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November 15, 2019

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Hon. Robin L. Morrison, Chairman
c/o Ectory Lawless, Docket Room Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243

RE: ***Petition of Tennessee-American Water Company Regarding the 2020 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.** 19-00105

Dear Chairman Morrison:

Pursuant to Tenn. Code Ann. § 65-5-103, *et seq.*, and the approved tariffs, as revised, in Tennessee Public Utility Commission Docket No. 13-00130, enclosed please find an electronic version of the *Petition of Tennessee-American Water Company Regarding the 2020 Investment and Related Expenses Under the Qualified Infrastructure Investment Program Rider, the Economic Development Investment Rider and the Safety and Environmental Compliance Rider* (the "*Petition*"), along with sworn testimony, exhibits and proposed tariffs. Set forth within the *Petition* is a request for the entry of a protective order in the same form applied in TPUC Docket No. 13-00130 and subsequent related cases. Accompanying the electronic version are an original and four (4) hard copies of the *Petition* and supporting documentation.

We have also enclosed a check in the amount of $25.00 for the required filing fee. An extra copy of this cover letter is also enclosed to be file-stamped for our records. Should you have any questions concerning this filing, or require additional information, please do not hesitate to let me know.

Very truly yours,

BUTLER SNOW LLP

Melvin J. Malone

clw
Attachments
cc: Daniel P. Whitaker III, Assistant Attorney General, Financial Division, Consumer Advocate Unit

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BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

PETITION OF TENNESSEE-AMERICAN WATER COMPANY REGARDING THE 2020 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. 19 - 00105**

PETITION

Pursuant to Tennessee Code Annotated § 65-5-103 *et seq.*, and the Tennessee Public Utility Commission's ("Commission" or "TPUC") approval of the Amended Petition in TPUC Docket No. 13-00130 on April 14, 2014, Tennessee-American Water Company ("Tennessee American," "TAWC" or "Company") submits this Petition regarding its qualifiable 2020 investment and related expenses. Consistent with the action of the Commission in TPUC Docket No. 13-00130, and the approved tariffs submitted therein, and consistent with the decisions of the Commission in the subsequent related cases, including TPUC Docket Nos. 14-00121, 15-00029, 15-00111, 16-00022, 16-00126 and 17-00020, 17-00124, 18-00022 and 18-00120[1] Tennessee American states as follows in support of this Petition:

[1] TPUC Docket No. 14-00121 is the matter in which TAWC submitted its first annual petition subsequent to the approval of the Capital Recovery Rider tariffs in TPUC Docket No. 13-00130. The Commission deliberated on the merits of the Company's petition in Docket No. 14-00121 on June 29, 2015, and TAWC submitted tariff filings compliant therewith on June 30, 2015 and August 28, 2015. *In Re: Petition of Tennessee-American Water Company for the Reconciliation of the 2015 Capital Riders*, TPUC Docket No. 15-00029, is the matter in which TAWC submitted its first petition in support of the reconciliation calculations for the Capital Recovery Riders subsequent to the approval of the Capital Recovery Rider tariffs in TPUC Docket No. 13-00130. The Commission deliberated on the merits of the Company's petition in Docket No. 15-00029 on October 19, 2015, and TAWC submitted a tariff filing compliant therewith on October 28, 2015.

I.

DESCRIPTION OF TENNESSEE AMERICAN

1. Tennessee American, a Tennessee corporation authorized to conduct a public utility business in the State of Tennessee, is a public utility as defined in Tenn. Code Ann. § 65-4-101, and provides residential, commercial, industrial and municipal water service, including public and private fire protection service, to Chattanooga and surrounding areas, including approximately 80,851 customers, that are subject to the jurisdiction of the Commission pursuant to Chapter 4 and Chapter 5 of Title 65 of the T.C.A. The rates for Tennessee American's North

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TPUC Docket No. 15-00111 is the matter in which TAWC submitted its second annual petition subsequent to the approval of the Capital Recovery Rider tariffs in TPUC Docket No. 13-00130. The Commission deliberated on the merits of the Company's petition in Docket No. 15-00111 on March 14, 2016, and TAWC submitted a tariff filing compliant therewith on March 21, 2016. *In Re: Petition of Tennessee-American Water Company for the Reconciliation of the 2015 Capital Riders*, TPUC Docket No. 16-00022, is the matter in which TAWC submitted its second petition in support of the reconciliation calculations for the Capital Recovery Riders subsequent to the approval of the Capital Recovery Rider tariffs in TPUC Docket No. 13-00130. The Commission deliberated on the merits of the Company's petition in Docket No. 16-00022 on October 10, 2016, and TAWC submitted a tariff filing compliant therewith on October 14, 2016.

TPUC Docket No. 16-00126 is the matter in which TAWC submitted its third annual petition subsequent to the approval of the Capital Recovery Rider tariffs in TPUC Docket No. 13-00130. The Commission deliberated on the merits of the Company's petition in Docket No. 16-000126 on March 13, 2017, and TAWC submitted a tariff filing compliant therewith on March 17, 2017. *In Re: Petition of Tennessee-American Water Company for the Reconciliation of the 2016 Capital Riders*, TPUC Docket No. 17-00020, is the matter in which TAWC submitted its third petition in support of the reconciliation calculations for the Capital Recovery Riders subsequent to the approval of the Capital Recovery Rider tariffs in TPUC Docket No. 13-00130. The Commission deliberated on the merits of the Company's petition in Docket No. 17-00020 on August 15, 2017, and TAWC submitted a tariff filing compliant therewith on August 29, 2017.

TPUC Docket No. 17-00124 is the matter in which TAWC submitted its fourth annual petition subsequent to the approval of the Capital Recovery Rider tariffs in TPUC Docket No. 13-00130. The Commission deliberated on the merits of the Company's petition in Docket No. 17-00124 on April 9, 2018, and TAWC submitted a tariff filing compliant therewith on April 13, 2018. *In Re: Petition of Tennessee-American Water Company for the Reconciliation of the 2018 Capital Riders*, TPUC Docket No. 18-00022, is the matter in which TAWC submitted its fourth petition in support of the reconciliation calculations for the Capital Recovery Riders subsequent to the approval of the Capital Recovery Rider tariffs in TPUC Docket No. 13-00130. The Commission held a hearing on the merits of the Company's petition in Docket No. 18-00022 on September 21, 2018. The Commission deliberated on the merits of the Company's petition in Docket No. 18-00022 on December 17, 2018, and TAWC submitted a tariff filing compliant therewith on May 7, 2019. TPUC Docket No. 18-00120 is the matter in which TAWC submitted its fifth annual petition subsequent to the approval of the Capital Recovery Rider tariffs in TPUC Docket No. 13-00130. The Commission deliberated on the merits of the Company's petition in Docket No. 18-00120 on August 12, 2019, and TAWC submitted a tariff filing compliant therewith on August 26, 2019. *In Re: Petition of Tennessee-American Water Company in Support of the Calculation of the 2019 Capital Recovery Riders Reconciliation*, TPUC Docket No. 19-00031, is the matter in which TAWC submitted its fifth petition in support of the reconciliation calculations for the Capital Recovery Riders. This matter is currently pending before the Commission.

Georgia customers are not regulated by the Public Service Commission of the State of Georgia, but are instead regulated by this Commission.

2. Tennessee American is a wholly-owned subsidiary of American Water Works Company, Inc., which is the largest water holding company in the United States, providing water and wastewater services to fifteen (15) million people in forty-six (46) states, the District of Columbia and Ontario, Canada.

3. Tennessee American's principal place of business is located at 109 Wiehl Street, Chattanooga, Tennessee 37406.

4. All correspondence and communication with respect to this Petition should be sent to the following:

Elaine K. Chambers
Director, Rates and Regulatory – Tennessee and Kentucky
2300 Richmond Road
Lexington, Kentucky 40502
Elaine.K.Chambers@amwater.com
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The Pinnacle at Symphony Place
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II.

BACKGROUND

5. In 2013, the Tennessee General Assembly passed House Bill 191, which revised Tenn. Code Ann. § 65-5-103 to allow alternative regulatory methods and mechanisms that recover certain costs without convening a general rate case, as long as specific criteria are

satisfied, including, but not limited to, the Commission making a finding, prior to approval, that such alternative methods and mechanisms are in the public interest.

6. On October 4, 2013, Tennessee American submitted a Petition (the "*October 2013 Petition*") seeking approval of four (4) proposed alternative regulatory methods and mechanisms as permitted under Tenn. Code Ann. § 65-5-103 *et seq*. More specifically, the Company sought approval for a Qualified Infrastructure Investment Program Rider ("QIIP"),[2] an Economic Development Investment Rider ("EDI"),[3] a Safety and Environmental Compliant Rider ("SEC")[4] and a Pass-Throughs mechanism for Fuel, Purchased Power, Chemicals, Purchased Water, Wheeling Water Costs, Waste Disposal and TPUC Inspection Fee ("PCOP").[5] One of the primary regulatory concepts underlying the then-proposed Capital Riders and PCOP[6] was to allow, with the requisite safeguards to serve the public interest, smaller, gradual increases in rates and thereby lessen the occurrence of "rate shock." One of the many benefits of this new, more streamlined recovery approach would be the likelihood of less frequent rate case filings.

7. On January 10, 2014, the Company and the Attorney General and Reporter for the State of Tennessee, through the Consumer Advocate and Protection Division ("CAPD" or

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[2] The QIIP Rider is designed, in part, to mitigate regulatory lag, to accelerate the timeframe of essential infrastructure upgrades and replacements, and to produce a safer and more reliable water distribution and production system for ratepayers. Additionally, this mechanism has many other customer benefits and protections, including the lessening of the occurrence of "rate shock" associated with Base Rate increases.

[3] The EDI Rider is designed, in part, to promote the public interest by supporting and enhancing Tennessee American's ability to serve both growing and new businesses and by permitting the Company to prudently promote economic development, growth and expansion in its service area.

[4] Generally, the SEC Rider supports the Company's ability to serve the public interest by providing safe and reliable drinking water. The current regulatory environment, coupled with aging infrastructure, will require a larger investment in safety and environmental compliance not previously recognized in the Company's rates. Hence, one of the benefits of this rider is avoiding "rate shock" by permitting smaller, more gradual rate increases over time.

[5] The PCOP is designed to streamline the recovery process by permitting Tennessee American to recovery the largest non-labor related component of the Company's operations and maintenance expenses in a more timely manner, as increases in these essential and non-discretionary expenses (such as chemicals and power) are outside the control of the Company's management.

[6] For ease of reference, the QIIP, the EDI and the SEC are referred to collectively herein as the "Capital Recovery Riders."

"Consumer Advocate"), submitted a Stipulation in TPUC Docket No. 13-00130 (the "*Stipulation*"), resolving the contested issues presented and offering the *Stipulation* to the Commission for its review, consideration and approval. Considering the *Stipulation* and the supporting documentation as an Amended Petition, the Commission approved the Capital Riders and the PCOP on April 14, 2014.[7]

III.

THE APPROVED CAPITAL RECOVERY RIDERS, PCOP AND THIS PETITION

8. Detailed explanations of the Capital Recovery Riders and the PCOP, along with underlying supporting documentation, are set forth in the Direct, Rebuttal and Supplemental Testimony of Gary M. VerDouw in TPUC Docket No. 13-00130.[8] Moreover, the Company's revised tariff sheets setting forth the Capital Recovery Riders, the PCOP, and the regulatory safeguards related thereto, were submitted in TPUC Docket No. 13-00130 on March 25, 2014, and approved by the Commission as part of the Amended Petition on April 14, 2014 (hereinafter referred to as the "*Approved Tariffs*").

9. In its April 14, 2014, deliberations in TPUC Docket No. 13-00130, the Commission determined, after a review of the evidentiary record, including the *Stipulation* and the *Approved Tariffs*, that the proposed Capital Recovery Riders and the PCOP were reasonable and that the *Approved Tariffs* met the requirements of Tenn. Code Ann. § 65-5-103 *et seq.*[9] As set forth in the *Approved Tariffs*, the Commission noted that the Capital Recovery Riders and the

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[7] *Transcript of Proceedings, In the Matter of Tennessee Public Utility Commission Conference*, TPUC Docket No. 13-00130, pp. 14-16 (April 14, 2014) (excerpt) (hereinafter "*Hearing Tr.*"). *See also Order Approving Amended Petition*, TPUC Docket No. 13-00130 (Jan. 27, 2016).

[8] The Testimony of CAPD Witness William H. Novak in TPUC Docket No. 13-00130 likewise aided in shaping the *Stipulation* and the Amended Petition as well.

[9] *Hearing Tr.* at 14-16. *See also Order Approving Amended Petition*, TPUC Docket No. 13-00130 (Jan. 27, 2016).

PCOP would not only accommodate a more timely recovery process for necessary costs and expenses, but also that these methods and mechanisms would further avoid the delay and expense commonly associated with full blown rate case proceedings.[10] Finally, the Commission found the Amended Petition to be in the public interest.[11]

10. As set forth in the *Approved Tariffs*, on or before December 1 of each year, Tennessee American is required to file with the Commission its QIIP Rider projections for the upcoming calendar year in the manner, and with the accompanying support, required by the *Approved Tariffs* and the Commission. As contemplated in the *Approved Tariffs*, the QIIP Rider projections for the upcoming year will become effective January 1 and will be applied as an adjustment to Customers' bills for the remainder of the calendar year. On or before March 1 of each year, the Company will file with the Commission, in the manner, and with the accompanying support, required by the *Approved Tariffs* and the Commission, an annual reconciliation of the results of the operation of the QIIP Rider for the 12-month period between such annual adjustments. This Petition represents the anticipated "on or before December 1 filing" outlining TAWC's QIPP Rider projections for 2020.

11. As set forth in the *Approved Tariffs*, on or before December 1 of each year, Tennessee American is required to file with the Commission its EDI Rider projections for the upcoming calendar year in the manner, and with the accompanying support, required by the *Approved Tariffs* and the Commission. As contemplated in the *Approved Tariffs*, the EDI Rider projections for the upcoming year will become effective January 1 and will be applied as an adjustment to Customers' bills for the remainder of the calendar year. On or before March 1 of

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[10] *Id.* at 15. *See also Order Approving Amended Petition*, TPUC Docket No. 13-00130 (Jan. 27, 2016).

[11] *Id. See also Order Approving Amended Petition*, TPUC Docket No. 13-00130 (Jan. 27, 2016).

each year, the Company will file with the Commission, in the manner, and with the accompanying support, required by the *Approved Tariffs* and the Commission, an annual reconciliation of the results of the operation of the EDI Rider for the 12-month period between such annual adjustments. This Petition represents the anticipated "on or before December 1 filing" outlining TAWC's EDI Rider projections for 2020.

12. As set forth in the *Approved Tariffs*, on or before December 1 of each year, Tennessee American is required to file with the Commission its SEC Rider projections for the upcoming calendar year in the manner, and with the accompanying support, required by the *Approved Tariffs* and the Commission. As contemplated in the *Approved Tariffs*, the SEC Rider projections for the upcoming year will become effective January 1 and will be applied as an adjustment to Customers' bills for the remainder of the calendar year. On or before March 1 of each year, the Company will file with the Commission, in the manner, and with the accompanying support, required by the *Approved Tariffs* and the Commission, an annual reconciliation of the results of the operation of the SEC Rider for the 12-month period between such annual adjustments. This Petition represents the anticipated "on or before December 1 filing" outlining TAWC's SEC Rider projections for 2020.[12]

13. In further support of its Petition, Tennessee American has simultaneously filed the following direct testimony, which is incorporated herein by reference:

(a) **Direct Testimony of Elaine K. Chambers,** which provides the underlying support for the calculation of the Capital Riders for

[12] The PCOP differs from the Capital Riders in that it is based upon actual historical expense increases, rather than a forward-looking, projection mechanism. Pursuant to the *Approved Tariffs*, the historical period that will next be reviewed under the PCOP does not end until November 30, 2019. Therefore, the PCOP is not included within this Petition.

2020 and related issues and sponsors certain Tennessee American Exhibits;[13]

(b) **Direct Testimony of Kurt A. Stafford,** which outlines the planned investment for the QIIP, EDI and SEC Riders for 2020 and sponsors certain Tennessee American Exhibits.

14. As set forth in the Direct Testimony of Elaine K. Chambers, and consistent with the Commission's October 25, 2019, *Order Approving Stipulation and Settlement Resolving Phase One of the Docket*, TPUC Docket No. 18-00039, the Company's Petition includes the credit from the implementation of the federal Tax Cuts and Jobs Act of 2017 to offset the increase in the Capital Recovery Riders charges for the forecasted 2020 investments.

15. As set forth in the Direct Testimony of Elaine K. Chambers, and consistent with TAWC's previously expressed position in *In Re: Tennessee-American Water Company's Response to Commission's Investigation of Impacts of Federal Tax Reform on the Public Utility Revenue Requirements*, TPUC Docket No. 18-00039, Phase Two, the Company is proposing in this Petition to use the federal Tax Cuts and Jobs Act of 2017 excess ADIT normalization as an offset to the increase in the Capital Recovery Riders charges for the forecasted 2020 investments.

16. Tennessee American has filed simultaneously with this Petition the necessary tariffs.

17. In order to ensure the timely submission of relevant information in this matter, Tennessee American hereby requests the entry of a protective order similar to that approved in TPUC Docket No. 13-00130 and subsequent Capital Recovery Rider cases. Such a proposed protective order is attached hereto as **EXHIBIT A**.

[13] TAWC Witness Elaine K. Chambers Pre-filed Direct Testimony also includes an exhibit (**Petitioner's Exhibit – Annual Approved Tariffs – EKC**) that summarizes and reflects each of the annual approvals under the Capital Recovery Riders and demonstrates the progression of the approved Capital Recovery Riders.

18. Tennessee American submits that the Petition, and its accompanying support documentation, are consistent with Tenn. Code Ann. § 65-5-103 *et seq.*, consistent with the action of the Commission on the Amended Petition in TPUC Docket No. 13-00130, consistent with the decisions of the Commission in related matters, including TPUC Docket Nos. 14-00121, 15-00029, 15-00111, 16-00022, 16-00126, 17-00020, 17-00124, 18-00022 and 18-00120 and consistent with and serve the public interest. Therefore, this Petition and Tennessee American's associated tariffs should be approved.

WHEREFORE, Tennessee American respectfully requests:

1. That the Commission approve this Petition and issue an order pursuant to Tenn. Code Ann. § 65-5-103 *et. seq.* and consistent with the action of the Commission on the Amended Petition and subsequent related Commission decisions, including those in TPUC Docket Nos. 14-00121, 15-00029, 15-00111, 16-00022, 16-00126, 17-00020, 17-00124, 18-00022 and 18-00120;

2. That the Commission approve the proposed Qualified Infrastructure Investment Program Rider changes as submitted herein;

3. That the Commission approve the proposed Economic Development Investment Rider changes as submitted herein;

4. That the Commission approve the proposed Safety and Environmental Compliance Rider changes as submitted herein;

5. That the Commission approve the proposed use of the federal Tax Cuts and Jobs Act of 2017 deferred revenue to offset the increase in the Capital Recovery Riders charges for average forecasted 2020 investment.

6. That the Commission approve Tennessee American's tariffs, as submitted herein, to become effective January 1, 2020, as provided in the Capital Recovery Rider tariffs;[14]

7. That the Commission timely enter a protective order in this matter;

8. That the Commission grant such other and/or further relief as may be warranted.

This the 15th day of November, 2019.

RESPECTFULLY SUBMITTED,

MELVIN J. MALONE (BPR #013874)
Butler Snow LLP
150 3rd Avenue South, Suite 1600
Nashville, TN 37201
melvin.malone@butlersnow.com
(615) 651-6705

Attorneys for Tennessee-American Water Company

Dated: November 15, 2019

[14] Any differences between the tariffs placed into effect on January 1, and the decisions reached by the Commission upon a review of the Petition and its supporting documentation, will be trued-up in the revised, compliant tariffs implementing such Commission deliberations in this docket.

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

PETITION OF TENNESSEE-AMERICAN WATER COMPANY REGARDING THE 2020 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. 19 - _____**

VERIFICATION

STATE OF TENNESSEE)

COUNTY OF DAVIDSON)

I, Darlene L. Williams, being first duly sworn, state that:

1. I am the President of the Tennessee American Water Company (the "Company").

2. I am authorized to represent and warrant, on behalf of the Company in the above-referenced docket, upon information and belief and after reasonable inquiry that:

(a) The Company's filings in this TPUC Docket are complete and accurate to the best of my knowledge and belief;

(b) The filing is compliant with the Company's Capital Recovery Rider tariffs and all TPUC orders and directives related to the Company's Capital Recovery Rider tariffs;

(c) Any changes in the Petition from previously approved Capital Recovery Riders' methodologies or calculations are identified in the Petition and supporting

documentation including the Direct Testimony of Company Witness Elaine K. Chambers; and

(d) The accounting data set forth in this filing is set forth in the Company's General Ledger, or have been reconciled from the Company's General Ledger to the filing in the workpapers provided with the filing, except as set forth below:

(i) No exceptions.

Darlene L. Williams

Darlene L. Williams

Sworn and subscribed before me
this 15th day of November, 2019.

Carrie A. Bailey

Notary Public

My Commission Expires: 7/6/2020

CARRIE A. BAILEY
STATE OF TENNESSEE NOTARY PUBLIC
COUNTY OF DAVIDSON
MY COMMISSION EXPIRES: JULY 06, 2020

PETITIONER'S EXHIBIT EKC-1

TENNESSEE-AMERICAN WATER COMPANY, INC.

DOCKET NO. 19-_____

DIRECT TESTIMONY

OF

ELAINE K. CHAMBERS

ON

CHANGES TO THE QUALIFIED INFRASTRUCTURE INVESTMENT PROGRAM RIDER, THE ECONOMIC DEVELOPMENT INVESTMENT RIDER, AND THE SAFETY AND ENVIRONMENTAL COMPLIANCE RIDER

SPONSORING PETITIONER'S EXHIBITS:

PETITIONER'S EXHIBIT SUMMARY – EKC
PETITIONER'S EXHIBIT – AVG IMPACT – EKC
PETITIONER'S EXHIBIT – QIIP 1 – EKC
PETITIONER'S EXHIBIT – QIIP 2 – EKC
PETITIONER'S EXHIBIT – EDI 1 – EKC
PETITIONER'S EXHIBIT – EDI 2 – EKC
PETITIONER'S EXHIBIT – SEC 1 – EKC
PETITIONER'S EXHIBIT – SEC 2 – EKC
PETITIONER'S EXHIBIT – ANNUAL APPROVED TARIFFS -- EKC
PETITIONER'S EXHIBIT – CURRENT TARIFF SHEET NO. 12 – CAP. RIDERS – EKC
PETITIONER'S EXHIBIT – CURRENT TARIFF SHEET NO. 12 – RIDERS – EKC
PETITIONER'S EXHIBIT – PROPOSED TARIFF SHEET NO. 12 – RIDERS – EKC

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Elaine K. Chambers and my business address is 2300 Richmond Road, Lexington, Kentucky 40502.

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

A. I am employed by American Water Works Service Company ("AWW") as Director, Rates and Regulatory for Tennessee-American Water and Kentucky-American Water.

Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THIS OR ANY OTHER COMMISSION?

A. Yes. I submitted an affidavit in support of Federal Energy Regulatory Commission proceeding EL05-55-001, while employed by the Midcontinent Independent System Operator ("MISO"). I also submitted testimony for Indianapolis Power and Light Company's case in chief in the following Cause Nos.: 44576, 44893, and 45029. I have also submitted testimony for various Tennessee Public Utility Commission ("TPUC" or "Commission") dockets.

Q. PLEASE STATE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. I have a Bachelor of Science degree from the University of Indianapolis in Accounting. I also have a Master of Business Administration from the University of Indianapolis, and I am a Certified Public Accountant in the State of Indiana. I have twenty-one years of experience at Indianapolis Power and Light Company, twelve of which have been in the Rates area. I also have experience in energy consulting with Andersen and Black & Veatch. While employed by MISO, I managed the transmission and market settlement

functions, along with dispute resolution. At Exelon, I managed various Information Technology initiatives, which included merger and acquisition responsibilities.

Q. WHAT ARE YOUR DUTIES AS DIRECTOR, RATES AND REGULATORY?

A. My primary responsibilities encompass the coordination of regulatory issues in Tennessee and Kentucky. This includes coordinating all reports and filings, working with regulatory staff to make sure that all information produced addresses the requirements or requests, and overseeing the preparation and filing of rate cases and tariff changes. I work with the senior management in both states on planning. I am also responsible for keeping abreast of changes in regulation, or trends in regulatory oversight across the United States that may impact our local operations. I report to the Presidents of Kentucky American Water and Tennessee American Water ("Tennessee American," "TAWC," or "Company"). I am located in Kentucky, but work closely with the TAWC staff in Tennessee as well.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to support the calculation of the 2020 Capital Recovery Riders described in TAWC's Petition. On April 14, 2014, the TPUC approved four new alternative rate mechanisms for TAWC, effective April 15, 2014, in TPUC Docket No. 13-00130. Three of these alternative rate mechanisms were capital program recovery riders, commonly referred to as the "Capital Recovery Riders," and one was for a rider for Production Costs and Other Pass-throughs ("PCOP"). The three Capital Recovery Riders are the only items included in this current Petition.

On June 29, 2015, the TPUC approved an adjustment to the three Capital Recovery Riders for 2015 in Docket No. 14-00121 with some modifications to one of the Capital

Recovery Riders. Those modifications, set forth in the TPUC's February 1, 2016, *Order Granting, In Part, Denying, In Part, Petition*, have been incorporated into the current Petition for an adjustment for 2020. Additionally, TAWC has included the corrections made to the Capital Recovery Riders calculations in related dockets, including Docket Nos. 15-00111, 16-00022, 17-00020, and 18-00022.[1]

Q. ARE YOU SPONSORING ANY EXHIBITS?

A. Yes, I am. I am sponsoring the following exhibits:

Petitioner's Exhibit -- Summary – EKC
Petitioner's Exhibit – Average Impact – EKC
Petitioner's Exhibit – QIIP 1 – EKC
Petitioner's Exhibit – QIIP 2 – EKC
Petitioner's Exhibit – EDI 1 – EKC
Petitioner's Exhibit – EDI 2 – EKC
Petitioner's Exhibit – SEC 1 – EKC
Petitioner's Exhibit – SEC 2 – EKC
Petitioner's Exhibit – Annual Approved Tariffs -- EKC
Petitioner's Exhibit – Current Tariff Sheet No. 12 – Cap. Riders -- EKC
Petitioner's Exhibit – Current Tariff Sheet No. 12 – Riders – EKC
Petitioner's Exhibit – Proposed Tariff Sheet No. 12 – Riders - EKC

I will discuss these exhibits in further detail in my testimony below.

Q. WERE THE PETITIONER'S EXHIBITS LISTED ABOVE PREPARED BY YOU OR UNDER YOUR DIRECTION AND SUPERVISION?

A. Yes.

[1] [1] *See Order Approving Petition As Amended*, TPUC Docket No. 15-00111 (May 16, 2016); *Pre-filed Testimony of TAWC Witness Linda C. Bridwell*, TPUC Docket No. 16-00022; and *TPUC Transcript of Proceedings*, TPUC Docket No. 16-00022 (Oct. 10, 2016); *Rebuttal Testimony of TAWC Witness Linda C. Bridwell,* TPUC Docket No. 17-00020 (Mar. 15, 2018) and *Order Approving Petition*, TPUC Docket No. 17-00020 (June 29, 2018); *Order Approving Petition*, TPUC Docket No. 17-00124 (June 29, 2018); and See Tennessee-American Water Company Revised Exhibits, Schedules and Workpapers to Comply with Commissions April 15, 2019, Deliberations, TPUC Docket No. 18-00022 (May 7, 2019).

Q. WHAT WERE THE SOURCES OF THE DATA USED TO PREPARE THE PETITIONER'S EXHIBITS LISTED ABOVE?

A. The data used to prepare the exhibits was acquired from the books of account and business records of Tennessee American and other internal sources which I examined in the course of my investigation of the matters addressed in this testimony.

Q. DO YOU CONSIDER THIS DATA TO BE RELIABLE AND OF A TYPE THAT IS NORMALLY USED AND RELIED ON IN YOUR BUSINESS FOR SUCH PURPOSES?

A. Yes.

Q. DO THE PETITIONER'S EXHIBITS LISTED ABOVE ACCURATELY SUMMARIZE SUCH DATA AND THE RESULTS OF ANALYSIS USING SUCH DATA?

A. Yes, they do.

Q. WHAT ARE THE THREE CAPITAL RECOVERY RIDERS APPROVED BY THE TPUC?

A. Pursuant to Tennessee Code Annotated Section 65-5-103 *et seq.*, the three Capital Recovery Riders authorized in Docket No. 13-00130 are based on certain categories of capital expenditures to cover the investment period of calendar year 2014. The first Capital Recovery Rider is the Qualified Infrastructure Investment Program ("QIIP") Rider. This rider is designed to recover the costs associated with the capital investment in non-revenue producing plant made between rate cases. "Non-revenue plant" is not constructed or installed for the purpose of serving a new customer, e.g., replacing aging infrastructure. "Revenue producing" plant is plant constructed or installed for serving a

new customer. Examples of revenue producing plant are main extensions specifically for a new development, or new services or meters for new customers. As outlined in Docket No. 13-00130, aging water and wastewater infrastructure is a growing problem across the United States, including Tennessee, which will require significant investments over the next few decades to continue to provide clean and reliable water service. Kurt Stafford has also updated his testimony in this docket to discuss the current state of water and wastewater infrastructure. This rider helps TAWC address the replacement of this critical, aging infrastructure. The QIIP Rider includes replacement of existing infrastructure in the areas of mains, meters, services, hydrants, water treatment equipment, pumping equipment, and tank painting.

The second Capital Recovery Rider is the Economic Development Investment ("EDI") Rider. This rider is primarily for the recovery of investment made in infrastructure to assist in economic development in the communities and areas served by TAWC. Communities across the country are competing for economic development opportunities to provide growth in jobs, taxes, and overall quality of life for residents. This rider provides an opportunity for TAWC to partner with the communities it serves to assist in economic development. Additionally, unlike the QIIP Rider, the EDI Rider may include operating expenses related specifically to economic development.

The third Capital Recovery Rider is the Safety and Environmental Compliance ("SEC") Rider. This rider is for the recovery of investment made to comply with safety and environmental regulations since the previous rate case. TAWC, like other utilities, is faced with increasing capital investment requirements to comply with safety and environmental regulations. This rider assists TAWC in addressing those requirements.

Like the EDI Rider, the SEC Rider may include operating expenses that can be identified as specifically for the new infrastructure under this rider.

The table below summarizes the adjustments previously authorized by the Commission:

Docket No.	Investment Period	Adjustment #
14-00121	Calendar Year 2015	1
15-00111	Calendar Year 2016	2
16-00126	Calendar Year 2017	3
17-00124	Calendar Year 2018	4
18-00120	Calendar Year 2019	5

The purpose of this Petition is to comply with the tariffs approved in TPUC Docket No. 13-00130 and provide the required information and supporting documentation for each of the Capital Recovery Riders based on the projected investment period of 2020.

Attached to my testimony is Petitioner's Exhibit Current Tariff Sheet No. 12—Riders – EKC, which is a copy of all three Capital Recovery Riders tariff sheets as approved in TPUC Docket No. 13-00130, and as modified in TPUC Docket No. 14-00121 and as further clarified in TPUC Docket Nos. 15-00029, 15-00111, 16-00022, 16-00126, 17-00020, 17-00124, 18-00022 and 18-00120.[2]

Q. HOW IS THE PROCESS UNDER THE APPROVED CAPITAL RECOVERY RIDERS DIFFERENT FROM THE PREVIOUS AND HISTORICAL REGULATORY APPROACH WITH RESPECT TO INVESTMENT METHODS?

A. As far as the projects and the investment into those projects are concerned, there isn't any difference. The difference between the new riders and the future test year regulatory

[2] In RE: Petition of Tennessee-American Water Company in Support of the Calculation of the 2019 Capital Recovery Riders Reconciliation, TPUC Docket No. 19-00031, is currently pending before the Commission.

approach that has been used by TAWC in rate cases is largely in the method and procedure of filing, the deferral of full rate cases and the lessening of rate shock, and the multiple benefits of the streamlined alternative mechanisms. If it were not for the new alternative regulatory methods available to the Commission and the regulated community, TAWC would likely have had to file a rate case in 2019 or earlier. These new methods have deferred the need to file a full rate case, at least in the short term. These petitions make the regulatory process much more streamlined and less burdensome, without reducing effective and meaningful regulatory oversight. As intended under the statute and approved by the Commission, the whole process is more efficient, timely and much less expensive. There is no doubt but that the alternative rate adjustment methods are working.

Q. IN DOCKET NO. 14-00121, THE TPUC ORDERED CHANGES TO THE ELIGIBLE ITEMS WITHIN THE EDI RIDER. ARE THE ITEMS EXCLUDED BY THE COMMISSION EXCLUDED IN THIS PETITION?

A. Yes. In Docket No. 14-00121, the TPUC made modifications to the eligible items within the EDI Capital Recovery Rider, removing new services, new meters, and alternative fuel vehicles. These changes were recognized in Docket No. 15-00111 and are reflected fully in this Petition. TAWC has removed those items from the EDI for not only the current review period of 2020, but also removed the previously authorized cumulative amounts of such items in the EDI Rider from all the review periods of 2014, 2015, 2016, 2017, 2018 and 2019.

Q. IN DOCKET 15-00029, THE TPUC ORDERED THAT GOING FORWARD, TAWC SHOULD FILE WORKPAPERS IN A FORMAT THAT DOESN'T USE

ARRAY FORMULAS IN CALCULATIONS, AND FOLLOWS A CLEAR AUDIT TRAIL FOR CALCULATIONS. HAS TAWC DONE THAT IN THIS FILING?

A. Yes. TAWC prepared the files in an excel workbook similar to what was prepared in Docket No. 13-00130 and Docket No. 14-00121. TAWC then prepared a "Proof" worksheet in the excel file of the tabs that utilized array formulas for calculation, but went through the calculations without array formulas. In the electronic version, the "Proof" worksheets are found at the end of the excel workbook. There are also two reconciliation worksheets that demonstrate the rider additions by year, as well as a total reconciliation for 2020. Consistent with the directive, this will provide a clear audit trail of the calculations and formulas contained in the workpapers.

Q. ARE THERE OTHER CHANGES TO THE EXCEL WORKBOOK OR CALCULATIONS FROM THE INITIAL FILES IN DOCKET NO. 17-00124?

A. Yes. In addition to any corrections that were carried forward from previous dockets, Tennessee American made additional changes to the excel workbook to make it more user-friendly. They are as follows:

1) TAWC updated the workbook for the 2020 forecasted numbers, actual 2018 capital expenditures from TPUC Docket No. 19-00031, and updated all formulas.

2) TAWC forecasted retirement and cost of removal amounts by NARUC account based on the average actual retirements and cost of removal by account in 2016 – 2018. In Docket No. 17-00124, TAWC proposed a revised methodology to utilize the actual eligible rider retirements and cost of removal by account, using the most recent three-year actual average. This eliminated an estimate of those amounts. This methodology was applied to both the 2019 and 2020 forecast for this filing.

3) TAWC updated the forecasted plant additions' allocation % to utility account to utilize the average from 2016 – 2018. Similar to #2 above, this methodology was applied to both the 2019 and 2020 forecast for this filing.

4) TAWC removed workpapers related to the reconciliation dockets for calendar years 2014 – 2017 since those amounts have been approved by the Commission. This eliminates many unneeded pages from this filing and is consistent with our joint initiative with the Consumer Advocate to find ways to streamline our capital rider filings.

5) TAWC removed the accumulated depreciation and deferred tax columns from the In-Serviced SCEP tabs, as that data is found on other workpapers summarized below. This is consistent with our joint initiative with the Consumer Advocate to find ways to streamline our capital rider filings.

6) TAWC added new workpapers for the 2020 Average Accumulated Depreciation, Retirements, CIAC and Cost of Removal less Salvage to provide more transparency in this filing. These tabs lay out the amounts by year in order to show how the balances have rolled-forward from 2014 to 2020.

7) TAWC added 2020 columns to the deferred tax workpapers.

8) TAWC removed the Retirements and Cost of removal recon worksheets due to the addition of #6 above. The same data is now be referenced in these new tabs that support the 2020 average calculations.

9) TAWC removed the 2018 In-Serviced SCEP proof, since the 2018 reconciliation filing is pending by the Commission through Docket No. 19-00031. In-Serviced SCEP Proof tabs remain for the forecasted part of this filing, years 2019 and 2020.

10) TAWC updated the Whitwell rates to include inside and outside rates on the Average Impact Exhibit worksheet. We will continue to look for additional ways to streamline our capital rider filings going forward.

Q. CAN YOU EXPLAIN HOW THE EXCEL SPREADSHEET FILED WITH THIS PETITION IS STRUCTURED TO PRESENT THE CALCULATIONS?

A. Certainly. In TPUC Docket No. 16-00126, Tennessee American made some organizational changes to improve the review process of the workpapers and exhibits. First, Tennessee American added a "Workbook Info" worksheet to the excel workbook that gives a general description of each worksheet in the workbook. This is the very first worksheet or tab in the left-most position. This tab lists the purpose of each worksheet in the file and essentially provides a table of contents.

Next, Tennessee American reorganized the tabs and color coded the tabs labeled at the bottom of the workbook. There is a blank, blue coded tab labeled "Exhibits" that is to the left of all of the exhibit tabs. The tabs for all of the exhibits are colored green in the label at the bottom. There is a second blank, blue coded tab labeled "Workpapers" to the left of all of the workpaper tabs which are color coded red. The workpaper tabs now start with the 2020 calculations in the left-most position of the "Workpapers" section, with 2019 and 2018 tabs consecutively to the right. A third blank, blue colored tab labeled "Reconciliations" is to the left and the start of all of the reconciliation tabs now colored purple. Finally, there is a fourth blank, blue coded tab labeled "Proofs" to the left of all of the proof tabs that are color coded yellow. This reorganization should help anyone looking in the excel workbook to more easily locate the information they are seeking.

Third, any hard-coded numbers within the workbook are now colored in a blue font to enable a reviewer to identify them easily and quickly. On the same tab as any blue hard coded numbers, there will be a footnote at the bottom of the tab identifying the reference and source of the number. This should make comparisons to previous filings a much faster process.

Finally, in an effort to improve quality control, Tennessee American implemented a process to audit the workbook. There are a number of places in the workpapers and exhibits that now have a "tie-point" to verify that numbers are calculating accurately. These tie-points will not be printed on the pdf pages but should streamline any review of the calculations.

Q. HOW HAS THE APPLICATION OF THE EDI RIDER BEEN DIFFERENT FROM THE PREVIOUS INVESTMENT REGULATORY METHODS UTILIZED BY TAWC PRIOR TO THE APPROVAL OF THE RIDERS IN TPUC DOCKET NO. 13-00130?

A. In his testimony, Kurt Stafford discusses the individual projects included in the EDI Rider. Without the EDI Rider, these projects may not have been as successful or potentially would not have developed at all. Under its previous investment methods for development, TAWC would have required the developers to pay for the relocation and replacement of assets, thus increasing the upfront costs to them. Given the amount of the investment, coupled with the growth, jobs, and other positive attributes attached to these projects, losing one or more of the projects would have been a disappointment to the communities. These projects demonstrate that the EDI Rider is an extremely valuable tool that can enhance a community's ability to attract future economic development

opportunities. Successes such as these will help the area gain an upper hand in the vigorous competition among communities, which ultimately benefits all of TAWC's customers. For instance, additional water sales have the potential to offset the ongoing declining use that TAWC has experienced, maintaining a water sales level close to authorized and thus contribute to cover a portion of the Company's fixed expenses. This helps maintain lower rates to all of our customers.

Q. HOW IS THE SEC RIDER ALSO DIFFERENT FROM PREVIOUS INVESTMENT METHODS THAT WERE AVAILABLE TO TAWC PRIOR TO THE APPROVAL OF THE RIDERS IN TPUC DOCKET NO. 13-00130?

A. The overall strategy is similar, but an important difference is that the investment is made through a program that expressly delineates and highlights the reason needed for the investment. To the extent that additional investments are made for safety and environmental compliance measures under the SEC Rider, the purpose of the investment will be more transparent to the customer and to the Commission.

Q. DO THE CAPITAL RECOVERY RIDERS BENEFIT THE CUSTOMERS?

A. Yes. The QIIP, the EDI and the SEC Riders are mutually beneficial to our customers, the general public, and TAWC. The Qualified Infrastructure Program Rider, the Economic Development Investment Rider, and the Safety and Environmental Compliance Rider, in part, reduce the need for general rate cases, lessen the occurrence of consumer "rate shock," support the maintenance and improvement of essential infrastructure, support opportunities for successful economic development, growth and job creation, ensure safety and reliability, and allow for more efficient, streamlined regulation. The customers and the public benefit from the safety and reliability components and from the more

seamless and timely capital investment in infrastructure, coupled with the related support to economic development, growth and job creation. The Company benefits from a more efficient, streamlined regulatory process that presents TAWC with the opportunity to timely recover its expenses and earn a fair rate of return on its investments.

Q. YOU MENTIONED THAT THE COMPANY BENEFITS FROM THE RIDERS BECAUSE THE RIDERS PROVIDE THE COMPANY WITH THE OPPORTUNITY TO TIMELY RECOVER ITS EXPENSES AND EARN A FAIR RATE OF RETURN ON ITS INVESTMENTS. CAN YOU ELABORATE ON THIS?

A. Certainly. The Capital Recovery Riders permit TAWC to recover the cost of capital investment between rate cases in an efficient, streamlined regulatory process. As outlined in my testimony, each year Tennessee American estimates or forecasts the amount of qualified capital investment (QIIP), infrastructure investment and eligible expenses (EDI) and safety and environmental compliance investment and eligible expense (SEC) that it expects to spend for the upcoming calendar year, in this Petition for 2020. The Company will then calculate what it costs to recover the expenditures associated with such forecasted capital investment and expenses. For example, if the Company were to invest $1 million dollars on a QIIP project in the forecast year, the Company would not recover that entire $1 million that year. Rather, it will only recover a return on that investment (which includes a weighted return on equity and interest on debt as authorized in the most recent rate case), as well as depreciation expense and taxes. After it calculates what it costs to recover the expenditures associated with the forecasted capital investment and expenses, Tennessee American then determines – through a second calculation – the

percentage of the costs to recover those expenditures as an amount of the overall revenue authorized in the last rate case. This is the surcharge amount. The surcharge then represents recovery for the costs to support the capital investments. So, under the Capital Recovery Rider tariffs as approved, the monthly surcharge over 12 months in the forecasted year would represent the annual recovery of the cost to support the capital investment.

Q. BEFORE THE TPUC APPROVED THE CAPITAL RECOVERY RIDERS, WHAT PROCESS DID TAWC USE TO RECOVER THE EXPENSES ASSOCIATED WITH CAPITAL INVESTMENT AND HAVE THE OPPORTUNITY TO EARN A FAIR RETURN?

A. Regulated utilities cannot increase their rates in Tennessee without approval of the TPUC, which prior to the passage of the alternative regulation statute required a full rate case filing. So, TAWC employed rate cases for appropriate recovery.

Q. IS THERE A DRAWBACK TO RATE CASES?

In part, this goes back to my earlier testimony concerning the benefits of the Capital Recovery Riders to the public. Further, regulated utilities continue to invest money in infrastructure (utility plant) and expenses may continue to increase in between rate cases. This "regulatory lag" lessens the opportunity for the Company to earn its authorized return on equity.

Q. CAN YOU EXPLAIN THE CALCULATION OF THE CAPITAL RECOVERY RIDERS?

A. Certainly. As set forth in the approved tariffs, all three Capital Recovery Riders are established on an annual prospective basis utilizing average end-of-month balances and

should reflect only those qualified plant additions installed after the conclusion of the initial rate year in Docket No. 12-00049. Consistent with the tariffs, the qualified plant additions are reduced by the projected retirements associated with the Capital Recovery Rider additions in the calculation of applicable depreciation and property tax expense. As discussed earlier in my testimony, the EDI and SEC Riders can be increased by the appropriate operating expenses. However, TAWC has not included any operating expenses for the EDI or SEC riders in this Petition. In this case, Tennessee American has proposed to begin the attrition period for each of the Capital Recovery Riders on January 1, 2020, ending December 31, 2020. This annual review period was established in the tariffs submitted on March 25, 2014, and approved in Docket No. 13-00130 on April 14, 2014.

The tariffs also established a reconciliation period for each of the Capital Recovery Riders, which will occur 60 days after the close of the attrition period. The table below summarizes details of the annual rider filings, including attrition periods, reconciliation docket numbers, and the date of the filings:

Docket No.	Attrition Period	Recon Docket	Date of Filing
13-00130	January 1, 2014 – December 31, 2014	15-00029	March 1, 2015
14-00121	January 1, 2015 – December 31, 2015	16-00022	March 1, 2016
15-00111	January 1, 2016 – December 31, 2016	17-00020	March 1, 2017
16-00126	January 1, 2017 – December 31, 2017	18-00022	March 1, 2018
17-00124	January 1, 2018 – December 31, 2018	19-00031	March 1, 2019
18-00120	January 1, 2019 – December 31, 2019	TBD	March 1, 2020

Based upon the process outlined in the tariffs and clarified in Docket No. 14-00121, the reconciliations are not, and were not intended to be, a part of this Petition.

As approved, the Capital Recovery Riders are cumulative and remain in place until reset back to zero at the conclusion of the Company's next rate case filing, at which

point the capital costs, depreciation and taxes, and any other operating expenses approved and previously recovered through the Capital Recovery Riders are then subsumed within Base Rates.

Q. CAN YOU DISCUSS DETAILS OF THE OPERATION OF THE CAPITAL RECOVERY RIDERS NOT ADDRESSED ABOVE?

A. Yes. TAWC utilizes an annual prospective approach to the utility plant additions that qualify for recovery through the Capital Recovery Riders. The Capital Recovery Riders provide for the recovery of revenue sufficient to cover the capital cost, depreciation and tax expense related to the projected investment in qualified utility plant. These costs consider the effects of associated retirements ("Net Plant"), Contributions in Aid of Construction ("CIAC"), and Cost of Removal Spending net of Salvage value for the attrition period. To determine the rate of return recovery, an average of the month-end balances of new utility plant in service is calculated, less ½ of the anticipated annual associated CIAC, plus ½ of the anticipated annual associated cost of removal net of salvage spending, to derive the "Net Plant" amount. As discussed in Docket No. 16-00022, in the first year TAWC used a 12-month average to calculate the Capital Recovery Riders, representing all of the activity within the 12 months of the attrition period. Beginning in the second year, TAWC used a 13-month average from the end of the previous year through the end of the attrition period. The current approved pre-tax rate of return ("PTR") is applied to this net amount to determine the revenue requirement of the rate base portion. The PTR is calculated from the weighted common equity and preferred equity, grossed up to include state and federal taxes, plus the weighted cost of long-term debt and the weighted cost of short-term debt. Next, the annual depreciation

expense of the additional Net Plant is calculated ("NetDep"), utilizing the current TPUC approved depreciation rates by account and then added. From there, incremental new property and Franchise taxes ("PFT") is added. For the EDI Rider and SEC Rider, additional operating expenses would be added as appropriate. The sum of these components are grossed up to include the recovery of the associated additional Gross Receipts taxes, Uncollectible expense, and forfeited discounts ("RT") to derive the final revenue requirement. Then, any over or under Capital Recovery Rider collection of prior periods would be added or subtracted as applicable ("R"). The over or under Capital Recovery Rider adjustment is not included as part of this Petition. This total is then divided by the authorized annual level of general metered service and private fire service customer revenues ("PAR") from the prior docket (Docket No. 12-00049), i.e. not including any other revenues, to render each of the new Capital Recovery Rider percentages.

Q. YOU MENTION THAT THE OVER/UNDER RECONCILIATION IS NOT INCLUDED IN THIS PETITION. CAN YOU EXPLAIN WHY NOT?

A. Yes. The authorized tariff specifies the forecasted adjustments for new investment, by December 1, to be effective January 1. The reconciliation factor is to be filed by March 1, to be effective April 1 to December 31 only each calendar year. The table below summarizes the authorization and effective dates for the previous reconciliation filings:

Recon Docket	Authorization Date	Effective Date
15-00029	October 19, 2015	November 1, 2015 - December 31, 2015
16-00022	October 10, 2016	October 11, 2016 - December 31, 2016
17-00020	August 15, 2017	August 16, 2017 – December 31, 2017
18-00022	December 17, 2018	December 18, 2018 – December 31, 2018
19-00031	Pending	Pending

This petition is intended to adjust the Capital Recovery Riders for investment in 2020. The calculation includes the cumulative investment for rider for 2014, 2015, 2016, 2017, 2018, and 2019. In this petition, TAWC has included the actual investment for each rider in 2014, 2015, 2016, 2017 and 2018. The reconciliation to be filed by March 1, 2020 will apply as a true-up for the actual 2019 calendar year investment and revenues, including any over/under collection of the reconciliation pending approval in 19-00031. Therefore, it is not appropriate or necessary to include a reconciliation in the calculation included in this Petition.

Q. HAVE YOU INCLUDED THE CALCULATION OF THE THREE CAPITAL RECOVERY RIDERS IN THE PETITION?

A. Yes. I have attached an exhibit that reflects the calculation of each of the three Capital Recovery Riders by project. A summary is attached to my testimony as **Petitioner's Exhibit Summary – EKC**. The detailed calculations are attached in six exhibits to my testimony as **Petitioner's Exhibit QIIP 1 – EKC**, **Petitioner's Exhibit QIIP 2 – EKC**, **Petitioner's Exhibit EDI 1 – EKC**, **Petitioner's Exhibit EDI 2 – EKC**, **Petitioner's Exhibit SEC 1 – EKC**, and **Petitioner's Exhibit SEC 2 – EKC.** The calculations are consistent with the calculations that were made in the approved tariff in Docket No. 13-00130, Docket No. 14-00121, Docket No. 15-00111, Docket No. 16-00126, Docket No. 17-00124 and Docket No. 18-00120. Further, to assist in the streamlined regulatory process, TAWC is including with the Petition its detailed work-papers supporting the calculation of the three Capital Recovery Riders. Again, these work-papers are consistent with the calculations made to support the approved tariff in Docket No. 13-00130, Docket No. 14-00121, Docket No. 15-00111, Docket No. 16-00126, Docket No. 17-

00124 and again in Docket No. 18-00120. The workpapers are also consistent with the calculations made to support the reconciliations in TPUC Docket Nos. 15-00029, 16-00022, 17-00020, 18-00022 and 19-00031.

Q. HAS TAWC INCLUDED DETAILED INFORMATION REGARDING THE PROJECTS THAT MAKE UP EACH OF THE PROPOSED CAPITAL RECOVERY RIDERS?

A. Yes. Company Witness Kurt Stafford will discuss the details regarding the proposed capital expenditures included in the QIIP, EDI and SEC Riders for 2020.

Q. HOW ARE THE QIIP, EDI, AND SEC RIDER REVENUES RECOVERED?

A. The QIIP, EDI and SEC Riders are expressed as a percentage. The current tariff Fifteenth Revised Sheet No. 12 – Riders – 1 is attached to my testimony as **Petitioner's Exhibit Current Tariff Sheet No. 12 – Riders – EKC**, and the proposed tariff sheet Sixteenth Revised Sheet No. 12 – Riders - 1 is attached to my testimony as **Petitioner's Exhibit Proposed Sheet No. 12 – Riders – EKC**. They are each applied to the total amount billed to each customer under the otherwise applicable rates and charges for basic service, metered usage charges, and private fire charges, and are applied prior to the inclusion of any other taxes, charges, or surcharges. All three Capital Recovery Riders are combined into one line item on the bill of each customer, which also includes the TCJA tax expense offset approved in Docket No. 18-00039.

Q. HAS TAWC INCLUDED A CHART SHOWING THE PROGRESSION OF THE APPROVED RIDERS IN EACH DOCKET SINCE THE LAST RATE CASE?

A. Yes. I have included a chart reflecting each of the annual approvals with its filing. This is shown as **Petitioner's Exhibit – Annual Approved Tariffs – EKC**.

Q. WHAT WILL HAPPEN TO THE CAPITAL RECOVERY RIDERS UPON APPROVAL OF NEW RATES IN A RATE CASE PROCEEDING?

A. The QIIP, EDI, and SEC Riders will all be reset to zero as of the effective date of the new Base Rates, which Base Rates then provide for the recovery of the annual costs that had theretofore been recovered through the Capital Recovery Riders. Thereafter, and consistent with the tariffs, only the new QIIP, EDI, and SEC Rider qualified plant additions and expenses not previously included in rate base and Base Rates will be reflected in the future filings subject to TPUC Approval.

Q. WHAT COST OF CAPITAL IS UTILIZED IN THE FORMULA OF THE CAPITAL RECOVERY RIDERS?

A. The cost of capital is the established rate of return (on a pre-tax basis) in the Company's immediately preceding Base Rate case Order, currently TPUC Docket No. 12-00049.

Q. WHAT DEPRECIATION RATES ARE USED TO DETERMINE THE DEPRECIATION EXPENSE RECOVERED BY THE QIIP, EDI AND SEC RIDERS?

A. The depreciation rates last approved by the TPUC in Docket 12-00049 for the respective plant accounts in which the specific items of qualified infrastructure under each rider are recorded are the depreciation rates used to determine the depreciation expense. New depreciation rates would be used only after depreciation rates are changed during a general rate proceeding. These are the rates that were used in Docket Nos. 13-00130, 14-00121, 15-00029, 15-00111, 16-00022, 16-00126, 17-0020, 17-00124, 18-00022, 18-00120 and 19-00031.

Q. WHAT PROPERTY TAX RATE IS USED TO DETERMINE THE PROPERTY TAX EXPENSE RELATED TO THE ADDITIONAL INVESTMENT TO BE RECOVERED BY THE QIIP, EDI AND SEC RIDERS?

A. The property tax rate is based on the proportion of property taxes authorized in Docket No. 12-00049 to the utility plant in service, multiplied by the additional utility plant less retirements. This is the same rate used in Docket Nos. 13-00130, 14-00121, 15-00029, 15-00111, 16-00022, 16-00126, 17-00020, 17-00124, 18-00022, 18-00120 and 19-00031.

Q. WHAT IS THE FEDERAL INCOME TAX RATE USED TO DETERMINE THE APPROPRIATE INCOME TAX EXPENSE RELATED TO THE ADDITIONAL REVENUES GENERATED BY THE QIIP, EDI AND SEC RIDERS?

A. As noted previously, TAWC has revised the federal income tax rate to 21% based on the 2017 Tax Cuts and Jobs Act.

Q. HOW ARE BASE RATE ANNUAL REVENUES DETERMINED FOR THE QIIP, EDI AND SEC RIDERS?

A. The projected annual revenues will be the authorized water services revenues from the last case, Docket No. 12-00049, including all service charges and volumetric charges for all classes that are subject to the Capital Recovery Riders. These are the same annual revenues used in Docket Nos. 13-00130, 14-00121, 15-00029, 15-00111, 16-00022, 16-00126, 17-00020, 17-00124, 18-00022, 18-00120 and 19-00031.

Q. HAS TENNESSEE AMERICAN INCLUDED ANY OPERATING EXPENSES IN THE CURRENTLY PROPOSED EDI RIDER OTHER THAN THE DEPRECIATION AND TAX EXPENSES?

A. No. In the tariffs approved in Docket No. 13-00130, TAWC included expenses related to specific economic development within the community as a component of the EDI Rider and operating expenses related to specific investment in the SEC Rider. However, in Docket No. 14-00121, the operating expenses related specifically to TAWC contributions to economic development agencies were not approved by the TPUC. In that same Docket, TAWC removed proposed SEC Rider operating expenses, as those expenses would be captured in the PCOP. Other types of operating expenses related to economic development or the SEC Rider are not included in this current Petition, but TAWC will continue to review and evaluate potential and appropriate operating expenses for the EDI and SEC Riders and submit them for consideration as appropriate.

Q. HAS TENNESSEE AMERICAN INCLUDED ANY OPERATING EXPENSES IN THE CURRENTLY PROPOSED SEC RIDER OTHER THAN THE DEPRECIATION AND TAX EXPENSES?

A. No.

Q. COULD THE AMOUNT OF INVESTMENT RIDER REVENUES COLLECTED FROM TENNESSEE AMERICAN'S CUSTOMERS VARY FROM THE ACTUAL AMOUNT OF REVENUE NEEDED TO COVER A RETURN OF AND A RETURN ON THE COMPANY'S QIIP, EDI AND SEC RIDER INFRASTRUCTURE INVESTMENT AND TAXES?

A. Yes. This would occur as a result of a difference between the actual and the allowed water operating revenues upon which the Capital Recovery Riders are based.

Q. AS A REGULATORY SAFEGUARD TO CONSUMERS AND TO SERVE THE PUBLIC INTEREST, DOES EACH OF THE CAPITAL RECOVERY RIDERS INCLUDE A RECONCILIATION MECHANISM IN THE EVENT THAT THE LEVEL OF INVESTMENT, EXPENSE, OR REVENUE APPROVED VARIES FROM THE ACTUAL COSTS?

A. Yes. As discussed earlier, the QIIP, EDI and SEC Riders are all subject to an annual reconciliation or true-up in which the revenue received under each of the Capital Recovery Riders for the reconciliation period will be compared to the revenue necessary for the Company to recover its return of and return on investment plus taxes, for that QIIP, EDI and SEC Rider year. Any over or under recovery will be included in the calculation of the next adjustment to the QIIP, EDI and SEC Riders. For the reason I stated earlier, the reconciliation is not part of the currently proposed change to the QIIP, EDI or SEC Riders. The Capital Recovery Rider reconciliations for the period ending December 31, 2019, will be submitted on March 1, 2020.

Q. HOW DOES THE RECONCILIATION WORK?

A. Consistent with the approved tariffs, Tennessee American will file a reconciliation for all three Capital Recovery Riders no later than March 1, 2020. There are actually two steps to the reconciliation. The first is an adjustment for budget to actual investment. This is a regulatory oversight and public interest component of the mechanism that results in a true-up if the investment does not occur (up or down) as forecasted. The second is an adjustment for the over or under recovery of revenues as projected, including interest. In

this way, the consumers are protected if sales exceed the amount authorized in the previous rate case proceeding. This could occur if there is a significant amount of customer growth, or if dry and hot conditions occur in any given year. This second adjustment also allows TAWC to adjust if sales are less than the amount authorized in the last case, as could occur with declining usage that TAWC has experienced in recent years. The reconciliation percentage, pending approval by April 1, 2020, as contemplated in the tariffs, will be applied to customer bills for 9 months in 2020.

Finally, there is also a consumer safeguard in the reconciliation process that reviews the earnings for Tennessee American during the attrition period. If it is determined that Tennessee American earned a rate of return above the authorized amount from the previous rate case during the attrition period, the amount above the authorized is an adjustment to the customers, with interest. This could occur if sales exceed the amount authorized in the previous rate case as well.

Q. YOU ALSO INDICATED THAT TAWC HAS NOT FILED ANYTHING IN THIS PETITION TO INCLUDE THE RECONCILIATION OF THE PRODUCTION COSTS AND OTHER PASS-THROUGHS RIDER. WHY IS TAWC NOT INCLUDING THE PCOP RECONCILIATION IN THIS PETITION?

A. The PCOP differs from the Capital Recovery Riders, in that at the end of a year, it looks at the historical period and compares the actual production expenses to the amount of production expenses authorized in the previous rate case. It then applies an adjustment over the next year to account for any differences between the two amounts, either over or under the authorized amount. The table below summarizes the approved PCOP details:

Docket	Review Period
	December 1, 2012 – November 30, 2013
15-00001	December 1, 2013 – November 30, 2014

15-00131	December 1, 2014 – November 30, 2015
16-00148	December 1, 2015 – November 30, 2016
18-00009	December 1, 2016 – November 30, 2017
19-00010	December 1, 2017 – November 30, 2018

The next review period for the PCOP will be December 1, 2018 through November 30, 2019. Because that review period is not complete, there is nothing regarding the PCOP in this Petition. TAWC anticipates filing the reconciliation of the PCOP in a separate petition.

Q. WILL THE PCOP HAVE A TWO-STEP RECONCILIATION PROCESS?

A. Yes. Similar to the Capital Recovery Riders, the PCOP reconciliation has 1) a reconciliation of the actual expenses in the historical review period to the authorized levels in the previous rate case; and 2) a reconciliation of the implementation of the PCOP during that same historical review period. In Docket No. 15-00001, the TPUC approved a single reconciliation of the PCOP.

Q. WHEN DOES TAWC ANTICIPATE FILING THE PCOP RECONCILIATION?

A. TAWC anticipates filing the reconciliation on the PCOP Rider by January 15, 2020. As set forth in the tariffs, new PCOP rates are anticipated to be effective by February 14, 2020. TAWC requested a tariff change to allow 15 more days to the filing date and effective date than was originally approved in 13-000130. This request was accepted by the Commission.

Q. WHAT IS THE PROPOSED ADJUSTED QIIP RIDER?

A. TAWC is proposing a QIIP Rider that would result in an annualized revenue recovery of $6,723,700 for the 2020 calendar year or a surcharge of 14.28%. The surcharge is a cumulative amount since 2014. Again, the annualized revenue recovery is the monthly surcharge, times 12 months, to cover the cost to support all of the QIIP capital

investment. This is an increase of requested QIIP Riders surcharge recovery from the previous year of $1,240,789 and an increase in the total QIIP Rider surcharge from the previous year of 2.63%.

Q. HAS TENNESSEE AMERICAN FILED A TARIFF ADDRESSING THE PROPOSED QIIP RIDER?

A. Yes. A new tariff Sixteenth Revised Sheet No. 12 – Riders – 1 reflects all three Capital Recovery Riders and is attached to my testimony as **Petitioner's Exhibit Proposed Sheet No. 12 – Riders – EKC**.

Q. WHAT IS THE PROPOSED EDI RIDER?

A. TAWC is proposing an EDI Rider that would result in an annualized revenue recovery of $536,171 for the 2020 calendar year or a surcharge of 1.14%. The surcharge is a cumulative amount. Again, the annualized revenue recovery is the monthly surcharge, times 12 months, to cover the cost to support all of the EDI capital investment. This is an increase in the requested EDI Rider surcharge recovery from the previous year of $229,623 and an increase in the total EDI Riders surcharge over the previous year of 0.49%. Again, this is shown on the new tariff Sixteenth Revised Sheet No. 12 – Riders – 1 which reflects all three Capital Recovery Riders and is attached to my testimony as **Petitioner's Exhibit Proposed Sheet No. 12 – Riders – EKC**.

Q. WHAT IS PROPOSED SEC RIDER?

A. TAWC is proposing a SEC Rider that would result in an annualized revenue recovery of $4,137,860 for the 2020 calendar year or a surcharge of 8.79%. Again, the annualized revenue recovery is the monthly surcharge, times 12 months, to cover the cost to support all of the SEC capital investment. This is an increase in the requested SEC Rider

surcharge recovery from the previous year of $901,225 and an increase in the total SEC Rider surcharge over the previous year of 1.91%. Again, this is shown on the new tariff Sixteenth Revised Sheet No. 12 – Riders – 1 which reflects all three Capital Recovery Riders and is attached to my testimony as **Petitioner's Exhibit Proposed Sheet No. 12 – Riders – EKC**. The sum of the three riders is an increase of 5.03% on the current base bill.

Q. IN DOCKET 18-00039, TAWC RECOMMENDED USING EXCESS ACCUMULATED DEFERRED INCOME TAX ("EADIT") NORMALIZATION RESULTING FROM THE TCJA TO OFFSET THE CAPITAL RECOVERY RIDERS. DOES TAWC STILL RECOMMEND THAT?

A. Yes, TAWC still recommends that excess ADIT normalization be used as an offset to Capital Recovery Rider increases or reconciliations. Phase 2 for the EADIT Docket No. 18-00039 is still in progress.

Q. WHY DOES TAWC RECOMMEND THAT THE EADIT SHOULD BE AN OFFSET TO THE CAPITAL RECOVERY RIDERS INSTEAD OF CREDITED TO CUSTOMERS IMMEDIATELY?

A. Phase 1 of Docket No. 18-00039 is now complete as a result of a settlement agreement with the Consumer Advocate, approved by the Commission, and customers are now receiving a -6.62% credit on their bill for Phase 1. If the TPUC authorized the proposed offset for EADIT, at the conclusion of the Phase 2 Docket No. 18-00039, we could calculate that offset and apply it to the customer bills, thereby lessening the impact of the increase for the 2020 capital riders. By allowing an offset, the Commission would be enabling TAWC to maintain cash flows and financial stability, thus preserving lower cost

capital for customers and enabling TAWC to continue to attract capital for infrastructure investment on reasonable terms.

