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April 8, 2019

VIA ELECTRONIC FILING

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

RE: Petition of Tennessee-American Water Company Regarding the 2019 Investment and Related Expenses Under the Qualified Infrastructure Investment Program Rider, the Economic Development Investment Rider and the Safety and Environmental Compliance Rider, TPUC Docket No. 18-00120

Dear Chairman Jones:

Attached for filing please find *Tennessee American Water Company's Responses to Second Discovery Requests of the Consumer Advocate* 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

Attachment

cc: Elaine K. Chambers, Tennessee-American Water Company
Vance Broemel, Assistant Attorney General, Consumer Protection and Advocate Division
Daniel Whitaker, Assistant Attorney General, Consumer Protection and Advocate Division

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BUTLER SNOW LLP

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE**

**PETITION OF TENNESSEE-AMERICAN)
WATER COMPANY REGARDING THE)
2019 INVESTMENT AND RELATED)
EXPENSES UNDER THE QUALIFIED)
INFRASTRUCTURE INVESTMENT)
PROGRAM RIDER, THE ECONOMIC)
DEVELOPMENT INVESTMENT RIDER)
AND THE SAFETY AND)
ENVIRONMENTAL COMPLIANCE)
RIDER)**

DOCKET NO. 18-00120

**TENNESSEE-AMERICAN WATER COMPANY’S RESPONSES
TO SECOND DISCOVERY REQUESTS OF
THE CONSUMER ADVOCATE**

Tennessee-American Water Company (“TAWC”), by and through counsel, hereby submits its Responses to the Second Discovery Requests propounded by the Consumer Advocate Unit in the Financial Division of the Attorney General’s Office (“Consumer Advocate”).

GENERAL OBJECTIONS

1. TAWC objects to all requests that seek information protected by the attorney-client privilege, the work-product doctrine and/or any other applicable privilege or restriction on disclosure.

2. TAWC objects to the definitions and instructions accompanying the requests to the extent the definitions and instructions contradict, are inconsistent with, or impose any obligations beyond those required by applicable provisions of the Tennessee Rules of Civil Procedure or the rules, regulations, or orders of the Tennessee Public Utility Commission (“TPUC” or “Authority”).

3. The specific responses set forth below are based on information now available to TAWC, and TAWC reserves the right at any time to revise, correct, add to or clarify the objections or responses and supplement the information produced.

4. TAWC objects to each request to the extent that it is unreasonably cumulative or duplicative, speculative, unduly burdensome, irrelevant or seeks information obtainable from some other source that is more convenient, less burdensome or less expensive.

5. TAWC objects to each request to the extent it seeks information outside TAWC's custody or control.

6. TAWC's decision, now or in the future, to provide information or documents notwithstanding the objectionable nature of any of the definitions or instructions, or the requests themselves, should not be construed as: (a) a stipulation that the material is relevant or admissible, (b) a waiver of TAWC's General Objections or the objections asserted in response to specific discovery requests, or (c) an agreement that requests for similar information will be treated in a similar manner.

7. TAWC objects to those requests that seek the identification of "any" or "all" documents or witnesses (or similar language) related to a particular subject matter on the grounds that they are overbroad and unduly burdensome, and exceed the scope of permissible discovery.

8. TAWC objects to those requests that constitute a "fishing expedition," seeking information that is not relevant or reasonably calculated to lead to the discovery of admissible evidence and is not limited to this matter.

9. TAWC does not waive any previously submitted objections to the Consumer Advocate's supplemental discovery requests.

STATE OF Kentucky)
COUNTY OF Fayette)

BEFORE ME, the undersigned, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared Elaine Chambers, 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 duly sworn, verifies that the data requests and discovery responses are accurate to the best of her knowledge.

Elaine Chambers
Elaine Chambers

Sworn to and subscribed before me
this 8th day of April, 2019.

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:

Daniel P. Whitaker III
Vance Broemel
Assistant Attorney General
Office of the Tennessee Attorney General
Consumer Advocate Unit, Financial Division
P.O. Box 20207
Nashville, TN 37202-0207
Daniel.Whitaker@ag.tn.gov
Vance.Broemel@ag.tn.gov

This the 8th day of April, 2019.



Melvin J. Malone

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 18-00120
SECOND DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Person: Elaine Chambers

Question:

1. Refer to the Company's monthly reports filed with the Commission. Specifically, refer to the monthly reports for the periods ending February and March 2018. These two reports show the same Rate Base values. Confirm which of the two monthly reports is accurate. Provide a corrected report for the month that is not accurate.

Response:

Both reports require updates to the values presented. Please refer to TAW_R_CADDR2_NUM002_040819 response for these reports. These revised reports were also filed with the Commission on April 5, 2019.

TENNESSEE-AMERICAN WATER CO
CONTINUING SURVEILLANCE
2018

	JAN 2018	FEB 2018	MARCH 2018	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018	SEPTEMBER 2018	OCTOBER 2018	NOVEMBER 2018	DECEMBER 2018
(1) <u>WAGES & RELATED ITEMS:</u>												
INCREASE IN EXPENSES	(\$132,123)	(\$204,839)	(\$393,104)	(\$206,807)	(\$130,201)	(\$140,670)	(\$127,363)	(\$78,765)	(\$240,149)	(\$134,253)	(\$126,646)	(\$43,083)
TAX EFFECT @ 26.135%	34,530	53,535	102,738	54,049	34,028	36,764	33,286	20,585	62,763	35,087	33,099	11,260
TAX EFFECT ON INCOME	(\$97,593)	(\$151,304)	(\$290,366)	(\$152,758)	(\$96,173)	(\$103,906)	(\$94,077)	(\$58,180)	(\$177,386)	(\$99,166)	(\$93,547)	(\$31,823)

[illegible]

**MONTHLY REPORT OF REVENUES, EXPENSES AND INVESTMENTS
WATER COMPANIES**

PSC-3.06

Company Name: Tennessee-American Water Company

Month of Report: January 2018

(a)	Amount for this Month		Year-To-Date		12 Months-To-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
Operating Revenues						
1. Residential Sales.....	2,062,401	1,749,800	2,062,401	1,749,800	23,183,158	24,076,215
2. Commercial Sales.....	1,317,252	1,277,224	1,317,252	1,277,224	17,323,571	17,324,432
3. Industrial Sales.....	275,124	291,989	275,124	291,989	4,407,771	4,365,503
4. Other Sales.....	704,054	647,481	704,054	647,481	8,773,118	8,956,397
5. Total Operating Revenues (Item 1-4).....	4,358,831	3,966,493	4,358,831	3,966,494	53,687,618	54,722,547
Operating Expenses						
6. Source of Supply Expense.....	12,339	131,135	12,339	131,135	133,797	371,900
7. Pumping and Water Treatment Expense.....	459,105	591,687	459,105	591,687	5,506,309	6,181,792
8. Transmission and Distribution-Operation.....	35,166	46,917	35,166	46,917	597,595	1,032,853
9. Transmission and Distribution-Maintenance.....	107,186	128,506	107,186	128,506	1,535,726	1,778,916
10. Customer Accounts and Sales Expense.....	142,827	122,941	142,827	122,941	2,017,115	2,187,148
11. Administrative and General Expense.....	1,163,353	1,199,372	1,163,353	1,199,372	13,044,891	13,810,512
12. Depreciation and Amortization.....	689,252	646,963	689,252	646,963	7,960,650	7,777,123
13. Taxes Other Than Income Taxes.....	395,416	447,947	395,416	447,947	5,593,599	4,780,465
14. Income Taxes.....	276,632	140,712	276,632	140,712	5,231,500	5,419,259
15. Total Operating Expenses (Item 6-14).....	3,281,277	3,456,180	3,281,276	3,456,180	41,621,182	43,339,968
16. Net Operating Income (Item 5 less 15).....	1,077,554	510,313	1,077,555	510,314	12,066,436	11,382,579
Gain/Loss on Sale	0	0	0	0	0	0
17. Other Income.....	(19,477)	(1,929)	(19,477)	(1,929)	(53,664)	22,857
18. Miscellaneous Income Deductions.....	1,566	390	1,566	390	8,225	24,770
19. Interest Charges.....	300,231	301,225	300,232	305,961	3,482,302	3,518,411
20. Net Income.....	795,234	210,627	795,234	205,892	8,629,573	7,816,541
	Balance at End of Month This Year (h)	Balance at End of Month Last Year (i)	Aver for 12 Mo.- To-Date This Year (j)	Aver for 12 Mo.-To-Date Last Year (k)		
21. Utility Plant In Service.....(1).....	312,914,868	298,156,791	305,131,827	305,131,827		
22. Construction Work in Progress.....	4,302,364	2,445,478	4,049,633	4,049,633		
23. Utility Plant Acquisition Adjustment.....	0	0	0	0		
24. Property Held for Future Use.....	0	0	0	0		
25. Accumulated Depreciation and Amort. (1).....	85,324,757	85,411,504	84,373,534	84,373,534		
26. Materials and Supplies.....	909,768	800,213	920,918	920,918		
27. Unamortized Investment Credit.....	346,220	422,588	381,222	381,222		
28. Deferred Income Tax.....	46,946,191	42,130,535	44,132,301	44,132,301		
29. Contributions in Aid of Construction.....	17,299,418	14,991,867	16,115,666	16,115,665		
30. Customer Advances for Construction.....	3,461,373	3,889,077	3,722,296	3,722,296		
31. Preferred Stock.....	0	0	0	0		
32. Common Stock.....	13,754,235	13,754,235	13,754,235	13,754,235		
33. Premium on Capital Stock and Other Capital.....	38,500,589	34,445,812	37,472,403	37,472,403		
34. Retained Earnings.....	34,076,827	30,948,950	33,100,929	33,100,929		
35. Long Term Debt.....(1).....	72,400,286	72,385,964	72,393,722	72,393,722		

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY

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SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED JANUARY 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$312,914,868	\$305,131,827
3	Plant Under Construction	4,302,364	4,049,633
4	Property Held For Future Use	0	0
5	Materials and Supplies	909,768	920,918
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	321,536,884	313,512,262
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	85,324,758	84,373,534
16	Accumulated Deferred Income Taxes	46,946,191	44,132,301
17	Unamortized Investment Credit - Pre 1971	6,517	7,936
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,299,418	16,115,666
21	Customer Advances for Construction	3,461,373	3,722,296
22	All Other A/	(1,853,541)	(1,263,316)
23			
24			
25			
26	Total Deductions	151,184,716	147,088,417
27			
28	Rate Base	\$170,352,168	\$166,423,845
29			
30	Net Operating Income	\$1,077,554	\$12,066,436
31	Adjustments to NOI		
32	Allowance for funds used during construction	13,230	157,140
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	21,770	368,024
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	41,292
37			
38			
39	Adjusted Net Operating Income	\$1,155,323	\$12,632,892
40			
41			
42	Rate of return B/	8.14%	7.59%
A/ All Other			
	Acquisition adjustment	\$0	\$0
	Accounts payable applicable to CWIP	(935,859)	72,669
	Unpaid for materials and supplies	8,123	(69)
	Taxes on CIAC-DEF. FIT & SIT	(925,805)	(1,335,916)
		(1,853,541)	(\$1,263,316)
B/ Rate of return - Monthly (L39 / L28) x 12			
C/ Per order			
	Cash working capital Lead Lag Study	\$591,674	
	Incidental collection	(116,192)	
	Average cash	0	
	Other components	2,934,402	
	Working cash	\$3,409,884	

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
January 2018

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ 9,311
Benefits	(141,434)
Total	\$ (132,123)

ACCOUNTS PAYABLE IN	Jan-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ (935,859)
Unpaid for Materials and Supplies	\$ 8,123

**TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
January 2018**

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1)	Employee salaries and wage and benefits (including associated insurance & taxes)	(97,593)
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American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending 1/31/2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	1,139,915	0	1,139,915	1,053,983	85,932	1,139,915	0	1,139,915	1,053,983	85,932
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	1,139,915	0	1,139,915	1,053,983	85,932	1,139,915	0	1,139,915	1,053,983	85,932
Water Sales										
Residential	306,906	0	306,906	261,611	45,295	306,906	0	306,906	261,611	45,295
Commercial	252,449	0	252,449	226,714	25,735	252,449	0	252,449	226,714	25,735
Industrial	131,172	0	131,172	135,208	(4,036)	131,172	0	131,172	135,208	(4,036)
Fire Service	236	0	236	30	207	236	0	236	30	207
OPA	54,182	0	54,182	54,729	(547)	54,182	0	54,182	54,729	(547)
Resale	57,157	0	57,157	75,494	(18,337)	57,157	0	57,157	75,494	(18,337)
Miscellaneous	0	0	0	(16)	16	0	0	0	(16)	16
Inter Company		0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	157,208	0	157,208	38,173	119,035	157,208	0	157,208	38,173	119,035
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	6,967	0	6,967	71	6,896	6,967	0	6,967	71	6,896
Fire Usage	43	0	43	47	(4)	43	0	43	47	(4)
Inactive Customer Account usage	1,199	0	1,199	19,723	(18,524)	1,199	0	1,199	19,723	(18,524)
Total Water Sales	967,519	0	967,519	811,783	155,736	967,519	0	967,519	811,783	155,736
Number of Water Customers										
Residential	69,708	0	69,708	68,857	851	69,708	0	69,708	68,857	851
Commercial	8,312	0	8,312	8,282	30	8,312	0	8,312	8,282	30
Industrial	114	0	114	113	1	114	0	114	113	1
Fire Service	1,489	0	1,489	1,387	102	1,489	0	1,489	1,387	102
OPA	705	0	705	713	(8)	705	0	705	713	(8)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	1	(1)	0	0	0	1	(1)
Total Number of Water Customers	80,332	0	80,332	79,357	975	80,332	0	80,332	79,357	975
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,332	0	80,332	79,357	975	80,332	0	80,332	79,357	975

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
January 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	69,541	5,202	17	251	75,011
37. 3/4"	110	121	2	10	243
38. 1"	266	1,519	24	147	1,956
39. 1 1/2"	20	402	7	76	505
40. 2"	25	1,121	75	303	1,524
41. 3"	0	65	0	10	75
42. 4" & Over	80	59	24	62	225
43. Totals	70,042	8,489	149	859	79,539

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 2019

(Signed)

Elaine K. Chamber
Title and Address: Director - Rates & Regulation
109 Wiehl Street
Chattanooga, TN 37403

**MONTHLY REPORT OF REVENUES, EXPENSES AND INVESTMENTS
WATER COMPANIES**

Company Name: Tennessee-American Water Company
Month of Report: February 2018

PSC--3.06

(a)	Amount for this Month		Year-To-Date		12 Months-To-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
Operating Revenues						
1. Residential Sales.....	1,721,408	1,526,859	3,783,809	3,276,659	23,377,707	23,900,189
2. Commercial Sales.....	1,380,643	1,230,801	2,697,895	2,508,025	17,473,412	17,382,711
3. Industrial Sales.....	357,342	378,352	632,467	670,341	4,386,762	4,398,610
4. Other Sales.....	658,756	643,156	1,362,810	1,290,637	8,788,718	8,945,089
5. Total Operating Revenues (Item 1-4).....	4,118,150	3,779,168	8,476,981	7,745,662	54,026,599	54,626,599
Operating Expenses						
6. Source of Supply Expense.....	9,187	13,218	21,526	144,354	129,766	370,872
7. Pumping and Water Treatment Expense.....	428,686	462,329	887,791	1,054,016	5,472,666	6,191,678
8. Transmission and Distribution-Operation.....	55,900	52,221	91,067	99,138	601,274	960,197
9. Transmission and Distribution-Maintenance.....	89,773	175,635	196,960	304,142	1,449,864	1,876,610
10. Customer Accounts and Sales Expense.....	158,883	147,251	301,710	270,191	2,028,748	2,205,525
11. Administrative and General Expense.....	1,062,449	902,954	2,225,802	2,102,327	13,204,386	13,827,644
12. Depreciation and Amortization.....	688,611	648,714	1,377,864	1,295,677	8,000,547	7,610,400
13. Taxes Other Than Income Taxes.....	484,936	449,955	880,353	897,903	5,628,579	4,849,587
14. Income Taxes.....	228,098	251,173	504,730	391,885	5,208,425	5,348,578
15. Total Operating Expenses (Item 6-14).....	3,206,525	3,103,452	6,487,803	6,559,633	41,724,255	43,241,091
16. Net Operating Income (Item 5 less 15).....	911,625	675,716	1,989,178	1,186,029	12,302,344	11,385,508
Gain/Loss on Sale	0	0	0		0	
17. Other Income.....	(38,240)	(5,802)	(57,718)	(7,730)	(86,102)	17,041
18. Miscellaneous Income Deductions.....	3,369	1,166	4,935	1,556	10,429	25,592
19. Interest Charges.....	297,984	301,334	598,215	611,205	3,484,780	3,537,448
20. Net Income.....	648,512	379,018	1,443,746	580,998	8,893,237	7,805,427
	Balance at End of Month This Year (h)	Balance at End of Month Last Year (i)	Aver. for 12 Mo.-To-Date This Year (j)	Aver. for 12 Mo.-To-Date Last Year (k)		
21. Utility Plant In Service.....(1)	314,161,550	299,124,508	306,384,914	306,384,914		
22. Construction Work in Progress.....	3,618,906	2,038,157	4,181,362	4,181,362		
23. Utility Plant Acquisition Adjustment.....	0	0	0	0		
24. Property Held for Future Use.....	0	0	0	0		
25. Accumulated Depreciation and Amort. (1).....	85,348,893	82,084,142	84,645,596	84,645,596		
26. Materials and Supplies.....	951,458	825,042	931,453	931,453		
27. Unamortized Investment Credit.....	339,856	416,224	374,858	374,858		
28. Deferred Income Tax.....	46,838,795	42,260,378	44,513,835	44,513,835		
29. Contributions in Aid of Construction.....	17,312,882	14,970,650	16,310,852	16,310,851		
30. Customer Advances for Construction.....	3,544,215	3,838,214	3,697,796	3,697,796		
31. Preferred Stock.....	0	0	0	0		
32. Common Stock.....	13,754,235	13,754,235	13,754,235	13,754,235		
33. Premium on Capital Stock and Other Capital.....	38,501,510	34,446,806	37,810,295	37,810,295		
34. Retained Earnings.....	34,725,339	31,333,796	33,383,557	33,383,557		
35. Long Term Debt.....(1)	72,401,480	72,387,157	72,394,915	72,394,915		

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY

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SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED FEBRUARY 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$314,161,550	\$306,384,914
3	Plant Under Construction	3,618,906	4,181,362
4	Property Held For Future Use	0	0
5	Materials and Supplies	951,458	931,453
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	322,141,798	314,907,613
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	85,348,893	84,645,596
16	Accumulated Deferred Income Taxes	46,838,795	44,513,835
17	Unamortized Investment Credit - Pre 1971	6,259	7,678
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,312,882	16,310,852
21	Customer Advances for Construction	3,544,215	3,697,796
22	All Other A/	(1,624,386)	(1,263,546)
23			
24			
25			
26	Total Deductions	151,426,658	147,912,211
27			
28	Rate Base	\$170,715,140	\$166,995,402
29			
30	Net Operating Income	\$911,625	\$12,302,344
31	Adjustments to NOI		
32	Allowance for funds used during construction	15,587	165,534
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	21,765	358,470
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	41,427
37			
38			
39	Adjusted Net Operating Income	\$991,747	\$12,867,775
40			
41			
42	Rate of return B/	6.97%	7.71%

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWIP	(706,213)	36,567
Unpaid for materials and supplies	9,242	(497)
Taxes on CIAC-DEF. FIT & SIT	(927,415)	(1,299,616)
	<u>(\$1,624,386)</u>	<u>(\$1,263,546)</u>

B/ Rate of return - Monthly (L39 / L28) x 12

C/ Per order

Cash working capital Lead Lag Study	\$591,674
Incidental collection	(116,192)
Average cash	0
Other components	<u>2,934,402</u>
Working cash	<u>\$3,409,884</u>

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
February 2018

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ (59,143)
Benefits	(145,696)
Total	\$ (204,839)

ACCOUNTS PAYABLE IN	Feb-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ (706,213)
Unpaid for Materials and Supplies	\$ 9,242

**TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
February 2018**

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1)	Employee salaries and wage and benefits (including associated insurance & taxes)	(151,304)
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American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending 2/28/2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	937,446	0	937,446	898,772	38,674	2,077,361	0	2,077,361	1,952,755	124,606
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	937,446	0	937,446	898,772	38,674	2,077,361	0	2,077,361	1,952,755	124,606
Water Sales										
Residential	231,161	0	231,161	219,797	11,364	538,067	0	538,067	481,407	56,660
Commercial	215,213	0	215,213	204,030	11,183	467,661	0	467,661	430,744	36,917
Industrial	116,733	0	116,733	121,437	(4,703)	247,905	0	247,905	256,645	(8,740)
Fire Service	135	0	135	3	132	371	0	371	32	339
OPA	45,822	0	45,822	54,456	(8,634)	100,005	0	100,005	109,185	(9,181)
Resale	63,231	0	63,231	58,761	4,471	120,388	0	120,388	134,255	(13,866)
Miscellaneous	73	0	73	80	(7)	73	0	73	64	9
Inter Company		0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	59,440	0	59,440	61,710	(2,270)	216,648	0	216,648	99,883	116,765
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	339	0	339	60	279	7,306	0	7,306	131	7,175
Fire Usage	37	0	37	4	33	80	0	80	51	29
Inactive Customer Account usage	5,870	0	5,870	9,904	(4,034)	7,069	0	7,069	29,627	(22,558)
Total Water Sales	738,054	0	738,054	730,241	7,813	1,705,573	0	1,705,573	1,542,024	163,549
Number of Water Customers										
Residential	69,584	0	69,584	68,953	631	69,584	0	69,584	68,953	631
Commercial	8,310	0	8,310	8,269	41	8,310	0	8,310	8,269	41
Industrial	113	0	113	113	0	113	0	113	113	0
Fire Service	1,497	0	1,497	1,405	92	1,497	0	1,497	1,405	92
OPA	704	0	704	713	(9)	704	0	704	713	(9)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	80,212	0	80,212	79,457	755	80,212	0	80,212	79,457	755
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,212	0	80,212	79,457	755	80,212	0	80,212	79,457	755

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
February 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	69,427	5,188	17	253	74,885
37. 3/4"	109	121	2	10	242
38. 1"	265	1,517	24	147	1,953
39. 1 1/2"	21	403	7	76	507
40. 2"	24	1,125	76	302	1,527
41. 3"	0	66	0	10	76
42. 4" & Over	81	59	24	62	226
43. Totals	69,927	8,479	150	860	79,416

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 2019

(Signed)

Elaine Chambers

Title and Address: Director - Rates & Regulation
109 Wiehl Street
Chattanooga, TN 37403

**MONTHLY REPORT OF REVENUES, EXPENSES AND INVESTMENTS
WATER COMPANIES**

Company Name: Tennessee-American Water Company
Month of Report: March 2018

PSC--3.06

(a)	Amount for this Month		Year-To-Date		12 Months-To-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
Operating Revenues						
1. Residential Sales.....	1,803,959	1,785,612	5,587,768	5,062,271	23,396,054	24,059,335
2. Commercial Sales.....	1,403,306	1,337,362	4,101,201	3,845,387	17,539,356	17,425,479
3. Industrial Sales.....	395,063	282,473	1,027,530	952,814	4,499,352	4,374,247
4. Other Sales.....	667,456	623,515	2,030,266	1,914,152	8,832,658	8,976,587
5. Total Operating Revenues (Item 1-4).....	4,269,785	4,028,962	12,746,765	11,774,624	54,267,420	54,835,648
Operating Expenses						
6. Source of Supply Expense.....	8,636	10,203	30,163	154,557	128,199	365,324
7. Pumping and Water Treatment Expense.....	514,494	464,784	1,402,285	1,518,800	5,522,376	6,199,348
8. Transmission and Distribution-Operation.....	44,629	58,999	135,696	158,137	586,904	897,208
9. Transmission and Distribution-Maintenance.....	85,774	203,536	282,734	507,678	1,332,102	1,979,689
10. Customer Accounts and Sales Expense.....	141,908	147,837	443,618	418,028	2,022,819	2,198,270
11. Administrative and General Expense.....	1,005,635	1,255,572	3,231,437	3,357,898	12,954,450	13,959,624
12. Depreciation and Amortization.....	694,937	650,359	2,072,801	1,946,036	8,045,125	7,646,251
13. Taxes Other Than Income Taxes.....	415,056	462,757	1,295,408	1,360,660	5,580,878	4,928,859
14. Income Taxes.....	272,408	104,772	777,138	496,657	5,376,061	5,266,055
15. Total Operating Expenses (Item 6-14).....	3,183,478	3,358,819	9,671,280	9,918,451	41,548,914	43,440,628
16. Net Operating Income (Item 5 less 15).....	1,086,307	670,143	3,075,485	1,856,173	12,718,506	11,395,020
Gain/Loss on Sale	0	0	0		0	
17. Other Income.....	15,403	263	(42,314)	(7,467)	(70,962)	22,875
18. Miscellaneous Income Deductions.....	(2,008)	117	2,927	1,673	8,304	24,755
19. Interest Charges.....	306,388	302,585	904,604	921,076	3,490,486	3,558,077
20. Net Income.....	766,523	367,178	2,210,268	940,891	9,290,678	7,789,313
	Balance at End of Month This Year (h)	Balance at End of Month Last Year (i)	Aver. for 12 Mo.- To-Date This Year (j)	Aver. for 12 Mo.-To-Date Last Year (k)		
21. Utility Plant In Service.....(1)	314,419,406	301,313,826	307,560,038	307,560,038		
22. Construction Work in Progress.....	4,120,037	3,201,969	4,343,356	4,343,356		
23. Utility Plant Acquisition Adjustment.....	0	0	0	0		
24. Property Held for Future Use.....	0	0	0	0		
25. Accumulated Depreciation and Amort.(1).....	85,561,837	83,730,389	84,886,037	84,886,037		
26. Materials and Supplies.....	927,201	1,033,384	938,920	938,920		
27. Unamortized Investment Credit.....	333,492	397,132	368,494	368,494		
28. Deferred Income Tax.....	46,905,958	42,796,954	44,895,025	44,895,025		
29. Contributions in Aid of Construction.....	17,295,956	14,963,063	16,505,868	16,505,867		
30. Customer Advances for Construction.....	3,589,850	4,010,628	3,669,974	3,669,974		
31. Preferred Stock.....	0	0	0	0		
32. Common Stock.....	13,754,235	13,754,235	13,754,235	13,754,235		
33. Premium on Capital Stock and Other Capital.....	38,511,105	38,456,152	38,148,314	38,148,314		
34. Retained Earnings.....	34,116,438	32,384,696	33,664,920	33,664,920		
35. Long Term Debt.....(1)	53,402,673	72,390,738	70,812,776	70,812,776		

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY

Page 2

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED MARCH 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$314,419,406	\$307,560,038
3	Plant Under Construction	4,120,037	4,343,356
4	Property Held For Future Use	0	0
5	Materials and Supplies	927,201	938,920
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	322,876,528	316,252,198
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	85,561,837	84,886,037
16	Accumulated Deferred Income Taxes	46,905,958	44,895,025
17	Unamortized Investment Credit - Pre 1971	6,001	7,420
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,295,956	16,505,868
21	Customer Advances for Construction	3,589,850	3,669,974
22	All Other A/	(924,214)	(1,257,413)
23			
24			
25			
26	Total Deductions	152,435,388	148,706,911
27			
28	Rate Base	\$170,441,140	\$167,545,287
29			
30	Net Operating Income	\$1,086,307	\$12,718,506
31	Adjustments to NOI		
32	Allowance for funds used during construction	15,989	174,736
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	21,719	348,745
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	41,561
37			
38			
39	Adjusted Net Operating Income	\$1,166,785	\$13,283,548
40			
41			
42	Rate of return B/	8.21%	7.93%

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWIP	24,465	7,938
Unpaid for materials and supplies	(22,809)	(2,004)
Taxes on CIAC-DEF. FIT & SIT	(925,870)	(1,263,347)
	(\$924,214)	(\$1,257,413)

B/ Rate of return - Monthly (L39 / L28) x 12

C/ Per order

Cash working capital Lead Lag Study	\$591,674
Incidental collection	(116,192)
Average cash	0
Other components	2,924,402
Working cash	\$3,409,884

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
March 2018

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ (176,266)
Benefits	(216,838)
Total	\$ (393,104)

ACCOUNTS PAYABLE IN	Mar-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ 24,465
Unpaid for Materials and Supplies	\$ (22,809)

**TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
March 2018**

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1)	Employee salaries and wage and benefits (including associated insurance & taxes)	(290,366)
-----	---	-----------

