98	572.98	572.98	572.98	572.98
2604	Lone Oak	331001-T&D Mains	331200	631.56	631.56	631.56	631.56	631.56	631.56	631.56	631.56
2604	Lone Oak	331001-T&D Mains	331210	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58
2604	Lone Oak	331001-T&D Mains	331300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	331001-T&D Mains	331350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	331001-T&D Mains	331400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	333000-Services	333000	20,882.97	20,882.97	20,882.97	20,882.97	20,882.97	20,882.97	20,882.97	20,882.97
2604	Lone Oak	334100-Meters	334100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	334100-Meters	334110	523.53	523.53	523.53	523.53	523.53	523.53	523.53	523.53
2604	Lone Oak	334100-Meters	334120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	334100-Meters	334130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	334100-Meters	334131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	334200-Meter Installations	334200	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53
2604	Lone Oak	335000-Hydrants	335000	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27
2604	Lone Oak	339200-Other P/E-Supply	339200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	339600-Other P/E-CPS	339600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340100-Office Furniture & Equip	340100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340300-Computer Software	340300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340300-Computer Software	340310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340300-Computer Software	340320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340300-Computer Software	340330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340400-Data Handling Equipment	340400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340500-Other Office Equipment	340500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	341100-Trans Equip Lt Duty Trks	341100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	341200-Trans Equip Hvy Duty Trks	341200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	341300-Trans Equip Autos	341300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	341400-Trans Equip Other	341400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	342000-Stores Equipment	342000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	343000-Tools,Shop,Garage Equip	343000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	344000-Laboratory Equipment	344000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	345000-Power Operated Equipment	345000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

File: Exhibit Support- TN Capital through 3-31-14 final

Tab: RB2 UPIS Balances

Tennessee American Water Company

Docket No. 12-XXXXX

UPIS by Month, December 2011 - December 2013

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Exhibit RB-2-UPIS-LCB

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District	District	Utility Plant	Account	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
#	Name	Account Description									
2604	Lone Oak	346100-Comm Equip Non-Telephone	346100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	346190-Remote Control & Instrument	346190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	346200-Comm Equip Telephone	346200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	347000-Misc Equipment	347000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	348000-Other Tangible Property	348000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lone Oak Total UPIS:				58,501.42	58,501.42	58,501.42	58,501.42	58,501.42	58,501.42	58,501.42	58,501.42
2603	Suck Creek	301000-Organization	301000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303300-Land & Land Rights-Pumping	303300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303400-Land & Land Rights-Treatment	303400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303501	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303502	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303600-Land & Land Rights-General	303600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304100-Struct & Imp-Supply	304100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304200-Struct & Imp-Pumping	304200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304300	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75
2603	Suck Creek	304300-Struct & Imp-Treatment	304301	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304400-Struct & Imp-T&D	304400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304500-Struct & Imp-General	304500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304510-Struct & Imp-Cap Lease	304510	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304600-Struct & Imp-Offices	304600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304700-Struct & Imp-Store,Shop,Gar	304700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304800-Struct & Imp-Misc	304800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	306000-Lake, River & Other Intakes	306000	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63
2603	Suck Creek	309000-Supply Mains	309000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	310000-Power Generation Equip	310000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311200-Pump Eqp Electric	311200	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54
2603	Suck Creek	311300-Pump Eqp Diesel	311300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311500-Pump Eqp Other	311500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311000-Pumping Equipment	311520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311000-Pumping Equipment	311530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	320100-WT Equip Non-Media	320100	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95
2603	Suck Creek	320200-WT Equip Filter Media	320200	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95
2603	Suck Creek	330000-Dist Reservoirs & Standpipes	330000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330003-Tank Repainting	330003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330100-Elevated Tanks & Standpipes	330100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330200-Ground Level Tanks	330200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330300-Below Ground Tanks	330300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330400-Clearwell	330400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	331001-T&D Mains	331001	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80
2603	Suck Creek	331001-T&D Mains	331100	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60
2603	Suck Creek	331001-T&D Mains	331200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	331001-T&D Mains	331210	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08
2603	Suck Creek	331001-T&D Mains	331300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	331001-T&D Mains	331350	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83
2603	Suck Creek	331001-T&D Mains	331400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Tennessee American Water Company

Docket No. 12-XXXXX

UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

				Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
Grand Total L				\$ 239,657,119.88	\$ 240,649,464.99	\$ 241,733,128.69	\$ 242,896,846.48	\$ 243,800,311.70	\$ 244,408,913.97	\$ 245,126,742.69	\$ 245,908,653.94
District	District	Utility Plant									
#	Name	Account Description	Account	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
2603	Suck Creek	333000-Services	333000	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93
2603	Suck Creek	334100-Meters	334100	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09
2603	Suck Creek	334100-Meters	334110	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67
2603	Suck Creek	334100-Meters	334120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	334100-Meters	334130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	334100-Meters	334131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	334200-Meter Installations	334200	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06
2603	Suck Creek	335000-Hydrants	335000	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83
2603	Suck Creek	339200-Other P/E-Supply	339200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	339600-Other P/E-CPS	339600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340100-Office Furniture & Equip	340100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340200-Comp & Periph Equip	340200	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00
2603	Suck Creek	340200-Comp & Periph Equip	340210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340200-Comp & Periph Equip	340220	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59
2603	Suck Creek	340200-Comp & Periph Equip	340230	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87
2603	Suck Creek	340200-Comp & Periph Equip	340240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340300-Computer Software	340300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340300-Computer Software	340310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340300-Computer Software	340320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340300-Computer Software	340330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340400-Data Handling Equipment	340400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340500-Other Office Equipment	340500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	341100-Trans Equip Lt Duty Trks	341100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	341200-Trans Equip Hvy Duty Trks	341200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	341300-Trans Equip Autos	341300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	341400-Trans Equip Other	341400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	342000-Stores Equipment	342000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	343000-Tools,Shop,Garage Equip	343000	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94
2603	Suck Creek	344000-Laboratory Equipment	344000	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40
2603	Suck Creek	345000-Power Operated Equipment	345000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70
2603	Suck Creek	346190-Remote Control & Instrument	346190	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69
2603	Suck Creek	346200-Comm Equip Telephone	346200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	347000-Misc Equipment	347000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	348000-Other Tangible Property	348000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suck Creek Total UPIS:				<u>1,198,312.90</u>	<u>1,198,312.90</u>	<u>1,198,312.90</u>	<u>1,198,312.90</u>	<u>1,198,312.90</u>	<u>1,198,312.90</u>	<u>1,198,312.90</u>	<u>1,198,312.90</u>

Tennessee American Water Company

Docket No. 12-XXXXX

UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
Grand Total L \$	247,469,307.30	248,305,911.57	252,938,546.56	253,999,274.74	255,015,551.70	257,499,377.33	258,817,235.72	259,735,251.64

District	District	Utility Plant	Account	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
#	Name	Account Description	Account	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
2602	Chattanooga	301000-Organization	301000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2602	Chattanooga	303300-Land & Land Rights-Pumping	303300	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37	73,444.37
2602	Chattanooga	303400-Land & Land Rights-Treatment	303400	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00	18,009.00
2602	Chattanooga	303500-Land & Land Rights-T&D	303500	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65	55,449.65
2602	Chattanooga	303500-Land & Land Rights-T&D	303501	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47	367,414.47
2602	Chattanooga	303500-Land & Land Rights-T&D	303502	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58	133,093.58
2602	Chattanooga	303600-Land & Land Rights-General	303600	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90	25,021.90
2602	Chattanooga	304100-Struct & Imp-Supply	304100	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78	79,923.78
2602	Chattanooga	304200-Struct & Imp-Pumping	304200	5,109,762.04	5,121,265.59	5,160,968.63	5,175,671.68	5,216,773.73	5,237,022.58	5,272,336.80	5,292,372.35
2602	Chattanooga	304300-Struct & Imp-Treatment	304300	5,003,596.75	5,002,463.44	5,001,330.13	5,000,196.82	4,999,063.51	4,997,930.20	4,996,796.89	4,995,663.58
2602	Chattanooga	304300-Struct & Imp-Treatment	304301	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09	1,692,026.09
2602	Chattanooga	304300-Struct & Imp-Treatment	304310	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33	81,252.33
2602	Chattanooga	304300-Struct & Imp-Treatment	304330	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41	30,858.41
2602	Chattanooga	304400-Struct & Imp-T&D	304400	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39	1,546,496.39
2602	Chattanooga	304500-Struct & Imp-General	304500	668,833.99	674,667.32	680,500.65	688,833.98	700,063.91	711,259.34	722,454.77	731,151.70
2602	Chattanooga	304510-Struct & Imp-Cap Lease	304510	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00	1,590,500.00
2602	Chattanooga	304600-Struct & Imp-Offices	304600	890,772.85	890,672.44	890,572.02	890,471.60	890,371.19	890,270.77	890,170.35	890,069.94
2602	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38	312,642.38
2602	Chattanooga	304800-Struct & Imp-Misc	304800	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99	654,997.99
2602	Chattanooga	306000-Lake, River & Other Intakes	306000	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34	281,452.34
2602	Chattanooga	309000-Supply Mains	309000	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40	603,834.40
2602	Chattanooga	310000-Power Generation Equip	310000	365,214.74	364,661.93	364,109.13	363,556.32	363,003.51	362,450.71	361,897.90	361,345.10
2602	Chattanooga	311200-Pump Eqp Electric	311200	5,563,016.07	5,561,781.79	5,560,547.52	5,559,313.24	5,558,078.97	5,556,844.69	5,555,610.42	5,554,376.14
2602	Chattanooga	311300-Pump Eqp Diesel	311300	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31	119,296.31
2602	Chattanooga	311500-Pump Eqp Other	311500	244,175.13	243,916.83	243,658.54	243,400.25	243,141.96	242,883.67	242,625.37	242,367.08
2602	Chattanooga	311000-Pumping Equipment	311520	544,768.12	557,384.32	573,154.57	588,924.82	611,003.17	632,240.44	668,329.08	689,356.08
2602	Chattanooga	311000-Pumping Equipment	311530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2602	Chattanooga	320100-WT Equip Non-Media	320100	14,824,408.75	14,819,772.17	14,815,135.60	14,810,499.03	14,805,862.46	14,801,225.89	14,796,589.31	14,791,952.74
2602	Chattanooga	320200-WT Equip Filter Media	320200	1,853,746.19	1,888,331.99	1,931,564.24	1,974,796.49	2,035,321.64	2,093,541.07	2,192,473.75	2,250,116.75
2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33	6,718,450.33
2602	Chattanooga	330003-Tank Repainting	330003	5,180,557.31	5,326,307.30	5,472,057.29	5,617,807.28	5,763,557.27	5,909,307.26	6,055,057.25	6,200,807.24
2602	Chattanooga	330100-Elevated Tanks & Standpipes	330100	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35	1,900,254.35	2,150,254.35	2,150,254.35
2602	Chattanooga	330200-Ground Level Tanks	330200	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15	24,416.15
2602	Chattanooga	330300-Below Ground Tanks	330300	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76	18,647.76
2602	Chattanooga	330400-Clearwell	330400	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96	680,783.96
2602	Chattanooga	331001-T&D Mains	331001	8,902,955.38	9,374,706.55	9,884,284.76	10,370,046.70	10,812,325.92	11,173,399.70	11,464,922.43	11,711,680.28
2602	Chattanooga	331001-T&D Mains	331100	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40	5,842,847.40
2602	Chattanooga	331001-T&D Mains	331200	826.27	826.27	826.27	826.27	826.27	826.27	826.27	826.27
2602	Chattanooga	331001-T&D Mains	331210	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04	66,846,365.04
2602	Chattanooga	331001-T&D Mains	331300	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13	9,816,243.13
2602	Chattanooga	331001-T&D Mains	331350	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86	26,987,864.86	28,612,864.86	28,762,864.85	28,912,864.84
2602	Chattanooga	331001-T&D Mains	331400	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85	651,993.85
2602	Chattanooga	333000-Services	333000	23,764,411.73	23,834,018.28	23,916,974.83	23,992,918.05	24,073,554.60	24,139,565.16	24,212,524.97	24,309,333.11
2602	Chattanooga	334100-Meters	334100	5,581,980.24	5,640,049.15	5,722,547.06	5,788,328.22	5,857,319.38	5,919,890.54	5,968,954.95	6,035,361.61
2602	Chattanooga	334100-Meters	334110	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63	4,484,325.63
2602	Chattanooga	334100-Meters	334120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2602	Chattanooga	334100-Meters	334130	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40
2602	Chattanooga	334100-Meters	334131	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89	17,906.89
2602	Chattanooga	334200-Meter Installations	334200	11,622,150.18	11,640,275.54	11,668,811.90	11,690,435.02	11,713,848.13	11,733,681.24	11,748,391.10	11,771,968.71
2602	Chattanooga	335000-Hydrants	335000	8,330,093.90	8,340,295.72	8,351,399.26	8,363,234.54	8,374,098.08	8,383,116.17	8,391,152.52	8,398,262.15
2602	Chattanooga	339200-Other P/E-Supply	339200	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30	8,526.30
2602	Chattanooga	339600-Other P/E-CPs	339600	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30	294,153.30

File: Exhibit Support- TN Capital through 3-31-14 final

Tab: RB2 UPIS Balances

Tennessee American Water Company

Docket No. 12-XXXXX

UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
Grand Total L \$	247,469,307.30	\$ 248,305,911.57	\$ 252,938,546.56	\$ 253,999,274.74	\$ 255,015,551.70	\$ 257,499,377.33	\$ 258,817,235.72	\$ 259,735,251.64

District	District	Utility Plant		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
#	Name	Account Description	Account								
2602	Chattanooga	340100-Office Furniture & Equip	340100	494,036.66	493,446.72	492,856.79	492,266.85	491,676.91	491,086.98	490,497.04	489,907.11
2602	Chattanooga	340200-Comp & Periph Equip	340200	301,364.30	303,017.86	307,671.42	311,324.97	312,478.53	304,132.09	295,785.65	287,439.21
2602	Chattanooga	340200-Comp & Periph Equip	340210	647,177.57	647,177.57	647,177.57	647,177.57	647,177.57	647,177.57	647,177.57	647,177.57
2602	Chattanooga	340200-Comp & Periph Equip	340220	531,758.83	531,758.83	531,758.83	531,758.83	531,758.83	531,758.83	531,758.83	531,758.83
2602	Chattanooga	340200-Comp & Periph Equip	340230	375,888.45	375,888.45	375,888.45	375,888.45	375,888.45	375,888.45	375,888.45	375,888.45
2602	Chattanooga	340200-Comp & Periph Equip	340240	22,167.52	22,167.52	22,167.52	22,167.52	22,167.52	22,167.52	22,167.52	22,167.52
2602	Chattanooga	340300-Computer Software	340300	578,602.93	577,886.30	577,169.68	576,453.05	575,736.42	575,019.80	574,303.17	573,586.55
2602	Chattanooga	340300-Computer Software	340310	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04	3,545,334.04
2602	Chattanooga	340300-Computer Software	340315	3,314,229.12	3,317,704.06	6,953,990.97	7,033,598.92	7,110,520.19	7,183,801.53	7,254,699.14	7,295,516.08
2602	Chattanooga	340300-Computer Software	340320	171,120.14	171,120.14	171,120.14	171,120.14	171,120.14	171,120.14	171,120.14	171,120.14
2602	Chattanooga	340300-Computer Software	340330	14,221.83	14,221.83	14,221.83	14,221.83	14,221.83	14,221.83	14,221.83	14,221.83
2602	Chattanooga	340400-Data Handling Equipment	340400	15,283.88	15,283.88	15,283.88	15,283.88	15,283.88	15,283.88	15,283.88	15,283.88
2602	Chattanooga	340500-Other Office Equipment	340500	35,016.45	34,459.12	33,901.78	33,344.45	32,787.12	32,229.78	31,672.45	31,115.11
2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	1,119,561.62	1,118,983.02	1,124,194.42	1,140,985.81	1,148,127.21	1,152,373.61	1,171,095.01	1,180,166.40
2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	1,653,713.97	1,653,027.86	1,671,421.75	1,727,975.64	1,752,729.53	1,767,943.43	1,830,857.32	1,861,971.21
2602	Chattanooga	341300-Trans Equip Autos	341300	399,465.18	399,465.18	404,595.18	419,985.18	426,825.18	431,100.18	448,200.18	456,750.18
2602	Chattanooga	341400-Trans Equip Other	341400	456,304.83	456,304.83	456,304.83	456,304.83	456,304.83	456,304.83	456,304.83	456,304.83
2602	Chattanooga	342000-Stores Equipment	342000	43,392.21	43,392.21	43,392.21	43,392.21	43,392.21	43,392.21	43,392.21	43,392.21
2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	1,297,645.60	1,299,245.60	1,307,245.60	1,317,245.60	1,319,845.60	1,324,845.60	1,327,845.60	1,330,845.60
2602	Chattanooga	344000-Laboratory Equipment	344000	388,026.22	387,917.06	387,807.89	387,698.72	387,589.56	387,480.39	387,371.22	387,262.06
2602	Chattanooga	345000-Power Operated Equipment	345000	287,052.93	287,052.93	287,052.93	287,052.93	287,052.93	287,052.93	287,052.93	287,052.93
2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	348,135.91	348,106.87	348,077.82	348,048.77	348,019.73	347,990.68	347,961.63	347,932.59
2602	Chattanooga	346190-Remote Control & Instrument	346190	148,604.81	148,604.81	148,604.81	148,604.81	148,604.81	148,604.81	148,604.81	148,604.81
2602	Chattanooga	346200-Comm Equip Telephone	346200	90,325.01	90,325.01	90,325.01	90,325.01	90,325.01	90,325.01	90,325.01	90,325.01
2602	Chattanooga	347000-Misc Equipment	347000	1,101,348.48	1,101,264.05	1,101,179.63	1,101,095.20	1,101,010.78	1,100,926.35	1,100,841.93	1,100,757.50
2602	Chattanooga	348000-Other Tangible Property	348000	4,918.13	4,918.13	4,918.13	4,918.13	4,918.13	4,918.13	4,918.13	4,918.13
Chattanooga Total UPIS:				247,802,992.98	248,636,497.25	253,269,132.24	254,329,860.42	255,346,137.38	257,829,963.01	259,147,821.40	260,065,837.32
Less Capital Lease				\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00	\$ 1,590,500.00
Chattanooga UPIS Less Capital Lease				\$ 246,212,492.98	\$ 247,045,997.25	\$ 251,678,632.24	\$ 252,739,360.42	\$ 253,755,637.38	\$ 256,239,463.01	\$ 257,557,321.40	\$ 258,475,337.32

2604	Lone Oak	301000-Organization	301000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303300-Land & Land Rights-Pumping	303300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303400-Land & Land Rights-Treatment	303400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303501	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303502	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	303600-Land & Land Rights-General	303600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304100-Struct & Imp-Supply	304100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304200-Struct & Imp-Pumping	304200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304301	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304400-Struct & Imp-T&D	304400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304500-Struct & Imp-General	304500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304510-Struct & Imp-Cap Lease	304510	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304600-Struct & Imp-Offices	304600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304700-Struct & Imp-Store,Shop,Gar	304700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	304800-Struct & Imp-Misc	304800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	306000-Lake, River & Other Intakes	306000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Tennessee American Water Company

Docket No. 12-XXXXX

UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
Grand Total L \$	247,469,307.30	\$ 248,305,911.57	\$ 252,938,546.56	\$ 253,999,274.74	\$ 255,015,551.70	\$ 257,499,377.33	\$ 258,817,235.72	\$ 259,735,251.64

District	District	Utility Plant	Account	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
#	Name	Account Description	Account	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
2604	Lone Oak	309000-Supply Mains	309000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	310000-Power Generation Equip	310000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	311200-Pump Eqp Electric	311200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	311300-Pump Eqp Diesel	311300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	311500-Pump Eqp Other	311500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	311000-Pumping Equipment	311520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	311000-Pumping Equipment	311530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	320100-WT Equip Non-Media	320100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	320200-WT Equip Filter Media	320200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330000-Dist Reservoirs & Standpipes	330000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330003-Tank Repainting	330003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330100-Elevated Tanks & Standpipes	330100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330200-Ground Level Tanks	330200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330300-Below Ground Tanks	330300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	330400-Clearwell	330400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	331001-T&D Mains	331001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	331001-T&D Mains	331100	572.98	572.98	572.98	572.98	572.98	572.98	572.98	572.98
2604	Lone Oak	331001-T&D Mains	331200	631.56	631.56	631.56	631.56	631.56	631.56	631.56	631.56
2604	Lone Oak	331001-T&D Mains	331210	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58	24,941.58
2604	Lone Oak	331001-T&D Mains	331300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	331001-T&D Mains	331350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	331001-T&D Mains	331400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	333000-Services	333000	20,882.97	20,882.97	20,882.97	20,882.97	20,882.97	20,882.97	20,882.97	20,882.97
2604	Lone Oak	334100-Meters	334100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	334100-Meters	334110	523.53	523.53	523.53	523.53	523.53	523.53	523.53	523.53
2604	Lone Oak	334100-Meters	334120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	334100-Meters	334130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	334100-Meters	334131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	334200-Meter Installations	334200	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53	8,114.53
2604	Lone Oak	335000-Hydrants	335000	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27	2,834.27
2604	Lone Oak	339200-Other P/E-Supply	339200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	339600-Other P/E-CPS	339600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340100-Office Furniture & Equip	340100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340300-Computer Software	340300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340300-Computer Software	340310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340300-Computer Software	340320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340300-Computer Software	340330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340400-Data Handling Equipment	340400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	340500-Other Office Equipment	340500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	341100-Trans Equip Lt Duty Trks	341100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	341200-Trans Equip Hvy Duty Trks	341200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	341300-Trans Equip Autos	341300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	341400-Trans Equip Other	341400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	342000-Stores Equipment	342000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	343000-Tools,Shop,Garage Equip	343000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	344000-Laboratory Equipment	344000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	345000-Power Operated Equipment	345000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

File: Exhibit Support- TN Capital through 3-31-14 final

Tab: RB2 UPIS Balances

Tennessee American Water Company

Docket No. 12-XXXXX

UPIS by Month, December 2011 - December 2013

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Grand Total L \$	247,469,307.30	\$ 248,305,911.57	\$ 252,938,546.56	\$ 253,999,274.74	\$ 255,015,551.70	\$ 257,499,377.33	\$ 258,817,235.72	\$ 259,735,251.64

District	District	Utility Plant	Account	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
#	Name	Account Description									
2604	Lone Oak	346100-Comm Equip Non-Telephone	346100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	346190-Remote Control & Instrument	346190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	346200-Comm Equip Telephone	346200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	347000-Misc Equipment	347000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2604	Lone Oak	348000-Other Tangible Property	348000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lone Oak Total UPIS:				58,501.42	58,501.42	58,501.42	58,501.42	58,501.42	58,501.42	58,501.42	58,501.42
2603	Suck Creek	301000-Organization	301000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303300-Land & Land Rights-Pumping	303300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303400-Land & Land Rights-Treatment	303400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303501	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303502	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	303600-Land & Land Rights-General	303600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304100-Struct & Imp-Supply	304100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304200-Struct & Imp-Pumping	304200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304300	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75	260,386.75
2603	Suck Creek	304300-Struct & Imp-Treatment	304301	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304400-Struct & Imp-T&D	304400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304500-Struct & Imp-General	304500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304510-Struct & Imp-Cap Lease	304510	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304600-Struct & Imp-Offices	304600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304700-Struct & Imp-Store,Shop,Gar	304700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	304800-Struct & Imp-Misc	304800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	306000-Lake, River & Other Intakes	306000	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63	207,670.63
2603	Suck Creek	309000-Supply Mains	309000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	310000-Power Generation Equip	310000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311200-Pump Eqp Electric	311200	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54	8,743.54
2603	Suck Creek	311300-Pump Eqp Diesel	311300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311500-Pump Eqp Other	311500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311000-Pumping Equipment	311520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	311000-Pumping Equipment	311530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	320100-WT Equip Non-Media	320100	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95	54,269.95
2603	Suck Creek	320200-WT Equip Filter Media	320200	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95	10,897.95
2603	Suck Creek	330000-Dist Reservoirs & Standpipes	330000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330003-Tank Repainting	330003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330100-Elevated Tanks & Standpipes	330100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330200-Ground Level Tanks	330200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330300-Below Ground Tanks	330300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	330400-Clearwell	330400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	331001-T&D Mains	331001	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80	164,906.80
2603	Suck Creek	331001-T&D Mains	331100	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60	47,571.60
2603	Suck Creek	331001-T&D Mains	331200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	331001-T&D Mains	331210	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08	220,215.08
2603	Suck Creek	331001-T&D Mains	331300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	331001-T&D Mains	331350	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83	5,604.83
2603	Suck Creek	331001-T&D Mains	331400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Tennessee American Water Company

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UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

				Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
Grand Total L				\$ 247,469,307.30	\$ 248,305,911.57	\$ 252,938,546.56	\$ 253,999,274.74	\$ 255,015,551.70	\$ 257,499,377.33	\$ 258,817,235.72	\$ 259,735,251.64
District	District	Utility Plant									
#	Name	Account Description	Account	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
2603	Suck Creek	333000-Services	333000	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93	54,995.93
2603	Suck Creek	334100-Meters	334100	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09	67,610.09
2603	Suck Creek	334100-Meters	334110	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67	1,434.67
2603	Suck Creek	334100-Meters	334120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	334100-Meters	334130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	334100-Meters	334131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	334200-Meter Installations	334200	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06	5,759.06
2603	Suck Creek	335000-Hydrants	335000	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83	27,729.83
2603	Suck Creek	339200-Other P/E-Supply	339200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	339600-Other P/E-CPS	339600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340100-Office Furniture & Equip	340100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340200-Comp & Periph Equip	340200	11,700.00	14,800.00	14,800.00	14,800.00	14,800.00	14,800.00	14,800.00	14,800.00
2603	Suck Creek	340200-Comp & Periph Equip	340210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340200-Comp & Periph Equip	340220	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59	1,061.59
2603	Suck Creek	340200-Comp & Periph Equip	340230	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87	8,682.87
2603	Suck Creek	340200-Comp & Periph Equip	340240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340300-Computer Software	340300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340300-Computer Software	340310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340300-Computer Software	340320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340300-Computer Software	340330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340400-Data Handling Equipment	340400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	340500-Other Office Equipment	340500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	341100-Trans Equip Lt Duty Trks	341100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	341200-Trans Equip Hvy Duty Trks	341200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	341300-Trans Equip Autos	341300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	341400-Trans Equip Other	341400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	342000-Stores Equipment	342000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	343000-Tools,Shop,Garage Equip	343000	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94	1,388.94
2603	Suck Creek	344000-Laboratory Equipment	344000	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40	8,124.40
2603	Suck Creek	345000-Power Operated Equipment	345000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70	3,189.70
2603	Suck Creek	346190-Remote Control & Instrument	346190	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69	26,368.69
2603	Suck Creek	346200-Comm Equip Telephone	346200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	347000-Misc Equipment	347000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2603	Suck Creek	348000-Other Tangible Property	348000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suck Creek Total UPIS:				1,198,312.90	1,201,412.90	1,201,412.90	1,201,412.90	1,201,412.90	1,201,412.90	1,201,412.90	1,201,412.90

Tennessee American Water Company

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UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

