

BUTLER | SNOW

April 23, 2018

VIA ELECTRONIC FILING

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

RE: *Petition of Tennessee-American Water Company Regarding The Production Costs and Other Pass-Throughs Rider, TPUC Docket No. 18-00009*

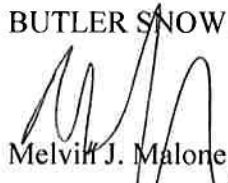
Dear Chairman Jones:

Attached for filing please find *Tennessee-American Water Company's Rebuttal Testimony of Linda C. Bridwell* in the above-captioned matter.

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

Enclosure

cc: Linda Bridwell, Tennessee-American Water Company (via e-mail)
Karen H. Stachowski, Assistant Attorney General, Consumer Protection and Advocate Division (via email)
Vance Broemel, Assistant Attorney General, Consumer Protection and Advocate Division (via email)

*The Pinnacle at Symphony Place
150 3rd Avenue South, Suite 1600
Nashville, TN 37201*

MELVIN J. MALONE
615.651.6705
melvin.malone@butlersnow.com

T 615.651.6700
F 615.651.6701
www.butlersnow.com

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BUTLER SNOW LLP

TENNESSEE-AMERICAN WATER COMPANY, INC.

DOCKET NO. 18-00009

REBUTTAL TESTIMONY

OF

LINDA C. BRIDWELL

ON

CHANGES TO THE PRODUCTION COSTS AND OTHER PASS-THROUGHS RIDER

ATTACHED EXHIBITS:

EXHIBIT – PCOP CALC REVISED– LCB

EXHIBIT – PROPOSED TARIFF SHEET NO. 12 – RIDERS REVISED -- LCB

1 **Q. PLEASE STATE YOUR NAME.**

2 A. My name is Linda C. Bridwell.

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

4 A. I am employed by American Water Works Service Company (“AWW”) as Senior Manager
5 of Rates and Regulation for Tennessee and Kentucky.

6 **Q. DID YOU FILE DIRECT TESTIMONY IN THIS DOCKET?**

7 A. Yes. I submitted Pre-filed Direct Testimony in this case on January 16, 2018, on behalf
8 Tennessee-American Water Company (“Tennessee American,” “TAWC” or “Company”).

9 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

10 A. The purpose of my Rebuttal Testimony is to respond to the Pre-filed Testimony of Alex
11 Bradley, witnesses for the Consumer Protection and Advocate Division of the Tennessee
12 Attorney General’s Office (“CPAD”), filed with the Tennessee Public Utility Commission
13 (“TPUC” or “Commission”) on April 9, 2018.

14 **Q. DO YOU HAVE ANY CONCERNS WITH MR. BRADLEY’S TESTIMONY?**

15 A. No, I do not.

16 **Q. HAS THE CPAD PROPOSED ANY REVISIONS TO THE 2018 PRODUCTION**
17 **COSTS AND OTHER PASS-THROUGH (“PCOP”) RIDER?**

18 A. Yes. As Mr. Bradley identified in his testimony¹, TAWC inadvertently included an invoice
19 for \$18,000 from Marion Environmental under the calculations for Waste Disposal expense
20 that was not for services during the review period. Mr. Bradley recommends that the
21 invoice be removed from the calculations, and recommends that the PCOP adjustment be

¹ See *Pre-filed Testimony of CPAD Witness Alex Bradley*, p. 6 L8, TPUC Docket No. 18-00009 (Apr. 9, 2018) (hereinafter “*Testimony of Bradley*”).

1 revised from -1.21% to -1.25%². TAWC agrees with the revision proposed by the CPAD
2 and I have attached an updated schedule, revised workpaper for the waste disposal expense
3 calculations and tariff sheet attached to my testimony to reflect the removal of the one
4 expense item.

5 **Q. HOW DOES THIS REVISED PCOP IMPACT THE AVERAGE RESIDENTIAL**
6 **CUSTOMER?**

7 A. The average residential customer in Chattanooga, would see a credit on the their monthly
8 bill of \$0.27, or \$3.24 per year.

9 **Q. DO YOU BELIEVE THE PCOP RIDER IS STILL IN THE PUBLIC INTEREST?**

10 A. Yes, I do. I discussed the reasons for this in my Pre-filed Direct Testimony,³ and I don't
11 believe those have changed.