Q. WHAT IS THE IMPACT OF TAWC'S PROPOSAL TO THE AVERAGE CUSTOMER BILL?

A. For a typical residential customer living in the City of Chattanooga, and using an average of 4,154 gallons per month, the current increase in the proposed Capital Recovery Riders would represent an increase in their bill of $1.09 per month, or $13.08 per year. The EADIT offset would decrease the bill and could be calculated at the conclusion of Phase 2 of Docket No. 18-00039. The cumulative impact on customer's bills are summarized in Table 1:

Table 1
Cumulative Impact of Capital Recovery Riders
Tennessee American Water Company

TPUC Docket No.	Effective Date	Annual Percentage Increase in Capital Recovery Riders	Capital Recovery Riders Cumulative Total	Total Increase to Chattanooga Average Monthly Bill	Average Chattanooga Monthly Bill*	Monthly Increase in Total Bill	Increase from Previous Bill
12-00049	11/1/2012				$ 21.56		
13-00130	4/15/2014	**1.080%**	**1.080%**	$ 0.23	$ 21.79	$ 0.23	1.080%
14-00121	6/30/2015	**4.640%**	**5.720%**	$ 1.23	$ 22.79	$ 1.00	4.590%
15-00111	3/15/2016	**4.660%**	**10.380%**	$ 2.24	$ 23.79	$ 1.00	4.408%
16-00126	3/14/2017	**3.570%**	**13.950%**	$ 3.01	$ 24.56	$ 0.77	3.234%
17-00124	4/10/2018	**2.480%**	**16.430%**	$ 3.54	$ 25.10	$ 0.53	2.18%
18-00120	9/1/2019	**2.750%**	**19.180%**	$ 4.13	$ 25.69	$ 0.59	2.36%
TCJA Offset	9/1/2019	**-6.620%**	**12.560%**	$ 2.71	$ 24.26	$ (1.43)	-5.69%
19-00XXX	1/1/2020	**5.030%**	**24.210%**	$ 5.22	$ 26.78	$ 1.09	4.49%
TCJA Offset	1/1/2020	**-6.620%**	**17.590%**	$ 3.79	$ 25.35	$ 1.09	4.48%

* The purpose of this table is to aid in the the overall view of the impact of the Capital Recovery Riders and does not include reconciliaitions and the PCOP.

I am also providing a table reflecting the detailed changes for each Capital Recovery Rider, including the reconciliations. This is attached to my testimony as **Petitioner's Exhibit – Annual Approved Tariffs – EKC**. A summary of the impact for the average residential customer for each of Tennessee American's water rates is attached to my testimony as **Petitioner's Exhibit Average Impact – EKC**.

Q. ARE THE QIIP RIDER, THE EDI RIDER AND THE SEC RIDER STILL IN THE PUBLIC INTEREST?

A. Yes. As I noted at the outset herein, and as outlined by TAWC in much detail and with supporting documentation TPUC Docket No. 13-00130, the QIIP, the EDI and the SEC Riders are mutually beneficial to the ratepayers, the public, and TAWC. Among other things, the Capital Recovery Riders reduce the need for general rate cases, lessen the occurrence of consumer "rate shock," support the maintenance and improvement of essential infrastructure, support opportunities for successful economic development, growth and job creation, ensure safety and reliability, and allow for more efficient, streamlined regulation. The ratepayers and the public benefit from the safety and reliability components and from the more seamless and timely capital investment in infrastructure, coupled with the related support to economic development, growth and job creation. The Company benefits from a more efficient, streamlined regulatory process that presents TAWC with the opportunity to timely recover its expenses and earn a fair rate of return on its investments. Without the approved alternative rate mechanisms pursuant to Tenn. Code Ann. Section 65-5-103 *et. seq.*, and specifically without the Capital Recovery Riders, TAWC would be preparing another general rate case. Tennessee American understands that the purpose of the new legislation — Tenn. Code

Ann. § 65-5-103 *et. seq.*, — was, in part, to encourage an increase in certain types of infrastructure investment and recovery by utilities, while reducing the costs to consumers and utilities for regulatory review and implementation, and promoting rate gradualism for consumers. TAWC believes the approved Capital Recovery Riders are achieving that goal.

As reflected in the evidentiary record in TPUC Docket No. 13-00130, the US Environmental Protection Agency and the American Society of Civil Engineers have published reports regarding the significant capital needs for water and wastewater infrastructure in the United States, including here in Tennessee. Kurt Stafford also provides a current update on water and wastewater infrastructure capital needs in his testimony. A substantial portion of TAWC's distribution infrastructure is between 50 and 100 years old, and TAWC needs to continue to invest in replacing its infrastructure in order to meet its obligation to provide safe, reliable drinking water to its customers. The QIIP Rider is assisting TAWC in responsibly and strategically addressing the systems' infrastructure replacement needs, while helping to increase the time between rate cases and reducing the cost of rate cases to its Customers. As testified to by Company Witness Kurt Stafford, TAWC has strategically focused its efforts on mains with the highest maintenance concerns.

As reflected in the evidentiary record in TPUC Docket No. 14-00121, the presence of the new Coca Cola facility in Chattanooga, along with the accompanying jobs and other associated community and public benefits, shows that the EDI Rider is working as intended by the Tennessee General Assembly. Kurt Stafford also addresses other significant and more recent EDI projects under the Capital Riders in his testimony.

Moreover, the Company's cooperative and coordinated efforts with the City of Chattanooga to timely address crucial safety, health and reliability issues, including those identified in the US Environmental Protection Agency's April 2013 Consent Decree issued to the City of Chattanooga requiring improvements to the City's sanitary sewer system, demonstrates that the SEC Rider is serving our Customers and the public interest as anticipated.

As it pledged to do when it first submitted the Capital Recovery Riders for review and consideration by the agency in TPUC Docket No. 13-00130, TAWC has been able to partner with the community to promote economic development, which we believe to be consistent with Tenn. Code Ann. § 65-5-103 *et. seq.*, consistent with the approved QIIP Rider, EDI Rider, and SEC Rider, and in the public interest. Under the Commission's oversight and within the safeguards set forth in the approved tariffs, TAWC has been able to increase infrastructure replacement and meet environmental compliance needs on a timely basis, which we believe to be in the public interest.

Q. ARE YOU AWARE OF ANY CHANGES IN MARKET CONDITION OR OTHER FACTORS THAT MAY AFFECT WHETHER THESE RIDERS ARE STILL IN THE PUBLIC INTEREST?

A. No, I am not.

Q. WHAT DO YOU RECOMMEND WITH REGARD TO THIS PETITION?

A. I recommend that the Petition be approved for the increase in the QIIP, EDI and SEC Riders, effective January 1, 2020.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes. I reserve the ability to submit further testimony as is appropriate.

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Summary Page

Line Number	Rate Mechanism	Proposed Revenue Requirement*	Percentage Applied to Bill*	Revenue Requirement as Authorized - 2019 (1)	Percentage Applied to Bill as Authorized (1)	Impact of Proposed Adjustments on Revenue Requirement	Impact of Proposed Adjustments on Bill Percentage
1							
2	QIIP	$6,723,700	14.28%	$5,482,911	11.65%	$1,240,789	2.63%
3							
4	EDI	536,171	1.14%	306,548	0.65%	229,623	0.49%
5							
6	SEC	4,137,860	8.79%	3,236,635	6.88%	901,225	1.91%
7							
8	**Total**	**$11,397,732**	**24.21%**	**$9,026,095**	**19.18%**	**$2,371,637**	**5.03%**
9							
10							

*Includes Def. Tax, Accum. Depreciation, Forfeited Discount Gross Up

(1) From prior docket #18-00120 order that approved the capital rider surcharges

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Average Residential Bill Impact
5/8" Meter and Usage of 5.55 CCF (or 41.54 100 Gallons)

Line Number	Area	Service Charge - 5/8" Meter	Volumetric Charge	Bill Before Surcharges	2019 Authorized Capital Surcharges at 19.18%	2018 PCOP at -1.10%	Total 2019 Authorized Surcharges	2020 QIIP Surcharge at 2.63%	2020 EDI Surcharge at 0.49%	2020 SEC Surcharge at 1.91%	2020 Proposed Capital Rider Adjustments	Total Proposed Surcharges	2020 TCJA Credit at -6.62%	Total of Proposed Surcharges & TCJA Credit
1														
2	Chattanooga	$13.96	$7.60	$21.56	$4.13	($0.24)	$3.90	$0.57	$0.11	$0.41	$1.09	$4.99	($1.43)	$3.56
3														
4	Lookout Mountain	$15.66	$12.39	$28.05	$5.38	($0.31)	$5.07	$0.74	$0.14	$0.54	$1.42	$6.49	($1.86)	$4.63
5														
6	Lakeview	$15.66	$9.16	$24.82	$4.76	($0.27)	$4.49	$0.65	$0.12	$0.47	$1.24	$5.73	($1.64)	$4.08
7														
8	Suck Creek	$30.60	$16.12	$46.72	$8.96	($0.51)	$8.45	$1.23	$0.23	$0.89	$2.35	$10.80	($3.09)	$7.70
9														
10	Whitwell - Inside	$20.45	$10.30	$30.75	$5.90	($0.34)	$5.56	$0.81	$0.15	$0.59	$1.55	$7.11		$7.11
11														
12	Whitwell - Outside	$23.37	$12.56	$35.93	$6.89	($0.40)	$6.50	$0.94	$0.18	$0.69	$1.81	$8.31		$8.31
13														

Tennessee American Water
Qualified Infrastructure Improvement Program (QIIP)
Calculation of QIIP Revenue Requirement

Line Number	Description	2020 QIIP Company Totals
1	Additions Subject to QIIP:	$61,042,389
2	Plus: Cost of Removal less Salvage	8,979,803
3	Less: Contributions in Aid to Construction (CIAC)	2,300,403
4	Less: Deferred Income Taxes	8,206,197
5	Less: Accumulated Depreciation	3,501,288
6	Net Investment Supplied QIIP Additions:	$56,014,304
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$4,734,022
10		
11	Depreciation Expense on QIIP Additions:	1,086,583
12		
13	Operational Expenses Related to QIIP	0
14		
15	Property and Franchise Taxes Associated with QIIP:	692,955
16		
17	QIIP Revenues:	$6,513,560
18		
19	Revenue Taxes	3.191%
20	QIIP Revenues with Revenue Taxes	$6,728,259
21		
22	QIIP APP Revenue Reduction	(4,558)
23		
24	Total QIIP Revenues with Revenue Taxes & APP Reduction	$6,723,700
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	QIIP Percentage to Apply to Bill:	14.28%
29		

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304300**	**Struct & Imp-Treatment**							
2	Recurring Projects		$0	($94,900)	$0	($94,900)	$0	$0	$21,157
3	Investment Projects		6,570,677	(2,607)	0	6,568,070	1,000,000	(883,323)	(1,026,490)
4	Total QIIP		$6,570,677	($97,507)	$0	$6,473,170	$1,000,000	($883,323)	($1,005,333)
5									
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**							
7	Recurring Projects		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($168,137)	($581,954)
8	Investment Projects		0	0	0	0	0	0	0
9	Total QIIP		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($168,137)	($581,954)
10									
11	**320100**	**WT Equip Non-Media**							
12	Recurring Projects		$259,932	($123,785)	$0	$136,147	$89,500	($34,942)	($44,546)
13	Investment Projects		3,098,265	(1,210,072)	0	1,888,193	2,100,267	(416,514)	(89,731)
14	Total QIIP		$3,358,197	($1,333,857)	$0	$2,024,340	$2,189,767	($451,456)	($134,277)
15									
16	**320200**	**Water Trmt Equip Filter Media**							
17	Recurring Projects		$52,740	($36,378)	$0	$16,362	$206,460	($7,090)	($23,957)
18	Investment Projects		0	0	0	0	0	0	0
19	Total QIIP		$52,740	($36,378)	$0	$16,362	$206,460	($7,090)	($23,957)
20									
21	**330000**	**Dist Reservoirs & Standpipes**							
22	Recurring Projects		$1,006,573	$0	$0	$1,006,573	$0	($135,320)	($41,303)
23	Investment Projects		0	0	0	0	0	0	0
24	Total QIIP		$1,006,573	$0	$0	$1,006,573	$0	($135,320)	($41,303)
25									
26	**330003**	**Tank Repainting**							
27	Recurring Projects		$1,657,878	($308,891)	$0	$1,348,987	$580,347	($222,872)	($288,215)
28	Investment Projects		0	0	0	0	0	0	0
29	Total QIIP		$1,657,878	($308,891)	$0	$1,348,987	$580,347	($222,872)	($288,215)
30									
31	**330100**	**Elevated Tanks & Standpipes**							
32	Recurring Projects		$90,600	$0	$0	$90,600	$0	($12,178)	($9,452)
33	Investment Projects		0	0	0	0	0	0	0
34	Total QIIP		$90,600	$0	$0	$90,600	$0	($12,178)	($9,452)
35									
36	**330200**	**Ground Level Tanks**							
37	Recurring Projects		$1,710,349	($446)	$0	$1,709,903	$977	($229,929)	($64,762)
38	Investment Projects		0	0	0	0	0	0	0
39	Total QIIP		$1,710,349	($446)	$0	$1,709,903	$977	($229,929)	($64,762)
40									

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
41	**331001**	**Transmission & Distribution Mains**							
42	Recurring Projects		$23,332,903	($2,873,747)	($2,138,244)	$20,459,156	$1,495,210	($3,136,753)	($701,198)
43	Investment Projects		4,163,178	0	0	4,163,178	0	(559,671)	(50,038)
44	Total QIIP		$27,496,082	($2,873,747)	($2,138,244)	$24,622,335	$1,495,210	($3,696,424)	($751,236)
45									
46	**333000**	**Services**							
47	Recurring Projects		$4,021,930	($204,444)	($29,877)	$3,817,486	$735,677	($540,682)	($125,845)
48	Investment Projects		0	0	0	0	0	0	0
49	Total QIIP		$4,021,930	($204,444)	($29,877)	$3,817,486	$735,677	($540,682)	($125,845)
50									
51	**334100**	**Meters**							
52	Recurring Projects		$972,197	($3,545,057)	$0	($2,572,860)	$377,185	($130,700)	$248,186
53	Investment Projects		0	0	0	0	0	0	0
54	Total QIIP		$972,197	($3,545,057)	$0	($2,572,860)	$377,185	($130,700)	$248,186
55									
56	**334200**	**Meter Installations**							
57	Recurring Projects		$10,782,225	($901,265)	$0	$9,880,960	$1,608,754	($1,449,502)	($606,250)
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$10,782,225	($901,265)	$0	$9,880,960	$1,608,754	($1,449,502)	($606,250)
60									
61	**334300**	**Meter Vaults**							
62	Recurring Projects		$34,625	$0	$0	$34,625	$1,496	($4,653)	($1,324)
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$34,625	$0	$0	$34,625	$1,496	($4,653)	($1,324)
65									
66	**335000**	**Hydrants**							
67	Recurring Projects		$1,830,293	($281,384)	($132,282)	$1,548,909	$122,160	($246,055)	($89,706)
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$1,830,293	($281,384)	($132,282)	$1,548,909	$122,160	($246,055)	($89,706)
70									
71	**346190**	**Remote Control & Instrument**							
72	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
73	Investment Projects		207,335	0	0	207,335	0	(27,876)	(25,860)
74	Total QIIP		$207,335	$0	$0	$207,335	$0	($27,876)	($25,860)
75									
76	**Expense:**								
77			$0	$0	$0	$0	$0	$0	$0
78			0	0	0	0	0	0	0
79			0	0	0	0	0	0	0
80	Total		$0	$0	$0	$0	$0	$0	$0
81									
82	**Total**		**$61,042,389**	**($9,753,133)**	**($2,300,403)**	**$51,289,256**	**$8,979,803**	**($8,206,197)**	**($3,501,288)**

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet

			6	7	8	9	10	11	12
		QIIP	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304300**	**Struct & Imp-Treatment**							
2	Recurring Projects		$21,157	$1,788	($3,900)	($1,282)	$0	($3,394)	($3,506)
3	Investment Projects		5,660,864	478,425	269,948	88,739	0	837,112	864,705
4	Total QIIP		$5,682,021	$480,213	$266,047	$87,457	$0	$833,718	$861,199
5									
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**							
7	Recurring Projects		$1,162,368	$98,237	$130,312	$14,599	$0	$243,148	$251,162
8	Investment Projects		0	0	0	0	0	0	0
9	Total QIIP		$1,162,368	$98,237	$130,312	$14,599	$0	$243,148	$251,162
10									
11	**320100**	**WT Equip Non-Media**							
12	Recurring Projects		$269,944	$22,814	$1,484	$1,839	$0	$26,138	$26,999
13	Investment Projects		4,692,287	396,566	20,581	25,511	0	442,659	457,249
14	Total QIIP		$4,962,231	$419,381	$22,065	$27,350	$0	$468,796	$484,249
15									
16	**320200**	**Water Trmt Equip Filter Media**							
17	Recurring Projects		$228,153	$19,282	$5,512	$221	$0	$25,016	$25,840
18	Investment Projects		0	0	0	0	0	0	0
19	Total QIIP		$228,153	$19,282	$5,512	$221	$0	$25,016	$25,840
20									
21	**330000**	**Dist Reservoirs & Standpipes**							
22	Recurring Projects		$829,950	$70,143	$20,937	$13,600	$0	$104,679	$108,129
23	Investment Projects		0	0	0	0	0	0	0
24	Total QIIP		$829,950	$70,143	$20,937	$13,600	$0	$104,679	$108,129
25									
26	**330003**	**Tank Repainting**							
27	Recurring Projects		$1,727,138	$145,968	$149,468	$18,226	$0	$313,662	$324,001
28	Investment Projects		0	0	0	0	0	0	0
29	Total QIIP		$1,727,138	$145,968	$149,468	$18,226	$0	$313,662	$324,001
30									
31	**330100**	**Elevated Tanks & Standpipes**							
32	Recurring Projects		$68,970	$5,829	$2,482	$1,224	$0	$9,535	$9,850
33	Investment Projects		0	0	0	0	0	0	0
34	Total QIIP		$68,970	$5,829	$2,482	$1,224	$0	$9,535	$9,850
35									
36	**330200**	**Ground Level Tanks**							
37	Recurring Projects		$1,416,635	$119,726	$46,851	$23,102	$0	$189,680	$195,932
38	Investment Projects		0	0	0	0	0	0	0
39	Total QIIP		$1,416,635	$119,726	$46,851	$23,102	$0	$189,680	$195,932
40									

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet

			6	7	8	9	10	11	12
		QIIP	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
41	**331001**	**Transmission & Distribution Mains**							
42	Recurring Projects		$18,851,918	$1,593,261	$229,011	$276,418	$0	$2,098,690	$2,167,867
43	Investment Projects		3,553,469	300,320	52,040	56,248	0	408,607	422,075
44	Total QIIP		$22,405,388	$1,893,581	$281,051	$332,665	$0	$2,507,297	$2,589,942
45									
46	**333000**	**Services**							
47	Recurring Projects		$4,061,203	$343,231	$42,042	$51,577	$0	$436,850	$451,249
48	Investment Projects		0	0	0	0	0	0	0
49	Total QIIP		$4,061,203	$343,231	$42,042	$51,577	$0	$436,850	$451,249
50									
51	**334100**	**Meters**							
52	Recurring Projects		$1,466,868	$123,972	($192,193)	($34,761)	$0	($102,982)	($106,377)
53	Investment Projects		0	0	0	0	0	0	0
54	Total QIIP		$1,466,868	$123,972	($192,193)	($34,761)	$0	($102,982)	($106,377)
55									
56	**334200**	**Meter Installations**							
57	Recurring Projects		$10,335,227	$873,477	$269,750	$133,499	$0	$1,276,726	$1,318,809
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$10,335,227	$873,477	$269,750	$133,499	$0	$1,276,726	$1,318,809
60									
61	**334300**	**Meter Vaults**							
62	Recurring Projects		$30,144	$2,548	$945	$468	$0	$3,961	$4,091
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$30,144	$2,548	$945	$468	$0	$3,961	$4,091
65									
66	**335000**	**Hydrants**							
67	Recurring Projects		$1,484,410	$125,454	$32,582	$20,927	$0	$178,964	$184,862
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$1,484,410	$125,454	$32,582	$20,927	$0	$178,964	$184,862
70									
71	**346190**	**Remote Control & Instrument**							
72	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
73	Investment Projects		153,599	12,981	8,729	2,801	0	24,511	25,319
74	Total QIIP		$153,599	$12,981	$8,729	$2,801	$0	$24,511	$25,319
75									
76	**Expense:**								
77			$0	$0	$0	$0	$0	$0	$0
78			0	0	0	0	0	0	0
79			0	0	0	0	0	0	0
80	Total		$0	$0	$0	$0	$0	$0	$0
81									
82	**Total**		**$56,014,304**	**$4,734,022**	**$1,086,583**	**$692,955**	**$0**	**$6,513,560**	**$6,728,259**

Tennessee American Water
Economic Development Investment (EDI)
Calculation of EDI Revenue Requirement

Line Number	Description	2020 EDI Company Totals
1	Additions Subject to EDI:	$4,897,499
2	Plus: Cost of Removal less Salvage	933
3	Less: Contributions in Aid to Construction (CIAC)	58,274
4	Less: Deferred Income Taxes	274,937
5	Less: Accumulated Depreciation	117,977
6	Net Investment Supplied EDI Additions:	$4,447,244
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$375,857
10		
11	Depreciation Expense on EDI Additions:	77,211
12		
13	Operational Expenses Related to EDI	0
14		
15	Property and Franchise Taxes Associated with EDI:	66,157
16		
17	EDI Revenues:	$519,225
18		
19	Revenue Taxes	3.191%
20	EDI Revenues with Revenue Taxes	$536,339
21		
22	EDI APP Revenue Reduction	(168)
23		
24	Total EDI Revenues with Revenue Taxes & APP Reduction	$536,171
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	EDI Percentage to Apply to Bill:	1.14%
29		

Tennessee American Water Company
Economic Development Investment (EDI)
Investment Worksheet

			1	2	3	4	5	B	C
		EDI				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304400**	**Structures & Improvement-T&D**							
2	Recurring Projects		$218,985	$0	$0	$218,985	$0	($12,294)	($5,756)
3	Investment Projects		0	0	0	0	0	0	0
4	Total EDI		$218,985	$0	$0	$218,985	$0	($12,294)	($5,756)
5									
6	**311200**	**Pump Eqp Electric**							
7	Recurring Projects		$0	$0	$0	$0	$0	($1)	$0
8	Investment Projects		937,013	0	0	937,013	0	(52,602)	(11,478)
9	Total EDI		$937,013	$0	$0	$937,013	$0	($52,603)	($11,478)
10									
11	**331001**	**Transmission & Distribution Mains**							
12	Recurring Projects		$2,573,931	$0	$0	$2,573,931	$0	($144,495)	($77,562)
13	Investment Projects		767,146	0	0	767,146	0	(43,066)	(4,795)
14	Total EDI		$3,341,077	$0	$0	$3,341,077	$0	($187,561)	($82,357)
15									
16	**333000**	**Services**							
17	Recurring Projects		$15,633	$0	$0	$15,633	$0	($878)	($453)
18	Investment Projects		0	0	0	0	0	0	0
19	Total EDI		$15,633	$0	$0	$15,633	$0	($878)	($453)
20									
21	**334300**	**Meter Vaults**							
22	Recurring Projects		$38,035	$0	$0	$38,035	$0	($2,135)	($2,656)
23	Investment Projects		0	0	0	0	0	0	0
24	Total EDI		$38,035	$0	$0	$38,035	$0	($2,135)	($2,656)
25									
26	**335000**	**Hydrants**							
27	Recurring Projects		$346,756	($882)	($58,274)	$345,874	$933	($19,466)	($15,277)
28	Investment Projects		0	0	0	0	0	0	0
29	Total EDI		$346,756	($882)	($58,274)	$345,874	$933	($19,466)	($15,277)
30									
31	**Expense:**								
32			$0	$0	$0	$0	$0	$0	$0
33			0	0	0	0	0	0	0
34			0	0	0	0	0	0	0
35	Total		$0	$0	$0	$0	$0	$0	$0
36									
37	**Total**		**$4,897,499**	**($882)**	**($58,274)**	**$4,896,617**	**$933**	**($274,937)**	**($117,977)**

Tennessee American Water Company
Economic Development Investment (EDI)
Investment Worksheet

			6	7	8	9	10	11	12
		EDI	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304400**	**Structures & Improvement-T&D**							
2	Recurring Projects		$200,935	$16,982	$4,664	$2,959	$0	$24,605	$25,416
3	Investment Projects		0	0	0	0	0	0	0
4	Total EDI		$200,935	$16,982	$4,664	$2,959	$0	$24,605	$25,416
5									
6	**311200**	**Pump Eqp Electric**							
7	Recurring Projects		($1)	($0)	$0	$0	$0	($0)	($0)
8	Investment Projects		872,933	73,776	22,957	12,660	0	109,392	112,998
9	Total EDI		$872,932	$73,775	$22,957	$12,660	$0	$109,392	$112,998
10									
11	**331001**	**Transmission & Distribution Mains**							
12	Recurring Projects		$2,351,874	$198,768	$32,174	$34,776	$0	$265,717	$274,476
13	Investment Projects		719,285	60,790	9,589	10,365	0	80,744	83,406
14	Total EDI		$3,071,159	$259,558	$41,763	$45,140	$0	$346,461	$357,881
15									
16	**333000**	**Services**							
17	Recurring Projects		$14,302	$1,209	$174	$211	$0	$1,593	$1,646
18	Investment Projects		0	0	0	0	0	0	0
19	Total EDI		$14,302	$1,209	$174	$211	$0	$1,593	$1,646
20									
21	**334300**	**Meter Vaults**							
22	Recurring Projects		$33,244	$2,810	$1,038	$514	$0	$4,362	$4,506
23	Investment Projects		0	0	0	0	0	0	0
24	Total EDI		$33,244	$2,810	$1,038	$514	$0	$4,362	$4,506
25									
26	**335000**	**Hydrants**							
27	Recurring Projects		$254,672	$21,523	$6,615	$4,673	$0	$32,811	$33,893
28	Investment Projects		0	0	0	0	0	0	0
29	Total EDI		$254,672	$21,523	$6,615	$4,673	$0	$32,811	$33,893
30									
31	**Expense:**								
32			$0	$0	$0	$0	$0	$0	$0
33			0	0	0	0	0	0	0
34			0	0	0	0	0	0	0
35	Total		$0	$0	$0	$0	$0	$0	$0
36									
37	**Total**		**$4,447,244**	**$375,857**	**$77,211**	**$66,157**	**$0**	**$519,225**	**$536,339**

Tennessee American Water
Safety and Environmental Compliance (SEC)
Calculation of SEC Revenue Requirement

Line Number	Description	2020 SEC Company Totals
1	Additions Subject to SEC:	$35,915,099
2	Plus: Cost of Removal less Salvage	3,621,793
3	Less: Contributions in Aid to Construction (CIAC)	0
4	Less: Deferred Income Taxes	4,818,563
5	Less: Accumulated Depreciation	2,949,109
6	Net Investment Supplied SEC Additions:	$31,769,220
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$2,684,961
10		
11	Depreciation Expense on SEC Additions:	878,992
12		
13	Operational Expenses Related to SEC	0
14		
15	Property and Franchise Taxes Associated with SEC:	446,418
16		
17	SEC Revenues:	$4,010,371
18		
19	Revenue Taxes	3.191%
20	SEC Revenues with Revenue Taxes	$4,142,560
21		
22	SEC APP Revenue Reduction	(4,700)
23		
24	SEC Revenues with Revenue Taxes & APP Reduction	$4,137,860
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	SEC Percentage to Apply to Bill:	8.79%
29		

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304100**	**Structures & Improvement-Supply**							
2	Recurring Projects		$322,127	$0	$0	$322,127	$874	($43,218)	($29,710)
3	Investment Projects		0	0	0	0	0	0	0
4	Total SEC		$322,127	$0	$0	$322,127	$874	($43,218)	($29,710)
5									
6	**304200**	**Structures & Improvement-Pump**							
7	Recurring Projects		$1,280,518	($139,686)	$0	$1,140,832	$46,826	($171,801)	($55,732)
8	Investment Projects		0	(91,093)	0	(91,093)	335,832	0	4,572
9	Total SEC		$1,280,518	($230,779)	$0	$1,049,739	$382,658	($171,801)	($51,160)
10									
11	**304300**	**Structures & Improvement-WT**							
12	Recurring Projects		$1,394,239	($220,049)	$0	$1,174,190	$104,110	($187,057)	($106,638)
13	Investment Projects		4,141,710	(55,079)	0	4,086,631	1,538,137	(555,672)	(581,761)
14	Total SEC		$5,535,949	($275,128)	$0	$5,260,821	$1,642,247	($742,729)	($688,399)
15									
16	**304400**	**Structures & Improvement-T&D**							
17	Recurring Projects		$210,997	$0	$0	$210,997	$0	($28,309)	($9,796)
18	Investment Projects		83,856	0	0	83,856	0	(11,251)	(3,598)
19	Total SEC		$294,852	$0	$0	$294,852	$0	($39,560)	($13,394)
20									
21	**304500**	**Structures & Improvement - General**							
22	Recurring Projects		$83,351	$0	$0	$83,351	$277	($11,184)	($3,416)
23	Investment Projects		1,062,411	0	0	1,062,411	0	(142,538)	(180,217)
24	Total SEC		$1,145,762	$0	$0	$1,145,762	$277	($153,722)	($183,633)
25									
26	**304600**	**Struc &Imp-Offices**							
27	Recurring Projects		$11,086	$0	$0	$11,086	$0	($1,489)	($304)
28	Investment Projects		0	0	0	0	0	0	0
29	Total SEC		$11,086	$0	$0	$11,086	$0	($1,489)	($304)
30									
31	**304700**	**Struct & Imp-Store,Shop,Garage**							
32	Recurring Projects		$0	($7,869)	$0	($7,869)	$1	$0	$292
33	Investment Projects		0	0	0	0	0	0	0
34	Total SEC		$0	($7,869)	$0	($7,869)	$1	$0	$292
35									
36	**306000**	**Lake, River & Other Intakes**							
37	Recurring Projects		$249,421	($73,272)	$0	$176,149	$12,355	($33,465)	($2,976)
38	Investment Projects		458,844	0	0	458,844	0	(61,562)	(1,904)
39	Total SEC		$708,264	($73,272)	$0	$634,992	$12,355	($95,027)	($4,880)
40									
41	**309000**	**Supply Mains**							
42	Recurring Projects		$9,862	$0	$0	$9,862	$0	($1,325)	($1,091)
43	Investment Projects		0	0	0	0	0	0	0
44	Total SEC		$9,862	$0	$0	$9,862	$0	($1,325)	($1,091)
45									

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
46	**310000**	**Power Generation Equip**							
47	Recurring Projects		$46,388	$0	$0	$46,388	$115	($6,226)	($25,734)
48	Investment Projects		0	0	0	0	0	0	0
49	Total SEC		$46,388	$0	$0	$46,388	$115	($6,226)	($25,734)
50									
51	**311200**	**Pump Eqp Electric**							
52	Recurring Projects		$102,992	($228,733)	$0	($125,741)	$70,717	($13,820)	$8,892
53	Investment Projects		0	0	0	0	0	0	0
54	Total SEC		$102,992	($228,733)	$0	($125,741)	$70,717	($13,820)	$8,892
55									
56	**311520**	**Pumping Equipment SOS**							
57	Recurring Projects		$2,689,003	($85,066)	$0	$2,603,937	$62,022	($360,771)	($132,648)
58	Investment Projects		0	0	0	0	0	0	0
59	Total SEC		$2,689,003	($85,066)	$0	$2,603,937	$62,022	($360,771)	($132,648)
60									
61	**320100**	**WT Equip Non-Media**							
62	Recurring Projects		$4,089,977	($932,683)	$0	$3,157,294	$802,526	($548,733)	($137,366)
63	Investment Projects		16,528,041	(156,068)	0	16,371,973	50,577	(2,217,487)	(497,974)
64	Total SEC		$20,618,018	($1,088,751)	$0	$19,529,267	$853,103	($2,766,220)	($635,340)
65									
66	**320200**	**Water Trmt Equip Filter Media**							
67	Recurring Projects		$1,360,434	($492,152)	$0	$868,282	$460,312	($182,522)	($995,628)
68	Investment Projects		0	0	0	0	0	0	0
69	Total SEC		$1,360,434	($492,152)	$0	$868,282	$460,312	($182,522)	($995,628)
70									
71	**330000**	**Dist Reservoirs & Standpipes**							
72	Recurring Projects		$34,923	$0	$0	$34,923	$0	($4,684)	($1,884)
73	Investment Projects		0	0	0	0	0	0	0
74	Total SEC		$34,923	$0	$0	$34,923	$0	($4,684)	($1,884)
75									
76	**330200**	**Ground Level Tanks**							
77	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
78	Investment Projects		234,540	(3,369)	0	231,171	26,100	(31,465)	(15,750)
79	Total SEC		$234,540	($3,369)	$0	$231,171	$26,100	($31,465)	($15,750)
80									
81	**331001**	**Transmission & Distribution Mains**							
82	Recurring Projects		$0	($1,011)	$0	($1,011)	$237	$0	$33
83	Investment Projects		0	0	0	0	0	0	0
84	Total SEC		$0	($1,011)	$0	($1,011)	$237	$0	$33
85									
91	**340200**	**Computer & Peripheral Equipment**							
92	Recurring Projects		$122,478	$0	$0	$122,478	$2,554	($16,431)	($6,312)
93	Investment Projects		0	0	0	0	0	0	0
94	Total SEC		$122,478	$0	$0	$122,478	$2,554	($16,431)	($6,312)
95									

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
96	**340300**	**Computer Software**							
97	Recurring Projects		$150,187	$0	$0	$150,187	$0	($20,151)	($7,026)
98	Investment Projects		0	0	0	0	0	0	0
99	Total SEC		$150,187	$0	$0	$150,187	$0	($20,151)	($7,026)
100									
101	**340330**	**Computer Software Other**							
102	Recurring Projects		$1,441	$0	$0	$1,441	$0	($193)	($68)
103	Investment Projects		0	0	0	0	0	0	0
104	Total SEC		$1,441	$0	$0	$1,441	$0	($193)	($68)
105									
106	**343000**	**Tools, Shop, Garage Equipment**							
107	Recurring Projects		$4,858	($3,994)	$0	$864	$0	($651)	($187)
108	Investment Projects		0	0	0	0	0	0	0
109	Total SEC		$4,858	($3,994)	$0	$864	$0	($651)	($187)
110									
111	**344000**	**Laboratory Equipment**							
112	Recurring Projects		$7,225	($151,566)	$0	($144,341)	$1,876	($969)	$8,246
113	Investment Projects		0	0	0	0	0	0	0
114	Total SEC		$7,225	($151,566)	$0	($144,341)	$1,876	($969)	$8,246
115									
116	**345000**	**Power Operated Equipment**							
117	Recurring Projects		$41,485	($11,283)	$0	$30,202	$1,676	($5,565)	($11,697)
118	Investment Projects		0	0	0	0	0	0	0
119	Total SEC		$41,485	($11,283)	$0	$30,202	$1,676	($5,565)	($11,697)
120									
121	**346100**	**Comm Equip Non-Telephone**							
122	Recurring Projects		$41,119	$0	$0	$41,119	$0	($5,517)	($10,508)
123	Investment Projects		0	0	0	0	0	0	0
124	Total SEC		$41,119	$0	$0	$41,119	$0	($5,517)	($10,508)
125									
126	**346190**	**Remote Control & Instrument**							
127	Recurring Projects		$1,076,038	($208,698)	$0	$867,340	$95,939	($144,369)	($133,803)
128	Investment Projects		22,311	(6,125)	0	16,186	5,279	(2,992)	(9,532)
129	Total SEC		$1,098,349	($214,823)	$0	$883,526	$101,218	($147,361)	($143,335)
130									
131	**347000**	**Misc Equipment**							
132	Recurring Projects		$47,294	($5,561)	$0	$41,733	$3,451	($6,346)	($5,029)
133	Investment Projects		5,946	0	0	5,946	0	(800)	(2,855)
134	Total SEC		$53,240	($5,561)	$0	$47,679	$3,451	($7,146)	($7,884)
135									
136	**Expense:**								
137	Chemical Expense for WasteWater handling:		$0	$0	$0	$0	$0	$0	$0
138	Electric Power Expense for Wasterwater handling:		0	0	0	0	0	0	0
139	Hauling Expense for Wasterwater handling:		0	0	0	0	0	0	0
140	Total		$0	$0	$0	$0	$0	$0	$0
141									
142	**Total**		**$35,915,099**	**($2,873,357)**	**$0**	**$33,041,742**	**$3,621,793**	**($4,818,563)**	**($2,949,109)**

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			SEC	6	7	8	9	10	11	12
				=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description		Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304100**	**Structures & Improvement-Supply**								
2	Recurring Projects			$250,073	$21,135	$6,378	$4,352	$0	$31,865	$32,915
3	Investment Projects			0	0	0	0	0	0	0
4	Total SEC			$250,073	$21,135	$6,378	$4,352	$0	$31,865	$32,915
5										
6	**304200**	**Structures & Improvement-Pump**								
7	Recurring Projects			$1,099,811	$92,950	$22,588	$15,413	$0	$130,952	$135,268
8	Investment Projects			340,404	28,769	(1,804)	(1,231)	0	25,735	26,583
9	Total SEC			$1,440,215	$121,719	$20,785	$14,183	$0	$156,687	$161,851
10										
11	**304300**	**Structures & Improvement-WT**								
12	Recurring Projects			$1,204,654	$101,811	$48,259	$15,864	$0	$165,934	$171,404
13	Investment Projects			4,542,414	383,900	167,961	55,213	0	607,074	627,084
14	Total SEC			$5,747,068	$485,711	$216,220	$71,077	$0	$773,008	$798,488
15										
16	**304400**	**Structures & Improvement-T&D**								
17	Recurring Projects			$172,892	$14,612	$4,494	$2,851	$0	$21,957	$22,681
18	Investment Projects			69,007	5,832	1,786	1,133	0	8,751	9,040
19	Total SEC			$241,898	$20,444	$6,280	$3,984	$0	$30,708	$31,720
20										
21	**304500**	**Structures & Improvement - General**								
22	Recurring Projects			$69,028	$5,834	$942	$1,126	$0	$7,902	$8,162
23	Investment Projects			739,656	62,512	12,005	14,354	0	88,871	91,800
24	Total SEC			$808,684	$68,346	$12,947	$15,480	$0	$96,773	$99,962
25										
26	**304600**	**Struc &Imp-Offices**								
27	Recurring Projects			$9,293	$785	$125	$150	$0	$1,060	$1,095
28	Investment Projects			0	0	0	0	0	0	0
29	Total SEC			$9,293	$785	$125	$150	$0	$1,060	$1,095
30										
31	**304700**	**Struct & Imp-Store,Shop,Garage**								
32	Recurring Projects			$293	$25	($57)	($106)	$0	($139)	($144)
33	Investment Projects			0	0	0	0	0	0	0
34	Total SEC			$293	$25	($57)	($106)	$0	($139)	($144)
35										
36	**306000**	**Lake, River & Other Intakes**								
37	Recurring Projects			$225,335	$19,044	$1,462	$2,380	$0	$22,886	$23,640
38	Investment Projects			395,378	33,415	3,808	6,199	0	43,423	44,854
39	Total SEC			$620,712	$52,459	$5,270	$8,579	$0	$66,309	$68,495
40										
41	**309000**	**Supply Mains**								
42	Recurring Projects			$7,446	$629	$184	$133	$0	$947	$978
43	Investment Projects			0	0	0	0		0	0
44	Total SEC			$7,446	$629	$184	$133	$0	$947	$978
45										

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			6	7	8	9	10	11	12
		SEC	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
46	**310000**	**Power Generation Equip**							
47	Recurring Projects		$14,543	$1,229	$5,720	$627	$0	$7,576	$7,825
48	Investment Projects		0	0	0	0	0	0	0
49	Total SEC		$14,543	$1,229	$5,720	$627	$0	$7,576	$7,825
50									
51	**311200**	**Pump Eqp Electric**							
52	Recurring Projects		$168,781	$14,264	($3,081)	($1,699)	$0	$9,485	$9,798
53	Investment Projects		0	0	0	0	0	0	0
54	Total SEC		$168,781	$14,264	($3,081)	($1,699)	$0	$9,485	$9,798
55									
56	**311520**	**Pumping Equipment SOS**							
57	Recurring Projects		$2,257,606	$190,800	$47,652	$35,181	$0	$273,634	$282,653
58	Investment Projects		0	0	0	0	0	0	0
59	Total SEC		$2,257,606	$190,800	$47,652	$35,181	$0	$273,634	$282,653
60									
61	**320100**	**WT Equip Non-Media**							
62	Recurring Projects		$4,206,404	$355,502	$34,415	$42,657	$0	$432,574	$446,832
63	Investment Projects		13,863,157	1,171,638	178,455	221,197	0	1,571,290	1,623,082
64	Total SEC		$18,069,561	$1,527,140	$212,869	$263,854	$0	$2,003,864	$2,069,915
65									
66	**320200**	**Water Trmt Equip Filter Media**							
67	Recurring Projects		$642,596	$54,309	$292,524	$11,731	$0	$358,564	$370,383
68	Investment Projects		0	0	0	0	0	0	0
69	Total SEC		$642,596	$54,309	$292,524	$11,731	$0	$358,564	$370,383
70									
71	**330000**	**Dist Reservoirs & Standpipes**							
72	Recurring Projects		$28,355	$2,396	$726	$472	$0	$3,595	$3,713
73	Investment Projects		0	0	0	0	0	0	0
74	Total SEC		$28,355	$2,396	$726	$472	$0	$3,595	$3,713
75									
76	**330200**	**Ground Level Tanks**							
77	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
78	Investment Projects		213,425	18,038	6,334	3,123	0	27,495	28,401
79	Total SEC		$213,425	$18,038	$6,334	$3,123	$0	$27,495	$28,401
80									
81	**331001**	**Transmission & Distribution Mains**							
82	Recurring Projects		$270	$23	($13)	($14)	$0	($3)	($4)
83	Investment Projects		0	0	0	0	0	0	0
84	Total SEC		$270	$23	($13)	($14)	$0	($3)	($4)
85									
91	**340200**	**Computer & Peripheral Equipment**							
92	Recurring Projects		$102,289	$8,645	$2,682	$1,655	$0	$12,982	$13,410
93	Investment Projects		0	0	0	0	0	0	0
94	Total SEC		$102,289	$8,645	$2,682	$1,655	$0	$12,982	$13,410
95									

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			6	7	8	9	10	11	12
		SEC	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
96	**340300**	**Computer Software**							
97	Recurring Projects		$123,010	$10,396	$2,748	$2,029	$0	$15,174	$15,674
98	Investment Projects		0	0	0	0	0	0	0
99	Total SEC		$123,010	$10,396	$2,748	$2,029	$0	$15,174	$15,674
100									
101	**340330**	**Computer Software Other**							
102	Recurring Projects		$1,180	$100	$26	$19	$0	$146	$150
103	Investment Projects		0	0	0	0	0	0	0
104	Total SEC		$1,180	$100	$26	$19	$0	$146	$150
105									
106	**343000**	**Tools, Shop, Garage Equipment**							
107	Recurring Projects		$4,020	$340	$60	$12	$0	$411	$425
108	Investment Projects		0	0	0	0	0	0	0
109	Total SEC		$4,020	$340	$60	$12	$0	$411	$425
110									
111	**344000**	**Laboratory Equipment**							
112	Recurring Projects		$16,378	$1,384	($1,458)	($1,950)	$0	($2,024)	($2,090)
113	Investment Projects		0	0	0	0	0	0	0
114	Total SEC		$16,378	$1,384	($1,458)	($1,950)	$0	($2,024)	($2,090)
115									
116	**345000**	**Power Operated Equipment**							
117	Recurring Projects		$25,899	$2,189	$2,123	$408	$0	$4,720	$4,876
118	Investment Projects		0	0	0	0	0	0	0
119	Total SEC		$25,899	$2,189	$2,123	$408	$0	$4,720	$4,876
120									
121	**346100**	**Comm Equip Non-Telephone**							
122	Recurring Projects		$25,094	$2,121	$1,731	$556	$0	$4,407	$4,553
123	Investment Projects		0	0	0	0	0	0	0
124	Total SEC		$25,094	$2,121	$1,731	$556	$0	$4,407	$4,553
125									
126	**346190**	**Remote Control & Instrument**							
127	Recurring Projects		$893,805	$75,539	$36,515	$11,718	$0	$123,773	$127,853
128	Investment Projects		15,066	1,273	681	219	0	2,173	2,245
129	Total SEC		$908,871	$76,813	$37,196	$11,937	$0	$125,946	$130,098
130									
131	**347000**	**Misc Equipment**							
132	Recurring Projects		$39,370	$3,327	$2,642	$564	$0	$6,533	$6,748
133	Investment Projects		2,291	194	376	80	0	650	672
134	Total SEC		$41,661	$3,521	$3,018	$644	$0	$7,183	$7,420
135									
136	**Expense:**								
137	Chemical Expense for WasteWater handling:		$0	$0	$0	$0	$0	$0	$0
138	Electric Power Expense for Wasterwater handling:		0	0	0	0	0	0	0
139	Hauling Expense for Wasterwater handling:		0	0	0	0	0	0	0
140	Total		$0	$0	$0	$0	$0	$0	$0
141									
142	**Total**		**$31,769,220**	**$2,684,961**	**$878,992**	**$446,418**	**$0**	**$4,010,371**	**$4,142,560**

Authorization of Tennessee American Water Capital Recovery Riders
Since Last Rate Case (Docket No. 12-00049)

TPUC Docket No.	Effective Date	Rider	Authorized Annual Change	Total Cumulative Rider	Reconciliation Authorized	Individual Authorized Rider Total	Capital Riders Cumulative Total	TCJA Offset	Impact to Bill
13-00130	4/15/2014	QIIP	0.790%	0.790%	0.000%	0.790%			
		EDI	0.180%	0.180%	0.000%	0.180%			
		SEC	0.110%	0.110%	0.000%	0.110%			
		Total	1.080%		0.000%		**1.080%**	**0.00%**	**1.080%**
14-00121	6/30/2015	QIIP	1.340%	2.130%	0.000%	2.130%			
		EDI	-0.130%	0.050%	0.000%	0.050%			
		SEC	3.430%	3.540%	0.000%	3.540%			
		Total	4.640%		0.000%		**5.720%**	**0.00%**	**5.720%**
15-00029*	11/1/2015	QIIP	0.000%	2.130%	0.254%	2.384%			
		EDI	0.000%	0.050%	-0.150%	-0.100%			
		SEC	0.000%	3.540%	0.064%	3.604%			
		Total	0.000%	5.720%	0.168%		**5.888%**	**0.00%**	**5.888%**
15-00111	3/15/2016	QIIP	2.430%	4.560%	0.000%	4.560%			
		EDI	0.050%	0.100%	0.000%	0.100%			
		SEC	2.180%	5.720%	0.000%	5.720%			
		Total	4.660%		0.000%		**10.380%**	**0.00%**	**10.380%**
16-00022*	10/11/2016	QIIP	0.000%	4.560%	1.166%	5.726%			
		EDI	0.000%	0.100%	-0.178%	-0.078%			
		SEC	0.000%	5.720%	-0.118%	5.602%			
		Total	0.000%		0.870%		**11.250%**	**0.00%**	**11.250%**
16-00126	3/14/2017	QIIP	2.960%	7.520%	0.000%	7.520%			
		EDI	0.240%	0.340%	0.000%	0.340%			
		SEC	0.370%	6.090%	0.000%	6.090%			
		Total	3.570%		0.000%		**13.950%**	**0.00%**	**13.950%**
17-00020*	8/16/2017	QIIP	0.000%	7.520%	1.763%	9.283%			
		EDI	0.000%	0.340%	-0.031%	0.309%			
		SEC	0.000%	6.090%	-0.826%	5.264%			
		Total	0.000%		0.906%		**14.856%**	**0.00%**	**14.856%**
17-00124	4/10/2018	QIIP	2.530%	10.050%	0.000%	10.050%			
		EDI	0.070%	0.410%	0.000%	0.410%			
		SEC	-0.120%	5.970%	0.000%	5.970%			
		Total	2.480%		0.000%		**16.430%**	**0.00%**	**16.430%**
18-00022*	12/17/2018	QIIP	0.000%	10.050%	1.542%	11.592%			
		EDI	0.000%	0.410%	-0.081%	0.329%			
		SEC	0.000%	5.970%	-0.628%	5.342%			
		Total	0.000%		0.833%		**17.263%**	**0.00%**	**17.263%**
18-00120	9/1/2019	QIIP	1.600%	11.650%	0.000%	11.650%			
		EDI	0.240%	0.650%	0.000%	0.650%			
		SEC	0.910%	6.880%	0.000%	6.880%			
		Total	2.750%		0.000%		**19.180%**	**-6.62%**	**12.560%**
19-00031*	Pending	QIIP	0.000%	11.650%	-1.140%	10.510%			
		EDI	0.000%	0.650%	-0.320%	0.330%			
		SEC	0.000%	6.880%	-0.920%	5.960%			
		Total	0.000%		-2.380%		**16.800%**	**-6.62%**	**10.180%**
19-00XXX	1/1/2020	QIIP	2.630%	14.280%	0.000%	14.280%			
		EDI	0.490%	1.140%	0.000%	1.140%			
		SEC	1.910%	8.790%	0.000%	8.790%			
		Total	5.030%		0.000%		**24.210%**	**-6.62%**	**17.590%**

* Reconciliations are only effective until December 31 of the year authorized by the TPUC.

TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Third Revised Sheet No. 12-EDI-1

CLASSIFICATION OF SERVICE

ECONOMIC DEVELOPMENT INVESTMENT PROGRAM – RIDER

1. Applicability

In addition to the other charges provided for in this Tariff under Service Classifications Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, and Private Fire, a Economic Development Investment Program ("EDI") Rider will apply to customers in all service areas.

The above rider will be recomputed annually and be adjusted periodically to incorporate the Annual Reconciliation Factor.

2. Definitions

For the purposes of this Rider:

"Actual EDI Investment Amount" means the amount of actual capital investment and associated operating expenses of the Company for the Economic Development Investment Program and not otherwise included in current base rates. At the time of the Company's next general rate case proceeding, all prudently incurred Actual EDI Investment Amounts associated with this Rider shall be included in base rates.

"Annual Reconciliation Factor" means an adjustment factor to true-up rates from forecasted costs to the actual costs incurred through application of 1) the Budget-to-Actual Adjustment and 2) the Over-Under Collection Adjustment, and the 3) Earnings Test Adjustment, as adjusted for Interest.

"Annual Review Period" means the twelve-month period between the annual adjustments of the EDI Percentage Rate. For the first year beyond the attrition year of the base rate case, this review period may be shorter or longer than a twelve-month period to cover expenditures between the attrition year and the start of the subsequent calendar year.

"Commission" means the Tennessee Public Utility Commission.

"Budget-to-Actual Adjustment" means the adjustment to EDI for the applicable coming annual period due to the difference between the Forecasted EDI Investment and Expense Amount and the Actual EDI Investment and Expense Amount.

(T) Denotes Change in text

ISSUED: **October 3, 2017** **EFFECTIVE: November 2, 2017**

BY:

Valoria V. Armstrong
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Third Revised Sheet No. 12-EDI-2

"Consumer Advocate" means the Consumer Advocate and Protection Division of the Office of the Tennessee Attorney General.

"Forecasted EDI Investment Amount" means the amount of forecasted capital investment of the Company for the Economic Development Investment Program and not otherwise included in current base rates.

"Over-Under Collection Adjustment" means the adjustment to EDI for the applicable coming annual period due to the net amount of over or under collections. This will include
(T) over-under collections from the annual review period EDI and any remaining balance of the over-under collection from the prior reconciliation of the EDI.

"Relevant Rate Order" means the final order of the Commission in the most recent rate case of the Company fixing the rates of the Company or the most recent final order of the Commission specifically prescribing or fixing the factors and procedures to be used in the application of this Rider.

3. General Description

EDI allows the Company to recover outside of a rate case its qualifying incremental non-revenue producing plant infrastructure investment and expenses. For purposes of this Rider, qualifying EDI investment includes the following:

Distribution, Production, and Other Infrastructure – Distribution, production, and other infrastructure that may be identified as being for the purpose of economic development.

Economic Development Expenses – Operational expenses that are specifically to support economic development and economic development investment utility plant.

EDI Investment is to be identifiable on the Company's books and segregated into the following general accounts:

Account 331 – Transmission & Distribution Mains;
Account 333 – Services;
Account 334 – Meters & Meter Installations;
Account 335 – Hydrants;
Account 320 – Water Treatment Equipment, Non-Media;
Account 311 – Pumping Equipment;
Account 303 – Land and Land Rights;
Account 304 – Structures and Improvements;

(T) Denotes Change in text

ISSUED: October 3, 2017 **EFFECTIVE: November 2, 2017**

BY: Valoria V. Armstrong
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Third Revised Sheet No. 12-EDI-3

Account 306 – Lake, River and Other Intakes;
Account 307 – Wells and Springs;
Account 309 – Supply Mains;
Account 310 – Power Generation Equipment;
Account 330 – Distribution Reservoirs and Standpipes; and
Account 330003 – Capitalized Tank Painting.

4. Determination of the Economic Development Investment Program Percentage Rate

(A) The EDI percentage shall be expressed as a percentage carried to two (2) decimal places. The EDI percentage shall be applied to the total amount billed to each Customer based on the Company's otherwise applicable rates and charges.

(B) The EDI percentage shall be calculated on an annual prospective basis as follows:

FORECASTED EDI Investment Amount
Less EDI Plant Retirements (Net of Cost of Removal & Salvage)
Less Contributions in Aid of Construction
Less Accumulated Depreciation
Less Accumulated Deferred Income Taxes
Net Forecasted EDI Qualifying Investment

Multiplied by the Pre-Tax ROR set forth in the Relevant Rate Order

Allowed Forecasted EDI Pre-Tax Return
Plus Depreciation Expense
Plus Property Taxes
Plus Franchise Taxes
Plus Economic Development Operational Expenses
Subtotal Forecasted EDI Revenue Requirement Before Revenue Tax

Divided by 1 minus the following:
Forfeited Discounts Rate
Plus Uncollectible Expense Rate
Plus Gross Receipts Tax Rate
Total Forecasted EDI Revenue Requirement

(T) Denotes Change in text

ISSUED: October 3, 2017 **EFFECTIVE: November 2, 2017**

BY:

Valoria V. Armstrong
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Third Revised Sheet No. 12-EDI-4

Divided by Relevant Rate Order Volumetric & Metered Revenue

EDI Percentage Rate

Where:

Accumulated Depreciation = Accumulated depreciation calculated by debiting for Forecasted EDI plant removed from service, and crediting for new accumulations using rates approved in the Relevant Rate Order on new investments, less retirements and CIAC.

Accumulated Deferred Income Taxes = An average of the forecasted accumulated deferred income taxes related to qualified forecasted EDI investment at the beginning and end of the year.

Contributions in Aid of Construction = Non-investor supplied funds used in the construction of forecasted EDI infrastructure.

Depreciation Expense = Forecasted cumulative qualified EDI investment net of retirements and CIAC, multiplied by depreciation rates approved in the Relevant Rate Order.

Forfeited Discount Rate = Forecasted EDI Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite forfeited discount factor approved in the Relevant Rate Order.

Franchise Taxes = Forecasted cumulative qualified EDI investment multiplied by composite franchise tax rate approved in the Relevant Rate Order.

Gross Receipts Tax Rate = Forecasted EDI Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite gross receipts tax rate approved in the Relevant Rate Order.

Property Taxes = Forecasted cumulative qualified EDI investment multiplied by composite property tax rate approved in the Relevant Rate Order.

EDI Plant Retirements = Forecasted EDI plant removed from service net of any associated cost of removal and salvage.

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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Third Revised Sheet No. 12-EDI-5

Forecasted EDI Investment Amount = Average forecasted EDI additions to plant infrastructure as described in Section 3, computed by use of average of 12 end-of-month balances.

Economic Development Expenses = the incremental operational expenses that are specifically to support economic development or economic development utility plant.

Uncollectible Expense = Forecasted EDI Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite uncollectible factor approved in the Relevant Rate Order.

Volumetric & Metered Revenue = the revenues authorized in the Relevant Rate Order for volumetric water sales, meter charges, and private fire service charges.

(C) The total amount to be recovered through the EDI is the EDI Percentage Rate as adjusted for the Annual Reconciliation Factor Percentage Rate.

5. Determination of the Annual Reconciliation Factor Percentage Rate

(A) The Annual Reconciliation Factor Percentage shall be expressed as a percentage carried to two (2) decimal places. The Annual Reconciliation Factor Percentage shall be applied to the total amount billed to each Customer based on the Company's otherwise applicable rates and charges.

(B) The Annual Reconciliation Factor Percentage Rate will be computed as follows:

Budget-to-Actual Adjustment
Plus Over-Under Collection Adjustment
Plus Earnings Test Adjustment
Plus Interest
Annual Reconciliation Amount

Divided by 9/12 of the Relevant Rate Order Volumetric & Metered Revenue

Annual Reconciliation Factor Percentage Rate

(C) Computation of the Budget-to-Actual Adjustment.

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The Budget-to-Actual Adjustment will be computed as follows:

ACTUAL EDI Investment Amount for the Annual Review Period
Less EDI Plant Retirements (Net of Cost of Removal & Salvage)
Less Contributions in Aid of Construction
Less Accumulated Depreciation
Less Accumulated Deferred Income Taxes
Net Actual EDI Qualifying Investment

Multiplied by the Pre-Tax ROR set forth in the Relevant Rate Order

Allowed Actual EDI Pre-Tax Return
Plus Depreciation Expense
Plus Property Taxes
Plus Franchise Taxes
Plus Economic Development Operational Expenses
Subtotal Actual EDI Revenue Requirement Before Revenue Tax

Divided by 1 minus the following:

Forfeited Discounts Rate
Plus Uncollectible Expense Rate
Plus Gross Receipts Tax Rate
Total Actual EDI Revenue Requirement

Less Total Forecasted EDI Revenue Requirement

Budget-to-Actual Adjustment

Where:

Accumulated Depreciation = Accumulated depreciation calculated by debiting for Forecasted EDI plant removed from service, and crediting for new accumulations using rates approved in the Relevant Rate Order on new investments, less retirements and CIAC

Accumulated Deferred Income Taxes = An average of the actual accumulated deferred income taxes related to actual EDI investment at the beginning and end of the year.

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Third Revised Sheet No. 12-EDI-7

Contributions in Aid of Construction = Non-investor supplied funds used in the construction of actual EDI infrastructure.

Depreciation Expense = Actual cumulative qualified EDI investment net of retirements and CIAC multiplied by depreciation rates approved in the Relevant Rate Order.

Forfeited Discount Rate = Actual EDI Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite forfeited discount factor approved in the Relevant Rate Order.

Franchise Taxes = Actual cumulative qualified EDI investment multiplied by composite franchise tax rate approved in the Relevant Rate Order.

Gross Receipts Tax Rate = Actual EDI Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite gross receipts tax rate approved in the Relevant Rate Order.

Property Taxes = Actual cumulative qualified EDI investment multiplied by composite property tax rate approved in the Relevant Rate Order.

EDI Plant Retirements = Actual EDI plant removed from service net of any associated cost of removal and salvage.

Actual EDI Investment Amount = Average actual EDI additions to plant infrastructure as described in Section 3, computed by use of average of 12 end-of-month balances.

Economic Development Expenses = the incremental operational expenses that are specifically to support economic development or economic development utility plant.

Uncollectible Expense = Actual EDI Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite uncollectible factor approved in the Relevant Rate Order.

Volumetric & Metered Revenue = the revenues authorized in the Relevant Rate Order for volumetric water sales, meter charges, and private fire service charges.

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Third Revised Sheet No. 12-EDI-8

(D) Computation of the Over-Under Collection Adjustment.

The Company will identify and record the total amount of the EDI Collected from Customers for the Annual Review Period. The difference between the Total EDI Collected from Customers and the Total Budgeted EDI Revenue Requirement shall constitute the Over-
(T) Under Collection Adjustment. This adjustment shall include any remaining Over-Under
(T) amount from the prior period reconciliation during the Annual Review Period in addition to
(T) the Over-Under collection amount for the EDI during the Annual Review Period.

(E) Computation of the Earnings Test Adjustment.

If the earnings attained by the Company for the Annual Review Period exceed the earnings allowed for the Annual Review Period by applying the overall rate of return authorized in the Relevant Rate Order, then any such earnings difference shall constitute the Earnings Test Adjustment. If the earnings attained by the Company for the Annual Review Period are less than the earnings allowed for the Annual Review Period by applying the overall rate of return authorized in the Relevant Rate Order, then no Earnings Test Adjustment shall be recognized.

Any Earnings Test Adjustment shall be allocated among the Qualified Infrastructure Improvement Program Rider, the Economic Development Investment Rider, and the Safety and Environmental Compliance Rider based on the pro-rata revenues collected under these riders for the Annual Review Period for purposes of computing new rate adjustments.

(F) Computation of Interest.

Interest will be computed as follows:

Budget-to-Actual Adjustment
Plus Over-Under Collection Adjustment
Plus Earnings Test Adjustment

Total Amount Subject to Interest
Interest Rate Multiplied by 50%

Total Interest

Where "Interest Rate" equals the prime rate value published in the "Federal Reserve Bulletin" or in the Federal Reserve's "Selected Interest Rates" for the most recent preceding month.

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Third Revised Sheet No. 12-EDI-9

6. New Base Rates

The EDI rider will be reset at zero upon the establishment of new base rates to customer billings that provide for the prospective recovery of the annual costs that had theretofore been recovered under the EDI. Thereafter, only the costs of new EDI eligible plant additions that have not previously been reflected in the Company's rate base, would be reflected in new annual prospective EDI filings.

7. Annual EDI Percentage Rate Filing

On or before December 1 of each year, the Company shall submit to the Commission a calculation of the EDI Percentage Rate for the following calendar year. The Annual EDI Percentage Rate Filing shall be verified by an officer of the Company. The Annual EDI Percentage Rate Filing shall include a calculation to adjust revenue to recover costs related to the Forecasted EDI Investment Amount, with such revenue adjustment applied through the EDI Percentage Rate. The EDI Percentage Rate shall become effective on January 1 of each year and be applied as an adjustment to Customers' bills for the remainder of the calendar year.

The Company will include in its Annual EDI Percentage Rate Filing the following information at a minimum: (a) computation of the EDI Percentage Rate, including the detailed calculation of each component, (b) a budget of the Forecasted EDI Investment Amount and Forecasted Economic Development Operational Expenses adopted by the Company's Board of Directors, (c) any related Strategic Capital Expenditures Plans, (d) statements demonstrating how each projected capital investment comprising the Forecasted EDI Investment Amount and each projected operational expense comprising the Forecasted Economic Development Operational Expenses meet the requirements for recovery under this Rider set forth in Section 3, and (e) such other information as the Commission may direct.

The Company will simultaneously copy the Consumer Advocate on its Annual EDI Percentage Rate Filing.

8. Annual Reconciliation Filing with the Commission

On or before March 1 of each year, the Company shall submit to the Commission a reconciliation of the results of the operation of the EDI for the previous Annual Review Period. The Annual Reconciliation Filing shall be verified by an officer of the Company. The annual reconciliation shall include a calculation to adjust revenue collected under this EDI Rider in effect for the prior Annual Review Period to an amount equivalent to the actual level of prudently-incurred EDI cost for the prior Annual Review Period, with such revenue adjustment applied through the Annual Reconciliation Factor Percentage Rate. The Annual Reconciliation Factor Percentage Rate shall become effective on

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Third Revised Sheet No. 12-EDI-10

April 1 of each year and be applied as an adjustment to Customers' bills for the remainder of the calendar year.

The Company will include in its Annual Reconciliation Filing the following information at a minimum: (a) a schedule of all journal entries made related to this Rider for the Annual Review Period, including any related general ledger support, (b) actual billing determinants by month as used in the computation of the Total EDI Collected from Customers for the Annual Review Period, (c) capitalization policy effective for the Annual Review Period, (d) computation of the Annual Reconciliation Factor Percentage Rate, including the detailed calculation of each component, (e) schedules of the Actual EDI Investment Amount and Actual Economic Development Operational Expenses, including related general ledger support, (f) a schedule of any proposed prior period adjustments, (g) an affirmative statement of whether the Company is aware of any changes in market conditions or other factors that may affect whether the Rider is still in the public interest, including the identification of such factors if they exist, (h) the cumulative amount of EDI collected from customers under this Rider, and (i) such other information as the Commission may direct.

The Company will simultaneously copy the Consumer Advocate on its Annual Reconciliation Filing.

9. Notice Requirements

The Company will file revised tariffs for Commission approval upon 30 days' notice to implement a decrement or an increment each January 1 and April 1. Along with the tariff filing, the Company will include a copy of the computation of the new rate adjustment. The Company will simultaneously copy the Consumer Advocate on this filing.