Attrition Year
13-Month Average

Grand Total L 250,455,532.72

District #	District Name	Account Description	Utility Plant Account	Attrition Year 13-Month Average
2602	Chattanooga	301000-Organization	301000	0.00
2602	Chattanooga	303300-Land & Land Rights-Pumping	303300	73,444.37
2602	Chattanooga	303400-Land & Land Rights-Treatment	303400	18,009.00
2602	Chattanooga	303500-Land & Land Rights-T&D	303500	55,449.65
2602	Chattanooga	303500-Land & Land Rights-T&D	303501	367,414.47
2602	Chattanooga	303500-Land & Land Rights-T&D	303502	133,093.58
2602	Chattanooga	303600-Land & Land Rights-General	303600	25,021.90
2602	Chattanooga	304100-Struct & Imp-Supply	304100	79,923.78
2602	Chattanooga	304200-Struct & Imp-Pumping	304200	5,152,164.39
2602	Chattanooga	304300-Struct & Imp-Treatment	304300	5,002,463.44
2602	Chattanooga	304300-Struct & Imp-Treatment	304301	1,692,026.09
2602	Chattanooga	304300-Struct & Imp-Treatment	304310	81,252.33
2602	Chattanooga	304300-Struct & Imp-Treatment	304330	30,858.41
2602	Chattanooga	304400-Struct & Imp-T&D	304400	1,546,496.39
2602	Chattanooga	304500-Struct & Imp-General	304500	679,507.87
2602	Chattanooga	304510-Struct & Imp-Cap Lease	304510	1,590,500.00
2602	Chattanooga	304600-Struct & Imp-Offices	304600	602,210.90
2602	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700	312,642.38
2602	Chattanooga	304800-Struct & Imp-Misc	304800	654,997.99
2602	Chattanooga	306000-Lake, River & Other Intakes	306000	281,452.34
2602	Chattanooga	309000-Supply Mains	309000	603,834.40
2602	Chattanooga	310000-Power Generation Equip	310000	364,661.93
2602	Chattanooga	311200-Pump Eqp Electric	311200	5,561,781.79
2602	Chattanooga	311300-Pump Eqp Diesel	311300	119,296.31
2602	Chattanooga	311500-Pump Eqp Other	311500	243,916.83
2602	Chattanooga	311000-Pumping Equipment	311520	579,882.01
2602	Chattanooga	311000-Pumping Equipment	311530	0.00
2602	Chattanooga	320100-WT Equip Non-Media	320100	14,819,772.17
2602	Chattanooga	320200-WT Equip Filter Media	320200	1,950,006.72
2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	6,718,450.33
2602	Chattanooga	330003-Tank Repainting	330003	5,331,941.50
2602	Chattanooga	330100-Elevated Tanks & Standpipes	330100	1,938,715.89
2602	Chattanooga	330200-Ground Level Tanks	330200	24,416.15
2602	Chattanooga	330300-Below Ground Tanks	330300	18,647.76
2602	Chattanooga	330400-Clearwell	330400	680,783.96
2602	Chattanooga	331001-T&D Mains	331001	9,401,496.17
2602	Chattanooga	331001-T&D Mains	331100	5,842,847.40
2602	Chattanooga	331001-T&D Mains	331200	826.27
2602	Chattanooga	331001-T&D Mains	331210	66,846,365.04
2602	Chattanooga	331001-T&D Mains	331300	9,816,243.13
2602	Chattanooga	331001-T&D Mains	331350	27,397,480.24
2602	Chattanooga	331001-T&D Mains	331400	651,993.85
2602	Chattanooga	333000-Services	333000	23,845,277.46
2602	Chattanooga	334100-Meters	334100	5,650,127.95
2602	Chattanooga	334100-Meters	334110	4,484,325.63
2602	Chattanooga	334100-Meters	334120	0.00
2602	Chattanooga	334100-Meters	334130	8,534.40
2602	Chattanooga	334100-Meters	334131	17,906.89
2602	Chattanooga	334200-Meter Installations	334200	11,644,908.28
2602	Chattanooga	335000-Hydrants	335000	8,343,324.08
2602	Chattanooga	339200-Other P/E-Supply	339200	8,526.30
2602	Chattanooga	339600-Other P/E-CPs	339600	294,153.30

Tennessee American Water Company

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UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

Attrition Year
13-Month Average

Grand Total L 250,455,532.72

District #	District Name	Account Description	Utility Plant Account	Attrition Year 13-Month Average
2602	Chattanooga	340100-Office Furniture & Equip	340100	493,446.72
2602	Chattanooga	340200-Comp & Periph Equip	340200	290,421.70
2602	Chattanooga	340200-Comp & Periph Equip	340210	647,177.57
2602	Chattanooga	340200-Comp & Periph Equip	340220	531,758.83
2602	Chattanooga	340200-Comp & Periph Equip	340230	375,888.45
2602	Chattanooga	340200-Comp & Periph Equip	340240	22,167.52
2602	Chattanooga	340300-Computer Software	340300	577,770.92
2602	Chattanooga	340300-Computer Software	340310	3,545,334.04
2602	Chattanooga	340300-Computer Software	340315	5,045,640.52
2602	Chattanooga	340300-Computer Software	340320	171,120.14
2602	Chattanooga	340300-Computer Software	340330	14,221.83
2602	Chattanooga	340400-Data Handling Equipment	340400	15,283.88
2602	Chattanooga	340500-Other Office Equipment	340500	34,459.12
2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	1,135,536.48
2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	1,707,577.09
2602	Chattanooga	341300-Trans Equip Autos	341300	414,131.72
2602	Chattanooga	341400-Trans Equip Other	341400	456,304.83
2602	Chattanooga	342000-Stores Equipment	342000	43,392.21
2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	1,308,353.29
2602	Chattanooga	344000-Laboratory Equipment	344000	387,917.06
2602	Chattanooga	345000-Power Operated Equipment	345000	287,052.93
2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	348,106.87
2602	Chattanooga	346190-Remote Control & Instrument	346190	148,604.81
2602	Chattanooga	346200-Comm Equip Telephone	346200	90,325.01
2602	Chattanooga	347000-Misc Equipment	347000	1,101,264.05
2602	Chattanooga	348000-Other Tangible Property	348000	4,918.13
Chattanooga Total UPIS:				250,787,549.17
Less Capital Lease			\$	1,590,500.00
Chattanooga UPIS Less Capital Lease			\$	249,197,049.17

2604	Lone Oak	301000-Organization	301000	0.00
2604	Lone Oak	303300-Land & Land Rights-Pumping	303300	0.00
2604	Lone Oak	303400-Land & Land Rights-Treatment	303400	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303500	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303501	0.00
2604	Lone Oak	303500-Land & Land Rights-T&D	303502	0.00
2604	Lone Oak	303600-Land & Land Rights-General	303600	0.00
2604	Lone Oak	304100-Struct & Imp-Supply	304100	0.00
2604	Lone Oak	304200-Struct & Imp-Pumping	304200	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304300	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304301	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304310	0.00
2604	Lone Oak	304300-Struct & Imp-Treatment	304330	0.00
2604	Lone Oak	304400-Struct & Imp-T&D	304400	0.00
2604	Lone Oak	304500-Struct & Imp-General	304500	0.00
2604	Lone Oak	304510-Struct & Imp-Cap Lease	304510	0.00
2604	Lone Oak	304600-Struct & Imp-Offices	304600	0.00
2604	Lone Oak	304700-Struct & Imp-Store,Shop,Gar	304700	0.00
2604	Lone Oak	304800-Struct & Imp-Misc	304800	0.00
2604	Lone Oak	306000-Lake, River & Other Intakes	306000	0.00

Tennessee American Water Company

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UPIS by Month, December 2011 - December 2013

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Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

Attrition Year
13-Month Average

Grand Total L 250,455,532.72

District #	District Name	Account Description	Utility Plant Account	Attrition Year 13-Month Average
2604	Lone Oak	309000-Supply Mains	309000	0.00
2604	Lone Oak	310000-Power Generation Equip	310000	0.00
2604	Lone Oak	311200-Pump Eqp Electric	311200	0.00
2604	Lone Oak	311300-Pump Eqp Diesel	311300	0.00
2604	Lone Oak	311500-Pump Eqp Other	311500	0.00
2604	Lone Oak	311000-Pumping Equipment	311520	0.00
2604	Lone Oak	311000-Pumping Equipment	311530	0.00
2604	Lone Oak	320100-WT Equip Non-Media	320100	0.00
2604	Lone Oak	320200-WT Equip Filter Media	320200	0.00
2604	Lone Oak	330000-Dist Reservoirs & Standpipes	330000	0.00
2604	Lone Oak	330003-Tank Repainting	330003	0.00
2604	Lone Oak	330100-Elevated Tanks & Standpipes	330100	0.00
2604	Lone Oak	330200-Ground Level Tanks	330200	0.00
2604	Lone Oak	330300-Below Ground Tanks	330300	0.00
2604	Lone Oak	330400-Clearwell	330400	0.00
2604	Lone Oak	331001-T&D Mains	331001	0.00
2604	Lone Oak	331001-T&D Mains	331100	572.98
2604	Lone Oak	331001-T&D Mains	331200	631.56
2604	Lone Oak	331001-T&D Mains	331210	24,941.58
2604	Lone Oak	331001-T&D Mains	331300	0.00
2604	Lone Oak	331001-T&D Mains	331350	0.00
2604	Lone Oak	331001-T&D Mains	331400	0.00
2604	Lone Oak	333000-Services	333000	20,882.97
2604	Lone Oak	334100-Meters	334100	0.00
2604	Lone Oak	334100-Meters	334110	523.53
2604	Lone Oak	334100-Meters	334120	0.00
2604	Lone Oak	334100-Meters	334130	0.00
2604	Lone Oak	334100-Meters	334131	0.00
2604	Lone Oak	334200-Meter Installations	334200	8,114.53
2604	Lone Oak	335000-Hydrants	335000	2,834.27
2604	Lone Oak	339200-Other P/E-Supply	339200	0.00
2604	Lone Oak	339600-Other P/E-CPS	339600	0.00
2604	Lone Oak	340100-Office Furniture & Equip	340100	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340200	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340210	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340220	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340230	0.00
2604	Lone Oak	340200-Comp & Periph Equip	340240	0.00
2604	Lone Oak	340300-Computer Software	340300	0.00
2604	Lone Oak	340300-Computer Software	340310	0.00
2604	Lone Oak	340300-Computer Software	340320	0.00
2604	Lone Oak	340300-Computer Software	340330	0.00
2604	Lone Oak	340400-Data Handling Equipment	340400	0.00
2604	Lone Oak	340500-Other Office Equipment	340500	0.00
2604	Lone Oak	341100-Trans Equip Lt Duty Trks	341100	0.00
2604	Lone Oak	341200-Trans Equip Hvy Duty Trks	341200	0.00
2604	Lone Oak	341300-Trans Equip Autos	341300	0.00
2604	Lone Oak	341400-Trans Equip Other	341400	0.00
2604	Lone Oak	342000-Stores Equipment	342000	0.00
2604	Lone Oak	343000-Tools,Shop,Garage Equip	343000	0.00
2604	Lone Oak	344000-Laboratory Equipment	344000	0.00
2604	Lone Oak	345000-Power Operated Equipment	345000	0.00

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UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

Attrition Year
13-Month Average

Grand Total L 250,455,532.72

District #	District Name	Account Description	Utility Plant Account	Attrition Year 13-Month Average
2604	Lone Oak	346100-Comm Equip Non-Telephone	346100	0.00
2604	Lone Oak	346190-Remote Control & Instrument	346190	0.00
2604	Lone Oak	346200-Comm Equip Telephone	346200	0.00
2604	Lone Oak	347000-Misc Equipment	347000	0.00
2604	Lone Oak	348000-Other Tangible Property	348000	0.00
Lone Oak Total UPIS:				58,501.42
2603	Suck Creek	301000-Organization	301000	0.00
2603	Suck Creek	303300-Land & Land Rights-Pumping	303300	0.00
2603	Suck Creek	303400-Land & Land Rights-Treatment	303400	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303500	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303501	0.00
2603	Suck Creek	303500-Land & Land Rights-T&D	303502	0.00
2603	Suck Creek	303600-Land & Land Rights-General	303600	0.00
2603	Suck Creek	304100-Struct & Imp-Supply	304100	0.00
2603	Suck Creek	304200-Struct & Imp-Pumping	304200	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304300	260,386.75
2603	Suck Creek	304300-Struct & Imp-Treatment	304301	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304310	0.00
2603	Suck Creek	304300-Struct & Imp-Treatment	304330	0.00
2603	Suck Creek	304400-Struct & Imp-T&D	304400	0.00
2603	Suck Creek	304500-Struct & Imp-General	304500	0.00
2603	Suck Creek	304510-Struct & Imp-Cap Lease	304510	0.00
2603	Suck Creek	304600-Struct & Imp-Offices	304600	0.00
2603	Suck Creek	304700-Struct & Imp-Store,Shop,Gar	304700	0.00
2603	Suck Creek	304800-Struct & Imp-Misc	304800	0.00
2603	Suck Creek	306000-Lake, River & Other Intakes	306000	207,670.63
2603	Suck Creek	309000-Supply Mains	309000	0.00
2603	Suck Creek	310000-Power Generation Equip	310000	0.00
2603	Suck Creek	311200-Pump Eqp Electric	311200	8,743.54
2603	Suck Creek	311300-Pump Eqp Diesel	311300	0.00
2603	Suck Creek	311500-Pump Eqp Other	311500	0.00
2603	Suck Creek	311000-Pumping Equipment	311520	0.00
2603	Suck Creek	311000-Pumping Equipment	311530	0.00
2603	Suck Creek	320100-WT Equip Non-Media	320100	54,269.95
2603	Suck Creek	320200-WT Equip Filter Media	320200	10,897.95
2603	Suck Creek	330000-Dist Reservoirs & Standpipes	330000	0.00
2603	Suck Creek	330003-Tank Repainting	330003	0.00
2603	Suck Creek	330100-Elevated Tanks & Standpipes	330100	0.00
2603	Suck Creek	330200-Ground Level Tanks	330200	0.00
2603	Suck Creek	330300-Below Ground Tanks	330300	0.00
2603	Suck Creek	330400-Clearwell	330400	0.00
2603	Suck Creek	331001-T&D Mains	331001	164,906.80
2603	Suck Creek	331001-T&D Mains	331100	47,571.60
2603	Suck Creek	331001-T&D Mains	331200	0.00
2603	Suck Creek	331001-T&D Mains	331210	220,215.08
2603	Suck Creek	331001-T&D Mains	331300	0.00
2603	Suck Creek	331001-T&D Mains	331350	5,604.83
2603	Suck Creek	331001-T&D Mains	331400	0.00

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UPIS by Month, December 2011 - December 2013

Automatically calculates: Prior Month Balance (beginning w/ Dec-11 balance) +

Placed in Service Activity - Removals Activity

Exhibit RB-2-UPIS-LCB

Attrition Year
13-Month Average

Grand Total L 250,455,532.72

District #	District Name	Account Description	Utility Plant Account	Attrition Year 13-Month Average
2603	Suck Creek	333000-Services	333000	54,995.93
2603	Suck Creek	334100-Meters	334100	67,610.09
2603	Suck Creek	334100-Meters	334110	1,434.67
2603	Suck Creek	334100-Meters	334120	0.00
2603	Suck Creek	334100-Meters	334130	0.00
2603	Suck Creek	334100-Meters	334131	0.00
2603	Suck Creek	334200-Meter Installations	334200	5,759.06
2603	Suck Creek	335000-Hydrants	335000	27,729.83
2603	Suck Creek	339200-Other P/E-Supply	339200	0.00
2603	Suck Creek	339600-Other P/E-CPS	339600	0.00
2603	Suck Creek	340100-Office Furniture & Equip	340100	0.00
2603	Suck Creek	340200-Comp & Periph Equip	340200	13,369.23
2603	Suck Creek	340200-Comp & Periph Equip	340210	0.00
2603	Suck Creek	340200-Comp & Periph Equip	340220	1,061.59
2603	Suck Creek	340200-Comp & Periph Equip	340230	8,682.87
2603	Suck Creek	340200-Comp & Periph Equip	340240	0.00
2603	Suck Creek	340300-Computer Software	340300	0.00
2603	Suck Creek	340300-Computer Software	340310	0.00
2603	Suck Creek	340300-Computer Software	340320	0.00
2603	Suck Creek	340300-Computer Software	340330	0.00
2603	Suck Creek	340400-Data Handling Equipment	340400	0.00
2603	Suck Creek	340500-Other Office Equipment	340500	0.00
2603	Suck Creek	341100-Trans Equip Lt Duty Trks	341100	0.00
2603	Suck Creek	341200-Trans Equip Hvy Duty Trks	341200	0.00
2603	Suck Creek	341300-Trans Equip Autos	341300	0.00
2603	Suck Creek	341400-Trans Equip Other	341400	0.00
2603	Suck Creek	342000-Stores Equipment	342000	0.00
2603	Suck Creek	343000-Tools,Shop,Garage Equip	343000	1,388.94
2603	Suck Creek	344000-Laboratory Equipment	344000	8,124.40
2603	Suck Creek	345000-Power Operated Equipment	345000	0.00
2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	3,189.70
2603	Suck Creek	346190-Remote Control & Instrument	346190	26,368.69
2603	Suck Creek	346200-Comm Equip Telephone	346200	0.00
2603	Suck Creek	347000-Misc Equipment	347000	0.00
2603	Suck Creek	348000-Other Tangible Property	348000	0.00
Suck Creek Total UPIS:				1,199,982.13

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Total Placed in Service: \$ 1,100,522.35 \$ 496,903.82 \$ 686,023.69 \$ 1,342,516.65 \$ 782,116.35 \$ 1,043,704.47 \$ 1,267,519.25

FP #	Project Description	Utility Plant Account	CWIP Beginning Beginning Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
CS-2602-3	Business Transformation	340315	\$ 2,986,788.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CS-2602-4	Business Transformation - Other	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DV-2602-1	Projects Funded by Others	331001	\$ 42,838.41	\$ 42,838.41	\$ -	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62
DV-2602-1	Projects Funded by Others	333000	\$ 7.50	\$ 7.50	\$ -	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59
DV-2602-1	Projects Funded by Others	335000	\$ 1,200.64	\$ 1,200.64	\$ -	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50
DV-2602-1	Projects Funded by Others	331210	\$ 93.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-4	20-inch from Ringgold Rd under I-75	331350	\$ 25,538.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-35	Replace Roof, Citico Filter Hse # 2	304300	\$ 205,555.20	\$ -	\$ -	\$ -	\$ 615,673.20	\$ -	\$ -	\$ -
IP-2602-6	Wastewater Treatm't & Handling Impr	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	Convert ER Reservoir to Pump Storag	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	Electrical Motor Efficiency Enhance	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	NRW Pressure Reduction	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	Interconnects Adjacent Water UD	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	Conversion to ARCVIEW GIS	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-25	Post Acquisition BD CapEx	303300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-25	Post Acquisition BD CapEx	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-25	Post Acquisition BD CapEx	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	Install New Hill City Pumps	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-A1	Mains - New	331001	\$ (232.58)	\$ -	\$ -	\$ -	\$ 6,500.00	\$ 14,333.33	\$ 20,333.33	\$ 20,666.67
RP-2602-A1	Mains - New	335000	\$ (1.15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-B1	Mains - Replaced / Restored	331001	\$ 175,909.46	\$ 175,909.46	\$ -	\$ 9,357.33	\$ 30,330.67	\$ 56,789.33	\$ 108,093.33	\$ 159,720.00
RP-2602-B1	Mains - Replaced / Restored	333000	\$ 2,156.10	\$ 2,156.10	\$ -	\$ 280.33	\$ 908.67	\$ 1,701.33	\$ 3,238.33	\$ 4,785.00

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Total Placed in Service: \$ 1,100,522.35 \$ 496,903.82 \$ 686,023.69 \$ 1,342,516.65 \$ 782,116.35 \$ 1,043,704.47 \$ 1,267,519.25

FP #	Project Description	Utility Plant Account	CWIP Beginning Beginning Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
RP-2602-B1	Mains - Replaced / Restored	335000	\$ 1,607.44	\$ 1,607.44	\$ -	\$ 29.00	\$ 94.00	\$ 176.00	\$ 335.00	\$ 495.00
RP-2602-B1	Mains - Replaced / Restored	331210	\$ 8.92	\$ 8.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-C1	Mains - Unscheduled	331001	\$ 25,135.71	\$ 55,108.71	\$ 32,257.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
RP-2602-D1	Mains - Relocated	331001	\$ 170,361.36	\$ 85,180.68	\$ 85,180.68	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33
RP-2602-D1	Mains - Relocated	333000	\$ -	\$ -	\$ -	\$ 320.83	\$ 320.83	\$ 320.83	\$ 320.83	\$ 320.83
RP-2602-D1	Mains - Relocated	335000	\$ -	\$ -	\$ -	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50
RP-2602-E1	Hydrants, Valves, and Manholes-New	331001	\$ 89.09	\$ 89.09	\$ -	\$ -	\$ 1,120.05	\$ 3,360.18	\$ 4,480.25	\$ 5,600.31
RP-2602-E1	Hydrants, Valves, and Manholes-New	335000	\$ -	\$ -	\$ -	\$ -	\$ 788.05	\$ 2,364.15	\$ 3,152.20	\$ 3,940.25
RP-2602-F1	Hydrants, Valves, and Manholes-Rep	331001	\$ 15,212.16	\$ 103,353.00	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83
RP-2602-F1	Hydrants, Valves, and Manholes-Rep	335000	\$ 10,492.89	\$ 13,185.39	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50
RP-2602-G1	Services and Laterals - New	333000	\$ 86,711.27	\$ 113,711.27	\$ 36,000.00	\$ 36,000.00	\$ 31,500.00	\$ 31,500.00	\$ 40,500.00	\$ 36,000.00
RP-2602-H1	Services and Laterals - Replaced	331001	\$ 7.43	\$ 7.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	Services and Laterals - Replaced	333000	\$ 69,688.31	\$ 97,984.61	\$ 28,296.30	\$ 28,296.30	\$ 28,296.30	\$ 28,296.30	\$ 28,296.30	\$ 28,296.30
RP-2602-I1	Meters - New	334100	\$ 10,292.72	\$ 28,974.92	\$ 24,909.60	\$ 24,909.60	\$ 21,795.90	\$ 21,795.90	\$ 28,023.30	\$ 24,909.60
RP-2602-I1	Meters - New	334200	\$ 21,452.74	\$ 31,870.54	\$ 13,890.40	\$ 13,890.40	\$ 12,154.10	\$ 12,154.10	\$ 15,626.70	\$ 13,890.40
RP-2602-J1	Meters - Replaced	334100	\$ 25,529.61	\$ 42,429.36	\$ 45,066.00	\$ 56,332.50	\$ 61,965.75	\$ 45,066.00	\$ 67,599.00	\$ 50,699.25
RP-2602-J1	Meters - Replaced	334200	\$ 19,656.29	\$ 26,066.54	\$ 17,094.00	\$ 21,367.50	\$ 23,504.25	\$ 17,094.00	\$ 25,641.00	\$ 19,230.75
RP-2602-K1	ITS Equipment and Systems	340200	\$ 45,904.28	\$ 45,904.28	\$ -	\$ 32,775.00	\$ 14,100.00	\$ 47,000.00	\$ 21,100.00	\$ 75,000.00
RP-2602-L1	SCADA Equipment and Systems	304200	\$ 54,127.81	\$ 54,127.81	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
RP-2602-M1	Security Equipment and Systems	304500	\$ 78,750.06	\$ 85,416.73	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67
RP-2602-N1	Offices and Operations Centers	304500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 2,500.00
RP-2602-N1	Offices and Operations Centers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-16	Offices and Operations Centers	304600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	Vehicles	341100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,790.00	\$ 17,370.00
RP-2602-O1	Vehicles	341200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,080.00	\$ 57,240.00
RP-2602-O1	Vehicles	341300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,130.00	\$ 15,390.00
RP-2602-P1	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	Tools and Equipment	343000	\$ -	\$ 1,832.25	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 10,000.00
RP-2602-Q1	Process Plant - Facilities and Equi	320200	\$ 2,503.47	\$ 9,891.57	\$ 23,478.57	\$ 14,410.75	\$ 17,869.33	\$ 34,585.80	\$ 100,875.25	\$ 158,518.25
RP-2602-Q1	Process Plant - Facilities and Equi	311520	\$ -	\$ 2,695.03	\$ 8,564.51	\$ 5,256.75	\$ 6,518.37	\$ 12,616.20	\$ 36,797.25	\$ 57,824.25
RP-2602-Q1	Process Plant - Facilities and Equi	304200	\$ -	\$ 2,733.87	\$ 8,687.92	\$ 5,332.50	\$ 6,612.30	\$ 12,798.00	\$ 37,327.50	\$ 58,657.50
RP-2602-R1	Capitalized Tank Rehabilitation / P	330003	\$ -	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33
RP-2602-S1	Engineering Studies	331001	\$ 39,514.37	\$ 3,473.51	\$ 3,473.51	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01
RP-2602-S1	Engineering Studies	339600	\$ 1,135.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-G1	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-I1	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-K1	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,700.00	\$ -	\$ 9,000.00
RP-2603-Q1	Process Plant - Facilities and Equi	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-R1	Capitalized Tank Rehabilitation / P	330100	\$ 13,285.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Total Placed in Service: \$ 1,100,522.35 \$ 496,903.82 \$ 686,023.69 \$ 1,342,516.65 \$ 782,116.35 \$ 1,043,704.47 \$ 1,267,519.25

FP #	Project Description	Utility Plant Account	CWIP Beginning Beginning Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
RP-2604-G1	Services and Laterals - New	333000	\$ 251.97	\$ 251.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2604-I1	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Total Placed in Service: \$ 4,051,158.02 \$ 1,026,894.38 \$ 1,118,212.96 \$ 1,198,267.05 \$ 938,014.49 \$ 643,151.54 \$ 752,377.98 \$ 816,460.51

			Utility Plant									
FP #	Project Description	Account	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13		
CS-2602-3	Business Transformation	340315	\$ 3,001,730.22	\$ 52,782.81	\$ 41,428.70	\$ 35,527.73	\$ 35,467.79	\$ 45,889.45	\$ 94,452.55	\$ 3,474.94		
CS-2602-4	Business Transformation - Other	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
DV-2602-1	Projects Funded by Others	331001	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62		
DV-2602-1	Projects Funded by Others	333000	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59		
DV-2602-1	Projects Funded by Others	335000	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50		
DV-2602-1	Projects Funded by Others	331210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-4	20-inch from Ringgold Rd under I-75	331350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-35	Replace Roof, Citico Filter Hse # 2	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-6	Wastewater Treatm't & Handling Impr	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-6	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-6	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-7	Convert ER Reservoir to Pump Storag	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-7	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-7	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-18	Electrical Motor Efficiency Enhance	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-18	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-18	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-19	NRW Pressure Reduction	331001	\$ -	\$ -	\$ -	\$ -	100,000.00	\$ -	\$ -	\$ -		
IP-2602-19	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-19	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-20	Interconnects Adjacent Water UD	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-20	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-20	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-22	Conversion to ARCVIEW GIS	340300	\$ -	\$ -	\$ -	\$ 173,500.00	\$ 1,500.00	\$ -	\$ -	\$ -		
IP-2602-22	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-22	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-25	Post Acquisition BD CapEx	303300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-25	Post Acquisition BD CapEx	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-25	Post Acquisition BD CapEx	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-26	Install New Hill City Pumps	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-26	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-26	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-31	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-31	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-31	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-34	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-34	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-34	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2602-A1	Mains - New	331001	\$ 15,166.67	\$ 9,333.33	\$ 4,576.00	\$ 2,242.67	\$ 1,076.00	\$ 500.00	\$ 3,166.67	\$ 7,333.33		
RP-2602-A1	Mains - New	335000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2602-B1	Mains - Replaced / Restored	331001	\$ 204,893.33	\$ 217,800.00	\$ 217,800.00	\$ 193,600.00	\$ 132,616.00	\$ 94,057.33	\$ 105,350.67	\$ 156,654.67		
RP-2602-B1	Mains - Replaced / Restored	333000	\$ 6,138.33	\$ 6,525.00	\$ 6,525.00	\$ 5,800.00	\$ 3,973.00	\$ 2,817.83	\$ 3,156.17	\$ 4,693.17		

