2016 Reconciliation of Capital Riders Tennessee American Water Company Earnings Test

Line #		2015 Dec	Jan	Feb	Mar	Apr	May	Jun
- 0	Additions: Plant in Service	\$282,919,038	\$282,654,457	\$282,350,913	\$283,071,656	\$284,785,063	\$285,215,428	\$293,371,906
ဗ	Plant Under Construction	4,004,785	5,337,269	6,455,703	7,075,271	8,479,128	9,705,780	2,581,923
4 ı	Property Held For Future Use	1	1	1	1	1	1	1
വ	Materials and Supplies Other Additions:	750,083	730,286	742,445	808,008	775,243	785,111	766,729
o /	Leased Utility Plant	1	1	1	1	•	•	•
ω	Unamortized Painting - net	1	1	1	1	ı	ı	1
6	Working Capital C/	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884
10								
7	Total Additions	291,083,790	292,131,896	292,958,945	294,364,819	297,449,318	299,116,203	300,130,442
7 5								
5 4	Deductions:							
. T	Accumulated Depreciator and Amortization	21 267 211	91 475 400	82 122 004	97 514 509	002 200 68	013 360 610	92 020 179
. 4	Accumulated Depredation and Amortization Accumulated Deferred Income Taxes	35 860 570	36 188 726	35 636 366	35 618 403	35 908 768	35 908 074	36 374 505
5 5	Transmitted Divestment Credit - Dre 1071	770,000,00	30,188,720	12,030,300	20,018,402	11,005,08	410,00,00	11 410
- 6	Original lized lives in entrance in a 1971	12,30/	12,709	12,431	12,193	CC6,11	11,0/11	11,419
0 0	Other Deductions:	'	'	'	1	ı	ı	1
2 6	Contained by the Contained of C							
27	Contributions in Aid of Construction	13,439,1/2	13,434,892	13,4/5,843	14,163,632	14,143,192	14,181,689	14,167,542
22	All Other A	(50,452)	(270,107)	(272,501)	(234.083)	(265,076)	(761.147)	(271.262)
23		(10,100)	(1011)	(+)(-)(-)	(500,400)	(0.0002)	((-, -, -, -,
24								
22								
26	Total Deductions	135,824,438	136,087,907	136,083,515	136,497,293	137,125,441	137,541,514	138,469,872
77	Date Base	¢1EE 2E0 2E2	\$156 042 080	¢1E6 97E 430	\$157 067 536	770 666 0313	\$161 574 690	073 650 570
0 0 0	ומנס טמטס	266,662,661¢	5130,043,303	004,070,001	026,100,1614	1100,525,017	\$101,374,009	0/6,000,1016
30	Net Operating Income	\$486,769	\$737,142	\$672,787	\$660,629	\$934,297	\$1,137,344	\$1,292,848
31	Adjustments to NOI	1	1	1	1	1	1	1
32	Allowance for funds used during construction	26,289	20,826	38,972	42,399	55,034	64,606	44,160
5 5 5 4	Adjustment to reflect effective federal Income fax rate (debt assigned to parent)	- 17615	- 17 705	- 17 799	- 17 912	- 18 190	- 18 332	- 18 342
35	Interest on customer deposits				1			1 '
36								
37								

2016 Reconciliation of Capital Riders Tennessee American Water Company Earnings Test

Line #			2015 Dec	Jan	Feb	Mar	Apr	Мау	Jun
38 39 40	Adjusted Net Operating Income		\$530,673	\$775,673	\$729,559	\$720,940	\$1,007,520	\$1,220,281	\$1,355,350
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Rate of return B/		4.10%	5.97%	5.58%	5.48%	7.54%	9.06%	10.06%
A/ All Other	her Acquisition adjustment Accounts payable applicable to CWIP Unpaid for materials and supplies		\$0 268,625 38,256	\$0 - 66,200	\$0 16,625 42,800	\$0 25,024 72,819	\$0 28,900 37,813	\$0 10,575 44,500	\$0 3,658 41,302
	Taxes on CIAC-DEF. FIT & SIT		(357,333)	(336,307)	(331,926)	(331,926)	(331,789)	(316,222)	(316,222)
			(\$50,452)	(\$270,107)	(\$272,501)	(\$234,083)	(\$265,076)	(\$261,147)	(\$271,262)
C/ Per order C/	rder Cash working capital Lead Lag Study Incidental collection		\$591,674 (116,192)	\$591,674 (116,192)	\$591,674 (116,192)	\$591,674 (116,192)	\$591,674 (116,192)	\$591,674 (116,192)	\$591,674 (116,192)
	Average cash Other components		2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402
	Working cash		\$3,409,884	\$3,409,884	\$3,409,884	\$3,409,884	\$3,409,884	\$3,409,884	\$3,409,884
	Rate of Return - 2016		7.59%						
	Authorized Rate of Return		7.23%	(Schedule 1 Exhibit to Settlement Agreement Docket No. 12-00049)	to Settlement Agr	eement Docket N	0. 12-00049)		
	Authorized Adjusted Net Operating Income	❖	11,550,758						
	Actual 2016 Adjusted Net Operating Income	❖	12,129,993						
	Over-earnings	\$	(579,235)						

