



April 12, 2016

VIA ELECTRONIC FILING

Hon. Herbert H. Hilliard, Chairman
c/o Sharla Dillon
Tennessee Regulatory Authority
502 Deaderick Street, 4th Floor
Nashville, TN 37243

RE: Petition of Tennessee-American Water Company Regarding The Production Costs and Other Pass-Throughs Rider, TRA Docket No. 15-00131

Dear Chairman Hilliard:

Attached for filing please find *Tennessee-American Water Company's Responses to Second Discovery Requests of the Consumer Protection and Advocate Division* in the above-captioned matter.

Two (2) Excel spreadsheets are also filed electronically.

As required, an original of this filing, along with four (4) hard copies, will follow. Should you have any questions concerning this filing, or require additional information, please do not hesitate to contact me.

Very truly yours,

BUTLER SNOW LLP

A handwritten signature in black ink, appearing to read "Melvin J. Malone".

Melvin J. Malone

clw

Attachments

cc: Linda Bridwell, Tennessee-American Water Company
Wayne Irvin, Assistant Attorney General, Consumer Protection and Advocate Division
Vance Broemel, Assistant Attorney General, Consumer Protection and Advocate Division

*The Pinnacle at Symphony Place
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Nashville, TN 37201*

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BUTLER SNOW LLP

**TENNESSEE AMERICAN WATER COMPANY
DOCKET 15-00131
RESPONSE TO SECOND SET OF REQUEST FOR INFORMATION
OF THE
CONSUMER PROTECTION AND ADVOCATE DIVISION**

Responsible Witnesses: **Linda C. Bridwell**

Question:

1. Refer to the Company's response to CPAD data requests 1-3 and 1-9. Please provide a definition and explanatory narrative for each legend item. For example, what are "O&M WBS Settlements" specifically referencing? Also, what is the difference between "SG - Journal Entry Reversals" and "SV - Reversing Journal Entries" since both entries continually appear in the "Pivot-GL" tab of the Workpaper Fuel & Power" spreadsheet.

Response:

Please refer to the attachment for further clarification of the document type codes included in the Company's response to Item 3 and Item 9 of the CPAD's First Set of Requests for Information.

Tennessee American Water Company
Response to TAW_R_CPADDR2_NUM001_040716
Summary of Document Types

CF – CO-FI Reconciliation

Movement between cost centers on the General Ledger. There is no change to the total company.

KR – Vendor Invoice

Vendor invoice for goods or services not purchased via a purchase order.

SG – Journal Entry Reversals

Miscellaneous accrual journal entries that will reverse in subsequent period with an SV doc type.

SN – Use Tax Reversals

Reversal of use tax accruals. The SAP process automates the accrual of use tax based upon materials purchased. This document type is used to reverse any items for which use tax was accrued and later deemed not taxable.

SR – GA Recurring Journal Entry

Recurring miscellaneous journal entry; used for transactions that should post every period.

SV – Reversing Journal Entries

The reversal of an SG document type.

SX – Adjustment Document (External)

Adjusting entry; used by Accounting Department for making adjustments based upon information relayed from personnel outside of Accounting Department.

WE – Goods Receipt

Receipt of goods purchased via a purchase order.

CS – O&M WBS Settlements

Settlement of costs from natural accounts to the NARUC subsidiary accounts; no change to total expense, just transfer between accounts.

SA – General Ledger Account Document

Miscellaneous Journal Entry; used for all other miscellaneous entries not covered by the other "S" doc types.

ZN – Gas & Electric Invoices

Vendor Invoices for Gas and Electric Bills

RV – Billing Document Transfer

Recurring miscellaneous invoice used by the company to bill parties other than water and wastewater customers.

AB – Accounting Document

Clearing document automatically created when an SAP reconciliation and/or clearing account is cleared.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET 15-00131
RESPONSE TO SECOND SET OF REQUEST FOR INFORMATION
OF THE
CONSUMER PROTECTION AND ADVOCATE DIVISION**

Responsible Witnesses: **Linda C. Bridwell**

Question:

2. Refer to the Company's response to CPAD 1-5, 1-6, and 1-7 regarding the reconciliation of Fuel & Power costs. The Company's response to these requests appear to indicate that a reconciliation was only completed on invoice amounts instead of ledger balances as was done in the previous filing. In order to complete its analysis, the CPAD requires a reconciliation based on ledger balances. Therefore, please update the Company's filing to reconcile the Fuel & Power costs with the Company's ledger.

Response:

The language provided in the Company's response to CPAD 1-5, 1-6, and 1-7 regarding the reconciliation of Fuel & Power costs is unintentionally misleading. The reconciliation is in fact performed between invoice amounts and General Ledger balances, identically following the procedures used in the previous filings. Please refer to the "Monthly Totals" tab of the Workpaper_Fuel & Power. The invoice amounts are reconciled to the General Ledger balances monthly, with differences relating to the delayed timing of when Fuel & Power transactions post to the Ledger. Therefore, the Company's filing does not need to be updated.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET 15-00131
RESPONSE TO SECOND SET OF REQUEST FOR INFORMATION
OF THE
CONSUMER PROTECTION AND ADVOCATE DIVISION**

Responsible Witnesses: **Linda C. Bridwell**

Question:

3. Refer to the Company's response to CPAD 1-10 and 1-11 regarding the reconciliation of Waste Disposal costs. The Company's responses to these requests appear to indicate that a reconciliation was only completed on invoice amounts instead of ledger balances as was done in the previous filing. In order to complete its analysis, the CPAD requires a reconciliation based on ledger balances. Therefore, please update the Company's filing to reconcile the Waste Disposal costs with the Company's ledger.

Response:

The language provided in the Company's response to CPAD 1-10 & 1-11 regarding the reconciliation of Waste Disposal costs is unintentionally misleading. The reconciliation is in fact performed between invoice amounts and General Ledger balances, identically following the procedures used in the previous filings. However, as noted in the response to CPAD 1-10 and 1-11, TAW inadvertently did not include invoices from a prior review period that had not been in that prior review period. Attached to this response are copies of the three invoices (pages 1 through 3 of 21) and a revised reconciliation of the Waste Disposal expenses. The revised excel spreadsheet has also been attached as "Workpaper_Waste Disposal_Revised_041216. Within that workpaper, only three tabs have been revised, the "Linkout" tab, (page 4 of 21), the "Waste Disposal by Month" tab (page 5 of 21) and the "Sludge Removal (Marion)" tab (page 9 of 21). TAW has included as all of the tabs from the workpaper for ease of reference.

**MARION ENVIRONMENTAL INC.**

115 PARMENAS LANE
CHATTANOOGA, TN 37405
PHONE: 423-499-4919
FIN 62-1472843

TAW_R_CPADDR2_NUM003_041216 Attachment
Page 1 of 21

Invoice

BILL TO
AMERICAN WATER SERVICES P.O. BOX 5608 CHERRY HILL, NJ 08034

DATE	INVOICE #
11/7/2014	24705
TERMS:	Net 30 Days
P.O. NO.:	Michael.Griffith@amwater
PROJECT:	14141-BASIN
SITE LOCATION & SCOPE OF WORK:	
CLEAN SLUDGE FROM BASINS OCTOBER 30 & 31, 2014	

DESCRIPTION	QTY	UNIT	RATE	AMOUNT
GUZZLER VACUUM TRUCK w/OPERATOR	16	hours	158.00	2,528.00
EQUIPMENT FUEL SURCHARGE	1,760		0.24	422.40
SUPERVISOR-	16	hours	53.00	848.00
Industrial Cleaning				
TECHNICIANS-	24	man hours	43.00	1,032.00
Industrial Cleaning				
HOSE - Chemflex 10 ft. section	2	sections	25.00	50.00
HOSE - Hard Pipe 10ft section	4	sections	25.00	100.00
Drop Tanker	1	each	350.00	350.00
N/H, N/R Waste (WWT Sludge) Manifest #104728	5,300	gallons	0.45	2,385.00
N/H, N/R Waste (WWT Sludge) Manifest #104730	2,500	gallons	0.45	1,125.00
N/H, N/R Waste (WWT Sludge) Manifest #104740	5,300	gallons	0.45	2,385.00
N/H, N/R Waste (WWT Sludge) Manifest #104742	5,500	gallons	0.45	2,475.00
Transportation	4	loads	350.00	1,400.00

A service charge of 1.5% per month, annual percentage rate of 18%, will be assessed on all past due amounts plus attorney's fees and costs of collection.

TOTAL	\$15,100.40
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MARION ENVIRONMENTAL INC.