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Total Placed in Service: \$ 4,051,158.02 \$ 1,026,894.38 \$ 1,118,212.96 \$ 1,198,267.05 \$ 938,014.49 \$ 643,151.54 \$ 752,377.98 \$ 816,460.51

FP #	Project Description	Utility Plant									
		Account	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	
RP-2602-B1	Mains - Replaced / Restored	335000	\$ 635.00	\$ 675.00	\$ 675.00	\$ 600.00	\$ 411.00	\$ 291.50	\$ 326.50	\$ 485.50	
RP-2602-B1	Mains - Replaced / Restored	331210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-C1	Mains - Unscheduled	331001	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 27,770.00	\$ 10,200.00	\$ 5,500.00	\$ 15,000.00	
RP-2602-D1	Mains - Relocated	331001	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33	\$ 61,728.35	\$ 54,513.36	\$ 47,298.36	\$ 40,083.34	
RP-2602-D1	Mains - Relocated	333000	\$ 320.83	\$ 320.83	\$ 320.83	\$ 320.83	\$ 320.83	\$ 283.33	\$ 245.83	\$ 208.33	
RP-2602-D1	Mains - Relocated	335000	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 1,870.00	\$ 1,622.50	\$ 1,375.00	
RP-2602-E1	Hydrants, Valves, and Manholes-New	331001	\$ 4,480.25	\$ 2,240.12	\$ 1,120.05	\$ -	\$ 0.02	\$ -	\$ -	\$ -	
RP-2602-E1	Hydrants, Valves, and Manholes-New	335000	\$ 3,152.20	\$ 1,576.10	\$ 788.05	\$ -	\$ 0.01	\$ -	\$ -	\$ -	
RP-2602-F1	Hydrants, Valves, and Manholes-Rep	331001	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	
RP-2602-F1	Hydrants, Valves, and Manholes-Rep	335000	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25	
RP-2602-G1	Services and Laterals - New	333000	\$ 40,500.00	\$ 31,500.00	\$ 31,500.00	\$ 49,500.00	\$ 58,500.00	\$ 37,440.00	\$ 49,920.00	\$ 49,920.00	
RP-2602-H1	Services and Laterals - Replaced	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-H1	Services and Laterals - Replaced	333000	\$ 28,296.30	\$ 28,296.30	\$ 42,444.44	\$ 42,444.44	\$ 42,444.42	\$ 17,185.19	\$ 17,185.19	\$ 17,185.19	
RP-2602-I1	Meters - New	334100	\$ 28,023.30	\$ 21,795.90	\$ 21,795.90	\$ 34,250.70	\$ 40,478.10	\$ 19,260.00	\$ 25,680.00	\$ 25,680.00	
RP-2602-I1	Meters - New	334200	\$ 15,626.70	\$ 12,154.10	\$ 12,154.10	\$ 19,099.30	\$ 22,571.90	\$ 10,740.00	\$ 14,320.00	\$ 14,320.00	
RP-2602-J1	Meters - Replaced	334100	\$ 50,699.25	\$ 50,699.25	\$ 33,799.50	\$ 39,432.75	\$ 45,066.00	\$ 13,506.75	\$ 36,018.00	\$ 45,022.50	
RP-2602-J1	Meters - Replaced	334200	\$ 19,230.75	\$ 19,230.75	\$ 12,820.50	\$ 14,957.25	\$ 17,094.00	\$ 5,123.25	\$ 13,662.00	\$ 17,077.50	
RP-2602-K1	ITS Equipment and Systems	340200	\$ 14,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00	
RP-2602-L1	SCADA Equipment and Systems	304200	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-M1	Security Equipment and Systems	304500	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.63	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33	
RP-2602-N1	Offices and Operations Centers	304500	\$ 13,100.00	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-N1	Offices and Operations Centers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-16	Offices and Operations Centers	304600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-O1	Vehicles	341100	\$ 7,720.00	\$ 4,825.00	\$ 19,300.00	\$ 9,650.00	\$ -	\$ -	\$ -	\$ -	
RP-2602-O1	Vehicles	341200	\$ 25,440.00	\$ 15,900.00	\$ 63,600.00	\$ 31,800.00	\$ -	\$ -	\$ -	\$ -	
RP-2602-O1	Vehicles	341300	\$ 6,840.00	\$ 4,275.00	\$ 17,100.00	\$ 8,550.00	\$ -	\$ -	\$ -	\$ -	
RP-2602-P1	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-P1	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-P1	Tools and Equipment	343000	\$ 2,600.00	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 4,400.00	\$ -	\$ -	\$ -	
RP-2602-Q1	Process Plant - Facilities and Equi	320200	\$ 60,525.15	\$ 58,219.43	\$ 86,464.50	\$ 57,643.00	\$ 192.53	\$ -	\$ 2,882.15	\$ 14,410.75	
RP-2602-Q1	Process Plant - Facilities and Equi	311520	\$ 22,078.35	\$ 21,237.27	\$ 31,540.50	\$ 21,027.00	\$ 70.23	\$ -	\$ 1,051.35	\$ 5,256.75	
RP-2602-Q1	Process Plant - Facilities and Equi	304200	\$ 22,396.50	\$ 21,543.30	\$ 31,995.00	\$ 21,330.00	\$ 71.24	\$ -	\$ 1,066.50	\$ 5,332.50	
RP-2602-R1	Capitalized Tank Rehabilitation / P	330003	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.37	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99	
RP-2602-S1	Engineering Studies	331001	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 3,473.51	\$ 3,473.51	\$ 3,473.51	\$ 3,473.51	\$ 6,947.01	
RP-2602-S1	Engineering Studies	339600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2603-G1	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2603-I1	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2603-K1	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2603-Q1	Process Plant - Facilities and Equi	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2603-Q1	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2603-R1	Capitalized Tank Rehabilitation / P	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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Total Placed in Service: \$ 4,051,158.02 \$ 1,026,894.38 \$ 1,118,212.96 \$ 1,198,267.05 \$ 938,014.49 \$ 643,151.54 \$ 752,377.98 \$ 816,460.51

FP #	Project Description	Utility Plant Account	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
RP-2604-G1	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2604-I1	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Total Placed in Service: \$ 1,595,202.63 \$ 871,153.53 \$ 4,667,184.26 \$ 1,095,277.44 \$ 1,050,826.23 \$ 2,518,374.90 \$ 1,352,407.65 \$ 952,565.19

			Utility Plant								
FP #	Project Description	Account	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	
CS-2602-3	Business Transformation	340315	\$ 3,474.94	\$ 3,474.94	\$ 3,636,286.90	\$ 79,607.96	\$ 76,921.26	\$ 73,281.34	\$ 70,897.62	\$ 40,816.93	
CS-2602-4	Business Transformation - Other	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DV-2602-1	Projects Funded by Others	331001	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	\$ 160,181.62	
DV-2602-1	Projects Funded by Others	333000	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	\$ 3,314.59	
DV-2602-1	Projects Funded by Others	335000	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	\$ 3,170.50	
DV-2602-1	Projects Funded by Others	331210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-4	20-inch from Ringgold Rd under I-75	331350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,625,000.00	\$ 149,999.99	\$ 149,999.99	
IP-2602-35	Replace Roof, Citico Filter Hse # 2	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-6	Wastewater Treatm't & Handling Impr	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-6	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-6	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-7	Convert ER Reservoir to Pump Storag	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -	
IP-2602-7	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-7	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-18	Electrical Motor Efficiency Enhance	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-18	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-18	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-19	NRW Pressure Reduction	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-19	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-19	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-20	Interconnects Adjacent Water UD	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-20	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-20	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-22	Conversion to ARCVIEW GIS	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-22	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-22	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-25	Post Acquisition BD CapEx	303300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-25	Post Acquisition BD CapEx	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-25	Post Acquisition BD CapEx	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-26	Install New Hill City Pumps	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-26	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-26	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-31	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-31	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-31	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-34	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-34	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-34	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-A1	Mains - New	331001	\$ 11,023.33	\$ 11,590.00	\$ 11,223.33	\$ 12,066.67	\$ 11,364.33	\$ 9,663.33	\$ 5,554.33	\$ 2,523.33	
RP-2602-A1	Mains - New	335000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-B1	Mains - Replaced / Restored	331001	\$ 208,120.00	\$ 240,386.67	\$ 269,426.67	\$ 243,613.33	\$ 191,986.67	\$ 120,354.67	\$ 65,501.33	\$ 28,394.67	
RP-2602-B1	Mains - Replaced / Restored	333000	\$ 6,235.00	\$ 7,201.67	\$ 8,071.67	\$ 7,298.33	\$ 5,751.67	\$ 3,605.67	\$ 1,962.33	\$ 850.67	

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Total Placed in Service: \$ 1,595,202.63 \$ 871,153.53 \$ 4,667,184.26 \$ 1,095,277.44 \$ 1,050,826.23 \$ 2,518,374.90 \$ 1,352,407.65 \$ 952,565.19

FP #	Project Description	Utility Plant										
		Account	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13		
RP-2602-B1	Mains - Replaced / Restored	335000	\$ 645.00	\$ 745.00	\$ 835.00	\$ 755.00	\$ 595.00	\$ 373.00	\$ 203.00	\$ 88.00		
RP-2602-B1	Mains - Replaced / Restored	331210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2602-C1	Mains - Unscheduled	331001	\$ 17,000.00	\$ 7,000.00	\$ 15,000.00	\$ 15,000.00	\$ 25,000.00	\$ 19,435.00	\$ 10,000.00	\$ 10,000.00		
RP-2602-D1	Mains - Relocated	331001	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34		
RP-2602-D1	Mains - Relocated	333000	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33		
RP-2602-D1	Mains - Relocated	335000	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00		
RP-2602-E1	Hydrants, Valves, and Manholes-New	331001	\$ 1,153.72	\$ 3,461.16	\$ 4,614.87	\$ 5,768.59	\$ 4,614.87	\$ 2,307.43	\$ 1,153.72	\$ -		
RP-2602-E1	Hydrants, Valves, and Manholes-New	335000	\$ 811.73	\$ 2,435.19	\$ 3,246.92	\$ 4,058.65	\$ 3,246.92	\$ 1,623.46	\$ 811.73	\$ -		
RP-2602-F1	Hydrants, Valves, and Manholes-Rep	331001	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75		
RP-2602-F1	Hydrants, Valves, and Manholes-Rep	335000	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25		
RP-2602-G1	Services and Laterals - New	333000	\$ 43,680.00	\$ 43,680.00	\$ 56,160.00	\$ 49,920.00	\$ 56,160.00	\$ 43,680.00	\$ 43,680.00	\$ 68,640.00		
RP-2602-H1	Services and Laterals - Replaced	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2602-H1	Services and Laterals - Replaced	333000	\$ 17,185.19	\$ 17,185.19	\$ 17,185.19	\$ 17,185.19	\$ 17,185.19	\$ 17,185.19	\$ 25,777.78	\$ 25,777.78		
RP-2602-I1	Meters - New	334100	\$ 22,470.00	\$ 22,470.00	\$ 28,890.00	\$ 25,680.00	\$ 28,890.00	\$ 22,470.00	\$ 22,470.00	\$ 35,310.00		
RP-2602-I1	Meters - New	334200	\$ 12,530.00	\$ 12,530.00	\$ 16,110.00	\$ 14,320.00	\$ 16,110.00	\$ 12,530.00	\$ 12,530.00	\$ 19,690.00		
RP-2602-J1	Meters - Replaced	334100	\$ 49,524.75	\$ 36,018.00	\$ 54,027.00	\$ 40,520.25	\$ 40,520.25	\$ 40,520.25	\$ 27,013.50	\$ 31,515.75		
RP-2602-J1	Meters - Replaced	334200	\$ 18,785.25	\$ 13,662.00	\$ 20,493.00	\$ 15,369.75	\$ 15,369.75	\$ 15,369.75	\$ 10,246.50	\$ 11,954.25		
RP-2602-K1	ITS Equipment and Systems	340200	\$ 7,950.00	\$ 10,000.00	\$ 13,000.00	\$ 12,000.00	\$ 9,500.00	\$ -	\$ -	\$ -		
RP-2602-L1	SCADA Equipment and Systems	304200	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -		
RP-2602-M1	Security Equipment and Systems	304500	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33		
RP-2602-N1	Offices and Operations Centers	304500	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 5,396.60	\$ 5,362.10	\$ 5,362.10	\$ 2,863.60		
RP-2602-N1	Offices and Operations Centers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-2602-16	Offices and Operations Centers	304600	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2602-O1	Vehicles	341100	\$ -	\$ -	\$ 5,790.00	\$ 17,370.00	\$ 7,720.00	\$ 4,825.00	\$ 19,300.00	\$ 9,650.00		
RP-2602-O1	Vehicles	341200	\$ -	\$ -	\$ 19,080.00	\$ 57,240.00	\$ 25,440.00	\$ 15,900.00	\$ 63,600.00	\$ 31,800.00		
RP-2602-O1	Vehicles	341300	\$ -	\$ -	\$ 5,130.00	\$ 15,390.00	\$ 6,840.00	\$ 4,275.00	\$ 17,100.00	\$ 8,550.00		
RP-2602-P1	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2602-P1	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2602-P1	Tools and Equipment	343000	\$ -	\$ 1,600.00	\$ 8,000.00	\$ 10,000.00	\$ 2,600.00	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00		
RP-2602-Q1	Process Plant - Facilities and Equi	320200	\$ 14,410.75	\$ 34,585.80	\$ 43,232.25	\$ 43,232.25	\$ 60,525.15	\$ 58,219.43	\$ 98,932.68	\$ 57,643.00		
RP-2602-Q1	Process Plant - Facilities and Equi	311520	\$ 5,256.75	\$ 12,616.20	\$ 15,770.25	\$ 15,770.25	\$ 22,078.35	\$ 21,237.27	\$ 36,088.64	\$ 21,027.00		
RP-2602-Q1	Process Plant - Facilities and Equi	304200	\$ 5,332.50	\$ 12,798.00	\$ 15,997.50	\$ 15,997.50	\$ 22,396.50	\$ 21,543.30	\$ 36,608.68	\$ 21,330.00		
RP-2602-R1	Capitalized Tank Rehabilitation / P	330003	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99		
RP-2602-S1	Engineering Studies	331001	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 3,473.51		
RP-2602-S1	Engineering Studies	339600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2603-G1	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2603-I1	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2603-K1	ITS Equipment and Systems	340200	\$ -	\$ 3,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2603-Q1	Process Plant - Facilities and Equi	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2603-Q1	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RP-2603-R1	Capitalized Tank Rehabilitation / P	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

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Exhibit RB-2-UPIS-LCB
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Total Placed in Service: \$ 1,595,202.63 \$ 871,153.53 \$ 4,667,184.26 \$ 1,095,277.44 \$ 1,050,826.23 \$ 2,518,374.90 \$ 1,352,407.65 \$ 952,565.19

FP #	Project Description	Utility Plant Account	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
RP-2604-G1	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2604-I1	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Schedule RB-2.2
Schedule RB-6.2

Grand Total Retirement Activity:					Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
					(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
District Number	District Name	Project Description	Utility Plant Account	Balance Forward Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
2202	Chattanooga	301000-Organization	301000	0.00								
2202	Chattanooga	303300-Land & Land Rights-Pumping	303300	73,444.37								
2202	Chattanooga	303400-Land & Land Rights-Treatment	303400	18,009.00								
2202	Chattanooga	303500-Land & Land Rights-T&D	303500	55,449.65								
2202	Chattanooga	303500-Land & Land Rights-T&D	303501	367,414.47								
2202	Chattanooga	303500-Land & Land Rights-T&D	303502	133,093.58								
2202	Chattanooga	303600-Land & Land Rights-General	303600	25,021.90								
2202	Chattanooga	304100-Struct & Imp-Supply	304100	79,923.78								
2202	Chattanooga	304200-Struct & Imp-Pumping	304200	4,740,128.33	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)
2202	Chattanooga	304300-Struct & Imp-Treatment	304300	4,406,056.52	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)
2202	Chattanooga	304300-Struct & Imp-Treatment	304301	1,692,026.09								
2202	Chattanooga	304300-Struct & Imp-Treatment	304310	81,252.33								
2202	Chattanooga	304300-Struct & Imp-Treatment	304330	30,858.41								
2202	Chattanooga	304400-Struct & Imp-T&D	304400	1,546,496.39								
2202	Chattanooga	304500-Struct & Imp-General	304500	466,150.61								
2202	Chattanooga	304510-Struct & Imp-Cap Lease	304510	1,590,500.00								
2202	Chattanooga	304600-Struct & Imp-Offices	304600	142,379.52	(100.42)	(100.42)	(100.42)	(100.42)	(100.42)	(100.42)	(100.42)	(100.42)
2202	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700	312,642.38								
2202	Chattanooga	304800-Struct & Imp-Misc	304800	654,997.99								
2202	Chattanooga	306000-Lake, River & Other Intakes	306000	281,452.34								
2202	Chattanooga	309000-Supply Mains	309000	603,834.40								
2202	Chattanooga	310000-Power Generation Equip	310000	374,059.63	(552.81)	(552.81)	(552.81)	(552.81)	(552.81)	(552.81)	(552.81)	(552.81)
2202	Chattanooga	311200-Pump Eqp Electric	311200	5,582,764.47	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)
2202	Chattanooga	311300-Pump Eqp Diesel	311300	119,296.31								
2202	Chattanooga	311500-Pump Eqp Other	311500	248,307.80	(258.29)	(258.29)	(258.29)	(258.29)	(258.29)	(258.29)	(258.29)	(258.29)
2202	Chattanooga	311000-Pumping Equipment	311520	306,977.56								
2202	Chattanooga	311000-Pumping Equipment	311530	0.00								
2202	Chattanooga	320100-WT Equip Non-Media	320100	14,898,593.90	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)
2202	Chattanooga	320200-WT Equip Filter Media	320200	1,199,368.41	-	-	-	-	-	-	-	-
2202	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	6,718,450.33	-	-	-	-	-	-	-	-
2202	Chattanooga	330003-Tank Repainting	330003	3,727,493.35								
2202	Chattanooga	330100-Elevated Tanks & Standpipes	330100	1,900,254.35								
2202	Chattanooga	330200-Ground Level Tanks	330200	24,416.15								
2202	Chattanooga	330300-Below Ground Tanks	330300	18,647.76								
2202	Chattanooga	330400-Clearwell	330400	680,783.96								
2202	Chattanooga	331001-T&D Mains	331001	1,766,898.18	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)
2202	Chattanooga	331001-T&D Mains	331100	5,842,847.40								
2202	Chattanooga	331001-T&D Mains	331200	826.27								
2202	Chattanooga	331001-T&D Mains	331210	66,846,356.12								
2202	Chattanooga	331001-T&D Mains	331300	9,816,243.13								
2202	Chattanooga	331001-T&D Mains	331350	26,987,864.86								

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Grand Total Retirement Activity:					Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
					(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
District Number	District Name	Project Description	Utility Plant Account	Balance Forward Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
2202	Chattanooga	331001-T&D Mains	331400	651,993.85								
2202	Chattanooga	333000-Services	333000	22,448,543.83	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)
2202	Chattanooga	334100-Meters	334100	4,441,006.37	(419.09)	(419.09)	(419.09)	(419.09)	(419.09)	(419.09)	(419.09)	(419.09)
2202	Chattanooga	334100-Meters	334110	4,484,325.63								
2202	Chattanooga	334100-Meters	334120	0.00								
2202	Chattanooga	334100-Meters	334130	8,534.40								
2202	Chattanooga	334100-Meters	334131	17,906.89								
2202	Chattanooga	334200-Meter Installations	334200	11,216,244.36	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)
2202	Chattanooga	335000-Hydrants	335000	8,184,001.20	(306.13)	(306.13)	(306.13)	(306.13)	(306.13)	(306.13)	(306.13)	(306.13)
2202	Chattanooga	339200-Other P/E-Supply	339200	8,526.30								
2202	Chattanooga	339600-Other P/E-CPS	339600	294,153.30								
2202	Chattanooga	340100-Office Furniture & Equip	340100	503,475.63	(589.94)	(589.94)	(589.94)	(589.94)	(589.94)	(589.94)	(589.94)	(589.94)
2202	Chattanooga	340200-Comp & Periph Equip	340200	116,978.07	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)
2202	Chattanooga	340200-Comp & Periph Equip	340210	647,177.57								
2202	Chattanooga	340200-Comp & Periph Equip	340220	531,758.83								
2202	Chattanooga	340200-Comp & Periph Equip	340230	375,888.45								
2202	Chattanooga	340200-Comp & Periph Equip	340240	22,167.52								
2202	Chattanooga	340300-Computer Software	340300	415,068.94	(716.63)	(716.63)	(716.63)	(716.63)	(716.63)	(716.63)	(716.63)	(716.63)
2202	Chattanooga	340300-Computer Software	340310	3,545,334.04								
2202	Chattanooga	340300-Computer Software	340315									
2202	Chattanooga	340300-Computer Software	340320	171,120.14								
2202	Chattanooga	340300-Computer Software	340330	14,221.83								
2202	Chattanooga	340400-Data Handling Equipment	340400	15,283.88								
2202	Chattanooga	340500-Other Office Equipment	340500	43,933.79	(557.33)	(557.33)	(557.33)	(557.33)	(557.33)	(557.33)	(557.33)	(557.33)
2202	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	1,064,164.26	(578.60)	(578.60)	(578.60)	(578.60)	(578.60)	(578.60)	(578.60)	(578.60)
2202	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	1,451,631.70	(686.11)	(686.11)	(686.11)	(686.11)	(686.11)	(686.11)	(686.11)	(686.11)
2202	Chattanooga	341300-Trans Equip Autos	341300	342,180.18								
2202	Chattanooga	341400-Trans Equip Other	341400	456,304.83								
2202	Chattanooga	342000-Stores Equipment	342000	43,392.21								
2202	Chattanooga	343000-Tools,Shop,Garage Equip	343000	1,259,813.35								
2202	Chattanooga	344000-Laboratory Equipment	344000	389,772.89	(109.17)	(109.17)	(109.17)	(109.17)	(109.17)	(109.17)	(109.17)	(109.17)
2202	Chattanooga	345000-Power Operated Equipment	345000	287,052.93								
2202	Chattanooga	346100-Comm Equip Non-Telephone	346100	348,600.66	(29.05)	(29.05)	(29.05)	(29.05)	(29.05)	(29.05)	(29.05)	(29.05)
2202	Chattanooga	346190-Remote Control & Instrument	346190	148,604.81								
2202	Chattanooga	346200-Comm Equip Telephone	346200	90,325.01								
2202	Chattanooga	347000-Misc Equipment	347000	1,102,699.27	(84.42)	(84.42)	(84.42)	(84.42)	(84.42)	(84.42)	(84.42)	(84.42)
2202	Chattanooga	348000-Other Tangible Property	348000	4,918.13								
Chattanooga Total Retirements					<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>

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Grand Total Retirement Activity:					Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
					(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
District Number	District Name	Project Description	Utility Plant Account	Balance Forward Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
2204	Lone Oak	301000-Organization	301000	0.00								
2204	Lone Oak	303300-Land & Land Rights-Pumping	303300	0.00								
2204	Lone Oak	303400-Land & Land Rights-Treatment	303400	0.00								
2204	Lone Oak	303500-Land & Land Rights-T&D	303500	0.00								
2204	Lone Oak	303500-Land & Land Rights-T&D	303501	0.00								
2204	Lone Oak	303500-Land & Land Rights-T&D	303502	0.00								
2204	Lone Oak	303600-Land & Land Rights-General	303600	0.00								
2204	Lone Oak	304100-Struct & Imp-Supply	304100	0.00								
2204	Lone Oak	304200-Struct & Imp-Pumping	304200	0.00								
2204	Lone Oak	304300-Struct & Imp-Treatment	304300	0.00								
2204	Lone Oak	304300-Struct & Imp-Treatment	304301	0.00								
2204	Lone Oak	304300-Struct & Imp-Treatment	304310	0.00								
2204	Lone Oak	304300-Struct & Imp-Treatment	304330	0.00								
2204	Lone Oak	304400-Struct & Imp-T&D	304400	0.00								
2204	Lone Oak	304500-Struct & Imp-General	304500	0.00								
2204	Lone Oak	304510-Struct & Imp-Cap Lease	304510	0.00								
2204	Lone Oak	304600-Struct & Imp-Offices	304600	0.00								
2204	Lone Oak	304700-Struct & Imp-Store,Shop,Gar	304700	0.00								
2204	Lone Oak	304800-Struct & Imp-Misc	304800	0.00								
2204	Lone Oak	306000-Lake, River & Other Intakes	306000	0.00								
2204	Lone Oak	309000-Supply Mains	309000	0.00								
2204	Lone Oak	310000-Power Generation Equip	310000	0.00								
2204	Lone Oak	311200-Pump Eqp Electric	311200	0.00								
2204	Lone Oak	311300-Pump Eqp Diesel	311300	0.00								
2204	Lone Oak	311500-Pump Eqp Other	311500	0.00								
2204	Lone Oak	311000-Pumping Equipment	311520	0.00								
2204	Lone Oak	311000-Pumping Equipment	311530	0.00								
2204	Lone Oak	320100-WT Equip Non-Media	320100	0.00								
2204	Lone Oak	320200-WT Equip Filter Media	320200	0.00								
2204	Lone Oak	330000-Dist Reservoirs & Standpipes	330000	0.00								
2204	Lone Oak	330003-Tank Repainting	330003	0.00								
2204	Lone Oak	330100-Elevated Tanks & Standpipes	330100	0.00								
2204	Lone Oak	330200-Ground Level Tanks	330200	0.00								
2204	Lone Oak	330300-Below Ground Tanks	330300	0.00								
2204	Lone Oak	330400-Clearwell	330400	0.00								
2204	Lone Oak	331001-T&D Mains	331001	0.00								
2204	Lone Oak	331001-T&D Mains	331100	572.98								
2204	Lone Oak	331001-T&D Mains	331200	631.56								
2204	Lone Oak	331001-T&D Mains	331210	24,941.58								
2204	Lone Oak	331001-T&D Mains	331300	0.00								

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Schedule RB-6.2					Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
Grand Total Retirement Activity:					(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
District Number	District Name	Project Description	Utility Plant Account	Balance Forward Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
2204	Lone Oak	331001-T&D Mains	331350	0.00								
2204	Lone Oak	331001-T&D Mains	331400	0.00								
2204	Lone Oak	333000-Services	333000	20,631.00								
2204	Lone Oak	334100-Meters	334100	0.00								
2204	Lone Oak	334100-Meters	334110	523.53								
2204	Lone Oak	334100-Meters	334120	0.00								
2204	Lone Oak	334100-Meters	334130	0.00								
2204	Lone Oak	334100-Meters	334131	0.00								
2204	Lone Oak	334200-Meter Installations	334200	8,114.53								
2204	Lone Oak	335000-Hydrants	335000	2,834.27								
2204	Lone Oak	339200-Other P/E-Supply	339200	0.00								
2204	Lone Oak	339600-Other P/E-CPS	339600	0.00								
2204	Lone Oak	340100-Office Furniture & Equip	340100	0.00								
2204	Lone Oak	340200-Comp & Periph Equip	340200	0.00								
2204	Lone Oak	340200-Comp & Periph Equip	340210	0.00								
2204	Lone Oak	340200-Comp & Periph Equip	340220	0.00								
2204	Lone Oak	340200-Comp & Periph Equip	340230	0.00								
2204	Lone Oak	340200-Comp & Periph Equip	340240	0.00								
2204	Lone Oak	340300-Computer Software	340300	0.00								
2204	Lone Oak	340300-Computer Software	340310	0.00								
2204	Lone Oak	340300-Computer Software	340320	0.00								
2204	Lone Oak	340300-Computer Software	340330	0.00								
2204	Lone Oak	340400-Data Handling Equipment	340400	0.00								
2204	Lone Oak	340500-Other Office Equipment	340500	0.00								
2204	Lone Oak	341100-Trans Equip Lt Duty Trks	341100	0.00								
2204	Lone Oak	341200-Trans Equip Hvy Duty Trks	341200	0.00								
2204	Lone Oak	341300-Trans Equip Autos	341300	0.00								
2204	Lone Oak	341400-Trans Equip Other	341400	0.00								
2204	Lone Oak	342000-Stores Equipment	342000	0.00								
2204	Lone Oak	343000-Tools,Shop,Garage Equip	343000	0.00								
2204	Lone Oak	344000-Laboratory Equipment	344000	0.00								
2204	Lone Oak	345000-Power Operated Equipment	345000	0.00								
2204	Lone Oak	346100-Comm Equip Non-Telephone	346100	0.00								
2204	Lone Oak	346190-Remote Control & Instrument	346190	0.00								
2204	Lone Oak	346200-Comm Equip Telephone	346200	0.00								
2204	Lone Oak	347000-Misc Equipment	347000	0.00								
2204	Lone Oak	348000-Other Tangible Property	348000	0.00								
Lone Oak Total Retirements					-	-	-	-	-	-	-	-