2016 Reconciliation of Capital Riders Tennessee American Water Company Earnings Test

Line #		lul	Aug	Sep	Oct	Nov	Dec	13-month Average
- 2	Additions: Plant in Service	\$294,868,549	\$295,632,477	\$296,084,100	\$296,731,635	\$296,726,040	\$297,481,240	\$290,145,577
ω 4	Plant Under Construction Property Held For Future Use	2,184,405	2,422,778	2,415,022	2,669,202	2,293,858	2,247,280	4,451,723
2	Materials and Supplies	795,508	740,554	739,520	716,981	743,523	799,279	761,021
9 \	Other Additions:	•	•	•	•	•		,
- ∞	Unamortized Painting - net							
6	Working Capital C/	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884
9 7								
- ;	lotal Additions	301,258,346	302,205,693	302,648,526	303,527,702	303,1/3,305	303,937,683	298, 768, 205
<u> 7</u> E								
4	Deductions:							
15	Accumulated Depreciaton and Amortization	84,486,418	85,108,209	84,555,066	85,041,234	84,296,746	84,867,111	83,536,406
16	Accumulated Deferred Income Taxes	36,984,677	37,534,504	38,826,299	39,171,753	39,597,214	38,266,527	37,063,568
17	Unamortized Investment Credit - Pre 1971	11,161	10,903	10,645	10,387	10,129	9,871	11,419
18	Customer Deposits	1	•	•	1	1	1	•
19	Other Deductions:							
20	Contributions in Aid of Construction	14,154,264	14,196,798	14,548,296	14,558,511	14,585,365	15,011,694	14,158,530
21	Customer Advances for Construction	4,312,882	4,270,612	3,959,028	4,210,908	4,188,125	3,786,559	4,448,270
3 7		(237,253)	(294,380)	(114,642)	(263,499)	(206,221)	(8,930)	(211,504)
24 25								
26	Total Deductions	139,712,149	140,826,646	141,784,692	142,729,294	142,471,358	141,932,832	139,006,689
28	Rate Base	\$161,546,197	\$161,379,047	\$160,863,834	\$160,798,408	\$160,701,947	\$162,004,851	\$ 159,761,517
59								
30 31	Net Operating Income Adjustments to NOI	\$1,651,843	\$1,306,440	\$1,042,736	\$1,059,506	\$1,158,019	(\$44,182)	\$11,609,409
32	Allowance for funds used during construction	17,316	16,323	(30,710)	15,515	13,033	5,083	302,556
34	Adjustifier to reflect effective rederal income tax rate (debt assigned to parent)	18,329	18,310	18,251	18,244	18,233	18,381	218,028
32 36	Interest on customer deposits	1	1	1	1	1	1	1
3/								

2016 Reconciliation of Capital Riders Tennessee American Water Company Earnings Test

Line #		lut	Aug	Sep	Oct	Nov	Dec	13-month Average
30 80 90	Adjusted Net Operating Income	\$1,687,489	\$1,341,073	\$1,030,276	\$1,093,265	\$1,189,285	(\$20,719)	\$12,129,993
44 42	Rate of return B/	12.54%	%26'6	7.69%	8.16%	8.88%	-0.15%	7.59%
A/ All Other A A A	her Acquisition adjustment Accounts payable applicable to CWIP Unpaid for materials and supplies	\$0 58,947 54,837	\$0 5,311 51,015	\$0 128,608 80,838	\$0 8,003 52,586	\$0 91,629 18,040	\$0 268,625 38,256	\$0 70,348 49,174
	Taxes on CIAC-DEF. FIT & SIT	(351,037)	(350,706)	(324,088)	(324,088)	(315,890)	(315,811)	(331,027)
		(\$237,253)	(\$294,380)	(\$114,642)	(\$263,499)	(\$206,221)	(\$8,930)	(211,504)
C/ Per order C,	rder Cash working capital Lead Lag Study Incidental collection	\$591,674 (116,192)	\$591,674 (116,192)	\$591,674 (116,192)	\$591,674 (116,192)	\$591,674 (116,192)	\$591,674 (116,192)	\$591,674 (116,192)
	Average cash Other components	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402
	Working cash	\$3,409,884	\$3,409,884	\$3,409,884	\$3,409,884	\$3,409,884	\$3,409,884)wns
	Rate of Return - 2016							

Rate of Return - 2016

Authorized Rate of Return

Authorized Adjusted Net Operating Income

Actual 2016 Adjusted Net Operating Income

Over-earnings

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

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FOR THE MONTH ENDED December 2016