10. Public Interest Review

Nothing herein shall be construed to eliminate or otherwise restrict the opportunity of the Consumer Advocate or any other interested party from seeking a review of this Rider, as permitted by law and the rules and regulations of the Commission, for a reconsideration of whether it remains in the public interest.

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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Third Revised Sheet No. 12-QIIP-1

CLASSIFICATION OF SERVICE

QUALIFIED INFRASTRUCTURE IMPROVEMENT PROGRAM – RIDER

1. Applicability

In addition to the other charges provided for in this Tariff under Service Classifications Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, and Private Fire, a Qualified Infrastructure Improvement Program ("QIIP") Rider will apply to customers in all service areas.

The above rider will be recomputed annually and be adjusted periodically to incorporate the Annual Reconciliation Factor.

2. Definitions

For the purposes of this Rider:

"Actual QIIP Investment Amount" means the amount of actual capital investment of the Company for the Qualified Infrastructure Improvement Program and not otherwise included in current base rates. At the time of the Company's next general rate case proceeding, all prudently incurred Actual QIIP Investment Amounts associated with this Rider shall be included in base rates.

"Annual Reconciliation Factor" means an adjustment factor to true-up rates from forecasted costs to the actual costs incurred through application of 1) the Budget-to-Actual Adjustment and 2) the Over-Under Collection Adjustment, and the 3) Earnings Test Adjustment, as adjusted for Interest.

"Annual Review Period" means the twelve-month period between the annual adjustments of the QIIP Percentage Rate.

"Commission" means the Tennessee Public Utility Commission.

"Budget-to-Actual Adjustment" means the adjustment to QIIP for the applicable coming annual period due to the difference between the Forecasted QIIP Investment Amount and the Actual QIIP Investment Amount.

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"Consumer Advocate" means the Consumer Advocate and Protection Division of the Office of the Tennessee Attorney General.

"Forecasted QIIP Investment Amount" means the amount of forecasted capital investment of the Company for the Qualified Infrastructure and Investment Program and not otherwise included in current base rates.

(T) **"Over-Under Collection Adjustment"** means the adjustment to QIIP for the applicable
(T) coming annual period due to the net amount of over or under collections. This will include
(T) over-under collections from the annual review period EDI and any remaining balance of the over-under collection from the prior reconciliation of the EDI.

"Relevant Rate Order" means the final order of the Commission in the most recent rate case of the Company fixing the rates of the Company or the most recent final order of the Commission specifically prescribing or fixing the factors and procedures to be used in the application of this Rider.

3. General Description

QIIP allows the Company to recover outside of a rate case its qualifying incremental non-revenue producing plant infrastructure investment. For purposes of this Rider, qualifying QIIP investment includes the following:

Distribution Infrastructure – Replacement distribution and transmission mains and valves installed as replacements for existing facilities, reinforcement of existing facilities or otherwise insuring reliability of existing facilities; Hydrants, Services, Meters and Meter Installations – installed as in-kind replacements, reinforcements or insuring reliability of existing facilities; Unreimbursed funds related to capital projects to relocate facilities required by governmental highway projects; Capitalized tank repairs and maintenance that serve to replace, reinforce, or otherwise insure reliability of existing facilities.

Production and Pumping Infrastructure – Replacement of water treatment facilities and equipment installed as replacements for existing facilities, reinforcement of existing facilities or otherwise insuring reliability of existing facilities; Raw Water and Finished Water pumping equipment and structures installed as replacements, reinforcements or otherwise insuring reliability of existing facilities.

Other Infrastructure – Infrastructure designed to utilize alternative fuels.

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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Third Revised Sheet No. 12-QIIP-3

QIIP Investment is to be identifiable on the Company's books and segregated into the following general accounts:

Account 331 – Transmission & Distribution Mains;
Account 333 – Services;
Account 334 – Meters & Meter Installations;
Account 335 – Hydrants;
Account 320 – Water Treatment Equipment, Non-Media;
Account 311 – Pumping Equipment;
Account 303 – Land and Land Rights;
Account 304 – Structures and Improvements;
Account 306 – Lake, River and Other Intakes;
Account 307 – Wells and Springs;
Account 309 – Supply Mains;
Account 310 – Power Generation Equipment
Account 330 – Distribution Reservoirs and Standpipes;
Account 341 – Transportation Equipment; and
Account 330003 – Capitalized Tank Painting.

4. Determination of the Qualified Infrastructure Improvement Program Percentage Rate

(A) The QIIP percentage shall be expressed as a percentage carried to two (2) decimal places. The QIIP percentage shall be applied to the total amount billed to each Customer based on the Company's otherwise applicable rates and charges.

(B) The QIIP percentage shall be calculated on an annual prospective basis as follows:

FORECASTED QIIP Investment Amount
Less QIIP Plant Retirements (Net of Cost of Removal & Salvage)
Less Contributions in Aid of Construction
Less Accumulated Depreciation
Less Accumulated Deferred Income Taxes
Net Forecasted QIIP Qualifying Investment

Multiplied by the Pre-Tax ROR set forth in the Relevant Rate Order

Allowed Forecasted QIIP Pre-Tax Return
Plus Depreciation Expense

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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Third Revised Sheet No. 12-QIIP-4

Plus Property Taxes
Plus Franchise Taxes
Subtotal Forecasted QIIP Revenue Requirement Before Revenue Tax

Divided by 1 minus the following:
Forfeited Discounts Rate
Plus Uncollectible Expense Rate
Plus Gross Receipts Tax Rate
Total Forecasted QIIP Revenue Requirement

Divided by Relevant Rate Order Volumetric & Metered Revenue

QIIP Percentage Rate

Where:

Accumulated Depreciation = Accumulated depreciation calculated by debiting for Forecasted QIIP plant removed from service, and crediting for new accumulations using rates approved in the Relevant Rate Order on new investments, less retirements and CIAC.

Accumulated Deferred Income Taxes = An average of the forecasted accumulated deferred income taxes related to qualified forecasted QIIP investment at the beginning and end of the year.

Contributions in Aid of Construction = Non-investor supplied funds used in the construction of forecasted QIIP infrastructure.

Depreciation Expense = Forecasted cumulative qualified QIIP investment net of retirements and CIAC, multiplied by depreciation rates approved in the Relevant Rate Order.

Forfeited Discount Rate = Forecasted QIIP Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite forfeited discount factor approved in the Relevant Rate Order.

Franchise Taxes = Forecasted cumulative qualified QIIP investment multiplied by composite franchise tax rate approved in the Relevant Rate Order.

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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Third Revised Sheet No. 12-QIIP-5

Gross Receipts Tax Rate = Forecasted QIIP Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite gross receipts tax rate approved in the Relevant Rate Order.

Property Taxes = Forecasted cumulative qualified QIIP investment multiplied by composite property tax rate approved in the Relevant Rate Order.

QIIP Plant Retirements = Forecasted QIIP plant removed from service net of any associated cost of removal and salvage.

Forecasted QIIP Investment Amount = Average forecasted QIIP additions to plant infrastructure as described in Section 3, computed by use of average of 12 end-of-month balances.

Uncollectible Expense = Forecasted QIIP Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite uncollectible factor approved in the Relevant Rate Order.

Volumetric & Metered Revenue = the revenues authorized in the Relevant Rate Order for volumetric water sales, meter charges, and private fire service charges.

(C) The total amount to be recovered through the QIIP is the QIIP Percentage Rate as adjusted for the Annual Reconciliation Factor Percentage Rate.

5. Determination of the Annual Reconciliation Factor Percentage Rate

(A) The Annual Reconciliation Factor Percentage shall be expressed as a percentage carried to two (2) decimal places. The Annual Reconciliation Factor Percentage shall be applied to the total amount billed to each Customer based on the Company's otherwise applicable rates and charges.

(B) The Annual Reconciliation Factor Percentage Rate will be computed as follows:

Budget-to-Actual Adjustment
Plus Over-Under Collection Adjustment

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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

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Plus Earnings Test Adjustment
Plus Interest
Annual Reconciliation Amount

Divided by 9/12 of the Relevant Rate Order Volumetric & Metered Revenue

Annual Reconciliation Factor Percentage Rate

(C) Computation of the Budget-to-Actual Adjustment.

The Budget-to-Actual Adjustment will be computed as follows:

ACTUAL QIIP Investment Amount for the Annual Review Period
Less QIIP Plant Retirements (Net of Cost of Removal & Salvage)
Less Contributions in Aid of Construction
Less Accumulated Depreciation
Less Accumulated Deferred Income Taxes
Net Actual QIIP Qualifying Investment

Multiplied by the Pre-Tax ROR set forth in the Relevant Rate Order

Allowed Actual QIIP Pre-Tax Return
Plus Depreciation Expense
Plus Property Taxes
Plus Franchise Taxes
Subtotal Actual QIIP Revenue Requirement Before Revenue Tax

Divided by 1 minus the following:

Forfeited Discounts Rate
Plus Uncollectible Expense Rate
Plus Gross Receipts Tax Rate
Total Actual QIIP Revenue Requirement

Less Total Forecasted QIIP Revenue Requirement

Budget-to-Actual Adjustment

Where:

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Third Revised Sheet No. 12-QIIP-7

Accumulated Depreciation = Accumulated depreciation calculated by debiting for Forecasted QIIP plant removed from service, and crediting for new accumulations using rates approved in the Relevant Rate Order on new investments, less retirements and CIAC

Accumulated Deferred Income Taxes = An average of the actual accumulated deferred income taxes related to actual QIIP investment at the beginning and end of the year.

Contributions in Aid of Construction = Non-investor supplied funds used in the construction of actual QIIP infrastructure.

Depreciation Expense = Actual cumulative qualified QIIP investment net of retirements and CIAC multiplied by depreciation rates approved in the Relevant Rate Order.

Forfeited Discount Rate = Actual QIIP Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite forfeited discount factor approved in the Relevant Rate Order.

Franchise Taxes = Actual cumulative qualified QIIP investment multiplied by composite franchise tax rate approved in the Relevant Rate Order.

Gross Receipts Tax Rate = Actual QIIP Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite gross receipts tax rate approved in the Relevant Rate Order.

Property Taxes = Actual cumulative qualified QIIP investment multiplied by composite property tax rate approved in the Relevant Rate Order.

QIIP Plant Retirements = Actual QIIP plant removed from service net of any associated cost of removal and salvage.

Actual QIIP Investment Amount = Average actual QIIP additions to plant infrastructure as described in Section 3, computed by use of average of 12 end-of-month balances.

Uncollectible Expense = Actual QIIP Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite uncollectible factor approved in the Relevant Rate Order.

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Volumetric & Metered Revenue = the revenues authorized in the Relevant Rate Order for volumetric water sales, meter charges, and private fire service charges.

(D) Computation of the Over-Under Collection Adjustment.

The Company will identify and record the total amount of the QIIP Collected from Customers for the Annual Review Period. The difference between the Total QIIP Collected from Customers and the Total Budgeted QIIP Revenue Requirement shall constitute the Over-Under Collection Adjustment. . This adjustment shall include any remaining Over-Under amount from the prior period reconciliation during the Annual Review Period in addition to the Over-Under collection amount for the EDI during the Annual Review Period.

(T)
(T)
(T)

(E) Computation of the Earnings Test Adjustment.

If the earnings attained by the Company for the Annual Review Period exceed the earnings allowed for the Annual Review Period by applying the overall rate of return authorized in the Relevant Rate Order, then any such earnings difference shall constitute the Earnings Test Adjustment. If the earnings attained by the Company for the Annual Review Period are less than the earnings allowed for the Annual Review Period by applying the overall rate of return authorized in the Relevant Rate Order, then no Earnings Test Adjustment shall be recognized.

Any Earnings Test Adjustment shall be allocated among the Qualified Infrastructure Improvement Program Rider, the Economic Development Investment Rider, and the Safety and Environmental Compliance Rider based on the pro-rata revenues collected under these riders for the Annual Review Period for purposes of computing new rate adjustments.

(F) Computation of Interest.

Interest will be computed as follows:

Budget-to-Actual Adjustment
Plus Over-Under Collection Adjustment
Plus Earnings Test Adjustment

Total Amount Subject to Interest
Interest Rate Multiplied by 50%

Total Interest

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Where "Interest Rate" equals the prime rate value published in the "Federal Reserve Bulletin" or in the Federal Reserve's "Selected Interest Rates" for the most recent preceding month.

6. New Base Rates

The QIIP rider will be reset at zero upon the establishment of new base rates to customer billings that provide for the prospective recovery of the annual costs that had theretofore been recovered under the QIIP. Thereafter, only the costs of new QIIP eligible plant additions that have not previously been reflected in the Company's rate base, would be reflected in new annual prospective QIIP filings.

7. Annual QIIP Percentage Rate Filing

On or before December 1 of each year, the Company shall submit to the Commission a calculation of the QIIP Percentage Rate for the following calendar year. The Annual QIIP Percentage Rate Filing shall be verified by an officer of the Company. The Annual QIIP Percentage Rate Filing shall include a calculation to adjust revenue to recover costs related to the Forecasted QIIP Investment Amount, with such revenue adjustment applied through the QIIP Percentage Rate. The QIIP Percentage Rate shall become effective on January 1 of each year and be applied as an adjustment to Customers' bills for the remainder of the calendar year.

The Company will include in its Annual QIIP Percentage Rate Filing the following information at a minimum: (a) computation of the QIIP Percentage Rate, including the detailed calculation of each component, (b) a budget of the Forecasted QIIP Investment Amount adopted by the Company's Board of Directors, (c) any related Strategic Capital Expenditures Plans, (d) a statement demonstrating how each projected capital investment comprising the Forecasted QIIP Investment Amount meets the requirements for recovery under this Rider set forth in Section 3, and (e) such other information as the Commission may direct.

The Company will simultaneously copy the Consumer Advocate on its Annual QIIP Percentage Rate Filing.

8. Annual Reconciliation Filing with the Commission

On or before March 1 of each year, the Company shall submit to the Commission a reconciliation of the results of the operation of the QIIP for the previous Annual Review Period. The Annual Reconciliation Filing shall be verified by an officer of the Company. The annual reconciliation shall include a calculation to adjust revenue collected under this QIIP Rider in effect for the prior Annual Review Period to an amount equivalent to the actual level of prudently-incurred QIIP cost for the prior Annual Review Period, with such revenue adjustment applied through the Annual Reconciliation Factor Percentage Rate. The Annual Reconciliation Factor Percentage Rate shall become effective on

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April 1 of each year and be applied as an adjustment to Customers' bills for the remainder of the calendar year.

The Company will include in its Annual Reconciliation Filing the following information at a minimum: (a) a schedule of all journal entries made related to this Rider for the Annual Review Period, including any related general ledger support, (b) actual billing determinants by month as used in the computation of the Total QIIP Collected from Customers for the Annual Review Period, (c) capitalization policy effective for the Annual Review Period, (d) computation of the Annual Reconciliation Factor Percentage Rate, including the detailed calculation of each component, (e) a schedule of any proposed prior period adjustments, (f) an affirmative statement of whether the Company is aware of any changes in market conditions or other factors that may affect whether the Rider is still in the public interest, including the identification of such factors if they exist, (g) the cumulative amount of QIIP collected from customers under this Rider, and (h) such other information as the Commission may direct.

The Company will simultaneously copy the Consumer Advocate on its Annual Reconciliation Filing.

9. Notice Requirements

The Company will file revised tariffs for Commission approval upon 30 days' notice to implement a decrement or an increment each January 1 and April 1. Along with the tariff filing, the Company will include a copy of the computation of the new rate adjustment. The Company will simultaneously copy the Consumer Advocate on this filing.

10. Public Interest Review

Nothing herein shall be construed to eliminate or otherwise restrict the opportunity of the Consumer Advocate or any other interested party from seeking a review of this Rider, as permitted by law and the rules and regulations of the Commission, for a reconsideration of whether it remains in the public interest.

(T) Denotes change in text

ISSUED: **October 3, 2017** **EFFECTIVE: November 2, 2017**

BY:

Valoria V. Armstrong
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Second Revised Sheet No. 12-SEC-1

CLASSIFICATION OF SERVICE

SAFETY AND ENVIRONMENTAL COMPLIANCE – RIDER

1. Applicability

In addition to the other charges provided for in this Tariff under Service Classifications Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, and Private Fire, a Safety and Environmental Compliance Program ("SEC") Rider will apply to customers in all service areas.

The above rider will be recomputed annually and be adjusted periodically to incorporate the Annual Reconciliation Factor.

2. Definitions

For the purposes of this Rider:

"Actual SEC Investment Amount" means the amount of actual capital investment and associated operating expenses of the Company for the Safety and Environmental Compliance Program and not otherwise included in current base rates. At the time of the Company's next general rate case proceeding, all prudently incurred Actual SEC Investment Amounts associated with this Rider shall be included in base rates.

"Annual Reconciliation Factor" means an adjustment factor to true-up rates from forecasted costs to the actual costs incurred through application of 1) the Budget-to-Actual Adjustment and 2) the Over-Under Collection Adjustment, and the 3) Earnings Test Adjustment, as adjusted for Interest.

"Annual Review Period" means the twelve-month period between the annual adjustments of the SEC Percentage Rate. For the first year beyond the attrition year of the base rate case, this review period may be shorter or longer than a twelve-month period to cover expenditures between the attrition year and the start of the subsequent calendar year.

"Commission" means the Tennessee Public Utility Commission.

(T) Denotes Change in Text

ISSUED: **October 3, 2017** **EFFECTIVE: November 2, 2017**

BY:

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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Second Revised Sheet No. 12-SEC-2

"Budget-to-Actual Adjustment" means the adjustment to SEC for the applicable coming annual period due to the difference between the Forecasted SEC Investment and Expense Amount and the Actual SEC Investment and Expense Amount.

"Consumer Advocate" means the Consumer Advocate and Protection Division of the Office of the Tennessee Attorney General.

"Forecasted SEC Investment Amount" means the amount of forecasted capital investment of the Company for the Safety and Environmental Compliance Program and not otherwise included in current base rates.

(T) (T) (T) **"Over-Under Collection Adjustment"** means the adjustment to SEC for the applicable coming annual period due to the net amount of over or under collections. . This will include over-under collections from the annual review period EDI and any remaining balance of the over-under collection from the prior reconciliation of the EDI.

"Relevant Rate Order" means the final order of the Commission in the most recent rate case of the Company fixing the rates of the Company or the most recent final order of the Commission specifically prescribing or fixing the factors and procedures to be used in the application of this Rider.

3. General Description

SEC allows the Company to recover outside of a rate case its qualifying incremental non-revenue producing plant infrastructure investment and expenses. For purposes of this Rider, qualifying SEC investment includes the following:

Distribution and Production Infrastructure – Distribution, production, and other infrastructure that may be identified as being for the purpose of safety and environmental compliance.

Safety and Environmental Expenses – Operational expenses similar to other expenses authorized in previous rate cases that are specifically new expenses for safety and environmental compliance or to support safety and environmental compliance utility plant.

SEC Investment is to be identifiable on the Company's books and segregated into the following general accounts:

Account 331 – Transmission & Distribution Mains;
Account 333 – Services;
Account 334 – Meters & Meter Installations;

(T) Denotes Change in Text

ISSUED: October 3, 2017 **EFFECTIVE: November 2, 2017**

BY: Valoria V. Armstrong

Valoria V. Armstrong **109 Wiehl Street**
PRESIDENT **Chattanooga, Tennessee 37403**

TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Second Revised Sheet No. 12-SEC-3

Account 335 – Hydrants;
Account 320 – Water Treatment Equipment, Non-Media;
Account 311 – Pumping Equipment;
Account 303 – Land and Land Rights;
Account 304 – Structures and Improvements;
Account 306 – Lake, River and Other Intakes;
Account 307 – Wells and Springs;
Account 309 – Supply Mains;
Account 310 – Power Generation Equipment
Account 330 – Distribution Reservoirs and Standpipes; and
Account 330003 – Capitalized Tank Painting.

4. Determination of the Safety and Environmental Compliance Program Percentage Rate

(A) The SEC percentage shall be expressed as a percentage carried to two (2) decimal places. The SEC percentage shall be applied to the total amount billed to each Customer based on the Company's otherwise applicable rates and charges.

(B) The SEC percentage shall be calculated on an annual prospective basis as follows:

FORECASTED SEC Investment Amount
Less SEC Plant Retirements (Net of Cost of Removal & Salvage)
Less Contributions in Aid of Construction
Less Accumulated Depreciation
Less Accumulated Deferred Income Taxes
Net Forecasted SEC Qualifying Investment

Multiplied by the Pre-Tax ROR set forth in the Relevant Rate Order

Allowed Forecasted SEC Pre-Tax Return
Plus Depreciation Expense
Plus Property Taxes
Plus Franchise Taxes
Plus Safety and Environmental Compliance Operational Expenses
Subtotal Forecasted SEC Revenue Requirement Before Revenue Tax

Divided by 1 minus the following:

(T) Denotes Change in Text

ISSUED: October 3, 2017 **EFFECTIVE: November 2, 2017**

BY:

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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Second Revised Sheet No. 12-SEC-4

Forfeited Discounts Rate
Plus Uncollectible Expense Rate
Plus Gross Receipts Tax Rate
· Total Forecasted SEC Revenue Requirement

Divided by Relevant Rate Order Volumetric & Metered Revenue

SEC Percentage Rate

Where:

Accumulated Depreciation = Accumulated depreciation calculated by debiting for Forecasted SEC plant removed from service, and crediting for new accumulations using rates approved in the Relevant Rate Order on new investments, less retirements and CIAC.

Accumulated Deferred Income Taxes = An average of the forecasted accumulated deferred income taxes related to qualified forecasted SEC investment at the beginning and end of the year.

Contributions in Aid of Construction = Non-investor supplied funds used in the construction of forecasted SEC infrastructure.

Depreciation Expense = Forecasted cumulative qualified SEC investment net of retirements and CIAC, multiplied by depreciation rates approved in the Relevant Rate Order.

Forfeited Discount Rate = Forecasted SEC Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite forfeited discount factor approved in the Relevant Rate Order.

Franchise Taxes = Forecasted cumulative qualified SEC investment multiplied by composite franchise tax rate approved in the Relevant Rate Order.

Gross Receipts Tax Rate = Forecasted SEC Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite gross receipts tax rate approved in the Relevant Rate Order.

(T) Denotes Change in Text

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BY:

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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Second Revised Sheet No. 12-SEC-5

Property Taxes = Forecasted cumulative qualified SEC investment multiplied by composite property tax rate approved in the Relevant Rate Order.

SEC Plant Retirements = Forecasted SEC plant removed from service net of any associated cost of removal and salvage.

Forecasted SEC Investment Amount = Average forecasted SEC additions to plant infrastructure as described in Section 3, computed by use of average of 12 end-of-month balances.

Safety and Environmental Compliance Expenses = the incremental operational expenses similar to other expenses authorized in previous rate cases that are specifically for safety and environmental compliance or to support safety and environmental compliance utility plant.

Uncollectible Expense = Forecasted SEC Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite uncollectible factor approved in the Relevant Rate Order.

Volumetric & Metered Revenue = the revenues authorized in the Relevant Rate Order for volumetric water sales, meter charges, and private fire service charges.

(C) The total amount to be recovered through the SEC is the SEC Percentage Rate as adjusted for the Annual Reconciliation Factor Percentage Rate.

5. Determination of the Annual Reconciliation Factor Percentage Rate

(A) The Annual Reconciliation Factor Percentage shall be expressed as a percentage carried to two (2) decimal places. The Annual Reconciliation Factor Percentage shall be applied to the total amount billed to each Customer based on the Company's otherwise applicable rates and charges.

(B) The Annual Reconciliation Factor Percentage Rate will be computed as follows:

Budget-to-Actual Adjustment
Plus Over-Under Collection Adjustment

(T) Denotes Change in Text

ISSUED: **October 3, 2017** **EFFECTIVE: November 2, 2017**

BY:

Valoria V. Armstrong
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Chattanooga, Tennessee 37403

TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Second Revised Sheet No. 12-SEC-6

Plus Earnings Test Adjustment
Plus Interest
Annual Reconciliation Amount

Divided by 9/12 of the Relevant Rate Order Volumetric & Metered Revenue

Annual Reconciliation Factor Percentage Rate

(C) Computation of the Budget-to-Actual Adjustment.

The Budget-to-Actual Adjustment will be computed as follows:

ACTUAL SEC Investment Amount for the Annual Review Period
Less SEC Plant Retirements (Net of Cost of Removal & Salvage)
Less Contributions in Aid of Construction
Less Accumulated Depreciation
Less Accumulated Deferred Income Taxes
Net Actual SEC Qualifying Investment

Multiplied by the Pre-Tax ROR set forth in the Relevant Rate Order

Allowed Actual SEC Pre-Tax Return
Plus Depreciation Expense
Plus Property Taxes
Plus Franchise Taxes
Plus Safety and Environmental Compliance Operational Expenses
Subtotal Actual SEC Revenue Requirement Before Revenue Tax

Divided by 1 minus the following:

Forfeited Discounts Rate
Plus Uncollectible Expense Rate
Plus Gross Receipts Tax Rate
Total Actual SEC Revenue Requirement

Less Total Forecasted SEC Revenue Requirement

Budget-to-Actual Adjustment

(T) Denotes Change in Text

ISSUED: October 3, 2017 **EFFECTIVE: November 2, 2017**

BY:

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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Second Revised Sheet No. 12-SEC-7

Where:

Accumulated Depreciation = Accumulated depreciation calculated by debiting for Forecasted SEC plant removed from service, and crediting for new accumulations using rates approved in the Relevant Rate Order on new investments, less retirements and CIAC

Accumulated Deferred Income Taxes = An average of the actual accumulated deferred income taxes related to actual SEC investment at the beginning and end of the year.

Contributions in Aid of Construction = Non-investor supplied funds used in the construction of actual SEC infrastructure.

Depreciation Expense = Actual cumulative qualified SEC investment net of retirements and CIAC multiplied by depreciation rates approved in the Relevant Rate Order.

Forfeited Discount Rate = Actual SEC Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite forfeited discount factor approved in the Relevant Rate Order.

Franchise Taxes = Actual cumulative qualified SEC investment multiplied by composite franchise tax rate approved in the Relevant Rate Order.

Gross Receipts Tax Rate = Actual SEC Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite gross receipts tax rate approved in the Relevant Rate Order.

Property Taxes = Actual cumulative qualified SEC investment multiplied by composite property tax rate approved in the Relevant Rate Order.

SEC Plant Retirements = Actual SEC plant removed from service net of any associated cost of removal and salvage.

Actual SEC Investment Amount = Average actual SEC additions to plant infrastructure as described in Section 3, computed by use of average of 12 end-of-month balances.

(T) Denotes Change in Text

ISSUED: **October 3, 2017** **EFFECTIVE: November 2, 2017**

BY:

Valoria V. Armstrong
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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Second Revised Sheet No. 12-SEC-8

Safety and Environmental Compliance Expenses = the incremental operational expenses similar to other expenses authorized in previous rate cases that are specifically for safety and environmental compliance or to support safety and environmental compliance utility plant.

Uncollectible Expense = Actual SEC Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite uncollectible factor approved in the Relevant Rate Order.

Volumetric & Metered Revenue = the revenues authorized in the Relevant Rate Order for volumetric water sales, meter charges, and private fire service charges.

(D) Computation of the Over-Under Collection Adjustment.

The Company will identify and record the total amount of the SEC Collected from Customers for the Annual Review Period. The difference between the Total SEC Collected from Customers and the Total Budgeted SEC Revenue Requirement shall constitute the Over-
(T) Under Collection Adjustment. This adjustment shall include any remaining Over-Under
(T) amount from the prior period reconciliation during the Annual Review Period in addition to
(T) the Over-Under collection amount for the EDI during the Annual Review Period.

(E) Computation of the Earnings Test Adjustment.

If the earnings attained by the Company for the Annual Review Period exceed the earnings allowed for the Annual Review Period by applying the overall rate of return authorized in the Relevant Rate Order, then any such earnings difference shall constitute the Earnings Test Adjustment. If the earnings attained by the Company for the Annual Review Period are less than the earnings allowed for the Annual Review Period by applying the overall rate of return authorized in the Relevant Rate Order, then no Earnings Test Adjustment shall be recognized.

Any Earnings Test Adjustment shall be allocated among the Qualified Infrastructure Improvement Program Rider, the Economic Development Investment Rider, and the Safety and Environmental Compliance Rider based on the pro-rata revenues collected under these riders for the Annual Review Period for purposes of computing new rate adjustments.

(F) Computation of Interest.

Interest will be computed as follows:

(T) Denotes Change in Text

ISSUED: **October 3, 2017** **EFFECTIVE: November 2, 2017**

BY:

Valoria V. Armstrong
PRESIDENT

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Chattanooga, Tennessee 37403

TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Second Revised Sheet No. 12-SEC-9

Budget-to-Actual Adjustment
Plus Over-Under Collection Adjustment
Plus Earnings Test Adjustment

Total Amount Subject to Interest
Interest Rate Multiplied by 50%

Total Interest

Where "Interest Rate" equals the prime rate value published in the "Federal Reserve Bulletin" or in the Federal Reserve's "Selected Interest Rates" for the most recent preceding month.

6. New Base Rates

The SEC rider will be reset at zero upon the establishment of new base rates to customer billings that provide for the prospective recovery of the annual costs that had theretofore been recovered under the SEC. Thereafter, only the costs of new SEC eligible plant additions that have not previously been reflected in the Company's rate base, would be reflected in new annual prospective SEC filings.

7. Annual SEC Percentage Rate Filing

On or before December 1 of each year, the Company shall submit to the Commission a calculation of the SEC Percentage Rate for the following calendar year. The Annual SEC Percentage Rate Filing shall be verified by an officer of the Company. The Annual SEC Percentage Rate Filing shall include a calculation to adjust revenue to recover costs related to the Forecasted SEC Investment Amount, with such revenue adjustment applied through the SEC Percentage Rate. The SEC Percentage Rate shall become effective on January 1 of each year and be applied as an adjustment to Customers' bills for the remainder of the calendar year.

The Company will include in its Annual SEC Percentage Rate Filing the following information at a minimum: (a) computation of the SEC Percentage Rate, including the detailed calculation of each component, (b) a budget of the Forecasted SEC Investment Amount and Forecasted Safety and Environmental Compliance Operational Expenses adopted by the Company's Board of Directors, (c) any related Strategic Capital Expenditures Plans, (d) statements demonstrating how each projected capital investment comprising the Forecasted SEC Investment Amount and each projected operational expense comprising the Forecasted Safety and Environmental Compliance Operational Expenses meet the requirements for recovery under this Rider set forth in Section 3, and (e) such other information as the Commission may direct.

(T) Denotes Change in Text

ISSUED: October 3, 2017 **EFFECTIVE: November 2, 2017**

BY:

Valoria V. Armstrong
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Second Revised Sheet No. 12-SEC-10

The Company will simultaneously copy the Consumer Advocate on its Annual SEC Percentage Rate Filing.

8. Annual Reconciliation Filing with the Commission

On or before March 1 of each year, the Company shall submit to the Commission a reconciliation of the results of the operation of the SEC for the previous Annual Review Period. The Annual Reconciliation Filing shall be verified by an officer of the Company. The annual reconciliation shall include a calculation to adjust revenue collected under this SEC Rider in effect for the prior Annual Review Period to an amount equivalent to the actual level of prudently-incurred SEC cost for the prior Annual Review Period, with such revenue adjustment applied through the Annual Reconciliation Factor Percentage Rate. The Annual Reconciliation Factor Percentage Rate shall become effective on April 1 of each year and be applied as an adjustment to Customers' bills for the remainder of the calendar year.

The Company will include in its Annual Reconciliation Filing the following information at a minimum: (a) a schedule of all journal entries made related to this Rider for the Annual Review Period, including any related general ledger support, (b) actual billing determinants by month as used in the computation of the Total SEC Collected from Customers for the Annual Review Period, (c) capitalization policy effective for the Annual Review Period, (d) computation of the Annual Reconciliation Factor Percentage Rate, including the detailed calculation of each component, (e) schedules of the Actual SEC Investment Amount and Actual Safety and Environmental Compliance Operational Expenses, including related general ledger support, (f) a schedule of any proposed prior period adjustments, (g) an affirmative statement of whether the Company is aware of any changes in market conditions or other factors that may affect whether the Rider is still in the public interest, including the identification of such factors if they exist, (h) the cumulative amount of SEC collected from customers under this Rider, and (i) such other information as the Commission may direct.

The Company will simultaneously copy the Consumer Advocate on its Annual Reconciliation Filing.

9. Notice Requirements

The Company will file revised tariffs for Commission approval upon 30 days' notice to implement a decrement or an increment each January 1 and April 1. Along with the tariff filing, the Company will include a copy of the computation of the new rate adjustment. The Company will simultaneously copy the Consumer Advocate on this filing.

10. Public Interest Review

(T) Denotes Change in Text

ISSUED: **October 3, 2017** **EFFECTIVE: November 2, 2017**

BY:

Valoria V. Armstrong
PRESIDENT

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TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Second Revised Sheet No. 12-SEC-11

Nothing herein shall be construed to eliminate or otherwise restrict the opportunity of the Consumer Advocate or any other interested party from seeking a review of this Rider, as permitted by law and the rules and regulations of the Commission, for a reconsideration of whether it remains in the public interest.

(T) Denotes Change in Text

ISSUED: **October 3, 2017** **EFFECTIVE: November 2, 2017**

BY:

Valoria V. Armstrong
PRESIDENT

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Chattanooga, Tennessee 37403

TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**
Fourteenth Revised Sheet No. 12-Riders-1

CLASSIFICATION OF SERVICE

SUMMARY OF RIDERS

1. Applicability

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

2. The Percentage of Riders and Reconciliations

For the Riders defined in the tariffs:

QIIP	11.65% (I)
EDI	0.65% (I)
SEC	6.88% (I)
Subtotal of all Capital Recovery Riders	19.18% (I)
QIIP Annual Reconciliation Percentage	0.000%
EDI Annual Reconciliation Percentage	0.000%
SEC Annual Reconciliation Percentage	0.000%
Subtotal of all Capital Recovery Riders	0.000%
Total of Capital Recovery Riders and Reconciliation Percentages	19.18% (I)
Offset to Capital Recovery Riders for TCJA savings	-6.62% (N)
PCOP	-1.10%

(D) Indicates Decrease
(I) Indicates Increase
(N) Indicates New

ISSUED: **August 12, 2019** **EFFECTIVE:** **September 1, 2019**

BY: Darlene L Williams

Darlene L. Williams
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

TENNESSEE-AMERICAN WATER COMPANY **TPUC NO. 19**

Sixteenth Revised Sheet No. 12-Riders-1

CLASSIFICATION OF SERVICE

SUMMARY OF RIDERS

1. Applicability

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

2. The Percentage of Riders and Reconciliations

For the Riders defined in the tariffs:

QIIP	14.28% (I)
EDI	1.14% (I)
SEC	8.79% (I)
Subtotal of all Capital Recovery Riders	24.21%
QIIP Annual Reconciliation Percentage	0.00%
EDI Annual Reconciliation Percentage	0.00%
SEC Annual Reconciliation Percentage	0.00%
Subtotal of all Capital Recovery Riders	0.00%
Total of Capital Recovery Riders and Reconciliation Percentages	24.21% (I)
Offset to Capital Recovery Riders for TCJA savings	-6.62%
PCOP	-1.10%

(I) Indicates Increase

ISSUED: **November 15, 2019** **EFFECTIVE:** **January 1, 2020**

BY: Darlene L. Williams

Darlene L. Williams
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

STATE OF Kentucky)
)
COUNTY OF Fayette)

BEFORE ME, the undersigned authority, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared Elaine K. 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 if present before the Commission and duly sworn, her testimony would be as set forth in her pre-filed testimony in this matter.

Elaine K. Chambers

Elaine K. Chambers

Sworn to and subscribed before me
this 14th day of November, 2019.

Sharon Miller

Notary Public

My Commission Expires: 7/25/2020

PETITIONER'S EXHIBIT KAS-1

TENNESSEE-AMERICAN WATER COMPANY, INC

DOCKET NO. 19-_____

DIRECT TESTIMONY

OF

KURT A. STAFFORD, P.E.

ON

CHANGES TO THE QUALIFIED INFRASTRUCTURE IMPROVEMENT PROGRAM RIDER, ECONOMIC DEVELOPMENT INVESTMENT RIDER AND SAFETY AND ENVIRONMENTAL COMPLIANCE RIDER

SPONSORING PETITIONER'S EXHIBITS

PETITIONER'S EXHIBIT 2020 SCEP – KAS
PETITIONER'S COLLECTIVE EXHIBIT 2020 EDI LETTERS - KAS

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Kurt A. Stafford and my business address is 2300 Richmond Road, Lexington, Kentucky 40502.

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

A. I am employed by the American Water Works Service Company ("Service Company") as Director of Engineering for Tennessee American Water Company ("TAWC" or "Company") and Kentucky American Water Company ("KAWC").

Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THIS OR ANY OTHER COMMISSION?

A. Yes. I have previously provided written and oral testimony before the Tennessee Public Utility Commission ("TPUC" or "Commission") in TPUC Docket Nos 18-00120 and written testimony in TPUC Docket No 19-00031.

Q. PLEASE STATE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. I received a B.S. degree in Civil Engineering from the University of Tennessee in Knoxville, Tennessee in 2000. I have also completed a Masters of Urban and Regional Planning from the University of Tennessee in 2004 as well as a Masters of Business Administration from Tennessee Tech University in Cookeville, Tennessee in 2012. I am a registered Professional Engineer in the State of Tennessee and the Commonwealth of Virginia.

I have been employed by Service Company in my current role since September 2019. Prior to that, I served as Engineering Manager for TAWC from April 2016 to September 2019. I began my career as a Consulting Engineer in the utility and environmental

remediation fields working for engineering firms in Knoxville, Tennessee and Lexington, Kentucky. In June 2004, I accepted a role as a Staff Engineer at the Virginia Department of Environmental Quality in Richmond, Virginia. In January 2007, I began working for the Knoxville Utilities Board ("KUB") as a Project Engineer managing wastewater construction projects related to KUB's $650 million dollar Wastewater Consent Decree Program. In 2010, I was promoted to Team Leader at KUB where I managed an engineering team working on construction projects for KUB's Wastewater Consent Decree Program. In 2012, I was assigned as Team Leader for an engineering team who managed construction and planning projects for KUB's water distribution system. Additionally, I served as a certified Level II Erosion Control Inspector responsible for managing erosion control inspections and ensuring construction projects for all four of KUB's utilities (gas, water, wastewater and electric) conformed to local, state and federal requirements. I also served as the main point of contact for both Water and Wastewater Engineering in regard to new service requests and projects. I am an active member of the American Water Works Association (AWWA) and the Tennessee Society of Professional Engineers (TSPE).

Q. WHAT ARE YOUR DUTIES AS DIRECTOR OF ENGINEERING?

A. I am responsible for the coordination of the Engineering Departments for both TAWC and KAWC, which includes the planning, development, and implementation of all aspects of construction projects. I also coordinate technical assistance to other Company departments as needed and oversee the development and implementation of the capital budgets. I report to the Presidents of TAWC and KAWC. I am located in Kentucky, but work closely with the TAWC staff in Tennessee.

Q. WHAT TOPICS WILL YOUR TESTIMONY ADDRESS?

A. I will present the planned investment for the Qualified Infrastructure Investment Program Rider ("QIIP"), the Economic Development Investment ("EDI") Rider and the Safety and Environmental Compliance ("SEC") Rider for 2020.

Q. PLEASE DESCRIBE TAWC CAPITAL INVESTMENT PLAN FOR THE FORECAST PERIOD?

A. The Company's Capital Investment Plan can be divided into two distinct areas: 1) Recurring Projects ("RP") and 2) Major Projects identified as Investment Projects ("IP"). Typically, Major Projects are those having a Company investment of $250,000 or greater. A copy of the 2020 Strategic Capital Expenditures Plan ("SCEP") is attached to my testimony as **Petitioner's Exhibit 2020 SCEP – KAS.**

Q. HOW IS THE CAPITAL INVESTMENT PLAN DEVELOPED?

A. Capital planning needs are addressed in both the short term (one year) and longer term (five years). Projects are prioritized using objective criteria that validate the need for a project and assess the risk of not performing the project. A key component of this planning technique is that it is flexible and can be adjusted when required to address new needs, such as unplanned equipment failures, large or sudden growth of a service area, or new regulatory requirements. TAWC's Engineering Department develops a proposed capital budget with input from Operations Supervisors and Project Managers and then shares the plan with the TAWC President and the TAWC Director of Operations for their review and approval. The proposed capital budget is also shared with the Service Company for review of the reasonableness of the projects proposed and their forecasted costs. Although the Service Company may make suggestions with respect to that budget,

TAWC ultimately determines the Capital Investment Plan and approves the plan. This process is the basis for the capital expenditures reflected in the Company's Investment Plan.

Q. PLEASE DESCRIBE THE RECURRING PROJECTS THAT ARE INCLUDED WITHIN THE COMPANY'S CAPITAL INVESTMENT PLAN AS IT RELATES TO THE QIIP, EDI AND SEC PROGRAMS?

A. The Recurring Projects that are included within the Company's Capital Investment Plan and are related to the riders includes smaller main projects for reinforcement and replacement, replacement of hydrants and valves, service line and meter setting replacements, security improvements, plant control improvements, projects to replace and maintain treatment facilities and equipment and new mains, hydrants and valves to assist with economic development.

Q. PLEASE DESCRIBE THE FACTORS USED IN THE PREPARATION OF THE FORCAST PERIOD AS IT RELATES TO THE RECURRING PROJECTS THAT ARE INCLUDED WITHIN THE COMPANY'S CAPITAL INVESTMENT PLAN?

A. TAWC uses engineering criteria based on accepted engineering standards and practices to determine the amount of work needed on the distribution system or the treatment facilities that provide adequate capacity and appropriate levels of reliability. The identified work will enable TAWC to provide safe, adequate and reliable service to its Customers to meet their domestic, commercial and industrial needs; provide flows adequate for fire protection; and satisfy all regulatory and safety requirements. The criteria for evaluating the need for the recurring projects are engineering requirements; consideration of national, state and local trends; environmental impact evaluations; and

water resource management. The criteria are developed from regulations, professional standards and TAWC engineering policies and procedures.

Main replacement projects or new main installations are designed to meet two conditions of service. They are expected to deliver projected peak hour Customer demands while maintaining system pressures at 25 psi or greater in accordance with TPUC pressure requirements (Chapter 1220-4-3.41) and to provide adequate fire flow identified by the Insurance Services Office (ISO) while maintaining distribution system pressure at 20 psi or greater.

TAWC utilizes historical and forecasted data to develop the program costs based on the determined level of work for each RP line.

Q. PLEASE DESCRIBE HOW INVESTMENT PROJECTS ARE INCLUDED WITHIN THE COMPANY'S CAPITAL INVESTMENT PLAN?

A. Investment Projects (IP) are typically projects greater than $250,000 that the Company describes as Major Projects. These projects represent investments that are needed to meet environmental or water quality regulations, infrastructure capacity expansion or rehabilitation and to ensure a safe working environment. These projects allow the Company to ensure that they are able to meet the service demands of the community, ensure regulatory compliance and ensure the reduction of asset failure.

This determination of including an IP within the investment plan starts with a process that begins with the development of the anticipated demand projections of the system, the identification of improvements needed to meet those demands and a review of the current facilities located in the system. This process is documented through the Comprehensive Planning Study ("CPS") and is the basis for the development of IPs. TAWC utilizes the

CPS study along with a review of changes in the needs of the system that may have occurred since the development of the CPS and develops the schedule of projects within the Capital Investment Plan. TAWC plans these to bring about the correct prioritization and distribution of capital spending for the various needs of the business.

Q. IN DEVELOPING ITS CAPITAL INVESTMENT PLAN, DOES THE COMPANY CONSIDER CUSTOMER IMPACT IN ADDITION TO CUSTOMER BENEFIT?

A. Yes. The Capital Investment Plan takes into account historical spending as well as proposed improvements as documented through the CPS and knowledge of other current system needs. During the planning process, projects are strategically staggered over a five-year period to balance spending and ensure TAWC continues to provide safe, adequate and reliable service to its Customers. Projects are chosen and scheduled in a prudent manner in order to balance the critical need for replacing aging infrastructure with system safety and reliability as well as Customer impact.

Q. PLEASE DESCRIBE THE COMPANY'S RECENT PERFORMANCE FOR ITS CAPITAL INVESTMENT PLAN DURING THE USE OF QIIP, EDI AND SEC PROGRAMS?

A. TAWC is projecting to deliver its capital investment plan with the QIIP, EDI and SEC programs during the period of 2014 to 2019 by slightly exceeding the budget by 3.20% on a cumulative basis over the period. Net capital rider investment budgets, actual capital investment deliveries, and variances to budgets by year are shown in the table below.

TAWC Net Rider Budget vs Actual Rider Capex for 2014 through 2019				
Year	Budget	Actual	Variance	
2014	$ 18,337,559.0	$ 18,205,874.0	$ (131,685)	-0.72%
2015	$ 17,539,272.0	$ 19,160,770.0	$ 1,621,498	9.24%
2016	$ 12,429,427.0	$ 12,940,387.0	$ 510,960	4.11%
2017	$ 12,033,965.0	$ 12,323,574.0	$ 289,609	2.41%
2018	$ 12,427,477.0	$ 12,663,647.0	$ 236,170	1.90%
2019*	$ 19,285,896.0	$ 19,703,787.0	$ 417,891	2.17%
Cumulative	$ 92,053,596.0	$ 94,998,039.0	$ 2,944,443	3.20%

* Current Year End Projection as of September 2019

Since the inception of the Capital Riders, over 94 million dollars have been spent on critical water infrastructure projects which support the safety and reliability of the TAWC treatment and distribution systems for its Customers. The Capital Riders have also assisted the Company in achieving regulatory compliance with zero notices of violation. For example, during 2014 and 2015, the Company constructed a dewatering facility to ensure regulatory compliance with revised wastewater effluent standards under the City of Chattanooga's EPA Wastewater Consent Decree. The new facility reduced naturally occurring levels of zinc in the Citico Plant's effluent to ensure the City and the Company achieved compliance with pretreatment standards under the Wastewater Consent Decree. Strict adherence to capital management processes have allowed the Company to manage this budget very closely to the yearly net rider budget and minimize deviations in the capital investment plan for the QIIP, EDI and SEC programs. This shows that the capital riders are working as intended for the benefit of the Company's Customers.

Q. CAN YOU ELABORATE ON THE YEARLY VARIANCES BETWEEN THE NET RIDER BUDGET AND THE NET RIDER ACTUAL?

A. Certainly. Since 2014, the Company has been able to successfully manage rider eligible projects to within 3.20% of budgeted costs on a cumulative basis. These variances have

been kept very low because the Company uses a highly structured program to monitor project progress and spend. Countless variables can impact the cost and progress of capital projects. These variables include, but are not limited to, weather, fluctuations in material costs, special permitting requirements, site conditions and availability of construction crews. During the year, capital expenditures are closely managed to ensure estimated project costs and schedules are met. Closely monitoring these project costs and schedules has allowed the Company to very accurately deliver the capital budgets it has proposed.

Q. CAN YOU DESCRIBE HOW THE CAPITAL INVESTMENT PLAN IS MONITORED DURING THE YEAR?

A. Since 2003, the entire American Water system has used a process for the development and review of capital expenditures that has incorporated industry best practices. TAWC, like its sister companies, has benefitted from that process. The process includes a regional Capital Investment Management Committee ("CIMC") to ensure capital investment plans meet the strategic intent of the business. In turn, this ensures that capital investment plans are integrated with operating expense plans, and provides more effective controls on budgets and individual capital projects.

The CIMC includes the TAWC President, Director of Operations, Engineering Project Managers, Engineering Manager, Financial Analyst, and Capital Coordinator. The CIMC meets monthly. The CIMC receives capital expenditure plans from project managers and approves them as required by the process. Once budgets are approved, the CIMC meets monthly to review capital expenditures compared to budgeted levels. Discussions are

held on variances to budgets that include the reason for the variance and suggestions to bring the budget lines back in line with the approved budget.

If changes in the budgets are required due to changes in priorities or unexpected expenditures, then the CIMC reviews the request for changes and approves the movement of available capital from other budget lines to offset the changes in the capital spend. All projects, including normal recurring items, have an identified project manager responsible for processing the stages of the project. The focus of the CIMC, along with the monthly meetings, has allowed TAWC to be more flexible with changes that inevitably occur during the course of implementation of projects while providing oversight on capital expenditures.

QUALIFIED INFRASTRUCTURE INVESTMENT PROGRAM

Q. WHAT IS THE QUALIFIED INTRASTRUCTURE INVESTMENT PROGRAM?

A. A 2017 American Society of Civil Engineering ("ASCE") study reports that drinking water infrastructure in the United Stated grades a D, which means it is in poor condition and at risk for failure.[1] Another 2016 ASCE study finds Tennessee's drinking water infrastructure only slightly better, grading it as a C, which means that water infrastructure is in a mediocre condition with an increased vulnerability of risk or failure.[2] The same reports note that $2.7 billion dollars need to be invested in Tennessee over the next 20 years to maintain drinking water systems with many of these needed investments currently unfunded. On both a local and national level, the amount of investment needed

[1] The 2017 Study can be found at: https://www.infrastructurereportcard.org/cat-item/drinking_water/

[2] The 2016 Study can be found at: https://www.infrastructurereportcard.org/wp-content/uploads/2016/10/2016-TN-Infrastructure-Report-Card-Full-Report-Final-1.pdf

to maintain drinking water infrastructure is increasing. A 2018 Environmental Protection Agency ("EPA") study finds that the 20-year national investment need for drinking water infrastructure is $472.6 billion dollars, a 10% increase from their previous 2013 study.[3] The pace of infrastructure replacement is a continuing concern for TAWC. A substantial portion of the Tennessee American Water's distribution infrastructure is between 50 and 100 years old and is nearing the end of its useful service life. The anticipated level of distribution infrastructure improvement projects is increasing at a rapid pace, in part due to the advanced age of the Company's water facilities. This means a Qualified Infrastructure Investment Program (QIIP) more accurately reflects the ongoing investments and improvements that are made in the water distribution and production systems versus the less frequent but larger step increases that would result from base rate increase without QIIP. The timely recovery of the fixed costs of infrastructure replacement through the QIIP provides an incentive for increased and continued levels of capital infusion. This results in a stronger and more reliable water distribution and production system for both current and future Customers. The Company is focusing its replacement program on small diameter mains and mains that have shown a chronic level of breaks. These types of mains are responsible for the majority of the distribution system leaks and failures. The need to replace service lines, meters, hydrants, treatment structures, pumps and equipment is critical to maintaining public safety and imperative to maintaining a reliable system.

[3] 2018 Study can be found at: https://www.epa.gov/sites/production/files/2018-10/documents/corrected_sixth_drinking_water_infrastructure_needs_survey_and_assessment.pdf

Q. WHAT ARE THE BUDGET LINES THAT ARE INCLUDED UNDER THE QUALIFIED INFRASTRUCTURE INVESTMENT PROGRAM FOR 2020?

A. The budget lines that will be included in the QIIP will be Line B - Mains Replaced, Line C - Mains Unscheduled, Line D - Mains Relocated, Line F - Hydrants and Valves Replaced, Line H - Services Replaced, Line J - Meters Replaced, and Line R - Capitalized Tank Rehabilitation/Painting. These budget lines represent investment to replace aging infrastructure that is non-revenue producing. This means infrastructure that does not produce additional revenue (no new customers). Examples of infrastructure that would produce additional revenue are main extensions for new development and new services or new meters for new customers. In addition, TAWC has two IP projects that will go into service during 2020. These will help ensure operational efficiency and system reliability and I will address this later in my testimony.

Q. ARE THERE CHANGES IN THE DEVELOPMENT OF THE QIIP BUDGET LINES FROM PREVIOUS YEARS?

A. Yes. As identified in TPUC Docket No 18-00120, the City of Chattanooga revised their Paving and Right-of-Way Ordinance in 2018. These revisions increase the cost of restoration on some QIIP projects which require pavement replacement within the City's right-of-way. TAWC is currently working with the City of Chattanooga to modify these revisions to find a method of pavement restoration for the citizens of Chattanooga that fully addresses the overwhelming need for pavement restoration with the costs to TAWC Customers located within the city limits.

Q. WHAT IMPACT TO QIIP BUDGET LINES ARE EXPECTED FOR THE ADDITIONAL PAVING AND RESTORATION REQUIREMENTS RELATED TO THE PAVING AND RIGHT-OF-WAY ORDINANCE CHANGES?

A. For example, an audit of main replacement or Budget Line B projects within the City showed that between 2017 and 2019, the per foot unit price to replace water mains within the right-of-way increased by approximately 27% (the Paving and Right-of-Way Ordinance modifications occurred in 2018). In 2017, the average per foot cost for pipe replacement was approximately $156. In 2019, after the paving and restoration changes were enacted, this average per foot cost has risen to $198. Some of these differences can be attributed to rising material and labor costs, but the majority are related to increased pavement restoration costs. Any projects located within the right-of-way will have some level of impact.

Q. WHAT WORK IS ASSOCIATED WITH MAINS REPLACED - LINE B AND WHY DOES IT FALL UNDER THE QIIP?

A. This investment plan line includes the scheduled replacement, renewal or improvement of existing water mains, including valves and other appurtenances that are necessary to perform the work. Work under this line is the planned and scheduled proactive replacement of water main that has been determined to reach its useful life or is causing service problems to the adjacent area serviced by the main. Water main replaced under Main Replaced – Line B will result in a stronger and more reliable water distribution system. By replacing aging water main infrastructure on an accelerated basis and on a proactive rather than reactive basis, the distribution system will provide direct Customer benefits in the form of improved and sustained water quality, improved fire protection,

fewer service disruptions and lower operating and maintenance costs over time. The company believes that this type of replacement work is appropriate and should be included in the QIIP.

Q. WHAT IS THE PROPOSED REPLACEMENT SCHEDULE FOR WATER MAIN REPLACEMENTS ASSOCIATED WITH LINE B?

A. TAWC plans to spend approximately $3,000,000 to replace various size water mains within fifteen (15) projects during 2020. TAWC will replace approximately 23,070 feet of main during the period. These projects are not only important in addressing the aging infrastructure needs of the community, but also allow the Company to take a leadership role in reducing its carbon footprint. By replacing infrastructure that is leaking or has a high potential for failure, the Company is able to reduce the amount of water that is produced and reduce the amount of electricity that we use. The overall result is a reduction in the amount of fossil fuel generation required for the Company's facilities.

Q. WHAT ARE THE PROPOSED PROJECTS THAT ARE INCLUDED IN THE WATER MAIN REPLACEMENTS ASSOCIATED WITH LINE B?

A. TAWC currently has included the following projects as part of the scheduled work associated with Line B:

1) Install 1,170 lf of 8-inch ductile iron main along 2700-2800 blocks of **Addison Road** to replace 2-inch galvanized main.

2) Install 1,520 lf of 6-inch ductile iron main along 3300 block of **Center Street** to replace 1.5-inch galvanized main.

3) Install 1,380 lf of 8-inch ductile iron main along 1600-1700 blocks of **Carrol Lane** to replace 2-inch galvanized main.

4) Install 1,600 lf of 6-inch ductile iron main along 2400-2600 blocks of **Frost Street** to replace 2-inch galvanized main.

5) Install 4,500 lf of 8-inch ductile iron main along 3800-4800 blocks of **Dodds Avenue** to replace 2-inch galvanized main.

6) Install 2,300 lf of 6-inch ductile iron main along 3600-3900 blocks of **Weldon Drive** to replace 2-inch galvanized main.

7) Install 750 lf of 6-inch ductile iron main along 3900-4000 blocks of **Arbor Place Ln** to replace 2.25-inch galvanized main.

8) Install 850 feet of 6-inch ductile iron main along 1900-2000 blocks of **Bennett Avenue** to replace 2-inch galvanized main.

9) Install 1,000 lf of 6-inch ductile iron main along 100-200 blocks of **Chestnut Street** to replace 2-inch galvanized main.

10) Install 2,600 lf of 8-inch ductile iron main along 800-1200 blocks of **Flynn Street** to replace 2-inch galvanized main.

11) Install 1,300 lf of 6-inch ductile iron main along the 3000 block of **Westside Drive** to replace 2-inch galvanized main.

12) Install 600 lf of 6-inch ductile iron main along the 2600 block of **E 18th Street** to replace 2-inch galvanized main.

13) Install 1,200 lf of 6-inch ductile iron main along the 1500-1600 blocks of **Washington Street** to replace 2-inch galvanized main.

14) Install 800 lf of 4-inch ductile iron main along the 800 block of **Auburn Street** to replace 2-inch galvanized main.

15) Install 1,500 lf of 8-inch ductile iron main along the 100 block of **West 51st Street** to replace 2-inch galvanized main.

Q. WHY IS THE MAJORITY OF THE MAIN BEING REPLACED CAST IRON AND GALVANIZED?

A. Within the TAWC distribution system, as of November 2019, cast iron main and galvanized main represents approximately 49.2% of the total footage of main in the system. However, these two types of pipe materials accounted for approximately 89.3% of all the breaks within the system during the period of January 2010 to September 2017.

Over the past several years, TAWC has concentrated on replacing cast iron and galvanized main to begin the removal process and start to reduce the number of main breaks the system experiences.

Q. WHAT IMPACT HAVE MAIN REPLACEMENT PROJECTS FROM THE B LINE HAD ON CAST IRON AND GALVANIZED MAINS?

A. Between 2014 and November 2019, the percentage of galvanized and cast iron water mains in the TAWC distribution system has dropped from 54.2% in 2014 to 49.2% in November 2019. Removing these mains from the distribution system has had a positive impact on system reliability. In fact, the overall number of main breaks and the percentage of breaks caused by galvanized and cast iron main have both decreased. As mentioned in TPUC docket 18-00120, data showed that the total number of main breaks in 2018 was on track to be 22% less than the ten-year average (2008-2017), excluding an abnormally cold January. Current data through September shows the number of main breaks in 2019 is projected to be 26% less than the ten-year average (2009-2018). These year-over-year improvements result in decreasing Customer disruption and increased system reliability. Furthermore, as previously mentioned, these two types of pipe material experienced 89.3% of main breaks between January 2010 and September 2017. Data from 2019 projects that this percentage has dropped to approximately 78%. These are all indications that main replacement projects through Budget Line B are having an impact on decreasing Customer disruptions due to main breaks.

Q. WHAT IMPACTS ARE EXPECTED FROM ADDITIONAL LINE B SPENDING IN 2020?

A. It is expected that these additional main replacement projects will continue and potentially accelerate the positive trends described above. Reducing the amount of galvanized and cast iron mains in the TAWC distribution system should continue to drive down the total number of main breaks as the percentage of these pipes in the distribution system decreases. These trends represent a real benefit to Customers and help decrease the Company's carbon footprint.

Q. HOW DOES THE PROPOSED 2018 SPEND COMPARE TO RECENT YEARS SPEND ASSOCIATED WITH LINE B?

A. TAWC anticipates spending more on main replacements during 2020 than it has over the past several years. The proposed 2020 expenditures for Line B is about $1,600,000 more than the five-year average between 2014 and 2018 of $1,388,007. This increase is due to the ability of TAWC to refocus on replacing water main that is nearing its useful life following several major rehabilitation projects at the Citico Water Treatment Plant that were intended to improve the facility's ability to reliably meet regulatory requirements.

Q. DOES THE COMPANY EXPECT THAT ALL OF THE PROJECTS LISTED ABOVE WILL BE COMPLETED DURING 2020?

A. TAWC believes that the projects listed above will be completed during 2020. However, based on history, TAWC understands that some projects may be delayed or moved into next year due to unexpected situations.

Q. WHY ARE CERTAIN MAIN REPLACEMENT PROJECTS DELAYED AND PLACED IN THE NEXT YEAR?

A. During the year, unexpected changes in priorities occur due to outside influences or recognition of unfavorable trends that are occurring that affects the infrastructure. The majority of the changes are caused by unexpected conflicts between the Company's infrastructure and outside agency projects that require the water main in the area to be relocated. The other significant driver for changes in priorities involves the recognition of a trend for increasing main breaks on a section of water main that requires the main to be replaced sooner than expected. In both of these cases, a new project is initiated to address the need to relocate or replace the water main. Since these projects were not identified during the original budgeting process, the need to offset the new projects' expected cost is required to ensure that the overall Company budget is maintained. As a result, projects that were originally identified within the budget are changed or delayed to make room for the new projects.

Q. WHAT IS THE PROCESS FOR APPROVING THESE CHANGES?

A. Throughout the year, TAWC actively manages each budget line to ensure that the overall spending is consistent with the approved budget levels. The management of the budget lines is carried out during monthly CIMC meetings that compare the current capital expenditures to the budged levels. If changes in the budgets are required due to changes in priorities or unexpected changes in projects, the committee reviews the need for the changes and approves the movement of available capital from other budget lines to offset the changes in capital spend and maintain the overall projected spend for the year.

Q. WHAT WORK IS ASSOCIATED WITH UNSCHEDULED MAIN REPLACEMENTS - LINE C AND WHY DOES IT FALL UNDER THE QIIP?

A. This investment plan item includes the unscheduled replacement or restoration of existing water mains, including valves and other appurtenances that are necessary to perform the work. The work associated with the Unscheduled Main Replacements of Line C is similar to that of Main Replaced of Line B and addresses water mains that have started to experience chronic issues. However, unlike the Main Replaced through Line B, the work associated in Line C is a result of an unexpected failure of the main or valve that causes impact to the Customer and requires immediate work to correct the failure. By the nature of the work being a reaction to an unexpected event, the work associate in Line C cannot be planned and scheduled, thus TAWC considers this work as unscheduled. The majority of work associated with Line C is water mains that have experienced an unscheduled break or failure and the Company has determined that the replacement of a section of the main will allow the service life of the main to be extended rather than just repairing the failure with a temporary clamp and replacing the main through Line B. The Company believes that this type of replacement work is appropriate and should be included in the QIIP.

Q. WHAT IS THE PROPOSED REPLACEMENT RATE FOR WATER MAIN REPLACEMENTS ASSOCIATED WITH THE UNSCHEDULED MAIN REPLACEMENTS OF LINE C?

A. TAWC plans to spend approximately $1,700,000 to replace various size water mains during unscheduled events. This is slightly higher than the five-year average spend during 2014 to 2018 of $1,570,529. As the Company replaces sections of main, the

existing main will be more stable and the life of the main will be extended, which will allow for a more concentrated effort for main replacements on mains that have a larger history of breaks.

Q. WHY IS THE PROPOSED LINE C SPEND FOR 2020 HIGHER THAN THE FIVE-YEAR AVERAGE?

A. Unscheduled main breaks typically occur in unconnected locations. Each location requires its own paving and restoration after repairs are made. The 2018 modifications to the City of Chattanooga's Paving and Right-of-Way Ordinance has increased the cost of pavement restoration thereby increasing the average cost of unscheduled main breaks.

Q. WHAT BENEFIT HAS TAWC SEEN WITH THE WATER MAIN REPLACEMENTS ASSOCIATED WITH UNSCHEDULED MAIN REPLACEMENTS OF LINE C AND MAIN REPLACEMENTS OF LINE B?

A. As previously mentioned, the Company is projecting a nearly 26% reduction in water main breaks during 2019 as compared with the ten-year average (2009-2018). TAWC contributes this reduction, in part, due to the focus on replacing main with a chronic history of main breaks rather than the previous initiative of repairing mains. TAWC further believes that the reduction in the average number of main breaks is directly correlated to the level of spending in the Unscheduled Main Replacement of Line C.

Q. WHAT WORK IS ASSOCIATED WITH MAINS RELOCATED - LINE D AND WHY DOES IT FALL UNDER THE QIIP?

A. This budget line includes the relocation of existing water mains, including valves and other appurtenances, which are necessary due to ongoing municipal or state agency projects. These costs are not reimbursable. The work associated with the Main Relocated

–Line D is a replacement of infrastructure that is impacted by improvements being proposed by municipal or state agency that causes a conflict with the Company's infrastructure. The Customer benefits by work associated with the Main Relocated – Line D since the replacement main that is installed to eliminate the conflict with the municipal or state agency projects is typically a newer main that is stronger and more reliable that the main being replaced and therefore contributes to system reliability. TAWC believes this type of relocation work is appropriate and should be included in QIIP.

Q. WHAT MAINS HAVE BEEN IDENTIFIED FOR RELOCATION THAT ARE ASSOCIATED WITH LINE D?

A. TAWC plans to spend approximately $275,000 to replace various size water mains within the distribution system that are required to be relocated due to the work of a municipal or state agency. At this time, TAWC is aware of a relocation project on 26th Street that the City of Chattanooga is planning in 2020 in addition to a Tennessee Department of Transportation ("TDOT") at the intersection of W. Main Street and US-27. The Company meets on a quarterly basis with the City of Chattanooga's Engineering and Public Works Departments to ensure responsiveness and coordination to the City's paving and construction projects. Historically, the five-year average spend for this category had been $831,959. The 2020 spend is well below the five-year average (2014-2018). The average spend has been driven by large TDOT projects. TAWC is not aware of any large TDOT projects proposed for 2020 that would require significant relocation of existing infrastructure.