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Grand Total Retirement Activity:					Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
					(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
District Number	District Name	Project Description	Utility Plant Account	Balance Forward Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
2203	Suck Creek	301000-Organization	301000	0.00								
2203	Suck Creek	303300-Land & Land Rights-Pumping	303300	0.00								
2203	Suck Creek	303400-Land & Land Rights-Treatment	303400	0.00								
2203	Suck Creek	303500-Land & Land Rights-T&D	303500	0.00								
2203	Suck Creek	303500-Land & Land Rights-T&D	303501	0.00								
2203	Suck Creek	303500-Land & Land Rights-T&D	303502	0.00								
2203	Suck Creek	303600-Land & Land Rights-General	303600	0.00								
2203	Suck Creek	304100-Struct & Imp-Supply	304100	0.00								
2203	Suck Creek	304200-Struct & Imp-Pumping	304200	0.00								
2203	Suck Creek	304300-Struct & Imp-Treatment	304300	260,386.75								
2203	Suck Creek	304300-Struct & Imp-Treatment	304301	0.00								
2203	Suck Creek	304300-Struct & Imp-Treatment	304310	0.00								
2203	Suck Creek	304300-Struct & Imp-Treatment	304330	0.00								
2203	Suck Creek	304400-Struct & Imp-T&D	304400	0.00								
2203	Suck Creek	304500-Struct & Imp-General	304500	0.00								
2203	Suck Creek	304510-Struct & Imp-Cap Lease	304510	0.00								
2203	Suck Creek	304600-Struct & Imp-Offices	304600	0.00								
2203	Suck Creek	304700-Struct & Imp-Store,Shop,Gar	304700	0.00								
2203	Suck Creek	304800-Struct & Imp-Misc	304800	0.00								
2203	Suck Creek	306000-Lake, River & Other Intakes	306000	207,670.63								
2203	Suck Creek	309000-Supply Mains	309000	0.00								
2203	Suck Creek	310000-Power Generation Equip	310000	0.00								
2203	Suck Creek	311200-Pump Eqp Electric	311200	8,743.54								
2203	Suck Creek	311300-Pump Eqp Diesel	311300	0.00								
2203	Suck Creek	311500-Pump Eqp Other	311500	0.00								
2203	Suck Creek	311000-Pumping Equipment	311520	0.00								
2203	Suck Creek	311000-Pumping Equipment	311530	0.00								
2203	Suck Creek	320100-WT Equip Non-Media	320100	54,269.95								
2203	Suck Creek	320200-WT Equip Filter Media	320200	10,897.95								
2203	Suck Creek	330000-Dist Reservoirs & Standpipes	330000	0.00								
2203	Suck Creek	330003-Tank Repainting	330003	0.00								
2203	Suck Creek	330100-Elevated Tanks & Standpipes	330100	0.00								
2203	Suck Creek	330200-Ground Level Tanks	330200	0.00								
2203	Suck Creek	330300-Below Ground Tanks	330300	0.00								
2203	Suck Creek	330400-Clearwell	330400	0.00								
2203	Suck Creek	331001-T&D Mains	331001	164,906.80								
2203	Suck Creek	331001-T&D Mains	331100	47,571.60								
2203	Suck Creek	331001-T&D Mains	331200	0.00								
2203	Suck Creek	331001-T&D Mains	331210	220,215.08								
2203	Suck Creek	331001-T&D Mains	331300	0.00								
2203	Suck Creek	331001-T&D Mains	331350	5,604.83								

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Grand Total Retirement Activity:					Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
					(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
District Number	District Name	Project Description	Utility Plant Account	Balance Forward Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12
2203	Suck Creek	331001-T&D Mains	331400	0.00								
2203	Suck Creek	333000-Services	333000	54,995.93								
2203	Suck Creek	334100-Meters	334100	67,610.09								
2203	Suck Creek	334100-Meters	334110	1,434.67								
2203	Suck Creek	334100-Meters	334120	0.00								
2203	Suck Creek	334100-Meters	334130	0.00								
2203	Suck Creek	334100-Meters	334131	0.00								
2203	Suck Creek	334200-Meter Installations	334200	5,759.06								
2203	Suck Creek	335000-Hydrants	335000	27,729.83								
2203	Suck Creek	339200-Other P/E-Supply	339200	0.00								
2203	Suck Creek	339600-Other P/E-CPS	339600	0.00								
2203	Suck Creek	340100-Office Furniture & Equip	340100	0.00								
2203	Suck Creek	340200-Comp & Periph Equip	340200	0.00								
2203	Suck Creek	340200-Comp & Periph Equip	340210	0.00								
2203	Suck Creek	340200-Comp & Periph Equip	340220	1,061.59								
2203	Suck Creek	340200-Comp & Periph Equip	340230	8,682.87								
2203	Suck Creek	340200-Comp & Periph Equip	340240	0.00								
2203	Suck Creek	340300-Computer Software	340300	0.00								
2203	Suck Creek	340300-Computer Software	340310	0.00								
2203	Suck Creek	340300-Computer Software	340320	0.00								
2203	Suck Creek	340300-Computer Software	340330	0.00								
2203	Suck Creek	340400-Data Handling Equipment	340400	0.00								
2203	Suck Creek	340500-Other Office Equipment	340500	0.00								
2203	Suck Creek	341100-Trans Equip Lt Duty Trks	341100	0.00								
2203	Suck Creek	341200-Trans Equip Hvy Duty Trks	341200	0.00								
2203	Suck Creek	341300-Trans Equip Autos	341300	0.00								
2203	Suck Creek	341400-Trans Equip Other	341400	0.00								
2203	Suck Creek	342000-Stores Equipment	342000	0.00								
2203	Suck Creek	343000-Tools,Shop,Garage Equip	343000	1,388.94								
2203	Suck Creek	344000-Laboratory Equipment	344000	8,124.40								
2203	Suck Creek	345000-Power Operated Equipment	345000	0.00								
2203	Suck Creek	346100-Comm Equip Non-Telephone	346100	3,189.70								
2203	Suck Creek	346190-Remote Control & Instrument	346190	26,368.69								
2203	Suck Creek	346200-Comm Equip Telephone	346200	0.00								
2203	Suck Creek	347000-Misc Equipment	347000	0.00								
2203	Suck Creek	348000-Other Tangible Property	348000	0.00								
Suck Creek Total Retirements					-	-	-	-	-	-	-	-

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				Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13
Grand Total Retirement Activity:				(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
District Number	District Name	Project Description	Utility Plant Account	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13
2202	Chattanooga	301000-Organization	301000									
2202	Chattanooga	303300-Land & Land Rights-Pumping	303300									
2202	Chattanooga	303400-Land & Land Rights-Treatment	303400									
2202	Chattanooga	303500-Land & Land Rights-T&D	303500									
2202	Chattanooga	303500-Land & Land Rights-T&D	303501									
2202	Chattanooga	303500-Land & Land Rights-T&D	303502									
2202	Chattanooga	303600-Land & Land Rights-General	303600									
2202	Chattanooga	304100-Struct & Imp-Supply	304100									
2202	Chattanooga	304200-Struct & Imp-Pumping	304200	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)
2202	Chattanooga	304300-Struct & Imp-Treatment	304300	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)
2202	Chattanooga	304300-Struct & Imp-Treatment	304301									
2202	Chattanooga	304300-Struct & Imp-Treatment	304310									
2202	Chattanooga	304300-Struct & Imp-Treatment	304330									
2202	Chattanooga	304400-Struct & Imp-T&D	304400									
2202	Chattanooga	304500-Struct & Imp-General	304500									
2202	Chattanooga	304510-Struct & Imp-Cap Lease	304510									
2202	Chattanooga	304600-Struct & Imp-Offices	304600	(100.42)	(100.42)	(100.42)	(100.42)	(100.42)	(100.42)	(100.42)	(100.42)	(100.42)
2202	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700									
2202	Chattanooga	304800-Struct & Imp-Misc	304800									
2202	Chattanooga	306000-Lake, River & Other Intakes	306000									
2202	Chattanooga	309000-Supply Mains	309000									
2202	Chattanooga	310000-Power Generation Equip	310000	(552.81)	(552.81)	(552.81)	(552.81)	(552.81)	(552.81)	(552.81)	(552.81)	(552.81)
2202	Chattanooga	311200-Pump Eqp Electric	311200	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)
2202	Chattanooga	311300-Pump Eqp Diesel	311300									
2202	Chattanooga	311500-Pump Eqp Other	311500	(258.29)	(258.29)	(258.29)	(258.29)	(258.29)	(258.29)	(258.29)	(258.29)	(258.29)
2202	Chattanooga	311000-Pumping Equipment	311520									
2202	Chattanooga	311000-Pumping Equipment	311530									
2202	Chattanooga	320100-WT Equip Non-Media	320100	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)
2202	Chattanooga	320200-WT Equip Filter Media	320200	-	-	-	-	-	-	-	-	-
2202	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	-	-	-	-	-	-	-	-	-
2202	Chattanooga	330003-Tank Repainting	330003									
2202	Chattanooga	330100-Elevated Tanks & Standpipes	330100									
2202	Chattanooga	330200-Ground Level Tanks	330200									
2202	Chattanooga	330300-Below Ground Tanks	330300									
2202	Chattanooga	330400-Clearwell	330400									
2202	Chattanooga	331001-T&D Mains	331001	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)
2202	Chattanooga	331001-T&D Mains	331100									
2202	Chattanooga	331001-T&D Mains	331200									
2202	Chattanooga	331001-T&D Mains	331210									
2202	Chattanooga	331001-T&D Mains	331300									
2202	Chattanooga	331001-T&D Mains	331350									

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				Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13
Grand Total Retirement Activity:				(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
District Number	District Name	Project Description	Utility Plant Account	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13
2202	Chattanooga	331001-T&D Mains	331400									
2202	Chattanooga	333000-Services	333000	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)
2202	Chattanooga	334100-Meters	334100	(419.09)	(419.09)	(419.09)	(419.09)	(419.09)	(419.09)	(419.09)	(419.09)	(419.09)
2202	Chattanooga	334100-Meters	334110									
2202	Chattanooga	334100-Meters	334120									
2202	Chattanooga	334100-Meters	334130									
2202	Chattanooga	334100-Meters	334131									
2202	Chattanooga	334200-Meter Installations	334200	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)
2202	Chattanooga	335000-Hydrants	335000	(306.13)	(306.13)	(306.13)	(306.13)	(306.13)	(306.13)	(306.13)	(306.13)	(306.13)
2202	Chattanooga	339200-Other P/E-Supply	339200									
2202	Chattanooga	339600-Other P/E-CPS	339600									
2202	Chattanooga	340100-Office Furniture & Equip	340100	(589.94)	(589.94)	(589.94)	(589.94)	(589.94)	(589.94)	(589.94)	(589.94)	(589.94)
2202	Chattanooga	340200-Comp & Periph Equip	340200	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)
2202	Chattanooga	340200-Comp & Periph Equip	340210									
2202	Chattanooga	340200-Comp & Periph Equip	340220									
2202	Chattanooga	340200-Comp & Periph Equip	340230									
2202	Chattanooga	340200-Comp & Periph Equip	340240									
2202	Chattanooga	340300-Computer Software	340300	(716.63)	(716.63)	(716.63)	(716.63)	(716.63)	(716.63)	(716.63)	(716.63)	(716.63)
2202	Chattanooga	340300-Computer Software	340310									
2202	Chattanooga	340300-Computer Software	340315									
2202	Chattanooga	340300-Computer Software	340320									
2202	Chattanooga	340300-Computer Software	340330									
2202	Chattanooga	340400-Data Handling Equipment	340400									
2202	Chattanooga	340500-Other Office Equipment	340500	(557.33)	(557.33)	(557.33)	(557.33)	(557.33)	(557.33)	(557.33)	(557.33)	(557.33)
2202	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	(578.60)	(578.60)	(578.60)	(578.60)	(578.60)	(578.60)	(578.60)	(578.60)	(578.60)
2202	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	(686.11)	(686.11)	(686.11)	(686.11)	(686.11)	(686.11)	(686.11)	(686.11)	(686.11)
2202	Chattanooga	341300-Trans Equip Autos	341300									
2202	Chattanooga	341400-Trans Equip Other	341400									
2202	Chattanooga	342000-Stores Equipment	342000									
2202	Chattanooga	343000-Tools,Shop,Garage Equip	343000									
2202	Chattanooga	344000-Laboratory Equipment	344000	(109.17)	(109.17)	(109.17)	(109.17)	(109.17)	(109.17)	(109.17)	(109.17)	(109.17)
2202	Chattanooga	345000-Power Operated Equipment	345000									
2202	Chattanooga	346100-Comm Equip Non-Telephone	346100	(29.05)	(29.05)	(29.05)	(29.05)	(29.05)	(29.05)	(29.05)	(29.05)	(29.05)
2202	Chattanooga	346190-Remote Control & Instrument	346190									
2202	Chattanooga	346200-Comm Equip Telephone	346200									
2202	Chattanooga	347000-Misc Equipment	347000	(84.42)	(84.42)	(84.42)	(84.42)	(84.42)	(84.42)	(84.42)	(84.42)	(84.42)
2202	Chattanooga	348000-Other Tangible Property	348000									
Chattanooga:				<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>

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	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)

<u>District Number</u>	<u>District Name</u>	<u>Project Description</u>	<u>Utility Plant Account</u>	<u>Sep-12</u>	<u>Oct-12</u>	<u>Nov-12</u>	<u>Dec-12</u>	<u>Jan-13</u>	<u>Feb-13</u>	<u>Mar-13</u>	<u>Apr-13</u>	<u>May-13</u>
2204	Lone Oak	301000-Organization	301000									
2204	Lone Oak	303300-Land & Land Rights-Pumping	303300									
2204	Lone Oak	303400-Land & Land Rights-Treatment	303400									
2204	Lone Oak	303500-Land & Land Rights-T&D	303500									
2204	Lone Oak	303500-Land & Land Rights-T&D	303501									
2204	Lone Oak	303500-Land & Land Rights-T&D	303502									
2204	Lone Oak	303600-Land & Land Rights-General	303600									
2204	Lone Oak	304100-Struct & Imp-Supply	304100									
2204	Lone Oak	304200-Struct & Imp-Pumping	304200									
2204	Lone Oak	304300-Struct & Imp-Treatment	304300									
2204	Lone Oak	304300-Struct & Imp-Treatment	304301									
2204	Lone Oak	304300-Struct & Imp-Treatment	304310									
2204	Lone Oak	304300-Struct & Imp-Treatment	304330									
2204	Lone Oak	304400-Struct & Imp-T&D	304400									
2204	Lone Oak	304500-Struct & Imp-General	304500									
2204	Lone Oak	304510-Struct & Imp-Cap Lease	304510									
2204	Lone Oak	304600-Struct & Imp-Offices	304600									
2204	Lone Oak	304700-Struct & Imp-Store,Shop,Gar	304700									
2204	Lone Oak	304800-Struct & Imp-Misc	304800									
2204	Lone Oak	306000-Lake, River & Other Intakes	306000									
2204	Lone Oak	309000-Supply Mains	309000									
2204	Lone Oak	310000-Power Generation Equip	310000									
2204	Lone Oak	311200-Pump Eqp Electric	311200									
2204	Lone Oak	311300-Pump Eqp Diesel	311300									
2204	Lone Oak	311500-Pump Eqp Other	311500									
2204	Lone Oak	311000-Pumping Equipment	311520									
2204	Lone Oak	311000-Pumping Equipment	311530									
2204	Lone Oak	320100-WT Equip Non-Media	320100									
2204	Lone Oak	320200-WT Equip Filter Media	320200									
2204	Lone Oak	330000-Dist Reservoirs & Standpipes	330000									
2204	Lone Oak	330003-Tank Repainting	330003									
2204	Lone Oak	330100-Elevated Tanks & Standpipes	330100									
2204	Lone Oak	330200-Ground Level Tanks	330200									
2204	Lone Oak	330300-Below Ground Tanks	330300									
2204	Lone Oak	330400-Clearwell	330400									
2204	Lone Oak	331001-T&D Mains	331001									
2204	Lone Oak	331001-T&D Mains	331100									
2204	Lone Oak	331001-T&D Mains	331200									
2204	Lone Oak	331001-T&D Mains	331210									
2204	Lone Oak	331001-T&D Mains	331300									

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				Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13
Grand Total Retirement Activity:				(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
District Number	District Name	Project Description	Utility Plant Account	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13
2204	Lone Oak	331001-T&D Mains	331350									
2204	Lone Oak	331001-T&D Mains	331400									
2204	Lone Oak	333000-Services	333000									
2204	Lone Oak	334100-Meters	334100									
2204	Lone Oak	334100-Meters	334110									
2204	Lone Oak	334100-Meters	334120									
2204	Lone Oak	334100-Meters	334130									
2204	Lone Oak	334100-Meters	334131									
2204	Lone Oak	334200-Meter Installations	334200									
2204	Lone Oak	335000-Hydrants	335000									
2204	Lone Oak	339200-Other P/E-Supply	339200									
2204	Lone Oak	339600-Other P/E-CPS	339600									
2204	Lone Oak	340100-Office Furniture & Equip	340100									
2204	Lone Oak	340200-Comp & Periph Equip	340200									
2204	Lone Oak	340200-Comp & Periph Equip	340210									
2204	Lone Oak	340200-Comp & Periph Equip	340220									
2204	Lone Oak	340200-Comp & Periph Equip	340230									
2204	Lone Oak	340200-Comp & Periph Equip	340240									
2204	Lone Oak	340300-Computer Software	340300									
2204	Lone Oak	340300-Computer Software	340310									
2204	Lone Oak	340300-Computer Software	340320									
2204	Lone Oak	340300-Computer Software	340330									
2204	Lone Oak	340400-Data Handling Equipment	340400									
2204	Lone Oak	340500-Other Office Equipment	340500									
2204	Lone Oak	341100-Trans Equip Lt Duty Trks	341100									
2204	Lone Oak	341200-Trans Equip Hvy Duty Trks	341200									
2204	Lone Oak	341300-Trans Equip Autos	341300									
2204	Lone Oak	341400-Trans Equip Other	341400									
2204	Lone Oak	342000-Stores Equipment	342000									
2204	Lone Oak	343000-Tools,Shop,Garage Equip	343000									
2204	Lone Oak	344000-Laboratory Equipment	344000									
2204	Lone Oak	345000-Power Operated Equipment	345000									
2204	Lone Oak	346100-Comm Equip Non-Telephone	346100									
2204	Lone Oak	346190-Remote Control & Instrument	346190									
2204	Lone Oak	346200-Comm Equip Telephone	346200									
2204	Lone Oak	347000-Misc Equipment	347000									
2204	Lone Oak	348000-Other Tangible Property	348000									
		Lone Oal		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Grand Total Retirement Activity:	<u>Sep-12</u>	<u>Oct-12</u>	<u>Nov-12</u>	<u>Dec-12</u>	<u>Jan-13</u>	<u>Feb-13</u>	<u>Mar-13</u>	<u>Apr-13</u>	<u>May-13</u>
	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)

District Number	District Name	Project Description	Utility Plant Account	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13
2203	Suck Creek	301000-Organization	301000									
2203	Suck Creek	303300-Land & Land Rights-Pumping	303300									
2203	Suck Creek	303400-Land & Land Rights-Treatment	303400									
2203	Suck Creek	303500-Land & Land Rights-T&D	303500									
2203	Suck Creek	303500-Land & Land Rights-T&D	303501									
2203	Suck Creek	303500-Land & Land Rights-T&D	303502									
2203	Suck Creek	303600-Land & Land Rights-General	303600									
2203	Suck Creek	304100-Struct & Imp-Supply	304100									
2203	Suck Creek	304200-Struct & Imp-Pumping	304200									
2203	Suck Creek	304300-Struct & Imp-Treatment	304300									
2203	Suck Creek	304300-Struct & Imp-Treatment	304301									
2203	Suck Creek	304300-Struct & Imp-Treatment	304310									
2203	Suck Creek	304300-Struct & Imp-Treatment	304330									
2203	Suck Creek	304400-Struct & Imp-T&D	304400									
2203	Suck Creek	304500-Struct & Imp-General	304500									
2203	Suck Creek	304510-Struct & Imp-Cap Lease	304510									
2203	Suck Creek	304600-Struct & Imp-Offices	304600									
2203	Suck Creek	304700-Struct & Imp-Store,Shop,Gar	304700									
2203	Suck Creek	304800-Struct & Imp-Misc	304800									
2203	Suck Creek	306000-Lake, River & Other Intakes	306000									
2203	Suck Creek	309000-Supply Mains	309000									
2203	Suck Creek	310000-Power Generation Equip	310000									
2203	Suck Creek	311200-Pump Eqp Electric	311200									
2203	Suck Creek	311300-Pump Eqp Diesel	311300									
2203	Suck Creek	311500-Pump Eqp Other	311500									
2203	Suck Creek	311000-Pumping Equipment	311520									
2203	Suck Creek	311000-Pumping Equipment	311530									
2203	Suck Creek	320100-WT Equip Non-Media	320100									
2203	Suck Creek	320200-WT Equip Filter Media	320200									
2203	Suck Creek	330000-Dist Reservoirs & Standpipes	330000									
2203	Suck Creek	330003-Tank Repainting	330003									
2203	Suck Creek	330100-Elevated Tanks & Standpipes	330100									
2203	Suck Creek	330200-Ground Level Tanks	330200									
2203	Suck Creek	330300-Below Ground Tanks	330300									
2203	Suck Creek	330400-Clearwell	330400									
2203	Suck Creek	331001-T&D Mains	331001									
2203	Suck Creek	331001-T&D Mains	331100									
2203	Suck Creek	331001-T&D Mains	331200									
2203	Suck Creek	331001-T&D Mains	331210									
2203	Suck Creek	331001-T&D Mains	331300									
2203	Suck Creek	331001-T&D Mains	331350									

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				Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13
Grand Total Retirement Activity:				(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
District Number	District Name	Project Description	Utility Plant Account	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13
2203	Suck Creek	331001-T&D Mains	331400									
2203	Suck Creek	333000-Services	333000									
2203	Suck Creek	334100-Meters	334100									
2203	Suck Creek	334100-Meters	334110									
2203	Suck Creek	334100-Meters	334120									
2203	Suck Creek	334100-Meters	334130									
2203	Suck Creek	334100-Meters	334131									
2203	Suck Creek	334200-Meter Installations	334200									
2203	Suck Creek	335000-Hydrants	335000									
2203	Suck Creek	339200-Other P/E-Supply	339200									
2203	Suck Creek	339600-Other P/E-CPS	339600									
2203	Suck Creek	340100-Office Furniture & Equip	340100									
2203	Suck Creek	340200-Comp & Periph Equip	340200									
2203	Suck Creek	340200-Comp & Periph Equip	340210									
2203	Suck Creek	340200-Comp & Periph Equip	340220									
2203	Suck Creek	340200-Comp & Periph Equip	340230									
2203	Suck Creek	340200-Comp & Periph Equip	340240									
2203	Suck Creek	340300-Computer Software	340300									
2203	Suck Creek	340300-Computer Software	340310									
2203	Suck Creek	340300-Computer Software	340320									
2203	Suck Creek	340300-Computer Software	340330									
2203	Suck Creek	340400-Data Handling Equipment	340400									
2203	Suck Creek	340500-Other Office Equipment	340500									
2203	Suck Creek	341100-Trans Equip Lt Duty Trks	341100									
2203	Suck Creek	341200-Trans Equip Hvy Duty Trks	341200									
2203	Suck Creek	341300-Trans Equip Autos	341300									
2203	Suck Creek	341400-Trans Equip Other	341400									
2203	Suck Creek	342000-Stores Equipment	342000									
2203	Suck Creek	343000-Tools,Shop,Garage Equip	343000									
2203	Suck Creek	344000-Laboratory Equipment	344000									
2203	Suck Creek	345000-Power Operated Equipment	345000									
2203	Suck Creek	346100-Comm Equip Non-Telephone	346100									
2203	Suck Creek	346190-Remote Control & Instrument	346190									
2203	Suck Creek	346200-Comm Equip Telephone	346200									
2203	Suck Creek	347000-Misc Equipment	347000									
2203	Suck Creek	348000-Other Tangible Property	348000									
Suck Creel				-	-	-	-	-	-	-	-	-

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				<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>
Grand Total Retirement Activity:				(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
<u>District Number</u>	<u>District Name</u>	<u>Project Description</u>	<u>Utility Plant Account</u>	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>
2202	Chattanooga	301000-Organization	301000						
2202	Chattanooga	303300-Land & Land Rights-Pumping	303300						
2202	Chattanooga	303400-Land & Land Rights-Treatment	303400						
2202	Chattanooga	303500-Land & Land Rights-T&D	303500						
2202	Chattanooga	303500-Land & Land Rights-T&D	303501						
2202	Chattanooga	303500-Land & Land Rights-T&D	303502						
2202	Chattanooga	303600-Land & Land Rights-General	303600						
2202	Chattanooga	304100-Struct & Imp-Supply	304100						
2202	Chattanooga	304200-Struct & Imp-Pumping	304200	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)	(1,294.45)
2202	Chattanooga	304300-Struct & Imp-Treatment	304300	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)	(1,133.31)
2202	Chattanooga	304300-Struct & Imp-Treatment	304301						
2202	Chattanooga	304300-Struct & Imp-Treatment	304310						
2202	Chattanooga	304300-Struct & Imp-Treatment	304330						
2202	Chattanooga	304400-Struct & Imp-T&D	304400						
2202	Chattanooga	304500-Struct & Imp-General	304500						
2202	Chattanooga	304510-Struct & Imp-Cap Lease	304510						
2202	Chattanooga	304600-Struct & Imp-Offices	304600	(100.42)	(100.42)	(100.42)	(100.42)	(100.42)	(100.42)
2202	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700						
2202	Chattanooga	304800-Struct & Imp-Misc	304800						
2202	Chattanooga	306000-Lake, River & Other Intakes	306000						
2202	Chattanooga	309000-Supply Mains	309000						
2202	Chattanooga	310000-Power Generation Equip	310000	(552.81)	(552.81)	(552.81)	(552.81)	(552.81)	(552.81)
2202	Chattanooga	311200-Pump Eqp Electric	311200	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)	(1,234.28)
2202	Chattanooga	311300-Pump Eqp Diesel	311300						
2202	Chattanooga	311500-Pump Eqp Other	311500	(258.29)	(258.29)	(258.29)	(258.29)	(258.29)	(258.29)
2202	Chattanooga	311000-Pumping Equipment	311520						
2202	Chattanooga	311000-Pumping Equipment	311530						
2202	Chattanooga	320100-WT Equip Non-Media	320100	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)	(4,636.57)
2202	Chattanooga	320200-WT Equip Filter Media	320200	-	-	-	-	-	-
2202	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	-	-	-	-	-	-
2202	Chattanooga	330003-Tank Repainting	330003						
2202	Chattanooga	330100-Elevated Tanks & Standpipes	330100						
2202	Chattanooga	330200-Ground Level Tanks	330200						
2202	Chattanooga	330300-Below Ground Tanks	330300						
2202	Chattanooga	330400-Clearwell	330400						
2202	Chattanooga	331001-T&D Mains	331001	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)	(2,866.37)
2202	Chattanooga	331001-T&D Mains	331100						
2202	Chattanooga	331001-T&D Mains	331200						
2202	Chattanooga	331001-T&D Mains	331210						
2202	Chattanooga	331001-T&D Mains	331300						
2202	Chattanooga	331001-T&D Mains	331350						