12 **Q. WHAT DO YOU RECOMMEND?**

13 A. I recommend that the TPUC approve the 2018 PCOP Rider, as revised by Tennessee
14 American Water and the CPAD.

15 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

16 A. Yes.
17

² *Testimony of Bradley*, p. 6, L. 15.

³ *Direct Testimony Bridwell*, p. 17, L. 8-17.

Tennessee American Water Company
Docket No. 18-00009

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, 2017

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 (adjusted for 15% NRW) vs. the Base Rate Cost (**):</u>		
4	Actual Production Costs and Other Pass-Throughs	\$3,564,211
5	Over-Under Collection Adjustment	(173,805)
6	Review Period PCOP Costs Adjusted for Over-Under Collections	3,390,407
7	Actual Water Sales (100 Gallons)	<u>97,522,641</u>
8	Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7)	\$0.03477
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)	(\$0.00562)
11	Base Rate Case Water Sales 100 Gallons (Line 2)	<u>100,578,654</u>
12	Deferral Amount (Line 10 * Line 11)	<u>(\$565,517)</u>
<u>III. Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider</u>		
13	Total Deferred Amount (Line 12)	(\$565,517)
14	Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-.03616) (***)	(586,733)
15	Projected Annual Base Rate Revenue subject to PCOP (*)	<u>47,073,724</u>
16	PCOP % (Line 14 / Line 15)	<u>-1.25%</u>

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

(**) The numbers are actuals for the year ended November 30, 2017 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%

CLASSIFICATION OF SERVICE

SUMMARY OF RIDERS

1. Applicability

In addition to the other charges provided for in this Tariff under Service Classifications Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, and Private Fire, a Qualified Infrastructure Improvement Program ("QIIP") Rider, an Economic Development Investment Program Rider ("EDI"), a Safety and Environmental Compliance Program Rider (SEC"), and Production Costs and Other Pass-Throughs Rider ("PCOP") will apply to customers in all service areas.

2. The Percentage of Riders and Reconciliations

For the Riders defined in the tariffs:

QIIP	10.77 %	
EDI	0.45 %	
<u>SEC</u>	<u>6.56 %</u>	
Subtotal of all Capital Recovery Riders	17.78 %	
QIIP Annual Reconciliation Percentage	0.000 %	
EDI Annual Reconciliation Percentage	0.000 %	
<u>SEC Annual Reconciliation Percentage</u>	<u>0.000 %</u>	
Subtotal of all Reconciliation Percentages	0.000 %	
Total of Capital Recovery Riders and Reconciliation Percentages	17.7800%	
PCOP	-1.25 %	(I)

(D) Indicates Decrease

(I) Indicates Increase

ISSUED: April 23, 2018

EFFECTIVE: May 15, 2018

BY:

Valoria Armstrong
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

STATE OF Tenn Ky)
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 Public Utility Commission, and if present before the Commission and duly sworn, her testimony would be as set forth in her pre-filed testimony in this matter.

Linda C. Bridwell
Linda C. Bridwell

Sworn to and subscribed before me
this 23rd day of April, 2018.

Sharon Miller
Notary Public

My Commission Expires: 7/25/2020

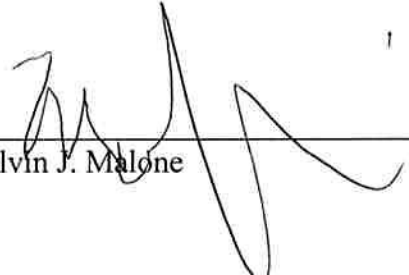
CERTIFICATE OF SERVICE

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.
Assistant Attorney General
Office of the Tennessee Attorney General
Consumer Advocate and Protection Division
Cordell Hull Building, Ground Floor
425 Fifth Avenue North
Nashville, TN 37243
Vance.Broemel@ag.tn.gov

Karen H. Stachowski, Esq.
Assistant Attorney General
Office of the Tennessee Attorney General
Consumer Advocate and Protection Division
Cordell Hull Building, Ground Floor
425 Fifth Avenue North
Nashville, TN 37243
Karen.Stachowski@ag.tn.gov

This the 23rd day of April, 2018.