Q. WHAT WORK IS ASSOCIATED WITH HYDRANTS AND VALVES REPLACED - LINE F AND WHY DOES IT FALL UNDER THE QIIP?

A. This line item includes the replacement of leaking, failed or obsolete hydrants, including hydrant assemblies and valves that are Company funded. Through the replacement of hydrants and valves that have been determined to not function properly through ongoing inspections allows TAWC to maintain public safety and ensure the distribution system is able to provide adequate and reliable service to Customers. Since the work is associated with the replacement of infrastructure to maintain public safety and provide reliable service, the Company believes it is appropriate and should be included in QIIP.

Q. WHAT IS THE PROPOSED REPLACEMENT SCHEDULE FOR HYDRANTS AND VALVES?

A. TAWC plans to spend approximately $510,188 to replace hydrants and valves. Of this amount, TAWC plans to spend a majority on replacing 31 damaged or broken valves that have been identified during routine valve inspections. The estimate to replace these valves is $344,000. Within this line, TAWC also expects to replace 47 hydrants that have been found during inspections to be damaged or in need of extensive repair. The estimate to replace these hydrants is $161,188. The amounts proposed for Line F during 2020 is higher than the 5-year average spend between 2014 and 2018 of $243,303. This is due to a higher than average number of replacements scheduled for this period and some additional increases due to the modified Paving and Right-of-Way Ordinance.

Q. WHAT BENEFIT HAS LINE F SPENDING HAD ON VALVES AND HYDRANTS?

A. Since 2014, the Company has replaced 245 fire hydrants and 602 valves. These replacements are identified through routine valve and hydrants inspections which allow TAWC to proactively replace assets found to be damaged or broken. This budget line provides a significant benefit to Customers through increased system reliability and ensures fire hydrants are ready to be operated in the event of a fire.

Q. WHAT WORK IS ASSOCIATED WITH SERVICES REPLACED - LINE H AND WHY DOES IT FALL UNDER THE QIIP?

A. This investment plan item includes the replacement of water services or the small diameter pipe that connects the Customer to the Company's distribution main. The work includes the replacement of the water services between the Company's distribution main and the Customer's property line, including the replacement of corporation stops, or shut-off valves. The replacement of services that are causing a reduction in water service or concerns with water quality are included in the work performed within this spending line. By replacing these services, the Company is able to provide better service to Customers. TAWC believes this type of replacement work is appropriate to maintain reliable service to Customers and should be included in QIIP.

Q. WHAT IS THE PROPOSED REPLACEMENT SCHEDULE FOR SERVICES WITHIN LINE H?

A. TAWC plans to spend approximately $748,591 to replace services in 2020. Based on the average cost per service replacement of $2,012, TAWC will replace approximately 372 services. The anticipated spend during 2020 is higher than the three-year average spend

of $594,147 between 2017 and 2019. The modifications to the Paving and Right-of-Way Ordinance have an impact on this budget line.

Q. WHAT IS THE WORK ASSOCIATED WITH METERS REPLACED - LINE J AND WHY DOES IT FALL UNDER THE QIIP?

A. This investment plan item includes the replacement or improvement of existing customer meters and meter settings with or without technology changes. The work associated with this spending line allows for the replacement of meters and meter settings that are nearing the end of their useful service life and could cause service disruptions or inconveniences to a Customer if they were to fail. The Company believes this type of replacement work is appropriate to maintain reliable service to a Customer and should be included in QIIP.

Q. WHAT IS THE PROPOSED REPLACEMENT SCHEDULE FOR METERS?

A. The total estimated meter replacement cost for the period is $1,533,973. Based upon an average cost of meter replacements of approximately $204 per meter, TAWC will replace approximately 7,500 meters ranging in size from 5/8 to 2-inch.

Q. HOW DOES THIS COMPARE TO PAST YEARS OF METER REPLACEMENTS?

A. The proposed 2020 investment of $1,533,973 is comparable to the five-year average between 2014 and 2018 of $1,462,865. The transition to Automatic Meter Reading ("AMR") will be completed by 2021 providing Customers with increased confidence they are being billed correctly for the amount of water they use. Also, efficiencies gained through less manual meter reads means that Company personnel can be retasked to maintaining AMR equipment and be positioned to respond to Customer inquiries more efficiently.

Q. WHAT IS THE WORK ASSOCIATED WITH CAPITALIZED TANK REHABILITATION/ PAINTING – LINE R AND WHY DOES IT FALL UNDER THE QIIP?

A. This investment plan item includes the rehabilitation and painting of water storage tanks within the distribution system. Performance of periodic rehabilitation and painting of these water storage tanks maintains the ability of the water distribution system to provide reliable service and ensures the system is able to meet the demands during peak Customer demand and firefighting periods. In addition, this rehabilitation work allows the system to ensure that it is able to provide safe water to its Customers. Through the rehabilitation of the tank, the system's reliability is maintained and should be included in QIIP.

Q. DISCUSS THE WORK ASSOCIATED WITH CAPITALIZED TANK REHABILITATION/ PAINTING INCLUDED WITH LINE R?

A. TAWC plans to spend $2,647,939 to rehabilitate and paint four tanks. These include Aldrich Unit 5 which is located at the Citico Treatment Plant. This is one of TAWC's dual sedimentation and filtration units. The other three tanks are the Red Bank, Missionary Ridge #2 and Ryall Springs Tanks. The five-year average for capitalized tank rehabilitation/painting is $724,809 for the years 2014 to 2018. The proposed 2020 spend is higher than average. Rehabilitation of Aldrich Units is capital intense due to their large size.

Q. ARE THERE ANY CAPITAL INVESTMENT PROJECTS ("IP") THAT ARE INCLUDED UNDER THE QUALIFIED INFRASTRUCTURE INVESTMENT PROGRAM?

A. Yes. TAWC has two Capital Investment Projects that will be placed in service during 2020. These include the Replacement of Basin 1 & Plate Settlers and Filter House #2 Rehabilitation projects. Both of these projects will take place at the Citico Water Treatment Plant and provide benefits to Customers.

Q. CAN YOU EXPLAIN WHAT THE REPLACE BASIN 1 & PLATE SETTLERS PROJECT CONSISTS OF AND HOW IT WILL BENEFIT CUSTOMERS?

A. Yes. This work will consist of replacing an aging sediment basin at the Citico Water Treatment Plant with a new basin which will have a much greater efficiency. The existing Basin 1 is over a century old. The new basin will be able to treat double the volume of water largely due to the efficiencies gained by using plate settler technology in the basin. These angled steel plates allow a much higher flow rate through the basin while still removing sediment at a high level. This increased treatment capacity will allow TAWC to take another aging sediment basin, basin 2, out of service permanently while still realizing increased treatment capacity in comparison to existing basins 1 and 2 combined. Utilizing more efficient technology in the basin 1 project allows the Company to forego a similar rehabilitation of basin 2 thereby reducing the overall amount of capital spend. Additionally, the feed rate for the coagulant needed to bind with sediment in the basin will be greatly reduced in the new basin 1 and can be synchronized with basin 3 which was rehabilitated in 2016 under the QIIP Rider. The spend for this project will be $6,383,975 in 2020. It is planned to go into service in October of 2020. The project had

initially been planned to go into service in late 2019. However, due to the close proximity of this project to the Chlorine Bleach Conversion Project, it was decided to hold off construction until the later part of 2019 so as not to overlap construction work zones or overburden plant personnel and to ensure the safety of all workers.

Q. CAN YOU DESCRIBE THE FILTER HOUSE #2 REHAB AND HOW IT WILL BENEFIT CUSTOMERS?

A. Sure. Filter House 2 contains 20 mixed media filters which filter water once it leaves the sediment basins. The underdrains for each of the filters were recently replaced to extend their useful life. However, the building exterior and façade need rehabilitation. Therefore, it was decided to rehabilitate the exterior of the building given the good condition of the filters housed inside. The work will consist of rehabilitating the building exterior along with the windows and part of the roof. This work will cost $759,050 and go into service in May of 2020. This alternative is much less costly and invasive in comparison to replacing the building entirely. Customers will get the benefit of the extended life of Filter House 2 without the more costly option of rebuilding or replacing the existing structure entirely.

Q. CAN YOU DESCRIBE SOME OTHER CAPITAL INVESTMENT OR IP PROJECTS THE COMPANY HAS COMPLETED AND HOW THEY BENEFITED CUSTOMERS?

A. Yes. The Company has completed a number of large IP projects under the capital riders that have allowed the Company to continue providing safe, adequate and reliability service to its Customers. These include the Citico Process Wastewater Improvement Project, which was completed in 2015 and allowed the Company to comply with

wastewater discharge standards into the City of Chattanooga's Wastewater Collection System. The Citico 1B Project was a significant project at the Citico Plant that rehabilitated an aging sediment basin and greatly increased the treatment capacity and efficiency of the basin. The Tennessee River Crossing Project provided a critical third crossing to Customers on the north side of the Tennessee River to ensure redundancy and replace some of the capacity lost during the 2016 Tennessee River Main Break. The Citico Yard Piping Bypass was a project completed in 2019 and included the installation of 24-inch main to link several transmission mains coming out of the Citico Plant. This project allows for greater flexibility in delivering water from the plant and provides critical system resiliency. The Chlorine Gas Conversion is another IP which transitions the Citico Plant from chlorine gas to sodium hypochlorite or bleach as the primary water disinfectant. This project is very important to ensure the continued safety of plant personnel and the community surrounding the plant in the event of a chlorine gas leak. These projects were all successfully delivered and provide significant benefits to Customers.

ECONOMIC DEVELOPMENT INVESTMENT PROGRAM

Q. WHAT IS THE ECONOMIC DEVELOPMENT INVESTMENT RIDER?

A. This rider provides a mechanism to recover the operational expenses, capital costs or both related to the expansion of infrastructure for the purpose of economic development. With economic development opportunities being limited and the competition for each development fierce, the rider allows infrastructure to be expanded or enhanced to respond quickly and equitably to economic development that will benefit all of the consumers.

Q. WHAT ARE THE BUDGET LINES THAT ARE INCLUDED UNDER THE ECONOMIC DEVELOPMENT INVESTMENT RIDER?

A. The budget lines that are included in the Economic Development Investment Rider are Line A - Mains New and Line E - Hydrants and Valves New. These budget lines support the economic development of the community and place the distribution system in a position to aid new development within the service area.

Q. WHAT WORK IS ASSOCIATED WITH MAINS NEW - LINE A AND WHY IS THIS APPROPRIATE FOR THE EDI RIDER?

A. This line item includes new water mains, valves, and other appurtenances that are necessary to perform the work that assist with the economic growth of the community. This work includes the installation of new infrastructure to expand or extend the distribution system that supports economic growth in the community and is appropriate to be included within the EDI Rider.

Q. WHAT OTHER WORK IS ASSOCIATED WITH MAIN NEW – LINE A AND WHY IS THIS ADDITIONAL WORK APPROPRIATE FOR THE EDI RIDER?

A. In addition to the extension or expansion of the distribution system to assist with an economic development project, Line A work can also be related to the extension or expansion of new mains that position the distribution system to be able to support future growth of the community. In addition, Line A work includes new mains that provide new transmission capacity, provide reliability, or establish an additional pressure gradient. This work is considered appropriate for the EDI Rider because it enhances the distribution system and allows it to respond quickly to future growth of the community. These types of projects promote growth and are designed to accommodate future growth

in the surrounding areas. Among other ways, the Customer benefits from these projects through their enhancement of the distribution system and improvement in reliability.

Q. WHAT IS THE PROPOSED INVESTMENT ANTICIPATED FOR NEW WATER MAIN ASSOCIATED WITH LINE A.

A. TAWC plans to spend approximately $300,000 on various size water mains within the distribution system that are associated with eliminating dead ends or positioning the distribution system for future development. At this time, the Company has identified one new main project. In Chattanooga, a 2,300 lineal foot 12-inch extension along Cummings Road is needed to provide a secondary feed into an area on the western end of the system. The historical five-year spend for 2014 to 2018 for new mains is $402,436. The Company believes that the Cumming Road project is important to ensure capacity and the continued reliability of our system.

Q. WHAT WORK IS ASSOCIATED WITH NEW HYDRANTS AND VAVLES – LINE E AND WHY IS THIS APPROPRIATE FOR THE EDI RIDER?

A. This investment plan item includes the installation of new hydrants, including hydrant assemblies and valves that are installed on existing mains or installed in conjunction with main extension projects, which are Company funded. This item generally includes all public hydrants. This work is associated with the installation of new infrastructure to foster economic development by providing new fire protection or enhancing fire protection in currently served areas. Improved infrastructure in existing older service areas, including fire protection, is a key to redevelopment in economic growth and is appropriate to be included within the EDI Rider.

Q. WHAT IS THE PROPOSED SCHEDULE FOR NEW HYDRANTS AND VALVES?

A. TAWC plans to spend approximately $125,000 on a combination of 26 new hydrants and valves. This is increase over the five-year average between 2014 and 2018 of $78,558. This increase is mainly due to the identification of 20 hydrant that are planned to be installed in 2020. TAWC believes that with the improving economic health of the communities served the level of investment will increase to serve the growing economic development.

Q. ARE THERE ANY CAPITAL INVESTMENT PROJECTS (IP) INCLUDED UNDER THE ECONOMIC DEVELOPMENT RIDER?

A. Yes. There are two qualifying IP projects. These include the River Gorge Booster Station and the River Gorge Drive Transmission Mains projects. The booster station will be located at the base of Aetna Mountain at the edge of the existing Black Creek Community. The booster station is intended to pump water to the top of the mountain to support business and residential development. It will pump water through two 12-inch transmission mains that extend from the booster station to the top of the mountain. The development will create jobs and generate economic growth. The new development is planned to include a conference and resort center, a large town center, a public school and a fire station. The development will create an estimated 100 to 300 new jobs and contain 1,200 new residences. The City of Chattanooga has annexed the proposed development. The Black Creek Developers received letters of support from City Council, the City and County Mayors and the City Economic Development Department (see Petitioner's Collective Exhibit 2020 EDI Letters– KAS). These letters of support validate

the fact that installing infrastructure that can supply water to the top of the mountain will support both job and economic growth. The booster station project will cost 1,107,379 and go into service in February 2020 while the transmission mains will cost $1,108,100 and go in service in April 2020.

These types of projects are critical to the continued growth and vibrancy of our community. These two projects will bring new business, tax revenue and jobs to our region which may have gone elsewhere. The EDI Rider has allowed for similar investments since 2014 which have benefited both the community and Customers. These projects include a main extension near Camp Jordan Parkway, which supported the 50-acre development in East Ridge that encompassed the Bass Pro Shop Project and was estimated to bring an additional $2 million in tax revenue to the County. Additionally, the Pratt & Associates Climate Controlled Storage Project in 2016 was another EDI project in the Town of Red Bank that created an estimated 50 jobs and allowed for the redevelopment of a previously abandoned area. In 2015, the EDI rider allowed essential infrastructure to be installed for a 29,000 square foot Coca Cola bottling facility off W. Shepard Road that brought an estimate 40 jobs to the Chattanooga area.

SAFETY AND ENVIRONMENTAL COMPLIANCE RIDER

Q. WHAT IS THE SAFETY AND ENVIRONMENTAL COMPLIANCE RIDER?

A. In addition to the need for capital investment for replacement of aging infrastructure, and the need for investment in infrastructure for economic development, water and wastewater utilities are continually faced with the additional infrastructure investment requirements to meet safety and environmental compliance mandates from state and

federal government. The United States Environmental Protection Agency is continually increasing water quality standards for potable drinking water and discharge requirements for wastewater facilities. Other regulatory agencies from time to time change safety and environmental compliance requirements that lead to the need for further infrastructure investment. TAWC believes that environmental compliance investments are specifically related to the safety of the drinking water and in the public interest.

Q. WHAT ARE THE BUDGET LINES THAT ARE INCLUDED UNDER THE SAFETY AND ENVIRONMENTAL COMPLIANCE PROGRAM RIDER?

A. The budget lines that are included in the Safety and Environmental Compliance Rider are Line L - SCADA Equipment and Systems, Line M - Security Equipment and Systems and Line Q - Process Plant Facilities and Equipment. These budget lines support the improvement of safety and enhances the environmental compliance of the system.

Q. WHAT WORK IS ASSOCIATED WITH SCADA EQUIPMENT AND SYSTEMS - LINE L AND HOW IS IT RELATED TO THE SEC?

A. This investment item is for the installation or replacement of existing SCADA Equipment and Systems. The acronym SCADA can be defined in several slightly different ways. However, TAWC generally prefers the definition as System Control and Data Acquisition, which is the computerized system for monitoring and operating the treatment plants and network facilities. By making investment in the monitoring and control system for the treatment plants and the network facilities, TAWC is able to ensure that the operation of the system is meeting safety and environmental requirements and is appropriate to be included in the SEC.

Q. WHAT IS THE PROPOSED INVESTMENT ANTICIPATED TO SCADA ASSOCIATED WITH LINE L?

A. TAWC plans to spend approximately $170,000 on various SCADA improvements throughout the system. A majority of the spending will be associated with replacement work at remote sites. In addition, some licensing fees are required to maintain SCADA (supervisory control and data acquisition) software. This matches up to the three-year average spend of 176,095 for the years between 2016 and 2018.

Q. WHAT WORK IS ASSOCIATED WITH SECURITY EQUIPMENT AND SYSTEMS - LINE M AND HOW IS IT RELATED TO THE SEC?

A. This investment item is associated with the security equipment and systems that are employed at the TAWC facilities. This may include fencing, alarm systems, cameras, barricades, electronic detection or locking systems, software, or other assets related directly to security. These improvements allow TAWC to maintain its security system and follow the Homeland Security Directive 9 to *"develop robust, comprehensive, and fully coordinated surveillance and monitoring systems."* TAWC believes it is paramount to ensure that its facilities are monitored actively. These improvements will maintain the equipment and ensure current technology is employed to provide safe drinking water and protect its infrastructure and are appropriate to be included in the SEC.

Q. WHAT IS THE PROPOSED SCHEDULE FOR SECURITY EQUIPMENT AND SYSTEMS?

A. TAWC plans to spend approximately $154,800 on a combination of upgrades to existing security systems to improve the security of the existing facilities. TAWC believes this

level of spend on the installation and enhancement of the facility security systems will ensure a sufficient level of health and safety risk reduction for the Company's employees.

Q. WHAT WORK IS ASSOCIATED WITH PROCESS PLANT FACILITIES AND EQUIPMENT – LINE Q AND HOW IS IT RELATED TO THE SEC?

A. This investment line item is for the new purchase or replacement of existing components of water supply, water treatment, water pumping, water storage, and water pressure regulation facilities, including associated building components and equipment. Replacements may be planned or made because of failure or may include improvements. Through the investment in the improvements associated with this spending line, TAWC is able to ensure compliance with federal and state safety and environmental compliance requirements that will ensure safe drinking water. By ensuring compliance with federal and state requirements, these investments are appropriate to be included in the SEC.

Q. WHAT IS THE PROPOSED SCHEDULE FOR PROCESS PLANT FACILITIES AND EQUIPMENT IMPROVEMENTS WITHIN LINE Q?

A. TAWC plans to spend approximately $1,560,000 within the Process Plant Facilities and Equipment Improvements within Line Q. This level of investment is a slight decrease in the line compared with the five-year average spending of $1,712,010 over the period of 2014 to 2018. Larger items projected for 2020 include high service motor and starter replacements.

Q. BESIDES THE REPLACEMENT OF PROCESS PLANT FACILITIES AND EQUIPMENT DUE TO A FACILITY OR PIECE OF EQUIPEMENT BEING AT THE END OF ITS USEFUL LIFE, WHAT BENEFITS DOES WORK PERFORMED UNDER LINE Q PROVIDES?

A. A majority of the work performed by TAWC within Line Q is the replacement of older equipment with new equipment that is far more efficient than the original equipment. This allows TAWC to produce water more efficiently and use less electricity and allows the Company to take a leadership role in reducing its carbon footprint. TAWC has elected to include both replacement and new items in this line specifically that are critically necessary to continue to meet water quality regulations.

Q. ARE THERE ANY CAPITAL INVESTMENT PROJECTS (IP) INCLUDED WITHIN THE SAFETY AND ENVIRONMENTAL COMPLIANCE RIDER?

A. Yes. There are two travelling screens located at the Citico Water Treatment Plant. They catch and remove debris that comes into the plant though two 36-inch intake pipes. These screens are in constant motion to remove debris. They perform the critical task of ensuring that no debris is drawn into the raw water pumps which could foul or otherwise damage these pumps. The most northern of the two travelling screens needs replacement. Company technicians have assessed it and determined that continued maintenance of the equipment will not be able to ensure it operates correctly and the mechanism must be replaced. This project will cost $748,136 and go into service in April of 2020. This work will ensure the continued and uninterrupted flow of water into the Citico Plant, thereby increasing reliability for Customers.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	October 11, 2019
Description	TN BP 2020-2024 SCEP

Business Unit	Rider	Business Unit No.	Project Title			2020 1	2	3	4	5	6
Tennessee	**None**	**DV**	**Projects Funded by Others**			**$10,000**	**$10,000**	**$50,000**	**$80,000**	**$150,000**	**$150,000**
Tennessee	EDI	A	Mains - New			0	31,880	7,193	34,073	23,447	52,528
Tennessee	QIIP	B	Mains - Replaced / Restored			182,779	196,745	260,846	264,167	293,867	295,434
Tennessee	QIIP	C	Mains - Unscheduled			174,809	184,899	167,784	130,821	127,121	111,987
Tennessee	QIIP	D	Mains - Relocated			10,627	16,567	28,133	29,073	29,700	24,732
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New			6,376	6,838	7,399	10,868	11,614	14,240
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced			23,114	29,258	32,497	45,094	45,908	57,256
Tennessee	None	G	Services and Laterals - New			85,809	90,871	96,462	108,714	109,466	110,453
Tennessee	QIIP	H	Services and Laterals - Replaced			52,389	56,542	60,756	62,157	65,483	76,479
Tennessee	None	I	Meters - New			16,365	17,330	18,401	26,936	29,809	35,871
Tennessee	QIIP	J	Meters - Replaced			28,161	30,034	31,495	36,808	164,948	173,012
Tennessee	None	K	ITS Equipment and Systems			193,024	193,963	200,216	200,530	200,843	200,843
Tennessee	SEC	L	SCADA Equipment and Systems			0	23,908	1,410	27,711	1,551	28,383
Tennessee	SEC	M	Security Equipment and Systems			6,376	7,815	10,379	11,098	14,443	14,662
Tennessee	None	N	Offices and Operations Centers			0	0	4,569	269	269	4,569
Tennessee	None	O	Vehicles			0	0	159,400	9,400	9,400	159,400
Tennessee	None	P	Tools and Equipment			3,081	3,689	22,067	4,992	4,992	27,830
Tennessee	SEC	Q	Process Plant Facilities and Equipment			87,670	98,153	109,481	144,145	151,808	170,067
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting			0	260,890	276,275	291,660	291,660	291,660
Tennessee	None	S	Engineering Studies			2,657	2,813	3,483	5,126	5,251	5,346
			Total Recurring Projects			873,236	1,252,194	1,498,248	1,443,642	1,581,580	1,854,752
			ACQUISITIONS								
			Total Acquisitions			**0**	**0**	**0**	**0**	**0**	**0**
			INVESTMENT PROJECTS	**Total**	**In Service Date**						
Tennessee	QIIP	I26-020039	Repl Basin 1 & Plate Settlers		10/31/2020	168,764	279,949	336,796	476,585	479,643	730,450
Tennessee	SEC	I26-020040	Chlorine Gas Conversion		11/4/2019	164,625	104,263	104,263	0	0	0
Tennessee	QIIP	I26-020044	New Raw Water Intake Citico		3/15/2024	0	0	0	0	0	0
Tennessee	QIIP	I26-020048	Elder Mt Transmission Mains		10/1/2023	0	0	0	0	0	0
Tennessee	SEC	I26-020051	Replace Switch Gear - Citico		11/15/2022	0	0	0	0	0	0
Tennessee	QIIP	I26-020055	Secondary Supply to Lookout Valley System		9/30/2022	0	0	0	0	0	0
Tennessee	QIIP	I26-020056	Retire Basin 2		4/30/2020	0	0	0	0	0	0
Tennessee	SEC	I26-020057	Enhanced Water Treatment		10/1/2025	0	0	0	0	0	0
Tennessee	QIIP	I26-020058	Low Service Pumps & Pump Station		11/1/2025	0	0	0	0	0	0
Tennessee	QIIP	I26-0200XX	Filter House #2 Rehab		5/30/2020	0	0	251,473	252,977	254,600	0
Tennessee	EDI	I26-0200XX	River Gorge Dr Transmission Mains		4/1/2020	0	330,306	442,528	335,265	0	0
Tennessee	EDI	I26-0200XX	River Gorge Booster Station		2/1/2020	990,919	116,461	0	0	0	0
Tennessee	SEC	I26-0200XX	Replace North Traveling Screen		4/1/2020	0	44,041	44,323	220,771	219,500	109,750
Tennessee	QIIP	I26-050001	Raw Water Intake Improvements - Whitwell		12/1/2024	0	0	0	0	0	0
Tennessee	QIIP	I26-050003	Replace 0.5MG Storage Tanks @ Whitwell		9/15/2022	0	0	0	0	0	0
Tennessee	No	I26-000002	Post Acquisition BD Capex								
			Total Investment Projects			**$1,324,308**	**$875,019**	**$1,179,383**	**$1,285,598**	**$953,743**	**$840,200**
			Contributions			(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
			Advances			(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)
			Total Refunds			29,167	29,167	29,167	29,167	29,167	29,167
				Gross		**$2,207,544**	**$2,137,213**	**$2,727,632**	**$2,809,240**	**$2,685,323**	**$2,844,953**
						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net		**$2,158,377**	**$2,088,047**	**$2,678,465**	**$2,760,074**	**$2,636,157**	**$2,795,786**
				Gross minus Post Acq		**$2,207,544**	**$2,137,213**	**$2,727,632**	**$2,809,240**	**$2,685,323**	**$2,844,953**
						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net minus Post Acq		**$2,158,377**	**$2,088,047**	**$2,678,465**	**$2,760,074**	**$2,636,157**	**$2,795,786**

***Dollar amounts from TAWC's Annual Capital Planning Process**

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	October 11, 2019
Description	TN BP 2020-2024 SCEP

U.S. $

Business Unit	Rider	Business Unit No.	Project Title	7	8	9	10	11	12	Total 2020
Tennessee	**None**	**DV**	**Projects Funded by Others**	**$90,000**	**$80,000**	**$80,000**	**$80,000**	**$120,000**	**$100,000**	**$1,000,000**
Tennessee	EDI	A	Mains - New	25,420	57,299	4,387	35,013	1,880	26,880	300,000
Tennessee	QIIP	B	Mains - Replaced / Restored	297,000	270,434	268,867	267,300	214,167	188,633	3,000,238
Tennessee	QIIP	C	Mains - Unscheduled	120,283	120,048	120,582	120,623	128,023	193,023	1,700,000
Tennessee	QIIP	D	Mains - Relocated	26,219	26,031	26,136	26,136	18,697	12,949	275,000
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New	14,412	14,287	11,934	11,412	8,698	6,922	125,000
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced	57,882	57,978	51,570	45,584	32,393	31,654	510,188
Tennessee	None	G	Services and Laterals - New	120,829	119,862	120,379	120,285	119,754	97,114	1,300,000
Tennessee	QIIP	H	Services and Laterals - Replaced	75,582	67,205	64,347	59,439	54,594	53,618	748,591
Tennessee	None	I	Meters - New	36,260	34,414	25,614	21,828	18,760	18,411	300,000
Tennessee	QIIP	J	Meters - Replaced	180,539	180,362	233,164	236,268	186,520	52,663	1,533,973
Tennessee	None	K	ITS Equipment and Systems	200,843	200,843	200,843	198,718	196,467	194,999	2,382,132
Tennessee	SEC	L	SCADA Equipment and Systems	1,582	28,415	1,582	27,747	1,543	26,167	170,000
Tennessee	SEC	M	Security Equipment and Systems	20,163	20,477	15,477	15,125	11,128	7,657	154,800
Tennessee	None	N	Offices and Operations Centers	269	269	4,569	269	269	4,675	20,000
Tennessee	None	O	Vehicles	9,400	9,400	159,400	9,400	165,589	9,211	700,000
Tennessee	None	P	Tools and Equipment	5,330	5,330	25,177	5,282	5,180	22,048	135,000
Tennessee	SEC	Q	Process Plant Facilities and Equipment	167,957	156,122	144,555	137,873	105,053	87,115	1,560,000
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting	291,660	291,660	291,660	223,650	120,274	16,889	2,647,939
Tennessee	None	S	Engineering Studies	5,346	5,346	5,346	3,221	3,095	2,970	50,000
										0
			Total Recurring Projects	1,656,978	1,665,782	1,775,590	1,565,173	1,392,086	1,053,597	18,612,859
			ACQUISITIONS							
										0
			Total Acquisitions	**0**	**0**	**0**	**0**	**0**	**0**	0
			INVESTMENT PROJECTS							
Tennessee	QIIP	I26-020039	Repl Basin 1 & Plate Settlers	762,663	850,133	828,063	695,749	439,000	336,180	6,383,975
Tennessee	SEC	I26-020040	Chlorine Gas Conversion	0	0	0	0	0	0	373,150
Tennessee	QIIP	I26-020044	New Raw Water Intake Citico	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020048	Elder Mt Transmission Mains	0	0	0	0	0	0	0
Tennessee	SEC	I26-020051	Replace Switch Gear - Citico	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020055	Secondary Supply to Lookout Valley System	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020056	Retire Basin 2	0	0	0	0	0	0	0
Tennessee	SEC	I26-020057	Enhanced Water Treatment	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020058	Low Service Pumps & Pump Station	0	0	0	0	0	0	0
Tennessee	QIIP	I26-0200XX	Filter House #2 Rehab	0	0	0	0	0	0	759,050
Tennessee	EDI	I26-0200XX	River Gorge Dr Transmission Mains	0	0	0	0	0	0	1,108,100
Tennessee	EDI	I26-0200XX	River Gorge Booster Station	0	0	0	0	0	0	1,107,380
Tennessee	SEC	I26-0200XX	Replace North Traveling Screen	109,750	0	0	0	0	0	748,136
Tennessee	QIIP	I26-050001	Raw Water Intake Improvements - Whitwell	0	0	0	0	0	0	0
Tennessee	QIIP	I26-050003	Replace 0.5MG Storage Tanks @ Whitwell	0	0	0	0	0	0	0
Tennessee	No	I26-000002	Post Acquisition BD Capex							0
			Total Investment Projects	**$872,413**	**$850,133**	**$828,063**	**$695,749**	**$439,000**	**$336,180**	**$10,479,790**
			Contributions	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(240,000)
			Advances	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(700,000)
			Total Refunds	29,167	29,167	29,167	29,167	29,167	29,167	350,000
										0
			Gross	**$2,619,391**	**$2,595,915**	**$2,683,653**	**$2,340,922**	**$1,951,086**	**$1,489,776**	**$29,092,649**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net	**$2,570,224**	**$2,546,748**	**$2,634,486**	**$2,291,755**	**$1,901,919**	**$1,440,610**	**$28,502,649**
			Gross minus Post Acq	**$2,619,391**	**$2,595,915**	**$2,683,653**	**$2,340,922**	**$1,951,086**	**$1,489,776**	**$29,092,649**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net minus Post Acq	**$2,570,224**	**$2,546,748**	**$2,634,486**	**$2,291,755**	**$1,901,919**	**$1,440,610**	**$28,502,649**

***Dollar amounts from TAWC's Annual Capital Planning Process**

May 14, 2019

Ms. Darlene Williams
President, Tennessee American Water
109 Wiehl Street
Chattanooga, TN 37403

Ms. Williams,

I am writing this letter in support of the Aetna Mountain mixed-use project involving nearly 1200 acres of developable land within the city limits of the CIty of Chattanooga. This development provides residential and commercial options for local residents and tourists, in close proximity to downtown Chattanooga.

This project would benefit from the Tennessee America Water Company's Economic Development Incentive Program, providing critical water infrastructure for new homes, recreational activities, and commercial businesses. The CIty of Chattanooga appreciates our long partnership with Tennessee American Water Company.

Best regards,

Charita D. Allen
Deputy Administrator, Economic Development
Office of Mayor Andy Berke

101 East 11th Street • Chattanooga, Tennessee 37402
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Chattanooga Council

CHIP HENDERSON
Councilman, District 1

1000 Lindsay Street
Chattanooga, TN 37402

Phone: (423) 643-7186
Fax: (423) 643-7199

March 19, 2019

Ms. Valoria Armstrong
President, Tennessee American Water
109 Wiehl St.
Chattanooga, TN 37403

Dear Ms. Armstrong,

As the Councilman for the City of Chattanooga, I have been excited to see the growth of the Black Creek community in my District 1. There are now about 500 new homes in the development.

Now, however, the really big part of the project is underway. The developers have designed and recieved approval to build a road to their land atop Raccoon (Aetna) Mountain. There, they plan to build the largest expansion to our City in memory: an approximately 1200 acre village, entirely within the city limits of the City of Chattanooga.

Such an ambitious project could be made possible though the commitment of Tennessee-American under its Economic Development Incentive program. The water infrastructure required for this project will support growth and investment for decades.

On behalf of everyone in District 1 and everyone throughout the City, I appreciate your continued commitment to our City's future.

Yours,

Chip Henderson
Councilman, District 1
City of Chattanooga

cchenderson@chattanooga.gov

June 14, 2019

Ms. Darlene Williams
President, Tennessee American Water
109 Wiehl Street
Chattanooga, TN 37403

Ms. Williams,

I am writing this letter in support of the Aetna Mountain mixed-use project involving nearly 1200 acres of developable land within the city limits of the City of Chattanooga. This development provides residential and commercial options for local residents and tourists, in close proximity to downtown Chattanooga.

This project would benefit from the Tennessee America Water Company's Economic Development Incentive Program, providing critical water infrastructure for new homes, recreational activities, and commercial businesses. The City of Chattanooga appreciates our long partnership with Tennessee American Water Company.

Sincerely,

Mayor Andy Berke

101 East 11th Street • Chattanooga, Tennessee 37402
(423) 643-7800 • FAX: (423) 643-7817 • EMAIL: mayor@chattanooga.gov

HAMILTON COUNTY, TENNESSEE
OFFICE OF THE COUNTY MAYOR
JIM M. COPPINGER

March 20, 2019

Ms. Valoria Armstrong
President, Tennessee American Water
109 Wiehl St.
Chattanooga, TN 37403

Dear Ms. Armstrong,

As you know, Chattanooga as a place is defined by the mountains and ridges that surround it, where the Tennessee River created the valley between the Cumberland Plateau and the Appalachian Mountains.

The developers of the Black Creek community plan to build, upon the westernmost of these mountains, a small town situated completely within the limits of the City of Chattanooga and Hamilton County. This development, by itself, will be larger than the town of Lookout Mountain, Tennessee.

Viable water infrastructure is a vital piece of this project. When completed, Black Creek's community will include around 1200 new residences on top of Raccoon Mountain on the City's southwest border. There will also be a conference and resort center, a large town center, a public school, and likely a fire station. The Community is intended to be home for multiple generations and multiple demographics, a true and full community, built to promote social connection and close relationships.

Simply put, this development will have a profound impact on our area for generations.

Tennessee American's ability to foster the economic development of our area would be hard pressed to find a project that can deliver more return than that of getting valuable water service to the top of Raccoon (Aetna) Mountain in the Black Creek development.

I appreciate the long partnership between the Hamilton County government and Tennessee-American Water Company.

625 GEORGIA AVENUE, SUITE 208 • CHATTANOOGA, TN 37402 • PHONE (423) 209-6100 • FAX (423) 209-6101

Yours,



Jim Coppinger
Hamilton County Mayor

STATE OF Kentucky)
)
COUNTY OF Fayette)

BEFORE ME, the undersigned authority, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared Kurt A. Stafford, being by me first duly sworn deposed and said that:

He is appearing as a witness on behalf of Tennessee-American Water Company before the Tennessee Public Utility Commission, and if present before the Commission and duly sworn, his testimony would be as set forth in his pre-filed testimony in this matter.

Kurt A. Stafford

Sworn to and subscribed before me
this 14th day of November, 2019.

Notary Public

My Commission Expires: 7/25/2020

TENNESSEE-AMERICAN WATER COMPANY
Unanimous Consent of Directors
(Without a Meeting)

The undersigned, being all of the Directors of Tennessee-American Water Company (the "Corporation"), do hereby consent to the following actions, effective as of the 15th day of November, 2019, in lieu of a meeting of the Board of Directors of the Corporation, and do hereby waive all notices necessary or required in connection therewith:

WHEREAS, pursuant to the requirements of the Tennessee Public Utility Commission's approved Alternative Regulatory Mechanism, the attached current 2020 Capital Budget is submitted for approval; and

WHEREAS, pursuant to the requirements of the Tennessee Public Utility Commission's approved Alternative Regulatory Mechanism, the 2020 Forecasted QIIP Investment Amount, Forecasted EDI Investment Amount and Forecasted SEC Investment Amount per the attachment are submitted for approval as reflected in the current 2020 Capital Budget; and

NOW THEREFORE BE IT,

RESOLVED, that the current 2020 Capital Budget and Forecasted QIIP Investment Amount, Forecasted EDI Amount and Forecasted SEC Investment Amount, attached hereto as Exhibit A, is hereby approved for filing with the Tennessee Regulatory Authority.

IN WITNESS WHEREOF, the undersigned, being all of the Directors of the Company have executed this unanimous consent effective as of the day and year first above written.

Darlene Williams

Nick Rowe

Brian Queen

R. Kevin Kruchinski

Kurt A. Stafford

Tennessee American Water

2020 Capital Rider Surcharge Filing

Workbook Name: TAW_SCH1_2020_Filing.xlsx

Workbook Information: This workbook calculates the revenue requirement and the capital rider surcharges for the QIIP, SEC and EDI by calculating rate base and the return on rate base (including income taxes), depreciation expense, property taxes, franchise taxes and revenue taxes. The proposed surcharge percentages are calculated by dividing the revenue requirement by the authorized service charge and volumetric revenues.

Worksheet Name	Description / Purpose of Worksheet
1. EXH Summary	1. 2020 Summary of Revenue Requirement as compared to last year
2. EXH Avg Impact	2. 2020 Summary of Revenue Requirement as percentage impact to customer's bills
3. EXH SEC 1	3. 2020 SEC summary of revenue requirement calculation for projects eligible for the Safety and Environmental Compliance Rider
4. EXH SEC 2	4. 2020 SEC detail of revenue requirement calculation for #3
5. EXH EDI 1	5. 2020 EDI summary of revenue requirement calculation for projects eligible for the Economic Development Investment Rider
6. EXH EDI 2	6. 2020 EDI detail of revenue requirement calculation for #5
7. EXH QIIP 1	7. 2020 QIIP summary of revenue requirement calculation for projects eligible for the Qualified Investment Improvement Program Rider
8. EXH QIIP 2	8. 2020 QIIP detail of revenue requirement calculation for #7
9. EXH 2020 SCEP	9. 2020 Strategic Capital Expenditure Plan provided for this year's filing.
10. WKP 2020 In-Serviced SCEP	10. 2020 projected in-serviced costs, retirements, CIAC, cost of removal, depreciation, and tax depreciation for this year's filing based on #9.
11. WKP 2020 Retirements	11. 2020 projected average retirements based on prior actuals and projected years 2014-2020. Populates the average retirements column for #10
12. WKP 2020 COR	12. 2020 projected average cost of removal less salvage based on prior actuals and projected years 2014-2020. Populates the average cost of removal column for #10
13. WKP 2020 CIAC	13. 2020 projected average contributions in aid of construction based on prior actuals and projected years 2014-2020. Populates the average CIAC column for #10
14. WKP 2020 Accum Depr	14. 2020 projected average accumulated depreciation based on prior actuals and projected years 2014-2020. Populates the average accumulated depreciation column for #10
15. WKP 2020 ADIT Summary	15. 2020 Accumulated Deferred Income Taxes by Capital Rider includes repairs, bonus and NOLC. Populates the revised average ADIT for #3, #5, & #7.
16. WKP NOLC Calculation	16. 2020 Net Operating Loss Carryforward calculation with operating loss impacts on deferred tax liability. Populates the NOLC on #15.
17. WKP 2020 Tax Depr Balances	17. Tax depreciation balances by year for calculation of accumulated deferred income taxes. Populates the capital rider ADIT balances for #15.
18. WKP 2019 In-Serviced SCEP	18. 2019 projected in-serviced costs, retirements, CIAC, cost of removal, depreciation, and tax depreciation for this year's filing with updates for 2018 actuals and 2019 project timelines.
19. WKP 2019 SCEP	19. 2019 Strategic Capital Expenditure Plan provided in 2019 surcharge filing

Tennessee American Water

2020 Capital Rider Surcharge Filing

Workbook Name: TAW_SCH1_2020_Filing.xlsx

Workbook Information: This workbook calculates the revenue requirement and the capital rider surcharges for the QIIP, SEC and EDI by calculating rate base and the return on rate base (including income taxes), depreciation expense, property taxes, franchise taxes and revenue taxes. The proposed surcharge percentages are calculated by dividing the revenue requirement by the authorized service charge and volumetric revenues.

Worksheet Name	Description / Purpose of Worksheet
20. WKP 2018 In-Serviced Actual	20. 2018 actual in-serviced costs, retirements, CIAC, cost of removal, depreciation, and tax depreciation from Docket #19-00031.
21. WKP 2018 SCEP	21. 2018 Strategic Capital Expenditure Plan provided in 2018 surcharge filing
22. WKP APP Reduction	22. Capitalized APP reduction based on prior amounts included in the 2016 reconcilation not allowed above the authorized APP amount from the last rate case.
23. WKP Retires	23. Projected retirements and cost of removal percentages based on a three-year average for recurring replacement project types. Populates amounts for #11 & #12.
24. WKP Data-Rates	24. Residential water rates showing meter charge, volumetric rates and flat rate charges.
25. WKP PTR&CF	25. Workpaper for calculating pre-tax rate of return and revenue conversion which is used to calculate the revenue requirement on the net rate base for each capital rider surcharges.
26. WKP CIAC	26. Actual CIAC for years 2012 - 2015 used to project CIAC in current capital rider filing.
27. WKP Data-Acct Master	27. TAWC master chart of account showing SAP and NARUC accounts
28. WKP Depr Rates	28. Current TRA approved depreciation rates used to calculate depreciation expense
29. Total Recon	29. Comparison of Exhibit schedules to WKP 2020 In-Serviced SCEP (#10)
30. WKP Additions Recon	30. Lays out actual and projected SCEP additions by year to the amounts in this year's filing
31. WKP 2020 In-Serviced SCEP proof	31. Same as #10 without array formulas
32. WKP 2019 In-Serviced SCEP proof	32. Same as #18 without array formulas
33. WKP SEC 2 Proof	33. 2020 SEC detail of revenue requirement calculation for #4 without array formulas
34. WKP EDI 2 Proof	34. 2020 EDI detail of revenue requirement calculation for #6 without array formulas
35. WKP QIIP 2 Proof	35. 2020 EDI detail of revenue requirement calculation for #8 without array formulas

There are four (4) other worksheets that are left blank intentionally and are used to identify and separate the Exhibits, Workpapers, Proof and Reconciliation worksheets.

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Summary Page

Line Number	Rate Mechanism	Proposed Revenue Requirement*	Percentage Applied to Bill*	Revenue Requirement as Authorized - 2019 (1)	Percentage Applied to Bill as Authorized (1)	Impact of Proposed Adjustments on Revenue Requirement	Impact of Proposed Adjustments on Bill Percentage
1							
2	QIIP	$6,723,700	14.28%	$5,482,911	11.65%	$1,240,789	2.63%
3							
4	EDI	536,171	1.14%	306,548	0.65%	229,623	0.49%
5							
6	SEC	4,137,860	8.79%	3,236,635	6.88%	901,225	1.91%
7							
8	**Total**	**$11,397,732**	**24.21%**	**$9,026,095**	**19.18%**	**$2,371,637**	**5.03%**
9							
10							

*Includes Def. Tax, Accum. Depreciation, Forfeited Discount Gross Up

(1) From prior docket #18-00120 order that approved the capital rider surcharges

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Average Residential Bill Impact
5/8" Meter and Usage of 5.55 CCF (or 41.54 100 Gallons)

Line Number	Area	Service Charge - 5/8" Meter	Volumetric Charge	Bill Before Surcharges	2019 Authorized Capital Surcharges at 19.18%	2018 PCOP at -1.10%	Total 2019 Authorized Surcharges	2020 QIIP Surcharge at 2.63%	2020 EDI Surcharge at 0.49%	2020 SEC Surcharge at 1.91%	2020 Proposed Capital Rider Adjustments	Total Proposed Surcharges	2019 TCJA Credit at -6.62%	Total of Proposed Surcharges & TCJA Credit
1														
2	Chattanooga	$13.96	$7.60	$21.56	$4.13	($0.24)	$3.90	$0.57	$0.11	$0.41	$1.09	$4.99	($1.43)	$3.56
3														
4	Lookout Mountain	$15.66	$12.39	$28.05	$5.38	($0.31)	$5.07	$0.74	$0.14	$0.54	$1.42	$6.49	($1.86)	$4.63
5														
6	Lakeview	$15.66	$9.16	$24.82	$4.76	($0.27)	$4.49	$0.65	$0.12	$0.47	$1.24	$5.73	($1.64)	$4.08
7														
8	Suck Creek	$30.60	$16.12	$46.72	$8.96	($0.51)	$8.45	$1.23	$0.23	$0.89	$2.35	$10.80	($3.09)	$7.70
9														
10	Whitwell - Inside	$20.45	$10.30	$30.75	$5.90	($0.34)	$5.56	$0.81	$0.15	$0.59	$1.55	$7.11		$7.11
11														
12	Whitwell - Outside	$23.37	$12.56	$35.93	$6.89	($0.40)	$6.50	$0.94	$0.18	$0.69	$1.81	$8.31		$8.31
13														

Tennessee American Water
Safety and Environmental Compliance (SEC)
Calculation of SEC Revenue Requirement

Line Number	Description	2020 SEC Company Totals
1	Additions Subject to SEC:	$35,915,099
2	Plus: Cost of Removal less Salvage	3,621,793
3	Less: Contributions in Aid to Construction (CIAC)	0
4	Less: Deferred Income Taxes	4,818,563
5	Less: Accumulated Depreciation	2,949,109
6	Net Investment Supplied SEC Additions:	$31,769,220
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$2,684,961
10		
11	Depreciation Expense on SEC Additions:	878,992
12		
13	Operational Expenses Related to SEC	0
14		
15	Property and Franchise Taxes Associated with SEC:	446,418
16		
17	SEC Revenues:	$4,010,371
18		
19	Revenue Taxes	3.191%
20	SEC Revenues with Revenue Taxes	$4,142,560
21		
22	SEC APP Revenue Reduction	(4,700)
23		
24	SEC Revenues with Revenue Taxes & APP Reduction	$4,137,860
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	SEC Percentage to Apply to Bill:	8.79%
29		

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304100**	**Structures & Improvement-Supply**							
2	Recurring Projects		$322,127	$0	$0	$322,127	$874	($43,218)	($29,710)
3	Investment Projects		0	0	0	0	0	0	0
4	Total SEC		$322,127	$0	$0	$322,127	$874	($43,218)	($29,710)
5									
6	**304200**	**Structures & Improvement-Pump**							
7	Recurring Projects		$1,280,518	($139,686)	$0	$1,140,832	$46,826	($171,801)	($55,732)
8	Investment Projects		0	(91,093)	0	(91,093)	335,832	0	4,572
9	Total SEC		$1,280,518	($230,779)	$0	$1,049,739	$382,658	($171,801)	($51,160)
10									
11	**304300**	**Structures & Improvement-WT**							
12	Recurring Projects		$1,394,239	($220,049)	$0	$1,174,190	$104,110	($187,057)	($106,638)
13	Investment Projects		4,141,710	(55,079)	0	4,086,631	1,538,137	(555,672)	(581,761)
14	Total SEC		$5,535,949	($275,128)	$0	$5,260,821	$1,642,247	($742,729)	($688,399)
15									
16	**304400**	**Structures & Improvement-T&D**							
17	Recurring Projects		$210,997	$0	$0	$210,997	$0	($28,309)	($9,796)
18	Investment Projects		83,856	0	0	83,856	0	(11,251)	(3,598)
19	Total SEC		$294,852	$0	$0	$294,852	$0	($39,560)	($13,394)
20									
21	**304500**	**Structures & Improvement - General**							
22	Recurring Projects		$83,351	$0	$0	$83,351	$277	($11,184)	($3,416)
23	Investment Projects		1,062,411	0	0	1,062,411	0	(142,538)	(180,217)
24	Total SEC		$1,145,762	$0	$0	$1,145,762	$277	($153,722)	($183,633)
25									
26	**304600**	**Struc &Imp-Offices**							
27	Recurring Projects		$11,086	$0	$0	$11,086	$0	($1,489)	($304)
28	Investment Projects		0	0	0	0	0	0	0
29	Total SEC		$11,086	$0	$0	$11,086	$0	($1,489)	($304)
30									
31	**304700**	**Struct & Imp-Store,Shop,Garage**							
32	Recurring Projects		$0	($7,869)	$0	($7,869)	$1	$0	$292
33	Investment Projects		0	0	0	0	0	0	0
34	Total SEC		$0	($7,869)	$0	($7,869)	$1	$0	$292
35									
36	**306000**	**Lake, River & Other Intakes**							
37	Recurring Projects		$249,421	($73,272)	$0	$176,149	$12,355	($33,465)	($2,976)
38	Investment Projects		458,844	0	0	458,844	0	(61,562)	(1,904)
39	Total SEC		$708,264	($73,272)	$0	$634,992	$12,355	($95,027)	($4,880)
40									
41	**309000**	**Supply Mains**							
42	Recurring Projects		$9,862	$0	$0	$9,862	$0	($1,325)	($1,091)
43	Investment Projects		0	0	0	0	0	0	0
44	Total SEC		$9,862	$0	$0	$9,862	$0	($1,325)	($1,091)
45									

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
46	**310000**	**Power Generation Equip**							
47	Recurring Projects		$46,388	$0	$0	$46,388	$115	($6,226)	($25,734)
48	Investment Projects		0	0	0	0	0	0	0
49	Total SEC		$46,388	$0	$0	$46,388	$115	($6,226)	($25,734)
50									
51	**311200**	**Pump Eqp Electric**							
52	Recurring Projects		$102,992	($228,733)	$0	($125,741)	$70,717	($13,820)	$8,892
53	Investment Projects		0	0	0	0	0	0	0
54	Total SEC		$102,992	($228,733)	$0	($125,741)	$70,717	($13,820)	$8,892
55									
56	**311520**	**Pumping Equipment SOS**							
57	Recurring Projects		$2,689,003	($85,066)	$0	$2,603,937	$62,022	($360,771)	($132,648)
58	Investment Projects		0	0	0	0	0	0	0
59	Total SEC		$2,689,003	($85,066)	$0	$2,603,937	$62,022	($360,771)	($132,648)
60									
61	**320100**	**WT Equip Non-Media**							
62	Recurring Projects		$4,089,977	($932,683)	$0	$3,157,294	$802,526	($548,733)	($137,366)
63	Investment Projects		16,528,041	(156,068)	0	16,371,973	50,577	(2,217,487)	(497,974)
64	Total SEC		$20,618,018	($1,088,751)	$0	$19,529,267	$853,103	($2,766,220)	($635,340)
65									
66	**320200**	**Water Trmt Equip Filter Media**							
67	Recurring Projects		$1,360,434	($492,152)	$0	$868,282	$460,312	($182,522)	($995,628)
68	Investment Projects		0	0	0	0	0	0	0
69	Total SEC		$1,360,434	($492,152)	$0	$868,282	$460,312	($182,522)	($995,628)
70									
71	**330000**	**Dist Reservoirs & Standpipes**							
72	Recurring Projects		$34,923	$0	$0	$34,923	$0	($4,684)	($1,884)
73	Investment Projects		0	0	0	0	0	0	0
74	Total SEC		$34,923	$0	$0	$34,923	$0	($4,684)	($1,884)
75									
76	**330200**	**Ground Level Tanks**							
77	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
78	Investment Projects		234,540	(3,369)	0	231,171	26,100	(31,465)	(15,750)
79	Total SEC		$234,540	($3,369)	$0	$231,171	$26,100	($31,465)	($15,750)
80									
81	**331001**	**Transmission & Distribution Mains**							
82	Recurring Projects		$0	($1,011)	$0	($1,011)	$237	$0	$33
83	Investment Projects		0	0	0	0	0	0	0
84	Total SEC		$0	($1,011)	$0	($1,011)	$237	$0	$33
85									
91	**340200**	**Computer & Peripheral Equipment**							
92	Recurring Projects		$122,478	$0	$0	$122,478	$2,554	($16,431)	($6,312)
93	Investment Projects		0	0	0	0	0	0	0
94	Total SEC		$122,478	$0	$0	$122,478	$2,554	($16,431)	($6,312)
95									

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
96	**340300**	**Computer Software**							
97	Recurring Projects		$150,187	$0	$0	$150,187	$0	($20,151)	($7,026)
98	Investment Projects		0	0	0	0	0	0	0
99	Total SEC		$150,187	$0	$0	$150,187	$0	($20,151)	($7,026)
100									
101	**340330**	**Computer Software Other**							
102	Recurring Projects		$1,441	$0	$0	$1,441	$0	($193)	($68)
103	Investment Projects		0	0	0	0	0	0	0
104	Total SEC		$1,441	$0	$0	$1,441	$0	($193)	($68)
105									
106	**343000**	**Tools, Shop, Garage Equipment**							
107	Recurring Projects		$4,858	($3,994)	$0	$864	$0	($651)	($187)
108	Investment Projects		0	0	0	0	0	0	0
109	Total SEC		$4,858	($3,994)	$0	$864	$0	($651)	($187)
110									
111	**344000**	**Laboratory Equipment**							
112	Recurring Projects		$7,225	($151,566)	$0	($144,341)	$1,876	($969)	$8,246
113	Investment Projects		0	0	0	0	0	0	0
114	Total SEC		$7,225	($151,566)	$0	($144,341)	$1,876	($969)	$8,246
115									
116	**345000**	**Power Operated Equipment**							
117	Recurring Projects		$41,485	($11,283)	$0	$30,202	$1,676	($5,565)	($11,697)
118	Investment Projects		0	0	0	0	0	0	0
119	Total SEC		$41,485	($11,283)	$0	$30,202	$1,676	($5,565)	($11,697)
120									
121	**346100**	**Comm Equip Non-Telephone**							
122	Recurring Projects		$41,119	$0	$0	$41,119	$0	($5,517)	($10,508)
123	Investment Projects		0	0	0	0	0	0	0
124	Total SEC		$41,119	$0	$0	$41,119	$0	($5,517)	($10,508)
125									
126	**346190**	**Remote Control & Instrument**							
127	Recurring Projects		$1,076,038	($208,698)	$0	$867,340	$95,939	($144,369)	($133,803)
128	Investment Projects		22,311	(6,125)	0	16,186	5,279	(2,992)	(9,532)
129	Total SEC		$1,098,349	($214,823)	$0	$883,526	$101,218	($147,361)	($143,335)
130									
131	**347000**	**Misc Equipment**							
132	Recurring Projects		$47,294	($5,561)	$0	$41,733	$3,451	($6,346)	($5,029)
133	Investment Projects		5,946	0	0	5,946	0	(800)	(2,855)
134	Total SEC		$53,240	($5,561)	$0	$47,679	$3,451	($7,146)	($7,884)
135									
136	**Expense:**								
137	Chemical Expense for WasteWater handling:		$0	$0	$0	$0	$0	$0	$0
138	Electric Power Expense for Wasterwater handling:		0	0	0	0	0	0	0
139	Hauling Expense for Wasterwater handling:		0	0	0	0	0	0	0
140	Total		$0	$0	$0	$0	$0	$0	$0
141									
142	**Total**		**$35,915,099**	**($2,873,357)**	**$0**	**$33,041,742**	**$3,621,793**	**($4,818,563)**	**($2,949,109)**

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			6	7	8	9	10	11	12
		SEC	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304100**	**Structures & Improvement-Supply**							
2	Recurring Projects		$250,073	$21,135	$6,378	$4,352	$0	$31,865	$32,915
3	Investment Projects		0	0	0	0	0	0	0
4	Total SEC		$250,073	$21,135	$6,378	$4,352	$0	$31,865	$32,915
5									
6	**304200**	**Structures & Improvement-Pump**							
7	Recurring Projects		$1,099,811	$92,950	$22,588	$15,413	$0	$130,952	$135,268
8	Investment Projects		340,404	28,769	(1,804)	(1,231)	0	25,735	26,583
9	Total SEC		$1,440,215	$121,719	$20,785	$14,183	$0	$156,687	$161,851
10									
11	**304300**	**Structures & Improvement-WT**							
12	Recurring Projects		$1,204,654	$101,811	$48,259	$15,864	$0	$165,934	$171,404
13	Investment Projects		4,542,414	383,900	167,961	55,213	0	607,074	627,084
14	Total SEC		$5,747,068	$485,711	$216,220	$71,077	$0	$773,008	$798,488
15									
16	**304400**	**Structures & Improvement-T&D**							
17	Recurring Projects		$172,892	$14,612	$4,494	$2,851	$0	$21,957	$22,681
18	Investment Projects		69,007	5,832	1,786	1,133	0	8,751	9,040
19	Total SEC		$241,898	$20,444	$6,280	$3,984	$0	$30,708	$31,720
20									
21	**304500**	**Structures & Improvement - General**							
22	Recurring Projects		$69,028	$5,834	$942	$1,126	$0	$7,902	$8,162
23	Investment Projects		739,656	62,512	12,005	14,354	0	88,871	91,800
24	Total SEC		$808,684	$68,346	$12,947	$15,480	$0	$96,773	$99,962
25									
26	**304600**	**Struc &Imp-Offices**							
27	Recurring Projects		$9,293	$785	$125	$150	$0	$1,060	$1,095
28	Investment Projects		0	0	0	0	0	0	0
29	Total SEC		$9,293	$785	$125	$150	$0	$1,060	$1,095
30									
31	**304700**	**Struct & Imp-Store,Shop,Garage**							
32	Recurring Projects		$293	$25	($57)	($106)	$0	($139)	($144)
33	Investment Projects		0	0	0	0	0	0	0
34	Total SEC		$293	$25	($57)	($106)	$0	($139)	($144)
35									
36	**306000**	**Lake, River & Other Intakes**							
37	Recurring Projects		$225,335	$19,044	$1,462	$2,380	$0	$22,886	$23,640
38	Investment Projects		395,378	33,415	3,808	6,199	0	43,423	44,854
39	Total SEC		$620,712	$52,459	$5,270	$8,579	$0	$66,309	$68,495
40									
41	**309000**	**Supply Mains**							
42	Recurring Projects		$7,446	$629	$184	$133	$0	$947	$978
43	Investment Projects		0	0	0	0		0	0
44	Total SEC		$7,446	$629	$184	$133	$0	$947	$978
45									

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			6	7	8	9	10	11	12
		SEC	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
46	**310000**	**Power Generation Equip**							
47	Recurring Projects		$14,543	$1,229	$5,720	$627	$0	$7,576	$7,825
48	Investment Projects		0	0	0	0	0	0	0
49	Total SEC		$14,543	$1,229	$5,720	$627	$0	$7,576	$7,825
50									
51	**311200**	**Pump Eqp Electric**							
52	Recurring Projects		$168,781	$14,264	($3,081)	($1,699)	$0	$9,485	$9,798
53	Investment Projects		0	0	0	0	0	0	0
54	Total SEC		$168,781	$14,264	($3,081)	($1,699)	$0	$9,485	$9,798
55									
56	**311520**	**Pumping Equipment SOS**							
57	Recurring Projects		$2,257,606	$190,800	$47,652	$35,181	$0	$273,634	$282,653
58	Investment Projects		0	0	0	0	0	0	0
59	Total SEC		$2,257,606	$190,800	$47,652	$35,181	$0	$273,634	$282,653
60									
61	**320100**	**WT Equip Non-Media**							
62	Recurring Projects		$4,206,404	$355,502	$34,415	$42,657	$0	$432,574	$446,832
63	Investment Projects		13,863,157	1,171,638	178,455	221,197	0	1,571,290	1,623,082
64	Total SEC		$18,069,561	$1,527,140	$212,869	$263,854	$0	$2,003,864	$2,069,915
65									
66	**320200**	**Water Trmt Equip Filter Media**							
67	Recurring Projects		$642,596	$54,309	$292,524	$11,731	$0	$358,564	$370,383
68	Investment Projects		0	0	0	0	0	0	0
69	Total SEC		$642,596	$54,309	$292,524	$11,731	$0	$358,564	$370,383
70									
71	**330000**	**Dist Reservoirs & Standpipes**							
72	Recurring Projects		$28,355	$2,396	$726	$472	$0	$3,595	$3,713
73	Investment Projects		0	0	0	0	0	0	0
74	Total SEC		$28,355	$2,396	$726	$472	$0	$3,595	$3,713
75									
76	**330200**	**Ground Level Tanks**							
77	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
78	Investment Projects		213,425	18,038	6,334	3,123	0	27,495	28,401
79	Total SEC		$213,425	$18,038	$6,334	$3,123	$0	$27,495	$28,401
80									
81	**331001**	**Transmission & Distribution Mains**							
82	Recurring Projects		$270	$23	($13)	($14)	$0	($3)	($4)
83	Investment Projects		0	0	0	0	0	0	0
84	Total SEC		$270	$23	($13)	($14)	$0	($3)	($4)
85									
91	**340200**	**Computer & Peripheral Equipment**							
92	Recurring Projects		$102,289	$8,645	$2,682	$1,655	$0	$12,982	$13,410
93	Investment Projects		0	0	0	0	0	0	0
94	Total SEC		$102,289	$8,645	$2,682	$1,655	$0	$12,982	$13,410
95									

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

			6	7	8	9	10	11	12
		SEC	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
96	**340300**	**Computer Software**							
97	Recurring Projects		$123,010	$10,396	$2,748	$2,029	$0	$15,174	$15,674
98	Investment Projects		0	0	0	0	0	0	0
99	Total SEC		$123,010	$10,396	$2,748	$2,029	$0	$15,174	$15,674
100									
101	**340330**	**Computer Software Other**							
102	Recurring Projects		$1,180	$100	$26	$19	$0	$146	$150
103	Investment Projects		0	0	0	0	0	0	0
104	Total SEC		$1,180	$100	$26	$19	$0	$146	$150
105									
106	**343000**	**Tools, Shop, Garage Equipment**							
107	Recurring Projects		$4,020	$340	$60	$12	$0	$411	$425
108	Investment Projects		0	0	0	0	0	0	0
109	Total SEC		$4,020	$340	$60	$12	$0	$411	$425
110									
111	**344000**	**Laboratory Equipment**							
112	Recurring Projects		$16,378	$1,384	($1,458)	($1,950)	$0	($2,024)	($2,090)
113	Investment Projects		0	0	0	0	0	0	0
114	Total SEC		$16,378	$1,384	($1,458)	($1,950)	$0	($2,024)	($2,090)
115									
116	**345000**	**Power Operated Equipment**							
117	Recurring Projects		$25,899	$2,189	$2,123	$408	$0	$4,720	$4,876
118	Investment Projects		0	0	0	0	0	0	0
119	Total SEC		$25,899	$2,189	$2,123	$408	$0	$4,720	$4,876
120									
121	**346100**	**Comm Equip Non-Telephone**							
122	Recurring Projects		$25,094	$2,121	$1,731	$556	$0	$4,407	$4,553
123	Investment Projects		0	0	0	0	0	0	0
124	Total SEC		$25,094	$2,121	$1,731	$556	$0	$4,407	$4,553
125									
126	**346190**	**Remote Control & Instrument**							
127	Recurring Projects		$893,805	$75,539	$36,515	$11,718	$0	$123,773	$127,853
128	Investment Projects		15,066	1,273	681	219	0	2,173	2,245
129	Total SEC		$908,871	$76,813	$37,196	$11,937	$0	$125,946	$130,098
130									
131	**347000**	**Misc Equipment**							
132	Recurring Projects		$39,370	$3,327	$2,642	$564	$0	$6,533	$6,748
133	Investment Projects		2,291	194	376	80	0	650	672
134	Total SEC		$41,661	$3,521	$3,018	$644	$0	$7,183	$7,420
135									
136	**Expense:**								
137	Chemical Expense for WasteWater handling:		$0	$0	$0	$0	$0	$0	$0
138	Electric Power Expense for Wasterwater handling:		0	0	0	0	0	0	0
139	Hauling Expense for Wasterwater handling:		0	0	0	0	0	0	0
140	Total		$0	$0	$0	$0	$0	$0	$0
141									
142	**Total**		**$31,769,220**	**$2,684,961**	**$878,992**	**$446,418**	**$0**	**$4,010,371**	**$4,142,560**