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				<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>
Grand Total Retirement Activity:				(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)
<u>District Number</u>	<u>District Name</u>	<u>Project Description</u>	<u>Utility Plant Account</u>	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>
2202	Chattanooga	331001-T&D Mains	331400						
2202	Chattanooga	333000-Services	333000	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)	(1,983.23)
2202	Chattanooga	334100-Meters	334100	(419.09)	(419.09)	(419.09)	(419.09)	(419.09)	(419.09)
2202	Chattanooga	334100-Meters	334110						
2202	Chattanooga	334100-Meters	334120						
2202	Chattanooga	334100-Meters	334130						
2202	Chattanooga	334100-Meters	334131						
2202	Chattanooga	334200-Meter Installations	334200	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)	(8,066.64)
2202	Chattanooga	335000-Hydrants	335000	(306.13)	(306.13)	(306.13)	(306.13)	(306.13)	(306.13)
2202	Chattanooga	339200-Other P/E-Supply	339200						
2202	Chattanooga	339600-Other P/E-CPS	339600						
2202	Chattanooga	340100-Office Furniture & Equip	340100	(589.94)	(589.94)	(589.94)	(589.94)	(589.94)	(589.94)
2202	Chattanooga	340200-Comp & Periph Equip	340200	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)	(8,346.44)
2202	Chattanooga	340200-Comp & Periph Equip	340210						
2202	Chattanooga	340200-Comp & Periph Equip	340220						
2202	Chattanooga	340200-Comp & Periph Equip	340230						
2202	Chattanooga	340200-Comp & Periph Equip	340240						
2202	Chattanooga	340300-Computer Software	340300	(716.63)	(716.63)	(716.63)	(716.63)	(716.63)	(716.63)
2202	Chattanooga	340300-Computer Software	340310						
2202	Chattanooga	340300-Computer Software	340315						
2202	Chattanooga	340300-Computer Software	340320						
2202	Chattanooga	340300-Computer Software	340330						
2202	Chattanooga	340400-Data Handling Equipment	340400						
2202	Chattanooga	340500-Other Office Equipment	340500	(557.33)	(557.33)	(557.33)	(557.33)	(557.33)	(557.33)
2202	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	(578.60)	(578.60)	(578.60)	(578.60)	(578.60)	(578.60)
2202	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	(686.11)	(686.11)	(686.11)	(686.11)	(686.11)	(686.11)
2202	Chattanooga	341300-Trans Equip Autos	341300						
2202	Chattanooga	341400-Trans Equip Other	341400						
2202	Chattanooga	342000-Stores Equipment	342000						
2202	Chattanooga	343000-Tools,Shop,Garage Equip	343000						
2202	Chattanooga	344000-Laboratory Equipment	344000	(109.17)	(109.17)	(109.17)	(109.17)	(109.17)	(109.17)
2202	Chattanooga	345000-Power Operated Equipment	345000						
2202	Chattanooga	346100-Comm Equip Non-Telephone	346100	(29.05)	(29.05)	(29.05)	(29.05)	(29.05)	(29.05)
2202	Chattanooga	346190-Remote Control & Instrument	346190						
2202	Chattanooga	346200-Comm Equip Telephone	346200						
2202	Chattanooga	347000-Misc Equipment	347000	(84.42)	(84.42)	(84.42)	(84.42)	(84.42)	(84.42)
2202	Chattanooga	348000-Other Tangible Property	348000						
Chattanooga:				<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>	<u>(34,549.27)</u>

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	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>
Grand Total Retirement Activity:	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)

District Number	District Name	Project Description	Utility Plant Account	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
2204	Lone Oak	301000-Organization	301000						
2204	Lone Oak	303300-Land & Land Rights-Pumping	303300						
2204	Lone Oak	303400-Land & Land Rights-Treatment	303400						
2204	Lone Oak	303500-Land & Land Rights-T&D	303500						
2204	Lone Oak	303500-Land & Land Rights-T&D	303501						
2204	Lone Oak	303500-Land & Land Rights-T&D	303502						
2204	Lone Oak	303600-Land & Land Rights-General	303600						
2204	Lone Oak	304100-Struct & Imp-Supply	304100						
2204	Lone Oak	304200-Struct & Imp-Pumping	304200						
2204	Lone Oak	304300-Struct & Imp-Treatment	304300						
2204	Lone Oak	304300-Struct & Imp-Treatment	304301						
2204	Lone Oak	304300-Struct & Imp-Treatment	304310						
2204	Lone Oak	304300-Struct & Imp-Treatment	304330						
2204	Lone Oak	304400-Struct & Imp-T&D	304400						
2204	Lone Oak	304500-Struct & Imp-General	304500						
2204	Lone Oak	304510-Struct & Imp-Cap Lease	304510						
2204	Lone Oak	304600-Struct & Imp-Offices	304600						
2204	Lone Oak	304700-Struct & Imp-Store,Shop,Gar	304700						
2204	Lone Oak	304800-Struct & Imp-Misc	304800						
2204	Lone Oak	306000-Lake, River & Other Intakes	306000						
2204	Lone Oak	309000-Supply Mains	309000						
2204	Lone Oak	310000-Power Generation Equip	310000						
2204	Lone Oak	311200-Pump Eqp Electric	311200						
2204	Lone Oak	311300-Pump Eqp Diesel	311300						
2204	Lone Oak	311500-Pump Eqp Other	311500						
2204	Lone Oak	311000-Pumping Equipment	311520						
2204	Lone Oak	311000-Pumping Equipment	311530						
2204	Lone Oak	320100-WT Equip Non-Media	320100						
2204	Lone Oak	320200-WT Equip Filter Media	320200						
2204	Lone Oak	330000-Dist Reservoirs & Standpipes	330000						
2204	Lone Oak	330003-Tank Repainting	330003						
2204	Lone Oak	330100-Elevated Tanks & Standpipes	330100						
2204	Lone Oak	330200-Ground Level Tanks	330200						
2204	Lone Oak	330300-Below Ground Tanks	330300						
2204	Lone Oak	330400-Clearwell	330400						
2204	Lone Oak	331001-T&D Mains	331001						
2204	Lone Oak	331001-T&D Mains	331100						
2204	Lone Oak	331001-T&D Mains	331200						
2204	Lone Oak	331001-T&D Mains	331210						
2204	Lone Oak	331001-T&D Mains	331300						

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	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>
Grand Total Retirement Activity:	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)

District Number	District Name	Project Description	Utility Plant Account	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
2204	Lone Oak	331001-T&D Mains	331350						
2204	Lone Oak	331001-T&D Mains	331400						
2204	Lone Oak	333000-Services	333000						
2204	Lone Oak	334100-Meters	334100						
2204	Lone Oak	334100-Meters	334110						
2204	Lone Oak	334100-Meters	334120						
2204	Lone Oak	334100-Meters	334130						
2204	Lone Oak	334100-Meters	334131						
2204	Lone Oak	334200-Meter Installations	334200						
2204	Lone Oak	335000-Hydrants	335000						
2204	Lone Oak	339200-Other P/E-Supply	339200						
2204	Lone Oak	339600-Other P/E-CPS	339600						
2204	Lone Oak	340100-Office Furniture & Equip	340100						
2204	Lone Oak	340200-Comp & Periph Equip	340200						
2204	Lone Oak	340200-Comp & Periph Equip	340210						
2204	Lone Oak	340200-Comp & Periph Equip	340220						
2204	Lone Oak	340200-Comp & Periph Equip	340230						
2204	Lone Oak	340200-Comp & Periph Equip	340240						
2204	Lone Oak	340300-Computer Software	340300						
2204	Lone Oak	340300-Computer Software	340310						
2204	Lone Oak	340300-Computer Software	340320						
2204	Lone Oak	340300-Computer Software	340330						
2204	Lone Oak	340400-Data Handling Equipment	340400						
2204	Lone Oak	340500-Other Office Equipment	340500						
2204	Lone Oak	341100-Trans Equip Lt Duty Trks	341100						
2204	Lone Oak	341200-Trans Equip Hvy Duty Trks	341200						
2204	Lone Oak	341300-Trans Equip Autos	341300						
2204	Lone Oak	341400-Trans Equip Other	341400						
2204	Lone Oak	342000-Stores Equipment	342000						
2204	Lone Oak	343000-Tools,Shop,Garage Equip	343000						
2204	Lone Oak	344000-Laboratory Equipment	344000						
2204	Lone Oak	345000-Power Operated Equipment	345000						
2204	Lone Oak	346100-Comm Equip Non-Telephone	346100						
2204	Lone Oak	346190-Remote Control & Instrument	346190						
2204	Lone Oak	346200-Comm Equip Telephone	346200						
2204	Lone Oak	347000-Misc Equipment	347000						
2204	Lone Oak	348000-Other Tangible Property	348000						
		Lone Oal		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Tennessee American Water Company
Docket No. 12-XXXXX
Removals by Month, December 2011 - March 2014
Schedule RB-2.2
Schedule RB-6.2

	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>
Grand Total Retirement Activity:	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)

District Number	District Name	Project Description	Utility Plant Account	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
2203	Suck Creek	301000-Organization	301000						
2203	Suck Creek	303300-Land & Land Rights-Pumping	303300						
2203	Suck Creek	303400-Land & Land Rights-Treatment	303400						
2203	Suck Creek	303500-Land & Land Rights-T&D	303500						
2203	Suck Creek	303500-Land & Land Rights-T&D	303501						
2203	Suck Creek	303500-Land & Land Rights-T&D	303502						
2203	Suck Creek	303600-Land & Land Rights-General	303600						
2203	Suck Creek	304100-Struct & Imp-Supply	304100						
2203	Suck Creek	304200-Struct & Imp-Pumping	304200						
2203	Suck Creek	304300-Struct & Imp-Treatment	304300						
2203	Suck Creek	304300-Struct & Imp-Treatment	304301						
2203	Suck Creek	304300-Struct & Imp-Treatment	304310						
2203	Suck Creek	304300-Struct & Imp-Treatment	304330						
2203	Suck Creek	304400-Struct & Imp-T&D	304400						
2203	Suck Creek	304500-Struct & Imp-General	304500						
2203	Suck Creek	304510-Struct & Imp-Cap Lease	304510						
2203	Suck Creek	304600-Struct & Imp-Offices	304600						
2203	Suck Creek	304700-Struct & Imp-Store,Shop,Gar	304700						
2203	Suck Creek	304800-Struct & Imp-Misc	304800						
2203	Suck Creek	306000-Lake, River & Other Intakes	306000						
2203	Suck Creek	309000-Supply Mains	309000						
2203	Suck Creek	310000-Power Generation Equip	310000						
2203	Suck Creek	311200-Pump Eqp Electric	311200						
2203	Suck Creek	311300-Pump Eqp Diesel	311300						
2203	Suck Creek	311500-Pump Eqp Other	311500						
2203	Suck Creek	311000-Pumping Equipment	311520						
2203	Suck Creek	311000-Pumping Equipment	311530						
2203	Suck Creek	320100-WT Equip Non-Media	320100						
2203	Suck Creek	320200-WT Equip Filter Media	320200						
2203	Suck Creek	330000-Dist Reservoirs & Standpipes	330000						
2203	Suck Creek	330003-Tank Repainting	330003						
2203	Suck Creek	330100-Elevated Tanks & Standpipes	330100						
2203	Suck Creek	330200-Ground Level Tanks	330200						
2203	Suck Creek	330300-Below Ground Tanks	330300						
2203	Suck Creek	330400-Clearwell	330400						
2203	Suck Creek	331001-T&D Mains	331001						
2203	Suck Creek	331001-T&D Mains	331100						
2203	Suck Creek	331001-T&D Mains	331200						
2203	Suck Creek	331001-T&D Mains	331210						
2203	Suck Creek	331001-T&D Mains	331300						
2203	Suck Creek	331001-T&D Mains	331350						

Tennessee American Water Company
Docket No. 12-XXXXX
Removals by Month, December 2011 - March 2014
Schedule RB-2.2
Schedule RB-6.2

	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>
Grand Total Retirement Activity:	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)	(34,549.27)

District Number	District Name	Project Description	Utility Plant Account	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
2203	Suck Creek	331001-T&D Mains	331400						
2203	Suck Creek	333000-Services	333000						
2203	Suck Creek	334100-Meters	334100						
2203	Suck Creek	334100-Meters	334110						
2203	Suck Creek	334100-Meters	334120						
2203	Suck Creek	334100-Meters	334130						
2203	Suck Creek	334100-Meters	334131						
2203	Suck Creek	334200-Meter Installations	334200						
2203	Suck Creek	335000-Hydrants	335000						
2203	Suck Creek	339200-Other P/E-Supply	339200						
2203	Suck Creek	339600-Other P/E-CPS	339600						
2203	Suck Creek	340100-Office Furniture & Equip	340100						
2203	Suck Creek	340200-Comp & Periph Equip	340200						
2203	Suck Creek	340200-Comp & Periph Equip	340210						
2203	Suck Creek	340200-Comp & Periph Equip	340220						
2203	Suck Creek	340200-Comp & Periph Equip	340230						
2203	Suck Creek	340200-Comp & Periph Equip	340240						
2203	Suck Creek	340300-Computer Software	340300						
2203	Suck Creek	340300-Computer Software	340310						
2203	Suck Creek	340300-Computer Software	340320						
2203	Suck Creek	340300-Computer Software	340330						
2203	Suck Creek	340400-Data Handling Equipment	340400						
2203	Suck Creek	340500-Other Office Equipment	340500						
2203	Suck Creek	341100-Trans Equip Lt Duty Trks	341100						
2203	Suck Creek	341200-Trans Equip Hvy Duty Trks	341200						
2203	Suck Creek	341300-Trans Equip Autos	341300						
2203	Suck Creek	341400-Trans Equip Other	341400						
2203	Suck Creek	342000-Stores Equipment	342000						
2203	Suck Creek	343000-Tools,Shop,Garage Equip	343000						
2203	Suck Creek	344000-Laboratory Equipment	344000						
2203	Suck Creek	345000-Power Operated Equipment	345000						
2203	Suck Creek	346100-Comm Equip Non-Telephone	346100						
2203	Suck Creek	346190-Remote Control & Instrument	346190						
2203	Suck Creek	346200-Comm Equip Telephone	346200						
2203	Suck Creek	347000-Misc Equipment	347000						
2203	Suck Creek	348000-Other Tangible Property	348000						
		Suck Creel		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

Exhibit RB-3-CWIP-LCB

Exhibit RB-3-CWIP-LCB				Jan-12		Feb-12		Mar-12		Apr-12		May-12	
Grand Total CWIP:				\$ 4,114,291.89		\$ 4,666,295.28		\$ 5,221,190.63		\$ 5,055,882.44		\$ 5,458,312.45	
CWIP													
				Utility Plant		Balance Forward							
FP #	District Number	District Name	Project Description	Account	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12			
CS-2602-3	2602	Chattanooga	Business Transformation	340315	\$ 2,986,788.46	\$ 3,434,990.83	\$ 3,750,541.05	\$ 4,004,856.59	\$ 4,321,479.45	\$ 4,645,660.98			
CS-2602-4	2602	Chattanooga	Business Transformation - Other	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331001	\$ 42,838.41	\$ 160,176.16	\$ 320,353.28	\$ 320,349.74	\$ 320,347.15	\$ 320,345.51			
DV-2602-1	2602	Chattanooga	Projects Funded by Others	333000	\$ 7.50	\$ 3,314.57	\$ 6,629.17	\$ 6,629.19	\$ 6,629.23	\$ 6,629.30			
DV-2602-1	2602	Chattanooga	Projects Funded by Others	335000	\$ 1,200.64	\$ 3,170.46	\$ 6,340.94	\$ 6,340.94	\$ 6,340.96	\$ 6,341.01			
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331210	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00			
IP-2602-4	2602	Chattanooga	20-inch from Ringgold Rd under I-75	331350	\$ 25,538.48	\$ 48,455.15	\$ 71,371.82	\$ 94,288.49	\$ 117,205.16	\$ 140,121.83			
IP-2602-35	2602	Chattanooga	Replace Roof, Citico Filter Hse # 2	304300	\$ 205,555.20	\$ 254,290.20	\$ 309,345.20	\$ 559,345.20	\$ -	\$ -			
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	331001	\$ -	\$ 8,333.33	\$ 16,666.66	\$ 24,999.99	\$ 33,333.32	\$ 41,666.65			
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 14,000.00		
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	303300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	339600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
RP-2602-A1	2602	Chattanooga	Mains - New	331001	\$ (232.58)	\$ (232.58)	\$ 1,267.42	\$ 4,267.42	\$ 12,767.42	\$ 23,434.09			
RP-2602-A1	2602	Chattanooga	Mains - New	335000	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)			
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331001	\$ 175,909.46	\$ -	\$ 2,904.00	\$ 18,714.67	\$ 51,304.00	\$ 76,794.67			
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	333000	\$ 2,156.10	\$ -	\$ 87.00	\$ 560.67	\$ 1,537.00	\$ 2,300.67			
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	335000	\$ 1,607.44	\$ -	\$ 9.00	\$ 58.00	\$ 159.00	\$ 238.00			
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331210	\$ 8.92	\$ -	\$ -	\$ -	\$ -	\$ -			

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

Exhibit RB-3-CWIP-LCB

				Grand Total CWIP:		Jan-12	Feb-12	Mar-12	Apr-12	May-12
						\$ 4,114,291.89	\$ 4,666,295.28	\$ 5,221,190.63	\$ 5,055,882.44	\$ 5,458,312.45
				CWIP						
				Utility Plant	Balance Forward					
FP #	District Number	District Name	Project Description	Account	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12
RP-2602-C1	2602	Chattanooga	Mains - Unscheduled	331001	\$ 25,135.71	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-D1	2602	Chattanooga	Mains - Relocated	331001	\$ 170,361.36	\$ 146,909.01	\$ 123,456.65	\$ 123,456.65	\$ 123,456.65	\$ 123,456.65
RP-2602-D1	2602	Chattanooga	Mains - Relocated	333000	\$ -	\$ 320.83	\$ 641.67	\$ 641.67	\$ 641.67	\$ 641.67
RP-2602-D1	2602	Chattanooga	Mains - Relocated	335000	\$ -	\$ 2,117.50	\$ 4,235.00	\$ 4,235.00	\$ 4,235.00	\$ 4,235.00
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	331001	\$ 89.09	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	335000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	331001	\$ 15,212.16	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	335000	\$ 10,492.89	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-G1	2602	Chattanooga	Services and Laterals - New	333000	\$ 86,711.27	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	331001	\$ 7.43	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	333000	\$ 69,688.31	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-I1	2602	Chattanooga	Meters - New	334100	\$ 10,292.72	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-I1	2602	Chattanooga	Meters - New	334200	\$ 21,452.74	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334100	\$ 25,529.61	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334200	\$ 19,656.29	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-K1	2602	Chattanooga	ITS Equipment and Systems	340200	\$ 45,904.28	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-L1	2602	Chattanooga	SCADA Equipment and Systems	304200	\$ 54,127.81	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-M1	2602	Chattanooga	Security Equipment and Systems	304500	\$ 78,750.06	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers	304500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-16	2602	Chattanooga	Offices and Operations Centers	304600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment	343000	\$ -	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	320200	\$ 2,503.47	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	311520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-R1	2602	Chattanooga	Capitalized Tank Rehabilitation / P	330003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-S1	2602	Chattanooga	Engineering Studies	331001	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37
RP-2602-S1	2602	Chattanooga	Engineering Studies	339600	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01
				Total:	\$ 4,118,034.46	\$ 4,100,754.45	\$ 4,652,757.84	\$ 5,207,653.19	\$ 5,042,345.00	\$ 5,444,775.01
RP-2603-G1	2603	Suck Creek	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-I1	2603	Suck Creek	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-K1	2603	Suck Creek	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek	Process Plant - Facilities and Equi	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-R1	2603	Suck Creek	Capitalized Tank Rehabilitation / P	330100	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47
				Total:	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

Exhibit RB-3-CWIP-LCB

				Grand Total CWIP:		Jan-12	Feb-12	Mar-12	Apr-12	May-12
						\$ 4,114,291.89	\$ 4,666,295.28	\$ 5,221,190.63	\$ 5,055,882.44	\$ 5,458,312.45
				CWIP						
				Balance Forward						
				Dec-11		Jan-12	Feb-12	Mar-12	Apr-12	May-12
FP #	District Number	District Name	Project Description	Utility Plant Account						
RP-2604-G1	2604	Lone Oak	Services and Laterals - New	333000	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97
RP-2604-I1	2604	Lone Oak	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Total:	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

Exhibit RB-3-CWIP-LCB

Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
\$ 5,841,765.49	\$ 6,204,785.86	\$ 3,500,665.63	\$ 3,706,266.12	\$ 3,870,636.05	\$ 3,829,393.13	\$ 3,810,458.38

	District	District		Utility Plant							
FP #	Number	Name	Project Description	Account	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
CS-2602-3	2602	Chattanooga	Business Transformation	340315	\$ 4,908,864.55	\$ 5,135,301.11	\$ 2,353,262.73	\$ 2,481,444.08	\$ 2,616,408.53	\$ 2,759,153.80	\$ 2,886,039.52
CS-2602-4	2602	Chattanooga	Business Transformation - Other	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331001	\$ 320,344.83	\$ 320,345.11	\$ 320,346.34	\$ 320,348.52	\$ 320,351.66	\$ 320,355.76	\$ 320,360.81
DV-2602-1	2602	Chattanooga	Projects Funded by Others	333000	\$ 6,629.40	\$ 6,629.51	\$ 6,629.65	\$ 6,629.81	\$ 6,629.99	\$ 6,630.20	\$ 6,630.43
DV-2602-1	2602	Chattanooga	Projects Funded by Others	335000	\$ 6,341.07	\$ 6,341.16	\$ 6,341.27	\$ 6,341.40	\$ 6,341.56	\$ 6,341.73	\$ 6,341.93
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331210	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00
IP-2602-4	2602	Chattanooga	20-inch from Ringgold Rd under I-75	331350	\$ 163,038.50	\$ 185,955.17	\$ 208,871.84	\$ 231,788.51	\$ 254,705.18	\$ 277,621.85	\$ 300,538.48
IP-2602-35	2602	Chattanooga	Replace Roof, Citico Filter Hse # 2	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	331001	\$ 49,999.98	\$ 58,333.31	\$ 66,666.64	\$ 74,999.97	\$ 83,333.30	\$ 91,666.63	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	340300	\$ 29,000.00	\$ 79,000.00	\$ 119,000.00	\$ 171,000.00	\$ 172,000.00	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	303300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125.00	\$ 4,875.00
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,875.00	\$ 8,125.00
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00	\$ 19,500.00
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	339600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-A1	2602	Chattanooga	Mains - New	331001	\$ 24,100.75	\$ 19,434.09	\$ 12,767.42	\$ 6,934.09	\$ 4,086.09	\$ 3,343.42	\$ 2,267.42
RP-2602-A1	2602	Chattanooga	Mains - New	335000	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331001	\$ 147,781.33	\$ 205,861.33	\$ 218,768.00	\$ 218,768.00	\$ 218,768.00	\$ 170,368.00	\$ 72,600.00
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	333000	\$ 4,427.33	\$ 6,167.33	\$ 6,554.00	\$ 6,554.00	\$ 6,554.00	\$ 5,104.00	\$ 2,175.00
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	335000	\$ 458.00	\$ 638.00	\$ 678.00	\$ 678.00	\$ 678.00	\$ 528.00	\$ 225.00
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

Exhibit RB-3-CWIP-LCB

Exhibit RB-3-CWIP-LCB					Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
					\$ 5,841,765.49	\$ 6,204,785.86	\$ 3,500,665.63	\$ 3,706,266.12	\$ 3,870,636.05	\$ 3,829,393.13	\$ 3,810,458.38
	District	District		Utility Plant							
FP #	Number	Name	Project Description	Account	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
RP-2602-C1	2602	Chattanooga	Mains - Unscheduled	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-D1	2602	Chattanooga	Mains - Relocated	331001	\$ 123,456.65	\$ 123,456.65	\$ 123,456.65	\$ 123,456.65	\$ 123,456.65	\$ 123,456.65	\$ 123,456.71
RP-2602-D1	2602	Chattanooga	Mains - Relocated	333000	\$ 641.67	\$ 641.67	\$ 641.67	\$ 641.67	\$ 641.67	\$ 641.67	\$ 641.67
RP-2602-D1	2602	Chattanooga	Mains - Relocated	335000	\$ 4,235.00	\$ 4,235.00	\$ 4,235.00	\$ 4,235.00	\$ 4,235.00	\$ 4,235.00	\$ 4,235.00
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	335000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	335000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-G1	2602	Chattanooga	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-I1	2602	Chattanooga	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-I1	2602	Chattanooga	Meters - New	334200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-K1	2602	Chattanooga	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-L1	2602	Chattanooga	SCADA Equipment and Systems	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-M1	2602	Chattanooga	Security Equipment and Systems	304500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers	304500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-16	2602	Chattanooga	Offices and Operations Centers	304600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment	343000	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	311520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-R1	2602	Chattanooga	Capitalized Tank Rehabilitation / P	330003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-S1	2602	Chattanooga	Engineering Studies	331001	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37
RP-2602-S1	2602	Chattanooga	Engineering Studies	339600	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01
				Total:	\$ 5,828,228.05	\$ 6,191,248.42	\$ 3,487,128.19	\$ 3,692,728.68	\$ 3,857,098.61	\$ 3,815,855.69	\$ 3,796,920.94
RP-2603-G1	2603	Suck Creek	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-I1	2603	Suck Creek	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-K1	2603	Suck Creek	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek	Process Plant - Facilities and Equi	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-R1	2603	Suck Creek	Capitalized Tank Rehabilitation / P	330100	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47
				Total:	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

					<u>Jun-12</u>	<u>Jul-12</u>	<u>Aug-12</u>	<u>Sep-12</u>	<u>Oct-12</u>	<u>Nov-12</u>	<u>Dec-12</u>
					\$ 5,841,765.49	\$ 6,204,785.86	\$ 3,500,665.63	\$ 3,706,266.12	\$ 3,870,636.05	\$ 3,829,393.13	\$ 3,810,458.38
FP #	District Number	District Name	Project Description	Utility Plant Account	<u>Jun-12</u>	<u>Jul-12</u>	<u>Aug-12</u>	<u>Sep-12</u>	<u>Oct-12</u>	<u>Nov-12</u>	<u>Dec-12</u>
RP-2604-G1	2604	Lone Oak	Services and Laterals - New	333000	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97
RP-2604-I1	2604	Lone Oak	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Total:	<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