Melvin J. Malone

**Tennessee American Water
2017 PCOP Reconciliation****Workbook Name:** TAW_EXH_LCB_1_042318.xlsx**Workbook Information:** This workbook calculates the PCOP surcharge percentage based on the reconciliation of PCOP related costs for the year December 2016 - November 2017.

Worksheet Name	Description / Purpose of Worksheet
1. Link In	1. Links in from each expense, authorized expense and sales from last rate case, current sales and system delivery and over-under collection.
2. PCOP Calc Exhibit	2. Calculation of the current PCOP rate.
3. Support Workpaper	3. Current expenses adjusted for Non-Revenue Water compared to authorized expenses from the last rate case.
4. Usage	4. Usage and system delivery for the 12 months ending November 2017.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
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There are three (3) other worksheets that are left blank intentionally and are used to identify and separate the Other Support, Exhibit and Workpaper worksheets.

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Tennessee American Water Company
Docket No. 18-00009
For the Twelve Months Ending November 30, 2017
PCOP Actual Expenses
[Link In Page](#)

Description	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Total
Purchased Water	4,239	3,085	2,071	1,751	2,140	1,608	3,605	2,801	3,854	4,022	1,082	1,352	31,610
Purchased Power	198,657	193,148	177,331	173,798	174,933	186,543	201,879	208,054	211,370	187,411	186,774	181,115	2,281,013
Chemicals	126,743	66,400	47,600	65,379	74,119	4,795	135,485	5,073	170,689	106,866	64,730	65,834	933,712
Waste Disposal	31,718	15,890	16,439	13,102	13,457	30,189	38,865	14,868	64,005	12,554	19,075	55,847	326,010
TRA Inspection Fee (Amortized in 16530000)	16,187	16,187	16,187	21,561	17,978	17,978	17,978	17,978	17,978	17,978	17,978	17,978	213,948
Total	377,543	294,711	259,629	275,589	282,628	241,112	397,812	248,775	467,897	328,831	289,639	322,126	3,786,293

Amounts Approved in Docket 12-00049	Total	
Purchased Power	2,678,772	Y:\Departmental Folders\Finance\Rates\TN\Rate Cases\2012 Rate Case\Settlement Discussions\Final Settlement Agreement 10-01-2012\CAPD Exhibits for Revenue Requirement in TAWC Rate Case 12-00049--SETTLEMENT6 From Docket 12-00049 Files - 'CAPD Exhibits for Revenue Requirement in TAWC Rate Case 12-00049-SETTLEMENT6.xlsx
Chemicals	986,930	
Purchased Water	51,331	
TRA Inspection Fee	131,826	
Waste Disposal	213,308	
Authorized Sales in 100 Gallons	100,578,654	R:\Departmental Folders\Finance\Rates\TN\Rate Surcharges (QIP and Trackers)\2013 Application\[Production Cost and Other Pass Throughs v3 10-03-13.xlsx]Exh PCOP Surcharge!\\$E\$17
Projection of Annual Revenues from Last Rate Order:	47,073,724	R:\Departmental Folders\Finance\Rates\TN\Rate Surcharges (QIP and Trackers)\2013 Application\[Surcharge Worksheet v7 9-24-13.xlsx]WKP PreTax ROR & Conv Factor!\\$E\$35 Y:\Departmental Folders\Finance\Rates\TN\Rate Cases\2012 Rate Case\Settlement Discussions\Final Settlement Agreement 10-01-2012\CAPD Exhibits for Revenue Requirement in TAWC Rate Case 12-00049--SETTLEMENT6

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Tennessee American Water Company
Docket No. 18-00009Calculation of Production Costs and Other Pass-Throughs ("PCOP") Including Non-Revenue Water
To Determine PCOP Tariff Rider
Actuals for the Year Ending November 30, 2017

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>		
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15	Projected Annual Base Rate Revenue subject to PCOP (*)	<u>47,073,724</u>
16	PCOP % (Line 14 / Line 15)	<u>-1.25%</u>

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

(**) The numbers are actuals for the year ended November 30, 2017 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%

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Tennessee American Water Company
Docket No. 18-00009
For the Twelve Months Ending November 30, 2017
PCOP Actual Expenses