Line #	_	Average Monthly Balance	Average for 12 MTD
1 2	Additions:	\$207.494.240	\$290,747,789
3	Plant in Service Plant Under Construction	\$297,481,240	
3 4	Property Held For Future Use	2,247,280 0	4,488,968 0
5	Materials and Supplies	799,279	761,932
6	Other Additions:	799,279	701,932
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3409884	3409884
10	Working Capital C/	3403004	3403004
11	Total Additions	303,937,683	299,408,573
12	Total Additions	300,337,000	200,400,070
13			
14	Deductions:		
15	Accumulated Depreciaton and Amortization	84,867,111	83,717,580
16	Accumulated Deferred Income Taxes	38,266,527	37,163,818
17	Unamortized Investment Credit - Pre 1971	9,871	11,290
18	Customer Deposits	0,071	0
19	Other Deductions:	· ·	U
20	Contributions in Aid of Construction	15,011,694	14,218,476
21	Customer Advances for Construction	3,786,559	4,385,637
22	All Other A/	-8930	-224925
23	All Other A	-0930	-224323
24			
25			
26	Total Deductions	141,932,832	139,271,876
27	Total Deductions	141,932,032	139,271,070
28	Rate Base	\$162,004,851	\$160,136,697
29 30	Net Operating Income	(\$44,182)	\$11,609,409
31	Adjustments to NOI	5000.00	000 550
32	Allowance for funds used during construction	5082.66	302,556
33	Adjustment to reflect effective federal	40204	040.000
34	Income tax rate (debt assigned to parent)	18381	218,028
35	Interest on customer deposits	0	0
36			
37			
38	A diverte d Net On anotic or la come	(000 740)	£40,400,000
39	Adjusted Net Operating Income	(\$20,719)	\$12,129,993
40			
41	5	0.4504	
42	Rate of return B/	-0.15%	7.57%
A/ All Othe	-		
A All Office	Acquisition adjustment	\$0	\$0
	Accounts payable applicable to CWIP	268,625	53,825
	Unpaid for materials and supplies		
	Oripaid for materials and supplies	38,256	50,084
	Taxes on CIAC-DEF. FIT & SIT	(315,811)	(328,834)
		(\$8,930)	(\$224,925)
B/ Rate of	return - Monthly (L39 / L28) x 12	(\$\psi_1\pi\pi\pi\pi\pi\pi\pi\pi\pi\pi\pi\pi\pi\	(#221,020)
C/ Per orde	er		
O/ 1 Cl Old	Cash working capital Lead Lag Study	\$591,674	
	Incidental collection	(116,192)	
	moracinal concentri	(110,132)	
	Average cash	0	
	Other components	2,934,402	
	Other components	2,334,402	
	Working cash	\$3,409,884	
	. g	\$0,.00,001	

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

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FOR THE MONTH ENDED November 2016

Line #	_	Average Monthly Balance	Average for 12 MTD
4	Additional		
1 2	Additions: Plant in Service	\$206 7 26 040	\$200 E24 272
3	Plant Under Construction	\$296,726,040	\$289,534,272
4	Property Held For Future Use	2,293,858 0	4,635,427
5			757 933
5 6	Materials and Supplies Other Additions:	743,523	757,833
6 7		0	0
8	Leased Utility Plant Unamortized Painting - net	0	0
	Working Capital C/		
9 10	Working Capital C/	3409884	3409884
	Total Additions	202 472 205	298,337,416
11	Total Additions	303,173,305	290,337,410
12			
13	D. L. C.		
14	Deductions:	04.000.740	00 405 544
15	Accumulated Depreciaton and Amortization	84,296,746	83,425,514
16	Accumulated Deferred Income Taxes	39,597,214	36,963,322
17	Unamortized Investment Credit - Pre 1971	10,129	11,548
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	14,585,365	14,087,433
21	Customer Advances for Construction	4,188,125	4,503,412
22	All Other A/	-206221	-226634
23			
24			
25			
26	Total Deductions	142,471,358	138,764,595
27			
28	Rate Base	\$160,701,947	\$159,572,821
29			
30	Net Operating Income	\$1,158,019	\$12,140,360
31	Adjustments to NOI	+ 1,100,010	* . - , ,
32	Allowance for funds used during construction	13,033	323,763
33	Adjustment to reflect effective federal		5_5,.55
34	Income tax rate (debt assigned to parent)	18,233	217,262
35	Interest on customer deposits	0	0
36	microst on educional deposits	· ·	•
37			
38			
39	Adjusted Net Operating Income	\$1,189,285	\$12,681,385
40	Adjusted Net Operating moonie	Ψ1,103,200	Ψ12,001,000
40 41			
42	Rate of return B/	0.000/	7.95%
42	Rate of fetufff	8.88%	7.95%
A/ All Othe	ar .		
A All Othe	Acquisition adjustment	\$0	\$0
	Accounts payable applicable to CWIP	91,629	53,825
		•	
	Unpaid for materials and supplies	18,040	50,084
	Taura an OIAO DEE EIT 8 OIT	(245,000)	(000 540)
	Taxes on CIAC-DEF. FIT & SIT	(315,890)	(330,543)
		(\$206,221)	(\$226,634)
B/ Pata of	return - Monthly (L39 / L28) x 12	(ΦΣΟΟ,ΣΣΤ)	(ψ220,004)
D/ Nate Of	Teturn - Montally (LS9 / LZ6) X 12		
C/ Per orde	or.		
C/ Fel Old	Cash working capital Lead Lag Study	\$501.67 <i>4</i>	
	Incidental collection	\$591,674 -116192	
	moluental collection	-110192	
	Average each	^	
	Average cash	2 024 402	
	Other components	2,934,402	
	Working each	\$2 ADD 00A	
	Working cash	\$3,409,884	

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

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FOR THE MONTH ENDED October 2016