Exhibit RB-3-CWIP-LCB

				Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	
				\$ 4,474,728.93	\$ 5,128,492.10	\$ 5,742,353.39	\$ 5,362,671.52	\$ 5,681,700.98	\$ 2,669,284.68	
FP #	District Number	District Name	Project Description	Utility Plant Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
CS-2602-3	2602	Chattanooga	Business Transformation	340315	\$ 3,048,129.23	\$ 3,182,511.95	\$ 3,313,640.57	\$ 3,439,493.76	\$ 3,557,809.19	\$ 0.00
CS-2602-4	2602	Chattanooga	Business Transformation - Other	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331001	\$ 320,366.81	\$ 320,373.77	\$ 320,381.69	\$ 320,390.56	\$ 320,400.38	\$ 320,411.16
DV-2602-1	2602	Chattanooga	Projects Funded by Others	333000	\$ 6,630.68	\$ 6,630.96	\$ 6,631.26	\$ 6,631.58	\$ 6,631.93	\$ 6,632.29
DV-2602-1	2602	Chattanooga	Projects Funded by Others	335000	\$ 6,342.15	\$ 6,342.39	\$ 6,342.66	\$ 6,342.94	\$ 6,343.25	\$ 6,343.58
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331210	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00
IP-2602-4	2602	Chattanooga	20-inch from Ringgold Rd under I-75	331350	\$ 450,538.47	\$ 600,538.46	\$ 750,538.45	\$ 900,538.44	\$ 1,050,538.43	\$ 1,200,538.42
IP-2602-35	2602	Chattanooga	Replace Roof, Citico Filter Hse # 2	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	304300	\$ 50,473.72	\$ 53,149.41	\$ 55,842.94	\$ 58,554.42	\$ 61,283.98	\$ 383,124.74
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	311200	\$ 3,867.33	\$ 7,734.66	\$ 11,601.99	\$ 15,469.32	\$ 19,336.65	\$ 23,203.98
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	303300	\$ 8,625.00	\$ 9,799.50	\$ 10,974.00	\$ 12,148.50	\$ 13,323.00	\$ 14,497.50
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	304200	\$ 14,375.00	\$ 16,332.50	\$ 18,290.00	\$ 20,247.50	\$ 22,205.00	\$ 24,162.50
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	331001	\$ 34,500.00	\$ 39,198.00	\$ 43,896.00	\$ 48,594.00	\$ 53,292.00	\$ 57,990.00
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	339600	\$ 30,000.00	\$ 60,000.00	\$ 90,000.00	\$ 120,000.00	\$ 120,000.00	\$ 125,000.00
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-A1	2602	Chattanooga	Mains - New	331001	\$ 1,767.42	\$ 8,100.75	\$ 13,267.42	\$ 13,314.09	\$ 12,924.09	\$ 13,100.75
RP-2602-A1	2602	Chattanooga	Mains - New	335000	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331001	\$ 80,666.67	\$ 154,396.00	\$ 186,501.33	\$ 234,901.33	\$ 270,394.67	\$ 276,848.00
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	333000	\$ 2,416.67	\$ 4,625.50	\$ 5,587.33	\$ 7,037.33	\$ 8,100.67	\$ 8,294.00
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	335000	\$ 250.00	\$ 478.50	\$ 578.00	\$ 728.00	\$ 838.00	\$ 858.00
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

Exhibit RB-3-CWIP-LCB

Exhibit RB-3-CWIP-LCB					Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
					\$ 4,474,728.93	\$ 5,128,492.10	\$ 5,742,353.39	\$ 5,362,671.52	\$ 5,681,700.98	\$ 2,669,284.68
FP #	District Number	District Name	Project Description	Utility Plant Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
RP-2602-C1	2602	Chattanooga	Mains - Unscheduled	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-D1	2602	Chattanooga	Mains - Relocated	331001	\$ 109,026.69	\$ 101,811.66	\$ 101,811.66	\$ 101,811.66	\$ 101,811.66	\$ 101,811.66
RP-2602-D1	2602	Chattanooga	Mains - Relocated	333000	\$ 566.67	\$ 529.17	\$ 529.17	\$ 529.17	\$ 529.17	\$ 529.17
RP-2602-D1	2602	Chattanooga	Mains - Relocated	335000	\$ 3,740.00	\$ 3,492.50	\$ 3,492.50	\$ 3,492.50	\$ 3,492.50	\$ 3,492.50
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	335000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	335000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-G1	2602	Chattanooga	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-I1	2602	Chattanooga	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-I1	2602	Chattanooga	Meters - New	334200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-K1	2602	Chattanooga	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-L1	2602	Chattanooga	SCADA Equipment and Systems	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-M1	2602	Chattanooga	Security Equipment and Systems	304500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers	304500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-16	2602	Chattanooga	Offices and Operations Centers	304600	\$ 250,000.00	\$ 500,000.00	\$ 750,000.00	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment	343000	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	311520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-R1	2602	Chattanooga	Capitalized Tank Rehabilitation / P	330003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-S1	2602	Chattanooga	Engineering Studies	331001	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37
RP-2602-S1	2602	Chattanooga	Engineering Studies	339600	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01
Total:					\$ 4,461,191.49	\$ 5,114,954.66	\$ 5,728,815.95	\$ 5,349,134.08	\$ 5,668,163.54	\$ 2,655,747.24
RP-2603-G1	2603	Suck Creek	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-I1	2603	Suck Creek	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-K1	2603	Suck Creek	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek	Process Plant - Facilities and Equi	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-R1	2603	Suck Creek	Capitalized Tank Rehabilitation / P	330100	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47
Total:					\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

Exhibit RB-3-CWIP-LCB

					<u>Jan-13</u>	<u>Feb-13</u>	<u>Mar-13</u>	<u>Apr-13</u>	<u>May-13</u>	<u>Jun-13</u>
					\$ 4,474,728.93	\$ 5,128,492.10	\$ 5,742,353.39	\$ 5,362,671.52	\$ 5,681,700.98	\$ 2,669,284.68
FP #	District Number	District Name	Project Description	Utility Plant Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
RP-2604-G1	2604	Lone Oak	Services and Laterals - New	333000	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97
RP-2604-I1	2604	Lone Oak	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:					<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

Exhibit RB-3-CWIP-LCB

	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Attrition Year 13-Month Average
	\$ 2,823,627.22	\$ 2,972,517.88	\$ 1,507,333.09	\$ 1,276,419.66	\$ 1,282,747.40	\$ 3,581,671.41

FP #	District Number	District Name	Project Description	Utility Plant Account	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Attrition Year 13-Month Average
CS-2602-3	2602	Chattanooga	Business Transformation	340315	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,706,675.23
CS-2602-4	2602	Chattanooga	Business Transformation - Other	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331001	\$ 320,422.90	\$ 320,435.59	\$ 320,449.23	\$ 320,463.83	\$ 320,479.39	\$ 320,407.07
DV-2602-1	2602	Chattanooga	Projects Funded by Others	333000	\$ 6,632.68	\$ 6,633.10	\$ 6,633.54	\$ 6,634.00	\$ 6,634.48	\$ 6,632.09
DV-2602-1	2602	Chattanooga	Projects Funded by Others	335000	\$ 6,343.93	\$ 6,344.31	\$ 6,344.70	\$ 6,345.12	\$ 6,345.56	\$ 6,343.41
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331210	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00	\$ 93.00
IP-2602-4	2602	Chattanooga	20-inch from Ringgold Rd under I-75	331350	\$ 1,350,538.41	\$ 1,500,538.40	\$ 25,538.39	\$ 25,538.39	\$ 25,538.39	\$ 650,698.69
IP-2602-35	2602	Chattanooga	Replace Roof, Citico Filter Hse # 2	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	304300	\$ 385,890.82	\$ 388,675.34	\$ 391,478.42	\$ 394,300.19	\$ 397,140.78	\$ 201,531.90
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	330100	\$ 100,000.00	\$ 150,000.00	\$ 200,000.00	\$ -	\$ -	\$ 38,461.54
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	311200	\$ 27,071.31	\$ 30,938.64	\$ 34,805.97	\$ 38,673.30	\$ 42,540.63	\$ 19,634.14
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,051.28
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	303300	\$ 15,672.00	\$ 16,846.50	\$ 18,021.00	\$ 19,420.50	\$ 21,139.50	\$ 12,805.15
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	304200	\$ 26,120.00	\$ 28,077.50	\$ 30,035.00	\$ 32,367.50	\$ 35,232.50	\$ 21,341.92
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	331001	\$ 62,688.00	\$ 67,386.00	\$ 72,084.00	\$ 77,682.00	\$ 84,558.00	\$ 51,220.62
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	339600	\$ 130,000.00	\$ 140,000.00	\$ 150,000.00	\$ 160,000.00	\$ 170,000.00	\$ 99,615.38
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-A1	2602	Chattanooga	Mains - New	331001	\$ 14,634.09	\$ 12,362.75	\$ 8,996.42	\$ 4,715.09	\$ 2,191.75	\$ 8,537.34
RP-2602-A1	2602	Chattanooga	Mains - New	335000	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)	\$ (1.15)
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331001	\$ 212,314.67	\$ 141,328.00	\$ 81,957.33	\$ 30,976.00	\$ 12,261.33	\$ 148,116.41
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	333000	\$ 6,360.67	\$ 4,234.00	\$ 2,455.33	\$ 928.00	\$ 367.33	\$ 4,437.37
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	335000	\$ 658.00	\$ 438.00	\$ 254.00	\$ 96.00	\$ 38.00	\$ 459.04
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

Exhibit RB-3-CWIP-LCB

	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Attrition Year 13-Month Average
	\$ 2,823,627.22	\$ 2,972,517.88	\$ 1,507,333.09	\$ 1,276,419.66	\$ 1,282,747.40	\$ 3,581,671.41

FP #	District Number	District Name	Project Description	Utility Plant Account	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Attrition Year 13-Month Average
RP-2602-C1	2602	Chattanooga	Mains - Unscheduled	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-D1	2602	Chattanooga	Mains - Relocated	331001	\$ 101,811.66	\$ 101,811.66	\$ 101,811.66	\$ 101,811.66	\$ 101,811.66	\$ 105,696.67
RP-2602-D1	2602	Chattanooga	Mains - Relocated	333000	\$ 529.17	\$ 529.17	\$ 529.17	\$ 529.17	\$ 529.17	\$ 549.36
RP-2602-D1	2602	Chattanooga	Mains - Relocated	335000	\$ 3,492.50	\$ 3,492.50	\$ 3,492.50	\$ 3,492.50	\$ 3,492.50	\$ 3,625.77
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	335000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	335000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-G1	2602	Chattanooga	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-I1	2602	Chattanooga	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-I1	2602	Chattanooga	Meters - New	334200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-K1	2602	Chattanooga	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-L1	2602	Chattanooga	SCADA Equipment and Systems	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-M1	2602	Chattanooga	Security Equipment and Systems	304500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers	304500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-16	2602	Chattanooga	Offices and Operations Centers	304600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,384.62
RP-2602-O1	2602	Chattanooga	Vehicles	341100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment	343000	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)	\$ (1,832.25)
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	311520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-R1	2602	Chattanooga	Capitalized Tank Rehabilitation / P	330003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-S1	2602	Chattanooga	Engineering Studies	331001	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37	\$ 39,514.37
RP-2602-S1	2602	Chattanooga	Engineering Studies	339600	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01	\$ 1,135.01
			Total:		\$ 2,810,089.78	\$ 2,958,980.44	\$ 1,493,795.65	\$ 1,262,882.22	\$ 1,269,209.96	\$ 3,568,133.97
RP-2603-G1	2603	Suck Creek	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-I1	2603	Suck Creek	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-K1	2603	Suck Creek	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek	Process Plant - Facilities and Equi	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-R1	2603	Suck Creek	Capitalized Tank Rehabilitation / P	330100	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47
			Total:		\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47	\$ 13,285.47

Automatically calculates: Prior month balance (beginning w/ Dec. 11 balance) + Capital Additions -
Placed in Service Amounts

Exhibit RB-3-CWIP-LCB

					<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Attrition Year 13-Month Average</u>
					\$ 2,823,627.22	\$ 2,972,517.88	\$ 1,507,333.09	\$ 1,276,419.66	\$ 1,282,747.40	\$ 3,581,671.41
FP #	District Number	District Name	Project Description	Utility Plant Account	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Attrition Year 13-Month Average</u>
RP-2604-G1	2604	Lone Oak	Services and Laterals - New	333000	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97	\$ 251.97
RP-2604-I1	2604	Lone Oak	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:					<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>	<u>\$ 251.97</u>

Tennessee American Water Company

Docket No. 12-XXXXX

Capital Additions by Month, December 2011 - March 2014

Exhibit RB-3-CWIP-LCB

Schedule RB-3.1

CWIP - Capital Additions

Schedule RB-3.1

Page 1 of 8

Total	\$	1,082,990.37	\$	1,048,907.22	\$	1,240,919.04	\$	1,177,208.45	\$	1,184,546.36	\$	1,427,157.51
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FP #	District #	District Name	Project Description	Utility Plant Account	CWIP Balance Beginning							
					Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	
CS-2602-3	2602	Chattanooga	Business Transformation	340315	\$ 2,986,788.46	\$ 448,202.37	\$ 315,550.22	\$ 254,315.54	\$ 316,622.86	\$ 324,181.53	\$ 263,203.57	
CS-2602-4	2602	Chattanooga	Business Transformation - Other	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331001	\$ 42,838.41	\$ 160,176.16	\$ 160,177.12	\$ 160,178.07	\$ 160,179.03	\$ 160,179.98	\$ 160,180.94	
DV-2602-1	2602	Chattanooga	Projects Funded by Others	333000	\$ 7.50	\$ 3,314.57	\$ 3,314.59	\$ 3,314.62	\$ 3,314.64	\$ 3,314.66	\$ 3,314.69	
DV-2602-1	2602	Chattanooga	Projects Funded by Others	335000	\$ 1,200.64	\$ 3,170.46	\$ 3,170.48	\$ 3,170.50	\$ 3,170.53	\$ 3,170.55	\$ 3,170.57	
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331210	\$ 93.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-4	2602	Chattanooga	20-inch from Ringgold Rd under I-75	331350	\$ 25,538.48	\$ 22,916.67	\$ 22,916.67	\$ 22,916.67	\$ 22,916.67	\$ 22,916.67	\$ 22,916.67	
IP-2602-35	2602	Chattanooga	Replace Roof, Citico Filter Hse # 2	304300	\$ 205,555.20	\$ 48,735.00	\$ 55,055.00	\$ 250,000.00	\$ 56,328.00	\$ -	\$ -	
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	331001	\$ -	\$ 8,333.33	\$ 8,333.33	\$ 8,333.33	\$ 8,333.33	\$ 8,333.33	\$ 8,333.33	
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	340300	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 10,000.00	\$ 15,000.00	
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	303300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	304200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	339600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-A1	2602	Chattanooga	Mains - New	331001	\$ (232.58)	\$ -	\$ 1,500.00	\$ 3,000.00	\$ 15,000.00	\$ 25,000.00	\$ 21,000.00	
RP-2602-A1	2602	Chattanooga	Mains - New	335000	\$ (1.15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331001	\$ 175,909.46	\$ -	\$ 2,904.00	\$ 25,168.00	\$ 62,920.00	\$ 82,280.00	\$ 179,080.00	
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	333000	\$ 2,156.10	\$ -	\$ 87.00	\$ 754.00	\$ 1,885.00	\$ 2,465.00	\$ 5,365.00	
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	335000	\$ 1,607.44	\$ -	\$ 9.00	\$ 78.00	\$ 195.00	\$ 255.00	\$ 555.00	
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331210	\$ 8.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RP-2602-C1	2602	Chattanooga	Mains - Unscheduled	331001	\$ 25,135.71	\$ 29,973.00	\$ 32,257.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
RP-2602-D1	2602	Chattanooga	Mains - Relocated	331001	\$ 170,361.36	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33	

File: Exhibit Support- TN Capital through 3-31-14 final

Tab: RB 3.1 Capital Addition Activity

Tennessee American Water Company

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Capital Additions by Month, December 2011 - March 2014

Exhibit RB-3-CWIP-LCB

Schedule RB-3.1

CWIP - Capital Additions

Schedule RB-3.1

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Total	\$	1,082,990.37	\$	1,048,907.22	\$	1,240,919.04	\$	1,177,208.45	\$	1,184,546.36	\$	1,427,157.51
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FP #	District #	District Name	Project Description	Utility Plant Account	CWIP Balance Beginning							
					Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	
RP-2602-D1	2602	Chattanooga	Mains - Relocated	333000	\$ -	\$ 320.83	\$ 320.83	\$ 320.83	\$ 320.83	\$ 320.83	\$ 320.83	\$ 320.83
RP-2602-D1	2602	Chattanooga	Mains - Relocated	335000	\$ -	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	331001	\$ 89.09	\$ -	\$ -	\$ -	\$ 1,120.05	\$ 3,360.18	\$ 4,480.25	\$ 4,480.25
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	335000	\$ -	\$ -	\$ -	\$ -	\$ 788.05	\$ 2,364.15	\$ 3,152.20	\$ 3,152.20
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	331001	\$ 15,212.16	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	335000	\$ 10,492.89	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50
RP-2602-G1	2602	Chattanooga	Services and Laterals - New	333000	\$ 86,711.27	\$ 27,000.00	\$ 36,000.00	\$ 36,000.00	\$ 31,500.00	\$ 31,500.00	\$ 40,500.00	\$ 40,500.00
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	331001	\$ 7.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	333000	\$ 69,688.31	\$ 28,296.30	\$ 28,296.30	\$ 28,296.30	\$ 28,296.30	\$ 28,296.30	\$ 28,296.30	\$ 28,296.30
RP-2602-I1	2602	Chattanooga	Meters - New	334100	\$ 10,292.72	\$ 18,682.20	\$ 24,909.60	\$ 24,909.60	\$ 21,795.90	\$ 21,795.90	\$ 28,023.30	\$ 28,023.30
RP-2602-I1	2602	Chattanooga	Meters - New	334200	\$ 21,452.74	\$ 10,417.80	\$ 13,890.40	\$ 13,890.40	\$ 12,154.10	\$ 12,154.10	\$ 15,626.70	\$ 15,626.70
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334100	\$ 25,529.61	\$ 16,899.75	\$ 45,066.00	\$ 56,332.50	\$ 61,965.75	\$ 45,066.00	\$ 67,599.00	\$ 67,599.00
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334200	\$ 19,656.29	\$ 6,410.25	\$ 17,094.00	\$ 21,367.50	\$ 23,504.25	\$ 17,094.00	\$ 25,641.00	\$ 25,641.00
RP-2602-K1	2602	Chattanooga	ITS Equipment and Systems	340200	\$ 45,904.28	\$ -	\$ -	\$ 32,775.00	\$ 14,100.00	\$ 47,000.00	\$ 21,100.00	\$ 21,100.00
RP-2602-L1	2602	Chattanooga	SCADA Equipment and Systems	304200	\$ 54,127.81	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00
RP-2602-M1	2602	Chattanooga	Security Equipment and Systems	304500	\$ 78,750.06	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers	304500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-16	2602	Chattanooga	Offices and Operations Centers	304600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,790.00	\$ 5,790.00
RP-2602-O1	2602	Chattanooga	Vehicles	341200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,080.00	\$ 19,080.00
RP-2602-O1	2602	Chattanooga	Vehicles	341300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,130.00	\$ 5,130.00
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment	343000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	320200	\$ 2,503.47	\$ 7,388.10	\$ 23,478.57	\$ 14,410.75	\$ 17,869.33	\$ 34,585.80	\$ 100,875.25	\$ 100,875.25
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	311520	\$ -	\$ 2,695.03	\$ 8,564.51	\$ 5,256.75	\$ 6,518.37	\$ 12,616.20	\$ 36,797.25	\$ 36,797.25
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	304200	\$ -	\$ 2,733.87	\$ 8,687.92	\$ 5,332.50	\$ 6,612.30	\$ 12,798.00	\$ 37,327.50	\$ 37,327.50
RP-2602-R1	2602	Chattanooga	Capitalized Tank Rehabilitation / P	330003	\$ -	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33
RP-2602-S1	2602	Chattanooga	Engineering Studies	331001	\$ 39,514.37	\$ 3,473.51	\$ 3,473.51	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01
RP-2602-S1	2602	Chattanooga	Engineering Studies	339600	\$ 1,135.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-G1	2603	Suck Creek (SCUD)	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-I1	2603	Suck Creek (SCUD)	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-K1	2603	Suck Creek (SCUD)	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,700.00	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek (SCUD)	Process Plant - Facilities and Equi	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek (SCUD)	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-R1	2603	Suck Creek (SCUD)	Capitalized Tank Rehabilitation / P	330100	\$ 13,285.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2604-G1	2604	Lone Oak	Services and Laterals - New	333000	\$ 251.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2604-I1	2604	Lone Oak	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Capital Additions by Month, December 2011 - March 2014

Exhibit RB-3-CWIP-LCB

Schedule RB-3.1

CWIP - Capital Additions

Schedule RB-3.1

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\$ 1,630,539.62	\$ 1,347,037.78	\$ 1,232,494.88	\$ 1,282,582.88	\$ 1,157,024.13	\$ 919,079.74	\$ 1,307,422.09
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FP #	District #	District Name	Project Description	Utility Plant Account	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13
CS-2602-3	2602	Chattanooga	Business Transformation	340315	\$ 226,436.56	\$ 219,691.83	\$ 180,964.16	\$ 176,393.15	\$ 178,273.00	\$ 162,353.51	\$ 207,979.16
CS-2602-4	2602	Chattanooga	Business Transformation - Other	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331001	\$ 160,181.89	\$ 160,182.85	\$ 160,183.80	\$ 160,184.76	\$ 160,185.71	\$ 160,186.67	\$ 160,187.62
DV-2602-1	2602	Chattanooga	Projects Funded by Others	333000	\$ 3,314.71	\$ 3,314.73	\$ 3,314.76	\$ 3,314.78	\$ 3,314.80	\$ 3,314.82	\$ 3,314.85
DV-2602-1	2602	Chattanooga	Projects Funded by Others	335000	\$ 3,170.59	\$ 3,170.61	\$ 3,170.64	\$ 3,170.66	\$ 3,170.68	\$ 3,170.70	\$ 3,170.72
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-4	2602	Chattanooga	20-inch from Ringgold Rd under I-75	331350	\$ 22,916.67	\$ 22,916.67	\$ 22,916.67	\$ 22,916.67	\$ 22,916.67	\$ 22,916.63	\$ 149,999.99
IP-2602-35	2602	Chattanooga	Replace Roof, Citico Filter Hse # 2	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,473.72
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,867.33
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	331001	\$ 8,333.33	\$ 8,333.33	\$ 8,333.33	\$ 8,333.33	\$ 8,333.33	\$ 8,333.37	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	340300	\$ 50,000.00	\$ 40,000.00	\$ 52,000.00	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	303300	\$ -	\$ -	\$ -	\$ -	\$ 1,125.00	\$ 3,750.00	\$ 3,750.00
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	304200	\$ -	\$ -	\$ -	\$ -	\$ 1,875.00	\$ 6,250.00	\$ 6,250.00
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	331001	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00	\$ 15,000.00	\$ 15,000.00
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	339600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-A1	2602	Chattanooga	Mains - New	331001	\$ 16,000.00	\$ 8,500.00	\$ 3,500.00	\$ 1,728.00	\$ 1,500.00	\$ -	\$ -
RP-2602-A1	2602	Chattanooga	Mains - New	335000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331001	\$ 217,800.00	\$ 217,800.00	\$ 217,800.00	\$ 217,800.00	\$ 145,200.00	\$ 34,848.00	\$ 102,124.00
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	333000	\$ 6,525.00	\$ 6,525.00	\$ 6,525.00	\$ 6,525.00	\$ 4,350.00	\$ 1,044.00	\$ 3,059.50
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	335000	\$ 675.00	\$ 675.00	\$ 675.00	\$ 675.00	\$ 450.00	\$ 108.00	\$ 316.50
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-C1	2602	Chattanooga	Mains - Unscheduled	331001	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 27,770.00	\$ 10,200.00
RP-2602-D1	2602	Chattanooga	Mains - Relocated	331001	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33	\$ 61,728.33	\$ 61,728.40	\$ 40,083.34

File: Exhibit Support- TN Capital through 3-31-14 final

Tab: RB 3.1 Capital Addition Activity

Tennessee American Water Company

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Capital Additions by Month, December 2011 - March 2014