Tennessee American Water
Economic Development Investment (EDI)
Calculation of EDI Revenue Requirement

Line Number	Description	2020 EDI Company Totals
1	Additions Subject to EDI:	$4,897,499
2	Plus: Cost of Removal less Salvage	933
3	Less: Contributions in Aid to Construction (CIAC)	58,274
4	Less: Deferred Income Taxes	274,937
5	Less: Accumulated Depreciation	117,977
6	Net Investment Supplied EDI Additions:	$4,447,244
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$375,857
10		
11	Depreciation Expense on EDI Additions:	77,211
12		
13	Operational Expenses Related to EDI	0
14		
15	Property and Franchise Taxes Associated with EDI:	66,157
16		
17	EDI Revenues:	$519,225
18		
19	Revenue Taxes	3.191%
20	EDI Revenues with Revenue Taxes	$536,339
21		
22	EDI APP Revenue Reduction	(168)
23		
24	Total EDI Revenues with Revenue Taxes & APP Reduction	$536,171
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	EDI Percentage to Apply to Bill:	1.14%
29		

Tennessee American Water Company
Economic Development Investment (EDI)
Investment Worksheet

			1	2	3	4	5	B	C
		EDI				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304400**	**Structures & Improvement-T&D**							
2	Recurring Projects		$218,985	$0	$0	$218,985	$0	($12,294)	($5,756)
3	Investment Projects		0	0	0	0	0	0	0
4	Total EDI		$218,985	$0	$0	$218,985	$0	($12,294)	($5,756)
5									
6	**311200**	**Pump Eqp Electric**							
7	Recurring Projects		$0	$0	$0	$0	$0	($1)	$0
8	Investment Projects		937,013	0	0	937,013	0	(52,602)	(11,478)
9	Total EDI		$937,013	$0	$0	$937,013	$0	($52,603)	($11,478)
10									
11	**331001**	**Transmission & Distribution Mains**							
12	Recurring Projects		$2,573,931	$0	$0	$2,573,931	$0	($144,495)	($77,562)
13	Investment Projects		767,146	0	0	767,146	0	(43,066)	(4,795)
14	Total EDI		$3,341,077	$0	$0	$3,341,077	$0	($187,561)	($82,357)
15									
16	**333000**	**Services**							
17	Recurring Projects		$15,633	$0	$0	$15,633	$0	($878)	($453)
18	Investment Projects		0	0	0	0	0	0	0
19	Total EDI		$15,633	$0	$0	$15,633	$0	($878)	($453)
20									
21	**334300**	**Meter Vaults**							
22	Recurring Projects		$38,035	$0	$0	$38,035	$0	($2,135)	($2,656)
23	Investment Projects		0	0	0	0	0	0	0
24	Total EDI		$38,035	$0	$0	$38,035	$0	($2,135)	($2,656)
25									
26	**335000**	**Hydrants**							
27	Recurring Projects		$346,756	($882)	($58,274)	$345,874	$933	($19,466)	($15,277)
28	Investment Projects		0	0	0	0	0	0	0
29	Total EDI		$346,756	($882)	($58,274)	$345,874	$933	($19,466)	($15,277)
30									
31	**Expense:**								
32			$0	$0	$0	$0	$0	$0	$0
33			0	0	0	0	0	0	0
34			0	0	0	0	0	0	0
35	Total		$0	$0	$0	$0	$0	$0	$0
36									
37	**Total**		**$4,897,499**	**($882)**	**($58,274)**	**$4,896,617**	**$933**	**($274,937)**	**($117,977)**

Tennessee American Water Company
Economic Development Investment (EDI)
Investment Worksheet

			6	7	8	9	10	11	12
		EDI	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304400**	**Structures & Improvement-T&D**							
2	Recurring Projects		$200,935	$16,982	$4,664	$2,959	$0	$24,605	$25,416
3	Investment Projects		0	0	0	0	0	0	0
4	Total EDI		$200,935	$16,982	$4,664	$2,959	$0	$24,605	$25,416
5									
6	**311200**	**Pump Eqp Electric**							
7	Recurring Projects		($1)	($0)	$0	$0	$0	($0)	($0)
8	Investment Projects		872,933	73,776	22,957	12,660	0	109,392	112,998
9	Total EDI		$872,932	$73,775	$22,957	$12,660	$0	$109,392	$112,998
10									
11	**331001**	**Transmission & Distribution Mains**							
12	Recurring Projects		$2,351,874	$198,768	$32,174	$34,776	$0	$265,717	$274,476
13	Investment Projects		719,285	60,790	9,589	10,365	0	80,744	83,406
14	Total EDI		$3,071,159	$259,558	$41,763	$45,140	$0	$346,461	$357,881
15									
16	**333000**	**Services**							
17	Recurring Projects		$14,302	$1,209	$174	$211	$0	$1,593	$1,646
18	Investment Projects		0	0	0	0	0	0	0
19	Total EDI		$14,302	$1,209	$174	$211	$0	$1,593	$1,646
20									
21	**334300**	**Meter Vaults**							
22	Recurring Projects		$33,244	$2,810	$1,038	$514	$0	$4,362	$4,506
23	Investment Projects		0	0	0	0	0	0	0
24	Total EDI		$33,244	$2,810	$1,038	$514	$0	$4,362	$4,506
25									
26	**335000**	**Hydrants**							
27	Recurring Projects		$254,672	$21,523	$6,615	$4,673	$0	$32,811	$33,893
28	Investment Projects		0	0	0	0	0	0	0
29	Total EDI		$254,672	$21,523	$6,615	$4,673	$0	$32,811	$33,893
30									
31	**Expense:**								
32			$0	$0	$0	$0	$0	$0	$0
33			0	0	0	0	0	0	0
34			0	0	0	0	0	0	0
35	Total		$0	$0	$0	$0	$0	$0	$0
36									
37	**Total**		**$4,447,244**	**$375,857**	**$77,211**	**$66,157**	**$0**	**$519,225**	**$536,339**

Tennessee American Water
Qualified Infrastructure Improvement Program (QIIP)
Calculation of QIIP Revenue Requirement

Line Number	Description	2020 QIIP Company Totals
1	Additions Subject to QIIP:	$61,042,389
2	Plus: Cost of Removal less Salvage	8,979,803
3	Less: Contributions in Aid to Construction (CIAC)	2,300,403
4	Less: Deferred Income Taxes	8,206,197
5	Less: Accumulated Depreciation	3,501,288
6	Net Investment Supplied QIIP Additions:	$56,014,304
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$4,734,022
10		
11	Depreciation Expense on QIIP Additions:	1,086,583
12		
13	Operational Expenses Related to QIIP	0
14		
15	Property and Franchise Taxes Associated with QIIP:	692,955
16		
17	QIIP Revenues:	$6,513,560
18		
19	Revenue Taxes	3.191%
20	QIIP Revenues with Revenue Taxes	$6,728,259
21		
22	QIIP APP Revenue Reduction	(4,558)
23		
24	Total QIIP Revenues with Revenue Taxes & APP Reduction	$6,723,700
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	QIIP Percentage to Apply to Bill:	14.28%
29		

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304300**	**Struct & Imp-Treatment**							
2	Recurring Projects		$0	($94,900)	$0	($94,900)	$0	$0	$21,157
3	Investment Projects		6,570,677	(2,607)	0	6,568,070	1,000,000	(883,323)	(1,026,490)
4	Total QIIP		$6,570,677	($97,507)	$0	$6,473,170	$1,000,000	($883,323)	($1,005,333)
5									
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**							
7	Recurring Projects		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($168,137)	($581,954)
8	Investment Projects		0	0	0	0	0	0	0
9	Total QIIP		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($168,137)	($581,954)
10									
11	**320100**	**WT Equip Non-Media**							
12	Recurring Projects		$259,932	($123,785)	$0	$136,147	$89,500	($34,942)	($44,546)
13	Investment Projects		3,098,265	(1,210,072)	0	1,888,193	2,100,267	(416,514)	(89,731)
14	Total QIIP		$3,358,197	($1,333,857)	$0	$2,024,340	$2,189,767	($451,456)	($134,277)
15									
16	**320200**	**Water Trmt Equip Filter Media**							
17	Recurring Projects		$52,740	($36,378)	$0	$16,362	$206,460	($7,090)	($23,957)
18	Investment Projects		0	0	0	0	0	0	0
19	Total QIIP		$52,740	($36,378)	$0	$16,362	$206,460	($7,090)	($23,957)
20									
21	**330000**	**Dist Reservoirs & Standpipes**							
22	Recurring Projects		$1,006,573	$0	$0	$1,006,573	$0	($135,320)	($41,303)
23	Investment Projects		0	0	0	0	0	0	0
24	Total QIIP		$1,006,573	$0	$0	$1,006,573	$0	($135,320)	($41,303)
25									
26	**330003**	**Tank Repainting**							
27	Recurring Projects		$1,657,878	($308,891)	$0	$1,348,987	$580,347	($222,872)	($288,215)
28	Investment Projects		0	0	0	0	0	0	0
29	Total QIIP		$1,657,878	($308,891)	$0	$1,348,987	$580,347	($222,872)	($288,215)
30									
31	**330100**	**Elevated Tanks & Standpipes**							
32	Recurring Projects		$90,600	$0	$0	$90,600	$0	($12,178)	($9,452)
33	Investment Projects		0	0	0	0	0	0	0
34	Total QIIP		$90,600	$0	$0	$90,600	$0	($12,178)	($9,452)
35									
36	**330200**	**Ground Level Tanks**							
37	Recurring Projects		$1,710,349	($446)	$0	$1,709,903	$977	($229,929)	($64,762)
38	Investment Projects		0	0	0	0	0	0	0
39	Total QIIP		$1,710,349	($446)	$0	$1,709,903	$977	($229,929)	($64,762)
40									

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
41	**331001**	**Transmission & Distribution Mains**							
42	Recurring Projects		$23,332,903	($2,873,747)	($2,138,244)	$20,459,156	$1,495,210	($3,136,753)	($701,198)
43	Investment Projects		4,163,178	0	0	4,163,178	0	(559,671)	(50,038)
44	Total QIIP		$27,496,082	($2,873,747)	($2,138,244)	$24,622,335	$1,495,210	($3,696,424)	($751,236)
45									
46	**333000**	**Services**							
47	Recurring Projects		$4,021,930	($204,444)	($29,877)	$3,817,486	$735,677	($540,682)	($125,845)
48	Investment Projects		0	0	0	0	0	0	0
49	Total QIIP		$4,021,930	($204,444)	($29,877)	$3,817,486	$735,677	($540,682)	($125,845)
50									
51	**334100**	**Meters**							
52	Recurring Projects		$972,197	($3,545,057)	$0	($2,572,860)	$377,185	($130,700)	$248,186
53	Investment Projects		0	0	0	0	0	0	0
54	Total QIIP		$972,197	($3,545,057)	$0	($2,572,860)	$377,185	($130,700)	$248,186
55									
56	**334200**	**Meter Installations**							
57	Recurring Projects		$10,782,225	($901,265)	$0	$9,880,960	$1,608,754	($1,449,502)	($606,250)
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$10,782,225	($901,265)	$0	$9,880,960	$1,608,754	($1,449,502)	($606,250)
60									
61	**334300**	**Meter Vaults**							
62	Recurring Projects		$34,625	$0	$0	$34,625	$1,496	($4,653)	($1,324)
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$34,625	$0	$0	$34,625	$1,496	($4,653)	($1,324)
65									
66	**335000**	**Hydrants**							
67	Recurring Projects		$1,830,293	($281,384)	($132,282)	$1,548,909	$122,160	($246,055)	($89,706)
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$1,830,293	($281,384)	($132,282)	$1,548,909	$122,160	($246,055)	($89,706)
70									
71	**346190**	**Remote Control & Instrument**							
72	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
73	Investment Projects		207,335	0	0	207,335	0	(27,876)	(25,860)
74	Total QIIP		$207,335	$0	$0	$207,335	$0	($27,876)	($25,860)
75									
76	**Expense:**								
77			$0	$0	$0	$0	$0	$0	$0
78			0	0	0	0	0	0	0
79			0	0	0	0	0	0	0
80	Total		$0	$0	$0	$0	$0	$0	$0
81									
82	**Total**		**$61,042,389**	**($9,753,133)**	**($2,300,403)**	**$51,289,256**	**$8,979,803**	**($8,206,197)**	**($3,501,288)**

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet

			6	7	8	9	10	11	12
		QIIP	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	**Investment by Plant Account**	**Account Description**	**Earnings Basis Net Investment (Rate Base)**	**Earnings Basis x Pre-Tax Return (PTR)**	**Depreciation Expense**	**Property Tax & Franchise Fees**	**Operational Expenses**	**Total Before Revenue Tax**	**Total With Revenue Tax**
1	**304300**	**Struct & Imp-Treatment**							
2	Recurring Projects		$21,157	$1,788	($3,900)	($1,282)	$0	($3,394)	($3,506)
3	Investment Projects		5,660,864	478,425	269,948	88,739	0	837,112	864,705
4	Total QIIP		$5,682,021	$480,213	$266,047	$87,457	$0	$833,718	$861,199
5									
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**							
7	Recurring Projects		$1,162,368	$98,237	$130,312	$14,599	$0	$243,148	$251,162
8	Investment Projects		0	0	0	0	0	0	0
9	Total QIIP		$1,162,368	$98,237	$130,312	$14,599	$0	$243,148	$251,162
10									
11	**320100**	**WT Equip Non-Media**							
12	Recurring Projects		$269,944	$22,814	$1,484	$1,839	$0	$26,138	$26,999
13	Investment Projects		4,692,287	396,566	20,581	25,511	0	442,659	457,249
14	Total QIIP		$4,962,231	$419,381	$22,065	$27,350	$0	$468,796	$484,249
15									
16	**320200**	**Water Trmt Equip Filter Media**							
17	Recurring Projects		$228,153	$19,282	$5,512	$221	$0	$25,016	$25,840
18	Investment Projects		0	0	0	0	0	0	0
19	Total QIIP		$228,153	$19,282	$5,512	$221	$0	$25,016	$25,840
20									
21	**330000**	**Dist Reservoirs & Standpipes**							
22	Recurring Projects		$829,950	$70,143	$20,937	$13,600	$0	$104,679	$108,129
23	Investment Projects		0	0	0	0	0	0	0
24	Total QIIP		$829,950	$70,143	$20,937	$13,600	$0	$104,679	$108,129
25									
26	**330003**	**Tank Repainting**							
27	Recurring Projects		$1,727,138	$145,968	$149,468	$18,226	$0	$313,662	$324,001
28	Investment Projects		0	0	0	0	0	0	0
29	Total QIIP		$1,727,138	$145,968	$149,468	$18,226	$0	$313,662	$324,001
30									
31	**330100**	**Elevated Tanks & Standpipes**							
32	Recurring Projects		$68,970	$5,829	$2,482	$1,224	$0	$9,535	$9,850
33	Investment Projects		0	0	0	0	0	0	0
34	Total QIIP		$68,970	$5,829	$2,482	$1,224	$0	$9,535	$9,850
35									
36	**330200**	**Ground Level Tanks**							
37	Recurring Projects		$1,416,635	$119,726	$46,851	$23,102	$0	$189,680	$195,932
38	Investment Projects		0	0	0	0	0	0	0
39	Total QIIP		$1,416,635	$119,726	$46,851	$23,102	$0	$189,680	$195,932
40									

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet

			6	7	8	9	10	11	12
		QIIP	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
41	**331001**	**Transmission & Distribution Mains**							
42	Recurring Projects		$18,851,918	$1,593,261	$229,011	$276,418	$0	$2,098,690	$2,167,867
43	Investment Projects		3,553,469	300,320	52,040	56,248	0	408,607	422,075
44	Total QIIP		$22,405,388	$1,893,581	$281,051	$332,665	$0	$2,507,297	$2,589,942
45									
46	**333000**	**Services**							
47	Recurring Projects		$4,061,203	$343,231	$42,042	$51,577	$0	$436,850	$451,249
48	Investment Projects		0	0	0	0	0	0	0
49	Total QIIP		$4,061,203	$343,231	$42,042	$51,577	$0	$436,850	$451,249
50									
51	**334100**	**Meters**							
52	Recurring Projects		$1,466,868	$123,972	($192,193)	($34,761)	$0	($102,982)	($106,377)
53	Investment Projects		0	0	0	0	0	0	0
54	Total QIIP		$1,466,868	$123,972	($192,193)	($34,761)	$0	($102,982)	($106,377)
55									
56	**334200**	**Meter Installations**							
57	Recurring Projects		$10,335,227	$873,477	$269,750	$133,499	$0	$1,276,726	$1,318,809
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$10,335,227	$873,477	$269,750	$133,499	$0	$1,276,726	$1,318,809
60									
61	**334300**	**Meter Vaults**							
62	Recurring Projects		$30,144	$2,548	$945	$468	$0	$3,961	$4,091
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$30,144	$2,548	$945	$468	$0	$3,961	$4,091
65									
66	**335000**	**Hydrants**							
67	Recurring Projects		$1,484,410	$125,454	$32,582	$20,927	$0	$178,964	$184,862
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$1,484,410	$125,454	$32,582	$20,927	$0	$178,964	$184,862
70									
71	**346190**	**Remote Control & Instrument**							
72	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
73	Investment Projects		153,599	12,981	8,729	2,801	0	24,511	25,319
74	Total QIIP		$153,599	$12,981	$8,729	$2,801	$0	$24,511	$25,319
75									
76	**Expense:**								
77			$0	$0	$0	$0	$0	$0	$0
78			0	0	0	0	0	0	0
79			0	0	0	0	0	0	0
80	Total		$0	$0	$0	$0	$0	$0	$0
81									
82	**Total**		**$56,014,304**	**$4,734,022**	**$1,086,583**	**$692,955**	**$0**	**$6,513,560**	**$6,728,259**

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	October 11, 2019
Description	TN BP 2020-2024 SCEP

Business Unit	Rider	Business Unit No.	Project Title			2020 1	2	3	4	5	6
Tennessee	**None**	**DV**	**Projects Funded by Others**			**$10,000**	**$10,000**	**$50,000**	**$80,000**	**$150,000**	**$150,000**
Tennessee	EDI	A	Mains - New			0	31,880	7,193	34,073	23,447	52,528
Tennessee	QIIP	B	Mains - Replaced / Restored			182,779	196,745	260,846	264,167	293,867	295,434
Tennessee	QIIP	C	Mains - Unscheduled			174,809	184,899	167,784	130,821	127,121	111,987
Tennessee	QIIP	D	Mains - Relocated			10,627	16,567	28,133	29,073	29,700	24,732
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New			6,376	6,838	7,399	10,868	11,614	14,240
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced			23,114	29,258	32,497	45,094	45,908	57,256
Tennessee	None	G	Services and Laterals - New			85,809	90,871	96,462	108,714	109,466	110,453
Tennessee	QIIP	H	Services and Laterals - Replaced			52,389	56,542	60,756	62,157	65,483	76,479
Tennessee	None	I	Meters - New			16,365	17,330	18,401	26,936	29,809	35,871
Tennessee	QIIP	J	Meters - Replaced			28,161	30,034	31,495	36,808	164,948	173,012
Tennessee	None	K	ITS Equipment and Systems			193,024	193,963	200,216	200,530	200,843	200,843
Tennessee	SEC	L	SCADA Equipment and Systems			0	23,908	1,410	27,711	1,551	28,383
Tennessee	SEC	M	Security Equipment and Systems			6,376	7,815	10,379	11,098	14,443	14,662
Tennessee	None	N	Offices and Operations Centers			0	0	4,569	269	269	4,569
Tennessee	None	O	Vehicles			0	0	159,400	9,400	9,400	159,400
Tennessee	None	P	Tools and Equipment			3,081	3,689	22,067	4,992	4,992	27,830
Tennessee	SEC	Q	Process Plant Facilities and Equipment			87,670	98,153	109,481	144,145	151,808	170,067
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting			0	260,890	276,275	291,660	291,660	291,660
Tennessee	None	S	Engineering Studies			2,657	2,813	3,483	5,126	5,251	5,346
			Total Recurring Projects			873,236	1,252,194	1,498,248	1,443,642	1,581,580	1,854,752
			ACQUISITIONS								
			Total Acquisitions			**0**	**0**	**0**	**0**	**0**	**0**
			INVESTMENT PROJECTS	**Total**	**In Service Date**						
Tennessee	QIIP	I26-020039	Repl Basin 1 & Plate Settlers		10/31/2020	168,764	279,949	336,796	476,585	479,643	730,450
Tennessee	SEC	I26-020040	Chlorine Gas Conversion		11/4/2019	164,625	104,263	104,263	0	0	0
Tennessee	QIIP	I26-020044	New Raw Water Intake Citico		3/15/2024	0	0	0	0	0	0
Tennessee	QIIP	I26-020048	Elder Mt Transmission Mains		10/1/2023	0	0	0	0	0	0
Tennessee	SEC	I26-020051	Replace Switch Gear - Citico		11/15/2022	0	0	0	0	0	0
Tennessee	QIIP	I26-020055	Secondary Supply to Lookout Valley System		9/30/2022	0	0	0	0	0	0
Tennessee	QIIP	I26-020056	Retire Basin 2		4/30/2020	0	0	0	0	0	0
Tennessee	SEC	I26-020057	Enhanced Water Treatment		10/1/2025	0	0	0	0	0	0
Tennessee	QIIP	I26-020058	Low Service Pumps & Pump Station		11/1/2025	0	0	0	0	0	0
Tennessee	QIIP	I26-0200XX	Filter House #2 Rehab		5/30/2020	0	0	251,473	252,977	254,600	0
Tennessee	EDI	I26-0200XX	River Gorge Dr Transmission Mains		4/1/2020	0	330,306	442,528	335,265	0	0
Tennessee	EDI	I26-0200XX	River Gorge Booster Station		2/1/2020	990,919	116,461	0	0	0	0
Tennessee	SEC	I26-0200XX	Replace North Traveling Screen		4/1/2020	0	44,041	44,323	220,771	219,500	109,750
Tennessee	QIIP	I26-050001	Raw Water Intake Improvements - Whitwell		12/1/2024	0	0	0	0	0	0
Tennessee	QIIP	I26-050003	Replace 0.5MG Storage Tanks @ Whitwell		9/15/2022	0	0	0	0	0	0
Tennessee	No	I26-000002	Post Acquisition BD Capex								
			Total Investment Projects			**$1,324,308**	**$875,019**	**$1,179,383**	**$1,285,598**	**$953,743**	**$840,200**
			Contributions			(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
			Advances			(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)
			Total Refunds			29,167	29,167	29,167	29,167	29,167	29,167
				Gross		**$2,207,544**	**$2,137,213**	**$2,727,632**	**$2,809,240**	**$2,685,323**	**$2,844,953**
***Dollar amounts from TAWC's Annual Capital Planning Process**						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net		**$2,158,377**	**$2,088,047**	**$2,678,465**	**$2,760,074**	**$2,636,157**	**$2,795,786**
				Gross minus Post Acq		**$2,207,544**	**$2,137,213**	**$2,727,632**	**$2,809,240**	**$2,685,323**	**$2,844,953**
						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net minus Post Acq		**$2,158,377**	**$2,088,047**	**$2,678,465**	**$2,760,074**	**$2,636,157**	**$2,795,786**

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	October 11, 2019
Description	TN BP 2020-2024 SCEP

U.S. $

Business Unit	Rider	Business Unit No.	Project Title	7	8	9	10	11	12	Total 2020
Tennessee	**None**	**DV**	**Projects Funded by Others**	**$90,000**	**$80,000**	**$80,000**	**$80,000**	**$120,000**	**$100,000**	**$1,000,000**
Tennessee	EDI	A	Mains - New	25,420	57,299	4,387	35,013	1,880	26,880	300,000
Tennessee	QIIP	B	Mains - Replaced / Restored	297,000	270,434	268,867	267,300	214,167	188,633	3,000,238
Tennessee	QIIP	C	Mains - Unscheduled	120,283	120,048	120,582	120,623	128,023	193,023	1,700,000
Tennessee	QIIP	D	Mains - Relocated	26,219	26,031	26,136	26,136	18,697	12,949	275,000
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New	14,412	14,287	11,934	11,412	8,698	6,922	125,000
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced	57,882	57,978	51,570	45,584	32,393	31,654	510,188
Tennessee	None	G	Services and Laterals - New	120,829	119,862	120,379	120,285	119,754	97,114	1,300,000
Tennessee	QIIP	H	Services and Laterals - Replaced	75,582	67,205	64,347	59,439	54,594	53,618	748,591
Tennessee	None	I	Meters - New	36,260	34,414	25,614	21,828	18,760	18,411	300,000
Tennessee	QIIP	J	Meters - Replaced	180,539	180,362	233,164	236,268	186,520	52,663	1,533,973
Tennessee	None	K	ITS Equipment and Systems	200,843	200,843	200,843	198,718	196,467	194,999	2,382,132
Tennessee	SEC	L	SCADA Equipment and Systems	1,582	28,415	1,582	27,747	1,543	26,167	170,000
Tennessee	SEC	M	Security Equipment and Systems	20,163	20,477	15,477	15,125	11,128	7,657	154,800
Tennessee	None	N	Offices and Operations Centers	269	269	4,569	269	269	4,675	20,000
Tennessee	None	O	Vehicles	9,400	9,400	159,400	9,400	165,589	9,211	700,000
Tennessee	None	P	Tools and Equipment	5,330	5,330	25,177	5,282	5,180	22,048	135,000
Tennessee	SEC	Q	Process Plant Facilities and Equipment	167,957	156,122	144,555	137,873	105,053	87,115	1,560,000
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting	291,660	291,660	291,660	223,650	120,274	16,889	2,647,939
Tennessee	None	S	Engineering Studies	5,346	5,346	5,346	3,221	3,095	2,970	50,000
										0
			Total Recurring Projects	1,656,978	1,665,782	1,775,590	1,565,173	1,392,086	1,053,597	18,612,859
			ACQUISITIONS							
										0
			Total Acquisitions	**0**	**0**	**0**	**0**	**0**	**0**	0
			INVESTMENT PROJECTS							
Tennessee	QIIP	I26-020039	Repl Basin 1 & Plate Settlers	762,663	850,133	828,063	695,749	439,000	336,180	6,383,975
Tennessee	SEC	I26-020040	Chlorine Gas Conversion	0	0	0	0	0	0	373,150
Tennessee	QIIP	I26-020044	New Raw Water Intake Citico	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020048	Elder Mt Transmission Mains	0	0	0	0	0	0	0
Tennessee	SEC	I26-020051	Replace Switch Gear - Citico	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020055	Secondary Supply to Lookout Valley System	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020056	Retire Basin 2	0	0	0	0	0	0	0
Tennessee	SEC	I26-020057	Enhanced Water Treatment	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020058	Low Service Pumps & Pump Station	0	0	0	0	0	0	0
Tennessee	QIIP	I26-0200XX	Filter House #2 Rehab	0	0	0	0	0	0	759,050
Tennessee	EDI	I26-0200XX	River Gorge Dr Transmission Mains	0	0	0	0	0	0	1,108,100
Tennessee	EDI	I26-0200XX	River Gorge Booster Station	0	0	0	0	0	0	1,107,380
Tennessee	SEC	I26-0200XX	Replace North Traveling Screen	109,750	0	0	0	0	0	748,136
Tennessee	QIIP	I26-050001	Raw Water Intake Improvements - Whitwell	0	0	0	0	0	0	0
Tennessee	QIIP	I26-050003	Replace 0.5MG Storage Tanks @ Whitwell	0	0	0	0	0	0	0
Tennessee	No	I26-000002	Post Acquisition BD Capex							0
			Total Investment Projects	**$872,413**	**$850,133**	**$828,063**	**$695,749**	**$439,000**	**$336,180**	**$10,479,790**
			Contributions	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(240,000)
			Advances	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(700,000)
			Total Refunds	29,167	29,167	29,167	29,167	29,167	29,167	350,000
										0
			Gross	**$2,619,391**	**$2,595,915**	**$2,683,653**	**$2,340,922**	**$1,951,086**	**$1,489,776**	**$29,092,649**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net	**$2,570,224**	**$2,546,748**	**$2,634,486**	**$2,291,755**	**$1,901,919**	**$1,440,610**	**$28,502,649**
			Gross minus Post Acq	**$2,619,391**	**$2,595,915**	**$2,683,653**	**$2,340,922**	**$1,951,086**	**$1,489,776**	**$29,092,649**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net minus Post Acq	**$2,570,224**	**$2,546,748**	**$2,634,486**	**$2,291,755**	**$1,901,919**	**$1,440,610**	**$28,502,649**

***Dollar amounts from TAWC's Annual Capital Planning Process**

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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/11/19
Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2019 SCEP Reforecast	Prior 2019 SCEP In-Serviced
1			**RECURRING PROJECTS**									
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	0.0%	1	1.25%				$0
3	TN	**DV**		333000	Services	0.0%	1	1.11%				0
4	TN	**DV**		335000	Hydrants	0.0%	1	2.30%				0
5												
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	10.0%	1	2.13%				204,566
7	TN	A		331001	Transmission & Distribution Mains	83.7%	1	1.25%				2,170,678
8	TN	A		333000	Services	0.6%	1	1.11%				14,813
9	TN	A		334300	Meter Vaults	1.7%	1	2.73%				35,531
10	TN	A		335000	Hydrants	4.0%	1	2.30%				93,408
11												
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	88.2%	1	1.25%				7,447,318
13	TN	B		333000	Services	9.5%	1	1.11%				780,451
14	TN	B		335000	Hydrants	2.3%	1	2.30%				170,419
15												
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	99.9%	1	1.25%				9,111,093
17	TN	C		335000	Hydrants	0.1%	1	2.30%				6,573
18												
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	91.5%	1	1.25%				4,152,417
20	TN	D		333000	Services	1.7%	1	1.11%				52,608
21	TN	D		335000	Hydrants	6.8%	1	2.30%				209,405
22												
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	44.5%	1	1.25%				255,697
24	TN	E		335000	Hydrants	55.5%	1	2.30%				214,256
25												
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	15.6%	1	1.25%				265,884
27	TN	F		335000	Hydrants	84.4%	1	2.30%				1,194,019
28												
29	TN	G	Services and Laterals - New	333000	Services	100.0%	1	1.11%				1,133,000
30												
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
32	TN	H		333000	Services	90.6%	1	1.11%				2,705,739
33	TN	H		334100	Meters	2.0%	1	7.47%				40,378
34	TN	H		334200	Meter Installations	6.0%	1	2.73%				121,055
35	TN	H		334300	Meter Vaults	1.4%	1	2.73%				29,224
36												
37	TN	I	Meters - New	334100	Meters	0.0%	1	7.47%				0
38	TN	I		334200	Meter Installations	0.0%	1	2.73%				0
39												
40	TN	J	Meters - Replaced	334100	Meters	6.6%	1	7.47%				884,306
41	TN	J		334200	Meter Installations	93.4%	1	2.73%				10,071,356
42												
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0
44												
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	0.0%	1	1.09%				268,337
46	TN	L		340200	Computer & Peripheral Equipment	15.4%	1	2.19%				101,530
47	TN	L		340300	Computer Software	0.5%	1	1.83%				3,176
48	TN	L		346100	Comm Equip Non-Telephone	0.0%	1	4.21%				41,119
49	TN	L		346190	Remote Control & Instrument	84.1%	1	4.21%				991,063
50												
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	4.8%	1	1.98%				26,770
52	TN	M		304200	Struct & Imp-Pumping	0.0%	1	1.98%				0
53	TN	M		304300	Structures & Improvement - Treatment	61.3%	1	4.11%				472,227
54	TN	M		304400	Struct & Imp-Treatment-T&D	29.5%	1	2.13%				163,884
55	TN	M		304500	Structures & Improvement - General	0.0%	1	1.13%				6,193

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Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2019 SCEP Reforecast	Prior 2019 SCEP In-Serviced
56	TN	M		340200	Computer & Peripheral Equipment	1.4%	1	2.19%				7,961
57	TN	M		347000	Misc Equipment	3.0%	1	6.33%				16,821
58												
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0.0%	1	1.13%				0
60												
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0.0%	1	16.00%				0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0.0%	1	16.62%				0
63	TN	O		341300	Transportation Equip Autos	0.0%	1	11.38%				0
64												
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%				0
66												
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	2.1%	1	1.98%				275,326
68	TN	Q		304200	Struct & Imp-Pumping	16.3%	1	1.98%				1,155,328
69	TN	Q		304300	Struct & Imp-Treatment	11.1%	1	4.11%				792,398
70	TN	Q		304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%				25,687
71	TN	Q		304500	Structures & Improvement - General	0.6%	1	1.13%				72,324
72	TN	Q		304600	Struc &Imp-Offices	0.1%	1	1.13%				10,002
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0.0%	1	0.73%				0
74	TN	Q		306000	Lake, River & Other Intakes	3.2%	1	0.83%				225,036
75	TN	Q		309000	Supply Mains	0.0%	1	1.87%				9,862
76	TN	Q		310000	Power Generation Equip	0.3%	1	12.33%				44,304
77	TN	Q		311200	Pump Eqp Electric	1.1%	1	2.45%				94,766
78	TN	Q		311520	Pumping Equipment SOS	28.2%	1	1.83%				2,471,578
79	TN	Q		320100	WT Equip Non-Media	25.6%	1	1.09%				3,624,616
80	TN	Q		320200	Water Trmt Equip Filter Media	8.5%	1	33.69%				1,295,270
81	TN	Q		330000	Dist Reservoirs & Standpipes	0.4%	1	2.08%				31,508
82	TN	Q		331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
83	TN	Q		334100	Meters	0.0%	1	7.47%				0
84	TN	Q		340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0
85	TN	Q		340300	Computer Software	1.9%	1	1.83%				132,301
86	TN	Q		340330	Computer Software Other	0.0%	1	1.83%				1,300
87	TN	Q		343000	Tools, Shop, Garage Equipment	0.1%	1	6.89%				4,383
88	TN	Q		344000	Laboratory Equipment	0.1%	1	1.01%				6,519
89	TN	Q		345000	Power Operated Equipment	0.0%	1	7.03%				41,485
90	TN	Q		346190	Remote Control & Instrument	0.2%	1	4.21%				18,169
91	TN	Q		347000	Misc Equipment	0.3%	1	6.33%				26,273
92												
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0.0%	1	4.11%				0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	0.0%	1	12.06%				1,250,689
95	TN	R		320100	WT Equip Non-Media	0.0%	1	1.09%				259,932
96	TN	R		320200	Water Trmt Equip Filter Media	0.0%	1	33.69%				52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	21.3%	1	2.08%				712,333
98	TN	R		330003	Tank Repainting	34.3%	1	11.08%				1,185,131
99	TN	R		330100	Elevated Tanks & Standpipes	0.0%	1	2.74%				90,599
100	TN	R		330200	Ground Level Tanks	44.4%	1	2.74%				1,097,668
101												
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
103			**Total Recurring Projects**									
104												
105			**ACQUISITIONS**									
106												
107			**Total Acquisitions**									
108												
109												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2019 SCEP Reforecast	Prior 2019 SCEP In-Serviced
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0
112												
113												
										Inception to Date Spend	2019 SCEP Reforecast	
114			**INVESTMENT PROJECTS**									
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%				6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%				2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%				0
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%				4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%				0
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%				1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%				10,336,541
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%				0
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%				5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%				4,163,178
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%			215,000 (1)	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%				5,700,000
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024					0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%				0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%				0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%				0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%				0
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%				0
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%				0
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024					0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%				0
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%				0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%				25,260
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				171,114
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022					0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%				58,596
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%				234,540
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%				8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%				0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%				0
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%				0
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%				0
149												
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**							**$92,812,209**
151			projections based on project costs through 2020									
152					**Total DV Excluded:**							**$92,812,209**
153			(2) From actual or estimated in-service data provided by the company.									
154					**Total Surcharge Amt:**							**$91,679,209**
155												
156					**SEC Total:**							**$34,215,944**
157												
158					**EDI Total:**							**$2,988,947**
159												
160					**QIIP Total:**							**$54,474,318**

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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
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Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						1	2	3	4	5	6
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	204,566	207,750	208,468	211,871	214,213	219,459
7	TN	A		331001	Transmission & Distribution Mains	2,170,678	2,197,362	2,203,383	2,231,904	2,251,529	2,295,496
8	TN	A		333000	Services	14,813	14,994	15,035	15,228	15,362	15,660
9	TN	A		334300	Meter Vaults	35,531	36,084	36,209	36,800	37,206	38,118
10	TN	A		335000	Hydrants	93,408	94,685	94,974	96,339	97,279	99,384
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	7,608,597	7,782,201	8,012,364	8,245,459	8,504,760	8,765,443
13	TN	B		333000	Services	797,826	816,529	841,326	866,438	894,373	922,457
14	TN	B		335000	Hydrants	174,543	178,982	184,868	190,828	197,459	204,125
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	9,285,743	9,470,473	9,638,105	9,768,807	9,895,812	10,007,697
17	TN	C		335000	Hydrants	6,731	6,899	7,052	7,171	7,286	7,388
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	4,162,143	4,177,306	4,203,056	4,229,666	4,256,849	4,279,486
20	TN	D		333000	Services	52,790	53,074	53,557	54,055	54,564	54,989
21	TN	D		335000	Hydrants	210,123	211,243	213,144	215,109	217,116	218,788
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	258,535	261,578	264,871	269,709	274,878	281,216
24	TN	E		335000	Hydrants	217,794	221,588	225,693	231,724	238,169	246,070
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	269,486	274,046	279,111	286,139	293,294	302,217
27	TN	F		335000	Hydrants	1,213,530	1,238,228	1,265,661	1,303,727	1,342,480	1,390,812
28											
29	TN	G	Services and Laterals - New	333000	Services	1,218,809	1,309,680	1,406,143	1,514,857	1,624,323	1,734,776
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0
32	TN	H		333000	Services	2,753,195	2,804,413	2,859,449	2,915,754	2,975,071	3,044,349
33	TN	H		334100	Meters	41,423	42,550	43,762	45,001	46,307	47,832
34	TN	H		334200	Meter Installations	124,187	127,568	131,200	134,916	138,830	143,403
35	TN	H		334300	Meter Vaults	29,980	30,796	31,673	32,570	33,515	34,619
36											
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	886,163	888,143	890,219	892,646	903,520	914,926
41	TN	J		334200	Meter Installations	10,097,660	10,125,714	10,155,132	10,189,514	10,343,587	10,505,193
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337
46	TN	L		340200	Computer & Peripheral Equipment	101,530	105,214	105,431	109,700	109,939	114,312
47	TN	L		340300	Computer Software	3,176	3,291	3,298	3,432	3,439	3,576
48	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119
49	TN	L		346190	Remote Control & Instrument	991,063	1,011,172	1,012,358	1,035,666	1,036,971	1,060,844
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	27,077	27,454	27,953	28,488	29,183	29,889
52	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0
53	TN	M		304300	Structures & Improvement - Treatment	476,133	480,920	487,277	494,075	502,922	511,904
54	TN	M		304400	Struct & Imp-Treatment-T&D	165,763	168,066	171,125	174,396	178,653	182,974
55	TN	M		304500	Structures & Improvement - General	6,193	6,193	6,193	6,193	6,193	6,193

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/11/19
Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						1	2	3	4	5	6
56	TN	M		340200	Computer & Peripheral Equipment	8,052	8,164	8,313	8,472	8,679	8,888
57	TN	M		347000	Misc Equipment	17,014	17,250	17,564	17,900	18,337	18,780
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	277,209	279,317	281,668	284,764	288,025	291,677
68	TN	Q		304200	Struct & Imp-Pumping	1,169,588	1,185,552	1,203,359	1,226,803	1,251,494	1,279,155
69	TN	Q		304300	Struct & Imp-Treatment	802,090	812,941	825,044	840,979	857,762	876,563
70	TN	Q		304400	Struct & Imp-Treatment-T&D	25,688	25,688	25,689	25,689	25,690	25,691
71	TN	Q		304500	Structures & Improvement - General	72,874	73,491	74,178	75,084	76,037	77,105
72	TN	Q		304600	Struc &Imp-Offices	10,125	10,264	10,418	10,621	10,834	11,074
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	227,813	230,923	234,391	238,958	243,767	249,155
75	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862
76	TN	Q		310000	Power Generation Equip	44,541	44,807	45,103	45,494	45,905	46,365
77	TN	Q		311200	Pump Eqp Electric	95,703	96,752	97,922	99,462	101,085	102,902
78	TN	Q		311520	Pumping Equipment SOS	2,496,342	2,524,069	2,554,995	2,595,713	2,638,595	2,686,635
79	TN	Q		320100	WT Equip Non-Media	3,647,057	3,672,181	3,700,206	3,737,103	3,775,962	3,819,494
80	TN	Q		320200	Water Trmt Equip Filter Media	1,302,692	1,311,002	1,320,270	1,332,474	1,345,326	1,359,724
81	TN	Q		330000	Dist Reservoirs & Standpipes	31,897	32,333	32,818	33,458	34,131	34,885
82	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0
83	TN	Q		334100	Meters	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	133,934	135,762	137,801	140,486	143,313	146,480
86	TN	Q		340330	Computer Software Other	1,317	1,335	1,355	1,381	1,409	1,440
87	TN	Q		343000	Tools, Shop, Garage Equipment	4,437	4,498	4,565	4,654	4,748	4,853
88	TN	Q		344000	Laboratory Equipment	6,599	6,689	6,790	6,922	7,061	7,218
89	TN	Q		345000	Power Operated Equipment	41,485	41,485	41,485	41,485	41,485	41,485
90	TN	Q		346190	Remote Control & Instrument	18,350	18,553	18,779	19,076	19,390	19,741
91	TN	Q		347000	Misc Equipment	26,501	26,756	27,041	27,416	27,811	28,253
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
95	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932
96	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	712,333	767,973	826,894	889,095	951,297	1,013,499
98	TN	R		330003	Tank Repainting	1,185,131	1,274,526	1,369,192	1,469,131	1,569,069	1,669,007
99	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,600	90,600	90,600
100	TN	R		330200	Ground Level Tanks	1,097,668	1,213,523	1,336,211	1,465,731	1,595,252	1,724,772
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/11/19
Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						1	2	3	4	5	6
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0
112											
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
123	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	5,864,625	5,968,888	6,073,150	6,073,150	6,073,150	6,073,150
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	759,050	759,050
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	0	0	0	1,108,100	1,108,100	1,108,100
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	0	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	0	0	0	309,136	528,636	638,386
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260
139	TN	I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114
140	TN	I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596
143	TN	I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540
144	TN	I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**						
151			projections based on project costs through 2020								
152					**Total DV Excluded:**						
153			(2) From actual or estimated in-service data provided by the company.								
154					**Total Surcharge Amt:**						
155											
156					**SEC Total:**						
157											
158					**EDI Total:**						
159											
160					**QIIP Total:**						

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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/11/19
Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						7	8	9	10	11	12
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	221,998	227,721	228,159	231,656	231,844	234,528
7	TN	A		331001	Transmission & Distribution Mains	2,316,773	2,364,733	2,368,405	2,397,712	2,399,286	2,421,785
8	TN	A		333000	Services	15,805	16,130	16,155	16,354	16,365	16,517
9	TN	A		334300	Meter Vaults	38,558	39,552	39,629	40,236	40,269	40,735
10	TN	A		335000	Hydrants	100,402	102,698	102,874	104,277	104,353	105,430
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	9,027,509	9,266,133	9,503,374	9,739,233	9,928,209	10,094,654
13	TN	B		333000	Services	950,691	976,398	1,001,957	1,027,367	1,047,726	1,065,658
14	TN	B		335000	Hydrants	210,826	216,928	222,995	229,026	233,858	238,114
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	10,127,870	10,247,809	10,368,281	10,488,794	10,616,701	10,809,549
17	TN	C		335000	Hydrants	7,497	7,606	7,716	7,825	7,941	8,117
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	4,303,484	4,327,309	4,351,230	4,375,152	4,392,265	4,404,117
20	TN	D		333000	Services	55,438	55,884	56,333	56,781	57,101	57,323
21	TN	D		335000	Hydrants	220,560	222,319	224,086	225,852	227,115	227,991
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	287,631	293,991	299,302	304,382	308,253	311,335
24	TN	E		335000	Hydrants	254,067	261,995	268,617	274,949	279,776	283,617
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	311,238	320,274	328,311	335,415	340,464	345,397
27	TN	F		335000	Hydrants	1,439,674	1,488,616	1,532,149	1,570,629	1,597,973	1,624,693
28											
29	TN	G	Services and Laterals - New	333000	Services	1,855,606	1,975,468	2,095,847	2,216,132	2,335,886	2,433,000
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0
32	TN	H		333000	Services	3,112,814	3,173,691	3,231,979	3,285,821	3,335,275	3,383,845
33	TN	H		334100	Meters	49,339	50,680	51,963	53,148	54,237	55,306
34	TN	H		334200	Meter Installations	147,921	151,939	155,786	159,339	162,603	165,808
35	TN	H		334300	Meter Vaults	35,710	36,680	37,608	38,466	39,254	40,028
36											
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	926,829	938,720	954,091	969,668	981,965	985,437
41	TN	J		334200	Meter Installations	10,673,829	10,842,301	11,060,093	11,280,784	11,455,008	11,504,198
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337
46	TN	L		340200	Computer & Peripheral Equipment	114,556	118,933	119,177	123,452	123,690	127,721
47	TN	L		340300	Computer Software	3,584	3,721	3,728	3,862	3,869	3,996
48	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119
49	TN	L		346190	Remote Control & Instrument	1,062,175	1,086,075	1,087,406	1,110,745	1,112,043	1,134,052
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	30,860	31,845	32,590	33,319	33,854	34,223
52	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0
53	TN	M		304300	Structures & Improvement - Treatment	524,255	536,798	546,279	555,544	562,360	567,051
54	TN	M		304400	Struct & Imp-Treatment-T&D	188,917	194,952	199,514	203,971	207,251	209,508
55	TN	M		304500	Structures & Improvement - General	6,193	6,193	6,193	6,193	6,193	6,193

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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/11/19
Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						7	8	9	10	11	12
56	TN	M		340200	Computer & Peripheral Equipment	9,177	9,470	9,692	9,908	10,068	10,177
57	TN	M		347000	Misc Equipment	19,390	20,010	20,478	20,935	21,272	21,504
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	295,284	298,638	301,742	304,703	306,960	308,831
68	TN	Q		304200	Struct & Imp-Pumping	1,306,472	1,331,865	1,355,376	1,377,801	1,394,887	1,409,056
69	TN	Q		304300	Struct & Imp-Treatment	895,130	912,389	928,370	943,612	955,226	964,856
70	TN	Q		304400	Struct & Imp-Treatment-T&D	25,692	25,692	25,693	25,694	25,694	25,695
71	TN	Q		304500	Structures & Improvement - General	78,160	79,140	80,048	80,914	81,574	82,121
72	TN	Q		304600	Struc &Imp-Offices	11,310	11,530	11,734	11,928	12,076	12,198
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	254,476	259,422	264,002	268,369	271,698	274,457
75	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862
76	TN	Q		310000	Power Generation Equip	46,820	47,243	47,635	48,008	48,293	48,528
77	TN	Q		311200	Pump Eqp Electric	104,697	106,366	107,911	109,384	110,507	111,438
78	TN	Q		311520	Pumping Equipment SOS	2,734,079	2,778,180	2,819,014	2,857,960	2,887,636	2,912,244
79	TN	Q		320100	WT Equip Non-Media	3,862,487	3,902,450	3,939,452	3,974,744	4,001,634	4,023,933
80	TN	Q		320200	Water Trmt Equip Filter Media	1,373,944	1,387,161	1,399,399	1,411,072	1,419,966	1,427,341
81	TN	Q		330000	Dist Reservoirs & Standpipes	35,630	36,323	36,964	37,576	38,042	38,428
82	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0
83	TN	Q		334100	Meters	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	149,609	152,517	155,209	157,777	159,733	161,356
86	TN	Q		340330	Computer Software Other	1,471	1,499	1,526	1,551	1,570	1,586
87	TN	Q		343000	Tools, Shop, Garage Equipment	4,957	5,053	5,142	5,227	5,292	5,346
88	TN	Q		344000	Laboratory Equipment	7,372	7,515	7,648	7,774	7,871	7,950
89	TN	Q		345000	Power Operated Equipment	41,485	41,485	41,485	41,485	41,485	41,485
90	TN	Q		346190	Remote Control & Instrument	20,088	20,410	20,709	20,993	21,210	21,390
91	TN	Q		347000	Misc Equipment	28,690	29,096	29,472	29,831	30,104	30,331
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
95	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932
96	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	1,075,701	1,137,903	1,200,105	1,247,802	1,273,453	1,277,055
98	TN	R		330003	Tank Repainting	1,768,945	1,868,883	1,968,822	2,045,456	2,086,668	2,092,455
99	TN	R		330100	Elevated Tanks & Standpipes	90,600	90,600	90,600	90,600	90,600	90,600
100	TN	R		330200	Ground Level Tanks	1,854,292	1,983,812	2,113,332	2,212,650	2,266,061	2,273,561
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/11/19
Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						7	8	9	10	11	12
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0
112											
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
123	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	6,262,795	6,598,975
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	6,073,150	6,073,150	6,073,150	6,073,150	6,073,150	6,073,150
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	759,050	759,050	759,050	759,050	759,050	759,050
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	748,136	748,136	748,136	748,136	748,136	748,136
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260
139	TN	I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114
140	TN	I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596
143	TN	I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540
144	TN	I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**						**$117,532,727**
151			projections based on project costs through 2020								
152					**Total DV Excluded:**						**$117,532,727**
153			(2) From actual or estimated in-service data provided by the company.								
154					**Total Surcharge Amt:**						**$115,099,727**
155											
156					**SEC Total:**						**$37,222,029**
157											
158					**EDI Total:**						**$5,629,427**
159											
160					**QIIP Total:**						**$72,248,271**

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/11/19
Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	2020 Average Plant in Service	2020 Average Retirements (Replacement Projects Only)	2020 Average CIAC	2020 Depreciation Expense	2020 Average Cost of Removal Less Salvage
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		0	0	0	0	0
4	TN	**DV**		335000	Hydrants		0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	218,985	0	0	4,664	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	2,291,517	0	0	28,644	0
8	TN	A		333000	Services	EDI	15,633	0	0	174	0
9	TN	A		334300	Meter Vaults	EDI	38,035	0	0	1,038	0
10	TN	A		335000	Hydrants	EDI	99,193	0	0	2,281	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	8,763,481	(485,871)	0	103,470	232,018
13	TN	B		333000	Services	QIIP	922,246	(3,219)	0	10,201	62,476
14	TN	B		335000	Hydrants	QIIP	204,075	(2,422)	0	4,638	1,093
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	9,987,441	(2,033,992)	0	99,418	1,068,849
17	TN	C		335000	Hydrants	QIIP	7,369	0	0	169	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	4,278,037	(299,093)	(2,138,244)	23,009	134,150
20	TN	D		333000	Services	QIIP	54,961	0	(29,877)	278	50,834
21	TN	D		335000	Hydrants	QIIP	218,681	(64,148)	(118,055)	839	0
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	282,414	0	0	3,530	0
24	TN	E		335000	Hydrants	EDI	247,563	(882)	(58,274)	4,333	933
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	303,944	(47,202)	0	3,209	58,853
27	TN	F		335000	Hydrants	QIIP	1,400,168	(214,814)	(14,227)	26,936	121,067
28											
29	TN	G	Services and Laterals - New	333000	Services		1,757,964	0	0	19,513	0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	0	(7,589)	0	(95)	1,340
32	TN	H		333000	Services	QIIP	3,044,723	(201,225)	0	31,563	622,367
33	TN	H		334100	Meters	QIIP	47,841	(16,328)	0	2,354	12,259
34	TN	H		334200	Meter Installations	QIIP	143,427	(5,009)	0	3,779	877
35	TN	H		334300	Meter Vaults	QIIP	34,625	0	0	945	1,496
36											
37	TN	I	Meters - New	334100	Meters		0	0	0	0	0
38	TN	I		334200	Meter Installations		0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	QIIP	924,356	(3,528,729)	0	(194,547)	364,926
41	TN	J		334200	Meter Installations	QIIP	10,638,798	(896,256)	0	265,971	1,607,877
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	268,337	(18,368)	0	2,725	10,453
46	TN	L		340200	Computer & Peripheral Equipment	SEC	113,476	0	0	2,485	2,449
47	TN	L		340300	Computer Software	SEC	3,550	0	0	65	0
48	TN	L		346100	Comm Equip Non-Telephone	SEC	41,119	0	0	1,731	0
49	TN	L		346190	Remote Control & Instrument	SEC	1,056,280	(204,120)	0	35,876	95,939
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	30,270	0	0	599	0
52	TN	M		304200	Struct & Imp-Pumping	SEC	0	(17,678)	0	(350)	4,187
53	TN	M		304300	Structures & Improvement - Treatment	SEC	516,750	(37,713)	0	19,688	22,861
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	185,306	0	0	3,947	0
55	TN	M		304500	Structures & Improvement - General	SEC	6,193	0	0	70	0

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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/11/19
Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	2020 Average Plant in Service	2020 Average Retirements (Replacement Projects Only)	2020 Average CIAC	2020 Depreciation Expense	2020 Average Cost of Removal Less Salvage
56	TN	M		340200	Computer & Peripheral Equipment	SEC	9,002	0	0	197	0
57	TN	M		347000	Misc Equipment	SEC	19,019	0	0	1,204	0
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General		0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	291,857	0	0	5,779	874
68	TN	Q		304200	Struct & Imp-Pumping	SEC	1,280,518	(122,008)	0	22,939	42,639
69	TN	Q		304300	Struct & Imp-Treatment	SEC	877,489	(182,336)	0	28,571	81,249
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	25,691	0	0	547	0
71	TN	Q		304500	Structures & Improvement - General	SEC	77,158	0	0	872	277
72	TN	Q		304600	Struc &Imp-Offices	SEC	11,086	0	0	125	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	0	(7,869)	0	(57)	1
74	TN	Q		306000	Lake, River & Other Intakes	SEC	249,421	(73,272)	0	1,462	12,355
75	TN	Q		309000	Supply Mains	SEC	9,862	0	0	184	0
76	TN	Q		310000	Power Generation Equip	SEC	46,388	0	0	5,720	115
77	TN	Q		311200	Pump Eqp Electric	SEC	102,992	(228,733)	0	(3,081)	70,717
78	TN	Q		311520	Pumping Equipment SOS	SEC	2,689,003	(85,066)	0	47,652	62,022
79	TN	Q		320100	WT Equip Non-Media	SEC	3,821,640	(914,315)	0	31,690	792,073
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	1,360,434	(492,152)	0	292,524	460,312
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	34,923	0	0	726	0
82	TN	Q		331001	Transmission & Distribution Mains	SEC	0	(1,011)	0	(13)	237
83	TN	Q		334100	Meters	SEC	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	0	0	0	0	105
85	TN	Q		340300	Computer Software	SEC	146,637	0	0	2,683	0
86	TN	Q		340330	Computer Software Other	SEC	1,441	0	0	26	0
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	4,858	(3,994)	0	60	0
88	TN	Q		344000	Laboratory Equipment	SEC	7,225	(151,566)	0	(1,458)	1,876
89	TN	Q		345000	Power Operated Equipment	SEC	41,485	(11,283)	0	2,123	1,676
90	TN	Q		346190	Remote Control & Instrument	SEC	19,758	(4,578)	0	639	0
91	TN	Q		347000	Misc Equipment	SEC	28,275	(5,561)	0	1,438	3,451
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	0	(94,900)	0	(3,900)	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	1,250,689	(170,157)	0	130,312	661,770
95	TN	R		320100	WT Equip Non-Media	QIIP	259,932	(123,785)	0	1,484	89,500
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	52,740	(36,378)	0	5,512	206,460
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	1,006,573	0	0	20,937	0
98	TN	R		330003	Tank Repainting	QIIP	1,657,878	(308,891)	0	149,468	580,347
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	90,600	0	0	2,482	0
100	TN	R		330200	Ground Level Tanks	QIIP	1,710,349	(446)	0	46,851	977
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0	0	0	0	0

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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
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Description TN BP 2020-2024 SCEP

2020

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	Average Plant in Service	Average Retirements (Replacement Projects Only)	Average CIAC	Depreciation Expense	Average Cost of Removal Less Salvage
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0	0	0	0	0
112											
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0	0	250,857	0
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)	0	22,465	850,267
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	207,335	0	0	8,729	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)	0	(290)	243,354
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)	0	167,991	1,535,662
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	1,062,411	0	0	12,005	0
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)	0	112,665	577
123	TN	I26-020032		330200	Ground Level Tanks	SEC	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	5,946	0	0	376	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	4,163,178	0	0	52,040	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	989,367	(1,158,137)	0	(1,840)	750,000
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	6,020,386	(155,763)	0	63,924	50,000
128	TN	I26-020044	New Raw Water Intake Citico			SEC	0		0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0	(2,607)	0	(107)	1,000,000
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0	(4,089)	0	(45)	500,000
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	467,108	0	0	19,198	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	767,146	0	0	9,589	0
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	937,013	0	0	22,957	0
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	458,844	0	0	3,808	0
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP	0		0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(76,471)	0	(1,514)	92,478
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	0	(733)	0	(30)	2,475
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0	0	538	0
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	171,114	0	0	1,865	0
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)	0	310	5,279
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP	0		0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	58,596	0	0	1,248	0
143	TN	I26-050004		330200	Ground Level Tanks	SEC	234,540	(3,369)	0	6,334	26,100
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	8,830	0	0	372	0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0		0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	0		0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	0		0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	0		0	0	0
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**		**$103,612,951**	**($12,627,372)**	**($2,358,677)**	**$2,062,300**	**$12,602,529**
151			projections based on project costs through 2020								
152					**Total DV Excluded:**		**$103,612,951**	**($12,627,372)**	**($2,358,677)**	**$2,062,300**	**$12,602,529**
153			(2) From actual or estimated in-service data provided by the company.								
154					**Total Surcharge Amt:**		**$101,854,987**	**($12,627,372)**	**($2,358,677)**	**$2,042,787**	**$12,602,529**
155											
156					**SEC Total:**		**$35,915,099**	**($2,873,357)**	**$0**	**$878,992**	**$3,621,793**
157											
158					**EDI Total:**		**$4,897,499**	**($882)**	**($58,274)**	**$77,211**	**$933**
159											
160					**QIIP Total:**		**$61,042,389**	**($9,753,133)**	**($2,300,403)**	**$1,086,583**	**$8,979,803**

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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
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Line #		Business Unit No.	Project Title	Account	Account Description	NOTES	Average Accum Depreciation
1			**RECURRING PROJECTS**				
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		$0
3	TN	**DV**		333000	Services		0
4	TN	**DV**		335000	Hydrants		0
5							
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		(5,756)
7	TN	A		331001	Transmission & Distribution Mains		(66,235)
8	TN	A		333000	Services		(453)
9	TN	A		334300	Meter Vaults		(2,656)
10	TN	A		335000	Hydrants		(5,323)
11							
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		(279,657)
13	TN	B		333000	Services		(25,059)
14	TN	B		335000	Hydrants		(11,574)
15							
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		(332,096)
17	TN	C		335000	Hydrants		(630)
18							
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		(79,715)
20	TN	D		333000	Services		(698)
21	TN	D		335000	Hydrants		2,617
22							
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		(11,327)
24	TN	E		335000	Hydrants		(9,954)
25							
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		(9,931)
27	TN	F		335000	Hydrants		(80,119)
28							
29	TN	G	Services and Laterals - New	333000	Services		(16,061)
30							
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		201
32	TN	H		333000	Services		(100,088)
33	TN	H		334100	Meters		(3,859)
34	TN	H		334200	Meter Installations		(5,776)
35	TN	H		334300	Meter Vaults		(1,324)
36							
37	TN	I	Meters - New	334100	Meters		0
38	TN	I		334200	Meter Installations		0
39							
40	TN	J	Meters - Replaced	334100	Meters		252,045
41	TN	J		334200	Meter Installations		(600,474)
42							
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		0
44							
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media		(16,957)
46	TN	L		340200	Computer & Peripheral Equipment		(5,920)
47	TN	L		340300	Computer Software		(88)
48	TN	L		346100	Comm Equip Non-Telephone		(10,508)
49	TN	L		346190	Remote Control & Instrument		(132,424)
50							
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		(1,203)
52	TN	M		304200	Struct & Imp-Pumping		988
53	TN	M		304300	Structures & Improvement - Treatment		(53,727)
54	TN	M		304400	Struct & Imp-Treatment-T&D		(7,292)
55	TN	M		304500	Structures & Improvement - General		(385)

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/11/19
Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	NOTES	Average Accum Depreciation
56	TN	M		340200	Computer & Peripheral Equipment		(392)
57	TN	M		347000	Misc Equipment		(1,611)
58							
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General		0
60							
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		0
63	TN	O		341300	Transportation Equip Autos		0
64							
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		0
66							
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		(28,507)
68	TN	Q		304200	Struct & Imp-Pumping		(56,720)
69	TN	Q		304300	Struct & Imp-Treatment		(52,911)
70	TN	Q		304400	Struct & Imp-Treatment-T&D		(2,504)
71	TN	Q		304500	Structures & Improvement - General		(3,031)
72	TN	Q		304600	Struc &Imp-Offices		(304)
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage		292
74	TN	Q		306000	Lake, River & Other Intakes		(2,976)
75	TN	Q		309000	Supply Mains		(1,091)
76	TN	Q		310000	Power Generation Equip		(25,734)
77	TN	Q		311200	Pump Eqp Electric		8,892
78	TN	Q		311520	Pumping Equipment SOS		(132,648)
79	TN	Q		320100	WT Equip Non-Media		(120,409)
80	TN	Q		320200	Water Trmt Equip Filter Media		(995,628)
81	TN	Q		330000	Dist Reservoirs & Standpipes		(1,884)
82	TN	Q		331001	Transmission & Distribution Mains		33
83	TN	Q		334100	Meters		0
84	TN	Q		340200	Computer & Peripheral Equipment		0
85	TN	Q		340300	Computer Software		(6,938)
86	TN	Q		340330	Computer Software Other		(68)
87	TN	Q		343000	Tools, Shop, Garage Equipment		(187)
88	TN	Q		344000	Laboratory Equipment		8,246
89	TN	Q		345000	Power Operated Equipment		(11,697)
90	TN	Q		346190	Remote Control & Instrument		(1,379)
91	TN	Q		347000	Misc Equipment		(3,418)
92							
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		21,157
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		(581,954)
95	TN	R		320100	WT Equip Non-Media		(44,546)
96	TN	R		320200	Water Trmt Equip Filter Media		(23,957)
97	TN	R		330000	Dist Reservoirs & Standpipes		(41,303)
98	TN	R		330003	Tank Repainting		(288,215)
99	TN	R		330100	Elevated Tanks & Standpipes		(9,452)
100	TN	R		330200	Ground Level Tanks		(64,762)
101							
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		0
103			**Total Recurring Projects**				
104							
105			**ACQUISITIONS**				
106							
107			**Total Acquisitions**				
108							
109							
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/11/19
Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	NOTES	Average Accum Depreciation
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0
112							
113							
114			**INVESTMENT PROJECTS**				
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		(1,016,953)
116	TN	I26-020028		320100	WT Equip Non-Media		(90,673)
117	TN	I26-020028		346190	Remote Control & Instrument		(25,860)
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		903
119	TN	I26-020032		304300	Struct & Imp-Treatment		(581,834)
120	TN	I26-020032		304400	Struct & Imp-T&D		0
121	TN	I26-020032		304500	Structures & Improvement - General		(180,217)
122	TN	I26-020032		320100	WT Equip Non-Media		(453,260)
123	TN	I26-020032		330200	Ground Level Tanks		(1,730)
124	TN	I26-020032		347000	Misc Equipment		(2,855)
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		(50,038)
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		920
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		(41,293)
128	TN	I26-020044	New Raw Water Intake Citico				
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		62
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		22
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		(9,599)
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		(4,795)
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		(11,478)
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		(1,904)
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		3,669
137	TN	I26-050002		304300	Struct & Imp-Treatment		73
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		(848)
139	TN	I26-050002		320100	WT Equip Non-Media		(3,421)
140	TN	I26-050002		346190	Remote Control & Instrument		(8,713)
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		(2,750)
143	TN	I26-050004		330200	Ground Level Tanks		(14,020)
144	TN	I26-050004		346190	Remote Control & Instrument		(819)
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		0
147	TN	I26-000001		311520	Pumping Equipment SOS		0
148	TN	I26-000001		340200	Computer & Peripheral Equipment		0
149							
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**		**($6,584,435)**
151			projections based on project costs through 2020				
152					**Total DV Excluded:**		**($6,584,435)**
153			(2) From actual or estimated in-service data provided by the company.				
154					**Total Surcharge Amt:**		**($6,568,374)**
155							
156					**SEC Total:**		**($2,949,109)**
157							
158					**EDI Total:**		**($117,977)**
159							
160					**QIIP Total:**		**($3,501,288)**