American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending 3/31/2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	1,000,816	0	1,000,816	989,982	10,834	3,078,177	0	3,078,177	2,942,737	135,439
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	1,000,816	0	1,000,816	989,982	10,834	3,078,177	0	3,078,177	2,942,737	135,439
Water Sales										
Residential	215,735	0	215,735	263,804	(48,069)	758,567	0	758,567	759,278	(711)
Commercial	210,166	0	210,166	245,263	(35,097)	673,170	0	673,170	686,475	(13,305)
Industrial	107,977	0	107,977	129,360	(21,384)	355,783	0	355,783	380,008	(24,225)
Fire Service	127	0	127	17	110	498	0	498	0	498
OPA	46,685	0	46,685	61,197	(14,512)	146,662	0	146,662	167,685	(21,024)
Resale	48,647	0	48,647	45,416	3,231	169,035	0	169,035	163,914	5,121
Miscellaneous	10	0	10	22	(13)	100	0	100	50	50
Inter Company	0	0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	80,463	0	80,463	5,210	75,253	297,111	0	297,111	105,093	192,018
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	62	0	62	43	19	7,368	0	7,368	174	7,194
Fire Usage	47	0	47	70	(23)	127	0	127	121	6
Inactive Customer Account usage	1,825	0	1,825	10,052	(8,227)	8,894	0	8,894	39,679	(30,785)
Total Water Sales	711,743	0	711,743	760,454	(48,711)	2,417,316	0	2,417,316	2,302,478	114,838
Number of Water Customers										
Residential	69,586	0	69,586	69,215	371	69,586	0	69,586	69,215	371
Commercial	8,312	0	8,312	8,285	27	8,312	0	8,312	8,285	27
Industrial	113	0	113	113	0	113	0	113	113	0
Fire Service	1,513	0	1,513	1,416	97	1,513	0	1,513	1,416	97
OPA	705	0	705	714	(9)	705	0	705	714	(9)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	80,233	0	80,233	79,747	486	80,233	0	80,233	79,747	486
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,233	0	80,233	79,747	486	80,233	0	80,233	79,747	486

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
March 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	69,425	5,190	17	255	74,887
37. 3/4"	108	121	2	10	241
38. 1"	265	1,518	24	147	1,954
39. 1 1/2"	21	405	7	77	510
40. 2"	24	1,129	76	304	1,533
41. 3"	0	66	0	10	76
42. 4" & Over	82	59	24	64	229
43. Totals	69,925	8,488	150	867	79,430

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 2019

(Signed)

Clair K. Chambers

Title and Address:

Director - Rates & Regulation
109 Wiehl Street
Chattanooga, TN 37403

**MONTHLY REPORT OF REVENUES, EXPENSES AND INVESTMENTS
WATER COMPANIES**

PSC--3.06

Company Name: Tennessee-American Water Company
Month of Report: April 2018

(a)	Amount for this Month		Year-To-Date		12 Months-To-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
Operating Revenues						
1. Residential Sales.....	1,801,040	1,800,823	7,388,808	6,863,094	23,396,271	24,118,948
2. Commercial Sales.....	1,417,567	1,415,368	5,518,769	5,260,754	17,541,556	17,518,033
3. Industrial Sales.....	378,228	422,687	1,405,758	1,375,501	4,454,893	4,404,707
4. Other Sales.....	182,056	693,193	2,212,322	2,607,346	8,321,521	8,946,915
5. Total Operating Revenues (Item 1-4).....	3,778,891	4,332,071	16,525,657	16,106,695	53,714,241	54,988,603
Operating Expenses						
6. Source of Supply Expense.....	6,611	9,526	36,774	164,083	125,285	367,534
7. Pumping and Water Treatment Expense.....	432,756	394,870	1,835,041	1,913,670	5,560,262	6,210,931
8. Transmission and Distribution-Operation.....	40,919	40,800	176,614	198,937	587,023	847,115
9. Transmission and Distribution-Maintenance.....	101,315	80,748	384,049	588,426	1,352,670	1,992,559
10. Customer Accounts and Sales Expense.....	165,784	171,305	609,402	589,333	2,017,298	2,162,830
11. Administrative and General Expense.....	1,068,371	827,563	4,299,808	4,185,461	13,195,258	13,750,371
12. Depreciation and Amortization.....	693,558	669,245	2,766,358	2,615,281	8,069,438	7,701,202
13. Taxes Other Than Income Taxes.....	416,605	442,172	1,712,013	1,802,832	5,555,310	4,995,115
14. Income Taxes.....	148,512	467,925	925,650	964,582	5,056,648	5,272,302
15. Total Operating Expenses (Item 6-14).....	3,074,430	3,104,154	12,745,709	13,022,605	41,519,192	43,299,959
16. Net Operating Income (Item 5 less 15).....	704,461	1,227,918	3,779,948	3,084,090	12,195,049	11,688,644
Gain/Loss on Sale	0	0	0		0	
17. Other Income.....	(16,430)	3,279	(58,744)	(4,188)	(90,672)	29,762
18. Miscellaneous Income Deductions.....	1,227	(735)	4,154	938	10,266	23,397
19. Interest Charges.....	313,774	308,241	1,218,377	1,233,371	3,502,064	3,580,680
20. Net Income.....	405,891	917,133	2,616,161	1,853,969	8,773,391	8,054,805
	Balance at End of Month This Year (h)	Balance at End of Month Last Year (i)	Aver. for 12 Mo.- To-Date This Year (j)	Aver. for 12 Mo.-To-Date Last Year (k)		
21. Utility Plant In Service..... (1)	315,433,611	300,844,246	308,775,818	308,775,818		
22. Construction Work in Progress.....	3,939,391	2,632,379	4,452,274	4,452,274		
23. Utility Plant Acquisition Adjustment.....	0	0	0	0		
24. Property Held for Future Use.....	0	0	0	0		
25. Accumulated Depreciation and Amort. (1).....	85,652,593	83,271,643	85,084,449	85,084,449		
26. Materials and Supplies.....	870,891	859,669	939,855	939,855		
27. Unamortized Investment Credit.....	327,128	403,496	362,130	362,130		
28. Deferred Income Tax.....	46,800,695	42,551,379	45,249,135	45,249,135		
29. Contributions in Aid of Construction.....	17,605,751	14,933,007	16,728,596	16,728,596		
30. Customer Advances for Construction.....	3,804,566	3,932,713	3,659,295	3,659,295		
31. Preferred Stock.....	0	0	0	0		
32. Common Stock.....	13,754,235	13,754,235	13,754,235	13,754,235		
33. Premium on Capital Stock and Other Capital.....	38,511,105	34,454,876	38,486,333	38,486,333		
34. Retained Earnings.....	34,522,329	31,663,256	33,903,176	33,903,176		
35. Long Term Debt..... (1)	53,403,867	72,389,544	69,230,636	69,230,636		

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY

Page 2

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED APRIL 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$315,433,611	\$308,775,818
3	Plant Under Construction	3,939,391	4,452,274
4	Property Held For Future Use	0	0
5	Materials and Supplies	870,891	939,855
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	323,653,777	317,577,831
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	85,652,593	85,084,449
16	Accumulated Deferred Income Taxes	46,800,695	45,249,135
17	Unamortized Investment Credit - Pre 1971	5,743	7,162
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,605,751	16,728,596
21	Customer Advances for Construction	3,804,566	3,659,295
22	All Other A/	(811,735)	(1,207,121)
23			
24			
25			
26	Total Deductions	153,057,613	149,521,516
27			
28	Rate Base	<u>\$170,596,164</u>	<u>\$168,056,315</u>
29			
30	Net Operating Income	\$704,461	\$12,195,049
31	Adjustments to NOI		
32	Allowance for funds used during construction	16,440	183,717
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	20,603	337,856
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	41,695
37			
38			
39	Adjusted Net Operating Income	<u>\$784,274</u>	<u>\$12,758,317</u>
40			
41			
42	Rate of return B/	<u>5.52%</u>	<u>7.59%</u>

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWP	90,486	21,114
Unpaid for materials and supplies	22,362	(1,111)
Taxes on CIAC-DEF. FIT & SIT	(924,583)	(1,227,124)
	<u>(\$811,735)</u>	<u>(\$1,207,121)</u>

B/ Rate of return - Monthly (L39 / L28) x 12

C/ Per order

Cash working capital Lead Lag Study	\$591,674
Incidental collection	(116,192)
Average cash	0
Other components	<u>2,934,402</u>
Working cash	<u>\$3,409,884</u>

**TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
April 2018**

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ (42,421)
Benefits	(164,386)
Total	\$ (206,807)

ACCOUNTS PAYABLE IN	Apr-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ 90,486
Unpaid for Materials and Supplies	\$ 22,362

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
April 2018

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1)	Employee salaries and wage and benefits (including associated insurance & taxes)	(152,758)
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American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending 4/30/2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	975,059	0	975,059	997,622	(22,563)	4,053,235	0	4,053,235	3,940,309	112,926
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	975,059	0	975,059	997,622	(22,563)	4,053,235	0	4,053,235	3,940,309	112,926
Water Sales										
Residential	232,219	0	232,219	214,050	18,169	982,990	0	982,990	959,261	23,728
Commercial	229,317	0	229,317	195,640	33,677	902,487	0	902,487	871,647	30,840
Industrial	121,553	0	121,553	106,125	15,428	477,336	0	477,336	492,129	(14,793)
Fire Service	98	0	98	44	54	596	0	596	92	504
OPA	50,414	0	50,414	43,859	6,555	197,076	0	197,076	214,241	(17,165)
Resale	47,406	0	47,406	55,951	(8,545)	216,441	0	216,441	235,621	(19,180)
Miscellaneous	32	0	32	22	10	132	0	132	108	24
Inter Company		0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	220,753	0	220,753	8,063	212,690	525,660	0	525,660	113,156	412,504
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	154	0	154	19	135	7,522	0	7,522	193	7,329
Fire Usage	115	0	115	112	3	242	0	242	233	9
Inactive Customer Account usage	1,069	0	1,069	3,519	(2,450)	9,963	0	9,963	43,198	(33,235)
Total Water Sales	903,129	0	903,129	627,403	275,726	3,320,445	0	3,320,445	2,929,881	390,564
Number of Water Customers										
Residential	69,698	0	69,698	69,557	141	69,698	0	69,698	69,557	141
Commercial	8,335	0	8,335	8,309	26	8,335	0	8,335	8,309	26
Industrial	113	0	113	112	1	113	0	113	112	1
Fire Service	1,525	0	1,525	1,426	99	1,525	0	1,525	1,426	99
OPA	709	0	709	716	(7)	709	0	709	716	(7)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	80,384	0	80,384	80,124	260	80,384	0	80,384	80,124	260
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,384	0	80,384	80,124	260	80,384	0	80,384	80,124	260

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
April 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	69,534	5,193	17	261	75,005
37. 3/4"	109	121	2	10	242
38. 1"	275	1,531	24	149	1,979
39. 1 1/2"	21	413	7	77	518
40. 2"	25	1,127	76	304	1,532
41. 3"	0	67	0	10	77
42. 4" & Over	85	62	24	66	237
43. Totals	70,049	8,514	150	877	79,590

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 2019

(Signed)

Elaine K. Chambers

Title and Address:

Director - Rates & Regulation
109 Wichl Street
Chattanooga, TN 37403

**MONTHLY REPORT OF REVENUES, EXPENSES AND INVESTMENTS
WATER COMPANIES**

Company Name: Tennessee-American Water Company
Month of Report: May 2018

PSC--3.06

(a)	Amount for this Month		Year-To-Date		12 Months-To-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
Operating Revenues						
1. Residential Sales.....	2,223,254	1,979,107	9,612,062	8,842,200	23,640,418	24,073,323
2. Commercial Sales.....	1,514,438	1,461,666	7,033,206	6,722,421	17,594,328	17,515,660
3. Industrial Sales.....	317,500	415,251	1,723,258	1,790,752	4,357,143	4,445,750
4. Other Sales.....	598,958	756,377	2,811,280	3,363,722	8,164,103	9,035,089
5. Total Operating Revenues (Item 1-4).....	4,654,150	4,612,400	21,179,806	20,719,095	53,755,992	55,069,822
Operating Expenses						
6. Source of Supply Expense.....	8,406	8,485	45,180	172,567	125,206	354,390
7. Pumping and Water Treatment Expense.....	442,620	420,524	2,277,660	2,334,195	5,582,357	6,232,517
8. Transmission and Distribution-Operation.....	50,012	51,680	226,626	250,616	585,356	803,415
9. Transmission and Distribution-Maintenance.....	91,429	132,948	475,479	721,373	1,311,152	2,028,563
10. Customer Accounts and Sales Expense.....	204,040	173,593	813,442	762,926	2,047,745	2,179,627
11. Administrative and General Expense.....	1,085,364	1,143,608	5,385,172	5,329,069	13,137,013	13,829,791
12. Depreciation and Amortization.....	695,224	670,242	3,461,582	3,285,523	8,094,420	7,754,378
13. Taxes Other Than Income Taxes.....	363,921	445,707	2,075,934	2,248,538	5,473,525	5,075,892
14. Income Taxes.....	375,255	557,401	1,300,905	1,521,983	4,874,502	5,251,736
15. Total Operating Expenses (Item 6-14).....	3,316,271	3,604,186	16,061,980	16,626,790	41,231,276	43,510,309
16. Net Operating Income (Item 5 less 15).....	1,337,879	1,008,214	5,117,826	4,092,305	12,524,716	11,559,513
Gain/Loss on Sale	0	0	0	0	0	0
17. Other Income.....	(6,928)	(11,271)	(65,673)	(15,458)	(86,329)	(22,562)
18. Miscellaneous Income Deductions.....	(688)	2,526	3,467	3,464	7,052	28,869
19. Interest Charges.....	311,621	304,063	1,529,998	1,543,167	3,518,165	3,600,705
20. Net Income.....	1,033,874	712,896	3,650,034	2,561,132	9,085,828	7,952,501
	Balance at End of Month This Year (h)	Balance at End of Month Last Year (i)	Aver. for 12 Mo.- To-Date This Year (j)	Aver. for 12 Mo.- To-Date Last Year (k)		
21. Utility Plant In Service.....(1).....	315,944,323	301,313,826	309,995,026	309,995,026		
22. Construction Work in Progress.....	4,115,487	3,201,969	4,528,400	4,528,400		
23. Utility Plant Acquisition Adjustment.....	0	0	0	0		
24. Property Held for Future Use.....	0	0	0	0		
25. Accumulated Depreciation and Amort..(1).....	86,219,313	83,730,389	85,291,859	85,291,859		
26. Materials and Supplies.....	918,704	1,033,384	930,299	930,299		
27. Unamortized Investment Credit.....	320,764	397,132	355,766	355,766		
28. Deferred Income Tax.....	46,848,256	42,796,954	45,586,743	45,586,743		
29. Contributions in Aid of Construction.....	17,789,021	14,963,063	16,964,093	16,964,093		
30. Customer Advances for Construction.....	3,609,481	4,010,628	3,625,866	3,625,866		
31. Preferred Stock.....	0	0	0	0		
32. Common Stock.....	13,754,235	13,754,235	13,754,235	13,754,235		
33. Premium on Capital Stock and Other Capital.....	38,512,879	38,456,152	38,491,061	38,491,061		
34. Retained Earnings.....	35,556,203	32,384,696	34,167,469	34,167,469		
35. Long Term Debt.....(1).....	53,405,060	72,390,738	67,648,496	67,648,496		

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY
SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

Page 2

FOR THE MONTH ENDED MAY 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$315,944,323	\$309,995,026
3	Plant Under Construction	4,115,487	4,528,400
4	Property Held For Future Use	0	0
5	Materials and Supplies	918,704	930,299
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	324,388,398	318,863,609
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	86,219,313	85,291,859
16	Accumulated Deferred Income Taxes	46,848,256	45,586,743
17	Unamortized Investment Credit - Pre 1971	5,485	6,904
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,789,021	16,964,093
21	Customer Advances for Construction	3,609,481	3,625,866
22	All Other A/	(1,286,693)	(1,219,577)
23			
24			
25			
26	Total Deductions	153,184,863	150,255,888
27			
28	Rate Base	\$171,203,535	\$168,607,721
29			
30	Net Operating Income	\$1,337,879	\$12,524,716
31	Adjustments to NOI		
32	Allowance for funds used during construction	16,426	189,597
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	21,822	328,491
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	41,830
37			
38			
39	Adjusted Net Operating Income	\$1,418,897	\$13,084,634
40			
41			
42	Rate of return B/	9.95%	7.76%

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWIP	(380,347)	(25,088)
Unpaid for materials and supplies	16,948	(3,538)
Taxes on CIAC-DEF. FIT & SIT	(923,294)	(1,190,951)
	(\$1,286,693)	(\$1,219,577)

B/ Rate of return - Monthly (L39 / L28) x 12

C/ Per order

Cash working capital Lead Lag Study	\$591,674
Incidental collection	(116,192)
Average cash	0
Other components	2,934,402
Working cash	\$3,409,884

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
May 2018

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ 5,762
Benefits	(135,963)
Total	\$ (130,201)

ACCOUNTS PAYABLE IN	May-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ (380,347)
Unpaid for Materials and Supplies	\$ 16,948

**TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
May 2018**

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1)	Employee salaries and wage and benefits (including associated insurance & taxes)	(96,173)
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American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending 5/31/2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	1,095,608	0	1,095,608	967,456	128,152	5,148,844	0	5,148,844	4,907,765	241,078
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	1,095,608	0	1,095,608	967,456	128,152	5,148,844	0	5,148,844	4,907,765	241,078
Water Sales										
Residential	259,646	0	259,646	280,420	(20,774)	1,242,635	0	1,242,635	1,239,681	2,954
Commercial	238,722	0	238,722	258,807	(20,085)	1,141,209	0	1,141,209	1,130,454	10,755
Industrial	126,858	0	126,858	146,630	(19,772)	604,194	0	604,194	638,759	(34,566)
Fire Service	237	0	237	25	212	833	0	833	117	716
OPA	66,336	0	66,336	72,351	(6,015)	263,412	0	263,412	286,592	(23,180)
Resale	52,189	0	52,189	61,638	(9,449)	268,630	0	268,630	297,260	(28,630)
Miscellaneous	(91)	0	(91)	98	(188)	42	0	42	206	(165)
Inter Company		0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	35,529	0	35,529	73,629	(38,100)	561,188	0	561,188	186,785	374,403
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	64	0	64	78	(14)	7,586	0	7,586	271	7,315
Fire Usage	25	0	25	15	10	267	0	267	248	19
Inactive Customer Account usage	1,040	0	1,040	8,235	(7,195)	11,003	0	11,003	51,433	(40,430)
Total Water Sales	780,554	0	780,554	901,925	(121,371)	4,100,999	0	4,100,999	3,831,806	269,193
Number of Water Customers										
Residential	69,857	0	69,857	69,839	18	69,857	0	69,857	69,839	18
Commercial	8,334	0	8,334	8,317	17	8,334	0	8,334	8,317	17
Industrial	113	0	113	112	1	113	0	113	112	1
Fire Service	1,530	0	1,530	1,435	95	1,530	0	1,530	1,435	95
OPA	708	0	708	715	(7)	708	0	708	715	(7)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	80,546	0	80,546	80,422	124	80,546	0	80,546	80,422	124
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,546	0	80,546	80,422	124	80,546	0	80,546	80,422	124

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
May 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	69,698	5,186	17	263	75,164
37. 3/4"	114	120	2	10	246
38. 1"	287	1,539	24	150	2,000
39. 1 1/2"	21	412	7	77	517
40. 2"	25	1,129	76	303	1,533
41. 3"	0	68	0	9	77
42. 4" & Over	89	62	24	66	241
43. Totals	70,234	8,516	150	878	79,778

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 20 19

(Signed)

Elaine K. Chambers

Title and Address:

Director - Rates & Regulation
109 Wiehl Street
Chattanooga, TN 37403

**MONTHLY REPORT OF REVENUES, EXPENSES AND INVESTMENTS
WATER COMPANIES**

Company Name: Tennessee-American Water Company
Month of Report: June 2018

PSC--3.06

(a)	Amount for this Month		Year-To-Date		12 Months-To-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
Operating Revenues						
1. Residential Sales.....	2,027,513	2,153,613	11,639,574	10,995,813	23,514,318	24,130,784
2. Commercial Sales.....	1,498,692	1,566,494	8,531,898	8,288,914	17,526,526	17,617,371
3. Industrial Sales.....	390,744	316,694	2,114,002	2,107,446	4,431,192	4,345,649
4. Other Sales.....	585,239	682,904	3,396,519	4,046,627	8,066,437	8,978,318
5. Total Operating Revenues (Item 1-4).....	4,502,187	4,719,706	25,681,993	25,438,800	53,538,473	55,072,122
Operating Expenses						
6. Source of Supply Expense.....	8,979	11,835	54,159	184,402	122,350	349,602
7. Pumping and Water Treatment Expense.....	529,054	491,417	2,806,715	2,825,612	5,619,994	6,268,206
8. Transmission and Distribution-Operation.....	53,464	49,283	280,090	299,899	589,537	771,770
9. Transmission and Distribution-Maintenance.....	164,953	109,789	640,431	831,162	1,366,315	2,082,822
10. Customer Accounts and Sales Expense.....	194,932	199,122	1,008,374	962,048	2,043,555	2,318,656
11. Administrative and General Expense.....	1,197,561	1,189,813	6,582,733	6,518,882	13,144,761	13,954,682
12. Depreciation and Amortization.....	696,857	663,775	4,158,440	3,949,297	8,127,503	7,800,263
13. Taxes Other Than Income Taxes.....	443,149	442,938	2,519,083	2,691,477	5,473,736	5,138,414
14. Income Taxes.....	225,604	426,555	1,526,509	1,948,538	4,673,551	4,985,861
15. Total Operating Expenses (Item 6-14).....	3,514,552	3,584,527	19,576,534	20,211,317	41,161,302	43,670,276
16. Net Operating Income (Item 5 less 15).....	987,635	1,135,179	6,105,459	5,227,483	12,377,171	11,401,846
Gain/Loss on Sale	0	0	0		0	
17. Other Income.....	(6,506)	(2,303)	(72,178)	(17,761)	(90,532)	(16,743)
18. Miscellaneous Income Deductions.....	(704)	2,442	2,763	5,906	3,906	30,552
19. Interest Charges.....	311,771	299,298	1,841,769	1,849,445	3,541,043	3,616,893
20. Net Income.....	683,074	835,742	4,333,105	3,389,893	8,922,754	7,771,144
	Balance at End of Month This Year (h)	Balance at End of Month Last Year (i)	Aver. for 12 Mo.- To-Date This Year (j)	Aver. for 12 Mo.-To-Date Last Year (k)		
21. Utility Plant In Service.....(1).....	316,716,562	302,844,365	311,151,043	311,151,043		
22. Construction Work in Progress.....	5,119,144	3,423,807	4,669,678	4,669,678		
23. Utility Plant Acquisition Adjustment.....	0	0	0	0		
24. Property Held for Future Use.....	0	0	0	0		
25. Accumulated Depreciation and Amort.(1).....	86,812,638	84,262,139	85,504,401	85,504,401		
26. Materials and Supplies.....	886,219	961,038	924,064	924,064		
27. Unamortized Investment Credit.....	314,400	390,768	349,402	349,402		
28. Deferred Income Tax.....	47,281,889	42,959,811	45,946,917	45,946,917		
29. Contributions in Aid of Construction.....	17,763,152	14,970,186	17,196,840	17,196,840		
30. Customer Advances for Construction.....	3,618,679	4,049,569	3,589,959	3,589,959		
31. Preferred Stock.....	0	0	0	0		
32. Common Stock.....	13,754,235	13,754,235	13,754,235	13,754,235		
33. Premium on Capital Stock and Other Capital.....	38,533,618	38,468,121	38,496,519	38,496,519		
34. Retained Earnings.....	34,863,853	32,543,130	34,360,862	34,360,862		
35. Long Term Debt.....(1).....	53,406,254	72,391,931	66,066,356	66,066,356		

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY

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SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED JUNE 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$316,716,562	\$311,151,043
3	Plant Under Construction	5,119,144	4,669,678
4	Property Held For Future Use	0	0
5	Materials and Supplies	886,219	924,064
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	326,131,809	320,154,669
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	86,812,638	85,504,401
16	Accumulated Deferred Income Taxes	47,281,889	45,946,917
17	Unamortized Investment Credit - Pre 1971	5,227	6,646
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,763,152	17,196,840
21	Customer Advances for Construction	3,618,679	3,589,959
22	All Other A/	(736,463)	(1,162,283)
23			
24			
25			
26	Total Deductions	154,745,122	151,082,480
27			
28	Rate Base	\$171,386,687	\$169,072,189
29			
30	Net Operating Income	\$987,635	\$12,377,171
31	Adjustments to NOI		
32	Allowance for funds used during construction	15,675	192,431
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	21,817	319,136
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	41,964
37			
38			
39	Adjusted Net Operating Income	\$1,067,897	\$12,930,702
40			
41			
42	Rate of return B/	7.48%	7.65%

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWP	200,609	(9,246)
Unpaid for materials and supplies	(15,067)	341
Taxes on CIAC-DEF. FIT & SIT	(922,005)	(1,153,378)
	(\$736,463)	(\$1,162,283)

B/ Rate of return - Monthly (L39 / L28) x 12

C/ Per order

Cash working capital Lead Lag Study	\$591,674
Incidental collection	(116,192)
Average cash	0
Other components	2,934,402
Working cash	\$3,409,884

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
June 2018

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ 19,424
Benefits	(160,094)
Total	\$ (140,670)

ACCOUNTS PAYABLE IN	Jun-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ 200,609
Unpaid for Materials and Supplies	\$ (15,067)

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
June 2018

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1) Employee salaries and wage and benefits
(including associated insurance & taxes)

(103,906)

American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending 6/30/2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	1,098,604	0	1,098,604	1,068,100	30,504	6,247,447	0	6,247,447	5,975,865	271,582
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	1,098,604	0	1,098,604	1,068,100	30,504	6,247,447	0	6,247,447	5,975,865	271,582
Water Sales										
Residential	305,305	0	305,305	294,182	11,123	1,547,941	0	1,547,941	1,533,863	14,077
Commercial	268,992	0	268,992	265,309	3,684	1,410,201	0	1,410,201	1,395,762	14,439
Industrial	129,003	0	129,003	135,923	(6,920)	733,197	0	733,197	774,682	(41,485)
Fire Service	1,032	0	1,032	27	1,005	1,865	0	1,865	144	1,721
OPA	65,069	0	65,069	73,871	(8,801)	328,481	0	328,481	360,462	(31,981)
Resale	82,285	0	82,285	43,993	38,292	350,915	0	350,915	341,253	9,663
Miscellaneous	14	0	14	(82)	96	56	0	56	124	(68)
Inter Company		0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	20,527	0	20,527	39,970	(19,442)	581,715	0	581,715	226,755	354,961
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	19	0	19	79	(60)	7,605	0	7,605	350	7,255
Fire Usage	8	0	8	37	(29)	275	0	275	285	(10)
Inactive Customer Account usage	777	0	777	9,349	(8,572)	11,780	0	11,780	60,782	(49,002)
Total Water Sales	873,032	0	873,032	862,656	10,376	4,974,031	0	4,974,031	4,694,462	279,569
Number of Water Customers										
Residential	69,915	0	69,915	69,976	(61)	69,915	0	69,915	69,976	(61)
Commercial	8,340	0	8,340	8,338	2	8,340	0	8,340	8,338	2
Industrial	111	0	111	113	(2)	111	0	111	113	(2)
Fire Service	1,531	0	1,531	1,448	83	1,531	0	1,531	1,448	83
OPA	704	0	704	715	(11)	704	0	704	715	(11)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	80,605	0	80,605	80,594	11	80,605	0	80,605	80,594	11
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,605	0	80,605	80,594	11	80,605	0	80,605	80,594	11

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
June 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	69,714	5,198	17	262	75,191
37. 3/4"	115	121	2	10	248
38. 1"	288	1,536	23	150	1,997
39. 1 1/2"	23	412	7	77	519
40. 2"	26	1,133	76	303	1,538
41. 3"	0	68	0	9	77
42. 4" & Over	92	62	23	66	243
43. Totals	70,258	8,530	148	877	79,813

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 20 19

(Signed)

Clair K. Chambers

Title and Address:

Director - Rates & Regulation
109 Wiehl Street
Chattanooga, TN 37403

**MONTHLY REPORT OF REVENUES, EXPENSES AND INVESTMENTS
WATER COMPANIES**

Company Name: Tennessee-American Water Company
Month of Report: July 2018

PSC--3.06

(a)	Amount for this Month		Year-To-Date		12 Months-To-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
Operating Revenues						
1. Residential Sales.....	2,149,239	2,091,202	13,788,813	13,087,016	23,572,354	23,646,529
2. Commercial Sales.....	1,566,298	1,526,000	10,098,196	9,814,914	17,566,824	17,495,425
3. Industrial Sales.....	373,755	424,616	2,487,756	2,532,062	4,380,331	4,346,348
4. Other Sales.....	730,321	746,773	4,126,840	4,793,400	8,049,985	8,757,830
5. Total Operating Revenues (Item 1-4).....	4,819,612	4,788,591	30,501,605	30,227,392	53,569,494	54,246,132
Operating Expenses						
6. Source of Supply Expense.....	17,601	9,404	71,759	193,806	130,547	341,307
7. Pumping and Water Treatment Expense.....	506,708	379,323	3,313,423	3,204,935	5,747,379	6,150,038
8. Transmission and Distribution-Operation.....	61,914	50,670	342,004	350,569	600,781	758,392
9. Transmission and Distribution-Maintenance.....	62,095	123,446	702,526	954,609	1,304,963	2,136,198
10. Customer Accounts and Sales Expense.....	152,641	209,539	1,161,015	1,171,587	1,986,657	2,332,890
11. Administrative and General Expense.....	1,051,814	962,100	7,634,547	7,480,982	13,234,475	13,756,653
12. Depreciation and Amortization.....	698,887	666,376	4,857,327	4,615,674	8,160,014	7,825,395
13. Taxes Other Than Income Taxes.....	444,710	444,165	2,963,793	3,135,641	5,474,281	5,174,116
14. Income Taxes.....	401,649	732,744	1,928,159	2,681,283	4,342,456	4,810,316
15. Total Operating Expenses (Item 6-14).....	3,398,019	3,577,767	22,974,553	23,789,086	40,981,553	43,285,305
16. Net Operating Income (Item 5 less 15).....	1,421,593	1,210,824	7,527,052	6,438,306	12,587,941	10,960,827
Gain/Loss on Sale	0	0	0		0	
17. Other Income.....	(8,718)	2,729	(80,896)	(15,032)	(101,978)	(13,364)
18. Miscellaneous Income Deductions.....	(918)	275	1,845	6,181	2,713	30,438
19. Interest Charges.....	304,366	300,039	2,146,135	2,156,547	3,555,898	3,632,326
20. Net Income.....	1,126,862	907,782	5,459,968	4,290,610	9,131,308	7,311,427
	Balance at End of Month This Year (h)	Balance at End of Month Last Year (i)	Aver. for 12 Mo.- To-Date This Year (j)	Aver. for 12 Mo.-To-Date Last Year (k)		
21. Utility Plant In Service.....(1).....	317,016,258	303,239,802	312,299,081	312,299,081		
22. Construction Work in Progress.....	6,368,646	5,509,969	4,741,235	4,741,235		
23. Utility Plant Acquisition Adjustment.....	0	0	0	0		
24. Property Held for Future Use.....	0	0	0	0		
25. Accumulated Depreciation and Amort.(1).....	87,690,126	84,847,975	85,741,247	85,741,247		
26. Materials and Supplies.....	893,955	1,004,881	914,820	914,820		
27. Unamortized Investment Credit.....	308,036	384,404	343,038	343,038		
28. Deferred Income Tax.....	47,349,168	43,216,799	46,291,281	46,291,281		
29. Contributions in Aid of Construction.....	17,741,283	16,327,812	17,314,629	17,314,629		
30. Customer Advances for Construction.....	3,634,327	3,955,813	3,563,168	3,563,168		
31. Preferred Stock.....	0	0	0	0		
32. Common Stock.....	13,754,235	13,754,235	13,754,235	13,754,235		
33. Premium on Capital Stock and Other Capital.....	38,533,618	38,468,121	38,501,977	38,501,977		
34. Retained Earnings.....	35,990,715	33,461,440	34,571,635	34,571,635		
35. Long Term Debt.....(1).....	53,407,448	72,393,125	64,484,216	64,484,216		

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY

Page 2

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED JULY 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$317,016,258	\$312,299,081
3	Plant Under Construction	6,368,646	4,741,235
4	Property Held For Future Use	0	0
5	Materials and Supplies	893,955	914,820
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	327,688,743	321,365,020
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	87,690,126	85,741,247
16	Accumulated Deferred Income Taxes	47,349,168	46,291,281
17	Unamortized Investment Credit - Pre 1971	4,969	6,388
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,741,283	17,314,629
21	Customer Advances for Construction	3,634,327	3,563,168
22	All Other A/	(950,742)	(1,140,754)
23			
24			
25			
26	Total Deductions	155,469,131	151,775,959
27			
28	Rate Base	\$172,219,612	\$169,589,061
29			
30	Net Operating Income	\$1,421,593	\$12,587,941
31	Adjustments to NOI		
32	Allowance for funds used during construction	21,751	201,188
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	21,948	309,848
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	42,098
37			
38			
39	Adjusted Net Operating Income	\$1,508,062	\$13,141,075
40			
41			
42	Rate of return B/	10.51%	7.75%

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWIP	(9,852)	(24,071)
Unpaid for materials and supplies	(20,175)	(822)
Taxes on CIAC-DEF. FIT & SIT	(920,715)	(1,115,861)
	(\$950,742)	(\$1,140,754)

B/ Rate of return - Monthly (L39 / L28) x 12

C/ Per order

Cash working capital Lead Lag Study	\$591,674
Incidental collection	(116,192)
Average cash	0
Other components	2,934,402
Working cash	\$3,409,884

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
July 2018

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ 19,386
Benefits	(146,749)
Total	\$ (127,363)

ACCOUNTS PAYABLE IN	Jul-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ (9,852)
Unpaid for Materials and Supplies	\$ (20,175)

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
July 2018

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1)	Employee salaries and wage and benefits (including associated insurance & taxes)	(94,077)
-----	---	----------

American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending 7/31/2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	1,150,223	0	1,150,223	1,124,167	26,056	7,397,671	0	7,397,671	7,100,033	297,638
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	1,150,223	0	1,150,223	1,124,167	26,056	7,397,671	0	7,397,671	7,100,033	297,638
Water Sales										
Residential	308,286	0	308,286	280,738	27,549	1,856,227	0	1,856,227	1,814,601	41,626
Commercial	267,477	0	267,477	251,279	16,198	1,677,678	0	1,677,678	1,647,041	30,637
Industrial	147,650	0	147,650	130,194	17,456	880,846	0	880,846	904,876	(24,029)
Fire Service	88	0	88	203	(115)	1,953	0	1,953	347	1,606
OPA	76,088	0	76,088	66,083	10,005	404,569	0	404,569	426,546	(21,977)
Resale	81,199	0	81,199	51,498	29,701	432,114	0	432,114	392,751	39,363
Miscellaneous	32	0	32	33	(1)	88	0	88	157	(69)
Inter Company		0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	36,325	0	36,325	13,039	23,286	618,041	0	618,041	239,794	378,247
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	375	0	375	795	(420)	7,980	0	7,980	1,145	6,835
Fire Usage	47	0	47	48	(1)	322	0	322	333	(11)
Inactive Customer Account usage	3,430	0	3,430	11,235	(7,805)	15,210	0	15,210	72,017	(56,807)
Total Water Sales	920,997	0	920,997	805,145	115,852	5,895,028	0	5,895,028	5,499,607	395,421
Number of Water Customers										
Residential	69,959	0	69,959	69,997	(38)	69,959	0	69,959	69,997	(38)
Commercial	8,354	0	8,354	8,344	10	8,354	0	8,354	8,344	10
Industrial	110	0	110	113	(3)	110	0	110	113	(3)
Fire Service	1,539	0	1,539	1,448	91	1,539	0	1,539	1,448	91
OPA	704	0	704	714	(10)	704	0	704	714	(10)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	80,670	0	80,670	80,620	50	80,670	0	80,670	80,620	50
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,670	0	80,670	80,620	50	80,670	0	80,670	80,620	50

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
July 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	69,757	5,197	17	264	75,235
37. 3/4"	115	121	2	10	248
38. 1"	289	1,544	23	151	2,007
39. 1 1/2"	23	412	7	77	519
40. 2"	26	1,134	76	302	1,538
41. 3"	0	69	0	9	78
42. 4" & Over	98	62	23	66	249
43. Totals	70,308	8,539	148	879	79,874

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 2019

(Signed)

Chaima K. Chambers

Title and Address:

Director - Rates & Regulation
109 Wichl Street
Chattanooga, TN 37403

**MONTHLY REPORT OF REVENUES, EXPENSES AND INVESTMENTS
WATER COMPANIES**

Company Name: Tennessee-American Water Company
Month of Report: August 2018

PSC--3.06

(a)	Amount for this Month		Year-To-Date		12 Months-To-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
Operating Revenues						
1. Residential Sales.....	2,103,402	2,223,707	15,892,215	15,310,723	23,452,049	23,603,509
2. Commercial Sales.....	1,660,047	1,651,567	11,758,243	11,466,481	17,575,304	17,502,642
3. Industrial Sales.....	430,188	416,549	2,917,944	2,948,611	4,393,970	4,374,849
4. Other Sales.....	741,878	806,475	4,868,717	5,599,875	7,985,387	8,764,822
5. Total Operating Revenues (Item 1-4).....	4,935,514	5,098,298	35,437,119	35,325,690	53,406,710	54,245,822
Operating Expenses						
6. Source of Supply Expense.....	15,972	19,938	87,731	213,744	126,581	325,376
7. Pumping and Water Treatment Expense.....	489,052	646,030	3,802,475	3,850,965	5,590,401	6,221,559
8. Transmission and Distribution-Operation.....	69,367	56,091	411,371	406,660	614,056	694,650
9. Transmission and Distribution-Maintenance.....	187,529	155,498	890,055	1,110,107	1,336,994	2,184,562
10. Customer Accounts and Sales Expense.....	198,747	142,815	1,359,763	1,314,402	2,042,590	2,304,512
11. Administrative and General Expense.....	1,042,460	1,022,262	8,677,007	8,503,243	13,254,674	13,773,445
12. Depreciation and Amortization.....	699,284	667,015	5,556,611	5,282,689	8,192,283	7,848,358
13. Taxes Other Than Income Taxes.....	394,156	447,268	3,357,949	3,582,909	5,421,170	5,208,047
14. Income Taxes.....	402,123	644,127	2,330,282	3,325,410	4,100,452	4,733,674
15. Total Operating Expenses (Item 6-14).....	3,498,690	3,801,044	26,473,244	27,590,129	40,679,201	43,294,183
16. Net Operating Income (Item 5 less 15).....	1,436,824	1,297,254	8,963,875	7,735,561	12,727,509	10,951,639
Gain/Loss on Sale	0	0	0	0	0	0
17. Other Income.....	(9,197)	(6,413)	(90,093)	(21,446)	(104,763)	(24,031)
18. Miscellaneous Income Deductions.....	(2,065)	1,536	(220)	7,717	(888)	24,329
19. Interest Charges.....	315,376	300,117	2,461,511	2,464,435	3,561,188	3,649,773
20. Net Income.....	1,132,710	1,002,014	6,592,677	5,284,855	9,271,972	7,301,568
	Balance at End of Month This Year (h)	Balance at End of Month Last Year (i)	Aver. for 12 Mo.- To-Date This Year (j)	Aver. for 12 Mo.-To-Date Last Year (k)		
21. Utility Plant In Service.....(1)	317,597,616	306,353,114	313,236,123	313,236,123		
22. Construction Work in Progress.....	7,982,161	4,348,438	5,044,045	5,044,045		
23. Utility Plant Acquisition Adjustment.....	0	0	0	0		
24. Property Held for Future Use.....	0	0	0	0		
25. Accumulated Depreciation and Amort.(1).....	87,958,823	85,307,896	85,962,158	85,962,157		
26. Materials and Supplies.....	903,629	961,249	910,018	910,018		
27. Unamortized Investment Credit.....	301,672	378,040	336,674	336,674		
28. Deferred Income Tax.....	47,621,917	43,502,200	46,634,590	46,634,590		
29. Contributions in Aid of Construction.....	17,736,418	16,895,518	17,384,704	17,384,704		
30. Customer Advances for Construction.....	3,650,517	3,743,173	3,555,447	3,555,447		
31. Preferred Stock.....	0	0	0	0		
32. Common Stock.....	13,754,235	13,754,235	13,754,235	13,754,235		
33. Premium on Capital Stock and Other Capital.....	38,535,215	38,469,387	38,507,462	38,507,462		
34. Retained Earnings.....	37,123,425	34,453,485	34,794,130	34,794,130		
35. Long Term Debt.....(1)	58,405,941	72,394,319	63,318,518	63,318,518		

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY

Page 2

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED AUGUST 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$317,597,616	\$313,236,123
3	Plant Under Construction	7,982,161	5,044,045
4	Property Held For Future Use	0	0
5	Materials and Supplies	903,629	910,018
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	329,893,290	322,600,070
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	87,958,823	85,962,158
16	Accumulated Deferred Income Taxes	47,621,917	46,634,590
17	Unamortized Investment Credit - Pre 1971	4,711	6,130
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,736,418	17,384,704
21	Customer Advances for Construction	3,650,517	3,555,447
22	All Other A/	(889,240)	(1,143,695)
23			
24			
25			
26	Total Deductions	156,083,146	152,399,334
27			
28	Rate Base	\$173,810,144	\$170,200,736
29			
30	Net Operating Income	\$1,436,824	\$12,727,509
31	Adjustments to NOI		
32	Allowance for funds used during construction	27,373	230,186
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	22,110	300,576
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	42,233
37			
38			
39	Adjusted Net Operating Income	\$1,529,077	\$13,300,504
40			
41			
42	Rate of return B/	10.56%	7.81%

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWP	(16,152)	(67,455)
Unpaid for materials and supplies	46,337	1,230
Taxes on CIAC-DEF. FIT & SIT	(919,425)	(1,077,470)
	(\$889,240)	(\$1,143,695)

B/ Rate of return - Monthly (L39 / L28) x 12

C/ Per order

Cash working capital Lead Lag Study	\$591,674
Incidental collection	(116,192)
Average cash	0
Other components	2,934,402
Working cash	\$3,409,884

**TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
August 2018**

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ 73,931
Benefits	(152,696)
Total	\$ (78,765)

ACCOUNTS PAYABLE IN	Aug-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ (16,152)
Unpaid for Materials and Supplies	\$ 46,337

**TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
August 2018**

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1)	Employee salaries and wage and benefits (including associated insurance & taxes)	(58,180)
-----	---	----------

American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending 8/31/2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	1,155,098	0	1,155,098	1,162,307	(7,208)	8,552,769	0	8,552,769	8,262,389	290,380
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	1,155,098	0	1,155,098	1,162,307	(7,208)	8,552,769	0	8,552,769	8,262,389	290,380
Water Sales										
Residential	271,679	0	271,679	317,186	(45,507)	2,127,906	0	2,127,906	2,131,787	(3,882)
Commercial	249,730	0	249,730	291,069	(41,340)	1,927,408	0	1,927,408	1,938,111	(10,703)
Industrial	141,099	0	141,099	143,986	(2,886)	1,021,946	0	1,021,946	1,048,861	(26,916)
Fire Service	103	0	103	5,289	(5,187)	2,056	0	2,056	5,636	(3,581)
OPA	71,125	0	71,125	83,078	(11,953)	475,694	0	475,694	509,623	(33,930)
Resale	75,659	0	75,659	55,549	20,110	507,774	0	507,774	448,300	59,473
Miscellaneous	7	0	7	(20)	28	96	0	96	137	(41)
Inter Company		0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	13,679	0	13,679	7,890	5,789	631,720	0	631,720	247,684	384,037
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	688	0	688	110	578	8,668	0	8,668	1,255	7,413
Fire Usage	8	0	8	13	(5)	330	0	330	346	(16)
Inactive Customer Account usage	1,337	0	1,337	9,022	(7,685)	16,547	0	16,547	81,039	(64,492)
Total Water Sales	825,115	0	825,115	913,173	(88,058)	6,720,143	0	6,720,143	6,412,779	307,364
Number of Water Customers										
Residential	70,071	0	70,071	70,049	22	70,071	0	70,071	70,049	22
Commercial	8,355	0	8,355	8,359	(4)	8,355	0	8,355	8,359	(4)
Industrial	110	0	110	113	(3)	110	0	110	113	(3)
Fire Service	1,546	0	1,546	1,455	91	1,546	0	1,546	1,455	91
OPA	703	0	703	712	(9)	703	0	703	712	(9)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	80,789	0	80,789	80,692	97	80,789	0	80,789	80,692	97
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,789	0	80,789	80,692	97	80,789	0	80,789	80,692	97

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
August 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	69,829	5,180	17	269	75,295
37. 3/4"	115	121	2	10	248
38. 1"	287	1,545	23	151	2,006
39. 1 1/2"	23	416	7	77	523
40. 2"	26	1,137	76	302	1,541
41. 3"	0	68	0	9	77
42. 4" & Over	99	62	23	67	251
43. Totals	70,379	8,529	148	885	79,941

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 2019

(Signed)

Clair K. Chambers

Title and Address: Director - Rates & Regulation
109 Wiehl Street
Chattanooga, TN 37403

Company Name: Tennessee-American Water Company
Month of Report: September 2018

PSC--3.06

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY

Page 2

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED SEPTEMBER 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$318,937,485	\$314,259,194
3	Plant Under Construction	9,259,264	5,373,472
4	Property Held For Future Use	0	0
5	Materials and Supplies	888,955	903,346
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	332,495,588	323,945,896
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	88,430,971	86,183,317
16	Accumulated Deferred Income Taxes	47,304,125	46,879,293
17	Unamortized Investment Credit - Pre 1971	4,453	5,872
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,710,742	17,447,959
21	Customer Advances for Construction	3,655,599	3,574,922
22	All Other A/	(506,225)	(1,110,984)
23			
24			
25			
26	Total Deductions	156,599,665	152,980,379
27			
28	Rate Base	<u>\$175,895,923</u>	<u>\$170,965,517</u>
29			
30	Net Operating Income	\$964,782	\$12,678,092
31	Adjustments to NOI		
32	Allowance for funds used during construction	26,385	225,982
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	22,355	291,564
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	42,367
37			
38			
39	Adjusted Net Operating Income	<u>\$1,056,292</u>	<u>\$13,238,005</u>
40			
41			
42	Rate of return B/	<u>7.21%</u>	<u>7.74%</u>

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWIP	450,650	(70,179)
Unpaid for materials and supplies	(38,740)	(1,331)
Taxes on CIAC-DEF. FIT & SIT	(918,135)	(1,039,474)
	<u>(506,225)</u>	<u>(\$1,110,984)</u>

B/ Rate of return - Monthly (L39 / L28) x 12

C/ Per order

Cash working capital Lead Lag Study	\$591,674
Incidental collection	(116,192)
Average cash	0
Other components	<u>2,934,402</u>
Working cash	<u>\$3,409,884</u>

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
September 2018

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ 20,777
Benefits	(260,926)
Total	\$ (240,149)

ACCOUNTS PAYABLE IN	Sep-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ 450,650
Unpaid for Materials and Supplies	\$ (38,740)

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
September 2018

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1)	Employee salaries and wage and benefits (including associated insurance & taxes)	(177,386)
-----	---	-----------

American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending
Sep 2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	1,085,933	0	1,085,933	1,074,406	11,526	9,638,702	0	9,638,702	9,336,796	301,906
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	1,085,933	0	1,085,933	1,074,406	11,526	9,638,702	0	9,638,702	9,336,796	301,906
Water Sales										
Residential	265,074	0	265,074	295,398	(30,324)	2,392,980	0	2,392,980	2,427,186	(34,206)
Commercial	258,001	0	258,001	279,264	(21,262)	2,185,409	0	2,185,409	2,217,374	(31,965)
Industrial	158,108	0	158,108	130,817	27,291	1,180,054	0	1,180,054	1,179,679	375
Fire Service	113	0	113	1,516	(1,403)	2,169	0	2,169	7,152	(4,983)
OPA	70,584	0	70,584	72,193	(1,609)	546,278	0	546,278	581,817	(35,539)
Resale	87,960	0	87,960	95,477	(7,517)	595,733	0	595,733	543,777	51,956
Miscellaneous	11	0	11	159	(147)	107	0	107	295	(188)
Inter Company		0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	19,153	0	19,153	12,856	6,297	650,873	0	650,873	260,540	390,334
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	1,279	0	1,279	1,207	72	9,947	0	9,947	2,462	7,485
Fire Usage	40	0	40	43	(3)	370	0	370	389	(19)
Inactive Customer Account usage	1,279	0	1,279	12,441	(11,162)	17,826	0	17,826	93,480	(75,654)
Total Water Sales	861,603	0	861,603	901,371	(39,768)	7,581,746	0	7,581,746	7,314,151	267,595
Number of Water Customers										
Residential	69,985	0	69,985	70,057	(72)	69,985	0	69,985	70,057	(72)
Commercial	8,346	0	8,346	8,364	(18)	8,346	0	8,346	8,364	(18)
Industrial	110	0	110	113	(3)	110	0	110	113	(3)
Fire Service	1,554	0	1,554	1,465	89	1,554	0	1,554	1,465	89
OPA	703	0	703	712	(9)	703	0	703	712	(9)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	80,702	0	80,702	80,715	(13)	80,702	0	80,702	80,715	(13)
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,702	0	80,702	80,715	(13)	80,702	0	80,702	80,715	(13)

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
September 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
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39. 1 1/2"	23	417	7	77	524
40. 2"	26	1,139	76	302	1,543
41. 3"	0	62	0	9	71
42. 4" & Over	102	62	23	67	254
43. Totals	70,268	8,519	148	891	79,826

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 20 19

(Signed)

Elaine K. Chambers

Title and Address: Director - Rates & Regulation
109 Wiehl Street
Chattanooga, TN 37403

**MONTHLY REPORT OF REVENUES, EXPENSES AND INVESTMENTS
WATER COMPANIES**

Company Name: Tennessee-American Water Company
Month of Report: October 2018

PSC--3.06

(a)	Amount for this Month		Year-To-Date		12 Months-To-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
Operating Revenues						
1. Residential Sales.....	2,096,658	2,102,530	19,979,483	19,392,859	23,457,181	23,313,440
2. Commercial Sales.....	1,437,630	1,562,394	14,773,876	14,521,124	17,536,294	17,386,356
3. Industrial Sales.....	301,124	253,047	3,674,546	3,615,985	4,483,197	4,358,833
4. Other Sales.....	653,174	829,015	6,063,406	7,187,292	7,592,659	8,666,483
5. Total Operating Revenues (Item 1-4).....	4,488,586	4,746,986	44,491,311	44,717,260	53,069,331	53,725,112
Operating Expenses						
6. Source of Supply Expense.....	19,372	14,700	113,492	235,878	130,208	312,075
7. Pumping and Water Treatment Expense.....	518,074	408,282	4,789,984	4,749,475	5,679,400	5,977,157
8. Transmission and Distribution-Operation.....	71,308	45,784	539,305	513,544	635,107	666,851
9. Transmission and Distribution-Maintenance.....	239,895	100,988	1,232,740	1,276,010	1,513,775	1,781,820
10. Customer Accounts and Sales Expense.....	146,009	182,357	1,588,539	1,683,949	1,901,819	2,300,557
11. Administrative and General Expense.....	1,174,786	1,020,466	11,364,253	10,762,587	13,682,576	13,544,601
12. Depreciation and Amortization.....	702,413	669,430	6,959,479	6,592,739	8,285,101	7,869,085
13. Taxes Other Than Income Taxes.....	424,853	409,611	4,201,087	4,435,860	5,411,356	5,260,213
14. Income Taxes.....	246,564	632,081	2,828,463	4,454,170	3,469,873	4,885,869
15. Total Operating Expenses (Item 6-14).....	3,543,274	3,483,699	33,617,342	34,704,212	40,709,215	42,598,228
16. Net Operating Income (Item 5 less 15).....	945,312	1,263,287	10,873,969	10,013,048	12,360,116	11,126,884
Gain/Loss on Sale	0	0	0	0	0	0
17. Other Income.....	(24,480)	1,989	(127,599)	(22,056)	(141,659)	(28,330)
18. Miscellaneous Income Deductions.....	16,851	(163)	14,544	8,935	12,658	24,171
19. Interest Charges.....	291,351	296,636	3,051,607	3,074,975	3,607,318	3,680,529
20. Net Income.....	661,591	964,825	7,935,417	6,951,194	8,881,799	7,450,514
	Balance at End of Month This Year (h)	Balance at End of Month Last Year (i)	Aver. for 12 Mo.-To-Date This Year (j)	Aver. for 12 Mo.-To-Date Last Year (k)		
21. Utility Plant In Service.....(1)	319,267,736	307,447,656	315,244,201	315,244,201		
22. Construction Work in Progress.....	10,856,004	6,308,350	5,752,443	5,752,443		
23. Utility Plant Acquisition Adjustment.....	0	0	0	0		
24. Property Held for Future Use.....	0	0	0	0		
25. Accumulated Depreciation and Amort.....(1)	88,820,761	85,865,536	86,429,586	86,429,586		
26. Materials and Supplies.....	901,010	870,146	905,918	905,918		
27. Unamortized Investment Credit.....	288,944	365,312	323,946	323,946		
28. Deferred Income Tax.....	47,097,532	44,452,856	47,099,683	47,099,683		
29. Contributions in Aid of Construction.....	17,685,065	16,935,125	17,510,454	17,510,454		
30. Customer Advances for Construction.....	3,642,093	3,416,645	3,593,710	3,593,710		
31. Preferred Stock.....	0	0	0	0		
32. Common Stock.....	13,754,235	13,754,235	13,754,235	13,754,235		
33. Premium on Capital Stock and Other Capital.....	38,554,102	38,482,607	38,519,378	38,519,378		
34. Retained Earnings.....	36,540,572	34,398,349	35,177,692	35,177,692		
35. Long Term Debt.....(1)	77,685,050	72,396,706	64,199,906	64,199,906		

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY

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SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED OCTOBER 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$319,267,736	\$315,244,201
3	Plant Under Construction	10,856,004	5,752,443
4	Property Held For Future Use	0	0
5	Materials and Supplies	901,010	905,918
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	334,434,634	325,312,446
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	88,820,761	86,429,586
16	Accumulated Deferred Income Taxes	47,097,532	47,099,683
17	Unamortized Investment Credit - Pre 1971	4,195	5,614
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,685,065	17,510,454
21	Customer Advances for Construction	3,642,093	3,593,710
22	All Other A/	(681,326)	(1,110,567)
23			
24			
25			
26	Total Deductions	156,568,320	153,528,480
27			
28	Rate Base	\$177,866,314	\$171,783,966
29			
30	Net Operating Income	\$945,312	\$12,360,116
31	Adjustments to NOI		
32	Allowance for funds used during construction	26,919	234,314
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	22,583	282,489
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	42,501
37			
38			
39	Adjusted Net Operating Income	\$1,037,584	\$12,919,420
40			
41			
42	Rate of return B/	7.00%	7.52%

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWIP	194,785	(112,967)
Unpaid for materials and supplies	40,734	2,573
Taxes on CIAC-DEF. FIT & SIT	(916,845)	(1,000,173)
	(\$681,326)	(\$1,110,567)

B/ Rate of return - Monthly (L39 / L28) x 12

C/ Per order

Cash working capital Lead Lag Study	\$591,674
Incidental collection	(116,192)
Average cash	0
Other components	2,934,402
Working cash	\$3,409,884

**TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
October 2018**

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ 99,590
Benefits	(233,843)
Total	\$ (134,253)

ACCOUNTS PAYABLE IN	Oct-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ 194,785
Unpaid for Materials and Supplies	\$ 40,734

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
October 2018

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1) Employee salaries and wage and benefits
(including associated insurance & taxes)

(99,166)

American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending
Oct 2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	1,096,498	0	1,096,498	1,086,657	9,841	10,735,200	0	10,735,200	10,423,403	311,797
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	1,096,498	0	1,096,498	1,086,657	9,841	10,735,200	0	10,735,200	10,423,403	311,797
Water Sales										
Residential	305,564	0	305,564	281,509	24,055	2,698,544	0	2,698,544	2,708,695	(10,151)
Commercial	278,837	0	278,837	254,149	24,688	2,464,246	0	2,464,246	2,471,523	(7,277)
Industrial	144,467	0	144,467	133,421	11,046	1,324,520	0	1,324,520	1,313,100	11,420
Fire Service	118	0	118	1,403	(1,285)	2,287	0	2,287	8,555	(6,268)
OPA	74,925	0	74,925	83,488	(8,563)	621,203	0	621,203	665,304	(44,101)
Resale	64,691	0	64,691	69,052	(4,361)	660,424	0	660,424	612,829	47,595
Miscellaneous	10	0	10	(130)	140	117	0	117	165	(49)
Inter Company		0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	47,520	0	47,520	16,408	31,112	698,393	0	698,393	276,948	421,446
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	915	0	915	3,157	(2,242)	10,862	0	10,862	5,619	5,243
Fire Usage	41	0	41	24	17	411	0	411	413	(2)
Inactive Customer Account usage	558	0	558	7,789	(7,231)	18,384	0	18,384	101,269	(82,885)
Total Water Sales	917,645	0	917,645	850,269	67,376	8,499,391	0	8,499,391	8,164,420	334,971
Number of Water Customers										
Residential	70,068	0	70,068	70,008	60	70,068	0	70,068	70,008	60
Commercial	8,354	0	8,354	8,347	7	8,354	0	8,354	8,347	7
Industrial	110	0	110	114	(4)	110	0	110	114	(4)
Fire Service	1,564	0	1,564	1,473	91	1,564	0	1,564	1,473	91
OPA	703	0	703	713	(10)	703	0	703	713	(10)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	80,803	0	80,803	80,659	144	80,803	0	80,803	80,659	144
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,803	0	80,803	80,659	144	80,803	0	80,803	80,659	144