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Schedule RB-3.1

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\$ 1,630,539.62	\$ 1,347,037.78	\$ 1,232,494.88	\$ 1,282,582.88	\$ 1,157,024.13	\$ 919,079.74	\$ 1,307,422.09
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FP #	District #	District Name	Project Description	Utility Plant Account	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13
RP-2602-D1	2602	Chattanooga	Mains - Relocated	333000	\$ 320.83	\$ 320.83	\$ 320.83	\$ 320.83	\$ 320.83	\$ 320.83	\$ 208.33
RP-2602-D1	2602	Chattanooga	Mains - Relocated	335000	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 2,117.50	\$ 1,375.00
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	331001	\$ 5,600.31	\$ 4,480.25	\$ 2,240.12	\$ 1,120.05	\$ -	\$ 0.02	\$ -
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	335000	\$ 3,940.25	\$ 3,152.20	\$ 1,576.10	\$ 788.05	\$ -	\$ 0.01	\$ -
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	331001	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 4,967.75
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	335000	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,692.50	\$ 2,782.25
RP-2602-G1	2602	Chattanooga	Services and Laterals - New	333000	\$ 36,000.00	\$ 40,500.00	\$ 31,500.00	\$ 31,500.00	\$ 49,500.00	\$ 58,500.00	\$ 37,440.00
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	333000	\$ 28,296.30	\$ 28,296.30	\$ 28,296.30	\$ 42,444.44	\$ 42,444.44	\$ 42,444.42	\$ 17,185.19
RP-2602-I1	2602	Chattanooga	Meters - New	334100	\$ 24,909.60	\$ 28,023.30	\$ 21,795.90	\$ 21,795.90	\$ 34,250.70	\$ 40,478.10	\$ 19,260.00
RP-2602-I1	2602	Chattanooga	Meters - New	334200	\$ 13,890.40	\$ 15,626.70	\$ 12,154.10	\$ 12,154.10	\$ 19,099.30	\$ 22,571.90	\$ 10,740.00
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334100	\$ 50,699.25	\$ 50,699.25	\$ 50,699.25	\$ 33,799.50	\$ 39,432.75	\$ 45,066.00	\$ 13,506.75
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334200	\$ 19,230.75	\$ 19,230.75	\$ 19,230.75	\$ 12,820.50	\$ 14,957.25	\$ 17,094.00	\$ 5,123.25
RP-2602-K1	2602	Chattanooga	ITS Equipment and Systems	340200	\$ 75,000.00	\$ 14,100.00	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-L1	2602	Chattanooga	SCADA Equipment and Systems	304200	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-M1	2602	Chattanooga	Security Equipment and Systems	304500	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.67	\$ 6,666.63	\$ 5,833.33
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers	304500	\$ 2,500.00	\$ 13,100.00	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-16	2602	Chattanooga	Offices and Operations Centers	304600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
RP-2602-O1	2602	Chattanooga	Vehicles	341100	\$ 17,370.00	\$ 7,720.00	\$ 4,825.00	\$ 19,300.00	\$ 9,650.00	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341200	\$ 57,240.00	\$ 25,440.00	\$ 15,900.00	\$ 63,600.00	\$ 31,800.00	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341300	\$ 15,390.00	\$ 6,840.00	\$ 4,275.00	\$ 17,100.00	\$ 8,550.00	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment	343000	\$ 10,000.00	\$ 2,600.00	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 4,400.00	\$ -
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	320200	\$ 158,518.25	\$ 60,525.15	\$ 58,219.43	\$ 86,464.50	\$ 57,643.00	\$ 192.53	\$ -
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	311520	\$ 57,824.25	\$ 22,078.35	\$ 21,237.27	\$ 31,540.50	\$ 21,027.00	\$ 70.23	\$ -
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	304200	\$ 58,657.50	\$ 22,396.50	\$ 21,543.30	\$ 31,995.00	\$ 21,330.00	\$ 71.24	\$ -
RP-2602-R1	2602	Chattanooga	Capitalized Tank Rehabilitation / P	330003	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.33	\$ 72,505.37	\$ 145,749.99
RP-2602-S1	2602	Chattanooga	Engineering Studies	331001	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 3,473.51	\$ 3,473.51	\$ 3,473.51
RP-2602-S1	2602	Chattanooga	Engineering Studies	339600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-G1	2603	Suck Creek (SCUD)	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-I1	2603	Suck Creek (SCUD)	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-K1	2603	Suck Creek (SCUD)	ITS Equipment and Systems	340200	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek (SCUD)	Process Plant - Facilities and Equi	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek (SCUD)	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-R1	2603	Suck Creek (SCUD)	Capitalized Tank Rehabilitation / P	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2604-G1	2604	Lone Oak	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2604-I1	2604	Lone Oak	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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\$ 1,406,141.16	\$ 1,430,321.80	\$ 1,215,520.76	\$ 1,190,182.99	\$ 1,654,767.96	\$ 1,249,619.98	\$ 1,199,716.88
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FP #	District #	District Name	Project Description	Utility Plant Account	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13
CS-2602-3	2602	Chattanooga	Business Transformation	340315	\$ 228,835.27	\$ 134,603.56	\$ 129,328.13	\$ 121,790.37	\$ 78,477.71	\$ 79,607.96	\$ 76,921.26
CS-2602-4	2602	Chattanooga	Business Transformation - Other	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331001	\$ 160,188.58	\$ 160,189.53	\$ 160,190.49	\$ 160,191.44	\$ 160,192.40	\$ 160,193.35	\$ 160,194.31
DV-2602-1	2602	Chattanooga	Projects Funded by Others	333000	\$ 3,314.87	\$ 3,314.89	\$ 3,314.92	\$ 3,314.94	\$ 3,314.96	\$ 3,314.99	\$ 3,315.01
DV-2602-1	2602	Chattanooga	Projects Funded by Others	335000	\$ 3,170.75	\$ 3,170.77	\$ 3,170.79	\$ 3,170.81	\$ 3,170.83	\$ 3,170.86	\$ 3,170.88
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-4	2602	Chattanooga	20-inch from Ringgold Rd under I-75	331350	\$ 149,999.99	\$ 149,999.99	\$ 149,999.99	\$ 149,999.99	\$ 149,999.99	\$ 149,999.99	\$ 149,999.99
IP-2602-35	2602	Chattanooga	Replace Roof, Citico Filter Hse # 2	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	304300	\$ 2,675.69	\$ 2,693.53	\$ 2,711.48	\$ 2,729.56	\$ 321,840.76	\$ 2,766.08	\$ 2,784.52
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	330100	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	311200	\$ 3,867.33	\$ 3,867.33	\$ 3,867.33	\$ 3,867.33	\$ 3,867.33	\$ 3,867.33	\$ 3,867.33
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	340300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	303300	\$ 1,174.50	\$ 1,174.50	\$ 1,174.50	\$ 1,174.50	\$ 1,174.50	\$ 1,174.50	\$ 1,174.50
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	304200	\$ 1,957.50	\$ 1,957.50	\$ 1,957.50	\$ 1,957.50	\$ 1,957.50	\$ 1,957.50	\$ 1,957.50
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	331001	\$ 4,698.00	\$ 4,698.00	\$ 4,698.00	\$ 4,698.00	\$ 4,698.00	\$ 4,698.00	\$ 4,698.00
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	311200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	339600	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-A1	2602	Chattanooga	Mains - New	331001	\$ 9,500.00	\$ 12,500.00	\$ 11,070.00	\$ 11,200.00	\$ 11,400.00	\$ 13,600.00	\$ 9,093.00
RP-2602-A1	2602	Chattanooga	Mains - New	335000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331001	\$ 179,080.00	\$ 188,760.00	\$ 256,520.00	\$ 275,880.00	\$ 275,880.00	\$ 179,080.00	\$ 121,000.00
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	333000	\$ 5,365.00	\$ 5,655.00	\$ 7,685.00	\$ 8,265.00	\$ 8,265.00	\$ 5,365.00	\$ 3,625.00
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	335000	\$ 555.00	\$ 585.00	\$ 795.00	\$ 855.00	\$ 855.00	\$ 555.00	\$ 375.00
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-C1	2602	Chattanooga	Mains - Unscheduled	331001	\$ 5,500.00	\$ 15,000.00	\$ 17,000.00	\$ 7,000.00	\$ 15,000.00	\$ 15,000.00	\$ 25,000.00
RP-2602-D1	2602	Chattanooga	Mains - Relocated	331001	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34

File: Exhibit Support- TN Capital through 3-31-14 final

Tab: RB 3.1 Capital Addition Activity

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Schedule RB-3.1

CWIP - Capital Additions

Schedule RB-3.1

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\$ 1,406,141.16	\$ 1,430,321.80	\$ 1,215,520.76	\$ 1,190,182.99	\$ 1,654,767.96	\$ 1,249,619.98	\$ 1,199,716.88
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FP #	District #	District Name	Project Description	Utility Plant Account	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13
RP-2602-D1	2602	Chattanooga	Mains - Relocated	333000	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33
RP-2602-D1	2602	Chattanooga	Mains - Relocated	335000	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	331001	\$ -	\$ -	\$ 1,153.72	\$ 3,461.16	\$ 4,614.87	\$ 5,768.59	\$ 4,614.87
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	335000	\$ -	\$ -	\$ 811.73	\$ 2,435.19	\$ 3,246.92	\$ 4,058.65	\$ 3,246.92
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	331001	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	335000	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25
RP-2602-G1	2602	Chattanooga	Services and Laterals - New	333000	\$ 49,920.00	\$ 49,920.00	\$ 43,680.00	\$ 43,680.00	\$ 56,160.00	\$ 49,920.00	\$ 56,160.00
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	331001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	333000	\$ 17,185.19	\$ 17,185.19	\$ 17,185.19	\$ 17,185.19	\$ 17,185.19	\$ 17,185.19	\$ 17,185.19
RP-2602-I1	2602	Chattanooga	Meters - New	334100	\$ 25,680.00	\$ 25,680.00	\$ 22,470.00	\$ 22,470.00	\$ 28,890.00	\$ 25,680.00	\$ 28,890.00
RP-2602-I1	2602	Chattanooga	Meters - New	334200	\$ 14,320.00	\$ 14,320.00	\$ 12,530.00	\$ 12,530.00	\$ 16,110.00	\$ 14,320.00	\$ 16,110.00
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334100	\$ 36,018.00	\$ 45,022.50	\$ 49,524.75	\$ 36,018.00	\$ 54,027.00	\$ 40,520.25	\$ 40,520.25
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334200	\$ 13,662.00	\$ 17,077.50	\$ 18,785.25	\$ 13,662.00	\$ 20,493.00	\$ 15,369.75	\$ 15,369.75
RP-2602-K1	2602	Chattanooga	ITS Equipment and Systems	340200	\$ -	\$ 60,000.00	\$ 7,950.00	\$ 10,000.00	\$ 13,000.00	\$ 12,000.00	\$ 9,500.00
RP-2602-L1	2602	Chattanooga	SCADA Equipment and Systems	304200	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 20,000.00
RP-2602-M1	2602	Chattanooga	Security Equipment and Systems	304500	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers	304500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 5,396.60
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-16	2602	Chattanooga	Offices and Operations Centers	304600	\$ 250,000.00	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-O1	2602	Chattanooga	Vehicles	341100	\$ -	\$ -	\$ -	\$ -	\$ 5,790.00	\$ 17,370.00	\$ 7,720.00
RP-2602-O1	2602	Chattanooga	Vehicles	341200	\$ -	\$ -	\$ -	\$ -	\$ 19,080.00	\$ 57,240.00	\$ 25,440.00
RP-2602-O1	2602	Chattanooga	Vehicles	341300	\$ -	\$ -	\$ -	\$ -	\$ 5,130.00	\$ 15,390.00	\$ 6,840.00
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment	343000	\$ -	\$ -	\$ -	\$ 1,600.00	\$ 8,000.00	\$ 10,000.00	\$ 2,600.00
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	320200	\$ 2,882.15	\$ 14,410.75	\$ 14,410.75	\$ 34,585.80	\$ 43,232.25	\$ 43,232.25	\$ 60,525.15
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	311520	\$ 1,051.35	\$ 5,256.75	\$ 5,256.75	\$ 12,616.20	\$ 15,770.25	\$ 15,770.25	\$ 22,078.35
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	304200	\$ 1,066.50	\$ 5,332.50	\$ 5,332.50	\$ 12,798.00	\$ 15,997.50	\$ 15,997.50	\$ 22,396.50
RP-2602-R1	2602	Chattanooga	Capitalized Tank Rehabilitation / P	330003	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99
RP-2602-S1	2602	Chattanooga	Engineering Studies	331001	\$ 3,473.51	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01	\$ 6,947.01
RP-2602-S1	2602	Chattanooga	Engineering Studies	339600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-G1	2603	Suck Creek (SCUD)	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-I1	2603	Suck Creek (SCUD)	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-K1	2603	Suck Creek (SCUD)	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ 3,100.00	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek (SCUD)	Process Plant - Facilities and Equi	304300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek (SCUD)	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-R1	2603	Suck Creek (SCUD)	Capitalized Tank Rehabilitation / P	330100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2604-G1	2604	Lone Oak	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2604-I1	2604	Lone Oak	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tennessee American Water Company

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Capital Additions by Month, December 2011 - March 2014

Exhibit RB-3-CWIP-LCB

Schedule RB-3.1

CWIP - Capital Additions

Schedule RB-3.1

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Exhibit RB-3-CWIP-LCB Schedule RB-3.1					\$ 1,053,190.11	\$ 1,121,494.23	\$ 958,892.92	\$ 14,730,487.98	\$ 13,787,270.88
	District	District		Utility Plant				2012	Jan-Nov. 2013
FP #	#	Name	Project Description	Account	Sep-13	Oct-13	Nov-13	Additions	Additions
CS-2602-3	2602	Chattanooga	Business Transformation	340315	\$ 73,281.34	\$ 70,897.62	\$ 40,816.93	\$ 3,066,188.30	\$ 1,242,539.32
CS-2602-4	2602	Chattanooga	Business Transformation - Other	340300	\$ -	\$ -	\$ -	\$ -	\$ -
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331001	\$ 160,195.26	\$ 160,196.22	\$ 160,197.17	\$ 1,922,176.98	\$ 1,762,116.37
DV-2602-1	2602	Chattanooga	Projects Funded by Others	333000	\$ 3,315.03	\$ 3,315.05	\$ 3,315.08	\$ 39,776.38	\$ 36,464.59
DV-2602-1	2602	Chattanooga	Projects Funded by Others	335000	\$ 3,170.90	\$ 3,170.92	\$ 3,170.94	\$ 38,046.97	\$ 34,879.17
DV-2602-1	2602	Chattanooga	Projects Funded by Others	331210	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-4	2602	Chattanooga	20-inch from Ringgold Rd under I-75	331350	\$ 149,999.99	\$ 149,999.99	\$ 149,999.99	\$ 275,000.00	\$ 1,649,999.89
IP-2602-35	2602	Chattanooga	Replace Roof, Citico Filter Hse # 2	304300	\$ -	\$ -	\$ -	\$ 410,118.00	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	304300	\$ 2,803.08	\$ 2,821.77	\$ 2,840.59	\$ -	\$ 397,140.78
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-6	2602	Chattanooga	Wastewater Treatm't & Handling Impr	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	330100	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 250,000.00
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-7	2602	Chattanooga	Convert ER Reservoir to Pump Storag	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	311200	\$ 3,867.33	\$ 3,867.33	\$ 3,867.33	\$ -	\$ 42,540.63
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-18	2602	Chattanooga	Electrical Motor Efficiency Enhance	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	331001	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-19	2602	Chattanooga	NRW Pressure Reduction	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	331001	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-20	2602	Chattanooga	Interconnects Adjacent Water UD	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	340300	\$ -	\$ -	\$ -	\$ 175,000.00	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-22	2602	Chattanooga	Conversion to ARCVIEW GIS	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	303300	\$ 1,174.50	\$ 1,399.50	\$ 1,719.00	\$ 4,875.00	\$ 16,264.50
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	304200	\$ 1,957.50	\$ 2,332.50	\$ 2,865.00	\$ 8,125.00	\$ 27,107.50
IP-2602-25	2602	Chattanooga	Post Acquisition BD CapEx	331001	\$ 4,698.00	\$ 5,598.00	\$ 6,876.00	\$ 19,500.00	\$ 65,058.00
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	311200	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-26	2602	Chattanooga	Install New Hill City Pumps	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-31	2602	Chattanooga	Construct 1.0MG Tank & 2500-16" ER	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	339600	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 170,000.00
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-34	2602	Chattanooga	Citico Plant Improvements Phase 1B	-	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-A1	2602	Chattanooga	Mains - New	331001	\$ 6,297.00	\$ 1,273.00	\$ -	\$ 96,728.00	\$ 85,933.00
RP-2602-A1	2602	Chattanooga	Mains - New	335000	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331001	\$ 60,984.00	\$ 14,520.00	\$ 9,680.00	\$ 1,403,600.00	\$ 1,663,508.00
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	333000	\$ 1,827.00	\$ 435.00	\$ 290.00	\$ 42,050.00	\$ 49,836.50
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	335000	\$ 189.00	\$ 45.00	\$ 30.00	\$ 4,350.00	\$ 5,155.50
RP-2602-B1	2602	Chattanooga	Mains - Replaced / Restored	331210	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-C1	2602	Chattanooga	Mains - Unscheduled	331001	\$ 19,435.00	\$ 10,000.00	\$ 10,000.00	\$ 360,000.00	\$ 149,135.00
RP-2602-D1	2602	Chattanooga	Mains - Relocated	331001	\$ 40,083.34	\$ 40,083.34	\$ 40,083.34	\$ 740,740.00	\$ 440,916.70

File: Exhibit Support- TN Capital through 3-31-14 final

Tab: RB 3.1 Capital Addition Activity

Tennessee American Water Company

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Capital Additions by Month, December 2011 - March 2014

Exhibit RB-3-CWIP-LCB

Schedule RB-3.1

CWIP - Capital Additions

Schedule RB-3.1

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					\$ 1,053,190.11	\$ 1,121,494.23	\$ 958,892.92	\$ 14,730,487.98	\$ 13,787,270.88
FP #	District #	District Name	Project Description	Utility Plant Account	Sep-13	Oct-13	Nov-13	2012 Additions	Jan-Nov. 2013 Additions
RP-2602-D1	2602	Chattanooga	Mains - Relocated	333000	\$ 208.33	\$ 208.33	\$ 208.33	\$ 3,850.00	\$ 2,291.67
RP-2602-D1	2602	Chattanooga	Mains - Relocated	335000	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 25,410.00	\$ 15,125.00
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	331001	\$ 2,307.43	\$ 1,153.72	\$ -	\$ 22,401.23	\$ 23,074.36
RP-2602-E1	2602	Chattanooga	Hydrants, Valves, and Manholes-New	335000	\$ 1,623.46	\$ 811.73	\$ -	\$ 15,761.01	\$ 16,234.60
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	331001	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 1,057,690.00	\$ 54,645.25
RP-2602-F1	2602	Chattanooga	Hydrants, Valves, and Manholes-Rep	335000	\$ 2,782.25	\$ 2,782.25	\$ 2,782.25	\$ 32,310.00	\$ 30,604.75
RP-2602-G1	2602	Chattanooga	Services and Laterals - New	333000	\$ 43,680.00	\$ 43,680.00	\$ 68,640.00	\$ 450,000.00	\$ 542,880.00
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	331001	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-H1	2602	Chattanooga	Services and Laterals - Replaced	333000	\$ 17,185.19	\$ 25,777.78	\$ 25,777.78	\$ 382,000.00	\$ 206,222.27
RP-2602-I1	2602	Chattanooga	Meters - New	334100	\$ 22,470.00	\$ 22,470.00	\$ 35,310.00	\$ 311,370.00	\$ 279,270.00
RP-2602-I1	2602	Chattanooga	Meters - New	334200	\$ 12,530.00	\$ 12,530.00	\$ 19,690.00	\$ 173,630.00	\$ 155,730.00
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334100	\$ 40,520.25	\$ 27,013.50	\$ 31,515.75	\$ 563,325.00	\$ 414,207.00
RP-2602-J1	2602	Chattanooga	Meters - Replaced	334200	\$ 15,369.75	\$ 10,246.50	\$ 11,954.25	\$ 213,675.00	\$ 157,113.00
RP-2602-K1	2602	Chattanooga	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ 204,075.00	\$ 112,450.00
RP-2602-L1	2602	Chattanooga	SCADA Equipment and Systems	304200	\$ -	\$ -	\$ -	\$ 70,000.00	\$ 70,000.00
RP-2602-M1	2602	Chattanooga	Security Equipment and Systems	304500	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33	\$ 80,000.00	\$ 64,166.63
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers	304500	\$ 5,362.10	\$ 5,362.10	\$ 2,863.60	\$ 20,600.00	\$ 21,484.40
RP-2602-N1	2602	Chattanooga	Offices and Operations Centers		\$ -	\$ -	\$ -	\$ -	\$ -
IP-2602-16	2602	Chattanooga	Offices and Operations Centers	304600	\$ -	\$ -	\$ -	\$ -	\$ 750,000.00
RP-2602-O1	2602	Chattanooga	Vehicles	341100	\$ 4,825.00	\$ 19,300.00	\$ 9,650.00	\$ 64,655.00	\$ 64,655.00
RP-2602-O1	2602	Chattanooga	Vehicles	341200	\$ 15,900.00	\$ 63,600.00	\$ 31,800.00	\$ 213,060.00	\$ 213,060.00
RP-2602-O1	2602	Chattanooga	Vehicles	341300	\$ 4,275.00	\$ 17,100.00	\$ 8,550.00	\$ 57,285.00	\$ 57,285.00
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -
RP-2602-P1	2602	Chattanooga	Tools and Equipment	343000	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 36,000.00	\$ 33,200.00
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	320200	\$ 58,219.43	\$ 98,932.68	\$ 57,643.00	\$ 620,170.66	\$ 428,074.21
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	311520	\$ 21,237.27	\$ 36,088.64	\$ 21,027.00	\$ 226,225.71	\$ 156,152.81
RP-2602-Q1	2602	Chattanooga	Process Plant - Facilities and Equi	304200	\$ 21,543.30	\$ 36,608.68	\$ 21,330.00	\$ 229,485.63	\$ 158,402.98
RP-2602-R1	2602	Chattanooga	Capitalized Tank Rehabilitation / P	330003	\$ 145,749.99	\$ 145,749.99	\$ 145,749.99	\$ 870,064.00	\$ 1,603,249.89
RP-2602-S1	2602	Chattanooga	Engineering Studies	331001	\$ 6,947.01	\$ 6,947.01	\$ 3,473.51	\$ 69,470.12	\$ 65,996.61
RP-2602-S1	2602	Chattanooga	Engineering Studies	339600	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-G1	2603	Suck Creek (SCUD)	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-I1	2603	Suck Creek (SCUD)	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-K1	2603	Suck Creek (SCUD)	ITS Equipment and Systems	340200	\$ -	\$ -	\$ -	\$ 11,700.00	\$ 3,100.00
RP-2603-Q1	2603	Suck Creek (SCUD)	Process Plant - Facilities and Equi	304300	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-Q1	2603	Suck Creek (SCUD)	Process Plant - Facilities and Equi	320200	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2603-R1	2603	Suck Creek (SCUD)	Capitalized Tank Rehabilitation / P	330100	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2604-G1	2604	Lone Oak	Services and Laterals - New	333000	\$ -	\$ -	\$ -	\$ -	\$ -
RP-2604-I1	2604	Lone Oak	Meters - New	334100	\$ -	\$ -	\$ -	\$ -	\$ -

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Accumulated Depreciation & COR Balances by Month, January 2012 - March 2014

Automatically calculates Accumulated Depreciation: Prior Month Balance (Begin Dec. 2011) + -Current Month Depreciaton Expense + Retirements + -Salvage Effects

Automatically calculates Accumulated Cost of Removal: Prior Month Balance (Begin Dec. 2011) + -Current Month COR Expense+ Average Monthly Removal Spending

Exhibit RB-6-Accumulated Depreciation-LCB

				Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
Grand Total Accumulated Depreciation & Cost of Removal:				\$ (73,634,804.73)	\$ (74,025,606.09)	\$ (74,418,838.28)	\$ (74,814,144.87)	\$ (75,211,565.94)	\$ (75,613,363.55)	\$ (76,017,866.89)
District #	District Name	Account Description	Utility Plant Account	Balance Forward Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
2602	Chattanooga	Accumulated Depreciation	Bal Sht Line 3	(71,299,255.88)	(71,705,598.02)	(72,114,232.41)	(72,524,825.93)	(72,937,420.91)	(73,353,981.95)	(73,773,064.00)
		Accumulated Cost of Removal	256250	(1,795,957.53)	(1,777,866.85)	(1,759,914.50)	(1,742,077.45)	(1,724,353.40)	(1,707,039.83)	(1,689,906.06)
		Total Chattanooga Accumulated Dep & COR		(73,095,213.41)	(73,483,464.87)	(73,874,146.92)	(74,266,903.38)	(74,661,774.31)	(75,061,021.78)	(75,462,970.06)
2603	Suck Creek	Accumulated Depreciation	Bal Sht Line 3	(523,117.53)	(525,422.51)	(527,727.48)	(530,032.46)	(532,337.43)	(534,642.41)	(536,952.31)
		Accumulated Cost of Removal	256250	(13,032.57)	(13,204.13)	(13,375.69)	(13,547.25)	(13,718.81)	(13,890.37)	(14,061.93)
		Total Suck Creek Accumulated Dep & COR		(536,150.10)	(538,626.64)	(541,103.17)	(543,579.71)	(546,056.25)	(548,532.78)	(551,014.25)
2604	Lone Oak	Accumulated Depreciation	Bal Sht Line 3	(3,079.22)	(3,147.47)	(3,215.96)	(3,284.45)	(3,352.94)	(3,421.43)	(3,489.91)
		Accumulated Cost of Removal	256250	(362.00)	(367.11)	(372.22)	(377.34)	(382.45)	(387.56)	(392.67)
		Total Lone Oak Accumulated Dep & COR		(3,441.22)	(3,514.59)	(3,588.19)	(3,661.79)	(3,735.38)	(3,808.98)	(3,882.58)

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Accumulated Depreciation & COR Balances by Month, January 2012 - March 2014

Automatically calculates Accumulated Depreciation: Prior Month Balance (Begin Dec. 2011) + -Current Month Depreciaton Expense + Retirements + -Salvage Effects

Automatically calculates Accumulated Cost of Removal: Prior Month Balance (Begin Dec. 2011) + -Current Month COR Expense+ Average Monthly Removal Spending

Exhibit RB-6-Accumulated Depreciation-LCB

				Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13
Grand Total Accumulated Depreciation & Cost of Removal:				\$ (76,427,732.19)	\$ (76,845,433.34)	\$ (77,271,954.42)	\$ (77,702,428.85)	\$ (78,138,516.72)	\$ (78,600,410.48)	\$ (79,064,566.15)
District #	District Name	Account Description	Utility Plant Account	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13
2602	Chattanooga	Accumulated Depreciation	Bal Sht Line 3	(74,197,180.55)	(74,628,757.37)	(75,068,959.14)	(75,512,898.30)	(75,962,328.09)	(76,437,412.59)	(76,914,656.01)
		Accumulated Cost of Removal	256250	(1,673,099.75)	(1,656,652.59)	(1,640,400.41)	(1,624,364.19)	(1,608,450.79)	(1,592,688.55)	(1,577,029.32)
		Total Chattanooga Accumulated Dep & COR		(75,870,280.29)	(76,285,409.95)	(76,709,359.55)	(77,137,262.49)	(77,570,778.87)	(78,030,101.14)	(78,491,685.33)
2603	Suck Creek	Accumulated Depreciation	Bal Sht Line 3	(539,262.22)	(541,588.55)	(543,914.87)	(546,241.20)	(548,567.53)	(550,893.86)	(553,220.19)
		Accumulated Cost of Removal	256250	(14,233.49)	(14,405.05)	(14,576.61)	(14,748.18)	(14,919.74)	(15,091.30)	(15,262.86)
		Total Suck Creek Accumulated Dep & COR		(553,495.71)	(555,993.60)	(558,491.49)	(560,989.38)	(563,487.27)	(565,985.16)	(568,483.05)
2604	Lone Oak	Accumulated Depreciation	Bal Sht Line 3	(3,558.40)	(3,626.89)	(3,695.38)	(3,763.86)	(3,832.35)	(3,900.84)	(3,969.33)
		Accumulated Cost of Removal	256250	(397.78)	(402.89)	(408.01)	(413.12)	(418.23)	(423.34)	(428.45)
		Total Lone Oak Accumulated Dep & COR		(3,956.18)	(4,029.78)	(4,103.38)	(4,176.98)	(4,250.58)	(4,324.18)	(4,397.78)

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Accumulated Depreciation & COR Balances by Month, January 2012 - March 2014

Automatically calculates Accumulated Depreciation: Prior Month Balance (Begin Dec. 2011) + -Current Month Depreciaton Expense + Retirements + -Salvage Effects

Automatically calculates Accumulated Cost of Removal: Prior Month Balance (Begin Dec. 2011) + -Current Month COR Expense+ Average Monthly Removal Spending

Exhibit RB-6-Accumulated Depreciation-LCB

				Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13
Grand Total Accumulated Depreciation & Cost of Removal:				\$ (79,531,028.33)	\$ (80,000,507.74)	\$ (80,472,823.83)	\$ (80,948,695.25)	\$ (81,427,921.47)	\$ (81,941,727.55)	\$ (82,461,075.81)
District #	District Name	Account Description	Utility Plant Account	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13
2602	Chattanooga	Accumulated Depreciation	Bal Sht Line 3	(77,394,149.53)	(77,876,589.21)	(78,361,749.91)	(78,850,242.33)	(79,341,898.35)	(79,867,975.85)	(80,399,586.38)
		Accumulated Cost of Removal	256250	(1,561,426.49)	(1,545,894.72)	(1,530,478.63)	(1,515,286.14)	(1,500,279.19)	(1,485,430.63)	(1,470,591.21)
		Total Chattanooga Accumulated Dep & COR		(78,955,576.02)	(79,422,483.93)	(79,892,228.54)	(80,365,528.47)	(80,842,177.54)	(81,353,406.48)	(81,870,177.59)
2603	Suck Creek	Accumulated Depreciation	Bal Sht Line 3	(555,546.52)	(557,872.85)	(560,199.17)	(562,525.50)	(564,857.49)	(567,189.47)	(569,521.46)
		Accumulated Cost of Removal	256250	(15,434.42)	(15,605.98)	(15,777.54)	(15,949.10)	(16,120.66)	(16,292.22)	(16,463.78)
		Total Suck Creek Accumulated Dep & COR		(570,980.93)	(573,478.82)	(575,976.71)	(578,474.60)	(580,978.15)	(583,481.70)	(585,985.24)
2604	Lone Oak	Accumulated Depreciation	Bal Sht Line 3	(4,037.82)	(4,106.30)	(4,174.79)	(4,243.28)	(4,311.77)	(4,380.25)	(4,448.74)
		Accumulated Cost of Removal	256250	(433.56)	(438.68)	(443.79)	(448.90)	(454.01)	(459.12)	(464.23)
		Total Lone Oak Accumulated Dep & COR		(4,471.38)	(4,544.98)	(4,618.58)	(4,692.18)	(4,765.78)	(4,839.38)	(4,912.98)

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Docket No. 12-XXXXX

Computation of Working Capital

Test Year for the 12 Months Ended December 31, 2011
Exhibit RB-8-Working Capital-LCB
Schedule RB-8.1

Line

No.