Line #	_	Average Monthly Balance	Average for 12 MTD
4	Additional		
1 2	Additions: Plant in Service	\$206 721 62E	\$200 077 024
3	Plant Under Construction	\$296,731,635 2,669,202	\$288,077,024 4,891,369
3 4	Property Held For Future Use	2,009,202	
5			750 101
5 6	Materials and Supplies Other Additions:	716,981	759,101
7		0	0
, 8	Leased Utility Plant Unamortized Painting - net	0	0
	Working Capital C/		
9 10	Working Capital C/	3409884	3409884
10	Total Additions	202 527 702	207 427 270
	Total Additions	303,527,702	297,137,378
12			
13	Dadwatiana		
14	Deductions:	0E 044 224	00 407 700
15	Accumulated Depreciation and Amortization	85,041,234	83,137,733
16	Accumulated Deferred Income Taxes	39,171,753	36,373,900
17	Unamortized Investment Credit - Pre 1971	10,387	11,806
18	Customer Deposits	0	0
19	Other Deductions:	44.550.544	40.050.004
20	Contributions in Aid of Construction	14,558,511	13,952,301
21	Customer Advances for Construction	4,210,908	4,581,654
22	All Other A/	-263499	-228340
23			
24			
25		-	
26	Total Deductions	142,729,294	137,829,054
27	B / B		
28	Rate Base	\$160,798,408	\$159,308,324
29			
30	Net Operating Income	\$1,059,506	\$11,564,366
31	Adjustments to NOI		
32	Allowance for funds used during construction	15,515	391,343
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	18,244	216,904
35	Interest on customer deposits	0	0
36			
37			
38		-	
39	Adjusted Net Operating Income	\$1,093,265	\$12,172,613
40			
41			
42	Rate of return B/	8.16%	7.64%
A/ All Othe			
	Acquisition adjustment	\$0	\$0
	Accounts payable applicable to CWIP	8,003	53,825
	Unpaid for materials and supplies	52,586	50,084
		,,	,
	Taxes on CIAC-DEF. FIT & SIT	(324,088)	(332,249)
		(\$263,499)	(\$228,340)
D/ Data of	return Monthly (L20 / L20) v 42	(\$203,499)	(\$220,340)
b/ Rate of	return - Monthly (L39 / L28) x 12		
C/ Per ord	or		
C/ Fel Olu	Cash working capital Lead Lag Study	\$591,674	
	Incidental collection	-116192	
	Average each	^	
	Average cash	2 024 402	
	Other components	2,934,402	
	Working cash	\$3,409,884	
	Working Cash	ψ3,403,004	

Source of the information is the Monthly Report filed with the $\ensuremath{\mathsf{TRA}}$

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

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FOR THE MONTH ENDED September 2016

Line #	_	Average Monthly Balance	Average for 12 MTD
4	Additional		
1 2	Additions: Plant in Service	\$206.084.100	\$285,346,150
3	Plant Under Construction	\$296,084,100	
3 4	Property Held For Future Use	2,415,022 0	6,274,133
5	' '		765 412
5 6	Materials and Supplies Other Additions:	739,520	765,413
7		0	0
, 8	Leased Utility Plant Unamortized Painting - net	0	0
9 10	Working Capital C/	3409884	3409884
	Total Additions	202 649 526	20E 70E E00
11	Total Additions	302,648,526	295,795,580
12			
13	Dadwatiana		
14	Deductions:	04 FFF 066	00.746.460
15	Accumulated Depreciation and Amortization	84,555,066	82,746,162
16	Accumulated Deferred Income Taxes	38,826,299	35,796,407
17	Unamortized Investment Credit - Pre 1971	10,645	12,064
18	Customer Deposits	0	0
19	Other Deductions:		40.000.04=
20	Contributions in Aid of Construction	14,548,296	13,820,947
21	Customer Advances for Construction	3,959,028	4,662,859
22	All Other A/	-114642	-229561
23			
24			
25			
26	Total Deductions	141,784,692	136,808,878
27 28	Rate Base	\$160,863,834	\$158,986,702
29			,,
30	Net Operating Income	\$1,042,736	\$11,596,225
31	Adjustments to NOI		
32	Allowance for funds used during construction	(30,710)	498,903
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	18,251	216,468
35	Interest on customer deposits	0	0
36			
37			
38			
39	Adjusted Net Operating Income	\$1,030,276	\$12,311,596
40			
41			
42	Rate of return B/	7.69%	7.74%
A/ All Othe			
	Acquisition adjustment	\$0	\$0
	Accounts payable applicable to CWIP	128,608	53,825
	Unpaid for materials and supplies	80,838	50,084
	T 0140 BEE EIT 0 01T	(004.000)	(000 470)
	Taxes on CIAC-DEF. FIT & SIT	(324,088)	(333,470)
		(\$114,642)	(\$229,561)
B/ Rate of	return - Monthly (L39 / L28) x 12		
C/ Per ord		*	
	Cash working capital Lead Lag Study	\$591,674	
	Incidental collection	-116192	
	A	_	
	Average cash	0	
	Other components	2,934,402	
	Working cash	¢2 ላበበ 00 ላ	
	Working cash	\$3,409,884	

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

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FOR THE MONTH ENDED August 2016

Line #	_	Average Monthly Balance	Average for 12 MTD
4	A dallation of		
1 2	Additions: Plant in Service	\$205 622 477	\$202 G24 E0G
3	Plant Under Construction	\$295,632,477	\$282,621,596
3 4	Property Held For Future Use	2,422,778	7,559,862
		740.554	760 777
5 6	Materials and Supplies Other Additions:	740,554	768,777
		0	0
7 8	Leased Utility Plant	0	0
9	Unamortized Painting - net		
9 10	Working Capital C/	3,409,884	3,409,884
10 11 12	Total Additions	302,205,693	294,360,119
13			
14	Deductions:		
15	Accumulated Depreciaton and Amortization	85,108,209	82,349,371
16	Accumulated Deferred Income Taxes	37,534,504	35,247,975
17	Unamortized Investment Credit - Pre 1971	10,903	12,322
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	14,196,798	13,687,258
21	Customer Advances for Construction	4,270,612	4,752,304
22	All Other A/	(294,380)	(230,764)
23 24 25		(= ,===,	(22/ 2 /
26 27	Total Deductions	140,826,646	135,818,466
28 29	Rate Base	\$161,379,047	\$158,541,653
30 31	Net Operating Income Adjustments to NOI	\$1,306,440	\$11,424,018
32 33	Allowance for funds used during construction Adjustment to reflect effective federal	16,323	642,216
34	Income tax rate (debt assigned to parent)	18,310	215,865
35	Interest on customer deposits	0	0
36	interest on distorner deposits	ŭ	O .
37			
38			
39	Adjusted Not Operating Income	¢1 241 072	¢12 292 000
	Adjusted Net Operating Income	\$1,341,073	\$12,282,099
40			
41 42	Rate of return B/	0.079/	7.75%
42	Rate of return D/	9.97%	7.73%
A / A O /			
A/ All Othe		#0	ф _О
	Acquisition adjustment	\$0	\$0
	Accounts payable applicable to CWIP	5,311	53,825
	Unpaid for materials and supplies	51,015	50,084
	Taxes on CIAC-DEF. FIT & SIT	(350,706)	(334,673)
		(\$294,380)	(\$230,764)
B/ Rate of	return - Monthly (L39 / L28) x 12	(* - / /	(4 - 2 - 7 - 7
B/ Rate of	Northly (ESS / EZS) X 12		
C/ Per orde			
	Cash working capital Lead Lag Study	\$591,674	
	Incidental collection	(116,192)	
	Average cash	0	
	Other components	2,934,402	
	•	<u> </u>	
	Working cash	\$3,409,884	