115 PARMENAS LANE
CHATTANOOGA, TN 37405
PHONE: 423-499-4919
FIN 62-1472843

Invoice

DATE	INVOICE #
11/30/2014	24724

TERMS: Net 30 Days

P.O. NO.: Michael.Griffith@amwater

PROJECT: 14141-BASIN

SITE LOCATION & SCOPE OF WORK:

CLEAN SLUDGE FROM BASINS
November 24 & 25

BILL TO
AMERICAN WATER SERVICES P.O. BOX 5614 CHERRY HILL, NJ 08034-5614

DESCRIPTION	QTY	UNIT	RATE	AMOUNT
GUZZLER VACUUM TRUCK w/OPERATOR	15.5	hours	158.00	2,449.00
EQUIPMENT FUEL SURCHARGE	1,782.5		0.21	374.33
SUPERVISOR-	15.5	hours	53.00	821.50
Industrial Cleaning				
TECHNICIANS-	15.5	hours	43.00	666.50
Industrial Cleaning				
HOSE - Chemflex 10 ft. section	2	sections	25.00	50.00
HOSE - Hard Pipe 10ft section	6	sections	25.00	150.00
Drop Tanker	1	each	350.00	350.00
N/H, N/R Waste (WWT Sludge) Manifest #103430	6,000	gallons	0.45	2,700.00
N/H, N/R Waste (WWT Sludge) Manifest #105124	6,000	gallons	0.45	2,700.00
N/H, N/R Waste (WWT Sludge) Manifest #103436	6,000	gallons	0.45	2,700.00
N/H, N/R Waste (WWT Sludge) Manifest #103437	6,000	gallons	0.45	2,700.00
N/H, N/R Waste (WWT Sludge) Manifest #103435	6,000	gallons	0.45	2,700.00

A service charge of 1.5% per month, annual percentage rate of 18%, will be assessed on all past due amounts plus attorney's fees and costs of collection.

TOTAL \$18,361.33

115 PARMENAS LANE
CHATTANOOGA, TN 37405
PHONE: 423-499-4919
FIN 62-1472843

AMERICAN WATER SERVICES
P.O. BOX 5614
CHERRY HILL, NJ 08034-5614

24912

CLEAN SLUDGE FROM BASINS
November 24 & 25

A service charge of 1.5% per month, annual percentage rate of 18%, will be assessed on all past due amounts plus attorney's fees and costs of collection.

\$1,750.00

Q4 \$ 387,332.27

<u>Dec-14</u>	<u>Jan-15</u>	<u>Feb-15</u>	<u>Mar-15</u>	<u>Apr-15</u>	<u>May-15</u>	<u>Jun-15</u>	<u>Jul-15</u>	<u>Aug-15</u>	<u>Sep-15</u>	<u>Oct-15</u>	<u>Nov-15</u>	<u>Total</u>
\$50,872	53,238	48,713	72,161	40,214	19,870	22,194	22,066	26,778	5,859	8,740	16,629	\$387,332

Docket No. 15-00131

Tennessee American Water

For the twelve months ending November 30, 2015

Waste Disposal Expenses

Docket No. 15-00131
Tennessee American Water
For the Twelve Months Ended November 30, 2015
Waste Disposal (Waste Disposal by Month)

Actual Invoices by Service Date					
Month	Annual Permit Fee	Industrial User Surcharge (Solids)	Sewer Service Charge (Vol)	Sludge Removal (Marion)	Total
Dec-14	\$0	\$10,434	\$5,226	\$35,212	\$50,872
Jan-15	-	10,434	4,842	37,962	53,238
Feb-15	-	43,672	5,040	-	48,713
Mar-15	500	15,182	5,630	50,849	72,161
Apr-15	-	15,182	5,024	20,008	40,214
May-15	-	15,182	4,688	-	19,870
Jun-15	-	15,182	7,012	-	22,194
Jul-15	-	15,182	6,884	-	22,066
Aug-15	-	-	10,310	16,468	26,778
Sep-15	-	-	5,859	-	5,859
Oct-15	-	-	8,740	-	8,740
Nov-15	-	8,615	8,014	-	16,629
Total	\$500	\$149,064	\$77,269	\$160,500	\$387,332

General Ledger by Posting Date			
Total General Ledger Amount	Included in Previous Filing	Net General Ledger Amount	Invoice vs. General Ledger Differences
\$56,254	\$10,434	\$45,821	\$5,051
25,271	4,482	20,789	32,450
76,328	-	76,328	(27,616)
61,342	-	61,342	10,818
74,777	-	74,777	(34,563)
(3,934)	-	(3,934)	23,803
47,672	-	47,672	(25,478)
26,828	-	26,828	(4,762)
20,902	-	20,902	5,876
(9,674)	-	(9,674)	15,533
21,880	-	21,880	(13,141)
(1,553)	-	(1,553)	18,182
\$396,094	\$14,916	\$381,178	\$6,154

Docket No. 15-00131
Tennessee American Water
For the Twelve Months Ended November 30, 2015
Annual Wastewater Discharge Permit Fee

<u>Page</u>	<u>Vendor</u>	<u>Invoice Date</u>	<u>Reference</u>	<u>Invoice No.</u>	<u>Amount</u>	<u>GL Post Date</u>
1	City of Chattanooga	3/9/2015	City Code Sec 31-43(d)	28180	\$500.00	
					<u>\$500.00</u>	

Docket No. 15-00131
Tennessee American Water
For the Twelve Months Ended November 30, 2015
Waste Disposal (Industrial User Surcharge)

Page	Vendor	Invoice Date	Reference	Invoice No.	Shortage/Overage	Payment	GL Amount	GL Post Date
3	City of Chattanooga	1/5/2015	Payment 5 of 6	27857	\$0	\$10,433.62	\$10,433.62	1/5/2015
4	City of Chattanooga	2/2/2015	Payment 6 of 6	27933	-	10,433.62	10,433.62	2/6/2015
5	City of Chattanooga	3/25/2015	Payment 1 of 6	28098	28,490.26	15,182.00	43,672.26	3/26/2015
9	City of Chattanooga	4/15/2015	Payment 2 of 6	28259	-	15,182.00	15,182.00	4/17/2015
10	City of Chattanooga	5/12/2015	Payment 3 of 6	28336	-	15,182.00	15,182.00	5/13/2015
11	City of Chattanooga	6/5/2015	Payment 4 of 6	28426	-	15,182.00	15,182.00	6/5/2015
12	City of Chattanooga	7/1/2015	Payment 5 of 6	28508	-	15,182.00	15,182.00	7/1/2015
13	City of Chattanooga	8/3/2015	Payment 6 of 6	28605	-	15,182.00	15,182.00	8/4/2015
14	City of Chattanooga	9/16/2015	Payment 1 of 6	28741	(31,268.06)	9,970.66		Credit for overpayme
15	City of Chattanooga	10/13/2015	Payment 2 of 6	28830		9,970.66		Credit for overpayme
16	City of Chattanooga	11/9/2015	Payment 3 of 6	28916		9,970.66		Credit for overpayme
17	City of Chattanooga	12/7/2015	Payment 4 of 6	29016	(1,356.08)	9,970.66	8,614.58	12/7/2015

Docket No. 15-00131
Tennessee American Water
For the Twelve Months Ended November 30, 2015
Waste Disposal (Sewer Service Charge)

Page	Vendor	Invoice Date	Reference	INVOICE No.	Amount	GL POST Date
18	City of Chattanooga	1/8/2015	Dec-14	27873	\$5,226.39	1/8/2015
19	City of Chattanooga	2/5/2015	Jan-15	27942	4,842.26	2/6/2015
20	City of Chattanooga	3/6/2015	Feb-15	28010	5,040.45	3/5/2015
21	City of Chattanooga	4/7/2015	Mar-15	28206	5,629.63	4/9/2015
22	City of Chattanooga	5/5/2015	Apr-15	28300	5,023.63	5/5/2015
23	City of Chattanooga	6/3/2015	May-15	28384	4,687.61	6/5/2015
24	City of Chattanooga	7/2/2015	Jun-15	28516	7,011.72	7/7/2015
25	City of Chattanooga	8/5/2015	Jul-15	28612	6,884.27	8/6/2015
26	City of Chattanooga	9/3/2015	Aug-15	28673	10,309.68	9/9/2015
27	City of Chattanooga	10/8/2015	Sep-15	28787	5,858.84	10/8/2015
28	City of Chattanooga	11/5/2015	Oct-15	28885	8,739.68	11/9/2015
29	City of Chattanooga	12/8/2015	Nov-15	29024	8,014.40	12/11/2015
				Total	<u><u>\$77,268.56</u></u>	

Docket No. 15-00131
Tennessee American Water
For the Twelve Months Ended November 30, 2015
Waste Disposal (Sludge Removal Project Costs)

