

BUTLER | SNOW

October 5, 2016

VIA ELECTRONIC FILING

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

RE: Petition of Tennessee-American Water Company In Support of the Calculation of the 2016 Capital Riders Reconciliation, TRA Docket No. 16-00022

Dear Chairman Jones:

Please find enclosed for filing in the above-captioned matter *Tennessee-American Water Company's Final Revised Exhibits, Schedules and Workpapers in support of the Petition*. Some of the previously submitted exhibits, schedules and workpapers were revised during the cooperative discovery process. All of the changes and modifications reflected in the attachments have already been submitted as part of the official record by TAWC and served upon the parties of record. This filing is being made at the request of the Authority merely to compile all of the revisions in a single filing, with a single filing date for ease of reference.

For ease of reference, the following is a summary outline of the filing. Attached is the final version of excel files for the Petitioner's Exhibit Capital Riders Reconciliation -- LCB, Petitioner's Exhibit Capital Rider Charges Summary -- LCB, Petitioner's Exhibit Work Order Detail Summary -- LCB and supporting workpapers for 2015 Reconciliation for the Qualified Infrastructure Improvement Program ("QIIP") Rider, the Economic Development Infrastructure ("EDI") Rider and the Safety and Environmental Compliance ("SEC") Rider. One of the exhibits and a few of the workpapers were revised during the course of the proceeding, up through and including September 9, 2016.

The Petitioner's Exhibit Capital Riders Reconciliation -- LCB that was originally attached to Linda Bridwell's pre-filed testimony is the calculation of the QIIP, EDI, and SEC Riders Reconciliation percentage for 2015, to be applied in 2016. It is located on the tab "Exhibit Reconciliation" on the excel worksheet **TAW_TRA_2015_CapRider_Recon_030116.xlsx**. The last version of the file was attached to the response to Item 7 of the Consumer Protection and Advocate Division's ("CPAD") Fourth Request for Information filed on September 9, 2016. This supports the revised calculation of the QIIP reconciliation at 1.166%, the EDI reconciliation at -0.178%, and the SEC reconciliation at -0.118%. The excel version of the file is included as **TAW Final Version of Exhibits 1600022 100416.xlsx**. The only changes in the file were related to the calculation of tax depreciation. The workpapers that support the calculation are also included in the excel file. There were three workpapers that were revised and they are on the tabs in the excel file "WKP-2015 In-Serviced Actual," "WKP-2015 In-Serviced Proof" and "WKP-2015 Tax Depreciation."

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The Petitioner's Exhibit Capital Riders Capital Rider Charges Summary – LCB that was originally attached to Linda Bridwell's pre-filed testimony is the breakdown of the charges by general category in the QIIP, EDI, and SEC Riders for 2015. It is located on the tab "Exhibit Capital Rider Summary" on the excel worksheet **TAW_TRA_2015_CapRider_Cost_Detail_030116.xlsx**. This file did not change and is included again here.

The Petitioner's Exhibit Work Order Detail Summary – LCB that was originally attached to Linda Bridwell's pre-filed testimony is the detail charges for each work order in the QIIP, EDI, and SEC Riders for 2015. It is located on the tab "Exhibit Work Order Summary" on the excel worksheet **TAW_TRA_2015_CapRider_Cost_Detail_030116.xlsx**. This file did not change and is included again here.

There were two additional excel files in the original filing on March 1, 2016. These files did not include any exhibits, but only workpapers to support the calculations. These were **TAW_TRA_2015_Billing Determinants_030116.xlsx** and **TAW_TRA_2015 Revenues_030116.xlsx**. These workpapers were not revised over the course of the proceeding and have therefore not been included with this filing.

None of these files have been changed since the final versions were filed with the Authority. We are attempting, however, to ensure that the record in the case has a compilation of the final version of any revised files.

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



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

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 C. 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, the data requests responses are accurate to the best of her knowledge.

Linda C. Bridwell
Linda C. Bridwell

Sworn to and subscribed before me
this 5th day of October, 2016.