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

Page 2

FOR THE MONTH ENDED July 2016

Line #	_	Average Monthly Balance	Average for 12 MTD
4	Additional		
1 2	Additions: Plant in Service	\$204.969.E40	\$270 002 227
3	Plant Under Construction	\$294,868,549 2,184,405	\$279,892,227 8,754,011
4	Property Held For Future Use	2,164,405	
5			772.029
5 6	Materials and Supplies Other Additions:	795,508	773,028
7		0	0
8	Leased Utility Plant Unamortized Painting - net	0	0
	Working Capital C/		
9 10	Working Capital C/	3409884	3409884
	Total Additions	204 259 246	202 020 450
11	Total Additions	301,258,346	292,829,150
12			
13	D. L. C.		
14	Deductions:	04.400.440	04.050.444
15	Accumulated Depreciation and Amortization	84,486,418	81,859,111
16	Accumulated Deferred Income Taxes	36,984,677	34,683,894
17	Unamortized Investment Credit - Pre 1971	11,161	12,580
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	14,154,264	13,584,182
21	Customer Advances for Construction	4,312,882	4,808,319
22	All Other A/	-237253	-229749
23			
24			
25			
26	Total Deductions	139,712,149	134,718,337
27			
28	Rate Base	\$161,546,197	\$158,110,813
29			
30	Net Operating Income	\$1,651,843	\$11,422,341
31	Adjustments to NOI	\$ 1,001,010	* · · · , · · · · · · · · · · · · · · ·
32	Allowance for funds used during construction	17,316	729,641
33	Adjustment to reflect effective federal	,	. 20,0
34	Income tax rate (debt assigned to parent)	18,329	215,281
35	Interest on customer deposits	0	0
36	morest on edeternor deposits	· ·	•
37			
38			
39	Adjusted Net Operating Income	\$1,687,489	\$12,367,263
40	Adjusted Net Operating moonie	Ψ1,001,400	Ψ12,001,200
40 41			
42	Rate of return B/	12.54%	7.000/
42	Rate of feturn b/	12.54%	7.82%
A/ All Othe	r		
A All Othe	Acquisition adjustment	0.0	\$0
		\$0 50.047	•
	Accounts payable applicable to CWIP	58,947	53,825
	Unpaid for materials and supplies	54,837	50,084
	T OIAO DEE EIT A OIT	(051.007)	(000.050)
	Taxes on CIAC-DEF. FIT & SIT	(351,037)	(333,658)
		(¢227.252)	(\$229,749)
D/ D-4f		(\$237,253)	(\$229,749)
B/ Rate of	return - Monthly (L39 / L28) x 12		
O/ D			
C/ Per orde		¢504.674	
	Cash working capital Lead Lag Study	\$591,674	
	Incidental collection	-116192	
	A	•	
	Average cash	0 004 400	
	Other components	2,934,402	
	Maddan and	# 0 400 00 4	
	Working cash	\$3,409,884	

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED June 2016

Page 2

Line	Average Monthly Balance	Average for 12 MTD
1 Additions: 2 Plant in Service	tana az4 nne	\$276 040 20E
3 Plant Under Construction	\$293,371,906 2,581,923	\$276,940,385 9,923,238
4 Property Held For Future Use	0	0,323,230
5 Materials and Supplies	766,729	775,271
6 Other Additions:	•	•
7 Leased Utility Plant	0	132542
8 Unamortized Painting - net	0	0
9 Working Capital C/ 10	3409884	3409884
10	300,130,442	291,181,320
12	300,130,442	291,101,320
13		
14 Deductions:		
15 Accumulated Depreciation and Amortization	83,930,178	81,378,854
16 Accumulated Deferred Income Taxes	36,324,505	34,143,017
17 Unamortized Investment Credit - Pre 1971	11,419	12,838
18 Customer Deposits	0	0
19 Other Deductions:20 Contributions in Aid of Construction	14,167,542	12 477 070
21 Customer Advances for Construction	4,307,490	13,477,070 4,870,192
22 All Other A/	-271262	-227206
23		
24		
25		
26 Total Deductions	138,469,872	133,654,765
	\$161,660,570	\$157,526,555
29 30 Net Operating Income	\$1,292,848	\$10,794,045
31 Adjustments to NOI	44.400	044.000
32 Allowance for funds used during construction 33 Adjustment to reflect effective federal	44,160	814,288
34 Income tax rate (debt assigned to parent)	18,342	214,488
35 Interest on customer deposits	0	0
36		
37		
38		
39 Adjusted Net Operating Income	\$1,355,350	\$11,822,821
40 41		
41 42 Rate of return B/	10.06%	7.51%
12 Nation (Marie 1977)	10.0070	7.0170
A/ All Other		
Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWIP	3,658	53,825
Unpaid for materials and supplies	41,302	50,084
Taxes on CIAC-DEF. FIT & SIT	(316,222)	(331,115)
	(\$271,262)	(\$227,206)
B/ Rate of return - Monthly (L39 / L28) x 12		
C/ Per order		
Cash working capital Lead Lag Study	\$591,674	
Incidental collection	-116192	
Average cash	0	
Other components	2,934,402	
Working cash	\$3,409,884	
TOTALING GLOTI	ψο,που,ουπ	