Page	Vendor	Invoice Date	Invoice No.	Last Service Date	Sub -Total	Use Tax	GL Post Date	GL Amount
1A	Marion Environmental, Inc.	11/7/2014	24705	10/31/2014	\$ 15,100.40	\$ 1,145.03	12/15/2014	\$16,245.43
2A	Marion Environmental, Inc.	11/30/2014	24724	11/25/2014	18,361.33	1,373.29	1/2/2015	19,734.62
3A	Marion Environmental, Inc.	11/30/2014	24912	11/25/2014	1,750.00		1/29/2015	1,920.62
30	Marion Environmental, Inc.	1/30/2015	25019	1/23/2015	37,962.40	2,745.37	2/27/2015	40,707.77
32	Marion Environmental, Inc.	3/19/2015	25163	3/6/2015	50,848.90	3,647.42	3/27/2015	54,496.32
34	Marion Environmental, Inc.	4/22/2015	25336	4/22/2015	20,008.30		6/24/2015	20,008.30
35	Marion Environmental, Inc.	8/31/2015	26064	8/31/2015	16,468.30	1,240.78	9/14/2015	17,709.08
Total					<u>\$ 160,499.63</u>	<u>\$ 10,151.89</u>		<u>\$ 170,822.14</u>

Invoice Page Numbers 1A - 3A refer to additional invoices provided in response to Item 3 of the CPAD's Second Request for Information

Company Code	Ledger	Account	Posting Date	Fiscal Year	Posting Period	Document Type	Document Number	Posting Key	General ledger amount	Text	Profit Center
1026	OL	51110000	12/15/2014	2014	12	WE	5000017011	81	10,433.62	Nov 2014 sludge solids charge	2602
1026	OL	51110000	12/15/2014	2014	12	KR	5000017400	40	16,245.43		2605
1026	OL	51110000	12/15/2014	2014	12	SN	100016665	50	(1,101.03)	5000017400	2605
1026	OL	51110000	12/15/2014	2014	12	SN	100016665	50	(44.00)	5000017400	2605
1026	OL	51110000	12/31/2014	2014	12	CF	9300030224	40	85,347.46		2602
1026	OL	51110000	12/31/2014	2014	12	CF	9300030224	50	(85,347.46)	CTR AWTR/260201	2602
1026	OL	51110000	12/31/2014	2014	12	CF	9300030870	50	(4,482.08)		2602
1026	OL	51110000	12/31/2014	2014	12	CF	9300030870	40	4,482.08	CTR AWTR/260201	2602
1026	OL	51110000	12/31/2014	2014	12	CF	9300031275	50	(26,092.39)		2602
1026	OL	51110000	12/31/2014	2014	12	CF	9300031275	40	26,092.39	CTR AWTR/260201	2602
1026	OL	51110000	12/31/2014	2014	12	CF	9300030773	50	(145.83)		2603
1026	OL	51110000	12/31/2014	2014	12	CF	9300030773	40	145.83	CTR AWTR/260305	2603
1026	OL	51110000	12/31/2014	2014	12	CF	9300030503	40	1,145.03		2605
1026	OL	51110000	12/31/2014	2014	12	CF	9300030503	50	(1,145.03)	CTR AWTR/260501	2605
1026	OL	51110000	12/31/2014	2014	12	CF	9300030463	50	(16,245.43)		2605
1026	OL	51110000	12/31/2014	2014	12	CF	9300030463	40	16,245.43	CTR AWTR/260501	2605
1026	OL	51110000	12/31/2014	2014	12	SR	9600000833	40	145.83	Accrue sludge Removal Clean Harbors (est)	2603
1026	OL	51110000	12/31/2014	2014	12	SV	100017354	40	4,482.08	CHATTANOOGA CITY OF	2602
1026	OL	51110000	12/31/2014	2014	12	SV	100017368	40	20,866.00	Accrue City of Chattanooga	2602
1026	OL	51110000	12/31/2014	2014	12	SV	100017368	40	5,226.39	Accrue volume charge	2602
1026	OL	51110000	1/1/2015	2015	1	SG	100017391	50	(5,226.39)	Accrue volume charge	2602
1026	OL	51110000	1/1/2015	2015	1	SG	100017391	50	(20,866.00)	Accrue City of Chattanooga	2602
1026	OL	51110000	1/1/2015	2015	1	SG	100017392	50	(4,482.08)	CHATTANOOGA CITY OF	2602
1026	OL	51110000	1/2/2015	2015	1	KR	5000017794	40	19,734.62		2605
1026	OL	51110000	1/2/2015	2015	1	SN	100017470	50	(1,329.29)	5000017794	2605
1026	OL	51110000	1/2/2015	2015	1	SN	100017470	50	(44.00)	5000017794	2605
1026	OL	51110000	1/5/2015	2015	1	WE	5000017861	81	10,433.62	sld vol. solids chg 5 of 6 Jan 2015	2602
1026	OL	51110000	1/8/2015	2015	1	WE	5000017950	81	5,226.39	Dec'14 sluge vol. charge inv027873	2602
1026	OL	51110000	1/8/2015	2015	1	WE	5000017949	81	4,482.08	Nov 2014 sludge vol. charge	2602
1026	OL	51110000	1/29/2015	2015	1	KR	5000018407	40	1,920.62		2605
1026	OL	51110000	1/31/2015	2015	1	CF	9300031817	50	(145.83)		2603
1026	OL	51110000	1/31/2015	2015	1	CF	9300031817	40	145.83	CTR AWTR/260305	2603
1026	OL	51110000	1/31/2015	2015	1	CF	9300031691	50	(1,920.62)		2605
1026	OL	51110000	1/31/2015	2015	1	CF	9300031691	40	1,920.62	CTR AWTR/260501	2605
1026	OL	51110000	1/31/2015	2015	1	CF	9300031295	40	10,432.38		2602
1026	OL	51110000	1/31/2015	2015	1	CF	9300031295	50	(10,432.38)	CTR AWTR/260201	2602
1026	OL	51110000	1/31/2015	2015	1	CF	9300031381	40	1,373.29		2605
1026	OL	51110000	1/31/2015	2015	1	CF	9300031381	50	(1,373.29)	CTR AWTR/260501	2605
1026	OL	51110000	1/31/2015	2015	1	CF	9300031367	50	(19,734.62)		2605
1026	OL	51110000	1/31/2015	2015	1	CF	9300031367	40	19,734.62	CTR AWTR/260501	2605
1026	OL	51110000	1/31/2015	2015	1	CF	9300032395	50	(15,275.26)		2602
1026	OL	51110000	1/31/2015	2015	1	CF	9300032395	40	15,275.26	CTR AWTR/260201	2602