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
October 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	69,695	5,176	17	283	75,171
37. 3/4"	115	121	2	10	248
38. 1"	282	1,540	23	151	1,996
39. 1 1/2"	23	419	7	77	526
40. 2"	29	1,144	76	302	1,551
41. 3"	0	62	0	9	71
42. 4" & Over	105	63	23	69	260
43. Totals	70,249	8,525	148	901	79,823

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 20 19

(Signed)

Clair Chambers

Title and Address:

Director - Rates & Regulation
109 Wichl Street
Chattanooga, TN 37403

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY

Page 2

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED NOVEMBER 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$321,146,916	\$316,325,083
3	Plant Under Construction	12,432,467	6,348,271
4	Property Held For Future Use	0	0
5	Materials and Supplies	906,941	906,095
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	337,896,208	326,989,333
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	89,365,424	86,831,875
16	Accumulated Deferred Income Taxes	47,117,245	47,113,782
17	Unamortized Investment Credit - Pre 1971	3,937	5,356
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,815,319	17,572,847
21	Customer Advances for Construction	3,786,124	3,626,474
22	All Other A/	(430,575)	(1,005,969)
23			
24			
25			
26	Total Deductions	157,657,474	154,144,365
27			
28	Rate Base	\$180,238,734	\$172,844,968
29			
30	Net Operating Income	\$887,761	\$11,920,881
31	Adjustments to NOI		
32	Allowance for funds used during construction	30,462	244,685
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	22,923	274,117
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	42,636
37			
38			
39	Adjusted Net Operating Income	\$983,916	\$12,482,319
40			
41			
42	Rate of return B/	6.55%	7.22%

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWIP	501,829	(46,519)
Unpaid for materials and supplies	(16,848)	1,473
Taxes on CIAC-DEF. FIT & SIT	(915,556)	(960,923)
	(\$430,575)	(\$1,005,969)

B/ Rate of return - Monthly (L39 / L28) x 12

C/ Per order

Cash working capital Lead Lag Study	\$591,674
Incidental collection	(116,192)
Average cash	0
Other components	2,934,402
Working cash	\$3,409,884

**TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
November 2018**

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ 107,531
Benefits	(234,178)
Total	\$ (126,646)

ACCOUNTS PAYABLE IN	Nov-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ 501,829
Unpaid for Materials and Supplies	\$ (16,848)

**TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
November 2018**

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1)	Employee salaries and wage and benefits (including associated insurance & taxes)	(93,547.29)
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American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending
Nov 2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	1,028,555	0	1,028,555	987,484	41,071	11,763,754	0	11,763,754	11,410,937	352,818
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	1,028,555	0	1,028,555	987,484	41,071	11,763,754	0	11,763,754	11,410,937	352,818
Water Sales										
Residential	253,415	0	253,415	246,819	6,596	2,951,959	0	2,951,959	2,955,513	(3,555)
Commercial	251,070	0	251,070	233,835	17,236	2,715,316	0	2,715,316	2,705,357	9,959
Industrial	131,308	0	131,308	122,237	9,071	1,455,828	0	1,455,828	1,435,336	20,491
Fire Service	346	0	346	(525)	871	2,633	0	2,633	8,030	(5,397)
OPA	61,932	0	61,932	54,333	7,599	683,135	0	683,135	719,637	(36,503)
Resale	47,301	0	47,301	52,735	(5,434)	707,725	0	707,725	665,564	42,161
Miscellaneous	12	0	12	14	(2)	129	0	129	180	(51)
Inter Company	0	0	0	0	0	0	0	0	0	0
Accounted-for Non-Revenue Usage										
Identified Leaks	18,109	0	18,109	22,516	(4,407)	716,502	0	716,502	299,464	417,038
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	77	0	77	0	77	10,939	0	10,939	5,619	5,320
Fire Usage	5	0	5	19	(14)	416	0	416	432	(16)
Inactive Customer Account usage	993	0	993	8,163	(7,170)	19,377	0	19,377	109,432	(90,055)
Total Water Sales	764,567	0	764,567	740,146	24,421	9,263,958	0	9,263,958	8,904,565	359,393
Number of Water Customers										
Residential	69,959	0	69,959	69,882	77	69,959	0	69,959	69,882	77
Commercial	8,342	0	8,342	8,333	9	8,342	0	8,342	8,333	9
Industrial	111	0	111	114	(3)	111	0	111	114	(3)
Fire Service	1,573	0	1,573	1,478	95	1,573	0	1,573	1,478	95
OPA	699	0	699	708	(9)	699	0	699	708	(9)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	80,688	0	80,688	80,519	169	80,688	0	80,688	80,519	169
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,688	0	80,688	80,519	169	80,688	0	80,688	80,519	169

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
November 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	69,585	5,171	17	287	75,060
37. 3/4"	108	120	2	10	240
38. 1"	274	1,532	23	147	1,976
39. 1 1/2"	23	419	7	77	526
40. 2"	29	1,141	76	302	1,548
41. 3"	0	63	0	9	72
42. 4" & Over	104	63	23	69	259
43. Totals	70,123	8,509	148	901	79,681

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 2019

(Signed)

Elaine Chambers

Title and Address: Director - Rates & Regulation
109 Wichl Street
Chattanooga, TN 37403

**MONTHLY REPORT OF REVENUES, EXPENSES AND INVESTMENTS
WATER COMPANIES**

Company Name: Tennessee-American Water Company
Month of Report: December 2018

PSC--3.06

(a)	Amount for this Month		Year-To-Date		12 Months-To-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
Operating Revenues						
1. Residential Sales.....	1,816,978	1,583,003	23,652,117	22,870,557	23,652,117	22,870,557
2. Commercial Sales.....	1,355,065	1,322,191	17,647,691	17,283,542	17,647,691	17,283,542
3. Industrial Sales.....	341,062	365,520	4,429,316	4,424,636	4,429,316	4,424,636
4. Other Sales.....	500,645	624,540	7,038,384	8,716,545	7,038,384	8,716,545
5. Total Operating Revenues (Item 1-4).....	4,013,750	3,895,254	52,767,508	53,295,280	52,767,508	53,295,280
Operating Expenses						
6. Source of Supply Expense.....	11,235	8,865	137,591	252,593	137,591	252,593
7. Pumping and Water Treatment Expense.....	558,312	422,207	5,853,332	5,638,891	5,853,332	5,638,891
8. Transmission and Distribution-Operation.....	78,434	53,611	660,369	609,346	660,369	609,346
9. Transmission and Distribution-Maintenance.....	175,371	118,516	1,591,006	1,557,046	1,591,006	1,557,046
10. Customer Accounts and Sales Expense.....	93,860	148,572	1,783,749	1,997,229	1,783,749	1,997,229
11. Administrative and General Expense.....	1,562,017	933,716	14,106,024	13,080,910	14,106,024	13,080,910
12. Depreciation and Amortization.....	709,032	672,068	8,371,703	7,918,361	8,371,703	7,918,361
13. Taxes Other Than Income Taxes.....	446,330	774,970	5,072,012	5,646,129	5,072,012	5,646,129
14. Income Taxes.....	(124,657)	59,983	2,926,173	5,095,580	2,926,173	5,095,580
15. Total Operating Expenses (Item 6-14).....	3,509,934	3,192,507	40,501,959	41,796,085	40,501,959	41,796,085
16. Net Operating Income (Item 5 less 15).....	503,816	702,747	12,265,549	11,499,195	12,265,549	11,499,195
Gain/Loss on Sale						
17. Other Income.....	11,714	0	11,714	0	11,714	0
18. Miscellaneous Income Deductions.....	13,282	(9,395)	(175,155)	(36,115)	(175,155)	(36,115)
19. Interest Charges.....	(2,480)	994	20,851	7,049	20,851	7,049
20. Net Income.....	291,866	293,793	3,632,005	3,682,860	3,632,005	3,682,860
	212,863	417,354	8,799,562	7,845,401	8,799,562	7,845,401
	Balance at End of Month This Year (h)	Balance at End of Month Last Year (i)	Aver. for 12 Mo.- To-Date This Year (j)	Aver. for 12 Mo.-To-Date Last Year (k)		
21. Utility Plant In Service.....(1).....	323,576,583	312,344,667	317,261,076	317,261,076		
22. Construction Work in Progress.....	11,539,185	4,065,376	6,971,088	6,971,088		
23. Utility Plant Acquisition Adjustment.....	0	0	0	0		
24. Property Held for Future Use.....	0	0	0	0		
25. Accumulated Depreciation and Amort.....(1).....	88,650,720	84,796,362	87,153,071	87,153,071		
26. Materials and Supplies.....	893,746	914,411	904,373	904,373		
27. Unamortized Investment Credit.....	276,216	352,584	311,218	311,218		
28. Deferred Income Tax.....	47,199,183	47,253,614	47,109,246	47,109,246		
29. Contributions in Aid of Construction.....	17,797,628	17,119,159	17,629,386	17,629,386		
30. Customer Advances for Construction.....	3,769,777	3,520,859	3,647,217	3,647,217		
31. Preferred Stock.....	0	0	0	0		
32. Common Stock.....	13,754,235	13,754,235	13,754,235	13,754,235		
33. Premium on Capital Stock and Other Capital.....	41,572,642	38,500,589	38,781,335	38,781,335		
34. Retained Earnings.....	35,204,036	33,281,593	35,482,547	35,482,547		
35. Long Term Debt.....(1).....	77,687,513	72,399,093	65,081,306	65,081,306		

(1) Includes Capital Lease

TENNESSEE-AMERICAN WATER COMPANY

Page 2

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED DECEMBER 2018

Line #		Average Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$323,576,583	\$317,261,076
3	Plant Under Construction	11,539,185	6,971,088
4	Property Held For Future Use	0	0
5	Materials and Supplies	893,746	904,373
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	339,419,398	328,546,421
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	88,650,720	87,153,071
16	Accumulated Deferred Income Taxes	47,199,183	47,109,246
17	Unamortized Investment Credit - Pre 1971	3,679	5,098
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,797,628	17,629,386
21	Customer Advances for Construction	3,769,777	3,647,217
22	All Other A/	417,801	(856,445)
23			
24			
25			
26	Total Deductions	157,838,788	154,687,573
27			
28	Rate Base	<u>\$181,580,610</u>	<u>\$173,858,848</u>
29			
30	Net Operating Income	\$503,816	\$12,265,549
31	Adjustments to NOI		
32	Allowance for funds used during construction	20,897	247,135
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	23,054	264,469
35	Interest on customer deposits	0	0
36	Incentive Compensation	42,770	42,770
37			
38			
39	Adjusted Net Operating Income	<u>\$590,537</u>	<u>\$12,819,923</u>
40			
41			
42	Rate of return B/	<u>3.90%</u>	<u>7.37%</u>

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWP	1,376,183	65,882
Unpaid for materials and supplies	(2,428)	2,306
Taxes on CIAC-DEF. FIT & SIT	(955,954)	(924,633)
	<u>\$417,801</u>	<u>(\$856,445)</u>

B/ Rate of return - Monthly (L39 / L28) x 12

C/ Per order

Cash working capital Lead Lag Study	\$591,674
Incidental collection	(116,192)
Average cash	0
Other components	<u>2,934,402</u>
Working cash	<u>\$3,409,884</u>

**TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
December 2018**

TENNESSEE-AMERICAN WATER COMPANY

Listed below is the gross amount of changes, which would affect operating income and are not fully reflected in the revenue and expense amounts shown in the report. Also, attached is an analysis of meters in service by size and by revenue classification.

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ 200,911
Benefits	(243,994)
Total	\$ (43,083)

ACCOUNTS PAYABLE IN	Dec-2018
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ 1,376,183
Unpaid for Materials and Supplies	\$ (2,428)

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
December 2018

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

Estimate the effect on annual net operating income of very significant known changes occurring within the period covered by the report, which are not fully reflected in the revenue and expense amounts shown in the report.

(1)	Employee salaries and wage and benefits (including associated insurance & taxes)	(31,823)
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American Water Works Company
Tennessee American Water Company
Company Level
Statistical - Curr & Prior Month & YTD
For the Period Ending
Dec 2018

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	1,005,233	0	1,005,233	989,208	16,025	12,768,988	0	12,768,988	12,400,145	368,843
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	1,005,233	0	1,005,233	989,208	16,025	12,768,988	0	12,768,988	12,400,145	368,843
Water Sales										
Residential	222,933	0	222,933	243,504	(20,571)	3,174,892	0	3,174,892	3,199,018	(24,126)
Commercial	197,860	0	197,860	224,672	(26,812)	2,913,176	0	2,913,176	2,930,029	(16,853)
Industrial	103,318	0	103,318	121,967	(18,648)	1,559,146	0	1,559,146	1,557,303	1,843
Fire Service	432	0	432	185	246	3,065	0	3,065	8,216	(5,151)
OPA	50,006	0	50,006	55,531	(5,526)	733,140	0	733,140	775,169	(42,028)
Resale	47,431	0	47,431	47,423	7	755,156	0	755,156	712,988	42,168
Miscellaneous	9	0	9	0	9	138	0	138	180	(42)
Inter Company		0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	46,363	0	46,363	10,439	35,923	762,864	0	762,864	309,903	452,961
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant Flushing	84	0	84	0	84	11,023	0	11,023	5,619	5,404
Fire Usage	5	0	5	35	(30)	421	0	421	467	(46)
Inactive Customer Account usage	1,425	0	1,425	7,425	(6,000)	20,802	0	20,802	116,857	(96,055)
Total Water Sales	669,865	0	669,865	711,182	(41,317)	9,933,823	0	9,933,823	9,615,747	318,076
Number of Water Customers										
Residential	69,792	0	69,792	69,670	122	69,792	0	69,792	69,670	122
Commercial	8,309	0	8,309	8,317	(8)	8,309	0	8,309	8,317	(8)
Industrial	109	0	109	114	(5)	109	0	109	114	(5)
Fire Service	1,579	0	1,579	1,481	98	1,579	0	1,579	1,481	98
OPA	698	0	698	705	(7)	698	0	698	705	(7)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	80,491	0	80,491	80,291	200	80,491	0	80,491	80,291	200
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	80,491	0	80,491	80,291	200	80,491	0	80,491	80,291	200

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
December 2018

TENNESSEE-AMERICAN WATER COMPANY
METERS IN SERVICE BY SIZE AND REVENUE CLASS
METERS ATTACHED TO ACTIVE ACCOUNTS

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	69,411	5,157	17	290	74,875
37. 3/4"	106	119	2	10	237
38. 1"	269	1,525	23	146	1,963
39. 1 1/2"	23	418	7	77	525
40. 2"	29	1,144	74	302	1,549
41. 3"	0	55	0	9	64
42. 4" & Over	107	65	23	69	264
43. Totals	69,945	8,483	146	903	79,477

INSTRUCTIONS

1. This report is required of all water companies which had operating revenues for the proceeding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".


REMARKS

N/A

I certify that to the best of my knowledge and belief this is a true and correct report:

Date: Apr 5, 2019

(Signed)


Title and Address: Director - Rates & Regulation
109 Wiehl Street
Chattanooga, TN 37403

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 18-00120
SECOND DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Person: Elaine Chambers

Question:

2. The attached schedule was prepared based upon the monthly supplemental financial data to PSC-3.06, submitted by TAWC to TPUC. Note the significant increase in Rate Base beginning in January 2018, contrasted with the December 2017 amount. Also note the significant decrease in Rate Base occurring in June 2018, compared with May 2018. Confirm that Rate Base balances in the months of January 2018 through May 2018 are not correct. If this is confirmed, provide the corrected reports for the months of January 2018-May 2018 along with a comprehensive explanation related to why balances were not accurate. If this is not confirmed, provide a comprehensive explanation supporting the fluctuating Rate Base balances, specifically focusing on the January and June changes to the balance of Accumulated Deferred Income Taxes.

Response:

2. Per testimony and the Petitioner's Exhibit – Earnings Test – EKC provided in Docket #19-00031, the rate base amounts in the 2018 PSC-3.06 reports to the TPUC were inadvertently filed in error and varied from the general ledger. A detailed explanation is provided in the response to data request #10 of this discovery set. The Company filed the revised monthly reports April 5, 2019 with the TPUC. The reports are also attached to this discovery response.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 18-00120
SECOND DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Person: Elaine Chambers

Question:

3. TAWC currently recovers NOL assets through both base rates and the Capital Riders surcharges. Identify any Private Letter Rulings the Company is aware of in which the IRS has determined a company to be in violation of the normalization provisions of the Internal Revenue Code, despite the fact the Company was recovering its full NOL asset through rates (either base rates, or some combination of base rates and surcharge/rider rates). If TAWC cannot provide any such Private Letter Rulings, provide a comprehensive analysis explaining how the Company's proposal to recover its NOLC balance is appropriate and does not result in a double count of its NOL asset balance from its ratepayers.

Response:

Until TAWC is able to benefit from the deductions it has taken, whether in a rate case or in a capital rider, the NOLC needs to be included so that the benefits are not passed on to the customer too early. The NOLC in the rate case is based on the property included in that case and the related results. The NOLC included was the offset the amount of the deductions for which the company has not yet benefited. The NOLC in the capital rider is based on the property included in the rider and the related results. The capital rider property is not included in the rate case and vice versa, therefore there is not a duplication of the benefit. In Docket 18-00022, see testimony of John R Wilde, page 7, lines 15-23

for additional discussion. See TAW_R_CADDR2_NUM003_040819_Attachment for a PLR that discusses when the NOLC needs to be included in a rate filing.

IRS Letter Rulings and TAMS (Current), UIL No. 0167.22-01 Depreciation; Public utility property; Normalization rules. IRS Letter Ruling 201709008 (Dec. 02, 2016), Internal Revenue Service, (Dec. 2, 2016)

[Click to open document in a browser](#)

LTR 201709008, December 02, 2016

Symbol: CC:PSI:B06-PLR-119381-16

Uniform Issue List No. 0167.22-01

[\[Code Sec. 167\]](#)

Depreciation; Public utility property; Normalization rules.

This letter responds to the request, dated June 15, 2016, submitted by Parent on behalf of Taxpayer for a ruling on the application of the normalization rules of the Internal Revenue Code to certain accounting and regulatory procedures, described below.

The representations set out in your letter follow.

Taxpayer is an integrated electric utility headquartered in State. Taxpayer is a wholly owned subsidiary of Parent and is included in Parent's consolidated federal income tax return. Taxpayer employs the accrual method of accounting and reports on a calendar year basis.

Taxpayer's business includes retail electric utility operations regulated within State by Commission A and Taxpayer is subject to the regulatory jurisdiction of Commission B with respect to terms and conditions of its wholesale electric transmission service and as to the rates it may charge for the provision of such services. Taxpayer's rates are established on a cost of service basis.

On Date 1, Taxpayer filed a rate case application (Case) with Commission B requesting authorization to change from charging stated rates for wholesale electric transmission service to a formula rate mechanism pursuant to which rates for wholesale transmission service are calculated annually in accordance with an approved formula. The proposed formula consisted of updating cost of service components, including investment in plant and operating expenses, based on information contained in Taxpayer's annual financial report filed with Commission B, as well as including projected transmission capital projects to be placed into service in the following year. The projections included are subject to true-up in the following year's formula rate.

In computing its income tax expense element of cost of service, the tax benefits attributable to accelerated depreciation were normalized and were not flowed thru to ratepayers.

In its rate case filing, Taxpayer anticipated that it would claim accelerated depreciation, including "bonus depreciation" on its tax returns to the extent that such depreciation was available. Taxpayer incurred a net operating loss (NOL) in each of Year 1 through Year 2 due to Taxpayer's claiming bonus depreciation, producing a net operating loss carryover (NOLC).

On its regulatory books of account, Taxpayer "normalizes" the differences between regulatory depreciation and tax depreciation. This means that, where accelerated depreciation reduces taxable income, the taxes that a taxpayer would have paid if regulatory depreciation (instead of accelerated tax depreciation) were claimed constitute "cost-free capital" to the taxpayer. A taxpayer that normalizes these differences, like Taxpayer, maintains a reserve account showing the amount of tax liability that is deferred as a result of the accelerated depreciation. This reserve is the accumulated deferred income tax (ADIT) account. Taxpayer maintains an ADIT account. In addition, Taxpayer maintains an offsetting series of entries – a "deferred tax asset" and a "deferred tax expense" – that reflect that portion of those 'tax losses' which, while due to accelerated depreciation, did not actually defer tax because of the existence of a NOLC.

In the setting of utility rates by Commission B, a utility's rate base is offset by its ADIT balance. In its rate case filing, Taxpayer maintained that the ADIT balance should be reduced by the amounts that Taxpayer calculates did not actually defer tax due to the presence of the NOLC, as represented in the deferred tax asset account. Thus, Taxpayer argued that the rate base should be reduced by its federal ADIT balance net of the deferred tax asset account attributable to the federal NOLC. It based this position on its determination that this net amount represented the true measure of federal income taxes deferred on account of its claiming accelerated tax depreciation deductions and, consequently, the actual quantity of "cost-free" capital available to it. It also asserted that the failure to reduce its rate base offset by the deferred tax asset attributable to the federal NOLC would be inconsistent with the normalization rules.

On Date 2, Commission B issued an order accepting Taxpayer's revisions to its rates. On Date 3, new rates went into effect, subject to refund. Several intervenors submitted challenges to the rate case and on Date 4, Taxpayer and those intervenors entered into a Settlement Agreement, which was filed with Commission B. On Date 5, Commission B issued an order accepting the Settlement Agreement, which allows for the inclusion of the ADIT related to the NOLC asset in rate base.

Commission B further stated in the order that it is the intent of Commission B that Taxpayer comply with the normalization method of accounting and tax normalization regulations. The order also requires Taxpayer to seek a private letter ruling (PLR) from the Service regarding Taxpayer's treatment of the ADIT related to the NOLC asset. Commission B also noted that after the Service issues a PLR, Taxpayer shall adjust, to the extent necessary, its ratemaking treatment of the ADIT related to the NOLC asset prospectively from the date of the PLR.

Taxpayer requests that we rule as follows:

1. In order to avoid a violation of the normalization requirements of § 168(i)(9) and Treasury Regulation § 1.167(l)-1, it is necessary to include in rate base the Accumulated Deferred Income Tax (ADIT) asset resulting from the Net Operating Loss Carryforward (NOLC), given the inclusion in rate base of the full amount of the ADIT liability resulting from accelerated tax depreciation.
2. The exclusion from rate base of the entire ADIT asset resulting from the NOLC, or the inclusion in rate base of a portion of that ADIT asset that is less than the amount attributable to accelerated tax depreciation, computed on a "with and without" basis, would violate the normalization requirements of § 168(i)(9) and § 1.167(l)-1.

LAW AND ANALYSIS

Section 168(f)(2) of the Code provides that the depreciation deduction determined under § 168 shall not apply to any public utility property (within the meaning of § 168(i)(10)) if the taxpayer does not use a normalization method of accounting.

In order to use a normalization method of accounting, § 168(i)(9)(A)(i) requires the taxpayer, in computing its tax expense for establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, to use a method of depreciation with respect to public utility property that is the same as, and a depreciation period for such property that is not shorter than, the method and period used to compute its depreciation expense for such purposes. Under § 168(i)(9)(A)(ii), if the amount allowable as a deduction under § 168 differs from the amount that would be allowable as a deduction under § 167 using the method, period, first and last year convention, and salvage value used to compute regulated tax expense under § 168(i)(9)(A)(i), the taxpayer must make adjustments to a reserve to reflect the deferral of taxes resulting from such difference.

Section 168(i)(9)(B)(i) provides that one way the requirements of § 168(i)(9)(A) will not be satisfied is if the taxpayer, for ratemaking purposes, uses a procedure or adjustment which is inconsistent with such requirements. Under § 168(i)(9)(B)(ii), such inconsistent procedures and adjustments include the use of an estimate or projection of the taxpayer's tax expense, depreciation expense, or reserve for deferred taxes under § 168(i)(9)(A)(ii), unless such estimate or projection is also used, for ratemaking purposes, with respect to all three of these items and with respect to the rate base.

Former § 167(l) generally provided that public utilities were entitled to use accelerated methods for depreciation if they used a "normalization method of accounting." A normalization method of accounting was defined in former § 167(l)(3)(G) in a manner consistent with that found in § 168(i)(9)(A). Section 1.167(l)-1(a)(1) provides that the normalization requirements for public utility property pertain only to the deferral of federal income tax liability resulting from the use of an accelerated method of depreciation for computing the allowance for depreciation under § 167 and the use of straight-line depreciation for computing tax expense and depreciation expense for purposes of establishing cost of services and for reflecting operating results in regulated books of account. These regulations do not pertain to other book-tax timing differences with respect to state income taxes, F.I.C.A. taxes, construction costs, or any other taxes and items.

Section 1.167(l)-1(h)(1)(i) provides that the reserve established for public utility property should reflect the total amount of the deferral of federal income tax liability resulting from the taxpayer's use of different depreciation methods for tax and ratemaking purposes.

Section 1.167(l)-1(h)(1)(iii) provides that the amount of federal income tax liability deferred as a result of the use of different depreciation methods for tax and ratemaking purposes is the excess (computed without regard to credits) of the amount the tax liability would have been had the depreciation method for ratemaking purposes been used over the amount of the actual tax liability. This amount shall be taken into account for the taxable year in which the different methods of depreciation are used. If, however, in respect of any taxable year the use of a method of depreciation other than a subsection (1) method for purposes of determining the taxpayer's reasonable allowance under § 167(a) results in a net operating loss carryover to a year succeeding such taxable year which would not have arisen (or an increase in such carryover which would not have arisen) had the taxpayer determined his reasonable allowance under § 167(a) using a subsection (1) method, then the amount and time of the deferral of tax liability shall be taken into account in such appropriate time and manner as is satisfactory to the district director.

Section 1.167(l)-1(h)(2)(i) provides that the taxpayer must credit this amount of deferred taxes to a reserve for deferred taxes, a depreciation reserve, or other reserve account. This regulation further provides that, with respect to any account, the aggregate amount allocable to deferred tax under § 167(1) shall not be reduced except to reflect the amount for any taxable year by which Federal income taxes are greater by reason of the prior use of different methods of depreciation. That section also notes that the aggregate amount allocable to deferred taxes may be reduced to reflect the amount for any taxable year by which federal income taxes are greater by reason of the prior use of different methods of depreciation under § 1.167(l)-1(h)(1)(i) or to reflect asset retirements or the expiration of the period for depreciation used for determining the allowance for depreciation under § 167(a).

Section 1.167(l)-1(h)(6)(i) provides that, notwithstanding the provisions of subparagraph (1) of that paragraph, a taxpayer does not use a normalization method of regulated accounting if, for ratemaking purposes, the amount of the reserve for deferred taxes under § 167(l) which is excluded from the base to which the taxpayer's rate of return is applied, or which is treated as no-cost capital in those rate cases in which the rate of return is based upon the cost of capital, exceeds the amount of such reserve for deferred taxes for the period used in determining the taxpayer's expense in computing cost of service in such ratemaking.

Section 1.167(l)-1(h)(6)(ii) provides that, for the purpose of determining the maximum amount of the reserve to be excluded from the rate base (or to be included as no-cost capital) under subdivision (i), above, if solely an historical period is used to determine depreciation for Federal income tax expense for ratemaking purposes, then the amount of the reserve account for that period is the amount of the reserve (determined under § 1.167(l)-1(h)(2)(i)) at the end of the historical period. If such determination is made by reference both to an historical portion and to a future portion of a period, the amount of the reserve account for the period is the amount of the reserve at the end of the historical portion of the period and a pro rata portion of the amount of any projected increase to be credited or decrease to be charged to the account during the future portion of the period.