Line #	Description	A	B	C	D	E	F
					C - B		E - D
		For the 12 Months Ending 11/30/2017	**NRW Limited 12 Mos Ending 11/2017 (Column A, Lines 2 and 3 x Line 18 Recoverable %)	Authorized Amount Per Docket 12-00049	Difference NRW Limited from Authorized Docket 12-00049	Adjust Difference for TRA Fee Recovered Via SEC, EDI, or QIIP 12 Months Ending 11/30/2017	Adjusted Difference
1	Purchased Water Including Wheeling Charges	\$31,610	\$31,610	\$51,331	(\$19,721)	\$0	(\$19,721)
2	Purchased Power**	2,281,013	2,123,434	2,678,772	(555,338)		(555,338)
3	Chemicals**	933,712	869,209	986,930	(117,721)		(117,721)
4	Waste Disposal	326,010	326,010	213,308	112,702		112,702
5	TRA Inspection Fee	213,948	213,948	131,826	82,122		82,122
6							
7	Total	\$3,786,293	\$3,564,211	\$4,062,167	(\$497,956)	\$0	(\$497,956)
8							
9							
10	Sales in 100 Gallons	97,522,641	97,522,641	100,578,654		97,522,641	
11							
12	Cost per 100 Gallons (Line 7 / Line 10)	\$0.03882	\$0.03655	\$0.04039	(\$0.00384)	\$0.00000	(\$0.00384)
	Recoverable % for Production Costs	For the 12 Months Ending 11/30/2017					
13	Sales	97,522,641					
14	System Delivery	124,882,147					
15	Non-Revenue Water % [1 - (Line 13 / Line 14)]	21.9%					
16	Non-Revenue Water % Authorized	15.0%					
17	Variance (If Line 15 > Line 16 then Line 15 - Line 16)	6.9%					
18	Recoverable % (1 - Line 17)	93.1%					

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

Tennessee American Water Usage
Docket No. 18-00009
12 Months Ending November 2017

	Water Usage	System Delivery	NRW
2016 Dec	847,698	1,077,278	21.31%
2017 Jan	811,783	1,053,983	22.98%
2017 Feb	730,241	898,772	18.75%
2017 Mar	760,454	989,982	23.19%
2017 Apr	627,403	997,622	37.11%
2017 May	901,925	967,456	6.77%
2017 Jun	862,657	1,068,100	19.23%
2017 Jul	805,145	1,124,167	28.38%
2017 Aug	913,173	1,162,307	21.43%
2017 Sep	901,371	1,074,406	16.11%
2017 Oct	850,269	1,086,657	21.75%
2017 Nov	740,146	987,484	25.05%
	9,752,264	12,488,215	21.91%
		Average NRW	21.84%

		Tennessee American Water			
		2017 PCOP Reconciliation			
		Workbook Name: Workpaper_Waste Disposal.xlsx			
		Workbook Information: This workbook provides an analysis & reconciliation of the Waste Disposal costs that are deemed recoverable in the Tennessee PCOP filing for 2016.			
		Worksheet Name	Description / Purpose of Worksheet		
	1.	Link Out	1. Linking of recoverable Waste Disposal costs to the main PCOP file.		
	2.	Monthly Totals	2. Summary of recoverable Waste Disposal costs by month.		
	3.	Annual Permit Fee	3. The annual wastewater discharge permit fee for 2016 deemed recoverable.		
	4.	Indust User Surcharge (Solids)	4. Summary of recoverable surcharges for the City of Chattanooga; 12 months ended Nov 30, 2016.		
	5.	Sewer Service Charge (Volume)	5. Summary of recoverable sewer service charges for the City of Chattanooga; 12 months ended Nov 30, 2016.		
	6.	Denali Water Solutions	6. Summary of recoverable residual hauling costs for vendor; 12 months ended Nov 30, 2016.		
	7.	Marion Environmental	7. Summary of recoverable sludge removal costs for vendor; 12 months ended Nov 30, 2016.		
	8.	Pivot AC51110000	8. Summary of General Ledger detail.		
	9.	Vendor Marion AC wrong	9. Support for charge in wrong account		
	10.		10.		
	11.		11.		
	12.		12.		
	13.		13.		
	14.		14.		
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	There are two (2) other worksheets that are left blank intentionally and are used to identify and separate the Other Support and Workpaper worksheets.				

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Tennessee American Water

Docket No.