Company Code	Ledger	Account	Posting Date	Fiscal Year	Posting Period	Document Type	Document Number	Posting Key	General ledger amount	Text	Profit Center
1026	OL	51110000	1/31/2015	2015	1	SR	9600000856	40	145.83	Accrue sludge Removal Clean Harbors (est)	2603
1026	OL	51110000	1/31/2015	2015	1	SV	100018303	40	10,433.00	Accrue City of Chattanooga	2602
1026	OL	51110000	1/31/2015	2015	1	SV	100018303	40	4,842.26	Accrue volume charge	2602
1026	OL	51110000	2/1/2015	2015	2	SG	100018323	50	(10,433.00)	Accrue City of Chattanooga	2602
1026	OL	51110000	2/1/2015	2015	2	SG	100018323	50	(4,842.26)	Accrue volume charge	2602
1026	OL	51110000	2/6/2015	2015	2	WE	5000018602	81	10,433.62	sld vol. solids chg 6 of 6 Feb 2015	2602
1026	OL	51110000	2/6/2015	2015	2	WE	5000018601	81	4,842.26	sld vol. charge Jan 2015	2602
1026	OL	51110000	2/27/2015	2015	2	KR	5000019087	40	40,707.77		2605
1026	OL	51110000	2/28/2015	2015	2	CF	9300033017	40	15,275.88	CTR AWTR/260201	2602
1026	OL	51110000	2/28/2015	2015	2	CF	9300033017	50	(15,275.88)		2602
1026	OL	51110000	2/28/2015	2015	2	CF	9300033433	50	(20,198.19)		2602
1026	OL	51110000	2/28/2015	2015	2	CF	9300033433	40	20,198.19	CTR AWTR/260201	2602
1026	OL	51110000	2/28/2015	2015	2	CF	9300032952	50	(145.83)		2603
1026	OL	51110000	2/28/2015	2015	2	CF	9300032952	40	145.83	CTR AWTR/260305	2603
1026	OL	51110000	2/28/2015	2015	2	CF	9300032940	50	(40,707.77)		2605
1026	OL	51110000	2/28/2015	2015	2	CF	9300032940	40	40,707.77	CTR AWTR/260501	2605
1026	OL	51110000	2/28/2015	2015	2	CF	9300032525	50	(0.62)		2602
1026	OL	51110000	2/28/2015	2015	2	CF	9300032525	40	0.62	CTR AWTR/260201	2602
1026	OL	51110000	2/28/2015	2015	2	SR	9600000880	40	145.83	Accrue sludge Removal Clean Harbors (est)	2603
1026	OL	51110000	2/28/2015	2015	2	SV	100019033	40	4,842.26	CHATTANOOGA CITY OF	2602
1026	OL	51110000	2/28/2015	2015	2	SV	100019033	40	10,433.62	CHATTANOOGA CITY OF	2602
1026	OL	51110000	2/28/2015	2015	2	SV	100019149	40	198.19	Accrue volume charge adj	2602
1026	OL	51110000	2/28/2015	2015	2	SV	100019149	40	20,000.00	Accrue Marion	2602
1026	OL	51110000	3/1/2015	2015	3	SG	100019167	50	(198.19)	Accrue volume charge adj	2602
1026	OL	51110000	3/1/2015	2015	3	SG	100019167	50	(20,000.00)	Accrue Marion	2602
1026	OL	51110000	3/1/2015	2015	3	SG	100019063	50	(4,842.26)	CHATTANOOGA CITY OF	2602
1026	OL	51110000	3/1/2015	2015	3	SG	100019063	50	(10,433.62)	CHATTANOOGA CITY OF	2602
1026	OL	51110000	3/2/2015	2015	3	SN	100019006	50	(44.00)	500001908710262015	2605
1026	OL	51110000	3/2/2015	2015	3	SN	100019006	50	(2,701.37)	500001908710262015	2605
1026	OL	51110000	3/5/2015	2015	3	WE	5000019185	81	5,040.45	sld vol. charge Feb. 2015	2602
1026	OL	51110000	3/26/2015	2015	3	WE	5000019687	81	43,672.26	sld solids chg 1 of 6 2015 inv 028098	2602
1026	OL	51110000	3/27/2015	2015	3	KR	5000019717	40	54,496.32		2605
1026	OL	51110000	3/27/2015	2015	3	SN	100019538	50	(44.00)	500001971710262015	2605
1026	OL	51110000	3/27/2015	2015	3	SN	100019538	50	(3,603.42)	500001971710262015	2605
1026	OL	51110000	3/31/2015	2015	3	CF	9300033953	50	(43,672.26)		2602
1026	OL	51110000	3/31/2015	2015	3	CF	9300033953	40	43,672.26	CTR AWTR/260201	2602
1026	OL	51110000	3/31/2015	2015	3	CF	9300033984	40	3,647.42		2605
1026	OL	51110000	3/31/2015	2015	3	CF	9300033984	50	(3,647.42)	CTR AWTR/260501	2605
1026	OL	51110000	3/31/2015	2015	3	CF	9300033966	50	(54,496.32)		2605
1026	OL	51110000	3/31/2015	2015	3	CF	9300033966	40	54,496.32	CTR AWTR/260501	2605
1026	OL	51110000	3/31/2015	2015	3	CF	9300033531	40	30,433.62		2602
1026	OL	51110000	3/31/2015	2015	3	CF	9300033531	50	(30,433.62)	CTR AWTR/260201	2602

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1026	OL	51110000	3/31/2015	2015	3	CF	9300033603	40	2,745.37		2605
1026	OL	51110000	3/31/2015	2015	3	CF	9300033603	50	(2,745.37)	CTR AWTR/260501	2605
1026	OL	51110000	4/1/2015	2015	4	SG	100020103	50	(5,629.63)	Accrue volume charge adj	2602
1026	OL	51110000	4/9/2015	2015	4	WE	5000020014	81	5,629.63	March'15 sld vol. charge inv028206	2602
1026	OL	51110000	4/17/2015	2015	4	WE	5000020253	81	15,182.00	sld solids chg 2of 6 2015 inv 028259	2602
1026	OL	51110000	4/30/2015	2015	4	CF	9300035711	50	(59,595.06)		2602
1026	OL	51110000	4/30/2015	2015	4	CF	9300035711	40	59,595.06	CTR AWTR/260201	2602
1026	OL	51110000	4/30/2015	2015	4	CF	9300035028	50	(15,182.00)		2602
1026	OL	51110000	4/30/2015	2015	4	CF	9300035028	40	15,182.00	CTR AWTR/260201	2602
1026	OL	51110000	4/30/2015	2015	4	CF	9300034808	50	(5,629.63)		2602
1026	OL	51110000	4/30/2015	2015	4	CF	9300034808	40	5,629.63	CTR AWTR/260201	2602
1026	OL	51110000	4/30/2015	2015	4	CF	9300034711	40	5,629.63		2602
1026	OL	51110000	4/30/2015	2015	4	CF	9300034711	50	(5,629.63)	CTR AWTR/260201	2602
1026	OL	51110000	4/30/2015	2015	4	SV	100021082	40	5,023.63	Accrue volume charge adj	2602
1026	OL	51110000	4/30/2015	2015	4	SV	100021082	40	38,571.43	Accrue Marion	2602
1026	OL	51110000	4/30/2015	2015	4	SV	100021082	40	16,000.00	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	5/1/2015	2015	5	SG	100021095	50	(5,023.63)	Accrue volume charge adj	2602
1026	OL	51110000	5/1/2015	2015	5	SG	100021095	50	(38,571.43)	Accrue Marion	2602
1026	OL	51110000	5/1/2015	2015	5	SG	100021095	50	(16,000.00)	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	5/5/2015	2015	5	WE	5000020631	81	5,023.63	sld vol. charge Apr'15 inv028300	2602
1026	OL	51110000	5/13/2015	2015	5	WE	5000020788	81	15,182.00	sld solids chg 3 of 6 inv 028336	2602
1026	OL	51110000	5/31/2015	2015	5	CF	9300036015	50	(15,182.00)		2602
1026	OL	51110000	5/31/2015	2015	5	CF	9300036015	40	15,182.00	CTR AWTR/260201	2602
1026	OL	51110000	5/31/2015	2015	5	CF	9300035798	40	54,571.43		2602
1026	OL	51110000	5/31/2015	2015	5	CF	9300035798	50	(54,571.43)	CTR AWTR/260201	2602
1026	OL	51110000	5/31/2015	2015	5	CF	9300036713	50	(35,455.64)		2602
1026	OL	51110000	5/31/2015	2015	5	CF	9300036713	40	35,455.64	CTR AWTR/260201	2602
1026	OL	51110000	5/31/2015	2015	5	SV	100022003	40	4,687.61	Accrue volume charge adj	2602
1026	OL	51110000	5/31/2015	2015	5	SV	100022003	40	14,768.03	Accrue Marion	2602
1026	OL	51110000	5/31/2015	2015	5	SV	100022003	40	16,000.00	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	6/1/2015	2015	6	SG	100022058	50	(16,000.00)	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	6/1/2015	2015	6	SG	100022058	50	(4,687.61)	Accrue volume charge adj	2602
1026	OL	51110000	6/1/2015	2015	6	SG	100022058	50	(14,768.03)	Accrue Marion	2602
1026	OL	51110000	6/5/2015	2015	6	WE	5000021375	81	4,687.61	Sld Vol Chg May '15 inv028384	2602
1026	OL	51110000	6/5/2015	2015	6	WE	5000021374	81	15,182.00	4 of 6 Solids waste charge'15 inv028426	2602
1026	OL	51110000	6/24/2015	2015	6	KR	5000021814	40	20,008.30		2605
1026	OL	51110000	6/30/2015	2015	6	CF	9300037893	40	20,238.10		2602
1026	OL	51110000	6/30/2015	2015	6	CF	9300037893	50	(20,238.10)	CTR AWTR/260201	2602
1026	OL	51110000	6/30/2015	2015	6	CF	9300037895	50	(20,238.10)		2605
1026	OL	51110000	6/30/2015	2015	6	CF	9300037895	40	20,238.10	CTR AWTR/260501	2605
1026	OL	51110000	6/30/2015	2015	6	CF	9300037885	50	(43,249.82)		2602
1026	OL	51110000	6/30/2015	2015	6	CF	9300037885	40	43,249.82	CTR AWTR/260201	2602