Section 1.167(l)-1(h) requires that a utility must maintain a reserve reflecting the total amount of the deferral of federal income tax liability resulting from the taxpayer's use of different depreciation methods for tax and

ratemaking purposes. Taxpayer has done so. Section 1.167(l)-1(h)(6)(i) provides that a taxpayer does not use a normalization method of regulated accounting if, for ratemaking purposes, the amount of the reserve for deferred taxes which is excluded from the base to which the taxpayer's rate of return is applied, or which is treated as no-cost capital in those rate cases in which the rate of return is based upon the cost of capital, exceeds the amount of such reserve for deferred taxes for the period used in determining the taxpayer's expense in computing cost of service in such ratemaking. Section 56(a)(1)(D) provides that, with respect to public utility property the Secretary shall prescribe the requirements of a normalization method of accounting for that section.

Regarding the first issue, § 1.167(l)-1(h)(6)(i) provides that a taxpayer does not use a normalization method of regulated accounting if, for ratemaking purposes, the amount of the reserve for deferred taxes which is excluded from the base to which the taxpayer's rate of return is applied, or which is treated as no-cost capital in those rate cases in which the rate of return is based upon the cost of capital, exceeds the amount of such reserve for deferred taxes for the period used in determining the taxpayer's expense in computing cost of service in such ratemaking. Because the reserve account for deferred taxes (ADIT), reduces rate base, it is clear that the portion of the net operating loss carryover (NOLC) that is attributable to accelerated depreciation must be taken into account in calculating the amount of the ADIT account balance. Thus, the order by Commission to include in rate base the ADIT asset resulting from the NOLC, given the inclusion in rate base of the full amount of the ADIT liability resulting from accelerated tax depreciation is in accord with the normalization requirements.

Regarding the second issue, § 1.167(l)-1(h)(1)(iii) makes clear that the effects of an NOLC must be taken into account for normalization purposes. Section 1.167(l)-1(h)(1)(iii) provides generally that, if, in respect of any year, the use of other than regulatory depreciation for tax purposes results in an NOLC carryover (or an increase in an NOLC which would not have arisen had the taxpayer claimed only regulatory depreciation for tax purposes), then the amount and time of the deferral of tax liability shall be taken into account in such appropriate time and manner as is satisfactory to the district director. The "with or without" methodology employed by Taxpayer is specifically designed to ensure that the portion of the NOLC attributable to accelerated depreciation is correctly taken into account by maximizing the amount of the NOLC attributable to accelerated depreciation. This methodology provides certainty and prevents the possibility of "flow through" of the benefits of accelerated depreciation to ratepayers. Under these specific facts, any method other than the "with or without" method would not provide the same level of certainty and therefore the use of any other methodology in computing the portion of the ADIT asset attributable to accelerated depreciation is inconsistent with the normalization rules.

We rule as follows:

1. In order to avoid a violation of the normalization requirements of § 168(i)(9) and Treasury Regulation § 1.167(l)-1, it is necessary to include in rate base the Accumulated Deferred Income Tax (ADIT) asset resulting from the Net Operating Loss Carryforward (NOLC), given the inclusion in rate base of the full amount of the ADIT liability resulting from accelerated tax depreciation.
2. The exclusion from rate base of the entire ADIT asset resulting from the NOLC, or the inclusion in rate base of a portion of that ADIT asset that is less than the amount attributable to accelerated tax depreciation, computed on a "with and without" basis, would violate the normalization requirements of § 168(i)(9) and § 1.167(l)-1.

This ruling is based on the representations submitted by Taxpayer and is only valid if those representations are accurate. The accuracy of these representations is subject to verification on audit.

Except as specifically determined above, no opinion is expressed or implied concerning the Federal income tax consequences of the matters described above.

This ruling is directed only to the taxpayer who requested it. Section 6110(k)(3) of the Code provides it may not be used or cited as precedent. In accordance with the power of attorney on file with this office, a copy of this letter is being sent to your authorized representative. We are also sending a copy of this letter ruling to the Director.

Sincerely, Patrick S. Kirwan, Chief, Branch 6, Office of the Associate Chief Counsel (Passthroughs & Special Industries).

CC: *****

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 18-00120
SECOND DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Person: Elaine Chambers

Question:

4. Provide the calculations and supporting workpapers underlying all references to returns and pro-forma calculations contained in response to Consumer Advocate Request No. 1-29.

Response:

4. The return on equity of 9.59% calculated in the response to Consumer Advocate Request No. 1- 29 was calculated from Exhibit B provided by CAD in the last discovery set. Attached, please find a copy of Exhibit B which is a copy of the December 2018 PSC-3.06 report previously filed with the TPUC. The \$8,438,706 net income amount comes from line 20, column (f), in the exhibit. The \$88,028,700 average common equity balance comes from adding lines 32 through 34 in column (h) and (i) and dividing by 2. The net income amount of \$8,438,706 divided by the average common equity balance of \$88,028,700 results in the return on equity of 9.59%. It should be noted, as per the responses to CAD data requests 1, 2 & 10 of this discovery set, that a revised PSC-3.06 December 2018 report will be filed with the TPUC.

EXHIBIT B

Company Name: Tennessee-American Water Company
Month of Report: December 2018

(1) Includes Capital Lease

(1) Includes Capital Lease

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 18-00120
SECOND DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Person: Elaine Chambers

Question:

5. Provide a detailed schedule of all the book/tax timing differences comprising the TAWC balance of Accumulated Deferred Income Taxes as of December 31, 2018.

Response:

This information would be included in a tax basis balance sheet analysis which has not been completed for December 31, 2018. It will be completed by the time the consolidated federal income tax return is filed in Oct 2019. The Company does have this analysis as of December 31, 2017. It reconciles the gross temporary differences related to plant and other ledger driven book/tax differences and rolls the balances forward. See attached TAW_R_CADDR2_NUM005_040818_Attachment.

Tennessee American Water Company Inc
Fixed Asset Roll Forward
For the year ended December 31, 2017

		<u>Fixed Assets</u>	<u>Intangibles</u>	<u>CIAC</u>	<u>AFUDC</u>	<u>COR</u>	<u>Pavement</u>	<u>Total</u>
Beginning Book Basis		214,861,410	13,099	(19,069,253)	1,384,608	1,047,281	(3,505)	198,233,640
Beginning Tax Basis		73,055,646	-	-	-	-	-	73,055,646
		<u>(141,805,764)</u>	<u>(13,099)</u>	<u>19,069,253</u>	<u>(1,384,608)</u>	<u>(1,047,281)</u>	<u>3,505</u>	<u>(125,177,994)</u>
Beginning Deferred Balance		(141,805,764)	(13,099)	19,069,253	(1,384,608)	(1,047,281)	3,505	(125,177,994)
Depreciation Expenses	T100	(2,569,391)						(2,569,391)
Gain and Losses	T103	-						-
Abandonment Losses	T104	(219,319)						(219,319)
Repairs	T105	(6,917,812)						(6,917,812)
Repairs 481 (A) adjustment	T150	842,765						842,765
Cost of Removal	T106					(3,217,112)		(3,217,112)
Pavement Repairs	T109						(1,555)	(1,555)
AFUDC	T107	(151,844)						(151,844)
Account Activity: GL Acct 18503000	18503000	(39,902)			39,902			-
Account Activity: GL Acct 18503500	18503500	84,731			(84,731)			-
Account Activity: GL Acct 18505500	18505500	(48,303)			48,303			-
Amortization Expenses	T101	(5,535)	7,485					1,950
CIAC	T108			(118,552)				(118,552)
CAC	T147			(42,652)				(42,652)
CIAC Reclass per PT Rpt #30		(1,731,969)		1,731,969				-
AFUDC Diff		(2,433)						(2,433)
Proposed Adjustment						176,938		176,938
Ending Deferred Balance		<u>(152,564,775)</u>	<u>(5,614)</u>	<u>20,640,018</u>	<u>(1,381,134)</u>	<u>(4,087,455)</u>	<u>1,950</u>	<u>(137,397,010)</u>
Ending Book Basis		226,604,307	5,614	(20,640,018)	1,381,134	4,087,455	(1,950)	211,436,542
Ending Tax Basis		74,039,532	-	-	-	-	-	74,039,532
		<u>(152,564,775)</u>	<u>(5,614)</u>	<u>20,640,018</u>	<u>(1,381,134)</u>	<u>(4,087,455)</u>	<u>1,950</u>	<u>(137,397,010)</u>
Difference		<u>0</u>	<u>0</u>	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(0)</u>

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 18-00120
SECOND DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Person: Elaine Chambers

Question:

6. Provide a copy of the TAWC general ledger as of December 31, 2018, providing year to date results for all Income Statement balances.

Response:

6. Please refer to the attachment to this data request for the TAWC's 2018 year-to-date income statement balances.

Tennessee American Water
Income Statement Balances From General Ledger as of December 31, 2018
TAWC_CADDR2_NUM006_Attachment

Docket #18-00120

Financial Statement Item	Account Number	Text for B/S P&L Item	Total of reporting period	Fiscal Year	Company Code
100	40111000	40111000 Residential Sales Billed	(\$20,326,037.18)	2018	1026
100	40111100	40111100 Residential Sales Billed Surcharge	(6.77)	2018	1026
100	40111200	40111200 Residential Sales Billed DSIC	(3,197,411.09)	2018	1026
100	40112000	40112000 Residential Sales Unbilled	(128,661.62)	2018	1026
100		Total: Water revenues - residential	(23,652,116.66)		
101	40121000	40121000 Commercial Sales Billed	(15,221,308.69)	2018	1026
101	40121100	40121100 Commercial Sales Billed Surcharge	(366.05)	2018	1026
101	40121200	40121200 Commercial Sales Billed DSIC	(2,392,879.17)	2018	1026
101	40122000	40122000 Commercial Sales Unbilled	(33,137.33)	2018	1026
101		Total: Water revenues - commercial	(17,647,691.24)		
102	40131000	40131000 Industrial Sales Billed	(3,844,453.04)	2018	1026
102	40131200	40131200 Industrial Sales Billed DSIC	(601,619.89)	2018	1026
102	40132000	40132000 Industrial Sales Unbilled	16,757.03	2018	1026
102		Total: Water revenues - industrial	(4,429,315.90)		
104	40145000	40145000 Private Fire Billed	(2,436,611.35)	2018	1026
104	40145200	40145200 Private Fire Billed DSIC	(341,843.89)	2018	1026
104	40146000	40146000 Private Fire Unbilled	5,585.58	2018	1026
104		Total: Water revenues - private fire	(2,772,869.66)		
105	40151000	40151000 Public Authority Billed	(3,209,385.27)	2018	1026
105	40151200	40151200 Public Authority Billed DSIC	(506,128.34)	2018	1026
105	40152000	40152000 Public Authority Unbilled	8,969.99	2018	1026
105		Total: Water revenues - public authority	(3,706,543.62)		
106	40161000	40161000 Sales for Resale Billed	(1,096,303.49)	2018	1026
106	40161200	40161200 Sales for Resale Billed DSIC	(173,105.03)	2018	1026
106	40162000	40162000 Sales for Resale Unbilled	(13,838.75)	2018	1026
106		Total: Water revenues - sales for resale	(1,283,247.27)		
107	40171000	40171000 Misc Sales Billed	(12,245.43)	2018	1026
107	40171100	40171100 Misc Sales Billed Surcharge	(149.03)	2018	1026
107	40189900	40189900 Other Water Revenue	1,907,225.87	2018	1026
107		Total: Water revenues - other	1,894,831.41		
96		Total: Water revenues	(51,596,952.94)		
98	40310100	40310100 Other Revenue - Late Payment Charge	(440,332.34)	2018	1026
98	40310200	40310200 Other Revenue - Rent	(189,948.19)	2018	1026
98	40310400	40310400 Other Revenue - NSF Check Charge	(31,960.00)	2018	1026
98	40310500	40310500 Other Revenue - Application/Initiation Fee	(258,884.07)	2018	1026
98	40310600	40310600 Other Revenue - Usage Data	(17,040.98)	2018	1026
98	40310700	40310700 Other Revenue - Reconnection Fee	(230,476.00)	2018	1026
98	40319900	40319900 Other Revenue - Misc Service	(1,913.04)	2018	1026
98		Total: Other revenues	(1,170,554.62)		
95		Total: Operating revenues	(52,767,507.56)		
155	51010000	51010000 Purchased Water	24,673.41	2018	1026
155		Total: Purchased water	24,673.41		
154	51510011	51510011 Purchased Power - Source of Supply	5,164.52	2018	1026
154	51510012	51510012 Purchased Power - Pumping	2,202,433.37	2018	1026
154	51510013	51510013 Purchased Power - Water Treatment	102,673.14	2018	1026
154	51510014	51510014 Purchased Power - Transmission & Distribution	26,890.14	2018	1026
154	51510016	51510016 Purchased Power - Admin & General	606,751.98	2018	1026
154	51520000	51520000 Fuel for Power Production	608.27	2018	1026
154		Total: Fuel and power	2,944,521.42		
156	51800000	51800000 Chemicals	940,001.05	2018	1026
156		Total: Chemicals	940,001.05		
157	51110000	51110000 Waste Disposal	387,654.13	2018	1026
157		Total: Waste disposal	387,654.13		
126		Total: Production costs	4,296,850.01		
158	50100000	50100000 Labor Natural Account	2,698,441.04	2018	1026
158	50100001	50100001 Labor Expense Accrual	32,441.73	2018	1026
158	50101200	50101200 Labor Oper Pumping	1,173,382.27	2018	1026
158	50101300	50101300 Labor Oper Water Treatment	196,620.34	2018	1026
158	50101400	50101400 Labor Oper Transmission & Distribution	17,948.01	2018	1026
158	50101415	50101415 Labor Oper Trans & Distr - Lines	1,326.50	2018	1026
158	50101420	50101420 Labor Oper Trens & Distr - Meter	412,580.21	2018	1026
158	50101510	50101510 Labor Oper Customer Acctg - Meter Read	473,423.94	2018	1026
158	50101600	50101600 Labor Oper Admin & General	956,669.00	2018	1026
158	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	660.89	2018	1026
158	50102100	50102100 Labor Maint Source of Supply	531.00	2018	1026
158	50102200	50102200 Labor Maint Pumping	7,113.08	2018	1026
158	50102300	50102300 Labor Maint Water Treatment	2,860.58	2018	1026
158	50102400	50102400 Labor Maint Transmission & Distribution	106,034.75	2018	1026
158	50102420	50102420 Labor Maint Transmsn & Distr - Mains	220,923.78	2018	1026
158	50102430	50102430 Labor Maint Transmsn & Distr - Service	172,616.20	2018	1026
158	50102435	50102435 Labor Maint Transmsn & Distr - Meter	6.53	2018	1026
158	50102440	50102440 Labor Maint Transmsn & Distr - Hydrants	134,302.70	2018	1026
158	50109900	50109900 Labor Capitalized Credits	(2,035,195.83)	2018	1026
158	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	260,707.44	2018	1026
158	50111200	50111200 Labor Oper Non-scheduled Overtime- P	73,274.59	2018	1026
158	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	13,696.27	2018	1026
158	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	17,907.90	2018	1026
158	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	10,704.06	2018	1026
158	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	33,246.55	2018	1026

Income Statement Balances From General Ledger as of December 31, 2018

TAWC_CADDR2_NUM006_Attachment

Financial Statement Item	Account Number	Text for B/S P&L Item	Total of reporting period	Fiscal Year	Company Code
158	50112200	50112200 Labor Maint Non-scheduled Overtime- P	1,273.65	2018	1026
158	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	772.96	2018	1026
158	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	7,810.92	2018	1026
158	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	16,071.73	2018	1026
158	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	4,476.38	2018	1026
158	50112435	50112435 Labor Maint Non-scheduled Overtime- TD Meter	1,745.10	2018	1026
158	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	33,199.30	2018	1026
158	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(254,461.72)	2018	1026
158	50120000	50120000 Labor Overtime - Natural Account	160,960.28	2018	1026
158	50121200	50121200 Labor Oper Scheduled Overtime-P	35,806.68	2018	1026
158	50121300	50121300 Labor Oper Scheduled Overtime-WT	10,474.80	2018	1026
158	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	23,670.96	2018	1026
158	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	23,587.25	2018	1026
158	50121600	50121600 Labor Oper Scheduled Overtime-AG	3,340.19	2018	1026
158	50122400	50122400 Labor Maint Scheduled Overtime-TD	445.37	2018	1026
158	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	4,257.63	2018	1026
158	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	315.80	2018	1026
158	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	20,281.66	2018	1026
158	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(143,369.09)	2018	1026
158	50171000	50171000 Annual Incentive Plan	306,660.36	2018	1026
158	50171100	50171100 Annual Incentive Plan Cap Credits	(49,455.24)	2018	1026
158	50171600	50171600 Compensation Exp - Options	3,554.19	2018	1026
158	50171800	50171800 Compensation Exp - RSU's	62,239.67	2018	1026
158	50185000	50185000 Severance	49,884.06	2018	1026
158		Total: Salaries and wages	5,305,766.42		
159	50610000	50610000 Pension Expense	224,371.27	2018	1026
159	50610100	50610100 Pension Capitalized Credits	(87,366.26)	2018	1026
159	71810000	71810000 Other Non-service Pension Benefit Cost	281,434.79	2018	1026
159		Total: Pension expense	418,439.80		
160	50510000	50510000 PBOP Expense	177,690.66	2018	1026
160	50510100	50510100 PBOP Capitalized Credits	(87,627.62)	2018	1026
160	50550000	50550000 Group Insurance Expense	1,533,550.16	2018	1026
160	50550100	50550100 Group Insurance Capitalized Credits	(509,219.50)	2018	1026
160	50560000	50560000 Health Savings Account Expense	2,147.60	2018	1026
160	71820000	71820000 Other Non-service PBOP Benefit Cost	(723,725.70)	2018	1026
160		Total: Group insurance expense	392,815.60		
161	50421000	50421000 401k Expense	199,863.43	2018	1026
161	50421100	50421100 401k Expense Cap Credits	(66,728.61)	2018	1026
161	50422000	50422000 Defined Compensation Plan Expense	289,432.83	2018	1026
161	50422100	50422100 Defined Comp Plan Exp Cap Credits	(96,426.41)	2018	1026
161	50423000	50423000 Employee Stock Purchase Plan Expense	6,259.42	2018	1026
161	50424000	50424000 DC SERP Expense	3,143.92	2018	1026
161	50426000	50426000 Retiree Medical Expense	28,724.92	2018	1026
161	50426100	50426100 Retiree Medical Expense Cap Credits	(7,344.52)	2018	1026
161	50450012	50450012 Other Welfare - Pumping	582.05	2018	1026
161	50450016	50450016 Other Welfare - Admin & General	18,825.45	2018	1026
161	50451000	50451000 Employee Awards	4,413.08	2018	1026
161	50452000	50452000 Employee Physical Exams	9,688.10	2018	1026
161	50456000	50456000 Tuition Aid	801.12	2018	1026
161	50457000	50457000 Training	32,748.97	2018	1026
161		Total: Other benefits	423,983.75		
127		Total: Employee-related costs	6,541,005.57		
185	53401000	53401000 AWWSC Services - Labor OPEX	3,231,375.17	2018	1026
185	53401100	53401100 AWWSC Services - Pension OPEX	196,269.68	2018	1026
185	53401200	53401200 AWWSC Services - Group Insurance OPEX	422,279.75	2018	1026
185	53401300	53401300 AWWSC Services - Other Benefits OPEX	226,280.50	2018	1026
185	53401400	53401400 AWWSC Services - Contracted Services OPEX	580,263.62	2018	1026
185	53401500	53401500 AWWSC Services - Office Supplies OPEX	203,921.49	2018	1026
185	53401700	53401700 AWWSC Services - Rents OPEX	240,006.41	2018	1026
185	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	164,980.52	2018	1026
185	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	342,332.98	2018	1026
185	53402200	53402200 AWWSC Services - Depr & Amort OPEX	646,625.23	2018	1026
185	53402300	53402300 AWWSC Services - General Taxes OPEX	242,647.76	2018	1026
185	53402400	53402400 AWWSC Services - Net Interest OPEX	(40,484.30)	2018	1026
185	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	1,174.54	2018	1026
185	53402600	53402600 AWWSC Services - Income Taxes OPEX	254,218.19	2018	1026
185		Total: Service Company Costs	6,711,891.54		
128		Management fees	0.00		
162	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	8,351.21	2018	1026
162	53110016	53110016 Contract Svc-Eng - Admin & General	238,922.02	2018	1026
162	53150011	53150011 Contract Svc-Other - Source of Supply	8,797.41	2018	1026
162	53150013	53150013 Contract Svc-Other - Water Treatment	7,080.65	2018	1026
162	53150014	53150014 Contract Svc-Other - Transmission & Distribution	40,694.57	2018	1026
162	53150015	53150015 Contract Svc-Other - Customer Accounting	11,797.25	2018	1026
162	53150016	53150016 Contract Svc-Other - Admin & General	277,910.09	2018	1026
162	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	8,456.36	2018	1026
162	53154000	53154000 Contract Services - Audit Fees	59,873.54	2018	1026
162	53155000	53155000 Contract Services - Legal	292,856.72	2018	1026
162	53157000	53157000 Contract Services - Outplacement	11,600.00	2018	1026

Tennessee American Water
Income Statement Balances From General Ledger as of December 31, 2018
TAWC_CADDR2_NUM006_Attachment

Docket #18-00120

Financial Statement Item	Account Number	Text for B/S P&L Item	Total of reporting period	Fiscal Year	Company Code
162		Total: Contracted services	966,339.82		
187	52532013	52532013 Electricity - Water Treatment	18,351.73	2018	1026
187	52532014	52532014 Electricity - Transmission & Distribution	16,586.58	2018	1026
187	52532016	52532016 Electricity - Admin & General	2,272.45	2018	1026
187	52546011	52546011 Grounds Keeping - Source of Supply	4,644.00	2018	1026
187	52546013	52546013 Grounds Keeping - Water Treatment	37,608.95	2018	1026
187	52546014	52546014 Grounds Keeping - Transmission & Distribution	2,305.43	2018	1026
187	52546016	52546016 Grounds Keeping - Admin & General	15,726.30	2018	1026
187	52548013	52548013 Heating Oil/Gas - Water Treatment	6,596.71	2018	1026
187	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	6,200.33	2018	1026
187	52550012	52550012 Janitorial - Pumping	185.81	2018	1026
187	52550014	52550014 Janitorial - Transmission & Distribution	34.41	2018	1026
187	52550016	52550016 Janitorial - Admin & General	32,625.27	2018	1026
187	52571011	52571011 Security Service - Source of Supply	34,454.99	2018	1026
187	52571013	52571013 Security Service - Water Treatment	68.50	2018	1026
187	52571014	52571014 Security Service - Transmission & Distribution	903.09	2018	1026
187	52571016	52571016 Security Service - Admin & General	2,294.94	2018	1026
187	52578011	52578011 Trash Removal - Source of Supply	9,804.39	2018	1026
187	52578014	52578014 Trash Removal - Transmission & Distribution	1,411.47	2018	1026
187	52578016	52578016 Trash Removal - Admin & General	1,797.10	2018	1026
187	52583013	52583013 Water & WW - Water Treatment	22.09	2018	1026
187	52583014	52583014 Water & WW - Transmission & Distribution	1,678.69	2018	1026
187	52583016	52583016 Water & WW - Admin & General	4,887.59	2018	1026
187		Total: Building Maintenance and Services	200,460.82		
188	52574011	52574011 Telephone - Source of Supply	1,959.82	2018	1026
188	52574013	52574013 Telephone - Water Treatment	11,601.56	2018	1026
188	52574014	52574014 Telephone - Transmission & Distribution	8,720.77	2018	1026
188	52574016	52574016 Telephone - Admin & General	64,111.82	2018	1026
188	52574111	52574111 Cell Phone - Source of Supply	1,909.79	2018	1026
188	52574113	52574113 Cell Phone - Water Treatment	3,814.72	2018	1026
188	52574114	52574114 Cell Phone - Transmission & Distribution	1,388.67	2018	1026
188	52574115	52574115 Cell Phone - Customer Accounting	26,705.34	2018	1026
188	52574116	52574116 Cell Phone - Admin & General	48,641.27	2018	1026
188	52574200	52574200 Data Lines - Admin & General	852.66	2018	1026
188	52574314	52574314 Wireless - Service First-Transmission&Distribution	16,862.60	2018	1026
188	52574315	52574315 Wireless - Service First - Customer Accounting	4,409.85	2018	1026
188		Total: Telecommunication expenses	190,978.87		
189	52562511	52562511 Overnight Shipping - Source of Supply	47.75	2018	1026
189	52562513	52562513 Overnight Shipping - Water Treatment	4,937.98	2018	1026
189	52562514	52562514 Overnight Shipping - Transmission & Distribution	740.44	2018	1026
189	52562516	52562516 Overnight Shipping - Admin & General	1,373.55	2018	1026
189	52566016	52566016 Postage - Admin & General	3,815.56	2018	1026
189	52566700	52566700 Printing	14,312.60	2018	1026
189		Total: Postage, printing and stationary	25,227.88		
163	52510016	52510016 Bank Service Charges - Admin & General	8,268.95	2018	1026
163	52512500	52512500 Books & Publications	199.62	2018	1026
163	52526100	52526100 Credit Line Fees Interco	43,035.36	2018	1026
163	52562011	52562011 Office & Admin Supplies - Source of Supply	245.15	2018	1026
163	52562013	52562013 Office & Admin Supplies - Water Treatment	1,203.48	2018	1026
163	52562014	52562014 Office & Admin Supplies - Transmsn & Distr	2,845.31	2018	1026
163	52562015	52562015 Office & Admin Supplies - Customer Accounting	1,502.70	2018	1026
163	52562016	52562016 Office & Admin Supplies - Admin & General	22,245.26	2018	1026
163	52571500	52571500 Software Licenses	78,571.72	2018	1026
163	52582012	52582012 Uniforms - Pumping	4,720.33	2018	1026
163	52582013	52582013 Uniforms - Water Treatment	1,328.77	2018	1026
163	52582014	52582014 Uniforms - Transmission & Distribution	3,192.47	2018	1026
163	52582015	52582015 Uniforms - Customer Accounting	14,229.60	2018	1026
163	52582016	52582016 Uniforms - Admin & General	9,158.20	2018	1026
163		Total: Office supplies and services	190,746.92		
190	52503000	52503000 Advertising	67,091.17	2018	1026
190		Total: Advertising & marketing expenses	67,091.17		
109	52534000	52534000 Employee Expenses	109,388.25	2018	1026
109	52534200	52534200 Conferences & Registration	12,686.85	2018	1026
109	52535000	52535000 Meals Deductible	59,198.91	2018	1026
109	52567000	52567000 Relocation Expenses	267.90	2018	1026
109		Total: Employee related expense travel & entertainme	181,541.91		
166	52001100	52001100 M & S Oper - Source of Supply	568.65	2018	1026
166	52001200	52001200 M & S Oper - Pumping	6,879.34	2018	1026
166	52001300	52001300 M & S Oper - Water Treatment	72,307.27	2018	1026
166	52001400	52001400 M & S Oper - Transmission & Distribution	11,358.80	2018	1026
166	52001500	52001500 M & S Oper - Customer Accounting	47,157.69	2018	1026
166	52001600	52001600 M & S Oper - Admin & General	46,245.47	2018	1026
166	52501100	52501100 Misc Oper - Source of Supply	176.70	2018	1026
166	52501200	52501200 Misc Oper - Pumping	4,227.55	2018	1026
166	52501300	52501300 Misc Oper - Water Treatment	8,338.66	2018	1026
166	52501400	52501400 Misc Oper - Transmission & Distribution	24,170.68	2018	1026
166	52501600	52501600 Misc Oper - Admin & General	(146,518.85)	2018	1026
166	52514500	52514500 Charitable Donations - Health/Education/Environmnt	59,663.37	2018	1026
166	52514600	52514600 Charitable Donations - Community	48,135.53	2018	1026

Tennessee American Water
Income Statement Balances From General Ledger as of December 31, 2018
TAWC_CADDR2_NUM006_Attachment