Tennessee American Water Company
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Average Retirement Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Retirements By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Estimated 2019
1			**RECURRING PROJECTS**											
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		1	1.11%	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		1	2.30%	0	0	0	0	0	0
5														
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%						0
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0
8	TN	A		333000	Services		1	1.11%	0	0	0	0	0	0
9	TN	A		334300	Meter Vaults		1	2.73%			0	0	0	0
10	TN	A		335000	Hydrants		1	2.30%	0	0	0	0	0	0
11														
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	0	(53,489)	(40,836)	(164,485)	(42,418)	(102,576)
13	TN	B		333000	Services		1	1.11%	0	0	0	(434)	(1,406)	(766)
14	TN	B		335000	Hydrants		1	2.30%	0	0	(1,386)	0	0	(575)
15														
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	(3,996)	(69,785)	(46,845)	(298,336)	(983,631)	(425,376)
17	TN	C		335000	Hydrants		1	2.30%			0	0	0	0
18														
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	0	(91,710)	(33,483)	(16,798)	(129,768)	(18,223)
20	TN	D		333000	Services		1	1.11%	0	0	0	0	0	0
21	TN	D		335000	Hydrants		1	2.30%	0	(64,148)	0	0	0	0
22														
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0
24	TN	E		335000	Hydrants		1	2.30%	0	(882)	0	0	0	0
25														
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	(2,902)	(13,572)	(2,210)	(2,412)	(16,553)
27	TN	F		335000	Hydrants		1	2.30%	0	0	(36,277)	(10,462)	(41,500)	(80,257)
28														
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0	0	0	0	0	0
30														
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%					(7,589)	0
32	TN	H		333000	Services		1	1.11%	0	0	(26,973)	(45,674)	(38,716)	(58,465)
33	TN	H		334100	Meters		1	7.47%			(6,402)	(2,223)	(411)	(4,744)
34	TN	H		334200	Meter Installations		1	2.73%					(2,774)	(1,454)
35	TN	H		334300	Meter Vaults		1	2.73%					0	0
36														
37	TN	I	Meters - New	334100	Meters		1	7.47%	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		1	2.73%	0	0	0	0	0	0
39														
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	0	0	(263,089)	(1,307,780)	(177,017)	(1,508,863)
41	TN	J		334200	Meter Installations		1	2.73%	(1,923)	0	(19,671)	(420,867)	(2,531)	(382,345)
42														
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	0	0	0
44														
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media		1	1.09%	(12,365)	0	0	0	(6,003)	0
46	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	0	0	0
47	TN	L		340300	Computer Software		1	1.83%						0
48	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	0	0	0	0	0	0
49	TN	L		346190	Remote Control & Instrument		1	4.21%	0	(5,784)	(49,350)	(21,076)	(67,404)	(37,850)
50														
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%				0	0	0
52	TN	M		304200	Struct & Imp-Pumping		1	1.98%				(10,202)	(7,476)	0
53	TN	M		304300	Struct & Imp-Treatment		1	4.11%	0	0	(5,678)	0	(19,389)	(8,038)
54	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%			0	0	0	0
55	TN	M		304500	Structures & Improvement - General		1	1.13%	0	0	0	0	0	0
56	TN	M		340200	Computer & Peripheral Equipment		1	2.19%				0	0	0
57	TN	M		347000	Misc Equipment		1	6.33%						0
58														

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Average Retirement Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Retirements By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Estimated 2019
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0	0	0	0	0	0
60														
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		1	11.38%	0	0	0	0	0	0
64														
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	0	0	0	0
66														
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	0	0	0	0	0	0
68	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	0	(6,236)	(16,285)	0	(62,109)	(25,922)
69	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	(4,987)	(535)	0	(10,418)	(109,309)	(39,590)
70	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	0	0	0	0	0
71	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	0	0	0	0	0
72	TN	Q		304600	Struct & Imp-Offices		1	1.13%				0	0	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	(5,388)	(2,481)	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes		1	0.83%			0	0	(49,616)	(16,406)
75	TN	Q		309000	Supply Mains		1	1.87%	0	0	0	0	0	0
76	TN	Q		310000	Power Generation Equip		1	12.33%	0	0	0	0	0	0
77	TN	Q		311200	Pump Eqp Electric		1	2.45%	(5,857)	(8,655)	(41,077)	(76,270)	(27,717)	(47,962)
78	TN	Q		311520	Pumping Equipment SOS		1	1.83%	(33,609)	0	(25,545)	(7,184)	(2,120)	(11,517)
79	TN	Q		320100	WT Equip Non-Media		1	1.09%	(13,091)	(118,739)	(198,938)	(150,541)	(180,373)	(175,205)
80	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	0	(284,994)	(71,068)	0	(69,210)	(46,382)
81	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	(0)	0	0	0	0
82	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	0	0	(1,011)	0	0
83	TN	Q		334100	Meters		1	7.47%	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	(0)	0	0	0	0
85	TN	Q		340300	Computer Software		1	1.83%				0	0	0
86	TN	Q		340330	Computer Software Other		1	1.83%				0	0	0
87	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	(2,705)	0	0	(894)
88	TN	Q		344000	Laboratory Equipment		1	1.01%	(147,279)	(407)	(1,986)	(161)	(480)	(869)
89	TN	Q		345000	Power Operated Equipment		1	7.03%	0	0	(11,283)	0	0	0
90	TN	Q		346190	Remote Control & Instrument		1	4.21%	0	0	(3,100)	0	0	(1,025)
91	TN	Q		347000	Misc Equipment		1	6.33%	0	0	(1,887)	(1,879)	0	(1,245)
92														
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	(94,900)	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%			(170,157)	0	0	0
95	TN	R		320100	WT Equip Non-Media		1	1.09%	0	0	(123,785)	0	0	0
96	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%			(36,378)	0	0	0
97	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	0	0	0	0	0	0
98	TN	R		330003	Tank Repainting		1	11.08%	0	0	(109,594)	0	0	(91,553)
99	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%			0	0	0	0
100	TN	R		330200	Ground Level Tanks		1	2.74%	(446)	0	0	0	0	0
101														
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0
103			**Total Recurring Projects**											
104														
105			**ACQUISITIONS**											
106														
107			**Total Acquisitions**											
108														
109			**CENTRALLY SPONSORED PROJECTS**											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0		
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0		
112			**Total Centrally Sponsored Projects**											
113														
114			**INVESTMENT PROJECTS**											
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%			0	0	0	

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Average Retirement Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Retirements By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Estimated 2019
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%	0	0	0	(47,846)	0	
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				0	0	
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%			(14,622)	0	0	
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%			(54,346)	0	0	
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	0	0	0	0	0	
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	0	0	0	0	0	
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	0	(305)	0	0	0	
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%	0	0	0	0	0	
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%	0	0	0	0	0	
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%						
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%						
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%						(155,763)
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024							
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%						(2,607)
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%						
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%						
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%						
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%						
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%						
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024							
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%					(76,471)	
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%					(733)	
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%					0	
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				0	0	
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				0	(6,125)	
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022							
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%					0	
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%					0	(3,369)
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%					0	
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%						
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%						
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%						
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%						
149														
150									**($223,553)**	**($808,858)**	**($1,428,801)**	**($2,595,856)**	**($2,114,706)**	**($3,266,396)**
151														
152			**Total DV Excluded:**						**($223,553)**	**($808,858)**	**($1,428,801)**	**($2,595,856)**	**($2,114,706)**	**($3,266,396)**
153														
154			**Total Surcharge Amt:**						**($223,553)**	**($808,858)**	**($1,428,801)**	**($2,595,856)**	**($2,114,706)**	**($3,266,396)**
155														
156			**SEC Total:**						**($217,187)**	**($431,043)**	**($500,353)**	**($278,743)**	**($684,535)**	**($572,038)**
157														
158			**EDI Total:**						**$0**	**($882)**	**$0**	**$0**	**$0**	**$0**
159														
160			**QIIP Total:**						**($6,366)**	**($376,934)**	**($928,449)**	**($2,317,113)**	**($1,430,171)**	**($2,694,358)**

(1) Amounts not reflected in actuals through 2018 or projections based on project costs through 2020

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Average Retirement Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2020	Surcharge	Average Retirements
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0		$0
3	TN	**DV**		333000	Services		1	1.11%	0		0
4	TN	**DV**		335000	Hydrants		1	2.30%	0		0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%	0	EDI	0
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
8	TN	A		333000	Services		1	1.11%	0	EDI	0
9	TN	A		334300	Meter Vaults		1	2.73%	0	EDI	0
10	TN	A		335000	Hydrants		1	2.30%	0	EDI	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	(164,135)	QIIP	(485,871)
13	TN	B		333000	Services		1	1.11%	(1,226)	QIIP	(3,219)
14	TN	B		335000	Hydrants		1	2.30%	(921)	QIIP	(2,422)
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	(412,046)	QIIP	(2,033,992)
17	TN	C		335000	Hydrants		1	2.30%	0	QIIP	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	(18,223)	QIIP	(299,093)
20	TN	D		333000	Services		1	1.11%	0	QIIP	0
21	TN	D		335000	Hydrants		1	2.30%	0	QIIP	(64,148)
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
24	TN	E		335000	Hydrants		1	2.30%	0	EDI	(882)
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	(19,107)	QIIP	(47,202)
27	TN	F		335000	Hydrants		1	2.30%	(92,638)	QIIP	(214,814)
28											
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0		0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	(7,589)
32	TN	H		333000	Services		1	1.11%	(62,793)	QIIP	(201,225)
33	TN	H		334100	Meters		1	7.47%	(5,095)	QIIP	(16,328)
34	TN	H		334200	Meter Installations		1	2.73%	(1,562)	QIIP	(5,009)
35	TN	H		334300	Meter Vaults		1	2.73%	0	QIIP	0
36											
37	TN	I	Meters - New	334100	Meters		1	7.47%	0		0
38	TN	I		334200	Meter Installations		1	2.73%	0		0
39											
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	(543,961)	QIIP	(3,528,729)
41	TN	J		334200	Meter Installations		1	2.73%	(137,839)	QIIP	(896,256)
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0		0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media		1	1.09%	0	SEC	(18,368)
46	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
47	TN	L		340300	Computer Software		1	1.83%	0	SEC	0
48	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	0	SEC	0
49	TN	L		346190	Remote Control & Instrument		1	4.21%	(45,313)	SEC	(204,120)
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%	0	SEC	0
52	TN	M		304200	Struct & Imp-Pumping		1	1.98%	0	SEC	(17,678)
53	TN	M		304300	Struct & Imp-Treatment		1	4.11%	(9,217)	SEC	(37,713)
54	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	0
55	TN	M		304500	Structures & Improvement - General		1	1.13%	0	SEC	0
56	TN	M		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
57	TN	M		347000	Misc Equipment		1	6.33%	0	SEC	0
58											

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Average Retirement Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2020	Surcharge	Average Retirements
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0		0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0		0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0		0
63	TN	O		341300	Transportation Equip Autos		1	11.38%	0		0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0		0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	0	SEC	0
68	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	(22,912)	SEC	(122,008)
69	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	(34,992)	SEC	(182,336)
70	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	0
71	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	SEC	0
72	TN	Q		304600	Struct & Imp-Offices		1	1.13%	0	SEC	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	SEC	(7,869)
74	TN	Q		306000	Lake, River & Other Intakes		1	0.83%	(14,500)	SEC	(73,272)
75	TN	Q		309000	Supply Mains		1	1.87%	0	SEC	0
76	TN	Q		310000	Power Generation Equip		1	12.33%	0	SEC	0
77	TN	Q		311200	Pump Eqp Electric		1	2.45%	(42,392)	SEC	(228,733)
78	TN	Q		311520	Pumping Equipment SOS		1	1.83%	(10,179)	SEC	(85,066)
79	TN	Q		320100	WT Equip Non-Media		1	1.09%	(154,855)	SEC	(914,315)
80	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	(40,995)	SEC	(492,152)
81	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	SEC	0
82	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	SEC	(1,011)
83	TN	Q		334100	Meters		1	7.47%	0	SEC	0
84	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
85	TN	Q		340300	Computer Software		1	1.83%	0	SEC	0
86	TN	Q		340330	Computer Software Other		1	1.83%	0	SEC	0
87	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	(790)	SEC	(3,994)
88	TN	Q		344000	Laboratory Equipment		1	1.01%	(768)	SEC	(151,566)
89	TN	Q		345000	Power Operated Equipment		1	7.03%	0	SEC	(11,283)
90	TN	Q		346190	Remote Control & Instrument		1	4.21%	(906)	SEC	(4,578)
91	TN	Q		347000	Misc Equipment		1	6.33%	(1,101)	SEC	(5,561)
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	QIIP	(94,900)
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%	0	QIIP	(170,157)
95	TN	R		320100	WT Equip Non-Media		1	1.09%	0	QIIP	(123,785)
96	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%	0	QIIP	(36,378)
97	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	0	QIIP	0
98	TN	R		330003	Tank Repainting		1	11.08%	(215,489)	QIIP	(308,891)
99	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%	0	QIIP	0
100	TN	R		330200	Ground Level Tanks		1	2.74%	0	QIIP	(446)
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0		0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109			**CENTRALLY SPONSORED PROJECTS**								
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%			0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%			0
112			**Total Centrally Sponsored Projects**								
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%		QIIP	0

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Average Retirement Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate		Estimated 2020		Surcharge	Average Retirements
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%				QIIP	(47,846)
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				QIIP	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%				SEC	(14,622)
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%				SEC	(54,346)
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%				SEC	0
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%				SEC	0
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%				SEC	(305)
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%				SEC	0
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%				SEC	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%				QIIP	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%		(2,316,273)	(1)	QIIP	(1,158,137)
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%	(1)			SEC	(155,763)
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024					SEC	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%	(1)			QIIP	(2,607)
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%		(8,179)	(1)	QIIP	(4,089)
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%				QIIP	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%				EDI	
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%				EDI	
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%				SEC	
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024					QIIP	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%				SEC	(76,471)
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%				SEC	(733)
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%				SEC	0
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				SEC	0
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				SEC	(6,125)
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022					QIIP	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%				SEC	0
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%	(1)			SEC	(3,369)
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%				SEC	0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%				QIIP	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%				QIIP	0
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%				QIIP	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%				QIIP	0
149													
150										**($4,378,407)**		**Total DV Included:**	**($12,627,372)**
151													
152			**Total DV Excluded:**							**($4,378,407)**			**($12,627,372)**
153													
154			**Total Surcharge Amt:**							**($4,378,407)**			**($12,627,372)**
155													
156			**SEC Total:**							**($378,920)**			**($2,873,357)**
157													
158			**EDI Total:**							**$0**			**($882)**
159													
160			**QIIP Total:**							**($3,999,487)**			**($9,753,133)**

(1) Amounts not reflected in actuals through 2018 or projections based on project costs through 2020

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Cost of Removal less Salvage Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Cost of Removal less Salvage By Year					
									Docket No. 15-00029	Docket No. 16-00022	Docket No. 17-00020	Docket No. 17-00020	Docket No. 18-00022	Estimated
									2014	2015	2016	2017	2018	2019
1			**RECURRING PROJECTS**											
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		1	1.11%	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		1	2.30%	0	0	0	0	0	0
5														
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%						0
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0
8	TN	A		333000	Services		1	1.11%	0	0	0	0	0	0
9	TN	A		334300	Meter Vaults		1	2.73%			0	0	0	0
10	TN	A		335000	Hydrants		1	2.30%	0	0	0	0	0	0
11														
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	4,129	3,656	24,548	36,932	66,996	53,196
13	TN	B		333000	Services		1	1.11%	5,360	37,000	1,405	7,336	2,753	4,789
14	TN	B		335000	Hydrants		1	2.30%	0	0	626	0	0	260
15														
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	13,826	196,484	209,470	230,931	141,585	186,315
17	TN	C		335000	Hydrants		1	2.30%			0	0	0	0
18														
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	6,061	65,340	47,151	7,326	0	5,514
20	TN	D		333000	Services		1	1.11%	4,302	44,659	0	808	1,065	0
21	TN	D		335000	Hydrants		1	2.30%	0	0	0	0	0	0
22														
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0
24	TN	E		335000	Hydrants		1	2.30%	0	933	0	0	0	0
25														
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	39,220	2,079	4,530	1,454	7,336
27	TN	F		335000	Hydrants		1	2.30%	0	0	576	22,550	26,603	45,233
28														
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0	0	0	0	0	0
30														
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%					1,340	0
32	TN	H		333000	Services		1	1.11%	0	196,727	126,891	143,635	33,217	79,308
33	TN	H		334100	Meters		1	7.47%			9,644	2,516	99	0
34	TN	H		334200	Meter Installations		1	2.73%					877	0
35	TN	H		334300	Meter Vaults		1	2.73%					1,496	0
36														
37	TN	I	Meters - New	334100	Meters		1	7.47%	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		1	2.73%	0	0	0	0	0	0
39														
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	0	0	95,862	84,107	818	156,016
41	TN	J		334200	Meter Installations		1	2.73%	24,561	356,918	141,024	133,128	333,427	524,310
42														
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	0	0	0
44														
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media		1	1.09%	5,933	0	0	0	4,520	0
46	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	2,449	0	0
47	TN	L		340300	Computer Software		1	1.83%						0
48	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	0	0	0	0	0	0
49	TN	L		346190	Remote Control & Instrument		1	4.21%	0	521	2,277	43,236	20,796	18,210
50														
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%				0	0	0
52	TN	M		304200	Struct & Imp-Pumping		1	1.98%				0	4,187	0
53	TN	M		304300	Struct & Imp-Treatment		1	4.11%	0	0	1,932	8,221	5,042	4,873
54	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%			0	0	0	0
55	TN	M		304500	Structures & Improvement - General		1	1.13%	0	0	0	0	0	0
56	TN	M		340200	Computer & Peripheral Equipment		1	2.19%				0	0	0
57	TN	M		347000	Misc Equipment		1	6.33%						0
58														

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Cost of Removal less Salvage Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Cost of Removal less Salvage By Year					
									Docket No. 15-00029	Docket No. 16-00022	Docket No. 17-00020	Docket No. 17-00020	Docket No. 18-00022	Estimated
									2014	2015	2016	2017	2018	2019
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0	0	0	0	0	0
60														
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		1	11.38%	0	0	0	0	0	0
64														
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	0	0	0	0
66														
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	117	0	757	0	0	0
68	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	0	10,444	37	21,763	(0)	7,209
69	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	200	12	1,911	0	52,964	18,144
70	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	0	0	0	0	0
71	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	277	0	0	0	0
72	TN	Q		304600	Struct & Imp-Offices		1	1.13%				0	0	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	1	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes		1	0.83%			313	0	8,054	2,766
75	TN	Q		309000	Supply Mains		1	1.87%	0	0	0	0	0	0
76	TN	Q		310000	Power Generation Equip		1	12.33%	115	0	0	0	0	0
77	TN	Q		311200	Pump Eqp Electric		1	2.45%	614	134	5,358	33,224	8,799	15,664
78	TN	Q		311520	Pumping Equipment SOS		1	1.83%	772	1,108	7,789	23,257	9,685	13,461
79	TN	Q		320100	WT Equip Non-Media		1	1.09%	786	56,431	231,140	20,367	246,101	164,535
80	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	0	387,744	0	112	49,029	16,248
81	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	0	0	0	0	0
82	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	237	0
83	TN	Q		334100	Meters		1	7.47%	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	105	0	0	0	0
85	TN	Q		340300	Computer Software		1	1.83%				0	0	0
86	TN	Q		340330	Computer Software Other		1	1.83%				0	0	0
87	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	0	0	0	0
88	TN	Q		344000	Laboratory Equipment		1	1.01%	12	0	1,021	185	56	417
89	TN	Q		345000	Power Operated Equipment		1	7.03%	0	0	1,676	0	0	0
90	TN	Q		346190	Remote Control & Instrument		1	4.21%	0	0	0	0	0	0
91	TN	Q		347000	Misc Equipment		1	6.33%	0	2,546	0	613	0	203
92														
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%			661,770	0	0	0
95	TN	R		320100	WT Equip Non-Media		1	1.09%	0	0	89,500	0	0	0
96	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%			206,460	0	0	0
97	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	0	0	0	0	0	0
98	TN	R		330003	Tank Repainting		1	11.08%	0	0	205,907	0	0	172,009
99	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%			0	0	0	0
100	TN	R		330200	Ground Level Tanks		1	2.74%	977	0	0	0	0	0
101														
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0
103			**Total Recurring Projects**											
104														
105			**ACQUISITIONS**											
106														
107			**Total Acquisitions**											
108														
109			**CENTRALLY SPONSORED PROJECTS**											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0	0	
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0	0	
112			**Total Centrally Sponsored Projects**											
113														
114			**INVESTMENT PROJECTS**											
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%			0	0	0	

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Cost of Removal less Salvage By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Estimated 2019
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%	0	0	0	850,267	0	
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				0	0	
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%			0	243,354	0	
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%			0	1,535,662	0	
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	0	0	0	0	0	
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	0	0	0	0	0	
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	0	0	0	577	0	
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%	0	0	0	0	0	
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%	0	0	0	0	0	
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%						
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%						
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%						50,000
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024							
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%						1,000,000
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%						
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%						
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%						
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%						
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%						
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024							
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%					92,478	
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%					2,475	
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%					0	
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				0	0	
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				0	5,279	
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022							
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%						
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%						26,100
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%						
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%						
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%						
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%						
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%						
149														
150									**$67,768**	**$1,400,262**	**$2,077,122**	**$3,457,087**	**$1,121,429**	**$2,572,116**
151														
152			**Total DV Excluded:**						**$67,768**	**$1,400,262**	**$2,077,122**	**$3,457,087**	**$1,121,429**	**$2,572,116**
153														
154			**Total Surcharge Amt:**						**$67,768**	**$1,400,262**	**$2,077,122**	**$3,457,087**	**$1,121,429**	**$2,572,116**
155														
156			**SEC Total:**						**$8,550**	**$459,324**	**$254,210**	**$1,933,019**	**$509,700**	**$337,830**
157														
158			**EDI Total:**						**$0**	**$933**	**$0**	**$0**	**$0**	**$0**
159														
160			**QIIP Total:**						**$59,218**	**$940,005**	**$1,822,912**	**$1,524,068**	**$611,729**	**$2,234,286**

(1) Amounts not reflected in actuals through 2018 or projections based on project costs through 2020

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2020	Surcharge	Average Cost of Removal less Salvage
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0		$0
3	TN	**DV**		333000	Services		1	1.11%	0		0
4	TN	**DV**		335000	Hydrants		1	2.30%	0		0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%	0	EDI	0
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
8	TN	A		333000	Services		1	1.11%	0	EDI	0
9	TN	A		334300	Meter Vaults		1	2.73%	0	EDI	0
10	TN	A		335000	Hydrants		1	2.30%	0	EDI	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	85,120	QIIP	232,018
13	TN	B		333000	Services		1	1.11%	7,664	QIIP	62,476
14	TN	B		335000	Hydrants		1	2.30%	416	QIIP	1,093
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	180,476	QIIP	1,068,849
17	TN	C		335000	Hydrants		1	2.30%	0	QIIP	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	5,514	QIIP	134,150
20	TN	D		333000	Services		1	1.11%	0	QIIP	50,834
21	TN	D		335000	Hydrants		1	2.30%	0	QIIP	0
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
24	TN	E		335000	Hydrants		1	2.30%	0	EDI	933
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	8,468	QIIP	58,853
27	TN	F		335000	Hydrants		1	2.30%	52,211	QIIP	121,067
28											
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0		0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	1,340
32	TN	H		333000	Services		1	1.11%	85,178	QIIP	622,367
33	TN	H		334100	Meters		1	7.47%	0	QIIP	12,259
34	TN	H		334200	Meter Installations		1	2.73%	0	QIIP	877
35	TN	H		334300	Meter Vaults		1	2.73%	0	QIIP	1,496
36											
37	TN	I	Meters - New	334100	Meters		1	7.47%	0		0
38	TN	I		334200	Meter Installations		1	2.73%	0		0
39											
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	56,246	QIIP	364,926
41	TN	J		334200	Meter Installations		1	2.73%	189,019	QIIP	1,607,877
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0		0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media		1	1.09%	0	SEC	10,453
46	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	2,449
47	TN	L		340300	Computer Software		1	1.83%	0	SEC	0
48	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	0	SEC	0
49	TN	L		346190	Remote Control & Instrument		1	4.21%	21,800	SEC	95,939
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%	0	SEC	0
52	TN	M		304200	Struct & Imp-Pumping		1	1.98%	0	SEC	4,187
53	TN	M		304300	Struct & Imp-Treatment		1	4.11%	5,587	SEC	22,861
54	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	0
55	TN	M		304500	Structures & Improvement - General		1	1.13%	0	SEC	0
56	TN	M		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
57	TN	M		347000	Misc Equipment		1	6.33%	0	SEC	0
58											

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2020	Surcharge	Average Cost of Removal less Salvage
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0		0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0		0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0		0
63	TN	O		341300	Transportation Equip Autos		1	11.38%	0		0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0		0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	0	SEC	874
68	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	6,372	SEC	42,639
69	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	16,037	SEC	81,249
70	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	0
71	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	SEC	277
72	TN	Q		304600	Struct & Imp-Offices		1	1.13%	0	SEC	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	SEC	1
74	TN	Q		306000	Lake, River & Other Intakes		1	0.83%	2,445	SEC	12,355
75	TN	Q		309000	Supply Mains		1	1.87%	0	SEC	0
76	TN	Q		310000	Power Generation Equip		1	12.33%	0	SEC	115
77	TN	Q		311200	Pump Eqp Electric		1	2.45%	13,845	SEC	70,717
78	TN	Q		311520	Pumping Equipment SOS		1	1.83%	11,898	SEC	62,022
79	TN	Q		320100	WT Equip Non-Media		1	1.09%	145,425	SEC	792,073
80	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	14,361	SEC	460,312
81	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	SEC	0
82	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	SEC	237
83	TN	Q		334100	Meters		1	7.47%	0	SEC	0
84	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	105
85	TN	Q		340300	Computer Software		1	1.83%	0	SEC	0
86	TN	Q		340330	Computer Software Other		1	1.83%	0	SEC	0
87	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	0	SEC	0
88	TN	Q		344000	Laboratory Equipment		1	1.01%	369	SEC	1,876
89	TN	Q		345000	Power Operated Equipment		1	7.03%	0	SEC	1,676
90	TN	Q		346190	Remote Control & Instrument		1	4.21%	0	SEC	0
91	TN	Q		347000	Misc Equipment		1	6.33%	179	SEC	3,451
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	QIIP	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%	0	QIIP	661,770
95	TN	R		320100	WT Equip Non-Media		1	1.09%	0	QIIP	89,500
96	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%	0	QIIP	206,460
97	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	0	QIIP	0
98	TN	R		330003	Tank Repainting		1	11.08%	404,861	QIIP	580,347
99	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%	0	QIIP	0
100	TN	R		330200	Ground Level Tanks		1	2.74%	0	QIIP	977
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0		0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109			**CENTRALLY SPONSORED PROJECTS**								
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%			0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%			0
112			**Total Centrally Sponsored Projects**								
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%		QIIP	0

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116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%			QIIP	850,267
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%			QIIP	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%			SEC	243,354
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%			SEC	1,535,662
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%			SEC	0
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%			SEC	0
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%			SEC	577
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%			SEC	0
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%			SEC	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%			QIIP	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%	1,500,000 (1)		QIIP	750,000
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%	(1)		SEC	50,000
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024				SEC	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%	(1)		QIIP	1,000,000
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%	1,000,000 (1)		QIIP	500,000
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%			QIIP	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%			EDI	
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%			EDI	
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%			SEC	
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024				QIIP	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%			SEC	92,478
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%			SEC	2,475
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%			SEC	0
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%			SEC	0
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%			SEC	5,279
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022				QIIP	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%			SEC	0
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%	(1)		SEC	26,100
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%			SEC	0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%			QIIP	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%			QIIP	0
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%			QIIP	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%			QIIP	0
149												
150									**$3,813,490**		**Total DV Included:**	**$12,602,529**
151												
152			**Total DV Excluded:**						**$3,813,490**			**$12,602,529**
153												
154			**Total Surcharge Amt:**						**$3,813,490**			**$12,602,529**
155												
156			**SEC Total:**						**$238,317**			**$3,621,793**
157												
158			**EDI Total:**						**$0**			**$933**
159												
160			**QIIP Total:**						**$3,575,173**			**$8,979,803**

(1) Amounts not reflected in actuals through 2018 or projections based on project costs through 2020

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Average CIAC Balance for 2020

										CIAC By Year					
										Docket No. 15-00029	Docket No. 16-00022	Docket No. 17-00020	Docket No. 17-00020	Docket No. 18-00022	Estimated
Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate		2014	2015	2016	2017	2018	2019
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%				$0	$0	$0	$0
3	TN	**DV**		333000	Services		1	1.11%				0	0	0	0
4	TN	**DV**		335000	Hydrants		1	2.30%				0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%							
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%				0	0	0	0
8	TN	A		333000	Services		1	1.11%				0	0	0	0
9	TN	A		334300	Meter Vaults		1	2.73%				0	0	0	0
10	TN	A		335000	Hydrants		1	2.30%				0	0	0	0
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%				0	0	0	0
13	TN	B		333000	Services		1	1.11%				0	0	0	0
14	TN	B		335000	Hydrants		1	2.30%				0	0	0	0
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%				0	0	0	0
17	TN	C		335000	Hydrants		1	2.30%				0	0	0	0
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%				(493,440)	(1,639,607)	(5,197)	0
20	TN	D		333000	Services		1	1.11%				0	(29,877)	0	0
21	TN	D		335000	Hydrants		1	2.30%				0	(115,923)	(2,132)	0
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%				0	0	0	0
24	TN	E		335000	Hydrants		1	2.30%				(3,845)	(18,500)	(35,929)	0
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%				0	0	0	0
27	TN	F		335000	Hydrants		1	2.30%				0	(5,500)	(8,727)	0
28															
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%				0	0	0	0
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%							
32	TN	H		333000	Services		1	1.11%				0	0	0	0
33	TN	H		334100	Meters		1	7.47%				0	0	0	0
34	TN	H		334200	Meter Installations		1	2.73%							
35	TN	H		334300	Meter Vaults		1	2.73%							
36															
37	TN	I	Meters - New	334100	Meters		1	7.47%				0	0	0	0
38	TN	I		334200	Meter Installations		1	2.73%				0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%				0	0	0	0
41	TN	J		334200	Meter Installations		1	2.73%				0	0	0	0
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%				0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media		1	1.09%				0	0	0	0
46	TN	L		340200	Computer & Peripheral Equipment		1	2.19%				0	0	0	0
47	TN	L		340300	Computer Software		1	1.83%						0	0
48	TN	L		346100	Comm Equip Non-Telephone		1	4.21%				0	0	0	0
49	TN	L		346190	Remote Control & Instrument		1	4.21%				0	0	0	0
50															
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%						0	0
52	TN	M		304200	Struct & Imp-Pumping		1	1.98%						0	0
53	TN	M		304300	Struct & Imp-Treatment		1	4.11%				0	0	0	0
54	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%				0	0	0	0
55	TN	M		304500	Structures & Improvement - General		1	1.13%				0	0	0	0
56	TN	M		340200	Computer & Peripheral Equipment		1	2.19%						0	0
57	TN	M		347000	Misc Equipment		1	6.33%							
58															

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Average CIAC Balance for 2020

										CIAC By Year					
										Docket No. 15-00029	Docket No. 16-00022	Docket No. 17-00020	Docket No. 17-00020	Docket No. 18-00022	Estimated
Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate		2014	2015	2016	2017	2018	2019
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%				0	0	0	0
60															
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%				0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%				0	0	0	0
63	TN	O		341300	Transportation Equip Autos		1	11.38%				0	0	0	0
64															
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%				0	0	0	0
66															
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%				0	0	0	0
68	TN	Q		304200	Struct & Imp-Pumping		1	1.98%				0	0	0	0
69	TN	Q		304300	Struct & Imp-Treatment		1	4.11%				0	0	0	0
70	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%				0	0	0	0
71	TN	Q		304500	Structures & Improvement - General		1	1.13%				0	0	0	0
72	TN	Q		304600	Struct & Imp-Offices		1	1.13%					0	0	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%				0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes		1	0.83%				0	0	0	0
75	TN	Q		309000	Supply Mains		1	1.87%				0	0	0	0
76	TN	Q		310000	Power Generation Equip		1	12.33%				0	0	0	0
77	TN	Q		311200	Pump Eqp Electric		1	2.45%				0	0	0	0
78	TN	Q		311520	Pumping Equipment SOS		1	1.83%				0	0	0	0
79	TN	Q		320100	WT Equip Non-Media		1	1.09%				0	0	0	0
80	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%				0	0	0	0
81	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%				0	0	0	0
82	TN	Q		331001	Transmission & Distribution Mains		1	1.25%				0	0	0	0
83	TN	Q		334100	Meters		1	7.47%				0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%				0	0	0	0
85	TN	Q		340300	Computer Software		1	1.83%					0	0	0
86	TN	Q		340330	Computer Software Other		1	1.83%					0	0	0
87	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%				0	0	0	0
88	TN	Q		344000	Laboratory Equipment		1	1.01%				0	0	0	0
89	TN	Q		345000	Power Operated Equipment		1	7.03%				0	0	0	0
90	TN	Q		346190	Remote Control & Instrument		1	4.21%				0	0	0	0
91	TN	Q		347000	Misc Equipment		1	6.33%				0	0	0	0
92															
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%				0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%				0	0	0	0
95	TN	R		320100	WT Equip Non-Media		1	1.09%				0	0	0	0
96	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%				0	0	0	0
97	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%				0	0	0	0
98	TN	R		330003	Tank Repainting		1	11.08%				0	0	0	0
99	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%				0	0	0	0
100	TN	R		330200	Ground Level Tanks		1	2.74%				0	0	0	0
101															
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%				0	0	0	0
103			**Total Recurring Projects**												
104															
105			**ACQUISITIONS**												
106															
107			**Total Acquisitions**												
108															
109			**CENTRALLY SPONSORED PROJECTS**												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0	0	0	0
112			**Total Centrally Sponsored Projects**												
113															
114			**INVESTMENT PROJECTS**												
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%				0	0	0	0

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Average CIAC Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	CIAC By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Estimated 2019
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%			0	0	0	0
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				0	0	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%			0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%			0	0	0	0
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%			0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%			0	0	0	0
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%			0	0	0	0
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%			0	0	0	0
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%			0	0	0	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%						
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%						
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%						
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024							
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%						
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%						
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%						
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%						
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%						
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%						
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024							
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%						
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%						
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%						
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				0	0	0
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				0	0	0
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022							
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%						
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%						
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%						
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%						
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%						
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%						
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%						
149														
150									**$0**	**$0**	**($497,284)**	**($1,809,407)**	**($51,986)**	**$0**
151														
152			**Total DV Excluded:**						**$0**	**$0**	**($497,284)**	**($1,809,407)**	**($51,986)**	**$0**
153														
154			**Total Surcharge Amt:**						**$0**	**$0**	**($497,284)**	**($1,809,407)**	**($51,986)**	**$0**
155														
156			**SEC Total:**						**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
157														
158			**EDI Total:**						**$0**	**$0**	**($3,845)**	**($18,500)**	**($35,929)**	**$0**
159														
160			**QIIP Total:**						**$0**	**$0**	**($493,440)**	**($1,790,907)**	**($16,056)**	**$0**

(1) Amounts not reflected in actuals through 2018 or projections based on project costs through 2020

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Average CIAC Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2020	Surcharge	Average CIAC
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0		$0
3	TN	**DV**		333000	Services		1	1.11%	0		0
4	TN	**DV**		335000	Hydrants		1	2.30%	0		0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%		EDI	0
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
8	TN	A		333000	Services		1	1.11%	0	EDI	0
9	TN	A		334300	Meter Vaults		1	2.73%	0	EDI	0
10	TN	A		335000	Hydrants		1	2.30%	0	EDI	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	0
13	TN	B		333000	Services		1	1.11%	0	QIIP	0
14	TN	B		335000	Hydrants		1	2.30%	0	QIIP	0
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	0
17	TN	C		335000	Hydrants		1	2.30%	0	QIIP	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	(2,138,244)
20	TN	D		333000	Services		1	1.11%	0	QIIP	(29,877)
21	TN	D		335000	Hydrants		1	2.30%	0	QIIP	(118,055)
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
24	TN	E		335000	Hydrants		1	2.30%	0	EDI	(58,274)
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	0
27	TN	F		335000	Hydrants		1	2.30%	0	QIIP	(14,227)
28											
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0		0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%		QIIP	0
32	TN	H		333000	Services		1	1.11%	0	QIIP	0
33	TN	H		334100	Meters		1	7.47%	0	QIIP	0
34	TN	H		334200	Meter Installations		1	2.73%		QIIP	0
35	TN	H		334300	Meter Vaults		1	2.73%		QIIP	0
36											
37	TN	I	Meters - New	334100	Meters		1	7.47%	0		0
38	TN	I		334200	Meter Installations		1	2.73%	0		0
39											
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	0	QIIP	0
41	TN	J		334200	Meter Installations		1	2.73%	0	QIIP	0
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0		0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media		1	1.09%	0	SEC	0
46	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
47	TN	L		340300	Computer Software		1	1.83%	0	SEC	0
48	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	0	SEC	0
49	TN	L		346190	Remote Control & Instrument		1	4.21%	0	SEC	0
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%	0	SEC	0
52	TN	M		304200	Struct & Imp-Pumping		1	1.98%	0	SEC	0
53	TN	M		304300	Struct & Imp-Treatment		1	4.11%	0	SEC	0
54	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	0
55	TN	M		304500	Structures & Improvement - General		1	1.13%	0	SEC	0
56	TN	M		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
57	TN	M		347000	Misc Equipment		1	6.33%		SEC	0
58											

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Average CIAC Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2020	Surcharge	Average CIAC
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0		0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0		0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0		0
63	TN	O		341300	Transportation Equip Autos		1	11.38%	0		0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0		0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	0	SEC	0
68	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	0	SEC	0
69	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	0	SEC	0
70	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	0
71	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	SEC	0
72	TN	Q		304600	Struct & Imp-Offices		1	1.13%	0	SEC	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	SEC	0
74	TN	Q		306000	Lake, River & Other Intakes		1	0.83%	0	SEC	0
75	TN	Q		309000	Supply Mains		1	1.87%	0	SEC	0
76	TN	Q		310000	Power Generation Equip		1	12.33%	0	SEC	0
77	TN	Q		311200	Pump Eqp Electric		1	2.45%	0	SEC	0
78	TN	Q		311520	Pumping Equipment SOS		1	1.83%	0	SEC	0
79	TN	Q		320100	WT Equip Non-Media		1	1.09%	0	SEC	0
80	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	0	SEC	0
81	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	SEC	0
82	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	SEC	0
83	TN	Q		334100	Meters		1	7.47%	0	SEC	0
84	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
85	TN	Q		340300	Computer Software		1	1.83%	0	SEC	0
86	TN	Q		340330	Computer Software Other		1	1.83%	0	SEC	0
87	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	0	SEC	0
88	TN	Q		344000	Laboratory Equipment		1	1.01%	0	SEC	0
89	TN	Q		345000	Power Operated Equipment		1	7.03%	0	SEC	0
90	TN	Q		346190	Remote Control & Instrument		1	4.21%	0	SEC	0
91	TN	Q		347000	Misc Equipment		1	6.33%	0	SEC	0
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	QIIP	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%	0	QIIP	0
95	TN	R		320100	WT Equip Non-Media		1	1.09%	0	QIIP	0
96	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%	0	QIIP	0
97	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	0	QIIP	0
98	TN	R		330003	Tank Repainting		1	11.08%	0	QIIP	0
99	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%	0	QIIP	0
100	TN	R		330200	Ground Level Tanks		1	2.74%	0	QIIP	0
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0		0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109			**CENTRALLY SPONSORED PROJECTS**								
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0		0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0		0
112			**Total Centrally Sponsored Projects**								
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%	0	QIIP	0

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Average CIAC Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2020	Surcharge	Average CIAC
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%	0	QIIP	0
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%	0	QIIP	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%	0	SEC	0
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%	0	SEC	0
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	0	SEC	0
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	0	SEC	0
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	0	SEC	0
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%	0	SEC	0
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%	0	SEC	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%		QIIP	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%		QIIP	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%		SEC	0
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024			SEC	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%		QIIP	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%		QIIP	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%		QIIP	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%		EDI	
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%		EDI	
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%		SEC	
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024			QIIP	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%		SEC	0
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%		SEC	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%		SEC	0
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%	0	SEC	0
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%	0	SEC	0
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022			QIIP	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%		SEC	0
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%		SEC	0
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%		SEC	0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%		QIIP	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%		QIIP	0
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%		QIIP	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%		QIIP	0
149											
150									$0	Total DV Included:	($2,358,677)
151											
152			**Total DV Excluded:**						$0		($2,358,677)
153											
154			**Total Surcharge Amt:**						$0		($2,358,677)
155											
156			**SEC Total:**						$0		$0
157											
158			**EDI Total:**						$0		($58,274)
159											
160			**QIIP Total:**						$0		($2,300,403)

(1) Amounts not reflected in actuals through 2018 or projections based on project costs through 2020

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Average Accumulated Depreciation Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Depreciation Expense By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Estimated 2019
1			**RECURRING PROJECTS**											
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		1	1.11%	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		1	2.30%	0	0	0	0	0	0
5														
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%	0	0	0	0	172	3,253
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	3,304	6,891	8,555	11,462	21,701
8	TN	A		333000	Services		1	1.11%	0	30	54	65	85	132
9	TN	A		334300	Meter Vaults		1	2.73%	0	0	420	496	496	724
10	TN	A		335000	Hydrants		1	2.30%	0	162	448	721	1,183	1,670
11														
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	2,753	13,027	26,087	41,364	66,454	78,237
13	TN	B		333000	Services		1	1.11%	3	902	1,924	3,147	6,343	7,639
14	TN	B		335000	Hydrants		1	2.30%	2	722	664	1,671	2,806	3,390
15														
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	5,637	17,296	38,081	59,728	78,903	82,741
17	TN	C		335000	Hydrants		1	2.30%	0	0	183	115	115	133
18														
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	468	3,129	11,862	13,965	18,616	20,170
20	TN	D		333000	Services		1	1.11%	0	9	15	98	210	227
21	TN	D		335000	Hydrants		1	2.30%	0	(1,346)	(1,252)	(903)	43	422
22														
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	146	380	1,705	2,170	2,364	2,797
24	TN	E		335000	Hydrants		1	2.30%	469	1,422	717	1,104	1,423	2,652
25														
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	18	382	1,417	1,794	2,175	2,540
27	TN	F		335000	Hydrants		1	2.30%	2,153	7,570	10,249	12,104	14,541	20,033
28														
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0	0	0	0	0	6,304
30														
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	(58)	(95)
32	TN	H		333000	Services		1	1.11%	2,200	7,310	12,084	16,592	21,148	24,974
33	TN	H		334100	Meters		1	7.47%	0	0	(33)	339	731	1,646
34	TN	H		334200	Meter Installations		1	2.73%	0	0	0	0	1,150	2,737
35	TN	H		334300	Meter Vaults		1	2.73%	0	0	0	0	190	661
36														
37	TN	I	Meters - New	334100	Meters		1	7.47%	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		1	2.73%	0	0	0	0	0	0
39														
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	2,328	21,973	21,956	2,816	(72,965)	(130,879)
41	TN	J		334200	Meter Installations		1	2.73%	4,908	27,091	46,812	74,197	108,753	205,728
42														
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	0	0	0
44														
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media		1	1.09%	1,730	2,790	2,790	2,790	2,770	2,725
46	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	94	116	83	1,160	1,253	1,972
47	TN	L		340300	Computer Software		1	1.83%	0	0	0	0	4	52
48	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	616	2,102	1,731	1,731	1,731	1,731
49	TN	L		346190	Remote Control & Instrument		1	4.21%	1,494	8,127	17,132	24,957	30,541	32,236
50														
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%	0	0	0	31	401	472
52	TN	M		304200	Struct & Imp-Pumping		1	1.98%	0	0	0	(124)	(339)	(350)
53	TN	M		304300	Struct & Imp-Treatment		1	4.11%	0	416	5,592	8,704	12,502	16,669
54	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	0	72	973	1,168	3,106
55	TN	M		304500	Structures & Improvement - General		1	1.13%	0	70	70	70	70	70
56	TN	M		340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	9	129	155
57	TN	M		347000	Misc Equipment		1	6.33%	0	0	0	0	62	947
58														

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Average Accumulated Depreciation Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Depreciation Expense By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Estimated 2019
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0	0	0	0	0	0
60														
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		1	11.38%	0	0	0	0	0	0
64														
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	0	0	0	0
66														
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	498	2,697	2,900	6,124	8,352	5,047
68	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	0	(95)	3,284	7,566	16,618	17,879
69	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	(60)	(151)	448	2,848	13,257	22,283
70	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	42	547	547	547	547
71	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	173	313	667	692	750
72	TN	Q		304600	Struct & Imp-Offices		1	1.13%	0	0	0	59	85	98
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	(36)	(55)	(57)	(57)	(57)
74	TN	Q		306000	Lake, River & Other Intakes		1	0.83%	0	0	139	201	766	1,138
75	TN	Q		309000	Supply Mains		1	1.87%	77	184	184	184	184	184
76	TN	Q		310000	Power Generation Equip		1	12.33%	2,076	3,091	3,091	4,599	4,873	5,145
77	TN	Q		311200	Pump Eqp Electric		1	2.45%	(84)	(139)	(486)	(1,661)	(2,557)	(2,425)
78	TN	Q		311520	Pumping Equipment SOS		1	1.83%	1,157	3,701	11,661	21,559	31,790	38,953
79	TN	Q		320100	WT Equip Non-Media		1	1.09%	210	12,045	17,596	20,247	25,779	28,686
80	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	0	103,221	123,585	127,646	236,765	258,149
81	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	(0)	(0)	460	493	568
82	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	0	0	(1)	(13)	(13)
83	TN	Q		334100	Meters		1	7.47%	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	(0)	(0)	(0)	(0)	(0)
85	TN	Q		340300	Computer Software		1	1.83%	0	0	0	1,680	1,820	2,097
86	TN	Q		340330	Computer Software Other		1	1.83%	0	0	0	17	18	21
87	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	31	41	41	44
88	TN	Q		344000	Laboratory Equipment		1	1.01%	(126)	(1,488)	(1,496)	(1,474)	(1,468)	(1,466)
89	TN	Q		345000	Power Operated Equipment		1	7.03%	0	2,021	2,245	2,123	2,123	2,123
90	TN	Q		346190	Remote Control & Instrument		1	4.21%	0	11	67	25	426	530
91	TN	Q		347000	Misc Equipment		1	6.33%	0	455	392	301	323	1,229
92														
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	(3,603)	(3,903)	(3,900)	(3,900)	(3,900)
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%	0	0	125,861	130,312	130,312	130,312
95	TN	R		320100	WT Equip Non-Media		1	1.09%	10,789	25,209	3,354	1,484	1,484	1,484
96	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%	0	0	4,664	5,512	5,512	5,512
97	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	225	1,350	8,140	479	8,042	12,599
98	TN	R		330003	Tank Repainting		1	11.08%	0	3,224	11,349	30,458	73,335	95,115
99	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%	0	0	764	2,482	2,482	2,482
100	TN	R		330200	Ground Level Tanks		1	2.74%	(6)	(12)	(12)	1,010	16,377	23,980
101														
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0
103			**Total Recurring Projects**											
104														
105			**ACQUISITIONS**											
106														
107			**Total Acquisitions**											
108														
109			**CENTRALLY SPONSORED PROJECTS**											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0	0	0
112			**Total Centrally Sponsored Projects**											
113														
114			**INVESTMENT PROJECTS**											
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%	0	0	134,457	255,354	250,857	250,857

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Safety and Environmental Compliance Rider

Average Accumulated Depreciation Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Depreciation Expense By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Estimated 2019
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%	0	0	11,886	22,623	22,465	22,465
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%	0	0	0	4,038	8,729	8,729
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%	0	0	43	(221)	(290)	(290)
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%	0	0	10,629	151,228	167,991	167,991
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	0	15,738	103,337	31,129	12,005	12,005
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	0	9,075	64,012	98,511	112,665	112,665
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%	0	190	1,250	289	0	0
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%	0	176	1,173	565	376	376
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%	0	0	0	0	0	24,018
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%	0	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%	0	0	0	0	0	9,330
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024							
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%					0	(8)
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%						
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%						
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%						
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%						
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%						
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024							
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%	0	0	0	0	(1,398)	(1,514)
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%	0	0	0	0	(28)	(30)
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%	0	0	0	0	41	538
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%	0	0	0	54	570	1,865
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%	0	0	0	927	7,322	310
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022							
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%	0	0	0	0	878	1,248
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%	0	0	0	0	4,519	6,334
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%	0	0	0	0	261	372
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%	0	0	0	0	0	0
149														
150									**$39,775**	**$294,063**	**$849,206**	**$1,206,475**	**$1,478,097**	**$1,685,673**
151														
152			**Total DV Excluded:**						**$39,775**	**$294,063**	**$849,206**	**$1,206,475**	**$1,478,097**	**$1,685,673**
153														
154			**Total Surcharge Amt:**						**$39,775**	**$294,063**	**$849,206**	**$1,206,475**	**$1,478,097**	**$1,679,369**
155														
156			**SEC Total:**						**$7,682**	**$164,532**	**$372,362**	**$516,484**	**$696,062**	**$752,493**
157														
158			**EDI Total:**						**$615**	**$5,298**	**$10,235**	**$13,111**	**$17,185**	**$32,929**
159														
160			**QIIP Total:**						**$31,478**	**$124,233**	**$466,610**	**$676,880**	**$764,850**	**$893,948**

Tennessee American Water Company
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Average Accumulated Depreciation Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2020	Surcharge	Average Accumulated Depreciation
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0		$0
3	TN	**DV**		333000	Services		1	1.11%	0		0
4	TN	**DV**		335000	Hydrants		1	2.30%	0		0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%	4,664	EDI	5,756
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	28,644	EDI	66,235
8	TN	A		333000	Services		1	1.11%	174	EDI	453
9	TN	A		334300	Meter Vaults		1	2.73%	1,038	EDI	2,656
10	TN	A		335000	Hydrants		1	2.30%	2,281	EDI	5,323
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	103,470	QIIP	279,657
13	TN	B		333000	Services		1	1.11%	10,201	QIIP	25,059
14	TN	B		335000	Hydrants		1	2.30%	4,638	QIIP	11,574
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	99,418	QIIP	332,096
17	TN	C		335000	Hydrants		1	2.30%	169	QIIP	630
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	23,009	QIIP	79,715
20	TN	D		333000	Services		1	1.11%	278	QIIP	698
21	TN	D		335000	Hydrants		1	2.30%	839	QIIP	(2,617)
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	3,530	EDI	11,327
24	TN	E		335000	Hydrants		1	2.30%	4,333	EDI	9,954
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	3,209	QIIP	9,931
27	TN	F		335000	Hydrants		1	2.30%	26,936	QIIP	80,119
28											
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	19,513		16,061
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%	(95)	QIIP	(201)
32	TN	H		333000	Services		1	1.11%	31,563	QIIP	100,088
33	TN	H		334100	Meters		1	7.47%	2,354	QIIP	3,859
34	TN	H		334200	Meter Installations		1	2.73%	3,779	QIIP	5,776
35	TN	H		334300	Meter Vaults		1	2.73%	945	QIIP	1,324
36											
37	TN	I	Meters - New	334100	Meters		1	7.47%	0		0
38	TN	I		334200	Meter Installations		1	2.73%	0		0
39											
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	(194,547)	QIIP	(252,045)
41	TN	J		334200	Meter Installations		1	2.73%	265,971	QIIP	600,474
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0		0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media		1	1.09%	2,725	SEC	16,957
46	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	2,485	SEC	5,920
47	TN	L		340300	Computer Software		1	1.83%	65	SEC	88
48	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	1,731	SEC	10,508
49	TN	L		346190	Remote Control & Instrument		1	4.21%	35,876	SEC	132,424
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%	599	SEC	1,203
52	TN	M		304200	Struct & Imp-Pumping		1	1.98%	(350)	SEC	(988)
53	TN	M		304300	Struct & Imp-Treatment		1	4.11%	19,688	SEC	53,727
54	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%	3,947	SEC	7,292
55	TN	M		304500	Structures & Improvement - General		1	1.13%	70	SEC	385
56	TN	M		340200	Computer & Peripheral Equipment		1	2.19%	197	SEC	392
57	TN	M		347000	Misc Equipment		1	6.33%	1,204	SEC	1,611
58											

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Average Accumulated Depreciation Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2020	Surcharge	Average Accumulated Depreciation
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0		0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0		0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0		0
63	TN	O		341300	Transportation Equip Autos		1	11.38%	0		0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0		0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	5,779	SEC	28,507
68	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	22,939	SEC	56,720
69	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	28,571	SEC	52,911
70	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	547	SEC	2,504
71	TN	Q		304500	Structures & Improvement - General		1	1.13%	872	SEC	3,031
72	TN	Q		304600	Struct & Imp-Offices		1	1.13%	125	SEC	304
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	(57)	SEC	(292)
74	TN	Q		306000	Lake, River & Other Intakes		1	0.83%	1,462	SEC	2,976
75	TN	Q		309000	Supply Mains		1	1.87%	184	SEC	1,091
76	TN	Q		310000	Power Generation Equip		1	12.33%	5,720	SEC	25,734
77	TN	Q		311200	Pump Eqp Electric		1	2.45%	(3,081)	SEC	(8,892)
78	TN	Q		311520	Pumping Equipment SOS		1	1.83%	47,652	SEC	132,648
79	TN	Q		320100	WT Equip Non-Media		1	1.09%	31,690	SEC	120,409
80	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	292,524	SEC	995,628
81	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	726	SEC	1,884
82	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	(13)	SEC	(33)
83	TN	Q		334100	Meters		1	7.47%	0	SEC	0
84	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
85	TN	Q		340300	Computer Software		1	1.83%	2,683	SEC	6,938
86	TN	Q		340330	Computer Software Other		1	1.83%	26	SEC	68
87	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	60	SEC	187
88	TN	Q		344000	Laboratory Equipment		1	1.01%	(1,458)	SEC	(8,246)
89	TN	Q		345000	Power Operated Equipment		1	7.03%	2,123	SEC	11,697
90	TN	Q		346190	Remote Control & Instrument		1	4.21%	639	SEC	1,379
91	TN	Q		347000	Misc Equipment		1	6.33%	1,438	SEC	3,418
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	(3,900)	QIIP	(21,157)
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%	130,312	QIIP	581,954
95	TN	R		320100	WT Equip Non-Media		1	1.09%	1,484	QIIP	44,546
96	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%	5,512	QIIP	23,957
97	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	20,937	QIIP	41,303
98	TN	R		330003	Tank Repainting		1	11.08%	149,468	QIIP	288,215
99	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%	2,482	QIIP	9,452
100	TN	R		330200	Ground Level Tanks		1	2.74%	46,851	QIIP	64,762
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0		0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109			**CENTRALLY SPONSORED PROJECTS**								
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0		0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0		0
112			**Total Centrally Sponsored Projects**								
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%	250,857	QIIP	1,016,953

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Average Accumulated Depreciation Balance for 2020

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2020	Surcharge	Average Accumulated Depreciation
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%	22,465	QIIP	90,673
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%	8,729	QIIP	25,860
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%	(290)	SEC	(903)
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%	167,991	SEC	581,834
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	0	SEC	0
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	12,005	SEC	180,217
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	112,665	SEC	453,260
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%	0	SEC	1,730
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%	376	SEC	2,855
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%	52,040	QIIP	50,038
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%	(1,840)	QIIP	(920)
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%	63,924	SEC	41,293
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024			SEC	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%	(107)	QIIP	(62)
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%	(45)	QIIP	(22)
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%	19,198	QIIP	9,599
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%	9,589	EDI	4,795
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%	22,957	EDI	11,478
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%	3,808	SEC	1,904
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024			QIIP	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%	(1,514)	SEC	(3,669)
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%	(30)	SEC	(73)
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%	538	SEC	848
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%	1,865	SEC	3,421
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%	310	SEC	8,713
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022			QIIP	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%	1,248	SEC	2,750
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%	6,334	SEC	14,020
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%	372	SEC	819
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%	0	QIIP	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%	0	QIIP	0
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%	0	QIIP	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%	0	QIIP	0
149											
150									**$2,062,300**	**Total DV Included:**	**$6,584,435**
151											
152			**Total DV Excluded:**						**$2,062,300**		**$6,584,435**
153											
154			**Total Surcharge Amt:**						**$2,042,787**		**$6,568,374**
155											
156			**SEC Total:**						**$878,992**		**$2,949,109**
157											
158			**EDI Total:**						**$77,211**		**$117,977**
159											
160			**QIIP Total:**						**$1,086,583**		**$3,501,288**

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Estimated ADIT Calculation 2020

Line #	State Tax Depreciation	QIIP						
	Type	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
1	MACRS	$89,470	$278,154	$497,165	$765,813	$984,295	$1,239,280	$1,658,730
2	Book	(31,478)	(124,233)	(466,610)	(676,880)	(764,850)	(893,948)	(1,086,583)
3	Repairs	1,134,155	828,661	3,833,297	3,274,770	1,538,400	4,822,198	5,565,917
4	Bonus							
5	Total	$1,192,147	$982,582	$3,863,852	$3,363,703	$1,757,845	$5,167,530	$6,138,064
6								
7	State Tax Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
8								
9	State ADIT	$77,490	$63,868	$251,150	$218,641	$114,260	$335,889	$398,974
10								
11								
12	**Federal Tax Depreciation**	QIIP						
13								
14	**Type**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
15	MACRS	$44,735	$139,073	$279,542	$438,626	$585,353	$854,536	$1,282,504
16	Book	(31,478)	(124,233)	(466,610)	(676,880)	(764,850)	(893,948)	(1,086,583)
17	Repairs	1,134,155	828,661	3,833,297	3,274,770	1,538,400	4,822,198	5,565,917
18	Bonus	2,236,743	2,480,573	1,446,470	3,033,349	0	0	0
19	CIAC					(16,056)	0	0
20		$3,384,155	$3,324,074	$5,092,699	$6,069,865	$1,342,847	$4,782,786	$5,761,838
21								
22	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	21.00%	21.00%	21.00%
23								
24	Gross Federal ADIT	$1,184,454	$1,163,426	$1,782,445	$2,124,453	$281,998	$1,004,386	$1,209,986
25	Minus State @ Federal Rate	(27,122)	(22,354)	(87,903)	(76,524)	(23,995)	(70,537)	(83,785)
26	Federal ADIT	$1,157,332	$1,141,072	$1,694,542	$2,047,929	$258,003	$933,849	$1,126,201
27								
28								
29	**Total ADIT**	$1,234,822	$1,204,940	$1,945,692	$2,266,570	$372,263	$1,269,738	$1,525,175
30								
31	Cumulative ADIT				$6,652,024	$7,024,287	$8,294,025	$9,819,200
32	NOLC				(1,176,527)	(984,631)	(568,916)	0
33	Net ADIT				$5,475,497	$6,039,656	$7,725,109	$9,819,200
34								
35								
36								

37		Total days per month	Cumulative Days	Prorated Days	Proration %	ADIT Proration
38						
39	Jan	31	31	335	0.915301	159,727
40	Feb	29	60	306	0.836066	145,900
41	March	31	91	275	0.751366	131,119
42	April	30	121	245	0.669399	116,815
43	May	31	152	214	0.584699	102,034
44	June	30	182	184	0.502732	87,731
45	July	31	213	153	0.418033	72,950
46	August	31	244	122	0.333333	58,169
47	September	30	274	92	0.251366	43,865
48	October	31	305	61	0.166667	29,085
49	November	30	335	31	0.084699	14,781
50	December	31	366	0	0.000000	-
51						
52	Total Days in year	366				962,176
53						
54						
55	Average ADIT					**$8,206,197**

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Estimated ADIT Calculation 2020

Line #	State Tax Depreciation Type	EDI 2014	2015	2016	2017	2018	2019	2020
1	MACRS	$1,250	$13,431	$28,813	$41,060	$60,130	$93,564	$151,770
2	Book	(615)	(5,298)	(10,235)	(13,111)	(17,185)	(32,929)	(77,211)
3	Repairs	0	0	0	0	0	0	827,570
4	Bonus							
5	Total	$635	$8,133	$18,578	$27,949	$42,945	$60,635	$902,129
6								
7	State Tax Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
8								
9	State ADIT	$41	$529	$1,208	$1,817	$2,791	$3,941	$58,638
10								
11								

Line #	Federal Tax Depreciation Type	EDI 2014	2015	2016	2017	2018	2019	2020
12								
13								
15	MACRS	$625	$6,716	$14,405	$20,258	$35,154	$68,588	$126,795
16	Book	(615)	(5,298)	(10,235)	(13,111)	(17,185)	(32,929)	(77,211)
17	Repairs	0	0	0	0	0	0	827,570
18	Bonus	31,252	273,252	111,286	208,573	0	0	0
19	CIAC					(35,929)	0	0
20		$31,262	$274,670	$115,456	$215,720	($17,960)	$35,659	$877,154
21								
22	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	21.00%	21.00%	21.00%
23								
24	Gross Federal ADIT	$10,942	$96,135	$40,410	$75,502	($3,772)	$7,488	$184,202
25	Minus State @ Federal Rate	(14)	(185)	(423)	(636)	(586)	(828)	(12,314)
26	Federal ADIT	$10,928	$95,950	$39,987	$74,866	($4,358)	$6,660	$171,888
27								
28								
29	**Total ADIT**	$10,969	$96,479	$41,195	$76,683	($1,567)	$10,601	$230,526
30								
31	Cumulative ADIT				$225,326	$223,759	$234,360	$464,886
32	NOLC				(39,853)	(31,365)	(16,076)	0
33	Net ADIT				$185,473	$192,394	$218,284	$464,886
34								
35								
36								

		Total days per month	Cumulative Days	Prorated Days	Proration %	ADIT Proration
37						
38						
39	Jan	31	31	335	0.915301	18,810
40	Feb	29	60	306	0.836066	17,181
41	March	31	91	275	0.751366	15,441
42	April	30	121	245	0.669399	13,756
43	May	31	152	214	0.584699	12,016
44	June	30	182	184	0.502732	10,331
45	July	31	213	153	0.418033	8,591
46	August	31	244	122	0.333333	6,850
47	September	30	274	92	0.251366	5,166
48	October	31	305	61	0.166667	3,425
49	November	30	335	31	0.084699	1,741
50	December	31	366	0	0.000000	-
51						
52	Total Days in year	366				113,307
53						
54						
55	Average ADIT					**$274,937**

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Estimated ADIT Calculation 2020

Line #	State Tax Depreciation	SEC						
	Type	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
1	MACRS	$57,507	$385,807	$678,405	$860,029	$948,665	$1,028,825	$1,154,403
2	Book	(7,682)	(164,532)	(372,362)	(516,484)	(696,062)	(752,493)	(878,992)
3	Repairs	214,108	3,146,619	580,590	714,956	443,970	1,892,577	701,164
4	Bonus							
5	Total	$263,933	$3,367,894	$886,633	$1,058,501	$696,573	$2,168,909	$976,575
6								
7	State Tax Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
8								
9	State ADIT	$17,156	$218,913	$57,631	$68,803	$45,277	$140,979	$63,477
10								
11								
12	**Federal Tax Depreciation**	SEC						
13								
14	**Type**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
15	MACRS	$29,436	$244,679	$444,456	$515,244	$543,401	$668,278	$844,519
16	Book	(7,682)	(164,532)	(372,362)	(516,484)	(696,062)	(752,493)	(878,992)
17	Repairs	214,108	3,146,619	580,590	714,956	443,970	1,892,577	701,164
18	Bonus	416,176	3,509,290	368,114	2,927,489	0	0	0
19	CIAC					0	0	0
20		$652,038	$6,736,056	$1,020,798	$3,641,205	$291,309	$1,808,362	$666,691
21								
22	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	21.00%	21.00%	21.00%
23								
24	Gross Federal ADIT	$228,213	$2,357,620	$357,279	$1,274,422	$61,175	$379,756	$140,005
25	Minus State @ Federal Rate	(6,005)	(76,620)	(20,171)	(24,081)	(9,508)	(29,606)	(13,330)
26	Federal ADIT	$222,208	$2,281,000	$337,108	$1,250,341	$51,667	$350,150	$126,675
27								
28								
29	**Total ADIT**	$239,364	$2,499,913	$394,739	$1,319,144	$96,944	$491,129	$190,152
30								
31	Cumulative ADIT				$4,453,160	$4,550,104	$5,041,233	$5,231,385
32	NOLC				(787,619)	(637,812)	(345,796)	0
33	Net ADIT				$3,665,541	$3,912,292	$4,695,437	$5,231,385
34								
35								
36								