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1026	OL	51110000	6/30/2015	2015	6	CF	9300037295	50	(20,008.30)		2605
1026	OL	51110000	6/30/2015	2015	6	CF	9300037295	40	20,008.30	CTR AWTR/260501	2605
1026	OL	51110000	6/30/2015	2015	6	CF	9300036808	40	15,586.03		2602
1026	OL	51110000	6/30/2015	2015	6	CF	9300036808	50	(15,586.03)	CTR AWTR/260201	2602
1026	OL	51110000	6/30/2015	2015	6	SV	100022996	40	20,238.10		2605
1026	OL	51110000	6/30/2015	2015	6	SV	100022996	50	(20,238.10)		2602
1026	OL	51110000	6/30/2015	2015	6	SV	100022972	40	7,011.72	Accrue volume charge adj	2602
1026	OL	51110000	6/30/2015	2015	6	SV	100022972	40	20,238.10	Accrue Marion	2602
1026	OL	51110000	6/30/2015	2015	6	SV	100022972	40	16,000.00	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	7/1/2015	2015	7	SG	100023018	50	(20,238.10)		2605
1026	OL	51110000	7/1/2015	2015	7	SG	100023018	40	20,238.10		2602
1026	OL	51110000	7/1/2015	2015	7	SG	100022994	50	(16,000.00)	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	7/1/2015	2015	7	SG	100022994	50	(7,011.72)	Accrue volume charge adj	2602
1026	OL	51110000	7/1/2015	2015	7	SG	100022994	50	(20,238.10)	Accrue Marion	2602
1026	OL	51110000	7/1/2015	2015	7	WE	5000021999	81	15,182.00	5 of 6 Solid waste charge inv # 028508	2602
1026	OL	51110000	7/7/2015	2015	7	WE	5000022106	81	7,011.72	Sewer charge for June 2015 #028516	2602
1026	OL	51110000	7/31/2015	2015	7	CF	9300038560	50	(22,884.27)		2602
1026	OL	51110000	7/31/2015	2015	7	CF	9300038560	40	22,884.27	CTR AWTR/260201	2602
1026	OL	51110000	7/31/2015	2015	7	CF	9300038564	50	(25,000.00)		2605
1026	OL	51110000	7/31/2015	2015	7	CF	9300038564	40	25,000.00	CTR AWTR/260501	2605
1026	OL	51110000	7/31/2015	2015	7	CF	9300038004	40	20,238.10		2605
1026	OL	51110000	7/31/2015	2015	7	CF	9300038004	50	(20,238.10)	CTR AWTR/260501	2605
1026	OL	51110000	7/31/2015	2015	7	CF	9300037990	50	(20,238.10)		2602
1026	OL	51110000	7/31/2015	2015	7	CF	9300037990	40	20,238.10	CTR AWTR/260201	2602
1026	OL	51110000	7/31/2015	2015	7	CF	9300037912	40	21,056.10		2602
1026	OL	51110000	7/31/2015	2015	7	CF	9300037912	50	(21,056.10)	CTR AWTR/260201	2602
1026	OL	51110000	7/31/2015	2015	7	SV	100023971	40	16,000.00	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	7/31/2015	2015	7	SV	100023971	40	6,884.27	Accrue volume charge adj	2602
1026	OL	51110000	7/31/2015	2015	7	SV	100023971	40	25,000.00	Accrue Marion	2605
1026	OL	51110000	8/1/2015	2015	8	SG	100024039	50	(6,884.27)	Accrue volume charge adj	2602
1026	OL	51110000	8/1/2015	2015	8	SG	100024039	50	(25,000.00)	Accrue Marion	2605
1026	OL	51110000	8/1/2015	2015	8	SG	100024039	50	(16,000.00)	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	8/4/2015	2015	8	WE	5000023005	81	15,182.00	6 of 6 Solids waste charge invoic028605	2602
1026	OL	51110000	8/6/2015	2015	8	WE	5000023068	81	6,884.27	Sewer charge for July 2015 #028612	2602
1026	OL	51110000	8/27/2015	2015	8	SX	100024385	50	(632.89)		2603
1026	OL	51110000	8/31/2015	2015	8	CF	9300039607	50	(30,884.27)		2602
1026	OL	51110000	8/31/2015	2015	8	CF	9300039607	40	30,884.27	CTR AWTR/260201	2602
1026	OL	51110000	8/31/2015	2015	8	CF	9300039618	50	(16,468.30)		2605
1026	OL	51110000	8/31/2015	2015	8	CF	9300039618	40	16,468.30	CTR AWTR/260501	2605
1026	OL	51110000	8/31/2015	2015	8	CF	9300039476	40	632.89		2603
1026	OL	51110000	8/31/2015	2015	8	CF	9300039476	50	(632.89)	CTR AWTR/260305	2603
1026	OL	51110000	8/31/2015	2015	8	CF	9300039183	40	25,000.00		2605

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1026	OL	51110000	8/31/2015	2015	8	CF	9300039183	50	(25,000.00)	CTR AWTR/260501	2605
1026	OL	51110000	8/31/2015	2015	8	CF	9300039120	40	818.00		2602
1026	OL	51110000	8/31/2015	2015	8	CF	9300039120	50	(818.00)	CTR AWTR/260201	2602
1026	OL	51110000	8/31/2015	2015	8	SV	100024829	40	22,000.00	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	8/31/2015	2015	8	SV	100024829	40	8,884.27	Accrue volume charge adj	2602
1026	OL	51110000	8/31/2015	2015	8	SV	100024829	40	16,468.30	Accrue Marion	2605
1026	OL	51110000	9/1/2015	2015	9	SG	100024888	50	(16,468.30)	Accrue Marion	2605
1026	OL	51110000	9/1/2015	2015	9	SG	100024888	50	(22,000.00)	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	9/1/2015	2015	9	SG	100024888	50	(8,884.27)	Accrue volume charge adj	2602
1026	OL	51110000	9/9/2015	2015	9	WE	5000023849	81	10,309.68	August Vol Charge invoice # 028673	2602
1026	OL	51110000	9/14/2015	2015	9	KR	5000023979	40	17,709.08		2605
1026	OL	51110000	9/14/2015	2015	9	SN	100025216	50	(44.00)	500002397910262015	2605
1026	OL	51110000	9/14/2015	2015	9	SN	100025216	50	(1,196.78)	500002397910262015	2605
1026	OL	51110000	9/30/2015	2015	9	CF	9300040362	50	(1,240.78)	CTR AWTR/260501	2605
1026	OL	51110000	9/30/2015	2015	9	CF	9300040047	40	30,884.27		2602
1026	OL	51110000	9/30/2015	2015	9	CF	9300040047	50	(30,884.27)	CTR AWTR/260201	2602
1026	OL	51110000	9/30/2015	2015	9	CF	9300040117	40	16,468.30		2605
1026	OL	51110000	9/30/2015	2015	9	CF	9300040117	50	(16,468.30)	CTR AWTR/260501	2605
1026	OL	51110000	9/30/2015	2015	9	CF	9300040118	50	(10,309.68)		2602
1026	OL	51110000	9/30/2015	2015	9	CF	9300040118	40	10,309.68	CTR AWTR/260201	2602
1026	OL	51110000	9/30/2015	2015	9	CF	9300040172	50	(17,709.08)		2605
1026	OL	51110000	9/30/2015	2015	9	CF	9300040172	40	17,709.08	CTR AWTR/260501	2605
1026	OL	51110000	9/30/2015	2015	9	CF	9300040362	40	1,240.78		2605
1026	OL	51110000	9/30/2015	2015	9	SV	100026049	40	5,858.84	Accrue volume charge adj	2602
1026	OL	51110000	9/30/2015	2015	9	SV	100026049	40	5,041.32	Accrue Marion	2605
1026	OL	51110000	10/1/2015	2015	10	SG	100026279	50	(5,858.84)	Accrue volume charge adj	2602
1026	OL	51110000	10/1/2015	2015	10	SG	100026279	50	(5,041.32)	Accrue Marion	2605
1026	OL	51110000	10/8/2015	2015	10	WE	5000024670	81	5,858.84	Soid waste charge for invoice # 028787	2602
1026	OL	51110000	10/31/2015	2015	10	CF	9300041026	50	(5,858.84)		2602
1026	OL	51110000	10/31/2015	2015	10	CF	9300041026	40	5,858.84	CTR AWTR/260201	2602
1026	OL	51110000	10/31/2015	2015	10	CF	9300041015	40	5,041.32		2605
1026	OL	51110000	10/31/2015	2015	10	CF	9300041015	50	(5,041.32)	CTR AWTR/260501	2605
1026	OL	51110000	10/31/2015	2015	10	CF	9300040949	40	5,858.84		2602
1026	OL	51110000	10/31/2015	2015	10	CF	9300040949	50	(5,858.84)	CTR AWTR/260201	2602
1026	OL	51110000	10/31/2015	2015	10	CF	9300041466	50	(17,354.25)		2602
1026	OL	51110000	10/31/2015	2015	10	CF	9300041466	40	17,354.25	CTR AWTR/260201	2602
1026	OL	51110000	10/31/2015	2015	10	CF	9300041470	50	(9,567.30)		2605
1026	OL	51110000	10/31/2015	2015	10	CF	9300041470	40	9,567.30	CTR AWTR/260501	2605
1026	OL	51110000	10/31/2015	2015	10	SV	100027209	40	8,739.68	Accrue volume charge adj	2602
1026	OL	51110000	10/31/2015	2015	10	SV	100027209	40	9,567.30	Accrue Marion	2605
1026	OL	51110000	10/31/2015	2015	10	SV	100027209	40	8,614.57	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	11/1/2015	2015	11	SG	100027378	50	(9,567.30)	Accrue Marion	2605