Docket #18-00120

Financial Statement Item	Account Number	Text for B/S P&L Item	Total of reporting period	Fiscal Year	Company Code
166	52514700	52514700 Community Partnerships	105,821.50	2018	1026
166	52514800	52514800 Community Commercial Initiatives	1,000.00	2018	1026
166	52514900	52514900 Customer Education	82.54	2018	1026
166	52514901	52514901 Customer Education Communication - Reg	1,537.15	2018	1026
166	52514903	52514903 Customer Education Communication - Issues	21,000.00	2018	1026
166	52514908	52514908 Customer Education - Media Editorial	1,091.07	2018	1026
166	52515000	52515000 Community Relations - Events	13,707.64	2018	1026
166	52515001	52515001 Community Relations - Specialty	22,073.32	2018	1026
166	52524000	52524000 Co Dues/Membership Deductible	67,532.60	2018	1026
166	52548100	52548100 Hiring Costs	1,682.51	2018	1026
166	52549500	52549500 Inventory Physical Write-off Scrap	57,221.83	2018	1026
166	52554500	52554500 Lab Supplies	48,847.20	2018	1026
166	52556000	52556000 Lobbying Expenses	83,548.57	2018	1026
166	52564000	52564000 Penalties Nondeductible	909.36	2018	1026
166	52568000	52568000 Research & Development	14,728.20	2018	1026
166	52579000	52579000 Trustee Fees	2,240.05	2018	1026
166	52585000	52585000 Discounts Available	(35,129.70)	2018	1026
166	52586000	52586000 PO Small Price Differences - within tolerance	57.85	2018	1026
166		Total: Miscellaneous expenses	590,662.55		
165	54110013	54110013 Rents-Real Property - Water Treatment	409.68	2018	1026
165	54110014	54110014 Rents-Real Property - Transmission & Distribution	12,600.00	2018	1026
165	54110016	54110016 Rents-Real Property - Admin & General	35,654.57	2018	1026
165	54140012	54140012 Rents-Equipment - Pumping	1,347.41	2018	1026
165	54140014	54140014 Rents-Equipment - Transmission & Distribution	10,484.24	2018	1026
165	54140016	54140016 Rents-Equipment - Admin & General	771.46	2018	1026
165		Total: Rents	61,267.36		
164	55000015	55000015 Transportation Oper - Customer Accounting	5,588.73	2018	1026
164	55000016	55000016 Transportation Oper - Admin & General	7,238.19	2018	1026
164	55000021	55000021 Transportation Maint - Source of Supply	3,576.62	2018	1026
164	55000022	55000022 Transportation Maint - Pumping	81.41	2018	1026
164	55000023	55000023 Transportation Maint - Water Treatment	11.00	2018	1026
164	55000024	55000024 Transportation Maint - Transmission & Distribution	5,708.62	2018	1026
164	55000026	55000026 Transportation Maint - Admin & General	518.74	2018	1026
164	55000100	55000100 Transportation Capitalized Credits	(171,869.59)	2018	1026
164	55010100	55010100 Transportation Lease Costs	15,277.69	2018	1026
164	55010200	55010200 Transportation Lease Fuel	175,770.42	2018	1026
164	55010300	55010300 Transportation Lease Maint	239,068.99	2018	1026
164	55010500	55010500 Transportation - Reimburse Employee Personal Use	4,273.02	2018	1026
164		Total: Transportation	285,243.84		
128		Total: Operating supplies and services	2,759,561.14		
168	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	736,187.33	2018	1026
168	57010016	57010016 Uncollectible Accounts Exp - Admin & General	(4,394.68)	2018	1026
168		Total: Uncollectible accounts expense	731,792.65		
170	52501500	52501500 Misc Oper - Customer Accounting	9,473.19	2018	1026
170	52510015	52510015 Bank Service Charges - Customer Accounting	93,839.25	2018	1026
170	52514906	52514906 Customer Education - Bill Inserts	1,684.32	2018	1026
170	52520000	52520000 Collection Agencies	327,620.78	2018	1026
170	52542015	52542015 Forms - Customer Accounting	80,502.00	2018	1026
170	52562515	52562515 Overnight Shipping - Customer Accounting	116.63	2018	1026
170	52566015	52566015 Postage - Customer Accounting	357,510.13	2018	1026
170		Total: Customer accounting, other	870,746.30		
172	56670000	56670000 Regulatory Exp - Other	301.00	2018	1026
172		Total: Regulatory expense	301.00		
171	55110000	55110000 Insurance Vehicle	31,270.68	2018	1026
171	55710000	55710000 Insurance General Liability	362,148.31	2018	1026
171	55711000	55711000 Insurance Casualty Reserve	1,408.68	2018	1026
171	55720000	55720000 Insurance Workers Compensation	195,667.72	2018	1026
171	55720100	55720100 Insurance WC Capitalized Credits	(37,239.06)	2018	1026
171	55730000	55730000 Insurance Other	5,344.44	2018	1026
171	55740000	55740000 Insurance Property	24,908.28	2018	1026
171		Total: Insurance other than group	583,509.05		
129	62002100	62002100 M&S Maint - Source of Supply	24,901.73	2018	1026
129	62002200	62002200 M&S Maint - Pumping	38,414.78	2018	1026
129	62002300	62002300 M&S Maint - Water Treatment	23,628.52	2018	1026
129	62002400	62002400 M&S Maint - Transmission & Distribution	100,036.54	2018	1026
129	62002600	62002600 M&S Maint - Admin & General	8,688.66	2018	1026
129	62502100	62502100 Misc Maint - Source of Supply	4,814.39	2018	1026
129	62502200	62502200 Misc Maint - Pumping	64,215.27	2018	1026
129	62502300	62502300 Misc Maint - Water Treatment	79,518.06	2018	1026
129	62502400	62502400 Misc Maint - Transmission & Distribution	175,376.83	2018	1026
129	62502600	62502600 Misc Maint - Admin & General	211,368.67	2018	1026
129	62520700	62520700 Misc Maint Paving/Backfill	336,525.33	2018	1026
129	62520800	62520800 Misc Maint Permits - Natural Account	(500.00)	2018	1026
129	62520824	62520824 Misc Maint Permits - Transmission & Distribution	28,237.60	2018	1026
129	63110022	63110022 Contract Svc-Eng Maint - Pumping	18,580.00	2018	1026
129	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	8,220.00	2018	1026
129	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	(3,553.20)	2018	1026
129	63150021	63150021 Contract Svc-Other Maint - Source of Supply	10,712.82	2018	1026
129	63150022	63150022 Contract Svc-Other Maint - Pumping	94,962.94	2018	1026

Income Statement Balances From General Ledger as of December 31, 2018

TAWC_CADDR2_NUM006_Attachment

Financial Statement Item	Account Number	Text for B/S P&L Item	Total of reporting period	Fiscal Year	Company Code
129	63150023	63150023 Contract Svc-Other Maint - Water Treatment	137,202.17	2018	1026
129	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	216,202.19	2018	1026
129	63150026	63150026 Contract Svc-Other Maint - Admin & General	58,861.15	2018	1026
129		Total: Maintenance supplies and services	1,636,414.45		
174	88101000	88101000 Capital Movements - UP	12,282,362.61	2018	1026
174	88106000	88106000 Capital Movements - CCNC	1,400,100.87	2018	1026
174	88107000	88107000 Capital Movements - CWIP	7,355,145.84	2018	1026
174	88108020	88108020 Capital Movements - UP - A/D - Salvage	(44,290.80)	2018	1026
174	88252100	88252100 Capital Movements - ADV NT	520,998.38	2018	1026
174	88252170	88252170 Capital Movements - ADV NT WIP	34,529.00	2018	1026
174	88252200	88252200 Capital Movements - ADV Tax	30,470.08	2018	1026
174	88252270	88252270 Capital Movements - ADV Tax WIP	(834,915.35)	2018	1026
174	88257000	88257000 Capital Movements - Cost of Removal	1,133,804.39	2018	1026
174	88257100	88257100 Capital Movements - RWIP	1,417,203.34	2018	1026
174	88271100	88271100 Capital Movements - CIAC NT	(364,892.82)	2018	1026
174	88271170	88271170 Capital Movements - CIAC NT WIP	35,262.14	2018	1026
174	88271200	88271200 Capital Movements - CIAC Tax	(200,769.75)	2018	1026
174	88271270	88271270 Capital Movements - CIAC Tax WIP	(456,447.50)	2018	1026
174	88900000	88900000 Capital Movements - Settlement	(22,308,560.43)	2018	1026
174		Total: Capital movements	0.00		
111		Total: Operation and maintenance expense	24,132,071.71		
132	68011000	68011000 Depreciation Exp - UPIS General	8,049,697.79	2018	1026
132	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(55,328.90)	2018	1026
132	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(221,098.76)	2018	1026
132		Total: Depreciation	7,773,270.13		
133	68254000	68254000 Amortization - Reg Asset AFUDC	50,688.96	2018	1026
133	68255000	68255000 Amortization - UPAA	5,613.75	2018	1026
133	68258000	68258000 Amortization - Reg Asset	1,105.70	2018	1026
133		Total: Amortization	57,408.41		
134	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	572,280.10	2018	1026
134	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(3,811.92)	2018	1026
134	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(27,443.87)	2018	1026
134		Total: Removal costs, net	541,024.31		
112		Total: Depreciation and amortization	8,371,702.85		
150	69011000	69011000 FIT - Current	1,927,664.00	2018	1026
150	69012000	69012000 FIT - Prior Year Adjustment	(324,948.00)	2018	1026
150		Total: Current federal income taxes - operating	1,602,716.00		
151	69021000	69021000 SIT - Current	684,902.00	2018	1026
151	69022000	69022000 SIT - Prior Year Adjustment	(191,085.00)	2018	1026
151		Total: Current state income taxes - operating	493,817.00		
146		Total: Current income taxes - operating	2,096,533.00		
148	69062000	69062000 Deferred FIT - Prior Year Adjustment	190,129.00	2018	1026
148	69063000	69063000 Deferred FIT - Reg Asset/Liability	37,111.60	2018	1026
148	69065000	69065000 Deferred FIT - Other	516,673.00	2018	1026
148		Total: Deferred federal income tax expense	743,913.60		
149	69072000	69072000 Deferred SIT - Prior Year Adjustment	82,003.00	2018	1026
149	69073000	69073000 Deferred SIT - Reg Asset/Liability	(24,330.64)	2018	1026
149	69073500	69073500 Deferred SIT - Other	104,422.00	2018	1026
149		Total: Deferred state income tax expense	162,094.36		
122		Total: Deferred taxes	906,007.96		
123	69522000	69522000 Investment Tax Credits Restored - 3%	(3,096.00)	2018	1026
123	69523000	69523000 Investment Tax Credits Restored - 4%	(4,764.00)	2018	1026
123	69524000	69524000 Investment Tax Credits Restored - 10%	(68,508.00)	2018	1026
123		Total: Amortization of investment tax credits	(76,368.00)		
121		Total: Incomes Taxes - Operating	2,926,172.96		
113	68520000	68520000 Property Taxes	3,528,581.40	2018	1026
113	68532000	68532000 FUTA	4,923.29	2018	1026
113	68532100	68532100 FUTA Cap Credits	(1,479.98)	2018	1026
113	68533000	68533000 FICA	561,711.49	2018	1026
113	68533100	68533100 FICA Cap Credits	(184,629.51)	2018	1026
113	68535000	68535000 SUTA	2,453.72	2018	1026
113	68535100	68535100 SUTA Cap Credits	(743.25)	2018	1026
113	68543000	68543000 Other Taxes and Licenses	587,439.00	2018	1026
113	68544000	68544000 Gross Receipts Tax	362,817.42	2018	1026
113	68545000	68545000 Utility Reg Assessment	210,938.83	2018	1026
113		Total: General taxes	5,072,012.41		
108		Total: Operating expenses, net	40,501,959.93		
184		Total: Operating Income (loss)	(12,265,547.63)		
114	59011000	59011000 Gains/Losses Non-Utility Property Disposals	11,714.17	2018	1026
114		Total: Gain/Loss on sale of assets	11,714.17		
117	70510000	70510000 AFUDC - Equity	(184,549.79)	2018	1026
117		Total: Allowance for funds used during construction	(184,549.79)		
142	71511000	71511000 M&J Revenues	(60,189.00)	2018	1026
142	71521000	71521000 M&J Expenses	45,803.57	2018	1026
142	71611000	71611000 Misc Nonutility Revenue	(3,621.00)	2018	1026
142	71712000	71712000 Gains/Losses Other Non-Operating	3,973.26	2018	1026
142		Total: Other miscellaneous income	(14,033.17)		
18		Total: Other income	(186,868.79)		
145	75840000	75840000 Lobbying Expenses	4,879.32	2018	1026

Income Statement Balances From General Ledger as of December 31, 2018

TAWC_CADDR2_NUM006_Attachment

Financial Statement Item	Account Number	Text for B/S P&L Item	Total of reporting period	Fiscal Year	Company Code
145	75841000	75841000 Political Contributions	20,000.00	2018	1026
145		Total: Other miscellaneous deductions	24,879.32		
152	69031000	69031000 FIT - Other Income & Deductions Current Year	(3,079.00)	2018	1026
152		Total: Current federal income taxes - non-operating	(3,079.00)		
153	69041000	69041000 SIT - Other Income & Deductions Current Year	(949.00)	2018	1026
153		Total: Current state income taxes - non-operating	(949.00)		
130		Total: Other Deductions	20,851.32		
135	81010000	81010000 Interest Long Term Debt	446,880.00	2018	1026
135	81015000	81015000 Interest Long Term Debt Intercompany	3,076,155.87	2018	1026
135	81016000	81016000 Interest expense-LTD debt discount amort inside	14,462.38	2018	1026
135	81017200	81017200 Early Debt Retirement Loss - Intercompany	9,344.04	2018	1026
135		Total: Interest on long-term debt	3,546,842.29		
136	81315000	81315000 Interest Short Term Debt Intercompany	147,724.57	2018	1026
136		Total: Interest on short-term debt	147,724.57		
118	85000000	85000000 AFUDC Debt	(150,024.74)	2018	1026
118		Total: Allowance for borrowed funds used during cons	(150,024.74)		
119	82010000	82010000 Amortize Debt Disc & Exp	2,266.45	2018	1026
119	82015000	82015000 Amortize Debt Disc & Exp Intercompany	55,664.42	2018	1026
119	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	29,532.17	2018	1026
119		Total: Amortization of debt expense	87,463.04		
116		Total: Interest Charges	3,632,005.16		
110		Total: Other Income (Expenses)	3,465,987.69		
182		Total: Income (loss) before income taxes	(8,799,559.94)		
181		Total: Net income (loss)	(8,799,559.94)		
180		Total: Net Income Available to common stockholders	(8,799,559.94)		
125	86021500	86021500 Dividend Declared Common Stock Intercompany	6,877,117.00	2018	1026
125		Total: Common Dividends	6,877,117.00		
94		Total: PROFIT & LOSS STATEMENT	(1,922,442.94)		

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 18-00120
SECOND DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Person: Elaine Chambers

Question:

7. Provide a listing of all TAWC accounts and account titles in use as of December 31, 2018.

Response:

7. Please refer to the attachment for all TAWC accounts and account titles in use as of December 31, 2018.

Financial Statement Item	Financial Statement Item Title	Account Number	Account Number Title
43	Utility plant in service	10130330	10130330 UPIS - Land & Land Rights - Pumping
43	Utility plant in service	10130340	10130340 UPIS - Land & Land Rights - Water Treatment
43	Utility plant in service	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib
43	Utility plant in service	10130360	10130360 UPIS - Land & Land Rights - Admin & General
43	Utility plant in service	10130410	10130410 UPIS - Struct & Imp - Source of Supply
43	Utility plant in service	10130420	10130420 UPIS - Struct & Imp - Pumping
43	Utility plant in service	10130430	10130430 UPIS - Struct & Imp - Water Treatment
43	Utility plant in service	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution
43	Utility plant in service	10130450	10130450 UPIS - Struct & Imp - Admin & General
43	Utility plant in service	10130600	10130600 UPIS - Lake & River & Other
43	Utility plant in service	10130900	10130900 UPIS - Supply Mains
43	Utility plant in service	10131000	10131000 UPIS - Power Generation Equipment
43	Utility plant in service	10131120	10131120 UPIS - Pumping Equipment - Electric
43	Utility plant in service	10131130	10131130 UPIS - Pumping Equipment - Diesel
43	Utility plant in service	10131150	10131150 UPIS - Pumping Equipment - Other
43	Utility plant in service	10131152	10131152 UPIS - Pumping Equipment - Source of Supply
43	Utility plant in service	10132010	10132010 UPIS - Water Treatment Equipment
43	Utility plant in service	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes
43	Utility plant in service	10133100	10133100 UPIS - Transmission & Distribution Mains
43	Utility plant in service	10133300	10133300 UPIS - Services
43	Utility plant in service	10133410	10133410 UPIS - Meters
43	Utility plant in service	10133420	10133420 UPIS - Meter Installations
43	Utility plant in service	10133500	10133500 UPIS - Hydrants
43	Utility plant in service	10133910	10133910 UPIS - Other P/E - Intangible
43	Utility plant in service	10133920	10133920 UPIS - Other P/E - Source of Supply
43	Utility plant in service	10134010	10134010 UPIS - Office Furniture & Equipment
43	Utility plant in service	10134100	10134100 UPIS - Transportation Equipment
43	Utility plant in service	10134200	10134200 UPIS - Stores Equipment
43	Utility plant in service	10134300	10134300 UPIS - Tools-Shop-Garage Equipment
43	Utility plant in service	10134400	10134400 UPIS - Laboratory Equipment
43	Utility plant in service	10134500	10134500 UPIS - Power Operated Equipment
43	Utility plant in service	10134600	10134600 UPIS - Communication Equipment
43	Utility plant in service	10134700	10134700 UPIS - Misc Equipment
43	Utility plant in service	10134800	10134800 UPIS - Other Tangible Property
43	Utility plant in service	10190000	10190000 Reg Asset-AFUDC-Debt
43	Utility plant in service	10630360	10630360 CCNC Land & Land Rights - Adm & Gen
43	Utility plant in service	10630410	10630410 CCNC Struct & Imp - Source of Supply
43	Utility plant in service	10630420	10630420 CCNC Struct & Imp - Pumping
43	Utility plant in service	10630430	10630430 CCNC Struct & Imp - Water Treatment
43	Utility plant in service	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution
43	Utility plant in service	10630450	10630450 CCNC Struct & Imp - Admin & General
43	Utility plant in service	10631120	10631120 CCNC Pumping Equipment - Electric
43	Utility plant in service	10631152	10631152 CCNC Pumping Equipment - Source of Supply
43	Utility plant in service	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media
43	Utility plant in service	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes
43	Utility plant in service	10633100	10633100 CCNC - Transmsn & Distr Mains Not Classified
43	Utility plant in service	10633300	10633300 CCNC Services
43	Utility plant in service	10633410	10633410 CCNC Meters
43	Utility plant in service	10633420	10633420 CCNC Meter Installations
43	Utility plant in service	10633500	10633500 CCNC Hydrants
43	Utility plant in service	10633910	10633910 CCNC Other P/E Intangible
43	Utility plant in service	10633920	10633920 CCNC Other P/E - Source of Supply
43	Utility plant in service	10634010	10634010 CCNC Office Furniture & Equipment
43	Utility plant in service	10634100	10634100 CCNC Transportation Equipment Not Classified
43	Utility plant in service	10634300	10634300 CCNC Tools-Shop-Garage Equipment
43	Utility plant in service	10634600	10634600 CCNC Communication Equipment
43	Utility plant in service	10634700	10634700 CCNC Misc Equipment
44	Construction work in progress	10700000	10700000 CWIP
45	Accumulated depreciation/amortization	10801000	10801000 Accum Depreciation - Utility Plant in Service
45	Accumulated depreciation/amortization	10802000	10802000 Accum Depreciation - Salvage/Scrap
45	Accumulated depreciation/amortization	10803000	10803000 Accum Depreciation - Asset Sale
45	Accumulated depreciation/amortization	10804000	10804000 Accum Depreciation - Original Cost
45	Accumulated depreciation/amortization	10810000	10810000 Accum Depreciation - Reg Asset
45	Accumulated depreciation/amortization	10840000	10840000 Accum Amortization - Utility Plant in Service
13	Cash and cash equivalents	13122600	13122600 BNYM TN
13	Cash and cash equivalents	13122608	13122608 BNYM TN - Customer Lockbox
13	Cash and cash equivalents	13140000	13140000 PNC AWCC-Concentration
13	Cash and cash equivalents	13140004	13140004 PNC AWCC-Concentration - Inbound Wires & ACH
13	Cash and cash equivalents	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check
13	Cash and cash equivalents	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check
13	Cash and cash equivalents	13162600	13162600 US Bank TN - Main
13	Cash and cash equivalents	13162608	13162608 US Bank TN - Customer Lockbox
13	Cash and cash equivalents	13162609	13162609 US Bank TN - Credit Card and E-Checks

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13	Cash and cash equivalents	13162611	13162611 US Bank TN - FIServ (aka CheckFree)
13	Cash and cash equivalents	13162612	13162612 US Bank TN - Penn Credit
13	Cash and cash equivalents	13162613	13162613 US Bank TN - E-Return - US Bank
13	Cash and cash equivalents	13162614	13162614 US Bank TN - Credit Card & Echeck E-Returns
13	Cash and cash equivalents	13162616	13162616 US Bank TN - NSF Return Payments
13	Cash and cash equivalents	13180100	13180100 Suntrust TN
13	Cash and cash equivalents	13180101	13180101 Suntrust TN - Outbound Wire
55	Utility customer accounts receivable	14100000	14100000 A/R - Customer - CIS Reconciliation
55	Utility customer accounts receivable	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing
55	Utility customer accounts receivable	14100999	14100999 A/R - Customer - Returns Clarification
27	Receivable from affiliated companies	14510000	14510000 A/R Assoc Cos - Miscellaneous
27	Receivable from affiliated companies	14510100	14510100 A/R Assoc Cos - Reconciliation Account
27	Receivable from affiliated companies	14511001	14511001 A/R Assoc Cos - Service Company Bill
27	Receivable from affiliated companies	14573000	14573000 A/R Assoc Cos - Dividend Equivalents
28	Other receivables, net	14610000	14610000 Misc A/R - Reconciliation Account
28	Other receivables, net	14611000	14611000 Misc A/R - Manual
28	Other receivables, net	14611300	14611300 Misc A/R - Liability Insurance
28	Other receivables, net	14611500	14611500 Misc A/R - Medicare Subsidy
28	Other receivables, net	14613100	14613100 Misc A/R - Employees Payroll
16	Allowance for uncollectible accounts	14300000	14300000 Allowance for Uncollectible Accounts
16	Allowance for uncollectible accounts	14620000	14620000 Misc Rec - Allow for Uncollectible Accts
17	Unbilled revenues	14400000	14400000 Unbilled Utility Revenue
20	Materials and supplies	15110000	15110000 Inventory - Plant Material
20	Materials and supplies	15130000	15130000 Inventory - Chemicals
20	Materials and supplies	15140000	15140000 Inventory - Other Materials & Supplies
21	Other current assets	16410000	16410000 Other Special Deposits
21	Other current assets	16510000	16510000 Prepaid Taxes
21	Other current assets	16520000	16520000 Prepaid Insurance
21	Other current assets	16530000	16530000 Prepaid PUC/PSC Assessment
21	Other current assets	16540000	16540000 Prepaid Audit Fees
21	Other current assets	16550000	16550000 Prepaid Other
21	Other current assets	16550010	16550010 Prepaid Other - Global
31	Reg asset - income tax recovery	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP
31	Reg asset - income tax recovery	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity
31	Reg asset - income tax recovery	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru
31	Reg asset - income tax recovery	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other
31	Reg asset - income tax recovery	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg
31	Reg asset - income tax recovery	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort
31	Reg asset - income tax recovery	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclss
32	Debt and preferred stock expense	18661000	18661000 Reg Asset - Unamortized Debt Exp
32	Debt and preferred stock expense	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco
37	Purchase premium recoverable thru rates	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates
38	Other regulatory assets	18680000	18680000 Reg Asset - Cost of Removal
38	Other regulatory assets	18680100	18680100 Reg Asset - Cost of Removal - RWIP
38	Other regulatory assets	18680101	18680101 Reg Asset - Deferred Vacation Pay
38	Other regulatory assets	18680218	18680218 Regulatory Asset - "Make-Whole Premium"
42	Other long-term assets	18715700	18715700 LT Asset - Unamort Debt In - Revolver
67	Common stock	20120000	20120000 Common Stock - Subs Intercompany
68	Paid-in capital	20520000	20520000 Paid-in Capital - Subs Intercompany
69	Retained earnings	21021000	21021000 Retained Earnings at Acquisition Intercompany
69	Retained earnings	21024000	21024000 Retained Earnings Since Acquisition
69	Retained earnings	21025000	21025000 Retained Earnings Retro Accounting Adjustments
72	Long-term debt	22110000	22110000 Bonds
72	Long-term debt	22110400	22110400 LT Debt - Discount Inside
72	Long-term debt	22115000	22115000 Bonds - Interco
186	In-House Cash Center	23121000	23121000 In-House Cash Center Bank
186	In-House Cash Center	23121001	23121001 IHC Clearing - Outgoing Payment
186	In-House Cash Center	23121003	23121003 In-House Cash Center - Payment Clearing
80	Accounts payable external	23410000	23410000 A/P - Reconciliation Account
80	Accounts payable external	23410100	23410100 A/P Intercompany - Reconciliation Account
80	Accounts payable external	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions
80	Accounts payable external	23430000	23430000 A/P - Miscellaneous
80	Accounts payable external	23430600	23430600 A/P - Workbasket Accrual
80	Accounts payable external	23430700	23430700 A/P - Pcard Accrual
80	Accounts payable external	23431000	23431000 A/P - Misc Global
80	Accounts payable external	23435000	23435000 A/P - Project Cost Accrual
80	Accounts payable external	23436000	23436000 A/P-GRIR Capital Services
81	Accounts payable associated companies	23510000	23510000 A/P Associated Companies
81	Accounts payable associated companies	23520000	23520000 A/P Associated Companies - Service Co Bill
81	Accounts payable associated companies	23520001	23520001 A/P Associated Companies - Service Co Bill
81	Accounts payable associated companies	23530000	23530000 CFO - WLPP Interco
81	Accounts payable associated companies	23530100	23530100 CFO - SLPP Interco
81	Accounts payable associated companies	23530200	23530200 CFO - InHome Interco

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81	Accounts payable associated companies	23530300	23530300 CFO - WLPP/SLPP Interco
81	Accounts payable associated companies	23530400	23530400 CFO - WLPP/SLPP/InHome Interco
81	Accounts payable associated companies	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation
81	Accounts payable associated companies	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation
81	Accounts payable associated companies	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation
81	Accounts payable associated companies	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation
81	Accounts payable associated companies	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation
82	Accrued federal income tax	23621000	23621000 Accrued FIT - Current Year
82	Accrued federal income tax	23622000	23622000 Accrued FIT - Prior Years
83	Accrued state income tax	23631000	23631000 Accrued SIT - Current Year
83	Accrued state income tax	23632000	23632000 Accrued SIT - Prior Years
84	Other accrued taxes	23652100	23652100 Accrued Tax - FICA
84	Other accrued taxes	23652300	23652300 Accrued Tax - Payroll Tax Clearing
84	Other accrued taxes	23653000	23653000 Accrued Tax - Property Tax
84	Other accrued taxes	23654000	23654000 Accrued Tax - Use Tax
84	Other accrued taxes	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax
58	Interest accrued	23720000	23720000 Interest Accrued - LTD
58	Interest accrued	23730000	23730000 Interest Accrued - LTD Interco
59	Other current liabilities	24120000	24120000 Accrued Vacation Pay
59	Other current liabilities	24120200	24120200 Accrued Power
59	Other current liabilities	24120300	24120300 Accrued Legal
59	Other current liabilities	24120600	24120600 Accrued Wages
59	Other current liabilities	24120699	24120699 Accrued Wages - Net Adjustments Clearing
59	Other current liabilities	24120700	24120700 Accrued Insurance
59	Other current liabilities	24120710	24120710 Accrued Insurance Retro Adjustment
59	Other current liabilities	24120720	24120720 Accrued Insurance Unfunded
59	Other current liabilities	24121000	24121000 Accrued Waste Disposal
59	Other current liabilities	24121100	24121100 Accrued Retiree Medical
59	Other current liabilities	24121200	24121200 Accrued DCP - Contribution
59	Other current liabilities	24121400	24121400 Accrued Bank Fees
59	Other current liabilities	24121800	24121800 Accrued Severance
59	Other current liabilities	24122700	24122700 Accrued Employer 401k Match
59	Other current liabilities	24123000	24123000 Accrued Incentive Plan Cash
59	Other current liabilities	24126200	24126200 Accrued Paving
59	Other current liabilities	24133000	24133000 Unclaimed Customer Credits
59	Other current liabilities	24133200	24133200 Unclaimed A/P Checks
59	Other current liabilities	24142014	24142014 WH PR - E5PP
59	Other current liabilities	24161000	24161000 GRIR - Stock E (Materials)
59	Other current liabilities	24163000	24163000 GRIR - Stock C (Chemicals)
59	Other current liabilities	24164000	24164000 GRIR - Non-inventory
59	Other current liabilities	24171006	24171006 CFO Customer Assistance Pledged
59	Other current liabilities	24172000	24172000 CFO Sales Tax
59	Other current liabilities	24172100	24172100 CFO Sales Tax - from CIS
59	Other current liabilities	24173000	24173000 CFO Gross Receipts Tax
59	Other current liabilities	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr
59	Other current liabilities	24199700	24199700 Deferred Revenue - Current Portion
59	Other current liabilities	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive
59	Other current liabilities	25299900	25299900 Advances for Construction - Current
60	Customer Advances for construction	25212000	25212000 Advances for Construction - NT Extension Deposits
60	Customer Advances for construction	25215000	25215000 Advances for Construction - NT Hydrants
60	Customer Advances for construction	25217000	25217000 Advances for Construction - NT WIP
60	Customer Advances for construction	25223000	25223000 Advances for Construction - Tax Services
60	Customer Advances for construction	25227000	25227000 Advances for Construction - Tax WIP
60	Customer Advances for construction	25280000	25280000 Advances for Construction - Reclassed to Current
87	Federal Deferred income taxes long-term	25310000	25310000 Deferred FIT Liability - Normalized Property
87	Federal Deferred income taxes long-term	25311000	25311000 Deferred FIT Liability - Other
88	State Deferred income taxes long-term	25321000	25321000 Deferred SIT Liability - Other
62	Deferred investment tax credits	25510100	25510100 Unamortized ITC - 3%
62	Deferred investment tax credits	25510200	25510200 Unamortized ITC - 4%
62	Deferred investment tax credits	25510300	25510300 Unamortized ITC - 10%
89	Reg liability - cost of removal	25700000	25700000 Reg Liab - Cost of Removal
89	Reg liability - cost of removal	25710000	25710000 Reg Liab - Cost of Removal RWIP
90	Other regulatory liabilities	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT
90	Other regulatory liabilities	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT
90	Other regulatory liabilities	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def
90	Other regulatory liabilities	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT
90	Other regulatory liabilities	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%
90	Other regulatory liabilities	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%
90	Other regulatory liabilities	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%
90	Other regulatory liabilities	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass
90	Other regulatory liabilities	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT
90	Other regulatory liabilities	25632400	25632400 Reg Liab - Refund to Customers
90	Other regulatory liabilities	25633000	25633000 Reg Liab - Pension Tracker