		Total days per month	Cumulative Days	Prorated Days	Proration %	ADIT Proration
37						
38						
39	Jan	31	31	335	0.915301	40,879
40	Feb	29	60	306	0.836066	37,341
41	March	31	91	275	0.751366	33,558
42	April	30	121	245	0.669399	29,897
43	May	31	152	214	0.584699	26,114
44	June	30	182	184	0.502732	22,453
45	July	31	213	153	0.418033	18,670
46	August	31	244	122	0.333333	14,887
47	September	30	274	92	0.251366	11,227
48	October	31	305	61	0.166667	7,444
49	November	30	335	31	0.084699	3,783
50	December	31	366	0	0.000000	-
51						
52	Total Days in year	366				246,253
53						
54						
55	Average ADIT					**$4,818,563**

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Estimated ADIT Calculation 2020

Line #	State Tax Depreciation Type	2014	2015	2016	2017	2018	2019	Total 2020
1	MACRS	$148,227	$677,392	$1,204,383	$1,666,902	$1,993,090	$2,361,669	$2,964,903
2	Book	(39,775)	(294,063)	(849,206)	(1,206,475)	(1,478,097)	(1,679,369)	(2,042,787)
3	Repairs	1,348,263	3,975,280	4,413,887	3,989,726	1,982,370	6,714,775	7,094,651
4	Bonus							
5	Total	$1,456,715	$4,358,609	$4,769,064	$4,450,153	$2,497,363	$7,397,075	$8,016,767
6								
7	State Tax Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
8								
9	State ADIT	$94,686	$283,310	$309,989	$289,260	$162,329	$480,810	$521,090
10								
11								
12	**Federal Tax Depreciation**							**Total**
13								
14	**Type**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
15	MACRS	$74,796	$390,468	$738,403	$974,128	$1,163,908	$1,591,402	$2,253,818
16	Book	(39,775)	(294,063)	(849,206)	(1,206,475)	(1,478,097)	(1,679,369)	(2,042,787)
17	Repairs	1,348,263	3,975,280	4,413,887	3,989,726	1,982,370	6,714,775	7,094,651
18	Bonus	2,684,171	6,263,115	1,925,870	6,169,411	0	0	0
19	CIAC					(51,986)	0	0
20		$4,067,455	$10,334,800	$6,228,954	$9,926,790	$1,616,195	$6,626,808	$7,305,682
21								
22	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	21.00%	21.00%	21.00%
23								
24	Gross Federal ADIT	$1,423,609	$3,617,180	$2,180,134	$3,474,376	$339,401	$1,391,630	$1,534,193
25	Minus State @ Federal Rate	(33,140)	(99,159)	(108,496)	(101,241)	(34,089)	(100,970)	(109,429)
26	Federal ADIT	$1,390,469	$3,518,021	$2,071,638	$3,373,135	$305,312	$1,290,660	$1,424,764
27								
28								
29	**Total ADIT**	$1,485,155	$3,801,331	$2,381,627	$3,662,395	$467,641	$1,771,470	$1,945,854
30								
31	Cumulative ADIT				$11,330,508	$11,798,149	$13,569,619	$15,515,473
32	NOLC				(2,003,999)	(1,653,808)	(930,788)	0
33	Net ADIT				$9,326,509	$10,144,341	$12,638,831	$15,515,473
34								
35					($2)	($0)	$0	($0)
36								

37		Total days per month	Cumulative Days	Prorated Days	Proration %	ADIT Proration
38						
39	Jan	31	31	335	0.915301	219,416
40	Feb	29	60	306	0.836066	200,422
41	March	31	91	275	0.751366	180,118
42	April	30	121	245	0.669399	160,468
43	May	31	152	214	0.584699	140,164
44	June	30	182	184	0.502732	120,515
45	July	31	213	153	0.418033	100,211
46	August	31	244	122	0.333333	79,907
47	September	30	274	92	0.251366	60,258
48	October	31	305	61	0.166667	39,953
49	November	30	335	31	0.084699	20,304
50	December	31	366	0	0.000000	-
51						
52	Total Days in year	366				1,321,736
53						
54						
55	Average ADIT					**$13,299,697**

Tennessee American Water Company
Docket # 19-00XXX
Calculation of ADIT with 2017, 2018, 2019 & 2020 Bonus, Repairs and NOLC Cap

Line #				Actual Docket # 15-00029 2014	Actual Docket # 16-00022 2015	Actual Docket # 17-00020 2016	Actual Docket # 18-00022 2017	Estimate Docket # 17-00124 2018	Estimate Docket # 18-00120 2019	Estimate Docket # 19-00XXX 2020
1										
2	Revenue			$338,645	$1,481,559	$4,426,167	$6,222,731	$7,734,569	$9,026,095	$11,397,732
3										
4	Depreciation Expense			(39,779)	(294,063)	(849,206)	(1,206,475)	(1,452,070)	(1,734,675)	(2,042,787)
5	Property Tax and Franchise Taxes			(42,173)	(164,209)	(491,132)	(642,312)	(753,665)	(960,594)	(1,205,529)
6	Revenue Tax (Uncoll, Forfeited Discounts, GR)	3.191%		(10,806)	(47,277)	(141,239)	(198,567)	(246,810)	(288,023)	(363,702)
7	Interest Expense			(116,196)	(420,645)	(1,331,718)	(1,712,626)	(2,380,702)	(2,717,538)	(2,717,538)
8	Book Income before Income Tax			129,691	555,365	1,612,872	2,462,751	2,901,322	3,325,264	5,068,176
9										
10	State Book/Tax Adjustment-Depr.			(1,456,715)	(4,358,609)	(4,769,064)	(4,450,153)	($2,497,363)	($7,397,075)	($8,016,767)
11										
12	State Taxable Gain(Loss)			(1,327,024)	(3,803,244)	(3,156,192)	(1,987,402)	403,959	(4,071,811)	(2,948,592)
13										
14	State Current Tax Expense (Benefit)	6.500%		(86,257)	(247,211)	(205,152)	(129,181)	26,257	(264,668)	(191,658)
15										
16	Federal Book/Tax Adjustment-Depr.			(4,067,455)	(10,334,800)	(6,228,954)	(9,926,790)	($1,616,195)	($6,626,808)	($7,305,682)
17										
18	Federal Taxable Gain(Loss)			(3,851,507)	(9,532,224)	(4,410,929)	(7,334,858)	1,258,869	(3,036,876)	(2,045,848)
19										
20										
21	Federal Current Tax Expense (Benefit)	35.000%	21.00%	(1,348,027)	(3,336,278)	(1,543,825)	(2,567,200)	264,363	(637,744)	(429,628)
22	State Current Tax Expense (Benefit)	6.500%		(86,257)	(247,211)	(205,152)	(129,181)	26,257	(264,668)	(191,658)
23	Federal Deferred Tax Expense			1,390,469	3,518,022	2,071,638	3,373,136	305,312	1,290,660	1,424,764
24	State Deferred Tax Expense			94,686	283,310	309,989	289,260	162,329	480,810	521,090
25	Total Tax Expense			50,871	217,842	632,649	966,014	758,261	869,058	1,324,568
26										
27	Federal NOL Build (Use)			$1,348,027	$3,336,278	$1,543,825	$2,567,200	($264,363)	$637,744	$429,628
28										
29										
30	**Balance Sheet:**									
31	Deferred Tax Liability (credit balance)			($1,485,155)	($5,286,487)	($7,668,113)	($11,330,509)	($11,798,149)	($13,569,619)	($15,515,473)
32	Deferred Tax Asset-Federal			1,348,027	1,978,524	1,994,744	2,003,998	1,653,808	930,788	-
33	Net Liability (liab = credit balance)			($137,128)	($3,307,962)	($5,673,369)	($9,326,511)	($10,144,341)	($12,638,831)	($15,515,473)
34										
35	**2017 Average ADIT**									
36										
37	**Interest Expense Calc:**			2014	2015	2016	2017	2018	2019	2020
38										
39										
40	Annual Interest Rate			3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%
41										
42	Average Rate Base			$3,061,797	$11,084,153	$35,091,271	$45,128,323	$62,732,385	$71,608,141	$92,230,768
43	Interest Expense			$116,196	$420,645	$1,331,718	$1,712,626	$2,380,702	$2,717,538	$2,717,538
44										
45										
46	**NOLC Total Company**			$6,174,119	$5,652,927	$5,699,269	$5,725,709	$4,725,166	$2,659,394	$0
47				35%	35%	35%	35%	35%	35%	35%
48				$2,160,942	$1,978,524	$1,994,744	$2,003,998	$1,653,808	$930,788	$0
49										

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Net Investment for Estimated Tax Depreciation Calculation 2020

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Y1 Tax Depr Rate	Y2 Tax Depr Rate	Y3 Tax Depr Rate	Y4 Tax Depr Rate	Y5 Tax Depr Rate	Y6 Tax Depr Rate	Y7 Tax Depr Rate
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
3	TN	**DV**		333000	Services		T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
8	TN	A		333000	Services	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
13	TN	B		333000	Services	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
20	TN	D		333000	Services	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
28															
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
32	TN	H		333000	Services	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
33	TN	H		334100	Meters	QIIP	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
36															
37	TN	I	Meters - New	334100	Meters		No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
38	TN	I		334200	Meter Installations		No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
39															
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
44															
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
46	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
47	TN	L		340300	Computer Software	SEC	Non T&D	3 yr	0.3333	0.3333	0.3334				
48	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
49	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
50															
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
52	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
53	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
55	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
56	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
57	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
58															
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564

Tennessee American Water Company
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Economic Development Rider
Safety and Environmental Compliance Rider

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Y1 Tax Depr Rate	Y2 Tax Depr Rate	Y3 Tax Depr Rate	Y4 Tax Depr Rate	Y5 Tax Depr Rate	Y6 Tax Depr Rate	Y7 Tax Depr Rate
60															
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
63	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
64															
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
66															
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
68	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
69	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
71	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
72	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
74	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
75	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
76	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
77	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
78	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
79	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
82	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
83	TN	Q		334100	Meters	SEC	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
85	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0.3333	0.3333	0.3334				
86	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0.3333	0.3333	0.3334				
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
88	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
89	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
90	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
91	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
92															
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
95	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
98	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
100	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
101															
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
103			**Total Recurring Projects**												
104															
105			**ACQUISITIONS**												
106															
107			**Total Acquisitions**												
108															
109			**CENTRALLY SPONSORED PROJECTS**												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0.3333	0.3333	0.3334				
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0.3333	0.3333	0.3334				
112			**Total Centrally Sponsored Projects**												
113															

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Y1 Tax Depr Rate	Y2 Tax Depr Rate	Y3 Tax Depr Rate	Y4 Tax Depr Rate	Y5 Tax Depr Rate	Y6 Tax Depr Rate	Y7 Tax Depr Rate
114			**INVESTMENT PROJECTS**												
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
124	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
128	TN	I26-020044	New Raw Water Intake Citico			SEC									
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP									
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP									
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576	
149															
150															
151			Tax depreciation rates used by the company												
152			**Total DV Excluded:**												
153															
154			**Total Surcharge Amt:**												
155															
156			**SEC Total:**												
157															
158			**EDI Total:**												
159															
160			**QIIP Total:**												

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Net Investment for Estimated Tax Depreciation Calculation 2020

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Investment By Year 2014	2015	2016	2017	2018	2019	2020
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr					104,691	204,566	234,528
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	456,264	597,576	905,421	1,333,654	2,170,678	2,421,785
8	TN	A		333000	Services	EDI	T&D	25 yr	0	3,176	5,754	7,459	9,131	14,813	16,517
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	18,184	18,184	18,184	35,531	40,735
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	11,329	24,701	53,504	53,335	93,408	105,430
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	804,983	1,796,068	2,522,367	5,002,737	5,792,864	7,447,318	10,094,654
13	TN	B		333000	Services	QIIP	T&D	25 yr	22,175	171,623	177,865	486,978	602,211	780,451	1,065,658
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	27,283	25,909	32,852	116,906	128,112	170,419	238,114
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	979,105	1,880,706	4,158,822	6,004,050	7,357,687	9,111,093	10,809,549
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	4,979	4,979	4,979	6,573	8,117
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	69,181	1,415,151	1,052,042	1,442,988	1,762,474	2,014,173	2,265,873
20	TN	D		333000	Services	QIIP	T&D	25 yr	288	1,328	1,335	18,367	18,016	22,731	27,447
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	7,286	11,673	40,462	72,765	91,350	109,936
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	23,936	108,049	143,671	188,630	191,601	255,697	311,335
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	38,569	30,189	41,693	48,237	76,077	155,981	225,343
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	21,480	121,273	140,790	191,331	196,998	265,884	345,397
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	219,103	410,751	506,611	620,689	806,677	1,179,791	1,610,466
28															
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	1,133,000	2,433,000
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr					0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	442,503	871,492	1,279,335	1,872,518	2,074,366	2,705,739	3,383,845
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	4,971	17,011	26,480	40,378	55,306
34	TN	H		334200	Meter Installations	QIIP	No	25 yr					79,386	121,055	165,808
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr					19,165	29,224	40,028
36															
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	43,095	278,825	295,389	597,628	603,786	884,306	985,437
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	618,384	1,492,760	2,362,958	3,814,438	6,096,877	10,071,356	11,504,198
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	268,337	268,337	268,337	268,337	268,337	268,337	268,337
46	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	17,205	(0)	49,331	55,351	79,653	101,530	127,721
47	TN	L		340300	Computer Software	SEC	Non T&D	3 yr					2,492	3,176	3,996
48	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	57,328	41,119	41,119	41,119	41,119	41,119	41,119
49	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	144,865	436,754	567,583	726,799	871,624	991,063	1,134,052
50															
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	20,271	20,271	26,770	34,223
52	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
53	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	131,615	190,909	316,721	389,532	472,227	567,051
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	43,791	49,087	124,095	163,884	209,508
55	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	6,193	6,193	6,193	6,193	6,193	6,193	6,193
56	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	5,638	6,028	7,961	10,177
57	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr					12,737	16,821	21,504
58															
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Investment By Year 2014	2015	2016	2017	2018	2019	2020
60															
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0
64															
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0
66															
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	132,235	122,766	238,495	712,119	237,419	275,326	308,831
68	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	375,214	833,440	868,258	1,155,328	1,409,056
69	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	7,125	21,474	151,998	597,277	792,398	964,856
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	25,654	25,679	25,679	25,679	25,687	25,695
71	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	27,713	27,713	61,239	61,239	72,324	82,121
72	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	7,517	7,517	10,002	12,198
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	24,247	24,247	169,120	225,036	274,457
75	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	9,862	9,862	9,862	9,862	9,862	9,862	9,862
76	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	25,066	25,066	25,066	39,524	39,524	44,304	48,528
77	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	18,849	21,062	41,372	75,902	94,766	111,438
78	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	115,840	465,043	852,578	1,735,922	1,973,004	2,471,578	2,912,244
79	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	376,215	1,806,356	1,870,356	2,643,609	3,172,823	3,624,616	4,023,933
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	693,894	696,056	923,326	1,145,843	1,295,270	1,427,341
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	23,679	23,679	31,508	38,428
82	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0
83	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	99,427	99,427	132,301	161,356
86	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	977	977	1,300	1,586
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	3,294	3,294	3,294	4,383	5,346
88	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	1,452	4,899	4,899	6,519	7,950
89	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	41,485	41,485	41,485	41,485	41,485	41,485
90	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	3,502	3,502	6,104	14,524	18,169	21,390
91	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	7,793	7,793	7,793	21,681	26,273	30,331
92															
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(778)	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
95	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	2,337,229	2,310,463	259,932	259,932	259,932	259,932	259,932
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	52,740	52,740	52,740	52,740	52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	22,832	567,580	23,045	23,045	472,407	712,333	1,277,055
98	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	46,367	338,167	940,315	799,647	1,185,131	2,092,455
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	90,599	90,599	90,599	90,599	90,600
100	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	485,065	598,079	1,097,668	2,273,561
101															
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0
103			**Total Recurring Projects**												
104															
105			**ACQUISITIONS**												
106															
107			**Total Acquisitions**												
108															
109			**CENTRALLY SPONSORED PROJECTS**												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
112			**Total Centrally Sponsored Projects**												
113															

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Investment By Year 2014	2015	2016	2017	2018	2019	2020
114			**INVESTMENT PROJECTS**												
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	6,290,400	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	2,096,800	2,108,898	2,108,898	2,108,898	2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	207,335	207,335	207,335	207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	14,597	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	394,579	4,141,710	4,141,710	4,141,710	4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	9,374,098	9,103,923	1,062,411	1,062,411	1,062,411	1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	5,603,877	5,988,538	10,336,541	10,336,541	10,336,541	10,336,541
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	46,777	45,429	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	18,711	18,537	5,946	5,946	5,946	5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	4,163,178	4,163,178
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	6,598,975
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	5,700,000	6,073,150
128	TN	I26-020044	New Raw Water Intake Citico			SEC							0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr					0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	759,050
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr					0	0	1,108,100
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr					0	0	1,107,380
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr					0	0	748,136
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP							0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr					0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr					0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					25,260	25,260	25,260
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	63,811	171,114	171,114	171,114
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	286,295	13,481	13,481	13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP							0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					58,596	58,596	58,596
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	234,540	234,540	234,540
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr					8,830	8,830	8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0
149															
150									**$6,823,293**	**$31,188,399**	**$44,764,131**	**$57,758,447**	**$65,847,354**	**$90,453,532**	**$115,174,050**
151			Tax depreciation rates used by the company												
152			**Total DV Excluded:**						**$6,823,293**	**$31,188,399**	**$44,764,131**	**$57,758,447**	**$65,847,354**	**$90,453,532**	**$115,174,050**
153															
154			**Total Surcharge Amt:**						**$6,823,293**	**$31,188,399**	**$44,764,131**	**$57,758,447**	**$65,847,354**	**$89,320,532**	**$112,741,050**
155															
156			**SEC Total:**						**$1,153,147**	**$19,182,588**	**$20,978,192**	**$24,783,741**	**$26,473,944**	**$34,215,944**	**$37,222,029**
157															
158			**EDI Total:**						**$62,504**	**$609,007**	**$831,579**	**$1,221,435**	**$1,786,673**	**$2,930,673**	**$5,571,153**
159															
160			**QIIP Total:**						**$5,607,642**	**$11,396,805**	**$22,954,361**	**$31,753,270**	**$37,586,737**	**$52,173,915**	**$69,947,869**

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1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	0	0	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	0
8	TN	A		333000	Services	EDI	T&D	25 yr	0	0	0	0	0	0	0
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	0	0	0	0	0
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	0	0	0	0	0	0
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
13	TN	B		333000	Services	QIIP	T&D	25 yr	0	0	0	0	0	0	0
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	0	0	0	0	0	0	0
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	0	0	0	0	0
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	5,197	0	0
20	TN	D		333000	Services	QIIP	T&D	25 yr	0	0	0	0	0	0	0
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	0	0	0	2,132	0	0
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	0
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	0	0	0	0	35,929	0	0
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	0	0	0	0	8,727	0	0
28															
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	0	0	0	0	0	0	0
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	0	0	0	0	0
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	0	0	0
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	0	0	0
36															
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	0	0	0	0	0	0	0
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	0	0	0
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
46	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
47	TN	L		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	0	0
48	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
49	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
50															
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
52	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
53	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
55	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
56	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
57	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
58															
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0

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60															
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0
64															
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0
66															
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
68	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
69	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
71	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
72	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
75	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
76	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
77	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
78	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
79	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
82	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0
83	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	0	0
86	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	0	0	0	0
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
88	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
89	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
90	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
91	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
92															
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
95	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
98	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
100	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
101															
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0
103			**Total Recurring Projects**												
104															
105			**ACQUISITIONS**												
106															
107			**Total Acquisitions**												
108															
109			**CENTRALLY SPONSORED PROJECTS**												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
112			**Total Centrally Sponsored Projects**												
113															

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Taxable CIAC By Year 2014	2015	2016	2017	2018	2019	2020
114			**INVESTMENT PROJECTS**												
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
128	TN	I26-020044	New Raw Water Intake Citico			SEC							0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr					0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr					0	0	0
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr					0	0	0
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr					0	0	0
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP							0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr					0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr					0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					0	0	0
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP							0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					0	0	0
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr					0	0	0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0
149															
150									**$0**	**$0**	**$0**	**$0**	**$51,986**	**$0**	**$0**
151			Tax depreciation rates used by the company												
152			**Total DV Excluded:**						**$0**	**$0**	**$0**	**$0**	**$51,986**	**$0**	**$0**
153															
154			**Total Surcharge Amt:**						**$0**	**$0**	**$0**	**$0**	**$51,986**	**$0**	**$0**
155															
156			**SEC Total:**						**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
157															
158			**EDI Total:**						**$0**	**$0**	**$0**	**$0**	**$35,929**	**$0**	**$0**
159															
160			**QIIP Total:**						**$0**	**$0**	**$0**	**$0**	**$16,056**	**$0**	**$0**

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions By Year 2014	2015	2016	2017	2018	2019	2020
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	104,691	99,875	29,962
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	456,264	141,313	307,845	428,233	837,024	251,107
8	TN	A		333000	Services	EDI	T&D	25 yr	0	3,176	2,579	1,705	1,672	5,682	1,704
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	18,184	0	0	17,347	5,204
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	11,329	13,372	28,803	(169)	40,073	12,022
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	804,983	991,085	726,299	2,480,370	790,127	1,654,454	2,647,336
13	TN	B		333000	Services	QIIP	T&D	25 yr	22,175	149,447	6,242	309,113	115,234	178,240	285,207
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	27,283	(1,374)	6,943	84,054	11,206	42,306	67,696
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	979,105	901,601	2,278,116	1,845,229	1,353,636	1,753,406	1,698,456
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	4,979	0	0	1,594	1,544
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	69,181	1,345,970	(363,109)	390,946	324,683	251,699	251,699
20	TN	D		333000	Services	QIIP	T&D	25 yr	288	1,039	7	17,032	(351)	4,715	4,715
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	7,286	4,387	28,789	34,435	18,585	18,585
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	23,936	84,113	35,622	44,960	2,971	64,095	55,638
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	38,569	(8,379)	11,504	6,544	63,769	79,905	69,362
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	21,480	99,793	19,517	50,540	5,667	68,886	79,513
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	219,103	191,648	95,860	114,078	194,716	373,114	430,675
28															
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	1,133,000	1,300,000
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	442,503	428,990	407,843	593,183	201,848	631,373	678,106
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	4,971	12,040	9,468	13,899	14,928
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	79,386	41,669	44,753
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	19,165	10,059	10,804
36															
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	43,095	235,730	16,564	302,239	6,158	280,520	101,131
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	618,384	874,376	870,197	1,451,480	2,282,439	3,974,480	1,432,842
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	268,337	0	0	0	0	0	0
46	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	17,205	(17,205)	49,331	6,019	24,303	21,877	26,191
47	TN	L		340300	Computer Software	SEC	Non T&D	3 yr					2,492	684	819
48	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	57,328	(16,209)	(0)	0	0	(0)	(0)
49	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	144,865	291,888	130,829	159,216	144,825	119,439	142,990
50															
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	20,271	0	6,499	7,453
52	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
53	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	131,615	59,293	125,813	72,811	82,695	94,824
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	43,791	5,296	75,008	39,789	45,624
55	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	6,193	0	0	0	0	0	0
56	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	5,638	390	1,933	2,216
57	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	12,737	4,084	4,683
58															
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions By Year 2014	2015	2016	2017	2018	2019	2020
60															
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0
64															
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0
66															
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	132,235	(9,469)	115,729	473,625	(474,701)	37,907	33,505
68	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	375,214	458,226	34,818	287,070	253,728
69	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	7,125	14,349	130,524	445,279	195,121	172,458
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	25,654	25	0	0	8	7
71	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	27,713	0	33,526	(0)	11,085	9,797
72	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	7,517	0	2,485	2,197
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	24,247	0	144,874	55,916	49,421
75	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	9,862	0	0	0	0	0	0
76	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	25,066	0	0	14,457	0	4,780	4,225
77	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	18,849	2,213	20,310	34,530	18,863	16,672
78	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	115,840	349,202	387,535	883,344	237,081	498,574	440,666
79	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	376,215	1,430,141	64,000	773,253	529,214	451,792	399,318
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	693,894	2,162	227,270	222,517	149,427	132,071
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	23,679	0	7,829	6,920
82	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0
83	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	99,427	0	32,873	29,055
86	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	977	0	323	286
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	3,294	0	0	1,089	963
88	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	1,452	3,447	0	1,620	1,432
89	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	41,485	0	0	0	0	0
90	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	3,502	0	2,602	8,421	3,644	3,221
91	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	7,793	0	0	13,888	4,592	4,058
92															
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(778)	778	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	1,250,689	0	0	0	0
95	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	2,337,229	(26,767)	(2,050,531)	0	0	0	0
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	52,740	0	0	0	0
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	22,832	544,748	(544,535)	0	449,361	239,927	564,721
98	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	46,367	291,800	602,148	(140,668)	385,484	907,324
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	90,599	0	0	0	0
100	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	485,065	113,014	499,589	1,175,894
101															
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0
103			**Total Recurring Projects**												
104															
105			**ACQUISITIONS**												
106															
107			**Total Acquisitions**												
108															
109			**CENTRALLY SPONSORED PROJECTS**												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
112			**Total Centrally Sponsored Projects**												
113															

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Safety and Environmental Compliance Rider

Net Investment for Estimated Tax Depreciation Calculation 2020

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions By Year 2014	2015	2016	2017	2018	2019	2020
114			**INVESTMENT PROJECTS**												
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	6,290,400	(186,831)	0	0	0
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	2,096,800	12,098	0	0	0
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	207,335	0	0	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	14,597	(14,597)	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	394,579	3,747,131	0	0	0
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	9,374,098	(270,175)	(8,041,512)	0	0	0
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	5,603,877	384,661	4,348,003	0	0	0
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	46,777	(1,348)	(45,429)	0	0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	18,711	(174)	(12,591)	0	0	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	4,163,178	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	6,598,975
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	5,700,000	373,150
128	TN	I26-020044	New Raw Water Intake Citico			SEC							0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr					0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	759,050
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr					0	0	1,108,100
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr					0	0	1,107,380
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr					0	0	748,136
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP							0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	25,260	0	0
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	63,811	107,303	0	0
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	286,295	(272,814)	0	0
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP							0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					58,596	0	0
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	234,540	0	0
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	8,830	0	0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0
149															
150									$6,823,293	$24,365,106	$13,575,732	$12,994,315	$8,140,893	$24,606,178	$24,720,518
151			Tax depreciation rates used by the company												
152			**Total DV Excluded:**						$6,823,293	$24,365,106	$13,575,732	$12,994,315	$8,140,893	$24,606,178	$24,720,518
153															
154			**Total Surcharge Amt:**						$6,823,293	$24,365,106	$13,575,732	$12,994,315	$8,140,893	$23,473,178	$23,420,518
155															
156			**SEC Total:**						$1,153,147	$18,029,441	$1,795,604	$3,805,550	$1,690,202	$7,742,000	$3,006,085
157															
158			**EDI Total:**						$62,504	$546,502	$222,572	$389,856	$601,168	$1,144,000	$2,640,479
159															
160			**QIIP Total:**						$5,607,642	$5,789,163	$11,557,556	$8,798,909	$5,849,523	$14,587,178	$17,773,953

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
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Net Investment for Estimated Tax Depreciation Calculation 2020

								Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %
							T&D	22.93%	17.71%	35.94%	51.98%	47.27%	49.67%	49.67%
							Non T&D	22.93%	17.71%	35.94%	22.03%	25.03%	25.03%	25.03%
											Repairs By Year			
Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	0	0	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	0
8	TN	A		333000	Services	EDI	T&D	25 yr	0	0	0	0	0	0	0
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	0	0	0	0	0
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	0	0	0	0	0	0
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	184,583	175,521	261,032	1,289,297	373,493	821,767	1,314,932
13	TN	B		333000	Services	QIIP	T&D	25 yr	5,085	26,467	2,243	160,677	54,471	88,532	141,662
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	6,256	(243)	2,495	43,691	5,297	21,014	33,624
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	224,509	159,674	818,755	959,150	639,864	870,917	843,623
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	1,789	0	0	792	767
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	15,863	238,371	(130,501)	203,214	153,477	125,019	125,019
20	TN	D		333000	Services	QIIP	T&D	25 yr	66	184	2	8,853	(166)	2,342	2,342
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	1,290	1,577	14,964	16,277	9,231	9,231
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	0
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	0	0	0	0	0	0	0
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	4,925	17,673	7,014	26,271	2,679	34,216	39,494
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	50,240	33,941	34,452	59,298	92,042	185,326	213,916
28															
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	101,466	75,974	146,579	308,336	95,413	313,603	336,815
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	0	0	0	0	0
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	0	0	0
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	0	0	0
36															
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	0	0	0	0	0	0	0
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	0	0	0
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	61,530	0	0	0	0	0	0
46	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
47	TN	L		340300	Computer Software	SEC	Non T&D	3 yr					0	0	0
48	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
49	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
50															
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	4,466	0	1,627	1,865
52	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
53	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	23,309	21,310	27,716	18,225	20,699	23,734
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	15,738	1,167	18,775	9,959	11,420
55	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	1,420	0	0	0	0	0	0
56	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
57	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	3,188	1,022	1,172
58															
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0

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T&D	22.93%	17.71%	35.94%	51.98%	47.27%	49.67%	49.67%
Non T&D	22.93%	17.71%	35.94%	22.03%	25.03%	25.03%	25.03%

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Repairs By Year 2014	2015	2016	2017	2018	2019	2020
60															
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0
64															
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0
66															
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	30,321	(1,677)	41,593	104,339	(118,818)	9,488	8,386
68	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	134,852	100,947	8,715	71,854	63,508
69	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	1,262	5,157	28,754	111,453	48,839	43,166
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	4,543	9	0	0	2	2
71	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	4,908	0	7,386	0	2,775	2,452
72	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	1,656	0	622	550
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	8,714	0	36,262	13,996	12,370
75	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	2,261	0	0	0	0	0	0
76	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	5,748	0	0	3,185	0	1,196	1,057
77	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	3,338	795	4,474	8,643	4,722	4,173
78	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	26,562	61,844	139,280	194,601	59,341	124,793	110,299
79	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	86,266	253,278	23,002	170,348	132,462	113,084	99,949
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	122,889	777	50,068	55,696	37,402	33,057
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	5,217	0	1,960	1,732
82	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0
83	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	0	0
86	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	0	0	0	0
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	1,184	0	0	273	241
88	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	522	759	0	405	358
89	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	7,347	0	0	0	0	0
90	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
91	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	1,380	0	0	3,476	1,149	1,016
92															
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(138)	280	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	449,498	0	0	0	0
95	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	535,927	(4,740)	(736,961)	0	0	0	0
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	18,955	0	0	0	0
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	5,235	96,475	(195,706)	0	112,475	60,054	141,350
98	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	8,212	104,873	132,653	(35,209)	96,487	227,103
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	32,561	0	0	0	0
100	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	106,860	28,287	125,047	294,326
101															
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0
103			**Total Recurring Projects**												
104															
105			**ACQUISITIONS**												
106															
107			**Total Acquisitions**												
108															
109			**CENTRALLY SPONSORED PROJECTS**												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
112			**Total Centrally Sponsored Projects**												
113															

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T&D	22.93%	17.71%	35.94%	51.98%	47.27%	49.67%	49.67%
Non T&D	22.93%	17.71%	35.94%	22.03%	25.03%	25.03%	25.03%

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Repairs By Year 2014	2015	2016	2017	2018	2019	2020
114			**INVESTMENT PROJECTS**												
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	2,260,770	(41,159)	0	0	0
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	753,590	2,665	0	0	0
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	5,246	(3,216)	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	141,812	825,493	0	0	0
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	1,660,153	(97,101)	(1,771,545)	0	0	0
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	992,447	138,247	957,865	0	0	0
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	8,284	(485)	(10,008)	0	0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	3,314	(62)	(2,774)	0	0	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	2,067,851	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	1,651,723
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	1,426,710	93,399
128	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr					0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	189,990
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr					0	0	550,393
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr					0	0	277,177
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr					0	0	187,258
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	6,322	0	0
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	14,058	26,858	0	0
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP			0	0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					14,667	0	0
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	58,705	0	0
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0
149															
150									**$1,348,263**	**$3,975,280**	**$4,413,887**	**$3,989,726**	**$1,982,370**	**$6,714,775**	**$7,094,651**
151			Tax depreciation rates used by the company												
152			**Total DV Excluded:**						**$1,348,263**	**$3,975,280**	**$4,413,887**	**$3,989,726**	**$1,982,370**	**$6,714,775**	**$7,094,651**
153															
154			**Total Surcharge Amt:**						**$1,348,263**	**$3,975,280**	**$4,413,887**	**$3,989,726**	**$1,982,370**	**$6,714,775**	**$7,094,651**
155															
156			**SEC Total:**						**$214,108**	**$3,146,619**	**$580,590**	**$714,956**	**$443,970**	**$1,892,577**	**$701,164**
157															
158			**EDI Total:**						**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$827,570**
159															
160			**QIIP Total:**						**$1,134,155**	**$828,661**	**$3,833,297**	**$3,274,770**	**$1,538,400**	**$4,822,198**	**$5,565,917**

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Net Investment for Estimated Tax Depreciation Calculation 2020

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs By Year 2014	2015	2016	2017	2018	2019	2020
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	104,691	99,875	29,962
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	456,264	141,313	307,845	428,233	837,024	251,107
8	TN	A		333000	Services	EDI	T&D	25 yr	0	3,176	2,579	1,705	1,672	5,682	1,704
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	18,184	0	0	17,347	5,204
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	11,329	13,372	28,803	(169)	40,073	12,022
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	620,400	815,564	465,267	1,191,073	416,634	832,687	1,332,404
13	TN	B		333000	Services	QIIP	T&D	25 yr	17,090	122,980	3,999	148,436	60,762	89,708	143,545
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	21,027	(1,131)	4,448	40,363	5,909	21,292	34,072
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	754,596	741,927	1,459,361	886,079	713,772	882,489	854,833
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	3,190	0	0	802	777
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	53,318	1,107,599	(232,608)	187,732	171,206	126,680	126,680
20	TN	D		333000	Services	QIIP	T&D	25 yr	222	855	5	8,179	(185)	2,373	2,373
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	5,996	2,810	13,825	18,158	9,354	9,354
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	23,936	84,113	35,622	44,960	2,971	64,095	55,638
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	38,569	(8,379)	11,504	6,544	63,769	79,905	69,362
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	16,555	82,120	12,503	24,269	2,988	34,670	40,019
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	168,863	157,707	61,408	54,780	102,674	187,788	216,759
28															
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	1,133,000	1,300,000
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	341,037	353,016	261,264	284,847	106,435	317,770	341,291
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	4,971	12,040	9,468	13,899	14,928
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	79,386	41,669	44,753
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	19,165	10,059	10,804
36															
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	43,095	235,730	16,564	302,239	6,158	280,520	101,131
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	618,384	874,376	870,197	1,451,480	2,282,439	3,974,480	1,432,842
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	206,807	0	0	0	0	0	0
46	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	17,205	(17,205)	49,331	6,019	24,303	21,877	26,191
47	TN	L		340300	Computer Software	SEC	Non T&D	3 yr					2,492	684	819
48	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	57,328	(16,209)	(0)	0	0	(0)	(0)
49	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	144,865	291,888	130,829	159,216	144,825	119,439	142,990
50															
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	15,805	0	4,872	5,588
52	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
53	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	108,306	37,983	98,097	54,586	61,996	71,090
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	28,053	4,129	56,233	29,830	34,204
55	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	4,773	0	0	0	0	0	0
56	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	5,638	390	1,933	2,216
57	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	9,549	3,062	3,511
58															
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0

Tennessee American Water Company
Qualified Infrastructure Improvement Program
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Net Investment for Estimated Tax Depreciation Calculation 2020

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs By Year 2014	2015	2016	2017	2018	2019	2020
60															
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0
64															
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0
66															
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	101,914	(7,792)	74,136	369,286	(355,883)	28,419	25,119
68	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	240,362	357,279	26,103	215,216	190,220
69	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	5,863	9,192	101,770	333,826	146,282	129,292
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	21,111	16	0	0	6	5
71	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	22,805	0	26,140	(0)	8,310	7,345
72	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	5,861	0	1,863	1,647
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	15,533	0	108,612	41,920	37,051
75	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	7,601	0	0	0	0	0	0
76	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	19,318	0	0	11,272	0	3,584	3,168
77	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	15,511	1,418	15,836	25,887	14,141	12,499
78	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	89,278	287,358	248,255	688,743	177,740	373,781	330,367
79	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	289,949	1,176,863	40,998	602,905	396,752	338,708	299,369
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	571,005	1,385	177,202	166,821	112,025	99,014
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	18,462	0	5,869	5,188
82	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0
83	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	99,427	0	32,873	29,055
86	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	977	0	323	286
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	2,110	0	0	816	722
88	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	930	2,688	0	1,215	1,074
89	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	34,138	0	0	0	0	0
90	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	3,502	0	2,602	8,421	3,644	3,221
91	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	6,413	0	0	10,412	3,443	3,042
92															
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(640)	498	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	801,191	0	0	0	0
95	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	1,801,302	(22,027)	(1,313,570)	0	0	0	0
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	33,785	0	0	0	0
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	17,597	448,273	(348,829)	0	336,886	179,873	423,371
98	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	38,155	186,927	469,495	(105,459)	288,997	680,221
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	58,038	0	0	0	0
100	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	378,205	84,727	374,542	881,568
101															
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0
103			**Total Recurring Projects**												
104															
105			**ACQUISITIONS**												
106															
107			**Total Acquisitions**												
108															
109			**CENTRALLY SPONSORED PROJECTS**												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
112			**Total Centrally Sponsored Projects**												
113															

Tennessee American Water Company
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Net Investment for Estimated Tax Depreciation Calculation 2020

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs By Year 2014	2015	2016	2017	2018	2019	2020
114			**INVESTMENT PROJECTS**												
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	4,029,630	(145,672)	0	0	0
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	1,343,210	9,433	0	0	0
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	207,335	0	0	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	9,351	(11,381)	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	252,767	2,921,638	0	0	0
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	7,713,945	(173,074)	(6,269,967)	0	0	0
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	4,611,430	246,414	3,390,138	0	0	0
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	38,493	(863)	(35,421)	0	0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	15,397	(112)	(9,817)	0	0	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	2,095,327	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	4,947,252
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	4,273,290	279,751
128	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr					0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	569,060
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr					0	0	557,707
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr					0	0	830,203
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr					0	0	560,878
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	18,938	0	0
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	49,753	80,445	0	0
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	286,295	(272,814)	0	0
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP							0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					43,929	0	0
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	175,835	0	0
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	8,830	0	0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0
149															
150									**$5,475,030**	**$20,389,826**	**$9,161,845**	**$9,004,589**	**$6,158,523**	**$17,891,403**	**$17,625,867**
151			Tax depreciation rates used by the company												
152			**Total DV Excluded:**						**$5,475,030**	**$20,389,826**	**$9,161,845**	**$9,004,589**	**$6,158,523**	**$17,891,403**	**$17,625,867**
153															
154			**Total Surcharge Amt:**						**$5,475,030**	**$20,389,826**	**$9,161,845**	**$9,004,589**	**$6,158,523**	**$16,758,403**	**$16,325,867**
155															
156			**SEC Total:**						**$939,039**	**$14,882,822**	**$1,215,014**	**$3,090,594**	**$1,246,232**	**$5,849,423**	**$2,304,921**
157															
158			**EDI Total:**						**$62,504**	**$546,502**	**$222,572**	**$389,856**	**$601,168**	**$1,144,000**	**$1,812,909**
159															
160			**QIIP Total:**						**$4,473,487**	**$4,960,502**	**$7,724,259**	**$5,524,139**	**$4,311,123**	**$9,764,980**	**$12,208,036**

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

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									Bonus %	Bonus %	Bonus %	Bonus %	Bonus %	Bonus %	Bonus %
									50.00%	50.00%	50.00%	53.50%	0.00%	0.00%	0.00%
									Bonus By Year						
Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	0	0	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	228,132	70,656	164,697	0	0	0
8	TN	A		333000	Services	EDI	T&D	25 yr	0	1,588	1,289	912	0	0	0
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	9,092	0	0	0	0
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	5,665	6,686	15,410	0	0	0
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	310,200	407,782	232,633	637,224	0	0	0
13	TN	B		333000	Services	QIIP	T&D	25 yr	8,545	61,490	1,999	79,413	0	0	0
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	10,514	(566)	2,224	21,594	0	0	0
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	377,298	370,964	729,680	474,052	0	0	0
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	1,595	0	0	0	0
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	26,659	553,800	(116,304)	100,437	0	0	0
20	TN	D		333000	Services	QIIP	T&D	25 yr	111	428	2	4,376	0	0	0
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	2,998	1,405	7,396	0	0	0
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	11,968	42,057	17,811	24,053	0	0	0
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	19,284	(4,190)	5,752	3,501	0	0	0
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	8,277	41,060	6,251	12,984	0	0	0
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	84,432	78,854	30,704	29,307	0	0	0
28															
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	170,518	176,508	130,632	152,393	0	0	0
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	2,486	6,442	0	0	0
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	0	0	0
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	0	0	0
36															
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	21,548	117,865	8,282	161,698	0	0	0
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	309,192	437,188	435,099	776,542	0	0	0
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	103,403	0	0	0	0	0	0
46	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	8,603	(8,603)	24,666	3,220	0	0	0
47	TN	L		340300	Computer Software	SEC	Non T&D	3 yr					0	0	0
48	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	28,664	(8,104)	0	0	0	0	0
49	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	72,433	145,944	65,415	85,181	0	0	0
50															
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
52	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
53	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
55	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
56	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	3,017	0	0	0
57	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
58															
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Bonus % 50.00% 2014	Bonus % 50.00% 2015	Bonus % 50.00% 2016	Bonus % 53.50% 2017	Bonus % 0.00% 2018	Bonus % 0.00% 2019	Bonus % 0.00% 2020
									Bonus By Year						
60															
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0
64															
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0
66															
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
68	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
69	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
71	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
72	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	7,766	0	0	0	0
75	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	3,800	0	0	0	0	0	0
76	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	9,659	0	0	6,031	0	0	0
77	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	7,755	709	8,473	0	0	0
78	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	44,639	143,679	124,128	368,478	0	0	0
79	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	144,975	588,431	20,499	322,554	0	0	0
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	285,502	692	94,803	0	0	0
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	9,877	0	0	0
82	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0
83	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	53,194	0	0	0
86	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	523	0	0	0
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	1,055	0	0	0	0
88	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	465	1,438	0	0	0
89	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	17,069	0	0	0	0	0
90	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	1,751	0	1,392	0	0	0
91	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	3,207	0	0	0	0	0
92															
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
95	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	900,651	(11,013)	(656,785)	0	0	0	0
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	16,893	0	0	0	0
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	8,798	224,137	(174,414)	0	0	0	0
98	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	19,078	93,464	251,180	0	0	0
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	29,019	0	0	0	0
100	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	202,340	0	0	0
101															
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0
103			**Total Recurring Projects**												
104															
105			**ACQUISITIONS**												
106															
107			**Total Acquisitions**												
108															
109			**CENTRALLY SPONSORED PROJECTS**												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
112			**Total Centrally Sponsored Projects**												
113															

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Bonus % 50.00% 2014	Bonus % 50.00% 2015	Bonus % 50.00% 2016	Bonus % 53.50% 2017	Bonus % 0.00% 2018	Bonus % 0.00% 2019	Bonus % 0.00% 2020
									Bonus By Year						
114			**INVESTMENT PROJECTS**												
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	671,605	5,047	0	0	0
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	110,924	0	0	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	2,305,715	123,207	1,813,724	0	0	0
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	19,246	(432)	(18,950)	0	0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	7,698	(56)	(5,252)	0	0	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
128	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr					0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr					0	0	0
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr					0	0	0
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr					0	0	0
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	26,618	0	0	0
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	153,168	0	0	0
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP			0	0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					0	0	0
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	0	0	0
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0
149															
150									**$2,684,171**	**$6,263,115**	**$1,925,870**	**$6,169,411**	**$0**	**$0**	**$0**
151			Tax depreciation rates used by the company												
152			**Total DV Excluded:**						**$2,684,171**	**$6,263,115**	**$1,925,870**	**$6,169,411**	**$0**	**$0**	**$0**
153															
154			**Total Surcharge Amt:**						**$2,684,171**	**$6,263,115**	**$1,925,870**	**$6,169,411**	**$0**	**$0**	**$0**
155															
156			**SEC Total:**						**$416,176**	**$3,509,290**	**$368,114**	**$2,927,489**	**$0**	**$0**	**$0**
157															
158			**EDI Total:**						**$31,252**	**$273,252**	**$111,286**	**$208,573**	**$0**	**$0**	**$0**
159															
160			**QIIP Total:**						**$2,236,743**	**$2,480,573**	**$1,446,470**	**$3,033,349**	**$0**	**$0**	**$0**

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs & Bonus By Year 2014	2015	2016	2017	2018	2019	2020
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	104,691	99,875	29,962
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	228,132	70,657	143,148	428,233	837,024	251,107
8	TN	A		333000	Services	EDI	T&D	25 yr	0	1,588	1,290	793	1,672	5,682	1,704
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	9,092	0	0	17,347	5,204
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	5,664	6,686	13,393	(169)	40,073	12,022
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	310,200	407,782	232,634	553,849	416,634	832,687	1,332,404
13	TN	B		333000	Services	QIIP	T&D	25 yr	8,545	61,490	2,000	69,023	60,762	89,708	143,545
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	10,513	(565)	2,224	18,769	5,909	21,292	34,072
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	377,298	370,963	729,681	412,027	713,772	882,489	854,833
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	1,595	0	0	802	777
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	26,659	553,799	(116,304)	87,295	171,206	126,680	126,680
20	TN	D		333000	Services	QIIP	T&D	25 yr	111	427	3	3,803	(185)	2,373	2,373
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	2,998	1,405	6,429	18,158	9,354	9,354
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	11,968	42,056	17,811	20,907	2,971	64,095	55,638
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	19,285	(4,189)	5,751	3,043	63,769	79,905	69,362
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	8,278	41,060	6,252	11,285	2,988	34,670	40,019
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	84,431	78,853	30,704	25,473	102,674	187,788	216,759
28															
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	1,133,000	1,300,000
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	170,519	176,508	130,632	132,454	106,435	317,770	341,291
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	2,485	5,598	9,468	13,899	14,928
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	79,386	41,669	44,753
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	19,165	10,059	10,804
36															
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	21,547	117,865	8,282	140,541	6,158	280,520	101,131
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	309,192	437,188	435,098	674,938	2,282,439	3,974,480	1,432,842
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	103,404	0	0	0	0	0	0
46	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	8,602	(8,602)	24,665	2,799	24,303	21,877	26,191
47	TN	L		340300	Computer Software	SEC	Non T&D	3 yr					2,492	684	819
48	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	28,664	(8,105)	(0)	0	0	(0)	(0)
49	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	72,432	145,944	65,414	74,035	144,825	119,439	142,990
50															
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	15,805	0	4,872	5,588
52	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
53	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	108,306	37,983	98,097	54,586	61,996	71,090
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	28,053	4,129	56,233	29,830	34,204
55	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	4,773	0	0	0	0	0	0
56	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	2,621	390	1,933	2,216
57	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	9,549	3,062	3,511
58															
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs & Bonus By Year 2014	2015	2016	2017	2018	2019	2020
60															
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0
64															
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0
66															
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	101,914	(7,792)	74,136	369,286	(355,883)	28,419	25,119
68	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	240,362	357,279	26,103	215,216	190,220
69	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	5,863	9,192	101,770	333,826	146,282	129,292
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	21,111	16	0	0	6	5
71	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	22,805	0	26,140	(0)	8,310	7,345
72	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	5,861	0	1,863	1,647
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	7,767	0	108,612	41,920	37,051
75	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	3,801	0	0	0	0	0	0
76	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	9,659	0	0	5,241	0	3,584	3,168
77	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	7,756	709	7,363	25,887	14,141	12,499
78	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	44,639	143,679	124,127	320,265	177,740	373,781	330,367
79	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	144,974	588,432	20,499	280,351	396,752	338,708	299,369
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	285,503	693	82,399	166,821	112,025	99,014
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	8,585	0	5,869	5,188
82	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0
83	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	46,233	0	32,873	29,055
86	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	454	0	323	286
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	1,055	0	0	816	722
88	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	465	1,250	0	1,215	1,074
89	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	17,069	0	0	0	0	0
90	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	1,751	0	1,210	8,421	3,644	3,221
91	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	3,206	0	0	10,412	3,443	3,042
92															
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(640)	498	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	801,191	0	0	0	0
95	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	900,651	(11,014)	(656,785)	0	0	0	0
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	16,892	0	0	0	0
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	8,799	224,136	(174,415)	0	336,886	179,873	423,371
98	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	19,077	93,463	218,315	(105,459)	288,997	680,221
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	29,019	0	0	0	0
100	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	175,865	84,727	374,542	881,568
101															
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0
103			**Total Recurring Projects**												
104															
105			**ACQUISITIONS**												
106															
107			**Total Acquisitions**												
108															
109			**CENTRALLY SPONSORED PROJECTS**												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
112			**Total Centrally Sponsored Projects**												
113															

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs & Bonus By Year 2014	2015	2016	2017	2018	2019	2020
114			**INVESTMENT PROJECTS**												
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	4,029,630	(145,672)	0	0	0
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	671,605	4,386	0	0	0
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	96,411	0	0	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	9,351	(11,381)	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	252,767	2,921,638	0	0	0
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	7,713,945	(173,074)	(6,269,967)	0	0	0
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	2,305,715	123,207	1,576,414	0	0	0
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	19,247	(431)	(16,471)	0	0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	7,699	(56)	(4,565)	0	0	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	2,095,327	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	4,947,252
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	4,273,290	279,751
128	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr					0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	569,060
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr					0	0	557,707
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr					0	0	830,203
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr					0	0	560,878
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	18,938	0	0
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	23,135	80,445	0	0
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	133,127	(272,814)	0	0
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP							0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					43,929	0	0
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	175,835	0	0
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	8,830	0	0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0
149															
150									**$2,790,859**	**$14,126,711**	**$7,235,975**	**$2,835,178**	**$6,158,523**	**$17,891,403**	**$17,625,867**
151			Tax depreciation rates used by the company												
152			**Total DV Excluded:**						**$2,790,859**	**$14,126,711**	**$7,235,975**	**$2,835,178**	**$6,158,523**	**$17,891,403**	**$17,625,867**
153															
154			**Total Surcharge Amt:**						**$2,790,859**	**$14,126,711**	**$7,235,975**	**$2,835,178**	**$6,158,523**	**$16,758,403**	**$16,325,867**
155															
156			**SEC Total:**						**$522,863**	**$11,373,532**	**$846,900**	**$163,105**	**$1,246,232**	**$5,849,423**	**$2,304,921**
157															
158			**EDI Total:**						**$31,252**	**$273,250**	**$111,286**	**$181,283**	**$601,168**	**$1,144,000**	**$1,812,909**
159															
160			**QIIP Total:**						**$2,236,744**	**$2,479,929**	**$6,277,789**	**$2,490,790**	**$4,311,123**	**$9,764,980**	**$12,208,036**

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	State MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	1,342	3,965	5,629
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	9,125	21,077	30,060	44,782	70,087	91,849
8	TN	A		333000	Services	EDI	T&D	25 yr	0	64	179	264	332	479	627
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	364	727	727	1,074	1,525
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	227	721	1,564	2,137	2,935	3,977
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	12,408	41,127	66,744	99,871	132,025	157,011	200,313
13	TN	B		333000	Services	QIIP	T&D	25 yr	342	3,143	5,683	8,732	12,915	15,925	20,590
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	421	818	885	1,781	2,706	3,250	4,358
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	15,092	45,022	89,048	135,957	167,954	199,879	234,626
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	64	128	128	144	175
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	1,066	24,285	41,785	40,887	48,066	54,023	59,091
20	TN	D		333000	Services	QIIP	T&D	25 yr	4	26	43	207	367	411	505
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	120	296	629	1,268	1,819	2,193
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	479	2,640	5,034	6,646	7,605	8,946	11,341
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	771	1,375	1,438	1,799	3,205	6,078	9,064
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	331	2,305	4,197	4,933	5,478	6,231	7,725
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	3,377	9,909	14,291	16,615	19,764	25,573	33,664
28															
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	22,660	71,320
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	6,821	20,702	32,987	43,910	51,735	60,219	73,401
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	99	440	870	1,337	1,914
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	1,588	4,009	5,737
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	383	968	1,385
36															
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	862	6,438	11,484	17,860	24,028	29,762	37,395
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	12,368	42,223	77,114	123,548	198,226	323,365	431,511
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	4,136	8,272	8,272	8,272	8,272	8,272	8,272
46	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	3,441	2,065	7,664	15,669	16,258	18,000	22,290
47	TN	L		340300	Computer Software	SEC	Non T&D	3 yr					831	1,059	1,332
48	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	11,466	15,103	5,820	3,492	4,737	1,435	(934)
49	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	28,973	104,735	147,384	146,440	155,347	157,843	144,851
50															
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	203	405	468	602
52	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
53	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	1,388	3,264	5,008	6,966	8,460	10,167
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	360	772	1,546	2,649	3,470
55	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	61	122	122	122	122	122	122
56	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	1,128	1,882	1,594	1,786
57	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	191	443	575
58															
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0

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Safety and Environmental Compliance Rider

Net Investment for Estimated Tax Depreciation Calculation 2020

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	State MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020
60															
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0
64															
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0
66															
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	1,307	2,513	3,364	9,048	9,220	5,022	5,708
68	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	3,081	10,743	15,658	18,752	23,950
69	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	75	268	1,691	7,275	13,430	16,963
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	271	541	542	542	542	542
71	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	292	585	920	1,255	1,361	1,562
72	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	75	150	174	219
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	311	621	2,794	5,804	7,384
75	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	152	304	304	304	304	304	304
76	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	386	773	773	998	1,224	1,295	1,430
77	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	310	649	994	1,828	2,629	3,162
78	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	1,786	9,318	20,031	38,771	56,100	67,131	81,214
79	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	5,799	35,135	59,492	72,371	92,364	107,073	119,834
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	11,420	22,868	26,440	33,320	38,897	43,118
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	369	738	856	1,077
82	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0
83	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	33,139	33,139	44,106	20,641
86	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	326	326	434	203
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	42	84	84	101	131
88	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	19	91	145	169	215
89	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	683	1,366	1,366	1,366	1,366	1,366
90	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	700	1,120	1,193	2,920	4,327	3,929
91	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	128	257	257	465	742	872
92															
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(8)	(10)	(4)	(4)	(4)	(4)
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	10,271	20,543	20,543	20,543	20,543
95	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	36,026	71,612	44,900	18,628	18,628	18,628	18,628
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	676	1,351	1,351	1,351	1,351
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	352	9,669	11,658	4,682	11,419	21,755	33,819
98	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	763	5,265	18,393	25,674	29,345	48,729
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	1,161	2,322	2,322	2,322	2,322
100	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	7,564	16,823	26,008	51,130
101															
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0
103			**Total Recurring Projects**												
104															
105			**ACQUISITIONS**												
106															
107			**Total Acquisitions**												
108															
109			**CENTRALLY SPONSORED PROJECTS**												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
112			**Total Centrally Sponsored Projects**												
113															

Tennessee American Water Company
Qualified Infrastructure Improvement Program
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Net Investment for Estimated Tax Depreciation Calculation 2020

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	State MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020
114			**INVESTMENT PROJECTS**												
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	51,660	101,452	99,585	99,585	99,585
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	26,864	53,917	54,106	54,106	54,106
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	41,467	66,347	39,808	23,885
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	120	94	(52)	(52)	(52)
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	3,240	43,936	81,392	81,392	81,392
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	98,893	195,567	112,967	32,586	32,586	32,586
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	92,229	189,385	262,117	329,919	329,919	329,919
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	770	1,522	797	88	88	88
124	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	308	614	415	219	219	219
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	41,907	83,813
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	98,945
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	85,466	176,527
128	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr					0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	7,295
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr					0	0	11,154
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr					0	0	16,604
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr					0	0	11,218
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	243	486	486
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	995	3,599	5,208	5,208
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	57,259	37,051	(32,332)	(19,399)
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP							0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					563	1,126	1,126
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	3,517	7,033	7,033
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	1,766	2,826	1,695
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0
149														-	
150									**$148,227**	**$677,392**	**$1,204,383**	**$1,666,902**	**$1,993,090**	**$2,384,329**	**$3,036,223**
151			Tax depreciation rates used by the company												
152			**Total DV Excluded:**						**$148,227**	**$677,392**	**$1,204,383**	**$1,666,902**	**$1,993,090**	**$2,384,329**	**$3,036,223**
153															
154			**Total Surcharge Amt:**						**$148,227**	**$677,392**	**$1,204,383**	**$1,666,902**	**$1,993,090**	**$2,361,669**	**$2,964,903**
155															
156			**SEC Total:**						**$57,507**	**$385,807**	**$678,405**	**$860,029**	**$948,665**	**$1,028,825**	**$1,154,403**
157															
158			**EDI Total:**						**$1,250**	**$13,431**	**$28,813**	**$41,060**	**$60,130**	**$93,564**	**$151,770**
159															
160			**QIIP Total:**						**$89,470**	**$278,154**	**$497,165**	**$765,813**	**$984,295**	**$1,239,280**	**$1,658,730**

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Federal MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	1,342	3,965	5,629
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	4,563	10,538	14,814	26,242	51,547	73,310
8	TN	A		333000	Services	EDI	T&D	25 yr	0	32	89	131	180	327	475
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	182	364	364	711	1,162
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	113	360	762	1,026	1,824	2,866
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	6,204	20,564	33,372	49,102	68,511	93,498	136,800
13	TN	B		333000	Services	QIIP	T&D	25 yr	171	1,572	2,841	4,262	6,858	9,867	14,532
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	210	409	442	862	1,356	1,900	3,007
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	7,546	22,511	44,524	67,358	89,874	121,799	156,546
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	32	64	64	80	111
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	533	12,142	20,892	20,312	25,482	31,440	36,507
20	TN	D		333000	Services	QIIP	T&D	25 yr	2	13	22	98	170	214	309
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	60	148	305	796	1,347	1,721
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	239	1,320	2,517	3,292	3,769	5,110	7,505
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	386	688	719	895	2,231	5,104	8,090
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	166	1,152	2,099	2,449	2,735	3,488	4,982
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	1,689	4,954	7,145	8,269	10,832	16,641	24,732
28															
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	22,660	71,320
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	3,410	10,351	16,494	21,755	26,533	35,017	48,198
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	50	211	513	980	1,557
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	1,588	4,009	5,737
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	383	968	1,385
36															
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	431	3,219	5,742	8,719	11,653	17,386	25,019
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	6,184	21,111	38,557	60,758	119,905	245,044	353,190
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	2,068	4,136	4,136	4,136	4,136	4,136	4,136
46	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	1,720	1,032	3,832	7,792	10,492	15,036	19,573
47	TN	L		340300	Computer Software	SEC	Non T&D	3 yr					831	1,059	1,332
48	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	5,733	7,552	2,910	1,746	2,368	717	(467)
49	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	14,486	52,367	73,692	72,105	90,373	112,967	119,096
50															
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	203	405	468	602
52	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
53	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	1,388	3,264	5,008	6,966	8,460	10,167
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	360	772	1,546	2,649	3,470
55	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	61	122	122	122	122	122	122
56	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	524	917	1,015	1,439
57	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	191	443	575
58															
59	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Federal MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020
60															
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0
64															
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0
66															
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	1,307	2,513	3,364	9,048	9,220	5,022	5,708
68	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	3,081	10,743	15,658	18,752	23,950
69	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	75	268	1,691	7,275	13,430	16,963
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	271	541	542	542	542	542
71	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	292	585	920	1,255	1,361	1,562
72	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	75	150	174	219
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	155	311	2,483	5,494	7,073
75	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	76	152	152	152	152	152	152
76	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	193	386	386	491	596	668	803
77	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	155	324	486	1,151	1,951	2,484
78	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	893	4,659	10,015	18,903	28,863	39,894	53,977
79	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	2,899	17,568	29,746	35,763	49,305	64,015	76,776
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	5,710	11,434	13,096	18,080	23,657	27,878
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	172	343	461	682
82	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0
83	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	15,410	15,410	26,371	20,641
86	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	151	151	259	203
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	21	42	42	59	89
88	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	9	44	69	93	139
89	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	341	683	683	683	683	683
90	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	350	560	578	2,273	3,858	3,667
91	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	64	128	128	336	614	743
92															
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(8)	(10)	(4)	(4)	(4)	(4)
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	10,271	20,543	20,543	20,543	20,543
95	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	18,013	35,806	22,450	9,314	9,314	9,314	9,314
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	338	676	676	676	676
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	176	4,835	5,829	2,341	9,079	19,414	31,479
98	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	382	2,632	8,868	11,125	14,796	34,180
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	580	1,161	1,161	1,161	1,161
100	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	3,517	8,729	17,915	43,037
101															
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0
103			**Total Recurring Projects**												
104															
105			**ACQUISITIONS**												
106															
107			**Total Acquisitions**												
108															
109			**CENTRALLY SPONSORED PROJECTS**												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0
112			**Total Centrally Sponsored Projects**												
113															

Tennessee American Water Company
Qualified Infrastructure Improvement Program
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Net Investment for Estimated Tax Depreciation Calculation 2020

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Federal MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020
114			**INVESTMENT PROJECTS**												
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	51,660	101,452	99,585	99,585	99,585
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	13,432	26,952	27,040	27,040	27,040
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	19,282	30,852	18,511	11,107
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	120	94	(52)	(52)	(52)
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	3,240	43,936	81,392	81,392	81,392
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	98,893	195,567	112,967	32,586	32,586	32,586
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	46,114	94,693	128,685	160,213	160,213	160,213
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	385	761	423	94	94	94
124	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	154	307	214	123	123	123
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	41,907	83,813
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	98,945
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	85,466	176,527
128	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr					0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	7,295
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr					0	0	11,154
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr					0	0	16,604
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr					0	0	11,218
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	243	486	486
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	463	2,534	4,143	4,143
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	26,625	(11,962)	(61,740)	(37,044)
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP			0	0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					563	1,126	1,126
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	3,517	7,033	7,033
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	1,766	2,826	1,695
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0
149															
150									**$74,796**	**$390,468**	**$738,403**	**$974,128**	**$1,163,908**	**$1,614,062**	**$2,325,138**
151			Tax depreciation rates used by the company												
152			**Total DV Excluded:**						**$74,796**	**$390,468**	**$738,403**	**$974,128**	**$1,163,908**	**$1,614,062**	**$2,325,138**
153															
154			**Total Surcharge Amt:**						**$74,796**	**$390,468**	**$738,403**	**$974,128**	**$1,163,908**	**$1,591,402**	**$2,253,818**
155															
156			**SEC Total:**						**$29,436**	**$244,679**	**$444,456**	**$515,244**	**$543,401**	**$668,278**	**$844,519**
157															
158			**EDI Total:**						**$625**	**$6,716**	**$14,405**	**$20,258**	**$35,154**	**$68,588**	**$126,795**
159															
160			**QIIP Total:**						**$44,735**	**$139,073**	**$279,542**	**$438,626**	**$585,353**	**$854,536**	**$1,282,504**

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2018 SCEP Reforecast	Prior 2018 SCEP In-Serviced
1			**RECURRING PROJECTS**									
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	0.0%	1	1.25%				$0
3	TN	**DV**		333000	Services	0.0%	1	1.11%				0
4	TN	**DV**		335000	Hydrants	0.0%	1	2.30%				0
5												
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	10.0%	1	2.13%				104,691
7	TN	A		331001	Transmission & Distribution Mains	83.7%	1	1.25%				1,333,654
8	TN	A		333000	Services	0.6%	1	1.11%				9,131
9	TN	A		334300	Meter Vaults	1.7%	1	2.73%				18,184
10	TN	A		335000	Hydrants	4.0%	1	2.30%				53,335
11												
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	88.2%	1	1.25%				5,792,864
13	TN	B		333000	Services	9.5%	1	1.11%				602,211
14	TN	B		335000	Hydrants	2.3%	1	2.30%				128,112
15												
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	99.9%	1	1.25%				7,357,687
17	TN	C		335000	Hydrants	0.1%	1	2.30%				4,979
18												
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	91.5%	1	1.25%				3,900,718
20	TN	D		333000	Services	1.7%	1	1.11%				47,893
21	TN	D		335000	Hydrants	6.8%	1	2.30%				190,820
22												
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	44.5%	1	1.25%				191,601
24	TN	E		335000	Hydrants	55.5%	1	2.30%				134,351
25												
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	15.6%	1	1.25%				196,998
27	TN	F		335000	Hydrants	84.4%	1	2.30%				820,905
28												
29	TN	G	Services and Laterals - New	333000	Services	100.0%	1	1.11%				0
30												
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
32	TN	H		333000	Services	90.6%	1	1.11%				2,074,366
33	TN	H		334100	Meters	2.0%	1	7.47%				26,480
34	TN	H		334200	Meter Installations	6.0%	1	2.73%				79,386
35	TN	H		334300	Meter Vaults	1.4%	1	2.73%				19,165
36												
37	TN	I	Meters - New	334100	Meters	0.0%	1	7.47%				0
38	TN	I		334200	Meter Installations	0.0%	1	2.73%				0
39												
40	TN	J	Meters - Replaced	334100	Meters	6.6%	1	7.47%				603,786
41	TN	J		334200	Meter Installations	93.4%	1	2.73%				6,096,877
42												
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0
44												
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	0.0%	1	1.09%				268,337
46	TN	L		340200	Computer & Peripheral Equipment	15.4%	1	2.19%				79,653
47	TN	L		340300	Computer Software	0.5%	1	1.83%				2,492
48	TN	L		346100	Comm Equip Non-Telephone	0.0%	1	4.21%				41,119
49	TN	L		346190	Remote Control & Instrument	84.1%	1	4.21%				871,624
50												
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	4.8%	1	1.98%				20,271
52	TN	M		304200	Struct & Imp-Pumping	0.0%	1	1.98%				0
53	TN	M		304300	Structures & Improvement - Treatment	61.3%	1	4.11%				389,532
54	TN	M		304400	Struct & Imp-Treatment-T&D	29.5%	1	2.13%				124,095
55	TN	M		304500	Structures & Improvement - General	0.0%	1	1.13%				6,193