Waste Disposal Reconciliation - Link Out Totals

For the Twelve Months Ended November 30, 2017

<u>Q1</u>	
Dec-16	\$31,718
Jan-17	15,890
Feb-17	16,439
Total - Q1	<u><u>\$64,047</u></u>

<u>Q2</u>	
Mar-17	\$13,102
Apr-17	13,457
May-17	30,189
Total - Q2	<u><u>\$56,748</u></u>

<u>Q3</u>	
Jun-17	\$38,865
Jul-17	14,868
Aug-17	64,005
Total - Q3	<u><u>\$117,738</u></u>

<u>Q4</u>	
Sep-17	\$12,554
Oct-17	19,075
Nov-17	55,847
Total - Q4	<u><u>\$87,477</u></u>

Grand Total	<u><u>\$326,010</u></u>
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G/L Balance	<u><u>\$329,808</u></u>
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Variance	\$3,798
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Tennessee American Water
Docket No.
Waste Disposal Reconciliation - Monthly Totals
For the Twelve Months Ended November 30, 2017

Invoice Amounts by Service Date							G/L by Posting Date			
Service Month	Annual Permit Fee	Industrial User Surcharge (Solids)	Sewer Service Charge (Vol)	Denali Water Solutions	Marion (Sludge Removal)	Invoice Totals	General Ledger Totals	NonInvoice	LastYrInvoice	Diff.
Dec-16	\$0	\$459	\$8,277	\$6,447	\$16,535	\$31,718	\$14,104	(\$24,570)	\$22,139	(\$15,183)
Jan-17		459	8,256	7,175		15,890	18,278	3,095		(707)
Feb-17		1,766	6,852	7,821		16,439	21,090	5,200		(549)
Mar-17	500	580	6,567	5,455		13,102	24,309	(1,248)		12,456
Apr-17		580	5,491	7,387		13,457	9,450	(10,217)		6,209
May-17		580	5,746	7,847	16,016	30,189	26,056	12,265		(16,399)
Jun-17		580	7,899	6,169	24,217	38,865	32,890	(5,500)		(475)
Jul-17		580	7,256	7,032		14,868	19,148	4,500		(220)
Aug-17		530	8,558	6,997	47,921	64,005	62,789			(1,216)
Sep-17		530	6,047	5,977		12,554	21,781	6,000		3,227
Oct-17		530	9,787	8,758		19,075	6,674	(5,880)		(6,521)
Nov-17		530	10,148	0	45,169	55,847	73,240	145		17,247
Total	\$500	\$7,704	\$90,884	\$77,064	\$149,859	\$326,010	\$329,808	(\$16,210)	\$22,139	(\$2,131)
	\$500	\$7,704	\$90,884	\$77,064	\$149,859	\$323,878.94 *	\$329,808.03	(\$16,209.59)	\$22,138.68	
							\$0.00			

Note: Dec 2017 General Ledger total excludes transactions that were included in the previous filing.

* GL vs invoices partial off by invoice that went to AC52578000-Trash Removal but included here \$19,828.

Tennessee American Water
Docket No.
Annual Wastewater Discharge Permit Fee
For the Twelve Months Ended November 30, 2017

SAP Vendor: 203332

Page #	Vendor	Invoice Date	Invoice No.	Description	Invoice Amount
1	City of Chattanooga	3/16/2017	30598	City Code Sec. 31-43 (d) Permit No. 0074	\$500
Total					<u>\$500</u>

Tennessee American Water
Docket No.
Waste Disposal Reconciliation - Industrial User Surcharge
For the Twelve Months Ended November 30, 2017

SAP Vendor: 200416

Page #	Vendor	Invoice Date	Invoice No.	Description	Shortage/ Overage	Invoice Amount
2	City of Chattanooga	1/3/2017	30321	Payment 5 of 6	\$0	\$459
3	City of Chattanooga	2/1/2016	30410	Payment 6 of 6	0	459
4	City of Chattanooga	3/16/2017	30678	Payment 1 of 6	1,186	1,766
5	City of Chattanooga	4/12/2017	30779	Payment 2 of 6	0	580
6	City of Chattanooga	5/8/2017	30873	Payment 3 of 6	0	580
7	City of Chattanooga	6/5/2017	30959	Payment 4 of 6	0	580
8	City of Chattanooga	7/5/2017	31042	Payment 5 of 6	0	580
9	City of Chattanooga	8/1/2017	31125	Payment 6 of 6	0	580
10	City of Chattanooga	9/11/2017	31247	Payment 1 of 6	(303)	530
11	City of Chattanooga	10/6/2017	31350	Payment 2 of 6	0	530
12	City of Chattanooga	11/3/2017	31446	Payment 3 of 6	0	530
13	City of Chattanooga	12/1/2017	31546	Payment 4 of 6	0	530
Total					<u>\$883</u>	<u>\$7,704</u>