Dwight A. Stone
Notary Public

My Commission Expires: 10/3/2020

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

Vance Broemel, Esq.
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This the 5th day of October, 2016.



Melvin J. Malone

Tennessee American Water Company
For 12 Months Ended December 31, 2015
2015 Capital Riders Reconciliation - Charge Detail Summary by Rider

Line	Rider	Charge Type	Additions	Removals	Total
1	QIIP	Labor	\$ 696,410	\$ 200,437	\$ 896,847
2		Labor Overhead	361,764	98,411	460,175
3		Licenses, Permits & Misc Fees	96,937	17,348	114,284
4		Materials & Supplies	444,334	48,436	492,770
5		Contracted Services	1,797,564	85,274	1,882,838
6		Other - Paving	1,129,833	137,423	1,267,256
7		Other	742,407	244,027	986,434
8		Overhead	526,046	263,665	789,711
9		Salvage Cash	-	(158,452)	(158,452)
10		Service Company Charges	-	-	-
11		CWIP Accrual	(88,601)	3,435	(85,166)
12		AFUDC Debt	43,114	-	43,114
13		AFUDC Equity	39,358	-	39,358
14					
15	QIIP Total		\$ 5,789,163	\$ 940,005	\$ 6,729,168
16					
17	EDI	Labor	\$ 25,973	\$ 21	\$ 25,993
18		Labor Overhead	12,751	8	12,759
19		Licenses, Permits & Misc Fees	4,837	-	4,837
20		Materials & Supplies	167,677	189	167,866
21		Contracted Services	211,161	505	211,667
22		Other - Paving	59,950	130	60,080
23		Other	4,482	2	4,484
24		Overhead	42,142	78	42,220
25		Salvage Cash	-	-	-
26		Service Company Charges	-	-	-
27		CWIP Accrual	6,833	-	6,833
28		AFUDC Debt	5,613	-	5,613
29		AFUDC Equity	5,084	-	5,084
30					
31	EDI Total		\$ 546,502	\$ 933	\$ 547,435
32					
33	SEC	Labor	\$ 143,292	\$ 1,507	\$ 144,798
34		Labor Overhead	70,348	714	71,062
35		Licenses, Permits & Misc Fees	1,467	-	1,467
36		Materials & Supplies	4,584,853	283	4,585,136
37		Contracted Services	9,285,224	259,435	9,544,659
38		Other - Paving	9,650	-	9,650
39		Other	594,763	192,716	787,480
40		Overhead	1,263,376	4,670	1,268,045
41		Salvage Cash	-	-	-
42		Service Company Charges	237,488	-	237,488
43		CWIP Accrual	1,005,760	-	1,005,760
44		AFUDC Debt	437,205	-	437,205
45		AFUDC Equity	396,014	-	396,014
46					
47	SEC Total		\$ 18,029,441	\$ 459,324	\$ 18,488,765




Tennessee American Water Company
For 12 Months Ended December 31, 2015
2015 Capital Rider Reconciliation - Charge Detail Summary by Work Order