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90	Other regulatory liabilities	25689900	25689900 Reg Liab - Other
64	Accrued pension expense	26212000	26212000 Accrued Pension Expense
64	Accrued pension expense	26215000	26215000 Accrued Pension Expense ERP (SRP)
65	Accrued postretirement benefit expense	26221000	26221000 Accrued OPEB NEI
65	Accrued postretirement benefit expense	26221500	26221500 Accrued OPEB Medicare Subsidy
92	Other tax liabilities	26580000	26580000 FIN 48 Reserve - Federal
92	Other tax liabilities	26581000	26581000 FIN 48 Reserve - State
93	Other long-term liabilities	26281100	26281100 Accrued Defined Contribution SERP
93	Other long-term liabilities	26281500	26281500 Accrued Dividend Equivalents
93	Other long-term liabilities	26281800	26281800 Non-Qualified Savings & Def Compensation
93	Other long-term liabilities	26281999	26281999 Accrued Long Term Liability - Other
49	Contributions in aid of construction	27111000	27111000 CIAC-Non Taxable - Mains
49	Contributions in aid of construction	27112000	27112000 CIAC-Non Taxable - Ext Dep
49	Contributions in aid of construction	27113000	27113000 CIAC-Non Taxable - Services
49	Contributions in aid of construction	27114000	27114000 CIAC-Non Taxable - Meters
49	Contributions in aid of construction	27115000	27115000 CIAC-Non Taxable - Hydrants
49	Contributions in aid of construction	27116000	27116000 CIAC-Non Taxable - Other
49	Contributions in aid of construction	27117000	27117000 CIAC-Non Taxable - WIP
49	Contributions in aid of construction	27121000	27121000 CIAC-Taxable - Mains
49	Contributions in aid of construction	27123000	27123000 CIAC-Taxable - Services
49	Contributions in aid of construction	27124000	27124000 CIAC-Taxable - Meters
49	Contributions in aid of construction	27125000	27125000 CIAC-Taxable - Hydrants
49	Contributions in aid of construction	27127000	27127000 CIAC-Taxable - WIP
49	Contributions in aid of construction	27141000	27141000 CIAC-Taxable - Mains FIT
49	Contributions in aid of construction	27145000	27145000 CIAC-Taxable - Hydrants FIT
49	Contributions in aid of construction	27206000	27206000 Accum Amort CIAC - Other
49	Contributions in aid of construction	27210000	27210000 Accum Amort CIAC - Tax
100	Water revenues - residential	40111000	40111000 Residential Sales Billed
100	Water revenues - residential	40111100	40111100 Residential Sales Billed Surcharge
100	Water revenues - residential	40111200	40111200 Residential Sales Billed DSIC
100	Water revenues - residential	40112000	40112000 Residential Sales Unbilled
101	Water revenues - commercial	40121000	40121000 Commercial Sales Billed
101	Water revenues - commercial	40121100	40121100 Commercial Sales Billed Surcharge
101	Water revenues - commercial	40121200	40121200 Commercial Sales Billed DSIC
101	Water revenues - commercial	40122000	40122000 Commercial Sales Unbilled
102	Water revenues - industrial	40131000	40131000 Industrial Sales Billed
102	Water revenues - industrial	40131200	40131200 Industrial Sales Billed DSIC
102	Water revenues - industrial	40132000	40132000 Industrial Sales Unbilled
104	Water revenues - private fire	40145000	40145000 Private Fire Billed
104	Water revenues - private fire	40145200	40145200 Private Fire Billed DSIC
104	Water revenues - private fire	40146000	40146000 Private Fire Unbilled
105	Water revenues - public authority	40151000	40151000 Public Authority Billed
105	Water revenues - public authority	40151200	40151200 Public Authority Billed DSIC
105	Water revenues - public authority	40152000	40152000 Public Authority Unbilled
106	Water revenues - sales for resale	40161000	40161000 Sales for Resale Billed
106	Water revenues - sales for resale	40161200	40161200 Sales for Resale Billed DSIC
106	Water revenues - sales for resale	40162000	40162000 Sales for Resale Unbilled
107	Water revenues - other	40171000	40171000 Misc Sales Billed
107	Water revenues - other	40171100	40171100 Misc Sales Billed Surcharge
107	Water revenues - other	40189900	40189900 Other Water Revenue
98	Other revenues	40310100	40310100 Other Revenue - Late Payment Charge
98	Other revenues	40310200	40310200 Other Revenue - Rent
98	Other revenues	40310400	40310400 Other Revenue - NSF Check Charge
98	Other revenues	40310500	40310500 Other Revenue - Application/Initiation Fee
98	Other revenues	40310600	40310600 Other Revenue - Usage Data
98	Other revenues	40310700	40310700 Other Revenue - Reconnection Fee
98	Other revenues	40319900	40319900 Other Revenue - Misc Service
155	Purchased water	51010000	51010000 Purchased Water
154	Fuel and power	51510011	51510011 Purchased Power - Source of Supply
154	Fuel and power	51510012	51510012 Purchased Power - Pumping
154	Fuel and power	51510013	51510013 Purchased Power - Water Treatment
154	Fuel and power	51510014	51510014 Purchased Power - Transmission & Distribution
154	Fuel and power	51510016	51510016 Purchased Power - Admin & General
154	Fuel and power	51520000	51520000 Fuel for Power Production
156	Chemicals	51800000	51800000 Chemicals
157	Waste disposal	51110000	51110000 Waste Disposal
158	Salaries and wages	50100000	50100000 Labor Natural Account
158	Salaries and wages	50100001	50100001 Labor Expense Accrual
158	Salaries and wages	50101200	50101200 Labor Oper Pumping
158	Salaries and wages	50101300	50101300 Labor Oper Water Treatment
158	Salaries and wages	50101400	50101400 Labor Oper Transmission & Distribution
158	Salaries and wages	50101415	50101415 Labor Oper Trans & Distr - Lines
158	Salaries and wages	50101420	50101420 Labor Oper Trans & Distr - Meter

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158	Salaries and wages	50101510	50101510 Labor Oper Customer Acctg - Meter Read
158	Salaries and wages	50101600	50101600 Labor Oper Admin & General
158	Salaries and wages	50101601	50101601 Labor Oper Adm & Gen - Director & Officer
158	Salaries and wages	50102100	50102100 Labor Maint Source of Supply
158	Salaries and wages	50102200	50102200 Labor Maint Pumping
158	Salaries and wages	50102300	50102300 Labor Maint Water Treatment
158	Salaries and wages	50102400	50102400 Labor Maint Transmission & Distribution
158	Salaries and wages	50102420	50102420 Labor Maint Transmsn & Distr - Mains
158	Salaries and wages	50102430	50102430 Labor Maint Transmsn & Distr - Service
158	Salaries and wages	50102435	50102435 Labor Maint Transmsn & Distr - Meter
158	Salaries and wages	50102440	50102440 Labor Maint Transmsn & Distr - Hydrants
158	Salaries and wages	50109900	50109900 Labor Capitalized Credits
158	Salaries and wages	50110000	50110000 Labor Non-scheduled Overtime - Natural Account
158	Salaries and wages	50111200	50111200 Labor Oper Non-scheduled Overtime- P
158	Salaries and wages	50111300	50111300 Labor Oper Non-scheduled Overtime- WT
158	Salaries and wages	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter
158	Salaries and wages	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read
158	Salaries and wages	50111600	50111600 Labor Oper Non-scheduled Overtime- AG
158	Salaries and wages	50112200	50112200 Labor Maint Non-scheduled Overtime- P
158	Salaries and wages	50112300	50112300 Labor Maint Non-scheduled Overtime- WT
158	Salaries and wages	50112400	50112400 Labor Maint Non-scheduled Overtime- TD
158	Salaries and wages	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains
158	Salaries and wages	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service
158	Salaries and wages	50112435	50112435 Labor Maint Non-scheduled Overtime- TD Meter
158	Salaries and wages	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant
158	Salaries and wages	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits
158	Salaries and wages	50120000	50120000 Labor Overtime - Natural Account
158	Salaries and wages	50121200	50121200 Labor Oper Scheduled Overtime-P
158	Salaries and wages	50121300	50121300 Labor Oper Scheduled Overtime-WT
158	Salaries and wages	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter
158	Salaries and wages	50121510	50121510 Labor Oper Scheduled Overtime-CA Meter Read
158	Salaries and wages	50121600	50121600 Labor Oper Scheduled Overtime-AG
158	Salaries and wages	50122400	50122400 Labor Maint Scheduled Overtime-TD
158	Salaries and wages	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains
158	Salaries and wages	50122430	50122430 Labor Maint Scheduled Overtime-TD Service
158	Salaries and wages	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant
158	Salaries and wages	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits
158	Salaries and wages	50171000	50171000 Annual Incentive Plan
158	Salaries and wages	50171100	50171100 Annual Incentive Plan Cap Credits
158	Salaries and wages	50171600	50171600 Compensation Exp - Options
158	Salaries and wages	50171800	50171800 Compensation Exp - RSU's
158	Salaries and wages	50185000	50185000 Severance
159	Pension expense	50610000	50610000 Pension Expense
159	Pension expense	50610100	50610100 Pension Capitalized Credits
159	Pension expense	71810000	71810000 Other Non-service Pension Benefit Cost
160	Group insurance expense	50510000	50510000 PBOP Expense
160	Group insurance expense	50510100	50510100 PBOP Capitalized Credits
160	Group insurance expense	50550000	50550000 Group Insurance Expense
160	Group insurance expense	50550100	50550100 Group Insurance Capitalized Credits
160	Group insurance expense	50560000	50560000 Health Savings Account Expense
160	Group insurance expense	71820000	71820000 Other Non-service PBOP Benefit Cost
161	Other benefits	50421000	50421000 401k Expense
161	Other benefits	50421100	50421100 401k Expense Cap Credits
161	Other benefits	50422000	50422000 Defined Compensation Plan Expense
161	Other benefits	50422100	50422100 Defined Comp Plan Exp Cap Credits
161	Other benefits	50423000	50423000 Employee Stock Purchase Plan Expense
161	Other benefits	50424000	50424000 DC SERP Expense
161	Other benefits	50426000	50426000 Retiree Medical Expense
161	Other benefits	50426100	50426100 Retiree Medical Expense Cap Credits
161	Other benefits	50450012	50450012 Other Welfare - Pumping
161	Other benefits	50450016	50450016 Other Welfare - Admin & General
161	Other benefits	50451000	50451000 Employee Awards
161	Other benefits	50452000	50452000 Employee Physical Exams
161	Other benefits	50456000	50456000 Tuition Aid
161	Other benefits	50457000	50457000 Training
185	Service Company Costs	53401000	53401000 AWWSC Services - Labor OPEX
185	Service Company Costs	53401100	53401100 AWWSC Services - Pension OPEX
185	Service Company Costs	53401200	53401200 AWWSC Services - Group Insurance OPEX
185	Service Company Costs	53401300	53401300 AWWSC Services - Other Benefits OPEX
185	Service Company Costs	53401400	53401400 AWWSC Services - Contracted Services OPEX
185	Service Company Costs	53401500	53401500 AWWSC Services - Office Supplies OPEX
185	Service Company Costs	53401700	53401700 AWWSC Services - Rents OPEX
185	Service Company Costs	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX

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185	Service Company Costs	53402100	53402100 AWWSC Services - Other O&M Expense OPEX
185	Service Company Costs	53402200	53402200 AWWSC Services - Depr & Amort OPEX
185	Service Company Costs	53402300	53402300 AWWSC Services - General Taxes OPEX
185	Service Company Costs	53402400	53402400 AWWSC Services - Net Interest OPEX
185	Service Company Costs	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX
185	Service Company Costs	53402600	53402600 AWWSC Services - Income Taxes OPEX
162	Contracted services	53110014	53110014 Contract Svc-Eng - Transmission & Distribution
162	Contracted services	53110016	53110016 Contract Svc-Eng - Admin & General
162	Contracted services	53150011	53150011 Contract Svc-Other - Source of Supply
162	Contracted services	53150013	53150013 Contract Svc-Other - Water Treatment
162	Contracted services	53150014	53150014 Contract Svc-Other - Transmission & Distribution
162	Contracted services	53150015	53150015 Contract Svc-Other - Customer Accounting
162	Contracted services	53150016	53150016 Contract Svc-Other - Admin & General
162	Contracted services	53152000	53152000 Contract Svc-Lab Testing - Water Treatment
162	Contracted services	53154000	53154000 Contract Services - Audit Fees
162	Contracted services	53155000	53155000 Contract Services - Legal
162	Contracted services	53157000	53157000 Contract Services - Outplacement
187	Building Maintenance and Services	52532013	52532013 Electricity - Water Treatment
187	Building Maintenance and Services	52532014	52532014 Electricity - Transmission & Distribution
187	Building Maintenance and Services	52532016	52532016 Electricity - Admin & General
187	Building Maintenance and Services	52546011	52546011 Grounds Keeping - Source of Supply
187	Building Maintenance and Services	52546013	52546013 Grounds Keeping - Water Treatment
187	Building Maintenance and Services	52546014	52546014 Grounds Keeping - Transmission & Distribution
187	Building Maintenance and Services	52546016	52546016 Grounds Keeping - Admin & General
187	Building Maintenance and Services	52548013	52548013 Heating Oil/Gas - Water Treatment
187	Building Maintenance and Services	52548014	52548014 Heating Oil/Gas - Transmission & Distribution
187	Building Maintenance and Services	52550012	52550012 Janitorial - Pumping
187	Building Maintenance and Services	52550014	52550014 Janitorial - Transmission & Distribution
187	Building Maintenance and Services	52550016	52550016 Janitorial - Admin & General
187	Building Maintenance and Services	52571011	52571011 Security Service - Source of Supply
187	Building Maintenance and Services	52571013	52571013 Security Service - Water Treatment
187	Building Maintenance and Services	52571014	52571014 Security Service - Transmission & Distribution
187	Building Maintenance and Services	52571016	52571016 Security Service - Admin & General
187	Building Maintenance and Services	52578011	52578011 Trash Removal - Source of Supply
187	Building Maintenance and Services	52578014	52578014 Trash Removal - Transmission & Distribution
187	Building Maintenance and Services	52578016	52578016 Trash Removal - Admin & General
187	Building Maintenance and Services	52583013	52583013 Water & WW - Water Treatment
187	Building Maintenance and Services	52583014	52583014 Water & WW - Transmission & Distribution
187	Building Maintenance and Services	52583016	52583016 Water & WW - Admin & General
188	Telecommunication expenses	52574011	52574011 Telephone - Source of Supply
188	Telecommunication expenses	52574013	52574013 Telephone - Water Treatment
188	Telecommunication expenses	52574014	52574014 Telephone - Transmission & Distribution
188	Telecommunication expenses	52574016	52574016 Telephone - Admin & General
188	Telecommunication expenses	52574111	52574111 Cell Phone - Source of Supply
188	Telecommunication expenses	52574113	52574113 Cell Phone - Water Treatment
188	Telecommunication expenses	52574114	52574114 Cell Phone - Transmission & Distribution
188	Telecommunication expenses	52574115	52574115 Cell Phone - Customer Accounting
188	Telecommunication expenses	52574116	52574116 Cell Phone - Admin & General
188	Telecommunication expenses	52574200	52574200 Data Lines - Admin & General
188	Telecommunication expenses	52574314	52574314 Wireless - Service First-Transmission&Distribution
188	Telecommunication expenses	52574315	52574315 Wireless - Service First - Customer Accounting
189	Postage, printing and stationary	52562511	52562511 Overnight Shipping - Source of Supply
189	Postage, printing and stationary	52562513	52562513 Overnight Shipping - Water Treatment
189	Postage, printing and stationary	52562514	52562514 Overnight Shipping - Transmission & Distribution
189	Postage, printing and stationary	52562516	52562516 Overnight Shipping - Admin & General
189	Postage, printing and stationary	52566016	52566016 Postage - Admin & General
189	Postage, printing and stationary	52566700	52566700 Printing
163	Office supplies and services	52510016	52510016 Bank Service Charges - Admin & General
163	Office supplies and services	52512500	52512500 Books & Publications
163	Office supplies and services	52526100	52526100 Credit Line Fees Interco
163	Office supplies and services	52562011	52562011 Office & Admin Supplies - Source of Supply
163	Office supplies and services	52562013	52562013 Office & Admin Supplies - Water Treatment
163	Office supplies and services	52562014	52562014 Office & Admin Supplies - Transmssn & Distr
163	Office supplies and services	52562015	52562015 Office & Admin Supplies - Customer Accounting
163	Office supplies and services	52562016	52562016 Office & Admin Supplies - Admin & General
163	Office supplies and services	52571500	52571500 Software Licenses
163	Office supplies and services	52582012	52582012 Uniforms - Pumping
163	Office supplies and services	52582013	52582013 Uniforms - Water Treatment
163	Office supplies and services	52582014	52582014 Uniforms - Transmission & Distribution
163	Office supplies and services	52582015	52582015 Uniforms - Customer Accounting
163	Office supplies and services	52582016	52582016 Uniforms - Admin & General
190	Advertising & marketing expenses	52503000	52503000 Advertising
109	Employee related expense travel & entertainme	52534000	52534000 Employee Expenses

TAWC Accounts & Titles as of December 31, 2018

TAWC_CADDR2_NUM007_Attachment

Financial Statement Item	Financial Statement Item Title	Account Number	Account Number Title
109	Employee related expense travel & entertainme	52534200	52534200 Conferences & Registration
109	Employee related expense travel & entertainme	52535000	52535000 Meals Deductible
109	Employee related expense travel & entertainme	52567000	52567000 Relocation Expenses
166	Miscellaneous expenses	52001100	52001100 M & S Oper - Source of Supply
166	Miscellaneous expenses	52001200	52001200 M & S Oper - Pumping
166	Miscellaneous expenses	52001300	52001300 M & S Oper - Water Treatment
166	Miscellaneous expenses	52001400	52001400 M & S Oper - Transmission & Distribution
166	Miscellaneous expenses	52001500	52001500 M & S Oper - Customer Accounting
166	Miscellaneous expenses	52001600	52001600 M & S Oper - Admin & General
166	Miscellaneous expenses	52501100	52501100 Misc Oper - Source of Supply
166	Miscellaneous expenses	52501200	52501200 Misc Oper - Pumping
166	Miscellaneous expenses	52501300	52501300 Misc Oper - Water Treatment
166	Miscellaneous expenses	52501400	52501400 Misc Oper - Transmission & Distribution
166	Miscellaneous expenses	52501600	52501600 Misc Oper - Admin & General
166	Miscellaneous expenses	52514500	52514500 Charitable Donations - Health/Education/Environmnt
166	Miscellaneous expenses	52514600	52514600 Charitable Donations - Community
166	Miscellaneous expenses	52514700	52514700 Community Partnerships
166	Miscellaneous expenses	52514800	52514800 Community Commercial Initiatives
166	Miscellaneous expenses	52514900	52514900 Customer Education
166	Miscellaneous expenses	52514901	52514901 Customer Education Communication - Reg
166	Miscellaneous expenses	52514903	52514903 Customer Education Communication - Issues
166	Miscellaneous expenses	52514908	52514908 Customer Education - Media Editorial
166	Miscellaneous expenses	52515000	52515000 Community Relations - Events
166	Miscellaneous expenses	52515001	52515001 Community Relations - Specialty
166	Miscellaneous expenses	52524000	52524000 Co Dues/Membership Deductible
166	Miscellaneous expenses	52548100	52548100 Hiring Costs
166	Miscellaneous expenses	52549500	52549500 Inventory Physical Write-off Scrap
166	Miscellaneous expenses	52554500	52554500 Lab Supplies
166	Miscellaneous expenses	52556000	52556000 Lobbying Expenses
166	Miscellaneous expenses	52564000	52564000 Penalties Nondeductible
166	Miscellaneous expenses	52568000	52568000 Research & Development
166	Miscellaneous expenses	52579000	52579000 Trustee Fees
166	Miscellaneous expenses	52585000	52585000 Discounts Available
166	Miscellaneous expenses	52586000	52586000 PO Small Price Differences - within tolerance
165	Rents	54110013	54110013 Rents-Real Property - Water Treatment
165	Rents	54110014	54110014 Rents-Real Property - Transmission & Distribution
165	Rents	54110016	54110016 Rents-Real Property - Admin & General
165	Rents	54140012	54140012 Rents-Equipment - Pumping
165	Rents	54140014	54140014 Rents-Equipment - Transmission & Distribution
165	Rents	54140016	54140016 Rents-Equipment - Admin & General
164	Transportation	55000015	55000015 Transportation Oper - Customer Accounting
164	Transportation	55000016	55000016 Transportation Oper - Admin & General
164	Transportation	55000021	55000021 Transportation Maint - Source of Supply
164	Transportation	55000022	55000022 Transportation Maint - Pumping
164	Transportation	55000023	55000023 Transportation Maint - Water Treatment
164	Transportation	55000024	55000024 Transportation Maint - Transmission & Distribution
164	Transportation	55000026	55000026 Transportation Maint - Admin & General
164	Transportation	55000100	55000100 Transportation Capitalized Credits
164	Transportation	55010100	55010100 Transportation Lease Costs
164	Transportation	55010200	55010200 Transportation Lease Fuel
164	Transportation	55010300	55010300 Transportation Lease Maint
164	Transportation	55010500	55010500 Transportation - Reimburse Employee Personal Use
168	Uncollectible accounts expense	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting
168	Uncollectible accounts expense	57010016	57010016 Uncollectible Accounts Exp - Admin & General
170	Customer accounting, other	52501500	52501500 Misc Oper - Customer Accounting
170	Customer accounting, other	52510015	52510015 Bank Service Charges - Customer Accounting
170	Customer accounting, other	52514906	52514906 Customer Education - Bill Inserts
170	Customer accounting, other	52520000	52520000 Collection Agencies
170	Customer accounting, other	52542015	52542015 Forms - Customer Accounting
170	Customer accounting, other	52562515	52562515 Overnight Shipping - Customer Accounting
170	Customer accounting, other	52566015	52566015 Postage - Customer Accounting
172	Regulatory expense	56670000	56670000 Regulatory Exp - Other
171	Insurance other than group	55110000	55110000 Insurance Vehicle
171	Insurance other than group	55710000	55710000 Insurance General Liability
171	Insurance other than group	55711000	55711000 Insurance Casualty Reserve
171	Insurance other than group	55720000	55720000 Insurance Workers Compensation
171	Insurance other than group	55720100	55720100 Insurance WC Capitalized Credits
171	Insurance other than group	55730000	55730000 Insurance Other
171	Insurance other than group	55740000	55740000 Insurance Property
129	Maintenance supplies and services	62002100	62002100 M&S Maint - Source of Supply
129	Maintenance supplies and services	62002200	62002200 M&S Maint - Pumping
129	Maintenance supplies and services	62002300	62002300 M&S Maint - Water Treatment
129	Maintenance supplies and services	62002400	62002400 M&S Maint - Transmission & Distribution

Tennessee American Water
TAWC Accounts & Titles as of December 31, 2018
TAWC_CADDR2_NUM007_Attachment

Docket #18-00120

Financial Statement Item	Financial Statement Item Title	Account Number	Account Number Title
129	Maintenance supplies and services	62002600	62002600 M&S Maint - Admin & General
129	Maintenance supplies and services	62502100	62502100 Misc Maint - Source of Supply
129	Maintenance supplies and services	62502200	62502200 Misc Maint - Pumping
129	Maintenance supplies and services	62502300	62502300 Misc Maint - Water Treatment
129	Maintenance supplies and services	62502400	62502400 Misc Maint - Transmission & Distribution
129	Maintenance supplies and services	62502600	62502600 Misc Maint - Admin & General
129	Maintenance supplies and services	62502700	62502700 Misc Maint Paving/Backfill
129	Maintenance supplies and services	62520800	62520800 Misc Maint Permits - Natural Account
129	Maintenance supplies and services	62520824	62520824 Misc Maint Permits - Transmission & Distribution
129	Maintenance supplies and services	63110022	63110022 Contract Svc-Eng Maint - Pumping
129	Maintenance supplies and services	63110023	63110023 Contract Svc-Eng Maint - Water Treatment
129	Maintenance supplies and services	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr
129	Maintenance supplies and services	63150021	63150021 Contract Svc-Other Maint - Source of Supply
129	Maintenance supplies and services	63150022	63150022 Contract Svc-Other Maint - Pumping
129	Maintenance supplies and services	63150023	63150023 Contract Svc-Other Maint - Water Treatment
129	Maintenance supplies and services	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr
129	Maintenance supplies and services	63150026	63150026 Contract Svc-Other Maint - Admin & General
174	Capital movements	88101000	88101000 Capital Movements - UP
174	Capital movements	88106000	88106000 Capital Movements - CCNC
174	Capital movements	88107000	88107000 Capital Movements - CWIP
174	Capital movements	88108020	88108020 Capital Movements - UP - A/D - Salvage
174	Capital movements	88252100	88252100 Capital Movements - ADV NT
174	Capital movements	88252170	88252170 Capital Movements - ADV NT WIP
174	Capital movements	88252200	88252200 Capital Movements - ADV Tax
174	Capital movements	88252270	88252270 Capital Movements - ADV Tax WIP
174	Capital movements	88257000	88257000 Capital Movements - Cost of Removal
174	Capital movements	88257100	88257100 Capital Movements - RWIP
174	Capital movements	88271100	88271100 Capital Movements - CIAC NT
174	Capital movements	88271170	88271170 Capital Movements - CIAC NT WIP
174	Capital movements	88271200	88271200 Capital Movements - CIAC Tax
174	Capital movements	88271270	88271270 Capital Movements - CIAC Tax WIP
174	Capital movements	88900000	88900000 Capital Movements - Settlement
132	Depreciation	68011000	68011000 Depreciation Exp - UPIS General
132	Depreciation	68012000	68012000 Depreciation Exp - Amort CIAC Tax
132	Depreciation	68012500	68012500 Depreciation Exp - Amort CIAC Nontax
133	Amortization	68254000	68254000 Amortization - Reg Asset AFUDC
133	Amortization	68255000	68255000 Amortization - UPAA
133	Amortization	68258000	68258000 Amortization - Reg Asset
134	Removal costs, net	68311000	68311000 Removal Costs - ARO/Net Neg Salvage
134	Removal costs, net	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax
134	Removal costs, net	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax
150	Current federal income taxes - operating	69011000	69011000 FIT - Current
150	Current federal income taxes - operating	69012000	69012000 FIT - Prior Year Adjustment
151	Current state income taxes - operating	69021000	69021000 SIT - Current
151	Current state income taxes - operating	69022000	69022000 SIT - Prior Year Adjustment
148	Deferred federal income tax expense	69062000	69062000 Deferred FIT - Prior Year Adjustment
148	Deferred federal income tax expense	69063000	69063000 Deferred FIT - Reg Asset/Liability
148	Deferred federal income tax expense	69065000	69065000 Deferred FIT - Other
149	Deferred state income tax expense	69072000	69072000 Deferred SIT - Prior Year Adjustment
149	Deferred state income tax expense	69073000	69073000 Deferred SIT - Reg Asset/Liability
149	Deferred state income tax expense	69073500	69073500 Deferred SIT - Other
123	Amortization of investment tax credits	69522000	69522000 Investment Tax Credits Restored - 3%
123	Amortization of investment tax credits	69523000	69523000 Investment Tax Credits Restored - 4%
123	Amortization of investment tax credits	69524000	69524000 Investment Tax Credits Restored - 10%
113	General taxes	68520000	68520000 Property Taxes
113	General taxes	68532000	68532000 FUTA
113	General taxes	68532100	68532100 FUTA Cap Credits
113	General taxes	68533000	68533000 FICA
113	General taxes	68533100	68533100 FICA Cap Credits
113	General taxes	68535000	68535000 SUTA
113	General taxes	68535100	68535100 SUTA Cap Credits
113	General taxes	68543000	68543000 Other Taxes and Licenses
113	General taxes	68544000	68544000 Gross Receipts Tax
113	General taxes	68545000	68545000 Utility Reg Assessment
114	Gain/Loss on sale of assets	59011000	59011000 Gains/Losses Non-Utility Property Disposals
117	Allowance for funds used during construction	70510000	70510000 AFUDC - Equity
142	Other miscellaneous income	71511000	71511000 M&J Revenues
142	Other miscellaneous income	71521000	71521000 M&J Expenses
142	Other miscellaneous income	71611000	71611000 Misc Nonutility Revenue
142	Other miscellaneous income	71712000	71712000 Gains/Losses Other Non-Operating
145	Other miscellaneous deductions	75840000	75840000 Lobbying Expenses
145	Other miscellaneous deductions	75841000	75841000 Political Contributions
152	Current federal income taxes - non-operating	69031000	69031000 FIT - Other Income & Deductions Current Year

Tennessee American Water
TAWC Accounts & Titles as of December 31, 2018
TAWC_CADDR2_NUM007_Attachment

Docket #18-00120

Financial Statement Item	Financial Statement Item Title	Account Number	Account Number Title
153	Current state income taxes - non-operating	69041000	69041000 SIT - Other Income & Deductions Current Year
135	Interest on long-term debt	81010000	81010000 Interest Long Term Debt
135	Interest on long-term debt	81015000	81015000 Interest Long Term Debt Intercompany
135	Interest on long-term debt	81016000	81016000 Interest expense-LTD debt discount amort inside
135	Interest on long-term debt	81017200	81017200 Early Debt Retirement Loss - Intercompany
136	Interest on short-term debt	81315000	81315000 Interest Short Term Debt Intercompany
118	Allowance for borrowed funds used during cons	85000000	85000000 AFUDC Debt
119	Amortization of debt expense	82010000	82010000 Amortize Debt Disc & Exp
119	Amortization of debt expense	82015000	82015000 Amortize Debt Disc & Exp Intercompany
119	Amortization of debt expense	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line
125	Common Dividends	86021500	86021500 Dividend Declared Common Stock Intercompany

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 18-00120
SECOND DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Person: Elaine Chambers

Question:

8. Regarding the response to Consumer Advocate Request No. 1-3, and specifically referencing Tax Basis Balance Sheet adjustments, provide a comprehensive explanation of this phrase, and identify each adjustment comprising the \$842,765.