Note: The surcharge is a periodical estimate derived from the previous historical 6 months. Adjustments for overages/shortages are made to match the actual surcharge incurred at the end of the period.

Docket No.
Waste Disposal Reconciliation - Sewer Service Charges
For the Twelve Months Ended November 30, 2017

SAP Vendor: 200416

Page #	Vendor	Invoice Date	Invoice No.	Description	Invoice Amount
14	City of Chattanooga	1/9/2017	30341	Sewer charge for Dec 2016	\$8,277
15	City of Chattanooga	2/8/2017	30436	Sewer charge for Jan 2017	8,256
16	City of Chattanooga	3/9/2017	30634	Sewer charge for Feb 2017	6,852
17	City of Chattanooga	4/7/2016	30721	Sewer charge for Mar 2017	6,567
18	City of Chattanooga	5/8/2017	30877	Sewer charge for Apr 2017	5,491
19	City of Chattanooga	6/9/2016	30976	Sewer charge for May 2017	5,746
20	City of Chattanooga	7/13/2017	31064	Sewer charge for June 2017	7,899
21	City of Chattanooga	8/9/2017	31156	Sewer charge for July 2017	7,256
22	City of Chattanooga	9/7/2017	31204	Sewer charge for August 2017	8,558
23	City of Chattanooga	10/6/2017	31355	Sewer charge for September 2017	6,047
24	City of Chattanooga	11/8/2017	31460	Sewer charge for October 2017	9,787
25	City of Chattanooga	12/8/2017	31561	Sewer charge for November 2017	10,148
Total					<u><u>\$90,884</u></u>

Tennessee American Water

Docket No.

Waste Disposal Reconciliation - Denali WT Residuals
For the Twelve Months Ended November 30, 2017

SAP Vendor: 124753

Page #	Vendor	Invoice Date	Invoice No.	Plant	Description	Invoice Amount
26	Denali Water Solutions LLC	1/3/2017	12822	Citico WTP-1003 Riverside Dr	WT Residuals	\$6,447
27	Denali Water Solutions LLC	2/1/2017	13031	Citico WTP-1003 Riverside Dr	WT Residuals	7,175
28	Denali Water Solutions LLC	3/5/2017	13244	Citico WTP-1003 Riverside Dr	WT Residuals	7,821
29	Denali Water Solutions LLC	4/4/2017	13480	Citico WTP-1003 Riverside Dr	WT Residuals	5,455
30	Denali Water Solutions LLC	5/1/2017	13697	Citico WTP-1003 Riverside Dr	WT Residuals	7,387
31	Denali Water Solutions LLC	6/11/2017	13964	Citico WTP-1003 Riverside Dr	WT Residuals	7,847
32	Denali Water Solutions LLC	7/6/2017	14312	Citico WTP-1003 Riverside Dr	WT Residuals	6,169
33	Denali Water Solutions LLC	7/31/2012	14616	Citico WTP-1003 Riverside Dr	WT Residuals	7,032
34	Denali Water Solutions LLC	9/7/2017	14985	Citico WTP-1003 Riverside Dr	WT Residuals	6,997
35	Denali Water Solutions LLC	10/8/2017	15310	Citico WTP-1003 Riverside Dr	WT Residuals	5,977
	Denali Water Solutions LLC	*	15668	Citico WTP-1003 Riverside Dr	WT Residuals	8,758
Total						<u>\$77,064</u>

*Invoice # shows in SAP notes but not received yet.

Tennessee American Water

Docket No.