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

Page 2

FOR THE MONTH ENDED May 2016

Line #	_	Average Monthly Balance	Average for 12 MTD
1	Additional		
2	Additions: Plant in Service	\$285,215,428	\$274,016,976
3	Plant Under Construction	9,705,780	10,993,668
4	Property Held For Future Use	9,703,780	0,995,000
5	Materials and Supplies	785,111	778,878
6	Other Additions:	700,111	770,070
7	Leased Utility Plant	0	265083
8	Unamortized Painting - net	Ö	0
9	Working Capital C/	3409884	3409884
10	Working Suprice S/	0100001	0 10000 1
11	Total Additions	299,116,203	289,464,489
12		11, 1, 11	,
13			
14	Deductions:		
15	Accumulated Depreciaton and Amortization	83,369,610	80,927,673
16	Accumulated Deferred Income Taxes	35,908,074	33,649,383
17	Unamortized Investment Credit - Pre 1971	11,677	13,096
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	14,181,689	13,370,651
21	Customer Advances for Construction	4,331,611	4,929,269
22	All Other A/	-261147	-227128
23			
24			
25			
26	Total Deductions	137,541,514	132,662,944
27			
28	Rate Base	\$161,574,689	\$156,801,545
29			
30	Net Operating Income	\$1,137,344	\$10,358,855
31	Adjustments to NOI		
32	Allowance for funds used during construction	64,606	865,634
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	18,332	232,138
35	Interest on customer deposits	0	0
36			
37			
38	A.F. (141.40 # 1		* *** ****
39	Adjusted Net Operating Income	\$1,220,281	\$11,456,627
40			
41	B	0.000/	= 0.404
42	Rate of return B/	9.06%	7.31%
A/ All Othe		#0	(C)
	Acquisition adjustment	\$0	\$0
	Accounts payable applicable to CWIP	10,575	53,825
	Unpaid for materials and supplies	44,500	50,084
	Taxes on CIAC-DEF, FIT & SIT	(216 222)	(224.027)
	Taxes of CIAC-DEF. FIT & SIT	(316,222)	(331,037)
		(\$261,147)	(\$227,128)
B/ Pate of	return - Monthly (L39 / L28) x 12	(\$\psi_2\text{01},147)	(ψ221,120)
D/ Nate of	return - Monthly (L39 / L20) X 12		
C/ Per orde	ar.		
C/ Fel Olde	Cash working capital Lead Lag Study	\$591,674	
	Incidental collection	-116192	
	moldoniai collection	-110132	
	Average cash	0	
	Other components	2,934,402	
	zz. somponomo	2,001,102	
	Working cash	\$3,409,884	
	3	,-,,	

Source of the information is the Monthly Report filed with the $\ensuremath{\mathsf{TRA}}$

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED April 2016

Page 2

Line #	_	Average Monthly Balance	Average for 12 MTD
1	Additions:	0004 707 000	0070 450 750
2	Plant Index Construction	\$284,785,063	\$272,153,758
3	Plant Under Construction Property Held For Future Use	8,479,128	11,371,431
4		775.242	700.022
5 6	Materials and Supplies Other Additions:	775,243	780,032
7	Leased Utility Plant	0	397625
8	Unamortized Painting - net	0	0
9	Working Capital C/	3409884	3409884
10	Working Capital O/	0403004	0400004
11	Total Additions	297,449,318	288,112,730
12	rotal / taditions	201,110,010	200,1.2,1.00
13			
14	Deductions:		
15	Accumulated Depreciaton and Amortization	82,893,390	80,568,910
16	Accumulated Deferred Income Taxes	35,908,768	33,495,957
17	Unamortized Investment Credit - Pre 1971	11,935	13,354
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	14,143,192	13,261,885
21	Customer Advances for Construction	4,433,232	4,991,661
22	All Other A/	-265076	-227049
23			
24			
25			
26	Total Deductions	137,125,441	132,104,718
27 28	Rate Base	\$160,323,877	\$156,008,012
29			
30 31	Net Operating Income Adjustments to NOI	\$934,297	\$10,150,160
32	Allowance for funds used during construction	55,034	885,906
33 34	Adjustment to reflect effective federal	10.100	224.000
3 4 35	Income tax rate (debt assigned to parent) Interest on customer deposits	18,190 0	231,060 0
36	interest on customer deposits	O .	U
37			
38			
39	Adjusted Net Operating Income	\$1,007,520	\$11,267,126
40	rajustou riet operating moome	ψ.,σσ.,σ20	ψ11,201,120
41			
42	Rate of return B/	7.54%	7.22%
A/ All Othe			
	Acquisition adjustment	\$0	\$0
	Accounts payable applicable to CWIP	28,900	53,825
	Unpaid for materials and supplies	37,813	50,084
	Taxes on CIAC-DEF. FIT & SIT	(331,789)	(330,958)
		(#26E 076)	(\$227.040)
B/ Rate of	return - Monthly (L39 / L28) x 12	(\$265,076)	(\$227,049)
C/ Per orde	er		
	Cash working capital Lead Lag Study	\$591,674	
	Incidental collection	-116192	
	Average cash	0	
	Other components	2,934,402	
	Mading and	#0.400.004	
	Working cash	\$3,409,884	