Response:

Annually, the Company analyzes and reconciles its deferred tax balance. This is known as a tax basis balance sheet. Generally, any differences determined in the analysis creates an adjustment to deferred taxes for the Company. In this case, the adjustment is due to the repairs tax method change made in 2015 which reversed prior repair deductions taken related to meters. Per the IRS, this unfavorable adjustment is allowed to be taken into income over four years. This adjustment therefore ends in 2018. This adjustment also affected the related NOLC.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 18-00120
SECOND DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Person: Elaine Chambers

Question:

9. Regarding the response to Consumer Advocate Request No. 1-27, in which the Company identifies its Incentive Compensation, respond to the following:
- a. Provide the split of these costs between direct TAWC incurred costs and those costs allocated to TAWC from other affiliates, presumably, but in no way limited to, American Water Works Service Company.
 - b. If the costs identified within the response to No. 1-27 do not include costs allocated to TAWC from affiliate companies, identify such incentive compensation costs allocated to TAWC for 2018, identified by cost component.
 - c. If these costs represent estimated accruals recorded throughout 2018, provide a comprehensive explanation of how and when true-ups are recorded. If 2018 actual incentive compensation for either direct TAWC costs, or allocated costs from TAWC affiliates, have not been recorded on the books of TAWC during 2018, provide a comprehensive explanation of the timing for recording 2017 Incentive Compensation true-ups and identify the amount of such 2017 true-ups recorded to 2018 expense.

Response:

- a. These \$513,245 costs are for American's Services Support Company (American Water Works Service Company) 2018 incentive paid in March 2019. There are no allocations from other affiliates. Per Excerpt of TPUC Conference, 18-00022. 12/17/18:

I therefore direct Tennessee American to exclude 100 percent of incentive pay for Tennessee American's Services Support Company in subsequent earnings tests submitted with reconciliation filings. I so move.

- b. See a.
- c. See a..

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 18-00120
SECOND DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Person: Elaine Chambers

Question:

10. Refer to The Earnings Test Exhibit submitted by TAWC in Docket No. 19-00031. Provide a comprehensive description for each note/change from the monthly report referenced on this Exhibit. Within your response, indicate the amount of the change, why the change was made, and how the amount of the change was determined.

Response:

Please refer to the attachment.

The Earnings Test Exhibit includes all changes and corrections. The Company refiled the individual corrected monthly reports with the Commission April 5, 2018. The notes column from TAW_R_CADDR1_NUM028 reference the changes from the original filed reports to Docket No. 19-00031. We have enhanced the detail included on the attachment for this response.

Please refer to TAW_R_CADDR2_NUM002 Attachment for the April 5, 2018 filed reports.

Tennessee American Water Company
Docket No. 18-00120
TAW_R_CADDR2_NUM010_Attachment

Line #		Notes / Changes from Monthly Reports	TN Earnings Dec 2017	Mthly Filings Dec 2017	Difference
1	Additions:				
2	Plant in Service	Change in March-picked up wrong numbers	\$312,344,667	\$312,344,667	\$0
3	Plant Under Construction	Change in March-picked up wrong numbers	4,065,376	4,065,376	0
4	Property Held For Future Use		0	0	0
5	Materials and Supplies	Change in March-picked up wrong numbers	914,411	914,411	0
6	Other Additions:				
7	Leased Utility Plant		0	0	0
8	Unamortized Painting - net		0	0	0
9	Working Capital C/		3,409,884	3,409,884	0
10					
11	Total Additions		\$320,734,338	\$320,734,338	\$0
12					
13					
14	Deductions:				
		Changes to tie to general ledger-Picked up account 25321000-Deferred SIT Liability-Other. Additionally picked up accounts 18680100 Regulatory Asset RWIP and 25710000 Regulatory Liability RWIP.	\$84,796,362	\$85,718,280	\$921,918
15	Accumulated Depreciaton and Amortization				
		Changes to tie to general ledger- A journal entry posted in May of 2018 that affected January, February of 2018 and Dec 2017. Picked up A/C 25632400 Regulatory Liability Refund to Customer, 25632300 Regulatory Liability TCJA-LT in error. Did not pick up account 25621000 Regulatory Liability Income Tax Recoverd through Rates Excess Deferred FIT Jan-May. Taxes on CIAC-DEF. FIT & SIT-changed federal tax rate from 35% to 21%.	47,253,614	47,207,013	(46,601)
16	Accumulated Deferred Income Taxes		6,775	6,775	0
17	Unamortized Investment Credit - Pre 1971		0	0	0
18	Customer Deposits				
19	Other Deductions:				
20	Contributions in Aid of Construction		17,119,159	17,119,159	0
		Changes to tie to general ledger-picked up account 25299900 Adv Constru-Current	3,520,859	3,520,859	0
21	Customer Advances for Construction				
22	All Other A/	See All Other A/ below	(1,372,670)	(1,084,545)	288,125
23					
24					
25					
26	Total Deductions		\$151,324,099	\$152,487,541	\$1,163,442
27					
28	Rate Base		\$169,410,239	\$168,246,797	(\$1,163,442)
29					
30	Net Operating Income	Change in March-picked up wrong numbers			
31	Adjustments to NOI				
		Change from no tax effect to after tax basis-tax effect using 26.135%			
32	Allowance for funds used during construction				
33	Adjustment to reflect effective federal				
		Rate updated and math updated-change debt assigned to parent for the correct rate of 0.59% from 3.80%. Tax effect federal rate from 35% to 21%.			
34	Income tax rate (debt assigned to parent)				
35	Interest on customer deposits				

Tennessee American Water Company
Docket No. 18-00120
TAW_R_CADDR2_NUM010_Attachment

<u>Line #</u>		<u>Notes / Changes from Monthly Reports</u>	<u>TN Earnings Dec 2017</u>	<u>Mthly Filings Dec 2017</u>	<u>Difference</u>
36	Incentive Compensation	Added per deliberations December 17, 2018			
37					
38					
39	Adjusted Net Operating Income				
40					
41					
42	Rate of return B/				
43					
44					
A/ All Other					
46	Acquisition adjustment		\$0	\$0	\$0
		Changes to tie to general ledger-was using static number as surrogate. Using, accounts 23435000-A/P ProjCostAccr and 23436000-A/P CapSvc for Accounts Payable CWIP.			
47	Accounts payable applicable to CWIP	Changes to tie to general ledger-was using static number as surrogate. Using, accounts 2416000-Stock E Mat, 24163000-Stock C Chem for Unpaid M&S.	27,314	268,625	241,311
48	Unpaid for materials and supplies		(8,558)	38,256	46,814
49					
50	Taxes on CIAC-DEF. FIT & SIT	Change federal tax rate from 35% to 21%.	(1,391,426)	(1,391,426)	0
51					
52			(\$1,372,670)	(\$1,084,545)	\$288,125
53					
54					
C/ Per order					
56	Cash working capital Lead Lag Study		\$591,674	\$591,674	\$0
57	Incidental collection		(116,192)	(116,192)	0
58					
59	Average cash		0	0	0
60	Other components		2,934,402	2,934,402	-
61					
62	Working Capital		\$3,409,884	\$3,409,884	\$0

Tennessee American Water Company
Docket No. 18-00120
TAW_R_CADDR2_NUM010_Attachment

Line #		TN Earnings Jan 2018	Mthly Filings Jan 2018	Difference	TN Earnings Feb 2018	Mthly Filings Feb 2018	Difference	TN Earnings Mar 2018
1	Additions:							
2	Plant in Service	\$312,914,868	\$312,914,868	\$0	\$314,161,550	\$314,161,550	\$0	\$314,419,406
3	Plant Under Construction	4,302,364	4,302,364	0	3,618,906	3,618,906	0	4,120,037
4	Property Held For Future Use	0	0	0	0	0	0	0
5	Materials and Supplies	909,768	909,768	0	951,458	951,458	0	927,201
6	Other Additions:							
7	Leased Utility Plant	0	0	0	0	0	0	0
8	Unamortized Painting - net	0	0	0	0	0	0	0
9	Working Capital C/	3,409,884	3,409,884	0	3,409,884	3,409,884	0	3,409,884
10								
11	Total Additions	\$321,536,884	\$321,536,884	\$0	\$322,141,798	\$322,141,798	\$0	\$322,876,528
12								
13								
14	Deductions:							
15	Accumulated Depreciaton and Amortization	\$85,324,758	\$90,357,894	\$5,033,136	\$85,348,893	\$90,808,361	\$5,459,468	\$85,561,837
16	Accumulated Deferred Income Taxes	46,946,191	23,861,271	(23,084,920)	46,838,795	23,766,666	(23,072,129)	46,905,958
17	Unamortized Investment Credit - Pre 1971	6,517	6,517	0	6,259	6,259	0	6,001
18	Customer Deposits	0	0	0	0	0	0	0
19	Other Deductions:							
20	Contributions in Aid of Construction	17,299,418	17,299,418	0	17,312,882	17,312,882	0	17,295,956
21	Customer Advances for Construction	3,461,373	3,141,373	(320,000)	3,544,215	3,224,215	(320,000)	3,589,850
22	All Other A/	(1,853,540)	(1,323,305)	530,235	(1,624,386)	(1,332,496)	291,890	(924,215)
23								
24								
25								
26	Total Deductions	\$151,184,717	\$133,343,168	(\$17,841,549)	\$151,426,658	\$133,785,887	(\$17,640,771)	\$152,435,387
27								
28	Rate Base	\$170,352,167	\$188,193,716	\$17,841,549	\$170,715,140	\$188,355,911	\$17,640,771	\$170,441,141
29								
30	Net Operating Income	\$1,077,554	\$1,077,554	\$0	\$911,625	\$911,625	\$0	\$1,086,307
31	Adjustments to NOI	0	0	0	0	0	0	0
32	Allowance for funds used during construction	13,230	17,911	4,681	15,587	21,102	5,515	15,989
33	Adjustment to reflect effective federal	0	0	0	0	0	0	0
34	Income tax rate (debt assigned to parent)	21,770	21,531	(239)	21,765	0	(21,765)	21,719
35	Interest on customer deposits	0	0	0	0	0	0	0

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Line #		TN Earnings Jan 2018	Mthly Filings Jan 2018	Difference	TN Earnings Feb 2018	Mthly Filings Feb 2018	Difference	TN Earnings Mar 2018
36	Incentive Compensation	42,770		(42,770)	42,770		(42,770)	42,770
37								
38								
39	Adjusted Net Operating Income	\$1,155,324	\$1,116,995	(\$38,329)	\$991,747	\$932,727	(\$59,020)	\$1,166,786
40								
41								
42	Rate of return B/	8.14%	7.12%		6.97%	5.94%		8.21%
43								
44								
A/ All Other								
46	Acquisition adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Accounts payable applicable to CWIP	(935,859)	0	935,859	(706,213)	16,625	722,838	24,465
48	Unpaid for materials and supplies	8,123	66,200	58,077	9,242	42,800	33,558	(22,809)
49								
50	Taxes on CIAC-DEF. FIT & SIT	(925,805)	(1,389,505)	(463,700)	(927,415)	(1,391,921)	(464,506)	(925,870)
51								
52		(\$1,853,540)	(\$1,323,305)	\$530,235	(\$1,624,386)	(\$1,332,496)	\$291,890	(\$924,215)
53								
54								
C/ Per order								
56	Cash working capital Lead Lag Study	\$591,674	\$591,674	\$0	\$591,674	\$591,674	\$0	\$591,674
57	Incidental collection	(116,192)	(116,192)	0	(116,192)	(116,192)	0	(116,192)
58								
59	Average cash	0	0	0	0	0	0	0
60	Other components	2,934,402	2,934,402	-	2,934,402	2,934,402	-	2,934,402
61								
62	Working Capital	\$3,409,884	\$3,409,884	\$0	\$3,409,884	\$3,409,884	\$0	\$3,409,884

Line #		Mthly Filings		TN Earnings	Mthly Filings		TN Earnings	Mthly Filings		TN Earnings	Mthly Filings	
		Mar 2018	Difference	Apr 2018	Apr 2018	Difference	May 2018	May 2018	Difference	Jun 2018	Jun 2018	Difference
1	Additions:											
2	Plant in Service	\$314,161,550	(\$257,856)	\$315,433,611	\$315,433,611	\$0	\$315,944,323	\$315,944,323	\$0	\$316,716,562	\$316,716,562	\$0
3	Plant Under Construction	3,618,906	(501,131)	3,939,391	3,939,391	0	4,115,487	4,115,487	0	5,119,144	5,119,144	0
4	Property Held For Future Use	0	0	0	0	0	0	0	0	0	0	0
5	Materials and Supplies	951,458	24,257	870,891	870,891	0	918,704	918,704	0	886,219	886,219	0
6	Other Additions:											
7	Leased Utility Plant	0	0	0	0	0	0	0	0	0	0	0
8	Unamortized Painting - net	0	0	0	0	0	0	0	0	0	0	0
9	Working Capital C/	3,409,884	0	3,409,884	3,409,884	0	3,409,884	3,409,884	0	3,409,884	3,409,884	0
10												
11	Total Additions	\$322,141,798	(\$734,730)	\$323,653,777	\$323,653,777	\$0	\$324,388,398	\$324,388,398	\$0	\$326,131,809	\$326,131,809	\$0
12												
13												
14	Deductions:											
15	Accumulated Depreciaton and Amortization	\$90,808,361	\$5,246,524	\$85,652,593	\$87,021,907	\$1,369,314	\$86,219,313	\$87,601,085	\$1,381,772	\$86,812,638	\$88,411,030	\$1,598,392
16	Accumulated Deferred Income Taxes	23,766,666	(23,139,292)	46,800,695	24,313,934	(22,486,761)	46,848,256	24,527,728	(22,320,528)	47,281,889	48,550,285	1,268,396
17	Unamortized Investment Credit - Pre 1971	6,259	258	5,743	5,743	0	5,485	5,485	0	5,227	5,227	0
18	Customer Deposits	0	0	0	0	0	0	0	0	0	0	0
19	Other Deductions:											
20	Contributions in Aid of Construction	17,312,882	16,926	17,605,751	17,605,751	0	17,789,021	17,789,021	0	17,763,152	17,763,152	0
21	Customer Advances for Construction	3,224,215	(365,635)	3,804,566	3,484,566	(320,000)	3,609,481	3,289,481	(320,000)	3,618,679	3,298,679	(320,000)
22	All Other A/	(1,332,496)	(408,281)	(811,735)	(1,320,957)	(509,222)	(1,286,693)	(1,330,662)	(43,969)	(736,463)	(1,338,841)	(602,378)
23												
24												
25												
26	Total Deduction s	\$133,785,887	(\$18,649,500)	\$153,057,613	\$131,110,944	(\$21,946,669)	\$153,184,862	\$131,882,138	(\$21,302,724)	\$154,745,122	\$156,689,532	\$1,944,410
27												
28	Rate Base	\$188,355,911	\$17,914,770	\$170,596,164	\$192,542,833	\$21,946,669	\$171,203,536	\$192,506,260	\$21,302,724	\$171,386,687	\$169,442,277	(\$1,944,410)
29												
30	Net Operazng l income	\$1,048,400	(\$37,907)	\$704,461	\$704,461	\$0	\$1,337,879	\$1,337,879	\$0	\$987,635	\$987,635	\$0
31	Adjustment to NOI	0	0	0	0	0	0	0	0	0	0	0
32	Allowance for funds used during construction	21,647	5,657	16,440	22,256	5,817	16,426	22,237	5,812	15,675	21,221	5,546
33	Adjustment to reflect effective federal	0	0	0	0	0	0	0	0	0	0	0
34	Income tax rate (debt assigned to parent)	0	(21,719)	20,603	0	(20,603)	21,822	0	(21,822)	21,817	19,385	(2,432)
35	Interest on customer deposits	0	0	0	0	0	0	0	0	0	0	0

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Line #		Mthly Filings Mar 2018	Difference	TN Earnings Apr 2018	Mthly Filings Apr 2018	Difference	TN Earnings May 2018	Mthly Filings May 2018	Difference	TN Earnings Jun 2018	Mthly Filings Jun 2018	Difference
36	Incentive Compensation		(42,770)	42,770		(42,770)	42,770		(42,770)	42,770		(42,770)
37												
38												
39	Adjusted Net Operating Income	\$1,070,047	(\$96,739)	\$784,274	\$726,717	(\$57,557)	\$1,418,897	\$1,360,116	(\$58,781)	\$1,067,897	\$1,028,241	(\$39,656)
40												
41												
42	Rate of return	B/	6.82%	5.52%	4.53%		9.95%	8.48%		7.48%	7.28%	
43												
44												
A/ All Other												
46	Acquisition adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Accounts payable applicable to CWIP	16,625	(7,840)	90,486	28,900	(61,586)	(380,347)	10,575	390,922	200,609	3,658	(196,951)
48	Unpaid for materials and supplies	42,800	65,609	22,362	37,813	15,451	16,948	44,500	27,552	(15,067)	41,302	56,369
49												
50	Taxes on CIAC-DEF. FIT & SIT	(1,391,921)	(466,051)	(924,583)	(1,387,670)	(463,087)	(923,294)	(1,385,737)	(462,443)	(922,005)	(1,383,801)	(461,796)
51												
52		(\$1,332,496)	(\$408,281)	(\$811,735)	(\$1,320,957)	(\$509,222)	(\$1,286,693)	(\$1,330,662)	(\$43,969)	(\$736,463)	(\$1,338,841)	(\$602,378)
53												
54												
C/ Per order												
56	Cash working capital Lead Lag Study	\$591,674	\$0	\$591,674	\$591,674	\$0	\$591,674	\$591,674	\$0	\$591,674	\$591,674	\$0
57	Incidental collection	(116,192)	0	(116,192)	(116,192)	0	(116,192)	(116,192)	0	(116,192)	(116,192)	0
58												
59	Average cash	0	0	0	0	0	0	0	0	0	0	0
60	Other components	2,934,402	-	2,934,402	2,934,402	-	2,934,402	2,934,402	-	2,934,402	2,934,402	-
61												
62	Working Capital	\$3,409,884	\$0	\$3,409,884	\$3,409,884	\$0	\$3,409,884	\$3,409,884	\$0	\$3,409,884	\$3,409,884	\$0

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Line #		TN Earnings Jul 2018	Mthly Filings Jul 2018	Difference	TN Earnings Aug 2018	Mthly Filings Aug 2018	Difference	TN Earnings Sep 2018	Mthly Filings Sep 2018	Difference	TN Earnings Oct 2018	Mthly Filings Oct 2018
36	Incentive Compensation	42,770		(42,770)	42,770		(42,770)	42,770		(42,770)	42,770	
37												
38												
39	Adjusted Net Operating Income	\$1,508,062	\$1,470,502	(\$37,559)	\$1,529,078	\$1,493,503	(\$35,575)	\$1,056,292	\$1,020,368	(\$35,924)	\$1,037,585	\$1,001,827
40												
41												
42	Rate of return B/	10.51%	10.37%		10.56%	10.45%		7.21%	7.05%		7.00%	6.85%
43												
44												
A/ All Other												
46	Acquisition adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Accounts payable applicable to CWIP	(9,852)	58,947	68,799	(16,152)	5,311	21,463	450,650	128,608	(322,042)	194,785	8,003
48	Unpaid for materials and supplies	(20,175)	54,837	75,012	46,337	51,015	4,678	(38,740)	80,838	119,578	40,734	52,586
49												
50	Taxes on CIAC-DEF. FIT & SIT	(920,715)	(1,381,865)	(461,150)	(919,425)	(1,379,929)	(460,504)	(918,135)	(1,377,993)	(459,858)	(916,845)	(1,376,057)
51												
52		(\$950,743)	(\$1,268,081)	(\$317,338)	(\$889,239)	(\$1,323,603)	(\$434,364)	(\$506,225)	(\$1,168,547)	(\$662,322)	(\$681,326)	(\$1,315,468)
53												
54												
C/ Per order												
56	Cash working capital Lead Lag Study	\$591,674	\$591,674	\$0	\$591,674	\$591,674	\$0	\$591,674	\$591,674	\$0	\$591,674	\$591,674
57	Incidental collection	(116,192)	(116,192)	0	(116,192)	(116,192)	0	(116,192)	(116,192)	0	(116,192)	(116,192)
58												
59	Average cash	0	0	0	0	0	0	0	0	0	0	0
60	Other components	2,934,402	2,934,402	-	2,934,402	2,934,402	-	2,934,402	2,934,402	-	2,934,402	2,934,402
61												
62	Working Capital	\$3,409,884	\$3,409,884	\$0	\$3,409,884	\$3,409,884	\$0	\$3,409,884	\$3,409,884	\$0	\$3,409,884	\$3,409,884

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Line #		Difference	TN Earnings Nov 2018	Mthly Filings Nov 2018	Difference	TN Earnings Dec 2018	Mthly Filings Dec 2018	Difference
1	Additions:							
2	Plant in Service	\$0	\$321,146,916	\$321,146,916	\$0	\$323,576,583	\$323,576,583	\$0
3	Plant Under Construction	0	12,432,467	12,432,467	0	11,539,185	11,539,185	0
4	Property Held For Future Use	0	0	0	0	0	0	0
5	Materials and Supplies	0	906,941	906,941	0	893,746	893,746	0
6	Other Additions:							
7	Leased Utility Plant	0	0	0	0	0	0	0
8	Unamortized Painting - net	0	0	0	0	0	0	0
9	Working Capital C/	0	3,409,884	3,409,884	0	3,409,884	3,409,884	0
10								
11	Total Additions	\$0	\$337,896,208	\$337,896,208	\$0	\$339,419,398	\$339,419,398	\$0
12								
13								
14	Deductions:							
15	Accumulated Depreciaton and Amortization	\$2,116,091	\$89,365,424	\$91,207,526	\$1,842,102	\$88,650,720	\$90,820,060	\$2,169,340
16	Accumulated Deferred Income Taxes	1,267,762	47,117,245	48,306,064	1,188,819	47,199,183	47,199,183	0
17	Unamortized Investment Credit - Pre 1971	0	3,937	3,937	0	3,679	3,679	0
18	Customer Deposits	0	0	0	0	0	0	0
19	Other Deductions:							
20	Contributions in Aid of Construction	0	17,815,319	17,815,319	0	17,797,628	17,797,628	0
21	Customer Advances for Construction	(320,000)	3,786,124	3,466,124	(320,000)	3,769,777	3,769,777	0
22	All Other A/	(634,142)	(430,575)	(1,264,453)	(833,878)	417,800	(649,073)	(1,066,873)
23								
24								
25								
26	Total Deductions	\$2,429,711	\$157,657,474	\$159,534,517	\$1,877,043	\$157,838,787	\$158,941,254	\$1,102,467
27								
28	Rate Base	(2,429,711)	\$180,238,734	\$178,361,691	(\$1,877,043)	\$181,580,611	\$180,478,144	(\$1,102,467)
29								
30	Net Operating Income	\$0	\$887,761	\$887,761	(\$0)	\$503,816	\$503,816	(\$0)
31	Adjustments to NOI	0	0	0	0	0	0	0
32	Allowance for funds used during construction	9,525	30,462	41,240	10,778	20,897	28,291	7,394
33	Adjustment to reflect effective federal	0	0	0	0	0	0	0
34	Income tax rate (debt assigned to parent)	(2,512)	22,923	20,406	(2,517)	23,054	12,460	(10,594)
35	Interest on customer deposits	0	0	0	0	0	0	0

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Line#		TN Earnings		Mthly Filings		TN Earnings		Mthly Filings	
		Difference	Nov 2018	Nov 2018	Difference	Dec 2018	Dec 2018	Difference	
36	Incentive Compensation	(42,770)	42,770		(42,770)	42,770		(42,770)	
37									
38									
39	Adjusted Net Operating Income	(\$35,758)	\$983,917	\$949,407	(\$34,509)	\$590,538	\$544,567	(\$45,971)	
40									
41									
42	Rate of return B/		6.55%	6.39%		3.90%	3.62%		
43									
44									
A/ All Other									
46	Acquisition adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
47	Accounts payable applicable to CWIP	(186,782)	501,829	91,629	(410,200)	1,376,183	268,625	(1,107,558)	
48	Unpaid for materials and supplies	11,852	(16,848)	18,040	34,888	(2,428)	38,256	40,684	
49									
50	Taxes on CIAC-DEF, FIT & SIT	(459,212)	(915,556)	(1,374,122)	(458,566)	(955,954)	(955,954)	0	
51									
52		(\$634,142)	(\$430,575)	(\$1,264,453)	(\$833,878)	\$417,800	(\$649,073)	(\$1,066,873)	
53									
54									
C/ Per order									
56	Cash working capital Lead Lag Study	\$0	\$591,674	\$591,674	\$0	\$591,674	\$591,674	\$0	
57	Incidental collection	0	(116,192)	(116,192)	0	(116,192)	(116,192)	0	
58									
59	Average cash	0	0	0	0	0	0	0	
60	Other components	-	2,934,402	2,934,402	-	2,934,402	2,934,402	-	
61									
62	Working Capital	\$0	\$3,409,884	\$3,409,884	\$0	\$3,409,884	\$3,409,884	\$0	

STATE OF Kentucky)
COUNTY OF Fayette)

BEFORE ME, the undersigned, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared Elaine Chambers, 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 duly sworn, verifies that the data requests and discovery responses are accurate to the best of her knowledge.

Elaine Chambers
Elaine Chambers

Sworn to and subscribed before me
this 8th day of April, 2019.

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:

Daniel P. Whitaker III
Vance Broemel
Assistant Attorney General
Office of the Tennessee Attorney General
Consumer Advocate Unit, Financial Division
P.O. Box 20207
Nashville, TN 37202-0207
Daniel.Whitaker@ag.tn.gov
Vance.Broemel@ag.tn.gov

This the 8th day of April, 2019.



Melvin J. Malone