**Waste Disposal Reconciliation - Sludge Removal
For the Twelve Months Ended November 30, 2017**

SAP Vendor: 120606

Page #	Vendor	Invoice Date	Invoice No.	Description/Project	Invoice Amount
36	Marion Environmental Inc.	12/20/2016	28673	Sludge Removal	16,535
37	Marion Environmental Inc.	5/16/2017	29375	Sludge Removal	16,016
38	Marion Environmental Inc.	6/1/2017	29550	Sludge Removal	24,217
39	Marion Environmental Inc.	8/27/2017	29999	Sludge Removal	47,921
40	Marion Environmental Inc.	11/30/2017	30573	Sludge Removal	25,342
41	Marion Environmental Inc.	11/29/2016	28510	Sludge Removal *	19,828
42	Marion Environmental Inc.	12/08/22017	3000229434	Sludge Removal	0
				Total	<u>\$149,859</u>

*Was in wrong AC52578000-Trash Removal, Not picked up for 2016PCOP. See tab"Vendor Marion AC wrong"

Monthly Balances
Company Code (All)

Row Labels	Sum of Amount in local currency	
2016/12	\$14,103.91	\$14,103.91
2017/01	\$18,277.85	\$18,277.85
2017/02	\$21,089.91	\$21,089.91
2017/03	\$24,308.85	\$24,308.85
2017/04	\$9,449.68	\$9,449.68
2017/05	\$26,055.78	\$26,055.78
2017/06	\$32,890.31	\$32,890.31
2017/07	\$19,148.05	\$19,148.05
2017/08	\$62,788.72	\$62,788.72
2017/09	\$21,780.90	\$21,780.90
2017/10	\$6,674.20	\$6,674.20
2017/11	\$19,075.14	\$19,075.14
2017/12	\$54,164.73	\$54,164.73
Grand Total	\$329,808.03	\$329,808.03

NonInvoice Monthly Totals
Company Code (All)
NonInvoice X

Row Labels	Sum of Amount in local currency	
2016/12	(\$24,569.57)	(\$24,569.57)
2017/01	\$3,094.71	\$3,094.71
2017/02	\$5,200.00	\$5,200.00
2017/03	(\$1,248.34)	(\$1,248.34)
2017/04	(\$10,216.78)	(\$10,216.78)
2017/05	\$12,265.12	\$12,265.12
2017/06	(\$5,500.00)	(\$5,500.00)
2017/07	\$4,500.00	\$4,500.00
2017/09	\$6,000.00	\$6,000.00
2017/10	(\$5,879.86)	(\$5,879.86)
2017/12	\$145.13	\$145.13
Grand Total	(\$16,209.59)	(\$16,209.59)

Invoice Monthly Totals
Company Code (All)
NonInvoice INV

Row Labels	Sum of Amount in local currency	Thru July	Thru Nov
2016/12	\$16,534.80	\$16,534.80	\$16,534.80
2017/01	\$15,183.14	\$15,183.14	\$15,183.14
2017/02	\$15,889.91	\$15,889.91	\$15,889.91
2017/03	\$25,557.19	\$25,557.19	\$16,938.85
2017/04	\$19,666.46	\$19,666.46	\$12,519.68
2017/05	\$13,790.66	\$13,790.66	\$29,555.78
2017/06	\$38,390.31	\$38,390.31	\$38,390.31
2017/07	\$14,648.05	\$14,648.05	\$14,648.05
2017/08	\$62,788.72	\$159,660.52	\$62,788.72
2017/09	\$15,780.90		\$15,780.90
2017/10	\$12,554.06		\$12,554.06
2017/11	\$19,075.14		\$19,075.14
2017/12	\$54,019.60		\$54,019.60
Grand Total	\$323,878.94		\$323,878.94

LastYrInvoice Monthly Totals
Company Code (All)
NonInvoice LastYrInv

Row Labels	Sum of Amount in local currency	Thru July	Thru Nov
2016/12	\$22,138.68	\$22,138.68	
Grand Total	\$22,138.68		