Source of the information is the Monthly Report filed with the $\ensuremath{\mathsf{TRA}}$

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED March 2016

Page 2

Line #	_	Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$283,071,656	\$270,237,422
3	Plant Under Construction	7,075,271	11,776,351
4	Property Held For Future Use	0	0
5	Materials and Supplies	808,008	781,892
6	Other Additions:	000,000	701,002
7	Leased Utility Plant	0	530167
8	Unamortized Painting - net	0	0
9	Working Capital C/	3409884	3409884
10	Training Capital C/	3.0000.	0.00001
11	Total Additions	294,364,819	286,735,716
12		7,11,71	, ,
13			
14	Deductions:		
15	Accumulated Depreciaton and Amortization	82,514,508	80,205,161
16	Accumulated Deferred Income Taxes	35,618,402	33,028,781
17	Unamortized Investment Credit - Pre 1971	12,193	13,612
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	14,163,632	13,157,833
21	Customer Advances for Construction	4,422,641	5,047,723
22	All Other A/	-234083	-225674
23			
24			
25			
26	Total Deductions	136,497,293	131,227,436
27			
28	Rate Base	\$157,867,526	\$155,508,280
29		'	
30	Net Operating Income	\$660,629	\$9,730,741
31	Adjustments to NOI		
32	Allowance for funds used during construction	42,399	917,496
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	17,912	230,382
35	Interest on customer deposits	0	0
36			
37			
38			
39	Adjusted Net Operating Income	\$720,940	\$10,878,619
40			
41			
42	Rate of return B/	5.48%	7.00%
		-	
A/ All Other	r		
	Acquisition adjustment	\$0	\$0
	Accounts payable applicable to CWIP	25,024	53,825
	Unpaid for materials and supplies	72,819	50,084
	Taxes on CIAC-DEF. FIT & SIT	(331,926)	(329,583)
		(\$234,083)	(\$225,674)
B/ Rate of r	return - Monthly (L39 / L28) x 12	-	
C/ Per orde	er		
	Cash working capital Lead Lag Study	\$591,674	
	Incidental collection	-116192	
	Average cash	0	
	Other components	2,934,402	
	Working cash	\$3,409,884	

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

Page 2

FOR THE MONTH ENDED February 2016

Line #	_	Average Monthly Balance	Average for 12 MTD
	A Line		
1	Additions:	#000 050 040	# 000 404 040
2	Plant in Service	\$282,350,913	\$268,421,919
3	Plant Under Construction	6,455,703	12,202,321
4	Property Held For Future Use	740.445	0
5	Materials and Supplies	742,445	777,653
6	Other Additions:		000700
7	Leased Utility Plant	0	662708
8	Unamortized Painting - net	0	0
9	Working Capital C/	3409884	3409884
10	T 4 1 4 1 Pd		005 474 405
11	Total Additions	292,958,945	285,474,485
12			
13			
14	Deductions:		
15	Accumulated Depreciaton and Amortization	82,123,094	79,827,878
16	Accumulated Deferred Income Taxes	35,636,366	32,608,727
17	Unamortized Investment Credit - Pre 1971	12,451	13,870
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	13,475,843	13,040,450
21	Customer Advances for Construction	5,108,262	5,110,161
22	All Other A/	-272501	-224286
23			
24			
25			
26	Total Deductions	136,083,515	130,376,800
27		123,000,000	,
28	Rate Base	\$156,875,430	\$155,097,685
29			, ,
30	Net Operating Income	\$672,787	\$9,734,391
31	Adjustments to NOI	ψο: Ξ,: σ:	φο, το τ,σο τ
32	Allowance for funds used during construction	38,972	954,084
33	Adjustment to reflect effective federal	00,072	00 1,00 1
34	Income tax rate (debt assigned to parent)	17,799	211,190
35	Interest on customer deposits	0	0
36	interest on easterner aeposits	· ·	· ·
37			
38			
39	Adjusted Not Operating Income	\$729,559	\$10,899,665
	Adjusted Net Operating Income	\$729,559	\$10,099,000
40			
41	Data of actions	5 500/	7.000/
42	Rate of return B/	5.58%	7.03%
A/ All Othe	ar .		
A All Othe		\$0	\$0
	Acquisition adjustment		
	Accounts payable applicable to CWIP	16,625	53,825
	Unpaid for materials and supplies	42,800	50,084
	T 0140 BEE EIT 6 01T	(004.000)	(000 405)
	Taxes on CIAC-DEF. FIT & SIT	(331,926)	(328,195)
		(\$272,501)	(\$224,286)
P/ Poto of	roturn Monthly (L20 / L29) v 12	(ΨΣ12,301)	(ψΖΖΨ,ΖΟΟ)
b/ Rate 01	return - Monthly (L39 / L28) x 12		
C/ Per orde	er.		
C/ Fel olu		¢504 674	
	Cash working capital Lead Lag Study Incidental collection	\$591,674	
	moluental collection	-116192	
	Average each	^	
	Average cash	0 004 400	
	Other components	2,934,402	
	Working analy	#2 400 004	
	Working cash	\$3,409,884	