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ItemAmount

Prepaid Taxes \$ 577,696

Materials & Supplies 372,191

Deferred Regulatory Expenses 1,163,167

Unamortized Debt Expense 914,147

Other Deferred Debits 280,983

Lead - Lag Study 507,995

Total \$ 3,816,179

Less:

Incidental Collections \$ 116,192

Total \$ 116,192

Working Capital Requirement \$ 3,699,987

Tennessee Regulatory Authority
 Company: Tennessee-American Water Company
 Docket No. 12-XXXXX

Computation of Working Capital

Attrition Year: Twelve months ended November 30, 2013
 Exhibit RB-8-Working Capital-LCB
 Schedule RB-8.2

Line
No.

1		
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5	<u>Item</u>	<u>Amount</u>
6		
7	Prepaid Taxes	\$ 577,696
8		
9	Materials & Supplies	301,364
10		
11	Deferred Regulatory Expenses	1,138,715
12		
13	Unamortized Debt Expense	885,503
14		
15	Other Deferred Debits	31,124
16		
17	Lead - Lag Study	369,982
18		
19	Total	<u>\$ 3,304,384</u>
20		
21	Less:	
22		
23	Incidental Collections	\$ 116,192
24		
25	Total	<u>\$ 116,192</u>
26		
27	Working Capital Requirement	<u><u>\$ 3,188,192</u></u>
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Tennessee American Water Company

Docket No. 12-XXXXX

Accumulated Depreciation & COR Balances by Month, January 2012 - March 2014

Automatically calculates Accumulated Depreciation: Prior Month Balance (Begin Dec. 2011) + -Current Month Depreciaton Expense + Retirements + -Salvage Effects

Automatically calculates Accumulated Cost of Removal: Prior Month Balance (Begin Dec. 2011) + -Current Month COR Expense+ Average Monthly Removal Spending

Exhibit RB-6-Accumulated Depreciation-LCB

				Sep-13	Oct-13	Nov-13	Attrition Year 13-Month Average
Grand Total Accumulated Depreciation & Cost of Removal:				\$ (82,985,772.51)	\$ (83,517,030.78)	\$ (84,055,863.47)	\$ (81,011,226.16)
District #	District Name	Account Description	Utility Plant Account	Sep-13	Oct-13	Nov-13	Attrition Year 13-Month Average
2602	Chattanooga	Accumulated Depreciation	Bal Sht Line 3	(80,936,371.37)	(81,479,303.87)	(82,029,574.01)	(78,911,679.81)
		Accumulated Cost of Removal	256250	(1,455,925.78)	(1,441,674.40)	(1,427,659.81)	(1,516,370.43)
		Total Chattanooga Accumulated Dep & COR		(82,392,297.15)	(82,920,978.27)	(83,457,233.82)	(80,428,050.24)
2603	Suck Creek	Accumulated Depreciation	Bal Sht Line 3	(571,853.45)	(574,185.43)	(576,517.42)	(562,534.64)
		Accumulated Cost of Removal	256250	(16,635.34)	(16,806.90)	(16,978.46)	(15,949.10)
		Total Suck Creek Accumulated Dep & COR		(588,488.79)	(590,992.33)	(593,495.88)	(578,483.74)
2604	Lone Oak	Accumulated Depreciation	Bal Sht Line 3	(4,517.23)	(4,585.72)	(4,654.21)	(4,243.28)
		Accumulated Cost of Removal	256250	(469.35)	(474.46)	(479.57)	(448.90)
		Total Lone Oak Accumulated Dep & COR		(4,986.58)	(5,060.18)	(5,133.77)	(4,692.18)

Petitioner's Exhibit RB-9-Deferred Taxes-LCB

Tennessee American Water Company
Docket No. 12-XXXXX
Accumulated Deferred Income Taxes Reducing Rate Base
Test Year for the 12 Months Ended December 31, 2011

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line No.	Acct. No	Account Name	DR (CR)		
			TRA Docket #10-00189	TRA Docket #10-00189	Current Rate Case
			TAWC Test Year 3/31/2010	CAPD Test Year 9/30/2010	Test Year 12/31/2011
1	186030	Reg Asset - AFUDC - CWIP	\$ 82,595	\$ 127,100	\$ 63,935
2	186035	Reg Asset AFUDC Equity	1,015,972	1,015,972	1,153,804
3	186040	Reg Asset Plant Flow Through	3,777,629	3,487,829	2,744,633
4	186045	Reg Asset Other	1,242,545	1,197,131	1,083,596
5	186051	Reg Asset State Tax Change	2,767,765	2,789,881	2,845,171
6	186055	Reg Asset Accum Amortization	(230,637)	(241,936)	(270,362)
7			<u>\$ 8,655,869</u>	<u>\$ 8,375,977</u>	<u>\$ 7,620,777</u>
8					
9	253301	Def Fit Other	\$ (25,251,891)	\$ (27,159,180)	\$ (26,939,536)
10	253701	Def SIT Other	(3,800,300)	(3,854,854)	(4,088,706)
11			<u>\$ (29,052,191)</u>	<u>\$ (31,014,034)</u>	<u>\$ (31,028,242)</u>
12					
13	256211	Reg Liab Exc Def AFUDC FIT	\$ (436,326)	\$ (428,994)	\$ (410,664)
14	256220	Reg Liab Deficit Def Fit	512,840	504,218	482,663
15	256232	Reg Liab Exc Def Depr SIT	240,779	236,656	226,350
16	256310	Reg Liab ITC Grossup 3%	(19,425)	(18,435)	(15,960)
17	256311	Reg Liab ITC Grossup 4%	(49,649)	(48,125)	(44,315)
18	256312	Reg Liab ITC Grossup 10%	(483,264)	(463,458)	(413,943)
19			<u>\$ (235,046)</u>	<u>\$ (218,138)</u>	<u>\$ (175,869)</u>
20					
21		Total Per Books	<u>\$ (20,631,368)</u>	<u>\$ (22,856,195)</u>	<u>\$ (23,583,334)</u>
22					
23		ADIT Per Rate Order, TRA Docket #10-00189	Σ A	<u>\$ (22,638,057)</u>	
24					
25		Current Rate Case ADIT, Prior Rate Case Method		Σ B	<u>\$ (23,407,464)</u>
26					
27		Current Rate Case ADIT, TAWC Prior Case Method			<u>\$ (21,612,291)</u>
28					

Tennessee American Water Company

Docket No. 12-XXXXX

Developer Advances by Month, December 2011 - December 2013

Calculated: Prior Month Balance (Beginning w/ Dec 11 Balance) + -Developer
Advances + +Developer Refunds

Exhibit RB-10-Customer Advances-LCB

		Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12
Grand Total Customer Advances:		(4,722,894.20)	(4,707,321.03)	(4,691,747.87)	(4,676,174.71)	(4,660,601.54)	(4,645,028.38)	(4,629,455.21)	(4,613,882.05)	(4,598,308.89)
Advances	Advances									
	Balance Forward									
Account	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12
252120.	(4,310,560.19)	(4,300,011.94)	(4,289,463.70)	(4,278,915.45)	(4,268,367.20)	(4,257,818.95)	(4,247,270.71)	(4,236,722.46)	(4,226,174.21)	(4,215,625.97)
252150.	(173,474.45)	(171,467.75)	(169,461.05)	(167,454.35)	(165,447.64)	(163,440.94)	(161,434.24)	(159,427.54)	(157,420.84)	(155,414.14)
252170.	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)
252230.	(96,547.43)	(93,529.22)	(90,511.00)	(87,492.79)	(84,474.57)	(81,456.36)	(78,438.14)	(75,419.93)	(72,401.71)	(69,383.50)
252270.	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)
252999.	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00
Chattanooga Total		<u>(4,650,701.12)</u>	<u>(4,635,127.95)</u>	<u>(4,619,554.79)</u>	<u>(4,603,981.63)</u>	<u>(4,588,408.46)</u>	<u>(4,572,835.30)</u>	<u>(4,557,262.13)</u>	<u>(4,541,688.97)</u>	<u>(4,526,115.81)</u>
252120.	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)
252150.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
252170.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
252230.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
252270.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
252999.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suck Creek Total		<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>
252120.	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)
252150.	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)
252170.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
252230.	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)
252270.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
252999.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lone Oak Total		<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>

Tennessee American Water Company

Docket No. 12-XXXXX

Developer Advances by Month, December 2011 - December 2013

Calculated: Prior Month Balance (Beginning w/ Dec 11 Balance) + -Developer
Advances + +Developer Refunds

Exhibit RB-10-Customer Advances-LCB

					Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13
Grand Tot					(4,582,735.72)	(4,567,162.56)	(4,551,589.39)	(4,536,016.23)	(4,520,443.07)	(4,504,869.90)	(4,489,296.74)	(4,473,723.58)	(4,458,150.41)	(4,442,577.25)
Utility Plant Account	District Number	District Name/ Project Manager	Project Description	Advances Account	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13
331001	2602	Chattanooga	Adv for Const-NT Ext	252120.	(4,205,077.72)	(4,194,529.47)	(4,183,981.22)	(4,173,432.98)	(4,162,884.73)	(4,152,336.48)	(4,141,788.24)	(4,131,239.99)	(4,120,691.74)	(4,110,143.50)
335000	2602	Chattanooga	Adv for Const-NT Hydrants	252150.	(153,407.43)	(151,400.73)	(149,394.03)	(147,387.33)	(145,380.63)	(143,373.93)	(141,367.22)	(139,360.52)	(137,353.82)	(135,347.12)
331001	2602	Chattanooga	Adv for Const-NT WIP	252170.	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)
333000	2602	Chattanooga	Adv for Const-Tax Service	252230.	(66,365.28)	(63,347.07)	(60,328.85)	(57,310.64)	(54,292.42)	(51,274.21)	(48,255.99)	(45,237.78)	(42,219.56)	(39,201.35)
333000	2602	Chattanooga	Adv for Const-Tax WIP	252270.	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)
331001	2602	Chattanooga	Adv for Const-Cur Portion	252999.	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00
					<u>(4,510,542.64)</u>	<u>(4,494,969.48)</u>	<u>(4,479,396.31)</u>	<u>(4,463,823.15)</u>	<u>(4,448,249.99)</u>	<u>(4,432,676.82)</u>	<u>(4,417,103.66)</u>	<u>(4,401,530.50)</u>	<u>(4,385,957.33)</u>	<u>(4,370,384.17)</u>
331001	2603	Suck Creek	Adv for Const-NT Ext	252120.	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)
335000	2603	Suck Creek	Adv for Const-NT Hydrants	252150.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331001	2603	Suck Creek	Adv for Const-NT WIP	252170.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
333000	2603	Suck Creek	Adv for Const-Tax Service	252230.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
333000	2603	Suck Creek	Adv for Const-Tax WIP	252270.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331001	2603	Suck Creek	Adv for Const-Cur Portion	252999.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
					<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>
331001	2604	Lone Oak	Adv for Const-NT Ext	252120.	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)
335000	2604	Lone Oak	Adv for Const-NT Hydrants	252150.	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)
331001	2604	Lone Oak	Adv for Const-NT WIP	252170.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
333000	2604	Lone Oak	Adv for Const-Tax Service	252230.	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)
333000	2604	Lone Oak	Adv for Const-Tax WIP	252270.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331001	2604	Lone Oak	Adv for Const-Cur Portion	252999.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
					<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>

Tennessee American Water Company

Docket No. 12-XXXXX

Developer Advances by Month, December 2011 - December 2013

Calculated: Prior Month Balance (Beginning w/ Dec 11 Balance) + -Developer
Advances + +Developer Refunds

Exhibit RB-10-Customer Advances-LCB

									Attrition Year
				Grand Tot	Aug-13	Sep-13	Oct-13	Nov-13	13-Month Average
					(4,427,004.08)	(4,411,430.92)	(4,395,857.76)	(4,380,284.59)	(4,473,723.58)
Utility Plant Account	District Number	District Name/ Project Manager	Project Description	Advances Account	Aug-13	Sep-13	Oct-13	Nov-13	Attrition Year 13-Month Average
331001	2602	Chattanooga	Adv for Const-NT Ext	252120.	(4,099,595.25)	(4,089,047.00)	(4,078,498.75)	(4,067,950.51)	(4,131,239.99)
335000	2602	Chattanooga	Adv for Const-NT Hydrants	252150.	(133,340.42)	(131,333.72)	(129,327.01)	(127,320.31)	(139,360.52)
331001	2602	Chattanooga	Adv for Const-NT WIP	252170.	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)	(738,773.62)
333000	2602	Chattanooga	Adv for Const-Tax Service	252230.	(36,183.13)	(33,164.92)	(30,146.70)	(27,128.49)	(45,237.78)
333000	2602	Chattanooga	Adv for Const-Tax WIP	252270.	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)	(46,918.59)
331001	2602	Chattanooga	Adv for Const-Cur Portion	252999.	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00
					<u>(4,354,811.00)</u>	<u>(4,339,237.84)</u>	<u>(4,323,664.68)</u>	<u>(4,308,091.51)</u>	<u>(4,401,530.50)</u>
331001	2603	Suck Creek	Adv for Const-NT Ext	252120.	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)	(45,333.57)
335000	2603	Suck Creek	Adv for Const-NT Hydrants	252150.	0.00	0.00	0.00	0.00	0.00
331001	2603	Suck Creek	Adv for Const-NT WIP	252170.	0.00	0.00	0.00	0.00	0.00
333000	2603	Suck Creek	Adv for Const-Tax Service	252230.	0.00	0.00	0.00	0.00	0.00
333000	2603	Suck Creek	Adv for Const-Tax WIP	252270.	0.00	0.00	0.00	0.00	0.00
331001	2603	Suck Creek	Adv for Const-Cur Portion	252999.	0.00	0.00	0.00	0.00	0.00
					<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>	<u>(45,333.57)</u>
331001	2604	Lone Oak	Adv for Const-NT Ext	252120.	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)	(24,401.68)
335000	2604	Lone Oak	Adv for Const-NT Hydrants	252150.	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)	(2,301.08)
331001	2604	Lone Oak	Adv for Const-NT WIP	252170.	0.00	0.00	0.00	0.00	0.00
333000	2604	Lone Oak	Adv for Const-Tax Service	252230.	(156.75)	(156.75)	(156.75)	(156.75)	(156.75)
333000	2604	Lone Oak	Adv for Const-Tax WIP	252270.	0.00	0.00	0.00	0.00	0.00
331001	2604	Lone Oak	Adv for Const-Cur Portion	252999.	0.00	0.00	0.00	0.00	0.00
					<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>	<u>(26,859.51)</u>

Tennessee American Water Company
Docket No. 12-XXXXX
CIAC by Month, December 2011 - December 2013

Calculated: Prior Month Balance (beginning w/ Dec. 11) + CIAC
Activity

Exhibit RB-11-CIAC-LCB

					Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Grand Total Net CIAC (CIAC Less Accumulated Amortization):					(10,721,653.79)	(10,831,758.09)	(10,941,726.90)	(11,051,560.21)	(11,161,258.03)	(11,270,820.35)	(11,380,247.18)	(11,489,538.51)	(11,598,694.35)	(11,707,714.70)	(11,816,599.55)	(11,925,348.91)
District #	District Name	Utility Plant Account	CIAC Balance Forward Dec-11		Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
2202	Chattanooga	CIAC-NT Mains	271110	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)
2202	Chattanooga	CIAC-NT Ext Dep	271120	(1,262,753.81)	(1,352,914.43)	(1,443,075.06)	(1,533,235.68)	(1,623,396.30)	(1,713,556.93)	(1,803,717.55)	(1,893,878.17)	(1,984,038.80)	(2,074,199.42)	(2,164,360.04)	(2,254,520.67)	(2,344,681.29)
2202	Chattanooga	CIAC-NT Services	271130	(492,242.20)	(492,433.60)	(492,625.00)	(492,816.40)	(493,007.80)	(493,199.20)	(493,390.60)	(493,581.99)	(493,773.39)	(493,964.79)	(494,156.19)	(494,347.59)	(494,538.99)
2202	Chattanooga	CIAC-NT Meters	271140	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)
2202	Chattanooga	CIAC-NT Hydrants	271150	(719,687.98)	(733,794.84)	(747,901.70)	(762,008.57)	(776,115.43)	(790,222.29)	(804,329.15)	(818,436.01)	(832,542.88)	(846,649.74)	(860,756.60)	(874,863.46)	(888,970.33)
2202	Chattanooga	CIAC-NT Other	271160	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)
2202	Chattanooga	CIAC-NT WIP	271170	(207,906.07)	(216,568.82)	(225,231.58)	(233,894.33)	(242,557.08)	(251,219.83)	(259,882.59)	(268,545.34)	(277,208.09)	(285,870.85)	(294,533.60)	(303,196.35)	(311,859.11)
2202	Chattanooga	CIAC-Tax Mains	271210	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)
2202	Chattanooga	CIAC-Tax Services	271230	(1,651,680.48)	(1,663,397.10)	(1,675,113.72)	(1,686,830.35)	(1,698,546.97)	(1,710,263.59)	(1,721,980.21)	(1,733,696.83)	(1,745,413.45)	(1,757,130.08)	(1,768,846.70)	(1,780,563.32)	(1,792,279.94)
2202	Chattanooga	CIAC-Tax Meters	271240	(108,518.12)	(109,102.99)	(109,687.86)	(110,272.74)	(110,857.61)	(111,442.48)	(112,027.35)	(112,612.22)	(113,197.09)	(113,781.97)	(114,366.84)	(114,951.71)	(115,536.58)
2202	Chattanooga	CIAC-Tax Hydrants	271250	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)
2202	Chattanooga	CIAC-Tax Other	271260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2202	Chattanooga	CIAC-Tax WIP	271270	(3,358.00)	(3,497.92)	(3,637.83)	(3,777.75)	(3,917.67)	(4,057.58)	(4,197.50)	(4,337.42)	(4,477.33)	(4,617.25)	(4,757.17)	(4,897.08)	(5,037.00)
2202	Chattanooga	Accum Amort CIAC-Other	272060	2,250,307.92	2,260,405.31	2,270,623.84	2,280,963.50	2,291,424.29	2,302,006.21	2,312,709.27	2,323,533.45	2,334,478.78	2,345,545.23	2,356,732.81	2,368,041.53	2,379,471.38
2202	Chattanooga	Accum Amort CIAC-Taxable	272100	506,208.68	510,573.42	514,952.52	519,345.98	523,753.80	528,175.98	532,612.53	537,063.44	541,528.71	546,008.34	550,502.33	555,010.68	559,533.40
Chattanooga CIAC Balar				<u>(9,842,147.49)</u>	<u>(9,953,248.41)</u>	<u>(10,064,213.83)</u>	<u>(10,175,043.76)</u>	<u>(10,285,738.19)</u>	<u>(10,396,297.13)</u>	<u>(10,506,720.58)</u>	<u>(10,617,008.53)</u>	<u>(10,727,160.99)</u>	<u>(10,837,177.95)</u>	<u>(10,947,059.42)</u>	<u>(11,056,805.40)</u>	<u>(11,166,415.88)</u>
2203	Suck Creek	CIAC-NT Mains	271110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-NT Ext Dep	271120	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)
2203	Suck Creek	CIAC-NT Services	271130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-NT Meters	271140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-NT Hydrants	271150	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)
2203	Suck Creek	CIAC-NT Other	271160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-NT WIP	271170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax Mains	271210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax Services	271230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax Meters	271240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax Hydrants	271250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax Other	271260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax WIP	271270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	Accum Amort CIAC-Other	272060	53,888.30	54,739.71	55,591.12	56,442.53	57,293.94	58,145.35	58,996.76	59,848.17	60,699.59	61,551.00	62,402.41	63,253.82	64,105.23
2203	Suck Creek	Accum Amort CIAC-Taxable	272100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suck Creek CIAC Balar				<u>(758,956.31)</u>	<u>(758,104.90)</u>	<u>(757,253.49)</u>	<u>(756,402.08)</u>	<u>(755,550.67)</u>	<u>(754,699.26)</u>	<u>(753,847.85)</u>	<u>(752,996.44)</u>	<u>(752,145.02)</u>	<u>(751,293.61)</u>	<u>(750,442.20)</u>	<u>(749,590.79)</u>	<u>(748,739.38)</u>
2204	Lone Oak	CIAC-NT Mains	271110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT Ext Dep	271120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT Services	271130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT Meters	271140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT Hydrants	271150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT Other	271160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT WIP	271170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-Tax Mains	271210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-Tax Services	271230	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)
2204	Lone Oak	CIAC-Tax Meters	271240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-Tax Hydrants	271250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-Tax Other	271260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-Tax WIP	271270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	Accum Amort CIAC-Other	272060	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)
2204	Lone Oak	Accum Amort CIAC-Taxable	272100	192.92	202.63	212.35	222.06	231.77	241.48	251.20	260.91	270.62	280.33	290.05	299.76	309.47
Lone Oak CIAC Balar				<u>(10,310.20)</u>	<u>(10,300.49)</u>	<u>(10,290.78)</u>	<u>(10,281.06)</u>	<u>(10,271.35)</u>	<u>(10,261.64)</u>	<u>(10,251.93)</u>	<u>(10,242.21)</u>	<u>(10,232.50)</u>	<u>(10,222.79)</u>	<u>(10,213.08)</u>	<u>(10,203.36)</u>	<u>(10,193.65)</u>

Tennessee American Water Company
Docket No. 12-XXXX
CIAC by Month, December 2011 - December 2013

Calculated: Prior Month Balance (beginning w/ Dec. 11) + CIAC Activity

Exhibit RB-11-CIAC-LCB

														Attrition Year
														13-Month Average
Grand Total Net CIAC (CIAC Less Accumula														
				Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
				(12,033,962.77)	(12,142,441.14)	(12,250,784.01)	(12,358,991.40)	(12,467,063.28)	(12,574,999.67)	(12,682,800.57)	(12,790,465.97)	(12,897,995.88)	(13,005,390.30)	(13,112,649.22)
														(12,466,114.82)
District	District	Utility												
#	Name	Plant	Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13
														13-Month Average
2202	Chattanooga	CIAC-NT Mains	271110	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)	(4,720,918.45)
2202	Chattanooga	CIAC-NT Ext Dep	271120	(2,434,841.91)	(2,525,002.54)	(2,615,163.16)	(2,705,323.78)	(2,795,484.41)	(2,885,645.03)	(2,975,805.65)	(3,065,966.28)	(3,156,126.90)	(3,246,287.52)	(3,336,448.15)
2202	Chattanooga	CIAC-NT Services	271130	(494,730.39)	(494,921.79)	(495,113.19)	(495,304.59)	(495,495.99)	(495,687.39)	(495,878.78)	(496,070.18)	(496,261.58)	(496,452.98)	(496,644.38)
2202	Chattanooga	CIAC-NT Meters	271140	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)	(95,036.27)
2202	Chattanooga	CIAC-NT Hydrants	271150	(903,077.19)	(917,184.05)	(931,290.91)	(945,397.77)	(959,504.64)	(973,611.50)	(987,718.36)	(1,001,825.22)	(1,015,932.08)	(1,030,038.95)	(1,044,145.81)
2202	Chattanooga	CIAC-NT Other	271160	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)	(1,398,798.37)
2202	Chattanooga	CIAC-NT WIP	271170	(320,521.86)	(329,184.61)	(337,847.36)	(346,510.12)	(355,172.87)	(363,835.62)	(372,498.38)	(381,161.13)	(389,823.88)	(398,486.63)	(407,149.39)
2202	Chattanooga	CIAC-Tax Mains	271210	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)	(1,749,642.51)
2202	Chattanooga	CIAC-Tax Services	271230	(1,803,996.56)	(1,815,713.18)	(1,827,429.81)	(1,839,146.43)	(1,850,863.05)	(1,862,579.67)	(1,874,296.29)	(1,886,012.91)	(1,897,729.54)	(1,909,446.16)	(1,921,162.78)
2202	Chattanooga	CIAC-Tax Meters	271240	(116,121.45)	(116,706.32)	(117,291.20)	(117,876.07)	(118,460.94)	(119,045.81)	(119,630.68)	(120,215.55)	(120,800.43)	(121,385.30)	(121,970.17)
2202	Chattanooga	CIAC-Tax Hydrants	271250	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)	(188,121.83)
2202	Chattanooga	CIAC-Tax Other	271260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2202	Chattanooga	CIAC-Tax WIP	271270	(5,176.92)	(5,316.83)	(5,456.75)	(5,596.67)	(5,736.58)	(5,876.50)	(6,016.42)	(6,156.33)	(6,296.25)	(6,436.17)	(6,576.08)
2202	Chattanooga	Accum Amort CIAC-Other	272060	2,391,022.37	2,402,694.48	2,414,487.73	2,426,402.11	2,438,437.62	2,450,594.27	2,462,872.05	2,475,270.96	2,487,791.00	2,500,432.18	2,513,194.49
2202	Chattanooga	Accum Amort CIAC-Taxable	272100	564,070.48	568,621.92	573,187.72	577,767.88	582,362.41	586,971.29	591,594.54	596,232.15	600,884.12	605,550.46	610,231.15
Chattanooga CIAC Bal				(11,275,890.86)	(11,385,230.35)	(11,494,434.35)	(11,603,502.86)	(11,712,435.87)	(11,821,233.38)	(11,929,895.40)	(12,038,421.93)	(12,146,812.96)	(12,255,068.50)	(12,363,188.54)
														(11,711,487.41)
2203	Suck Creek	CIAC-NT Mains	271110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-NT Ext Dep	271120	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)	(807,476.00)
2203	Suck Creek	CIAC-NT Services	271130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-NT Meters	271140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-NT Hydrants	271150	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)	(5,368.61)
2203	Suck Creek	CIAC-NT Other	271160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-NT WIP	271170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax Mains	271210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax Services	271230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax Meters	271240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax Hydrants	271250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax Other	271260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	CIAC-Tax WIP	271270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2203	Suck Creek	Accum Amort CIAC-Other	272060	64,956.64	65,898.05	66,659.46	67,510.87	68,362.28	69,213.69	70,065.10	70,916.51	71,767.92	72,619.33	73,470.75
2203	Suck Creek	Accum Amort CIAC-Taxable	272100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suck Creek CIAC Bala				(747,887.97)	(747,036.56)	(746,185.15)	(745,333.74)	(744,482.33)	(743,630.92)	(742,779.51)	(741,928.10)	(741,076.69)	(740,225.28)	(739,373.86)
														(744,482.33)
2204	Lone Oak	CIAC-NT Mains	271110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT Ext Dep	271120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT Services	271130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT Meters	271140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT Hydrants	271150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT Other	271160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-NT WIP	271170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-Tax Mains	271210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-Tax Services	271230	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)	(10,500.00)
2204	Lone Oak	CIAC-Tax Meters	271240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-Tax Hydrants	271250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-Tax Other	271260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	CIAC-Tax WIP	271270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Lone Oak	Accum Amort CIAC-Other	272060	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)	(3.12)
2204	Lone Oak	Accum Amort CIAC-Taxable	272100	319.18	328.90	338.61	348.32	358.03	367.75	377.46	387.17	396.88	406.60	416.31
Lone Oak CIAC Balar				(10,183.94)	(10,174.23)	(10,164.51)	(10,154.80)	(10,145.09)	(10,135.38)	(10,125.66)	(10,115.95)	(10,106.24)	(10,096.53)	(10,086.81)
														(10,145.09)

**BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

**PETITION OF TENNESSEE AMERICAN)
WATER COMPANY TO CHANGE AND)
INCREASE CERTAIN RATES AND)
CHANGES SO FAR 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. _____

AFFIDAVIT

STATE OF KENTUCKY

COUNTY OF FAYETTE

I, LINDA C. BRIDWELL, Manager of Rates and Regulation for Tennessee American Water Company, do hereby certify that the foregoing responses to the Data Requests from the Tennessee Regulatory Authority were prepared by me or under my supervision and are true and accurate to the best of my knowledge and information.

DATED this 25th day of May, 2012.

Linda C. Bridwell
(Signature)

LINDA C. BRIDWELL
(Printed Name)

Sworn to and subscribed before me this 25th day of May, 2012.



My Commission expires:

June 1, 2015

Lisa Hensinger
NOTARY PUBLIC