Company Code	Profit Center	Assignment	Document Type	Document Number	Account	Amount in local currency	Text	Reference	Fiscal Year
1026	2602	E26-1600-260205	CS	9300053991	52578000	-81.94	WBS E26-1600-260205		2016
1026	2602	E26-1400-260206	CS	9300054532	52578000	-422.28	WBS E26-1400-260206		2016
1026	2602	E26-1400-260206	CS	9300054187	52578000	-386.53	WBS E26-1400-260206		2016
1026	2602	E26-1600-260203	CS	9300054246	52578000	-305.45	WBS E26-1600-260203		2016
1026	2602		ZI	9000015983	52578000	-752.22	REPUBLIC SERVICES TRASH	50543669	2016
1026	2602		ZI	9000015984	52578000	-380.08	REPUBLIC SERVICES TRASH	50543670	2016
1026	2602		KR	5000033391	52578000	81.94		12291	2016
1026	2602		KR	5000033655	52578000	386.53		0997001609151	2016
1026	2602		KR	5000033832	52578000	305.45		0997001609152	2016
1026	2602		KR	5000034074	52578000	422.28		0997001609151	2016
1026	2602		SG	100042215	52578000	752.22	REPUBLIC SERVICES TRASH	50543669	2016
1026	2602		SG	100042216	52578000	380.08	REPUBLIC SERVICES TRASH	50543670	2016
1026	2602	E26-1600-260203	CS	9300055327	52578000	-334.50	WBS E26-1600-260203		2016
1026	2602	E26-1400-260206	CS	9300055333	52578000	-455.64	WBS E26-1400-260206		2016
1026	2602		KR	5000034649	52578000	334.50		0997001620573	2016
1026	2602		KR	5000034654	52578000	455.64		0997001620572	2016
1026	2605	E26-2300-260501	CS	9300056306	52578000	-21,295.75	WBS E26-2300-260501		2016
1026	2605	E26-2300-260501	CS	9300056804	52578000	1,467.95	WBS E26-2300-260501		2016
1026	2602	E26-1600-260201	CS	9300056635	52578000	-1,045.86	WBS E26-1600-260201		2016
1026	2602	E26-1600-260203	CS	9300056354	52578000	-301.72	WBS E26-1600-260203		2016
1026	2605	E26-1600-260505	CS	9300056431	52578000	-400.77	WBS E26-1600-260505		2016
1026	2602	E26-1600-260205	CS	9300056503	52578000	-81.94	WBS E26-1600-260205		2016
1026	2605		SN	100046516	52578000	-80.00	5000035104		2016
1026	2605		SN	100046516	52578000	-1,387.95	5000035104		2016
1026	2605		ZI	9000017076	52578000	400.77	REPUBLIC SERVICES TRASH	53227526	2016
1026	2602		ZI	9000017170	52578000	1,045.86	REPUBLIC SERVICES TRASH	53384794	2016
1026	2605		WE	5000035067	52578000	21,295.75		28510	2016
1026	2602		KR	5000035517	52578000	81.94		12652	2016
1026	2602		KR	5000035175	52578000	301.72		0997001632361	2016
						0.00			

Miscoded invoice from December 2016. Went to trash removal instead of waste disposal

19827.8 Invoice

1467.95 Accrued taxes

21295.75

Document Edit Goto Extras Settings Environment System Help

Display Document: Data Entry View

Display Currency General Ledger View

Data Entry View

Document Number 5000045290 Company Code 1026 Fiscal Year 2017
Document Date 12/19/2017 Posting Date 12/19/2017 Period 12
Reference 12.8.17 Cross-Comp.No. Ledger Group
Currency USD Texts exist

Co.	Item	PK	S	Account	Description	Amount	Profit Center	Curr.	Tx	Assignment	Text
1026	1	81		51110000	Waste Disposal	18,000.00	2605	USD			12.8.17
	2	96		24164000	GRIR-Non-inventory	18,000.00-	2605	USD		300022943400001	12.8.17

SAP FB03 pe0dlg12 INS

Goods Receipt Settings System Help

Display Material Document 5000801764 - James Bozman

Show Overview Hold Check Post Help

Display Material Document 5000801764 2017

General Vendor Doc. info

Entered By Michael Griffith 42365856155615 FI Documents
Created On 12/19/2017 20:13:05
Transaction Code Service Entry Sheet ML81N

Line	Mat. Short Text	Qty in UnE	E...	SLoc	WBS Element	Profit Cen
1	12.8.17	1	AU		E26-2300-260501	2605

Material Quantity Where Purchase Order Data Partner Account Assignment

Material 12.8.17
Vendor Material No.
Material Group 70171601

Line 1

SAP FB03 pe0dlg12 INS