Source of the information is the Monthly Report filed with the TRA - note that the February 2016 report as filed had a negative depreciation

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

Page 2

FOR THE MONTH ENDED January 2016

Line #	_	Average Monthly Balance	Average for 12 MTD
4	Additional		
1 2	Additions: Plant in Service	\$292 654 457	\$266,500,534
3	Plant Under Construction	\$282,654,457	
4		5,337,269 0	12,718,127
5	Property Held For Future Use		770.066
	Materials and Supplies	730,286	779,066
6	Other Additions:	0	705050
7 8	Leased Utility Plant	0	795250
	Unamortized Painting - net		0
9 10	Working Capital C/	3409884	3409884
	Total Additions	202 424 906	204 202 004
11	Total Additions	292,131,896	284,202,861
12			
13	D. L. C.		
14	Deductions:	04 405 400	70 400 070
15	Accumulated Depreciaton and Amortization	81,425,400	79,463,672
16	Accumulated Deferred Income Taxes	36,188,726	32,167,911
17	Unamortized Investment Credit - Pre 1971	12,709	14,128
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	13,434,892	12,963,594
21	Customer Advances for Construction	5,296,287	5,116,543
22	All Other A/	-270107	-222899
23			
24			
25			
26	Total Deductions	136,087,907	129,502,949
27			
28	Rate Base	\$156,043,989	\$154,699,912
29			
30	Net Operating Income	\$737,142	\$9,520,278
31	Adjustments to NOI		
32	Allowance for funds used during construction	20,826	993,527
33	Adjustment to reflect effective federal	-,-	, .
34	Income tax rate (debt assigned to parent)	17,705	210,651
35	Interest on customer deposits	0	0
36			
37			
38			
39	Adjusted Net Operating Income	\$775,673	\$10,724,456
40	· ·		
41			
42	Rate of return B/	5.97%	6.93%
72	Nate of retain	0.57 70	0.0070
A/ All Othe	or .		
70 711 0110	Acquisition adjustment	\$0	\$0
	Accounts payable applicable to CWIP	0	53,825
	Unpaid for materials and supplies	66,200	50,084
	Oripaid for materials and supplies	00,200	30,004
	Taxes on CIAC-DEF. FIT & SIT	(336,307)	(326,808)
	Taxes on CIAC-DET.TTT & OTT	(330,307)	(320,000)
		(\$270,107)	(\$222,899)
B/ Rate of	return - Monthly (L39 / L28) x 12	(\$2:01:01)	(4222,000)
D/ Nate of	return Worlding (Loo / L20) x 12		
C/ Per orde	or.		
0/ 1 0/ 0/0	Cash working capital Lead Lag Study	\$591,674	
	Incidental collection	-116192	
	moradital collection	-110132	
	Average cash	0	
	Other components	2,934,402	
	Other components	2,304,402	
	Working cash	\$3,409,884	
	Troming oddin	Ψυ,τυυ,υυτ	

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

Page 2

FOR THE MONTH ENDED December 2015

Line #	_		Average Monthly Balance	Average for 12 MTD
4	A dditiona.			
1 2	Additions: Plant in Service		\$282,919,038	\$264 514 021
3	Plant Under Construction		4,004,785	\$264,514,031 13,245,098
3 4	Property Held For Future Use		4,004,765	
4 5				702.002
	Materials and Supplies Other Additions:		750,083	782,883
6 7			0	007700
8	Leased Utility Plant Unamortized Painting - net		0	927792
9				0
9 10	Working Capital C/		3409884	3409884
11	Total Additions		291,083,790	282,879,688
12 13	D 1 "			
14	Deductions:			
15	Accumulated Depreciation and A		81,362,311	79,109,292
16	Accumulated Deferred Income T		35,860,570	31,675,231
17	Unamortized Investment Credit -	- Pre 1971	12,967	14,386
18	Customer Deposits		0	0
19	Other Deductions:			
20	Contributions in Aid of Construct	tion	13,439,172	12,891,746
21	Customer Advances for Constru	ction	5,199,870	5,111,486
22 23 24	All Other A/		-50452	-242173
25 26	Total Deductions		135,824,438	128,559,968
27 28	Rate Base		\$155,259,352	\$154,319,720
29 30	Net Operating Income		\$486,769	\$9,301,131
31 32	Adjustments to NOI Allowance for funds used during	construction	26,289	1,052,706
33 34	Adjustment to reflect effective fe Income tax rate (debt assigned t		17,615	210,107
35 36 37	Interest on customer deposits	io paromy	0	0
38				
39	Adjusted Net Operating Income		\$530,673	\$10,563,944
40 41				
42	Rate of return B/		4.10%	6.85%
A/ All Othe	·			
, , , , , , , ,	Acquisition adjustment		\$0	\$0
	Accounts payable applicable to	CWIP	268,625	53,825
	Unpaid for materials and supplie		38,256	50,084
	Taxes on CIAC-DEF. FIT & SIT		(357,333)	(346,082)
			(\$50,452)	(\$242,173)
B/ Rate of	return - Monthly (L39 / L28) x 12			<u> </u>
C/ Per orde	er			
	Cash working capital Lead Lag S Incidental collection	Study	\$591,674 -116192	
	Average cash Other components		2,934,402	
			40	
	Working cash		\$3,409,884	