Line	Rider	Work Order #	Work Order Description	Additions	Removals	Total
1	QIIP	R26-02B1.13-P-0020	INSTALL 860'-8" MAIN & FH IN	\$ -	\$ 6,324	\$ 6,324
2		R26-02B1.13-P-0021	INSTALL 645'-6" MAIN IN CRESCENT	-	14,618	14,618
3		R26-02B1.13-P-0022	INSTALL 575' -6" MAIN IN 1ST	1,606	4,272	5,878
4		R26-02B1.13-P-0024	INSTALL 6" IN	0	6,316	6,316
5		R26-02B1.14-P-0001	Blanket Work Order	(1,327)	-	(1,327)
6		R26-02B1.14-P-0005	Silverdale Wrkhouse 12" main instal	-	-	-
7		R26-02B1.14-P-0007	Sunbeam Ave Main Replacement.	415	3,487	3,902
8		R26-02B1.15-P-0001	Blanket Work Order	(39)	-	(39)
9		R26-02B1.15-P-0003	Standifer Rd Main Replacement	69,783	2,222	72,005
10		R26-02B1.15-P-0004	Michigan St Main Replacement	68,770	2,378	71,147
11		R26-02B1.15-P-0005	West 47th St Main Replacement	101,536	-	101,536
12		R26-02B1.15-P-0006	East 34TH,35TH & 36TH Main	234,664	-	234,664
13		R26-02B1.15-P-0007	Signal View Main Replacement	223,856	-	223,856
14		R26-02B1.15-P-0008	Centro St Main Replace 1100' 6"	86,806	-	86,806
15		R26-02B1.15-P-0013	Pirtle St 4" Main Replacement	25,684	1,040	26,724
16		R26-02B1.15-P-0014	Fairy Trail Main Replacement	341,001	-	341,001
17		R26-02C1.07-P-0005	Unscheduled Main Replacements AS	31,996	(0)	31,996
18		R26-02C1.07-P-0007	Unsch Main Rep-Ft Oglethorpe GA	(2)	(0)	(2)
19		R26-02C1.13-P-0001	Mains - Unscheduled Blanket	(150,137)	0	(150,137)
20		R26-02C1.14-P-0001	Mains-Unscheduled	(801,070)	-	(801,070)
21		R26-02C1.14-P-0002	MEMORIAL DRIVE 16" MAIN REPAIR	-	1,111	1,111
22		R26-02C1.15-P-0001	Blanket Work Order	1,795,128	195,373	1,990,501
23		R26-02D1.11-P-0001	US27 BTN RIVERFRONT	959,624	-	959,624
24		R26-02D1.14-P-0004	BONNY OAKS @ VOLKSWAGEN 12"	163,440	65,729	229,169
25		R26-02D1.14-P-0009	Calhoun Avenue 16" relocation with	217,398	-	217,398
26		R26-02D1.14-P-0010	retire 1250' - 12" main in Olan Mil	-	41,605	41,605
27		R26-02D1.14-P-0011	Seneca Ave Offset 8" Main around 2	4,338	2,665	7,003
28		R26-02D1.15-P-0002	Kellys Ferry Road Offset	9,495	-	9,495
29		R26-02F1.07-P-0004	Hyd & Vlvs-Repl-Dade Cnty GA ALL A	10	(0)	10
30		R26-02F1.07-P-0005	Hyd & Vlvs-Repl-Catoosa Cnty GA AS	108	-	108
31		R26-02F1.07-P-0006	Hydrants Replaced AS	(10)	0	(10)
32		R26-02F1.07-P-0007	Valves Replaced AS	4	(0)	4
33		R26-02F1.07-P-0011	Hyd & Vlvs-Repl-East Ridge TN ALL	-	-	-
34		R26-02F1.13-P-0001	Hydrants Valves and Manholes-Rep-	(29,071)	0	(29,071)
35		R26-02F1.14-P-0001	Hydrants Valves and Manholes-Rep	(186,266)	(0)	(186,266)
36		R26-02F1.14-P-0002	CENTRAL AVE 20" VALVE	4,847	2,843	7,689
37		R26-02F1.14-P-0003	Purchase (2) 6" Wheel Valves	-	883	883