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1026	OL	51110000	11/1/2015	2015	11	SG	100027378	50	(8,614.57)	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	11/1/2015	2015	11	SG	100027378	50	(8,739.68)	Accrue volume charge adj	2602
1026	OL	51110000	11/9/2015	2015	11	WE	5000025296	81	8,739.68	October2015 sewer charge in#028885	2602
1026	OL	51110000	11/30/2015	2015	11	CF	9300042547	50	(25,508.37)		2602
1026	OL	51110000	11/30/2015	2015	11	CF	9300042547	40	25,508.37	CTR AWTR/260201	2602
1026	OL	51110000	11/30/2015	2015	11	CF	9300042550	50	(19,890.28)		2605
1026	OL	51110000	11/30/2015	2015	11	CF	9300042550	40	19,890.28	CTR AWTR/260501	2605
1026	OL	51110000	11/30/2015	2015	11	CF	9300042068	50	(9,567.30)	CTR AWTR/260501	2605
1026	OL	51110000	11/30/2015	2015	11	CF	9300042003	40	8,614.57		2602
1026	OL	51110000	11/30/2015	2015	11	CF	9300042003	50	(8,614.57)	CTR AWTR/260201	2602
1026	OL	51110000	11/30/2015	2015	11	CF	9300042068	40	9,567.30		2605
1026	OL	51110000	11/30/2015	2015	11	SV	100028317	40	18,585.22	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	11/30/2015	2015	11	SV	100028317	40	6,923.15	Accrue volume charge adj	2602
1026	OL	51110000	11/30/2015	2015	11	SV	100028317	40	19,890.28	Accrue Marion	2605
1026	OL	51110000	12/1/2015	2015	12	SG	100028373	50	(6,923.15)	Accrue volume charge adj	2602
1026	OL	51110000	12/1/2015	2015	12	SG	100028373	50	(19,890.28)	Accrue Marion	2605
1026	OL	51110000	12/1/2015	2015	12	SG	100028373	50	(18,585.22)	Accrue City of Chatt Ind Surcharge	2602
1026	OL	51110000	12/7/2015	2015	12	WE	5000025877	81	8,614.58	4 of 6 solids waste cost inv. 029016	2602
1026	OL	51110000	12/11/2015	2015	12	WE	5000026186	81	8,014.40	November 2015 sewer charge in#029024	2602

	Offsetting accruals
	General Ledger posting reconciles to actual invoice
	Related to prior year filing; not included in reconciliation

Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account t type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	12/1/2014	12/1/2014
		E26-1300-260501		120606		24705	K	120606	Marion Environmental Inc	11/7/2014	12/15/2014
		E26-1300-260501					S	23654000	Accrued Tax - Use Tax	12/15/2014	12/17/2014
		E26-1300-260501					S	23654000	Accrued Tax - Use Tax	12/15/2014	12/17/2014
							S	51110000	Waste Disposal	12/5/2014	12/5/2014
	260201						S	51110000	Waste Disposal	12/5/2014	12/5/2014
							S	51110000	Waste Disposal	1/6/2015	1/6/2015
	260201						S	51110000	Waste Disposal	1/6/2015	1/6/2015
							S	51110000	Waste Disposal	1/6/2015	1/6/2015
	260201						S	51110000	Waste Disposal	1/6/2015	1/6/2015
							S	51110000	Waste Disposal	12/31/2014	12/31/2014
	260305						S	51110000	Waste Disposal	12/31/2014	12/31/2014
							S	51110000	Waste Disposal	12/17/2014	12/17/2014
	260501						S	51110000	Waste Disposal	12/17/2014	12/17/2014
							S	51110000	Waste Disposal	12/15/2014	12/15/2014
	260501						S	51110000	Waste Disposal	12/15/2014	12/15/2014
		E26-1300-260305				JR 210	S	24121000	Accrued Waste Disposal	12/31/2014	12/31/2014
		E26-1300-260201				3000078804	S	23430600	A/P - Workbasket Accrual	12/31/2014	1/6/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	1/6/2015	1/6/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	1/6/2015	1/6/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	1/6/2015	1/7/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	1/6/2015	1/7/2015
		E26-1300-260201				3000078804	S	23430600	A/P - Workbasket Accrual	12/31/2014	1/7/2015
		E26-1300-260501		120606		24724	K	120606	Marion Environmental Inc	11/30/2014	1/2/2015
		E26-1300-260501					S	23654000	Accrued Tax - Use Tax	1/2/2015	1/12/2015
		E26-1300-260501					S	23654000	Accrued Tax - Use Tax	1/2/2015	1/12/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	1/5/2015	1/5/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	1/8/2015	1/8/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	1/8/2015	1/8/2015
		E26-1300-260501		120606		24912	K	120606	Marion Environmental Inc	11/30/2014	1/29/2015
							S	51800000	Chemicals	1/30/2015	1/30/2015
	260305						S	51800000	Chemicals	1/30/2015	1/30/2015
							S	51110000	Waste Disposal	1/29/2015	1/29/2015
	260501						S	51110000	Waste Disposal	1/29/2015	1/29/2015
							S	51110000	Waste Disposal	1/9/2015	1/9/2015
	260201						S	51110000	Waste Disposal	1/9/2015	1/9/2015
							S	51110000	Waste Disposal	1/12/2015	1/12/2015
	260501						S	51110000	Waste Disposal	1/12/2015	1/12/2015
							S	51110000	Waste Disposal	1/9/2015	1/9/2015
	260501						S	51110000	Waste Disposal	1/9/2015	1/9/2015
							S	51110000	Waste Disposal	2/4/2015	2/4/2015
	260201						S	51110000	Waste Disposal	2/4/2015	2/4/2015

Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account t type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date
		E26-1300-260305				JR 210	S	24121000	Accrued Waste Disposal	1/31/2015	1/30/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	2/4/2015	2/4/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	2/4/2015	2/4/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	2/4/2015	2/5/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	2/4/2015	2/5/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	2/6/2015	2/6/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	2/6/2015	2/6/2015
		E26-1300-260501		120606		25019	K	120606	Marion Environmental Inc	1/30/2015	2/27/2015
	260201						S	51110000	Waste Disposal	3/3/2015	3/3/2015
							S	51110000	Waste Disposal	3/3/2015	3/3/2015
							S	51110000	Waste Disposal	3/6/2015	3/6/2015
	260201						S	51110000	Waste Disposal	3/6/2015	3/6/2015
							S	51110000	Waste Disposal	2/27/2015	2/27/2015
	260305						S	51110000	Waste Disposal	2/27/2015	2/27/2015
							S	51110000	Waste Disposal	2/27/2015	2/27/2015
	260501						S	51110000	Waste Disposal	2/27/2015	2/27/2015
							S	52554500	Lab Supplies	2/6/2015	2/6/2015
	260201						S	52554500	Lab Supplies	2/6/2015	2/6/2015
		E26-1300-260305				JR 210	S	24121000	Accrued Waste Disposal	2/28/2015	2/27/2015
		E26-1300-260201			3000078804		S	23435000	A/P - Project Cost Accrual	2/28/2015	3/3/2015
		E26-1300-260201			3000078805		S	23435000	A/P - Project Cost Accrual	2/28/2015	3/3/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	3/6/2015	3/6/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	3/6/2015	3/6/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	3/6/2015	3/7/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	3/6/2015	3/7/2015
		E26-1300-260201			3000078804		S	23435000	A/P - Project Cost Accrual	2/28/2015	3/4/2015
		E26-1300-260201			3000078805		S	23435000	A/P - Project Cost Accrual	2/28/2015	3/4/2015
		E26-1300-260501					S	23654000	Accrued Tax - Use Tax	2/27/2015	3/2/2015
		E26-1300-260501					S	23654000	Accrued Tax - Use Tax	2/27/2015	3/2/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	3/5/2015	3/5/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	3/26/2015	3/26/2015
		E26-1300-260501		120606		25163	K	120606	Marion Environmental Inc	3/19/2015	3/27/2015
		E26-1300-260501					S	23654000	Accrued Tax - Use Tax	3/27/2015	3/30/2015
		E26-1300-260501					S	23654000	Accrued Tax - Use Tax	3/27/2015	3/30/2015
							S	51110000	Waste Disposal	3/26/2015	3/26/2015
	260201						S	51110000	Waste Disposal	3/26/2015	3/26/2015
							S	51110000	Waste Disposal	3/30/2015	3/30/2015
	260501						S	51110000	Waste Disposal	3/30/2015	3/30/2015
							S	51110000	Waste Disposal	3/27/2015	3/27/2015
	260501						S	51110000	Waste Disposal	3/27/2015	3/27/2015
							S	51110000	Waste Disposal	3/9/2015	3/9/2015
	260201						S	51110000	Waste Disposal	3/9/2015	3/9/2015

Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account t type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date
	260501						S	51110000	Waste Disposal	3/9/2015	3/9/2015
		E26-1300-260201					S	51110000	Waste Disposal	3/9/2015	3/9/2015
							S	24121000	Accrued Waste Disposal	4/3/2015	4/4/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	4/9/2015	4/9/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	4/17/2015	4/17/2015
	260201						S	51110000	Waste Disposal	5/6/2015	5/6/2015
							S	51110000	Waste Disposal	5/6/2015	5/6/2015
	260201						S	51110000	Waste Disposal	4/17/2015	4/17/2015
							S	51110000	Waste Disposal	4/17/2015	4/17/2015
	260201						S	51110000	Waste Disposal	4/9/2015	4/9/2015
							S	51110000	Waste Disposal	4/9/2015	4/9/2015
	260201						S	51110000	Waste Disposal	4/7/2015	4/7/2015
							S	51110000	Waste Disposal	4/7/2015	4/7/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	5/6/2015	5/6/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	5/6/2015	5/6/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	5/6/2015	5/6/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	5/6/2015	5/7/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	5/6/2015	5/7/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	5/6/2015	5/7/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	5/5/2015	5/5/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	5/13/2015	5/13/2015
	260201						S	51110000	Waste Disposal	5/13/2015	5/13/2015
							S	51110000	Waste Disposal	5/13/2015	5/13/2015
							S	51110000	Waste Disposal	5/7/2015	5/7/2015
	260201						S	51110000	Waste Disposal	5/7/2015	5/7/2015
							S	51110000	Waste Disposal	6/4/2015	6/4/2015
	260201						S	51110000	Waste Disposal	6/4/2015	6/4/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	6/3/2015	6/4/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	6/3/2015	6/4/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	6/3/2015	6/4/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	6/3/2015	6/5/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	6/3/2015	6/5/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	6/3/2015	6/5/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	6/5/2015	6/5/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	6/5/2015	6/5/2015
		E26-1300-260501		120606		25336	K	120606	Marion Environmental Inc	4/22/2015	6/24/2015
	260201						S	51110000	Waste Disposal	7/8/2015	7/8/2015
							S	51110000	Waste Disposal	7/8/2015	7/8/2015
							S	51110000	Waste Disposal	7/8/2015	7/8/2015
	260501						S	51110000	Waste Disposal	7/8/2015	7/8/2015
							S	51110000	Waste Disposal	7/7/2015	7/7/2015
	260201						S	51110000	Waste Disposal	7/7/2015	7/7/2015

Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account t type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date
	260501						S	51110000	Waste Disposal	6/24/2015	6/24/2015
							S	51110000	Waste Disposal	6/24/2015	6/24/2015
							S	51110000	Waste Disposal	6/5/2015	6/5/2015
	260201						S	51110000	Waste Disposal	6/5/2015	6/5/2015
		E26-1300-260501					S	51110000	Waste Disposal	7/8/2015	7/8/2015
		E26-1300-260201					S	51110000	Waste Disposal	7/8/2015	7/8/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	7/7/2015	7/7/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	7/7/2015	7/7/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	7/7/2015	7/7/2015
		E26-1300-260501					S	51110000	Waste Disposal	7/8/2015	7/9/2015
		E26-1300-260201					S	51110000	Waste Disposal	7/8/2015	7/9/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	7/7/2015	7/8/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	7/7/2015	7/8/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	7/7/2015	7/8/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	7/1/2015	7/1/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	7/7/2015	7/7/2015
							S	51110000	Waste Disposal	8/5/2015	8/5/2015
	260201						S	51110000	Waste Disposal	8/5/2015	8/5/2015
							S	51110000	Waste Disposal	8/5/2015	8/5/2015
	260501						S	51110000	Waste Disposal	8/5/2015	8/5/2015
							S	51110000	Waste Disposal	7/9/2015	7/9/2015
	260501						S	51110000	Waste Disposal	7/9/2015	7/9/2015
							S	51110000	Waste Disposal	7/9/2015	7/9/2015
	260201						S	51110000	Waste Disposal	7/9/2015	7/9/2015
							S	51110000	Waste Disposal	7/9/2015	7/9/2015
	260201						S	51110000	Waste Disposal	7/8/2015	7/8/2015
							S	51110000	Waste Disposal	7/8/2015	7/8/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	8/4/2015	8/5/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	8/4/2015	8/5/2015
		E26-1300-260501					S	24121000	Accrued Waste Disposal	8/4/2015	8/5/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	8/4/2015	8/6/2015
		E26-1300-260501					S	24121000	Accrued Waste Disposal	8/4/2015	8/6/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	8/4/2015	8/6/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	8/4/2015	8/4/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	8/6/2015	8/6/2015
		E26-1300-260305					S	24121000	Accrued Waste Disposal	8/27/2015	8/27/2015
							S	51110000	Waste Disposal	9/2/2015	9/2/2015
	260201						S	51110000	Waste Disposal	9/2/2015	9/2/2015
							S	51110000	Waste Disposal	9/2/2015	9/2/2015
	260501						S	51110000	Waste Disposal	9/2/2015	9/2/2015
							S	51110000	Waste Disposal	8/27/2015	8/27/2015
	260305						S	51110000	Waste Disposal	8/27/2015	8/27/2015
							S	51110000	Waste Disposal	8/10/2015	8/10/2015

Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account t type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date
	260501						S	51110000	Waste Disposal	8/10/2015	8/10/2015
							S	51110000	Waste Disposal	8/10/2015	8/10/2015
	260201						S	51110000	Waste Disposal	8/10/2015	8/10/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	9/1/2015	9/2/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	9/1/2015	9/2/2015
		E26-1300-260501					S	24121000	Accrued Waste Disposal	9/1/2015	9/2/2015
		E26-1300-260501					S	24121000	Accrued Waste Disposal	9/1/2015	9/3/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	9/1/2015	9/3/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	9/1/2015	9/3/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	9/9/2015	9/9/2015
		E26-1300-260501		120606		26064	K	120606	Marion Environmental Inc	8/31/2015	9/14/2015
		E26-1300-260501					S	23654000	Accrued Tax - Use Tax	9/14/2015	9/22/2015
		E26-1300-260501					S	23654000	Accrued Tax - Use Tax	9/14/2015	9/22/2015
	260501						S	51110000	Waste Disposal	9/22/2015	9/22/2015
							S	51110000	Waste Disposal	9/9/2015	9/9/2015
	260201						S	51110000	Waste Disposal	9/9/2015	9/9/2015
							S	51110000	Waste Disposal	9/9/2015	9/9/2015
	260501						S	51110000	Waste Disposal	9/9/2015	9/9/2015
							S	51110000	Waste Disposal	9/9/2015	9/9/2015
	260201						S	51110000	Waste Disposal	9/9/2015	9/9/2015
							S	51110000	Waste Disposal	9/14/2015	9/14/2015
	260501						S	51110000	Waste Disposal	9/14/2015	9/14/2015
							S	51110000	Waste Disposal	9/22/2015	9/22/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	10/1/2015	10/2/2015
		E26-1300-260501					S	24121000	Accrued Waste Disposal	10/1/2015	10/2/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	10/1/2015	10/3/2015
		E26-1300-260501					S	24121000	Accrued Waste Disposal	10/1/2015	10/3/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	10/8/2015	10/8/2015
							S	51110000	Waste Disposal	10/8/2015	10/8/2015
	260201						S	51110000	Waste Disposal	10/8/2015	10/8/2015
							S	51110000	Waste Disposal	10/8/2015	10/8/2015
	260501						S	51110000	Waste Disposal	10/8/2015	10/8/2015
							S	51110000	Waste Disposal	10/8/2015	10/8/2015
	260201						S	51110000	Waste Disposal	10/8/2015	10/8/2015
							S	51110000	Waste Disposal	11/3/2015	11/3/2015
	260201						S	51110000	Waste Disposal	11/3/2015	11/3/2015
							S	51110000	Waste Disposal	11/3/2015	11/3/2015
	260501						S	51110000	Waste Disposal	11/3/2015	11/3/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	11/2/2015	11/3/2015
		E26-1300-260501					S	24121000	Accrued Waste Disposal	11/2/2015	11/3/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	11/2/2015	11/3/2015
		E26-1300-260501					S	24121000	Accrued Waste Disposal	11/2/2015	11/4/2015

Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account t type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date
		E26-1300-260201					S	24121000	Accrued Waste Disposal	11/2/2015	11/4/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	11/2/2015	11/4/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	11/9/2015	11/9/2015
							S	51110000	Waste Disposal	12/1/2015	12/1/2015
	260201						S	51110000	Waste Disposal	12/1/2015	12/1/2015
							S	51110000	Waste Disposal	12/1/2015	12/1/2015
	260501						S	51110000	Waste Disposal	12/1/2015	12/1/2015
	260501						S	51110000	Waste Disposal	11/9/2015	11/9/2015
							S	51110000	Waste Disposal	11/9/2015	11/9/2015
	260201						S	51110000	Waste Disposal	11/9/2015	11/9/2015
							S	51110000	Waste Disposal	11/9/2015	11/9/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	12/1/2015	12/1/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	12/1/2015	12/1/2015
		E26-1300-260501					S	24121000	Accrued Waste Disposal	12/1/2015	12/1/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	12/1/2015	12/2/2015
		E26-1300-260501					S	24121000	Accrued Waste Disposal	12/1/2015	12/2/2015
		E26-1300-260201					S	24121000	Accrued Waste Disposal	12/1/2015	12/2/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	12/7/2015	12/7/2015
		E26-1300-260201		200416			S	24164000	GRIR - Non-inventory	12/11/2015	12/11/2015

**TENNESSEE AMERICAN WATER COMPANY
DOCKET 15-00131
RESPONSE TO SECOND SET OF REQUEST FOR INFORMATION
OF THE
CONSUMER PROTECTION AND ADVOCATE DIVISION**

Responsible Witnesses: **Linda C. Bridwell**

Question:

4. Refer to the Company's response to CPAD 1-16 and 1-17 regarding errors in the calculations of the Company's filing. In addition, refer to CPAD 2-2 and 2-3 above that request corrections and reconciliations with the Company's ledger. Please provide an updated PCOP calculation that takes into account all of these adjustments and changes.

Response:

Please refer to the attachment, which is a revised version of the exhibit which calculates the PCOP in the original filing. The file has also been provided as excel file TAW_EXH_LCB_1_Revised_041216.

The file makes the following adjustments:

- 1) It removes the \$196.33 adjustment on the "Support Workpaper" in cell E16 that was identified as a carryover from 2015 in response to Item 16 of the CPAD's First Request for Information.
- 2) It revises the Sales in 100 gallons to 100,578,654 on the same tab as identified in response to Item 17 of the CPAD's First Request for Information.
- 3) There is no change necessary due to the response to Item 2 of this same request.
- 4) The file uses revised waste disposal costs based on the updated waste disposal reconciliation in response to Item 3 of this same request.
- 5) The file reduces the chemical expenses by \$412.88 based on an informal request from the TRA staff regarding the chemical invoices received from ADC. TAW included non-inventory chemical items from the invoices. This is a single adjustment on the "Support Workpaper" tab.
- 6) The file reduces the fuel and power expense by \$196.31 based on an informal request from the TRA staff regarding late fees on some fuel & power invoices that were inadvertently included in the expenses. This is a single adjustment on the "Support Workpaper" tab.
- 7) The file reduces the purchased water expense by \$157.53 based on an informal request from the TRA staff regarding a late fee on a purchased water invoice that was inadvertently included in the expenses. This is a single adjustment on the "Support Workpaper" tab.

The overall impact is to revise the proposed PCOP to -0.37% from the original proposed filing of -0.44%.

[illegible]

Tennessee American Water Company
Docket No. 15-00131

**Calculation of Production Costs and Other Pass-Throughs ("PCOP") Including Non-Revenue Water
To Determine PCOP Tariff Rider
Actuals for the Year Ending November 30, 2015**

Line Number	Description	Amount
<u>I. Calculation of the Base Rate Cost of Production Costs and Other Pass-Throughs as authorized in the Base Rate case (*):</u>		
1	Pro Forma Production Costs and Other Pass-Throughs	\$ 4,062,167
2	Pro Forma Water Sales (WS) in 100 Gallons	100,578,654
3	Base Rate Cost per 100 Gallons WS (Line 1 / Line 2)	<u>\$ 0.04039</u>
<u>II. Deferral calculation - Actual Non-Revenue Water Cost Production Costs and Other Pass-Throughs vs. the Base Rate Cost (**):</u>		
4	Actual Production Costs and Other Pass-Throughs	\$ 3,603,385
5	Over-Under Collection Adjustment	\$ 129,642
6	Review Period PCOP Costs Adjusted for Over-Under Collections	\$ 3,733,026
7	Actual Water Sales (100 Gallons)	<u>96,367,785</u>
8	Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7)	\$ 0.03874
9	Base Rate Cost per 100 Gallons WS (Line 3)	<u>\$ 0.04039</u>
10	Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8)	\$ (0.00165)
11	Base Rate Case Water Sales 100 Gallons (Line 2)	<u>100,578,654</u>
12	Deferral Amount (Line 10 * Line 11)	<u>\$ (166,023)</u>
<u>III. Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider</u>		
13	Total Deferred Amount (Line 12)	\$ (166,023)
14	Total Deferred Amount Grossed Up for revenue taxes (sum of Gross Receipts Tax and Uncollectibles (Line 13 / (1.0-.03616)) (***)	\$ (172,252)
15	Projected Annual Base Rate Revenue subject to PCOP (*)	<u>47,073,724</u>
16	PCOP % (Line 14 / Line 15)	<u>-0.37%</u>

(*) The numbers are taken from the settlement agreement in Docket No. 12-00049

(**) The numbers are actuals for the year ended November 30, 2015 including Non-Revenue Water for Purchased Power and Chemicals

(***) Assumes Gross Receipts Tax @ 3.0%, Uncollectibles @ 1.0571%, TRA Fee @ 0.4250%, and Forfeited Discount Rate @ -0.8661%

Tennessee American Water Company
Docket No. 15-00131
For the Twelve Months Ending November 30, 2015
PCOP Actual Expenses

Line #	Description	A For the 12 Months Ending 11/30/2015	B **NRW Limited 12 Mos Ending 11/2015 (Column A, Lines 1 and 2 x Line 18 Recoverable %)	C Authorized Amount Per Docket 12-00049	D C - B Difference NRW Limited from Authorized Docket 12-00049	E Adjust Difference for TRA Fee Recovered Via SEC, EDI, or QIP 12 Months Ending 11/30/2015	F E - D Adjusted Difference
1	Purchased Water Including Wheeling Charges	\$ 51,841	\$ 51,841	\$ 51,331	\$ 510	\$	510
2	Purchased Power***	2,419,901	2,256,687	2,678,772	(422,085)		(422,085)
3	Chemicals	772,839	720,714	986,930	(266,216)		(266,216)
4	Waste Disposal	387,332	387,332	213,308	174,024		174,024
5	TRA Inspection Fee	186,811	186,811	131,826	54,985	-	54,985
6							
7	Total	\$ 3,818,724	\$ 3,603,385	\$ 4,062,167	\$ (458,782)	\$ -	\$ (458,782)
8							
9							
10	Sales in 100 Gallons	96,367,785	96,367,785	100,578,654		96,367,785	
11							
12	Cost per 100 Gallons (Line 7 / Line 10)	\$ 0.03963	\$ 0.03739	\$ 0.04039	\$ (0.00300)	\$ -	\$ (0.00300)

Recoverable % for Production Costs

	For the 12 Months Ending 11/30/2015
13 Sales	96,367,785
14 System Delivery	123,145,321
15 Non-Revenue Water % [1 - (Line 13 / Line 14)]	21.7%
16 Non-Revenue Water % Authorized	15.0%
17 Variance (if Line 15 > Line 16 then Line 15 - Line 16)	6.7%
18 Recoverable % (1 - Line 17)	93.3%

***Non-Revenue Water is only applied to purchased power and chemicals.
Adjustments:

- 1) Reduction of \$196.31 to Fuel and Power expenses based on late fees
- 2) Reduction of \$412.88 to chemical expenses based on ADC invoices
- 3) Reduction of \$157.53 to purchased water expenses based on late fee

Tennessee American Water Usage
Production Costs and Other Pass-Throughs

	Water Usage	System Delivery	NRW
2014 Dec	713,000	954,926	25.33%
2015 Jan	856,650	1,028,422	16.70%
2015 Feb	658,520	954,501	31.01%
2015 Mar	773,739	1,046,402	26.06%
2015 Apr	752,111	975,829	22.93%
2015 May	729,112	1,048,213	30.44%
2015 Jun	902,014	1,054,349	14.45%
2015 Jul	921,893	1,134,693	18.75%
2015 Aug	905,596	1,142,008	20.70%
2015 Sep	888,736	1,038,257	14.40%
2015 Oct	852,882	998,560	14.59%
2015 Nov	682,526	938,372	27.26%
	9,636,778	12,314,532	21.74%
		Average NRW	21.89%