38		R26-02F1.15-P-0001	Blanket Work Order	497,585	35,494	533,079
39		R26-02F1.16-P-0001	Replaced Hydrants / Valves 2016	1,768	-	1,768
40		R26-02H1.07-P-0001	3/4 Renewed Services AS	288	(0)	288
41		R26-02H1.07-P-0010	1 Renewed Services AS	(53)	(0)	(53)
42		R26-02H1.07-P-0011	2 Renewed Services AS	(0)	-	(0)
43		R26-02H1.13-P-0001	Services and Laterals-Replaced - Bl	(66,759)	-	(66,759)
44		R26-02H1.14-P-0001	Services and Laterals-Replaced	(345,407)	-	(345,407)
45		R26-02H1.15-P-0001	Blanket Work Order	780,899	196,727	977,626
46		R26-02H1.16-P-0001	Renewed Services 2016	454	-	454
47		R26-02J1.07-P-0011	5/8 Renewed Settings AS	(314,245)	0	(314,245)
48		R26-02J1.13-P-0001	Meters-Replaced -Blanket	(30,621)	0	(30,621)
49		R26-02J1.14-P-0001	Meters-Replaced	(601,065)	(0)	(601,065)
50		R26-02J1.15-P-0001	Blanket Work Order	1,595,218	356,918	1,952,136
51		R26-02R1.11-P-0001	Elder Mtn Receiving Tank AS	46,367	-	46,367
52		R26-02R1.13-P-0002	Aldrich Unit #7 and #8 Rehabilitati	(27,545)	-	(27,545)
53		R26-02R1.14-P-0002	TANK EVALUATION FOR CLEARWELL	84	-	84
54		R26-02R1.15-P-0002	E Brainerd Standpipe Rehab	544,535	-	544,535
55		R26-03F1.15-P-0001	Blanket Work Order	315	-	315
56		R26-03H1.15-P-0001	Blanket Work Order	243	-	243
57		R26-03J1.15-P-0001	Blanket Work Order	62	-	62
58		R26-03R1.14-P-0002	TANK EVALUATION FOR SUCK CREEK	130	-	130
59		R26-05B1.14-P-0002	W. GEORGIA AVE MAIN	(13,596)	-	(13,596)
60		R26-05C1.14-P-0001	Unscheduled Main Replacements	(278)	-	(278)
61		R26-05C1.15-P-0001	Blanket Work Order	25,965	-	25,965
62		R26-05F1.14-P-0001	Blanket Work Order	(966)	-	(966)
63		R26-05F1.15-P-0001	Blanket Work Order	3,119	-	3,119
64		R26-05H1.14-P-0001	Blanket Work Order	3,879	-	3,879
65		R26-05H1.15-P-0001	Blanket Work Order	54,918	-	54,918
66		R26-05H1.16-P-0001	Renewed Services WW 2016	528	-	528
67		R26-05J1.14-P-0002	Whitwell Meter Change Program	408,432	-	408,432
68		R26-05J1.14-P-0003	Replace Whitwell High School Meter	16,296	-	16,296
69		R26-05J1.15-P-0001	Blanket Work Order	36,030	-	36,030
70						
71	QIIP Total			\$ 5,789,163	\$ 940,005	\$ 6,729,168
72						
73	EDI	R26-02A1.13-P-0004	JEFFERSON ST PHASE 3	\$ -	\$ -	\$ -
74		R26-02A1.14-P-0002	OLAN MILLS DR 12" MAIN	104,693	-	104,693
75		R26-02A1.15-P-0002	Obey Street Main Extension	56,089	-	56,089
76		R26-02A1.15-P-0003	Mountain Creek Road Cross Tie	32,858	-	32,858
77		R26-02E1.07-P-0007	New Valves AS	(1,606)	-	(1,606)
78		R26-02E1.07-P-0008	Hyd & Vlvs-New-Ft Oglethorpe GA	(337)	-	(337)
79		R26-02E1.07-P-0009	Hyd & Vlvs-New-Hamilton Cnty TN	(1,088)	-	(1,088)

Tennessee American Water Company
For 12 Months Ended December 31, 2015
2015 Capital Rider Reconciliation - Charge Detail Summary by Work Order

Line	Rider	Work Order #	Work Order Description	Additions	Removals	Total
80		R26-02E1.13-P-0001	Hydrants Valves and Manholes-New-	(41,671)	-	(41,671)
81		R26-02E1.14-P-0001	Hydrants - Valves and Manholes-	(25,954)	-	(25,954)
82		R26-02E1.14-P-0005	RELOCATE FH ON CHICKAMAUGA	200	933	1,133
83		R26-02E1.15-P-0001	Blanket Work Order	120,907	-	120,907
84		R26-03E1.15-P-0001	Blanket Work Order	17,129	-	17,129
85		R26-05A1.14-P-0003	Hwy 28 12 and 8 DI Main Extension	265,967	-	265,967
86		R26-05A1.15-P-0003	Hwy 27 6" Main Extension	11,162	-	11,162
87		R26-05E1.14-P-0001	Blanket Work Order	2,435	-	2,435
88		R26-05E1.15-P-0001	Blanket Work Order	5,718	-	5,718
89						
90	EDI Total			\$ 546,502	\$ 933	\$ 547,435
91						
92	SEC	I26-020032-01	Wastewater Treatm't & Handling	\$ 15,043,463	\$ -	\$ 15,043,463
93		R26-02L1.14-P-0003	UPGRADE COMMUNICATIONS	-	232	232
94		R26-02L1.15-P-0002	(2) Controllers for Filter Plant -	210,647	-	210,647
95		R26-02L1.15-P-0003	FiberConduit Run	7,471	-	7,471
96		R26-02M1.15-P-5002	Citico security wiring	24,980	-	24,980
97		R26-02Q1.12-P-0013	Repl Elmendorf #8 Motor	-	25	25
98		R26-02Q1.13-P-0012	Repl. #11 H.S. Motor & Coupling	120,703	364	121,067
99		R26-02Q1.14-P-0006	Citico Station WTP Filter #4 Rehab	(62,232)	29,956	(32,276)
100		R26-02Q1.14-P-0024	Repl. Safety Shower & Mixing Valve	2,532	2,501	5,032
101		R26-02Q1.14-P-0026	Panorama Booster Touch Screen	2,587	105	2,692
102		R26-02Q1.14-P-0031	Replace Roof @ Rossville Station	(1,710)	1	(1,709)
103		R26-02Q1.14-P-0032	Replace Roof @ Red Bank Station	(1,249)	1	(1,249)
104		R26-02Q1.14-P-0033	Replace Roof @ New York Station	(345)	1	(344)
105		R26-02Q1.14-P-0034	Replace Roof @ Elder Mtn. Station	(715)	1	(714)
106		R26-02Q1.14-P-0035	Replace Roof @ Citico Office	(4,750)	1	(4,749)
107		R26-02Q1.14-P-0036	Replace Roof @ Screen House	(700)	1	(699)
108		R26-02Q1.14-P-0037	Plant 1 Post Chlorine Feed Line Rep	-	57	57
109		R26-02Q1.14-P-0038	Install New PVC Valves/Chlorine F	2,099	75	2,173
110		R26-02Q1.14-P-0039	Replace VFD @ Crestwood	4,464	44	4,508
111		R26-02Q1.14-P-0040	Repl Hose Reels/Hoses for Air Respi	2,674	46	2,720
112		R26-02Q1.15-P-0002	Replace Underdrain 11 in Filter Hse	144,294	-	144,294
113		R26-02Q1.15-P-0003	Replace Underdrain 1 in Filter Hse	215,582	-	215,582
114		R26-02Q1.15-P-0004	Replace Underdrain 2 in Filter Hse	236,739	-	236,739
115		R26-02Q1.15-P-0005	Replace Underdrain 5 in Filter Hse	211,094	-	211,094
116		R26-02Q1.15-P-0006	Replace Underdrain 6 in Filter Hse	210,603	-	210,603
117		R26-02Q1.15-P-0007	Replace Underdrain 9 in Filter Hse	167,990	-	167,990
118		R26-02Q1.15-P-0010	Citico Pump Station Air Compressor	31,861	-	31,861
119		R26-02Q1.15-P-0011	Replace DP Meters in #2 Filter Hous	102,800	5,553	108,353
120		R26-02Q1.15-P-0012	Fluoride Transfer Pump @ Chemi	1,029	1	1,030
121		R26-02Q1.15-P-0013	Gate	16,599	-	16,599
122		R26-02Q1.15-P-0014	Generator Cables for Cummings	9,624	-	9,624
123		R26-02Q1.15-P-0015	Missionary Ridge Tank Stair	25,654	-	25,654
124		R26-02Q1.15-P-0016	GE Multin 469 Switch	45	0	45
125		R26-02Q1.15-P-0017	Install 13 (Custom) Shaft Guards	14,422	-	14,422
126		R26-02Q1.15-P-0018	Rehab Filter Underdrains #8 #3 #7	846,214	403,020	1,249,235
127		R26-02Q1.15-P-0021	16 Cone Vlv w/Hyd Cylinder	76,820	-	76,820
128		R26-02Q1.15-P-0022	18" Cone Vlv w/Hyd Cylinder #1	75,378	-	75,378
129		R26-02Q1.15-P-0024	Replace H.S. #16 Valve	27,468	-	27,468
130		R26-02Q1.15-P-0025	Citico Vault Lid Replacements	27,713	277	27,990
131		R26-02Q1.15-P-0026	6" Mueller MJ Gate Valve Open Left	597	6	603
132		R26-02Q1.15-P-0028	Actuator for Sludge Vault	4,211	-	4,211
133		R26-02Q1.15-P-0029	Sample Fridge/Freezer for WTP Lab	1,140	12	1,151
134		R26-02Q1.15-P-0030	Mag Meter for Sludge Flow	5,134	-	5,134
135		R26-02Q1.15-P-0031	Repl Soft Start Missionary Rdg Boos	8,300	-	8,300
136		R26-02Q1.15-P-0034	Vault 3A 54 Tap Saddle Install	5,985	-	5,985
137		R26-03Q1.15-P-0001	PUR Chlorine Analyzer	3,877	-	3,877
138		R26-05L1.13-P-0001	Whitwell Booster & Tank	(103,859)	-	(103,859)
139		R26-05L1.14-P-0002	Whitwell Booster	112,385	-	112,385
140		R26-05L1.14-P-0003	Ketner Cove Tank PLC	-	289	289
141		R26-05L1.14-P-0004	Automation of Wiley Ross Booster St	31,829	-	31,829
142		R26-05M1.15-P-5001	Whitwell Security gate	16,442	-	16,442
143		R26-05M1.15-P-5002	Whitwell building security	90,193	-	90,193
144		R26-05Q1.14-P-0005	RET Old Filter Plant - Whitwell	-	10,440	10,440
145		R26-05Q1.14-P-0007	REP Plant Turbidimeters	19,039	-	19,039
146		R26-05Q1.15-P-0002	Replac flocculator drive moter	5,488	5,488	10,977
147		R26-05Q1.15-P-0003	Replace inline booster on incline	1,281	67	1,349
148		R26-05Q1.15-P-0004	Replace drain pipes at filter plant	367	19	387
149		R26-05Q1.15-P-0005	Replacement of 200 AMP	5,309	108	5,418
150		R26-05Q1.15-P-0006	PUR Streaming Current Monitor	14,348	-	14,348
151		R26-05Q1.15-P-0007	Replaced pump bowl assembly	12,021	633	12,654
152		R26-05Q1.15-P-0008	Replace Controller At Tanya Lynn Ta	3,502	-	3,502
153						
154	SEC Total			\$ 18,029,441	\$ 459,324	\$ 18,488,765
155						
156	Grand Total			\$ 24,365,106	\$ 1,400,262	\$ 25,765,368
157						
158						

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Tennessee American Water Company
 Qualified Infrastructure Improvement Program Rider (QIIP)
 Economic Development Incentive Rider (EDIR)
 Safety and Environmental Compliance Rider (SECR)
 Reconciliation of the Calculation of Revenue Requirement
 As of 12/31/2015

Line Number	Description	Original Filing to Decatur #16-00022 Average YTD 12/31/2015			Adjustment for CP400-05 Year 1 Tax Depreciation Rates Average YTD 12/31/2015			Reconciliation	Adjustment for CP400-05 ADIT - Excluding Revenues Average YTD 12/31/2015		
		Actual	Budget	Variance	Actual	Budget	Variance		Actual	Budget	Variance
1	Amount Subject to Rider	\$11,616,147	\$17,798,627	(\$6,182,480)	\$11,616,147	\$17,798,627	(\$6,182,480)	\$0	\$11,616,147	\$17,798,627	(\$6,182,480)
2	Plus: Cost of Revenueless Salvage	261,846	831,513	(\$569,667)	261,846	831,513	(\$569,667)	0	261,846	831,513	(\$569,667)
3	Less: Contributions in Aid to Construction (CIAC)	0	0	0	0	0	0	0	0	0	0
4	Less: Deferred Income Taxes	26,126	50,884	(\$24,758)	26,126	50,884	(\$24,758)	188	26,126	50,884	(\$24,758)
5	Less: Accumulated Depreciation	188,888	430,238	(\$241,350)	188,888	430,238	(\$241,350)	0	188,888	430,238	(\$241,350)
6	Less: Investment Supply Additions	\$11,479,071	\$16,688,883	(\$5,209,812)	\$11,479,071	\$16,688,883	(\$5,209,812)	(\$124)	\$11,479,071	\$16,688,883	(\$5,209,812)
7											
8	Pre-Tax Authorized Rate of Return	8.45%	8.45%	0.00%	8.45%	8.45%	0.00%	0.45%	8.45%	8.45%	0.00%
9	Pre-Tax Return on Additions	\$1,217,858	\$1,724,498	(\$506,640)	\$1,217,858	\$1,724,498	(\$506,640)	(\$16)	\$1,217,858	\$1,724,498	(\$506,640)
10											
11	Depreciation Expense on Additions	394,863	848,277	(\$453,414)	394,863	848,277	(\$453,414)	0	394,863	848,277	(\$453,414)
12											
13	Property and Franchise Taxes Associated	164,338	225,868	(\$61,530)	164,338	225,868	(\$61,530)	0	164,338	225,868	(\$61,530)
14											
15	Revenue	1,479,886	2,838,212	(\$1,358,326)	1,479,886	2,838,212	(\$1,358,326)	(\$18)	1,479,886	2,838,212	(\$1,358,326)
16											
17	Revenue Taxes	2.18%	2.18%	0.00%	2.18%	2.18%	0.00%	2.18%	2.18%	2.18%	0.00%
18	Total Revenue with Revenue Taxes	\$1,720,121	\$2,888,238	(\$1,168,117)	\$1,720,121	\$2,888,238	(\$1,168,117)	(\$124)	\$1,720,121	\$2,888,238	(\$1,168,117)
19											
20											
21	Actual Revenue Short		\$1,481,255			\$1,481,255		\$0		\$1,481,255	
22											
23	(Over)/Under Revenue String		1,327,787			1,327,787		0		1,327,787	
24	Budget to Actual Adjustment		888,177			888,177		(\$18)		888,177	
25	2014 Depreciation Amount		38,848			38,848		0		38,848	
26	Ratepayers Tax Adjustment		0			0		0		0	
27	Interest Expense - 2.50%		1,407			1,407		(\$1)		1,407	
28											
29	Reconciliation Amount		\$814,845			\$814,845		(\$37)		\$814,845	
30											
31	Authorized Revenue (\$ 12M)		\$25,825,288			\$25,825,288				\$25,825,288	
32											
33	Current Reconciliation Rider Percentage		0.880%			0.880%				0.880%	
34											

Automatic:

Tennessee American Water has been authorized a rider rate based on a 12-month average of in-service capital projects in the forecasted period. The revenue requirement for each year is calculated in order to have zero revenue to be collected by the Tennessee Regulatory Authority in a zero year. This table shows a comparison of the actual average over the reporting period to the projected amount of each year and the total of the three.

A	Actual amounts in the position filed for this Decatur #16-00022
B	Actual amounts calculated from applying the Year 1 tax rate to the 10-year depreciation rates for projects and zero amounts referenced in data request CP400-05 (in year 1 year)
C	Reconciliation from A (change - flag) after adjusting the tax depreciation rates
D	Actual amounts calculated from excluding retirements in the tax depreciation rates referenced in data request CP400-05
E	Reconciliation from C after excluding retirements from the tax depreciation calculation
F	Actual amounts calculated from using the 2015 change ending balance multiplied by the Year 1 in-service depreciation rate referenced in data request CP400-05
G	Reconciliation from E after using the 2015 change ending balance multiplied by the Year 1 in-service depreciation rate referenced in data request CP400-05
H	Combined impact of all tax depreciation changes from CP400 data requests