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2018 SCEP Reforecast	Prior 2018 SCEP In-Serviced
56	TN	M		340200	Computer & Peripheral Equipment	1.4%	1	2.19%				6,028
57	TN	M		347000	Misc Equipment	3.0%	1	6.33%				12,737
58												
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0.0%	1	1.13%				0
60												
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0.0%	1	16.00%				0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0.0%	1	16.62%				0
63	TN	O		341300	Transportation Equip Autos	0.0%	1	11.38%				0
64												
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%				0
66												
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	2.1%	1	1.98%				237,419
68	TN	Q		304200	Struct & Imp-Pumping	16.3%	1	1.98%				868,258
69	TN	Q		304300	Struct & Imp-Treatment	11.1%	1	4.11%				597,277
70	TN	Q		304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%				25,679
71	TN	Q		304500	Structures & Improvement - General	0.6%	1	1.13%				61,239
72	TN	Q		304600	Struc &Imp-Offices	0.1%	1	1.13%				7,517
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0.0%	1	0.73%				0
74	TN	Q		306000	Lake, River & Other Intakes	3.2%	1	0.83%				169,120
75	TN	Q		309000	Supply Mains	0.0%	1	1.87%				9,862
76	TN	Q		310000	Power Generation Equip	0.3%	1	12.33%				39,524
77	TN	Q		311200	Pump Eqp Electric	1.1%	1	2.45%				75,902
78	TN	Q		311520	Pumping Equipment SOS	28.2%	1	1.83%				1,973,004
79	TN	Q		320100	WT Equip Non-Media	25.6%	1	1.09%				3,172,823
80	TN	Q		320200	Water Trmt Equip Filter Media	8.5%	1	33.69%				1,145,843
81	TN	Q		330000	Dist Reservoirs & Standpipes	0.4%	1	2.08%				23,679
82	TN	Q		331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
83	TN	Q		334100	Meters	0.0%	1	7.47%				0
84	TN	Q		340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0
85	TN	Q		340300	Computer Software	1.9%	1	1.83%				99,427
86	TN	Q		340330	Computer Software Other	0.0%	1	1.83%				977
87	TN	Q		343000	Tools, Shop, Garage Equipment	0.1%	1	6.89%				3,294
88	TN	Q		344000	Laboratory Equipment	0.1%	1	1.01%				4,899
89	TN	Q		345000	Power Operated Equipment	0.0%	1	7.03%				41,485
90	TN	Q		346190	Remote Control & Instrument	0.2%	1	4.21%				14,524
91	TN	Q		347000	Misc Equipment	0.3%	1	6.33%				21,681
92												
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0.0%	1	4.11%				0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	0.0%	1	12.06%				1,250,689
95	TN	R		320100	WT Equip Non-Media	0.0%	1	1.09%				259,932
96	TN	R		320200	Water Trmt Equip Filter Media	0.0%	1	33.69%				52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	21.3%	1	2.08%				472,407
98	TN	R		330003	Tank Repainting	34.3%	1	11.08%				799,647
99	TN	R		330100	Elevated Tanks & Standpipes	0.0%	1	2.74%				90,599
100	TN	R		330200	Ground Level Tanks	44.4%	1	2.74%				598,079
101												
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
103			**Total Recurring Projects**									
104												
105			**ACQUISITIONS**									
106												
107			**Total Acquisitions**									
108												
109												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2018 SCEP Reforecast	Prior 2018 SCEP In-Serviced
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0
112												
113												
										Inception to Date Spend	2018 SCEP Reforecast	
114			**INVESTMENT PROJECTS**									
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%				6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%				2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%				0
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%				4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%				0
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%				1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%				10,336,541
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%				0
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%				5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%			1,748,969 (1)	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%				0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%		2,325,354 (1)		0
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024					0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%				0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%				0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%				0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%				
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%				
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%				
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024					0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%				0
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%				0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%				25,260
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				171,114
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022					0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%				58,596
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%				234,540
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%				8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%				0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%				0
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%				0
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%				0
149												
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**							**$68,206,031**
151			projections based on project costs through 2020									
152					**Total DV Excluded:**							**$68,206,031**
153			(2) From actual or estimated in-service data provided by the company.									
154					**Total Surcharge Amt:**							**$68,206,031**
155												
156					**SEC Total:**							**$26,473,944**
157												
158					**EDI Total:**							**$1,844,947**
159												
160					**QIIP Total:**							**$39,887,140**

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						1	2	3	4	5	6
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	107,688	110,684	121,171	131,657	142,144	152,132
7	TN	A		331001	Transmission & Distribution Mains	1,358,765	1,383,876	1,471,763	1,559,651	1,647,538	1,731,241
8	TN	A		333000	Services	9,302	9,472	10,069	10,665	11,262	11,830
9	TN	A		334300	Meter Vaults	18,704	19,224	21,046	22,867	24,689	26,424
10	TN	A		335000	Hydrants	54,537	55,739	59,947	64,155	68,362	72,370
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	5,872,278	5,960,516	6,070,813	6,203,169	6,366,408	6,595,826
13	TN	B		333000	Services	610,767	620,273	632,156	646,415	664,001	688,717
14	TN	B		335000	Hydrants	130,143	132,399	135,220	138,604	142,778	148,645
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	7,512,213	7,666,490	7,821,016	7,975,543	8,105,092	8,234,641
17	TN	C		335000	Hydrants	5,119	5,259	5,400	5,540	5,658	5,776
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	3,914,447	3,932,752	3,960,210	3,987,669	4,015,127	4,038,008
20	TN	D		333000	Services	48,150	48,493	49,007	49,522	50,036	50,465
21	TN	D		335000	Hydrants	191,833	193,185	195,213	197,240	199,268	200,957
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	196,386	201,282	206,179	211,186	217,529	223,872
24	TN	E		335000	Hydrants	140,316	146,420	152,523	158,766	166,673	174,581
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	201,147	205,336	209,524	217,648	225,772	233,895
27	TN	F		335000	Hydrants	843,380	866,067	888,753	932,754	976,756	1,020,757
28											
29	TN	G	Services and Laterals - New	333000	Services	92,667	185,334	278,751	376,168	473,835	571,502
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0
32	TN	H		333000	Services	2,123,281	2,173,329	2,224,237	2,276,052	2,333,301	2,392,453
33	TN	H		334100	Meters	27,556	28,658	29,779	30,919	32,180	33,482
34	TN	H		334200	Meter Installations	82,615	85,918	89,277	92,697	96,475	100,379
35	TN	H		334300	Meter Vaults	19,944	20,742	21,553	22,378	23,290	24,233
36											
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	620,362	636,938	656,811	689,869	722,927	756,050
41	TN	J		334200	Meter Installations	6,331,733	6,566,590	6,848,150	7,316,525	7,784,900	8,254,195
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337
46	TN	L		340200	Computer & Peripheral Equipment	79,653	82,889	82,889	86,894	86,894	91,131
47	TN	L		340300	Computer Software	2,492	2,593	2,593	2,718	2,718	2,851
48	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119
49	TN	L		346190	Remote Control & Instrument	871,624	889,288	889,288	911,157	911,157	934,287
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	20,873	21,475	22,076	22,678	23,280	23,882
52	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0
53	TN	M		304300	Structures & Improvement - Treatment	397,189	404,846	412,503	420,160	427,817	435,474
54	TN	M		304400	Struct & Imp-Treatment-T&D	127,780	131,464	135,148	138,832	142,516	146,200
55	TN	M		304500	Structures & Improvement - General	6,193	6,193	6,193	6,193	6,193	6,193

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						1	2	3	4	5	6
56	TN	M		340200	Computer & Peripheral Equipment	6,207	6,386	6,565	6,744	6,923	7,102
57	TN	M		347000	Misc Equipment	13,115	13,493	13,871	14,249	14,628	15,006
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	239,352	241,285	244,184	247,083	250,412	254,064
68	TN	Q		304200	Struct & Imp-Pumping	882,896	897,534	919,492	941,449	966,659	994,309
69	TN	Q		304300	Struct & Imp-Treatment	607,227	617,176	632,100	647,025	664,160	682,954
70	TN	Q		304400	Struct & Imp-Treatment-T&D	25,679	25,680	25,680	25,681	25,682	25,683
71	TN	Q		304500	Structures & Improvement - General	61,804	62,369	63,217	64,065	65,039	66,106
72	TN	Q		304600	Struc &Imp-Offices	7,643	7,770	7,960	8,150	8,369	8,608
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	171,971	174,823	179,099	183,376	188,287	193,672
75	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862
76	TN	Q		310000	Power Generation Equip	39,767	40,011	40,377	40,742	41,162	41,622
77	TN	Q		311200	Pump Eqp Electric	76,864	77,826	79,269	80,712	82,368	84,185
78	TN	Q		311520	Pumping Equipment SOS	1,998,427	2,023,850	2,061,984	2,100,119	2,143,903	2,191,924
79	TN	Q		320100	WT Equip Non-Media	3,195,861	3,218,899	3,253,455	3,288,011	3,327,687	3,371,202
80	TN	Q		320200	Water Trmt Equip Filter Media	1,153,462	1,161,082	1,172,511	1,183,940	1,197,063	1,211,455
81	TN	Q		330000	Dist Reservoirs & Standpipes	24,078	24,478	25,077	25,675	26,363	27,117
82	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0
83	TN	Q		334100	Meters	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	101,104	102,780	105,294	107,809	110,695	113,862
86	TN	Q		340330	Computer Software Other	994	1,010	1,035	1,060	1,088	1,119
87	TN	Q		343000	Tools, Shop, Garage Equipment	3,350	3,405	3,488	3,572	3,667	3,772
88	TN	Q		344000	Laboratory Equipment	4,982	5,064	5,188	5,312	5,454	5,610
89	TN	Q		345000	Power Operated Equipment	41,485	41,485	41,485	41,485	41,485	41,485
90	TN	Q		346190	Remote Control & Instrument	14,710	14,896	15,175	15,454	15,774	16,125
91	TN	Q		347000	Misc Equipment	21,915	22,149	22,500	22,852	23,255	23,697
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
95	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932
96	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	472,407	472,407	472,407	525,724	579,041	632,358
98	TN	R		330003	Tank Repainting	799,647	799,647	799,647	885,310	970,973	1,056,637
99	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,599	90,599	90,599
100	TN	R		330200	Ground Level Tanks	598,079	598,079	598,079	709,099	820,118	931,138
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0

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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
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Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						1	2	3	4	5	6
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0
112											
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
123	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	0	0	0	0	0	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	0	0	0	0	0	0
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	0	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains						
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric						
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes						
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260
139	TN	I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114
140	TN	I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596
143	TN	I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540
144	TN	I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**						
151			projections based on project costs through 2020								
152					**Total DV Excluded:**						
153			(2) From actual or estimated in-service data provided by the company.								
154					**Total Surcharge Amt:**						
155											
156					**SEC Total:**						
157											
158					**EDI Total:**						
159											
160					**QIIP Total:**						

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						7	8	9	10	11	12
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	162,119	172,107	182,094	192,082	202,069	204,566
7	TN	A		331001	Transmission & Distribution Mains	1,814,943	1,898,645	1,982,348	2,066,050	2,149,752	2,170,678
8	TN	A		333000	Services	12,398	12,966	13,534	14,103	14,671	14,813
9	TN	A		334300	Meter Vaults	28,158	29,893	31,628	33,362	35,097	35,531
10	TN	A		335000	Hydrants	76,377	80,384	84,392	88,399	92,406	93,408
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	6,825,243	7,001,718	7,156,134	7,275,255	7,381,140	7,447,318
13	TN	B		333000	Services	713,433	732,445	749,081	761,914	773,322	780,451
14	TN	B		335000	Hydrants	154,511	159,024	162,973	166,019	168,726	170,419
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	8,364,191	8,493,740	8,648,266	8,802,543	8,956,820	9,111,093
17	TN	C		335000	Hydrants	5,894	6,011	6,152	6,292	6,432	6,573
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	4,060,890	4,083,772	4,106,654	4,129,535	4,143,264	4,152,417
20	TN	D		333000	Services	50,893	51,322	51,751	52,179	52,437	52,608
21	TN	D		335000	Hydrants	202,647	204,336	206,026	207,716	208,729	209,405
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	230,214	236,557	241,453	246,238	251,023	255,697
24	TN	E		335000	Hydrants	182,488	190,395	196,499	202,464	208,429	214,256
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	242,019	250,143	254,429	258,364	262,299	265,884
27	TN	F		335000	Hydrants	1,064,758	1,108,760	1,131,974	1,153,288	1,174,603	1,194,019
28											
29	TN	G	Services and Laterals - New	333000	Services	667,919	761,336	854,503	947,670	1,040,337	1,133,000
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0
32	TN	H		333000	Services	2,450,608	2,503,328	2,556,048	2,607,002	2,656,823	2,705,739
33	TN	H		334100	Meters	34,762	35,922	37,083	38,205	39,301	40,378
34	TN	H		334200	Meter Installations	104,217	107,697	111,176	114,539	117,827	121,055
35	TN	H		334300	Meter Vaults	25,159	25,999	26,839	27,651	28,445	29,224
36											
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	789,163	822,221	842,094	857,681	871,026	884,306
41	TN	J		334200	Meter Installations	8,723,345	9,191,720	9,473,280	9,694,125	9,883,203	10,071,356
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337
46	TN	L		340200	Computer & Peripheral Equipment	91,131	95,368	95,368	98,449	98,449	101,530
47	TN	L		340300	Computer Software	2,851	2,983	2,983	3,080	3,080	3,176
48	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119
49	TN	L		346190	Remote Control & Instrument	934,287	957,418	957,418	974,240	974,240	991,063
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	24,484	25,085	25,687	26,289	26,770	26,770
52	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0
53	TN	M		304300	Structures & Improvement - Treatment	443,131	450,788	458,445	466,102	472,227	472,227
54	TN	M		304400	Struct & Imp-Treatment-T&D	149,884	153,568	157,253	160,937	163,884	163,884
55	TN	M		304500	Structures & Improvement - General	6,193	6,193	6,193	6,193	6,193	6,193

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						7	8	9	10	11	12
56	TN	M		340200	Computer & Peripheral Equipment	7,281	7,460	7,639	7,818	7,961	7,961
57	TN	M		347000	Misc Equipment	15,384	15,762	16,140	16,518	16,821	16,821
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	257,715	261,366	265,017	268,453	271,890	275,326
68	TN	Q		304200	Struct & Imp-Pumping	1,021,959	1,049,608	1,077,258	1,103,282	1,129,305	1,155,328
69	TN	Q		304300	Struct & Imp-Treatment	701,747	720,541	739,334	757,022	774,710	792,398
70	TN	Q		304400	Struct & Imp-Treatment-T&D	25,683	25,684	25,685	25,686	25,686	25,687
71	TN	Q		304500	Structures & Improvement - General	67,174	68,241	69,309	70,314	71,319	72,324
72	TN	Q		304600	Struc &Imp-Offices	8,847	9,087	9,326	9,551	9,777	10,002
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	199,058	204,444	209,829	214,898	219,967	225,036
75	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862
76	TN	Q		310000	Power Generation Equip	42,083	42,543	43,004	43,437	43,870	44,304
77	TN	Q		311200	Pump Eqp Electric	86,002	87,819	89,636	91,346	93,056	94,766
78	TN	Q		311520	Pumping Equipment SOS	2,239,945	2,287,967	2,335,988	2,381,185	2,426,381	2,471,578
79	TN	Q		320100	WT Equip Non-Media	3,414,718	3,458,233	3,501,749	3,542,704	3,583,660	3,624,616
80	TN	Q		320200	Water Trmt Equip Filter Media	1,225,847	1,240,240	1,254,632	1,268,178	1,281,724	1,295,270
81	TN	Q		330000	Dist Reservoirs & Standpipes	27,871	28,625	29,379	30,089	30,799	31,508
82	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0
83	TN	Q		334100	Meters	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	117,028	120,194	123,361	126,341	129,321	132,301
86	TN	Q		340330	Computer Software Other	1,150	1,181	1,213	1,242	1,271	1,300
87	TN	Q		343000	Tools, Shop, Garage Equipment	3,877	3,982	4,087	4,186	4,284	4,383
88	TN	Q		344000	Laboratory Equipment	5,766	5,922	6,078	6,225	6,372	6,519
89	TN	Q		345000	Power Operated Equipment	41,485	41,485	41,485	41,485	41,485	41,485
90	TN	Q		346190	Remote Control & Instrument	16,476	16,827	17,178	17,508	17,839	18,169
91	TN	Q		347000	Misc Equipment	24,139	24,582	25,024	25,440	25,856	26,273
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
95	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932
96	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	685,675	712,333	712,333	712,333	712,333	712,333
98	TN	R		330003	Tank Repainting	1,142,300	1,185,131	1,185,131	1,185,131	1,185,131	1,185,131
99	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,599	90,599	90,599
100	TN	R		330200	Ground Level Tanks	1,042,158	1,097,668	1,097,668	1,097,668	1,097,668	1,097,668
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0

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PROGRAM

Business Unit Tennessee
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Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						7	8	9	10	11	12
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0
112											
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
123	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	0	0	0	0	5,583,786	5,700,000
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	0	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains						
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric						
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes						
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260
139	TN	I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114
140	TN	I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596
143	TN	I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540
144	TN	I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**						**$92,812,209**
151			projections based on project costs through 2020								
152					**Total DV Excluded:**						**$92,812,209**
153			(2) From actual or estimated in-service data provided by the company.								
154					**Total Surcharge Amt:**						**$91,679,209**
155											
156					**SEC Total:**						**$34,215,944**
157											
158					**EDI Total:**						**$2,988,947**
159											
160					**QIIP Total:**						**$54,474,318**

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STRATEGIC CAPITAL EXPENDITURE PLAN
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Business Unit Tennessee
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Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	2019 Average Plant in Service	2019 Average Retirements (Replacement Projects Only)	2019 Average CIAC	2019 Depreciation Expense	2019 Average Cost of Removal Less Salvage
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		0	0	0	0	0
4	TN	**DV**		335000	Hydrants		0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	152,708	0	0	3,253	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	1,736,070	0	0	21,701	0
8	TN	A		333000	Services	EDI	11,863	0	0	132	0
9	TN	A		334300	Meter Vaults	EDI	26,524	0	0	724	0
10	TN	A		335000	Hydrants	EDI	72,601	0	0	1,670	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	6,611,437	(352,516)	0	78,237	162,860
13	TN	B		333000	Services	QIIP	690,399	(2,223)	0	7,639	56,249
14	TN	B		335000	Hydrants	QIIP	149,044	(1,674)	0	3,390	755
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	8,234,564	(1,615,281)	0	82,741	885,454
17	TN	C		335000	Hydrants	QIIP	5,776	0	0	133	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	4,032,728	(280,870)	(2,138,244)	20,170	128,635
20	TN	D		333000	Services	QIIP	50,366	0	(29,877)	227	50,834
21	TN	D		335000	Hydrants	QIIP	200,567	(64,148)	(118,055)	422	0
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	223,786	0	0	2,797	0
24	TN	E		335000	Hydrants	EDI	174,474	(882)	(58,274)	2,652	933
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	232,574	(29,372)	0	2,540	50,951
27	TN	F		335000	Hydrants	QIIP	1,013,598	(128,367)	(14,227)	20,033	72,345
28											
29	TN	G	Services and Laterals - New	333000	Services		567,925	0	0	6,304	0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	0	(7,589)	0	(95)	1,340
32	TN	H		333000	Services	QIIP	2,390,505	(140,596)	0	24,974	580,202
33	TN	H		334100	Meters	QIIP	33,439	(11,409)	0	1,646	15,476
34	TN	H		334200	Meter Installations	QIIP	100,251	0	0	2,737	877
35	TN	H		334300	Meter Vaults	QIIP	24,202	0	0	661	1,496
36											
37	TN	I	Meters - New	334100	Meters		0	0	0	0	0
38	TN	I		334200	Meter Installations		0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	QIIP	750,249	(2,502,317)	0	(130,879)	258,795
41	TN	J		334200	Meter Installations	QIIP	8,172,000	(636,164)	0	205,728	1,251,213
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	268,337	(18,368)	0	2,725	10,453
46	TN	L		340200	Computer & Peripheral Equipment	SEC	90,023	0	0	1,972	2,449
47	TN	L		340300	Computer Software	SEC	2,816	0	0	52	0
48	TN	L		346100	Comm Equip Non-Telephone	SEC	41,119	0	0	1,731	0
49	TN	L		346190	Remote Control & Instrument	SEC	928,238	(162,539)	0	32,236	75,934
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	23,817	0	0	472	0
52	TN	M		304200	Struct & Imp-Pumping	SEC	0	(17,678)	0	(350)	4,187
53	TN	M		304300	Structures & Improvement - Treatment	SEC	434,649	(29,086)	0	16,669	17,631
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	145,803	0	0	3,106	0
55	TN	M		304500	Structures & Improvement - General	SEC	6,193	0	0	70	0

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Business Unit Tennessee
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Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	2019 Average Plant in Service	2019 Average Retirements (Replacement Projects Only)	2019 Average CIAC	2019 Depreciation Expense	2019 Average Cost of Removal Less Salvage
56	TN	M		340200	Computer & Peripheral Equipment	SEC	7,083	0	0	155	0
57	TN	M		347000	Misc Equipment	SEC	14,965	0	0	947	0
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General		0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	254,890	0	0	5,047	874
68	TN	Q		304200	Struct & Imp-Pumping	SEC	1,000,564	(97,591)	0	17,879	35,849
69	TN	Q		304300	Struct & Imp-Treatment	SEC	687,205	(145,045)	0	22,283	64,159
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	25,683	0	0	547	0
71	TN	Q		304500	Structures & Improvement - General	SEC	66,348	0	0	750	277
72	TN	Q		304600	Struc &Imp-Offices	SEC	8,662	0	0	98	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	0	(7,869)	0	(57)	1
74	TN	Q		306000	Lake, River & Other Intakes	SEC	194,891	(57,819)	0	1,138	9,749
75	TN	Q		309000	Supply Mains	SEC	9,862	0	0	184	0
76	TN	Q		310000	Power Generation Equip	SEC	41,727	0	0	5,145	115
77	TN	Q		311200	Pump Eqp Electric	SEC	84,596	(183,557)	0	(2,425)	55,962
78	TN	Q		311520	Pumping Equipment SOS	SEC	2,202,789	(74,218)	0	38,953	49,342
79	TN	Q		320100	WT Equip Non-Media	SEC	3,381,048	(749,284)	0	28,686	637,093
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	1,214,711	(448,463)	0	258,149	445,008
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	27,288	(0)	0	568	0
82	TN	Q		331001	Transmission & Distribution Mains	SEC	0	(1,011)	0	(13)	237
83	TN	Q		334100	Meters	SEC	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	0	(0)	0	(0)	105
85	TN	Q		340300	Computer Software	SEC	114,578	0	0	2,097	0
86	TN	Q		340330	Computer Software Other	SEC	1,126	0	0	21	0
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	3,796	(3,152)	0	44	0
88	TN	Q		344000	Laboratory Equipment	SEC	5,646	(150,748)	0	(1,466)	1,483
89	TN	Q		345000	Power Operated Equipment	SEC	41,485	(11,283)	0	2,123	1,676
90	TN	Q		346190	Remote Control & Instrument	SEC	16,204	(3,612)	0	530	0
91	TN	Q		347000	Misc Equipment	SEC	23,797	(4,389)	0	1,229	3,260
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	0	(94,900)	0	(3,900)	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	1,250,689	(170,157)	0	130,312	661,770
95	TN	R		320100	WT Equip Non-Media	QIIP	259,932	(123,785)	0	1,484	89,500
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	52,740	(36,378)	0	5,512	206,460
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	605,699	0	0	12,599	0
98	TN	R		330003	Tank Repainting	QIIP	1,013,805	(155,370)	0	95,115	291,912
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	90,599	0	0	2,482	0
100	TN	R		330200	Ground Level Tanks	QIIP	875,628	(446)	0	23,980	977
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0			0	

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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
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Description TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	2019 Average Plant in Service	2019 Average Retirements (Replacement Projects Only)	2019 Average CIAC	2019 Depreciation Expense	2019 Average Cost of Removal Less Salvage
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0			0	
112											
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0		250,857	0
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)		22,465	850,267
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	207,335	0		8,729	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)		(290)	243,354
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)		167,991	1,535,662
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	0	0		0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	1,062,411	0		12,005	0
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)		112,665	577
123	TN	I26-020032		330200	Ground Level Tanks	SEC	0	0		0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	5,946	0		376	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	1,921,467			24,018	
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	0			0	
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	867,984	(11,982) (1)		9,330	3,846 (1)
128	TN	I26-020044	New Raw Water Intake Citico			SEC	0			0	
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0	(201) (1)		(8)	76,923 (1)
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0			0	
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	0			0	
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI					
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI					
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC					
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP	0			0	
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(76,471)		(1,514)	
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	0	(733)		(30)	
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0		538	
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	171,114	0		1,865	
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)		310	
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP	0			0	
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	58,596			1,248	
143	TN	I26-050004		330200	Ground Level Tanks	SEC	234,540	(3,369) (1)		6,334	26,100 (1)
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	8,830			372	
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0			0	
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	0			0	
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	0			0	
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	0			0	
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**		**$78,444,360**	**($8,736,153)**	**($2,358,677)**	**$1,685,673**	**$8,921,607**
151			projections based on project costs through 2020								
152					**Total DV Excluded:**		**$78,444,360**	**($8,736,153)**	**($2,358,677)**	**$1,685,673**	**$8,921,607**
153			(2) From actual or estimated in-service data provided by the company.								
154					**Total Surcharge Amt:**		**$77,876,435**	**($8,736,153)**	**($2,358,677)**	**$1,679,369**	**$8,921,607**
155											
156					**SEC Total:**		**$28,296,350**	**($2,333,664)**	**$0**	**$752,493**	**$3,225,382**
157											
158					**EDI Total:**		**$2,398,024**	**($882)**	**($58,274)**	**$32,929**	**$933**
159											
160					**QIIP Total:**		**$47,182,060**	**($6,401,607)**	**($2,300,403)**	**$893,948**	**$5,695,292**

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	October 22, 2018
Description	TN BP 2019-2023 SCEP

Business Unit	Rider	Business Unit No.	Project Title			2019 1	2	3	4	5	6
Tennessee	**None**	**DV**	**Projects Funded by Others**			**$10,000**	**$10,000**	**$50,000**	**$80,000**	**$150,000**	**$150,000**
Tennessee	EDI	A	Mains - New			30,000	30,000	105,000	105,000	105,000	100,000
Tennessee	QIIP	B	Mains - Replaced / Restored			90,000	100,000	125,000	150,000	185,000	260,000
Tennessee	QIIP	C	Mains - Unscheduled			154,667	154,417	154,667	154,667	129,667	129,667
Tennessee	QIIP	D	Mains - Relocated			15,000	20,000	30,000	30,000	30,000	25,000
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New			10,750	11,000	11,000	11,250	14,250	14,250
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced			26,625	26,875	26,875	52,125	52,125	52,125
Tennessee	None	G	Services and Laterals - New			92,667	92,667	93,417	97,417	97,667	97,667
Tennessee	QIIP	H	Services and Laterals - Replaced			54,000	55,250	56,200	57,200	63,200	65,300
Tennessee	None	I	Meters - New			22,416	22,516	22,516	22,516	22,516	22,516
Tennessee	QIIP	J	Meters - Replaced			251,433	251,433	301,433	501,433	501,433	502,418
Tennessee	None	K	ITS Equipment and Systems			150,663	163,137	200,975	163,137	201,865	206,975
Tennessee	SEC	L	SCADA Equipment and Systems			0	21,000	0	26,000	0	27,500
Tennessee	SEC	M	Security Equipment and Systems			12,500	12,500	12,500	12,500	12,500	12,500
Tennessee	None	N	Offices and Operations Centers			1,000	1,000	1,250	1,250	1,500	1,500
Tennessee	None	O	Vehicles			0	0	0	0	0	285,000
Tennessee	None	P	Tools and Equipment			2,750	3,000	26,000	3,500	3,500	31,000
Tennessee	SEC	Q	Process Plant Facilities and Equipment			90,000	90,000	135,000	135,000	155,000	170,000
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting			0	0	0	250,000	250,000	250,000
Tennessee	None	S	Engineering Studies			2,500	2,500	5,000	5,000	5,000	5,000
			Total Recurring Projects			1,006,971	1,057,295	1,306,833	1,777,995	1,830,223	2,258,418
			ACQUISITIONS								
Tennessee											
			Total Acquisitions			**0**	**0**	**0**	**0**	**0**	**0**
			CENTRALLY SPONSORED PROJECTS								
			Total Centrally Sponsored Projects			**0**	**0**	**0**	**0**	**0**	**0**
			INVESTMENT PROJECTS	**Total**	**In Service Date**						
Tennessee	SEC	I26-020027	Construct 1.0MG Tank & 2500-16" ER ($1.5)		9/1/2023						
Tennessee	QIIP	I26-020034	Tennessee River Crossing ($2.5)		12/31/2018						
Tennessee	QIIP	I26-020038	Retire Basin 1 ($0.6)		11/30/2019						
Tennessee	QIIP	I26-020039	Repl Basin 2 & Plate Settlers		10/31/2019	221,998	250,948	252,558	259,782	262,010	283,396
Tennessee	SEC	I26-020040	Chlorine Gas Conversion ($4.5)		12/15/2019	166,963	305,341	334,505	363,856	369,799	400,700
Tennessee	QIIP	I26-020043	Energy Reduction and Efficiency ($0.87)		7/31/2023						
Tennessee	SEC	I26-020044	New Raw Water Intake Citico ($4)		10/1/2021						
Tennessee	QIIP	I26-020045	Remove Filter Bldg 3		12/31/2019						
Tennessee	None	I26-020046	New Field Services Facility ($5)		12/31/2020	1,007	31,262	28,740	56,450	84,338	139,930
Tennessee	QIIP	I26-020048	Install 6,900 ft of 8-inch Main on Elder Mountain Rd		12/31/2022						
Tennessee	QIIP	I26-020049	Alvin York Hwy Main Replacement ($1.5)		8/30/2023						
Tennessee	SEC	I26-050001	Raw Water Intake Improvements Whitwell ($2)		7/1/2024						
Tennessee	SEC	I26-050002	Facility Upgrades at Whitwell WTP ($0.3)		12/31/2017						
Tennessee	SEC	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)		9/15/2021						
Tennessee	SEC	I26-050004	Replace 0.1 MG Storage Tank at Whitwell ($0.3)		12/31/2017						
Tennessee	None	I226-05000x	New Operations Center - Whitwell		7/31/2019	22,513	33,524	44,534	50,039	39,029	33,524
Tennessee	None	I26-000002	Post Acquisition BD Capex								
			Total Investment Projects			**$412,481**	**$621,074**	**$660,336**	**$730,126**	**$755,175**	**$857,549**
			Contributions			(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
			Advances			(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)
			Total Refunds			29,167	29,167	29,167	29,167	29,167	29,167
				Gross		**$1,429,452**	**$1,688,369**	**$2,017,169**	**$2,588,121**	**$2,735,398**	**$3,265,967**
***Dollar amounts from TAWC's Annual Capital Planning Process**						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net		**$1,380,285**	**$1,639,203**	**$1,968,003**	**$2,538,955**	**$2,686,231**	**$3,216,800**
				Gross minus Post Acq		**$1,429,452**	**$1,688,369**	**$2,017,169**	**$2,588,121**	**$2,735,398**	**$3,265,967**
						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net minus Post Acq		**$1,380,285**	**$1,639,203**	**$1,968,003**	**$2,538,955**	**$2,686,231**	**$3,216,800**

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	October 22, 2018
Description	TN BP 2019-2023 SCEP

U.S. $

Business Unit	Rider	Business Unit No.	Project Title	7	8	9	10	11	12	Total 2019
Tennessee	**None**	**DV**	**Projects Funded by Others**	**$90,000**	**$80,000**	**$80,000**	**$80,000**	**$120,000**	**$100,000**	**$1,000,000**
Tennessee	EDI	A	Mains - New	100,000	100,000	100,000	100,000	100,000	25,000	1,000,000
Tennessee	QIIP	B	Mains - Replaced / Restored	260,000	200,000	175,000	135,000	120,000	75,000	1,875,000
Tennessee	QIIP	C	Mains - Unscheduled	129,667	129,667	154,667	154,417	154,417	154,413	1,755,000
Tennessee	QIIP	D	Mains - Relocated	25,000	25,000	25,000	25,000	15,000	10,000	275,000
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New	14,250	14,250	11,000	10,750	10,750	10,500	144,000
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced	52,125	52,125	27,500	25,250	25,250	23,000	442,000
Tennessee	None	G	Services and Laterals - New	96,417	93,417	93,167	93,167	92,667	92,663	1,133,000
Tennessee	QIIP	H	Services and Laterals - Replaced	64,200	58,200	58,200	56,250	55,000	54,000	697,000
Tennessee	None	I	Meters - New	22,516	22,516	22,516	22,516	22,516	21,424	269,000
Tennessee	QIIP	J	Meters - Replaced	502,263	501,433	301,433	236,433	202,423	201,433	4,255,000
Tennessee	None	K	ITS Equipment and Systems	169,147	200,975	200,975	163,137	200,975	402,865	2,424,828
Tennessee	SEC	L	SCADA Equipment and Systems	0	27,500	0	20,000	0	20,000	142,000
Tennessee	SEC	M	Security Equipment and Systems	12,500	12,500	12,500	12,500	10,000	0	135,000
Tennessee	None	N	Offices and Operations Centers	2,000	1,500	1,000	1,000	1,000	1,000	15,000
Tennessee	None	O	Vehicles	0	45,000	285,000	0	0	0	615,000
Tennessee	None	P	Tools and Equipment	3,500	3,500	26,000	3,500	3,500	25,250	135,000
Tennessee	SEC	Q	Process Plant Facilities and Equipment	170,000	170,000	170,000	160,000	160,000	160,000	1,765,000
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting	250,000	125,000	0	0	0	0	1,125,000
Tennessee	None	S	Engineering Studies	5,000	5,000	5,000	5,000	2,500	2,500	50,000
										0
			Total Recurring Projects	1,878,585	1,787,583	1,668,958	1,223,920	1,175,998	1,279,048	18,251,828
			ACQUISITIONS							
Tennessee										0
			Total Acquisitions	**0**	**0**	**0**	**0**	**0**	**0**	0
			CENTRALLY SPONSORED PROJECTS							
										0
			Total Centrally Sponsored Projects	**0**	**0**	**0**	**0**	**0**	**0**	0
			INVESTMENT PROJECTS							
Tennessee	SEC	I26-020027	Construct 1.0MG Tank & 2500-16" ER ($1.5)							0
Tennessee	QIIP	I26-020034	Tennessee River Crossing ($2.5)							0
Tennessee	QIIP	I26-020038	Retire Basin 1 ($0.6)							0
Tennessee	QIIP	I26-020039	Repl Basin 2 & Plate Settlers	286,866	288,707	96,663	43,450	27,438	27,438	2,301,250
Tennessee	SEC	I26-020040	Chlorine Gas Conversion ($4.5)	348,180	350,429	242,550	194,560	181,551	116,214	3,374,646
Tennessee	QIIP	I26-020043	Energy Reduction and Efficiency ($0.87)							0
Tennessee	SEC	I26-020044	New Raw Water Intake Citico ($4)							0
Tennessee	QIIP	I26-020045	Remove Filter Bldg 3							0
Tennessee	None	I26-020046	New Field Services Facility ($5)	140,828	141,731	197,692	171,435	145,009	137,847	1,276,268
Tennessee	QIIP	I26-020048	Install 6,900 ft of 8-inch Main on Elder Mountain Rd							0
Tennessee	QIIP	I26-020049	Alvin York Hwy Main Replacement ($1.5)							0
Tennessee	SEC	I26-050001	Raw Water Intake Improvements Whitwell ($2)							0
Tennessee	SEC	I26-050002	Facility Upgrades at Whitwell WTP ($0.3)							0
Tennessee	SEC	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)							0
Tennessee	SEC	I26-050004	Replace 0.1 MG Storage Tank at Whitwell ($0.3)							0
Tennessee	None	I226-05000x	New Operations Center - Whitwell	33,524	0	0	0	0	0	256,686
Tennessee	None	I26-000002	Post Acquisition BD Capex						738,000	738,000
			Total Investment Projects	**$809,397**	**$780,866**	**$536,904**	**$409,445**	**$353,997**	**$1,019,499**	**$7,946,850**
			Contributions	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(240,000)
			Advances	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(700,000)
			Total Refunds	29,167	29,167	29,167	29,167	29,167	29,167	350,000
										0
			Gross	**$2,777,982**	**$2,648,450**	**$2,285,862**	**$1,713,365**	**$1,649,995**	**$2,398,546**	**$27,198,678**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net	**$2,728,815**	**$2,599,283**	**$2,236,696**	**$1,664,198**	**$1,600,829**	**$2,349,380**	**$26,608,678**
			Gross minus Post Acq	**$2,777,982**	**$2,648,450**	**$2,285,862**	**$1,713,365**	**$1,649,995**	**$1,660,546**	**$26,460,678**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net minus Post Acq	**$2,728,815**	**$2,599,283**	**$2,236,696**	**$1,664,198**	**$1,600,829**	**$1,611,380**	**$25,870,678**

***Dollar amounts from TAWC's Annual Capital Planning Process**

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date July 5, 2017
Description TN BP 2018-2022 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2017 SCEP Reforecast	Prior 2017 SCEP In-Serviced
1			**RECURRING PROJECTS**									
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	0.0%	1	1.25%				$0
3	TN	**DV**		333000	Services	0.0%	1	1.11%				0
4	TN	**DV**		335000	Hydrants	0.0%	1	2.30%				0
5												
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%				0
7	TN	A		331001	Transmission & Distribution Mains	83.7%	1	1.25%				905,421
8	TN	A		333000	Services	0.6%	1	1.11%				7,459
9	TN	A		334300	Meter Vaults	1.7%	1	2.73%				18,184
10	TN	A		335000	Hydrants	4.0%	1	2.30%				53,504
11												
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	88.2%	1	1.25%				5,002,737
13	TN	B		333000	Services	9.5%	1	1.11%				486,978
14	TN	B		335000	Hydrants	2.3%	1	2.30%				116,906
15												
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	99.9%	1	1.25%				6,004,050
17	TN	C		335000	Hydrants	0.1%	1	2.30%				4,979
18												
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	91.5%	1	1.25%				3,576,035
20	TN	D		333000	Services	1.7%	1	1.11%				48,244
21	TN	D		335000	Hydrants	6.8%	1	2.30%				156,385
22												
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	44.5%	1	1.25%				188,630
24	TN	E		335000	Hydrants	55.5%	1	2.30%				70,582
25												
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	15.6%	1	1.25%				191,331
27	TN	F		335000	Hydrants	84.4%	1	2.30%				626,189
28												
29	TN	G	Services and Laterals - New	333000	Services	100.0%	1	1.11%				0
30												
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
32	TN	H		333000	Services	90.6%	1	1.11%				1,872,518
33	TN	H		334100	Meters	2.0%	1	7.47%				17,011
34	TN	H		334200	Meter Installations	0.0%	1	2.73%				0
35	TN	H		334300	Meter Vaults	0.0%	1	2.73%				0
36												
37	TN	I	Meters - New	334100	Meters	0.0%	1	7.47%				0
38	TN	I		334200	Meter Installations	0.0%	1	2.73%				0
39												
40	TN	J	Meters - Replaced	334100	Meters	6.6%	1	7.47%				597,628
41	TN	J		334200	Meter Installations	93.4%	1	2.73%				3,814,438
42												
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0
44												
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	0.0%	1	1.09%				268,337
46	TN	L		340200	Computer & Peripheral Equipment	15.4%	1	2.19%				55,351
47	TN	L		340300	Computer Software	0.0%	1	1.83%				0
48	TN	L		346100	Comm Equip Non-Telephone	0.0%	1	4.21%				41,119
49	TN	L		346190	Remote Control & Instrument	84.1%	1	4.21%				726,799
50												
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	4.8%	1	1.98%				20,271
52	TN	M		304200	Struct & Imp-Pumping	0.0%	1	1.98%				0
53	TN	M		304300	Structures & Improvement - Treatment	61.3%	1	4.11%				316,721
54	TN	M		304400	Struct & Imp-Treatment-T&D	29.5%	1	2.13%				49,087
55	TN	M		304500	Structures & Improvement - General	0.0%	1	1.13%				6,193

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date July 5, 2017
Description TN BP 2018-2022 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2017 SCEP Reforecast	Prior 2017 SCEP In-Serviced
56	TN	M		340200	Computer & Peripheral Equipment	1.4%	1	2.19%				5,638
57	TN	M		347000	Misc Equipment	0.0%	1	6.33%				0
58												
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0.0%	1	1.13%				0
60												
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0.0%	1	16.00%				0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0.0%	1	16.62%				0
63	TN	O		341300	Transportation Equip Autos	0.0%	1	11.38%				0
64												
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%				0
66												
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	2.1%	1	1.98%				712,119
68	TN	Q		304200	Struct & Imp-Pumping	16.3%	1	1.98%				833,440
69	TN	Q		304300	Struct & Imp-Treatment	11.1%	1	4.11%				151,998
70	TN	Q		304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%				25,679
71	TN	Q		304500	Structures & Improvement - General	0.6%	1	1.13%				61,239
72	TN	Q		304600	Struc &Imp-Offices	0.1%	1	1.13%				7,517
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0.0%	1	0.73%				0
74	TN	Q		306000	Lake, River & Other Intakes	3.2%	1	0.83%				24,247
75	TN	Q		309000	Supply Mains	0.0%	1	1.87%				9,862
76	TN	Q		310000	Power Generation Equip	0.3%	1	12.33%				39,524
77	TN	Q		311200	Pump Eqp Electric	1.1%	1	2.45%				41,372
78	TN	Q		311520	Pumping Equipment SOS	28.2%	1	1.83%				1,735,922
79	TN	Q		320100	WT Equip Non-Media	25.6%	1	1.09%				2,643,609
80	TN	Q		320200	Water Trmt Equip Filter Media	8.5%	1	33.69%				923,326
81	TN	Q		330000	Dist Reservoirs & Standpipes	0.4%	1	2.08%				23,679
82	TN	Q		331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
83	TN	Q		334100	Meters	0.0%	1	7.47%				0
84	TN	Q		340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0
85	TN	Q		340300	Computer Software	1.9%	1	1.83%				99,427
86	TN	Q		340330	Computer Software Other	0.0%	1	1.83%				977
87	TN	Q		343000	Tools, Shop, Garage Equipment	0.1%	1	6.89%				3,294
88	TN	Q		344000	Laboratory Equipment	0.1%	1	1.01%				4,899
89	TN	Q		345000	Power Operated Equipment	0.0%	1	7.03%				41,485
90	TN	Q		346190	Remote Control & Instrument	0.2%	1	4.21%				6,104
91	TN	Q		347000	Misc Equipment	0.3%	1	6.33%				7,793
92												
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0.0%	1	4.11%				0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	0.0%	1	12.06%				1,250,689
95	TN	R		320100	WT Equip Non-Media	0.0%	1	1.09%				259,932
96	TN	R		320200	Water Trmt Equip Filter Media	0.0%	1	33.69%				52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	21.3%	1	2.08%				23,045
98	TN	R		330003	Tank Repainting	34.3%	1	11.08%				940,315
99	TN	R		330100	Elevated Tanks & Standpipes	0.0%	1	2.74%				90,599
100	TN	R		330200	Ground Level Tanks	44.4%	1	2.74%				485,065
101												
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
103			**Total Recurring Projects**									
104												
105			**ACQUISITIONS**									
106												
107			**Total Acquisitions**									
108												
109												
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0

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Business Unit Tennessee
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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2017 SCEP Reforecast	Prior 2017 SCEP In-Serviced
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0
112												
113										Inception to Date Spend	2017 SCEP Reforecast	
114			**INVESTMENT PROJECTS**									
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%				6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%				2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%				0
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%				4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%				0
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%				1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%				10,336,541
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%				0
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%				5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%				0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020					0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019					0
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024					0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%				0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%				0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%				0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%				
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%				
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%				
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024					0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%				0
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%				0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%				0
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				63,811
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				286,295
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022					0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%				0
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%				0
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%				0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%				0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%				0
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%				0
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%				0
149												
150			(1) Amounts not reflected in actuals through 2017 or		**Total DV Included:**							**$60,065,138**
151			projections based on project costs through 2018									
152					**Total DV Excluded:**							**$60,065,138**
153			(2) From actual or estimated in-service data provided by the company.									
154					**Total Surcharge Amt:**							**$60,065,138**
155												
156					**SEC Total:**							**$24,783,741**
157												
158					**EDI Total:**							**$1,243,780**
159												
160					**QIIP Total:**							**$34,037,617**

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STRATEGIC CAPITAL EXPENDITURE PLAN
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Business Unit Tennessee
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Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2018 Capex, by Period					
						1	2	3	4	5	6
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	0	0	0	0	0	0
7	TN	A		331001	Transmission & Distribution Mains	905,971	906,417	882,067	872,596	872,883	872,883
8	TN	A		333000	Services	7,505	7,542	7,545	7,545	7,569	7,569
9	TN	A		334300	Meter Vaults	18,184	18,184	18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	53,585	53,650	51,216	50,269	50,311	50,311
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	5,100,064	5,387,306	5,575,756	5,743,734	5,802,352	5,753,268
13	TN	B		333000	Services	504,499	546,752	569,864	594,850	595,941	592,415
14	TN	B		335000	Hydrants	119,833	111,874	119,268	126,202	127,015	125,936
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	6,289,282	6,404,875	6,546,640	6,706,859	6,784,370	6,915,636
17	TN	C		335000	Hydrants	4,979	4,979	4,979	4,979	4,979	4,979
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	3,653,477	3,701,262	3,698,643	3,850,732	3,857,374	3,849,710
20	TN	D		333000	Services	48,244	48,244	47,772	50,004	50,069	50,104
21	TN	D		335000	Hydrants	162,193	167,844	168,895	188,902	189,779	189,917
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	188,630	188,630	188,630	188,630	188,630	188,630
24	TN	E		335000	Hydrants	74,513	75,127	75,204	93,629	93,640	94,135
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	191,331	191,331	194,652	195,058	196,090	196,090
27	TN	F		335000	Hydrants	622,931	634,649	649,313	677,696	689,051	694,748
28											
29	TN	G	Services and Laterals - New	333000	Services	0	0	0	0	0	0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0
32	TN	H		333000	Services	1,915,412	1,953,952	1,985,303	2,000,371	2,010,792	2,017,248
33	TN	H		334100	Meters	18,257	18,413	18,530	15,754	14,406	13,963
34	TN	H		334200	Meter Installations	0	0	6,051	26,597	37,540	46,808
35	TN	H		334300	Meter Vaults	0	0	0	2,325	4,481	5,066
36											
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	593,865	599,445	600,500	600,950	611,997	611,997
41	TN	J		334200	Meter Installations	3,810,015	3,851,286	3,880,419	3,905,526	4,079,834	4,187,033
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337
46	TN	L		340200	Computer & Peripheral Equipment	55,351	55,351	55,351	55,351	55,351	55,351
47	TN	L		340300	Computer Software	0	0	0	0	0	0
48	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119
49	TN	L		346190	Remote Control & Instrument	726,799	751,593	751,593	873,009	870,536	870,536
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	20,271	20,271	20,271	20,271	20,271	20,271
52	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0
53	TN	M		304300	Structures & Improvement - Treatment	317,664	317,664	317,664	317,664	317,664	317,773
54	TN	M		304400	Struct & Imp-Treatment-T&D	49,087	49,087	49,087	49,087	49,087	49,087
55	TN	M		304500	Structures & Improvement - General	6,193	6,193	6,193	6,193	6,193	6,193

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Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2018 Capex, by Period 1	2	3	4	5	6
56	TN	M		340200	Computer & Peripheral Equipment	5,638	5,723	5,723	5,723	5,723	6,028
57	TN	M		347000	Misc Equipment	0	0	0	0	0	0
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	737,295	711,670	711,670	711,670	237,419	237,419
68	TN	Q		304200	Struct & Imp-Pumping	857,026	859,953	882,449	883,848	883,930	892,922
69	TN	Q		304300	Struct & Imp-Treatment	151,083	177,221	177,371	167,049	597,277	597,277
70	TN	Q		304400	Struct & Imp-Treatment-T&D	25,679	25,679	25,679	25,679	25,679	25,679
71	TN	Q		304500	Structures & Improvement - General	61,239	61,239	61,239	61,239	61,239	61,239
72	TN	Q		304600	Struc &Imp-Offices	7,517	7,517	7,517	7,517	7,517	7,517
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	24,247	24,247	24,247	155,912	160,412	169,120
75	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862
76	TN	Q		310000	Power Generation Equip	39,524	39,524	39,524	39,524	39,524	39,524
77	TN	Q		311200	Pump Eqp Electric	43,047	46,380	46,380	46,380	46,380	46,380
78	TN	Q		311520	Pumping Equipment SOS	1,756,351	1,757,727	1,773,603	1,774,281	1,774,321	1,778,681
79	TN	Q		320100	WT Equip Non-Media	2,654,493	2,997,488	2,997,503	2,996,447	3,040,470	3,069,173
80	TN	Q		320200	Water Trmt Equip Filter Media	929,394	1,145,843	1,145,843	1,145,843	1,145,843	1,145,843
81	TN	Q		330000	Dist Reservoirs & Standpipes	23,679	23,679	23,679	23,679	23,679	23,679
82	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0
83	TN	Q		334100	Meters	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	99,427	99,427	99,427	99,427	99,427	99,427
86	TN	Q		340330	Computer Software Other	977	977	977	977	977	977
87	TN	Q		343000	Tools, Shop, Garage Equipment	3,294	3,294	3,294	3,294	3,294	3,294
88	TN	Q		344000	Laboratory Equipment	4,899	4,899	4,899	4,899	4,899	4,899
89	TN	Q		345000	Power Operated Equipment	41,485	41,485	41,485	41,485	41,485	41,485
90	TN	Q		346190	Remote Control & Instrument	5,960	14,524	14,524	14,524	14,524	14,524
91	TN	Q		347000	Misc Equipment	7,793	7,793	7,793	7,793	7,793	7,793
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
95	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932
96	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	23,045	407,419	397,868	438,725	438,725	461,405
98	TN	R		330003	Tank Repainting	740,130	693,338	683,816	683,816	683,816	800,391
99	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,599	90,599	90,599
100	TN	R		330200	Ground Level Tanks	695,520	614,555	598,079	598,079	598,079	598,079
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0

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Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2018 Capex, by Period					
						1	2	3	4	5	6
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0
112											
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
123	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	0	0	0	0	0	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	0	0	0	0	0	0
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	0	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains						
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric						
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes						
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	0	(16,882)	(16,882)	(16,882)	(16,882)	(16,882)
139	TN	I26-050002		320100	WT Equip Non-Media	63,811	(50,549)	(50,549)	(50,549)	(50,549)	(50,549)
140	TN	I26-050002		346190	Remote Control & Instrument	286,295	277,285	277,285	277,285	277,285	277,285
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	0	0	0	58,079	62,496	59,566
143	TN	I26-050004		330200	Ground Level Tanks	0	0	0	232,469	250,150	238,424
144	TN	I26-050004		346190	Remote Control & Instrument	0	0	0	8,752	9,418	8,977
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
149											
150			(1) Amounts not reflected in actuals through 2017 or		**Total DV Included:**						
151			projections based on project costs through 2018								
152					**Total DV Excluded:**						
153			(2) From actual or estimated in-service data provided by the company.								
154					**Total Surcharge Amt:**						
155											
156					**SEC Total:**						
157											
158					**EDI Total:**						
159											
160					**QIIP Total:**						

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Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2018 Capex, by Period					
						7	8	9	10	11	12
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	0	0	0	0	0	104,691
7	TN	A		331001	Transmission & Distribution Mains	872,883	872,883	872,883	872,883	877,401	1,333,654
8	TN	A		333000	Services	7,569	7,569	7,569	7,569	7,946	9,131
9	TN	A		334300	Meter Vaults	18,184	18,184	18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	50,311	50,311	50,311	50,311	50,970	53,335
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	5,749,294	5,743,524	5,746,806	5,746,033	5,746,033	5,792,864
13	TN	B		333000	Services	591,164	591,479	591,785	591,689	591,689	602,211
14	TN	B		335000	Hydrants	125,788	125,769	125,838	125,816	125,816	128,112
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	7,023,522	7,261,386	7,267,295	7,341,321	7,354,240	7,357,687
17	TN	C		335000	Hydrants	4,979	4,979	4,979	4,979	4,979	4,979
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	3,850,741	3,849,672	3,850,912	3,850,912	3,901,150	3,900,718
20	TN	D		333000	Services	50,131	50,135	47,893	47,893	47,893	47,893
21	TN	D		335000	Hydrants	189,991	189,925	190,929	190,929	190,929	190,820
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	188,630	188,630	188,630	188,630	191,732	191,601
24	TN	E		335000	Hydrants	94,135	90,470	93,202	104,120	134,803	134,351
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	195,452	195,527	195,283	195,413	196,998	196,998
27	TN	F		335000	Hydrants	701,566	719,999	731,741	774,286	780,575	820,905
28											
29	TN	G	Services and Laterals - New	333000	Services	0	0	0	0	0	0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0
32	TN	H		333000	Services	2,026,706	2,042,949	2,049,205	2,055,211	2,074,002	2,074,366
33	TN	H		334100	Meters	14,816	16,525	19,434	22,610	26,355	26,480
34	TN	H		334200	Meter Installations	58,622	79,227	79,227	79,386	79,386	79,386
35	TN	H		334300	Meter Vaults	6,133	8,169	11,377	14,825	19,021	19,165
36											
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	611,997	611,997	611,997	615,133	639,638	603,786
41	TN	J		334200	Meter Installations	4,240,882	4,531,844	4,531,844	4,531,844	6,096,877	6,096,877
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337
46	TN	L		340200	Computer & Peripheral Equipment	55,351	55,351	55,351	55,351	55,351	79,653
47	TN	L		340300	Computer Software	0	0	0	0	0	2,492
48	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119
49	TN	L		346190	Remote Control & Instrument	871,624	871,624	871,624	871,624	871,624	871,624
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	20,271	20,271	20,271	20,271	20,271	20,271
52	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0
53	TN	M		304300	Structures & Improvement - Treatment	317,773	317,773	317,773	317,773	317,773	389,532
54	TN	M		304400	Struct & Imp-Treatment-T&D	49,087	49,087	49,087	49,087	49,087	124,095
55	TN	M		304500	Structures & Improvement - General	6,193	6,193	6,193	6,193	6,193	6,193

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						7	8	9	10	11	12
56	TN	M		340200	Computer & Peripheral Equipment	6,028	6,028	6,028	6,028	6,028	6,028
57	TN	M		347000	Misc Equipment	0	0	0	0	0	12,737
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	237,419	237,419	237,419	237,419	237,419	237,419
68	TN	Q		304200	Struct & Imp-Pumping	892,922	868,258	868,258	868,258	868,258	868,258
69	TN	Q		304300	Struct & Imp-Treatment	597,277	597,277	597,277	597,277	597,277	597,277
70	TN	Q		304400	Struct & Imp-Treatment-T&D	25,679	25,679	25,679	25,679	25,679	25,679
71	TN	Q		304500	Structures & Improvement - General	61,239	61,239	61,239	61,239	61,239	61,239
72	TN	Q		304600	Struc &Imp-Offices	7,517	7,517	7,517	7,517	7,517	7,517
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	169,120	169,120	169,120	169,120	169,120	169,120
75	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862
76	TN	Q		310000	Power Generation Equip	39,524	39,524	39,524	39,524	39,524	39,524
77	TN	Q		311200	Pump Eqp Electric	46,380	46,380	46,380	46,380	46,380	75,902
78	TN	Q		311520	Pumping Equipment SOS	1,778,681	1,779,931	1,779,582	1,900,031	1,896,042	1,973,004
79	TN	Q		320100	WT Equip Non-Media	3,071,774	3,170,858	3,172,649	3,172,649	3,172,814	3,172,823
80	TN	Q		320200	Water Trmt Equip Filter Media	1,145,843	1,145,843	1,145,843	1,145,843	1,145,843	1,145,843
81	TN	Q		330000	Dist Reservoirs & Standpipes	23,679	23,679	23,679	23,679	23,679	23,679
82	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0
83	TN	Q		334100	Meters	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	99,427	99,427	99,427	99,427	99,427	99,427
86	TN	Q		340330	Computer Software Other	977	977	977	977	977	977
87	TN	Q		343000	Tools, Shop, Garage Equipment	3,294	3,294	3,294	3,294	3,294	3,294
88	TN	Q		344000	Laboratory Equipment	4,899	4,899	4,899	4,899	4,899	4,899
89	TN	Q		345000	Power Operated Equipment	41,485	41,485	41,485	41,485	41,485	41,485
90	TN	Q		346190	Remote Control & Instrument	14,524	14,524	14,524	14,524	14,524	14,524
91	TN	Q		347000	Misc Equipment	7,793	7,793	7,793	7,793	7,793	21,681
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
95	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932
96	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	473,572	472,500	472,500	473,769	471,582	472,407
98	TN	R		330003	Tank Repainting	805,160	799,647	799,647	799,647	799,647	799,647
99	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,599	90,599	90,599
100	TN	R		330200	Ground Level Tanks	598,079	598,079	598,079	598,079	598,079	598,079
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0

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						7	8	9	10	11	12
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0
112											
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
123	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	0	0	0	0	0	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	0	0	0	0	0	0
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	0	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains						
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric						
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes						
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	(16,882)	25,260	25,260	25,260	25,260	25,260
139	TN	I26-050002		320100	WT Equip Non-Media	(50,549)	171,114	171,114	171,114	171,114	171,114
140	TN	I26-050002		346190	Remote Control & Instrument	277,285	13,481	13,481	13,481	13,481	13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	59,566	59,566	59,566	59,566	58,596	58,596
143	TN	I26-050004		330200	Ground Level Tanks	238,424	238,424	238,424	238,424	234,540	234,540
144	TN	I26-050004		346190	Remote Control & Instrument	8,977	8,977	8,977	8,977	8,830	8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
149											
150			(1) Amounts not reflected in actuals through 2017 or		**Total DV Included:**						**$68,206,031**
151			projections based on project costs through 2018								
152					**Total DV Excluded:**						**$68,206,031**
153			(2) From actual or estimated in-service data provided by the company.								
154					**Total Surcharge Amt:**						**$68,206,031**
155											
156					**SEC Total:**						**$26,473,944**
157											
158					**EDI Total:**						**$1,844,947**
159											
160					**QIIP Total:**						**$39,887,140**

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Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	Average Plant in Service	Average Retirements (Replacement Projects Only)	Average CIAC	Depreciation Expense	Average Cost of Removal Less Salvage
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		0	0	0	0	0
4	TN	**DV**		335000	Hydrants		0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	8,053	0	0	172	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	916,987	0	0	11,462	0
8	TN	A		333000	Services	EDI	7,699	0	0	85	0
9	TN	A		334300	Meter Vaults	EDI	18,184	0	0	496	0
10	TN	A		335000	Hydrants	EDI	51,415	0	0	1,183	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	5,606,905	(290,584)	0	66,454	120,814
13	TN	B		333000	Services	QIIP	573,178	(1,731)	0	6,343	53,431
14	TN	B		335000	Hydrants	QIIP	123,398	(1,386)	0	2,806	626
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	6,865,936	(553,668)	0	78,903	734,757
17	TN	C		335000	Hydrants	QIIP	4,979	0	0	115	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	3,799,334	(171,938)	(2,138,100)	18,616	125,878
20	TN	D		333000	Services	QIIP	48,809	0	(29,877)	210	50,097
21	TN	D		335000	Hydrants	QIIP	182,111	(64,148)	(116,087)	43	0
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	189,097	0	0	2,364	0
24	TN	E		335000	Hydrants	EDI	94,455	(882)	(31,700)	1,423	933
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	194,735	(20,773)	0	2,175	46,762
27	TN	F		335000	Hydrants	QIIP	701,819	(60,160)	(9,434)	14,541	29,441
28											
29	TN	G	Services and Laterals - New	333000	Services		0	0	0	0	0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	0	(4,670)	0	(58)	722
32	TN	H		333000	Services	QIIP	2,006,003	(100,814)	0	21,148	487,632
33	TN	H		334100	Meters	QIIP	18,658	(8,879)	0	731	12,213
34	TN	H		334200	Meter Installations	QIIP	44,018	(1,892)	0	1,150	582
35	TN	H		334300	Meter Vaults	QIIP	6,966	0	0	190	843
36											
37	TN	I	Meters - New	334100	Meters		0	0	0	0	0
38	TN	I		334200	Meter Installations		0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	QIIP	608,533	(1,585,313)	0	(72,965)	180,445
41	TN	J		334200	Meter Installations	QIIP	4,427,594	(443,965)	0	108,753	712,921
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	268,337	(14,212)	0	2,770	7,324
46	TN	L		340200	Computer & Peripheral Equipment	SEC	57,220	0	0	1,253	2,449
47	TN	L		340300	Computer Software	SEC	192	0	0	4	0
48	TN	L		346100	Comm Equip Non-Telephone	SEC	41,119	0	0	1,731	0
49	TN	L		346190	Remote Control & Instrument	SEC	830,816	(105,385)	0	30,541	52,686
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	20,271	0	0	401	0
52	TN	M		304200	Struct & Imp-Pumping	SEC	0	(17,103)	0	(339)	3,213
53	TN	M		304300	Structures & Improvement - Treatment	SEC	323,170	(18,984)	0	12,502	13,871
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	54,857	0	0	1,168	0
55	TN	M		304500	Structures & Improvement - General	SEC	6,193	0	0	70	0

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Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	2018 Average Plant in Service	2018 Average Retirements (Replacement Projects Only)	2018 Average CIAC	2018 Depreciation Expense	2018 Average Cost of Removal Less Salvage
56	TN	M		340200	Computer & Peripheral Equipment	SEC	5,874	0	0	129	0
57	TN	M		347000	Misc Equipment	SEC	980	0	0	62	0
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General		0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	421,829	0	0	8,352	874
68	TN	Q		304200	Struct & Imp-Pumping	SEC	871,368	(32,076)	0	16,618	32,245
69	TN	Q		304300	Struct & Imp-Treatment	SEC	430,995	(108,433)	0	13,257	34,716
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	25,679	0	0	547	0
71	TN	Q		304500	Structures & Improvement - General	SEC	61,239	0	0	692	277
72	TN	Q		304600	Struc &Imp-Offices	SEC	7,517	0	0	85	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	0	(7,869)	0	(57)	1
74	TN	Q		306000	Lake, River & Other Intakes	SEC	122,858	(30,533)	0	766	3,410
75	TN	Q		309000	Supply Mains	SEC	9,862	0	0	184	0
76	TN	Q		310000	Power Generation Equip	SEC	39,524	0	0	4,873	115
77	TN	Q		311200	Pump Eqp Electric	SEC	48,009	(152,378)	0	(2,557)	45,219
78	TN	Q		311520	Pumping Equipment SOS	SEC	1,804,474	(67,291)	0	31,790	34,852
79	TN	Q		320100	WT Equip Non-Media	SEC	3,025,596	(660,529)	0	25,779	449,685
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	1,112,076	(409,301)	0	236,765	421,798
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	23,679	(0)	0	493	0
82	TN	Q		331001	Transmission & Distribution Mains	SEC	0	(1,011)	0	(13)	219
83	TN	Q		334100	Meters	SEC	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	0	(0)	0	(0)	105
85	TN	Q		340300	Computer Software	SEC	99,427	0	0	1,820	0
86	TN	Q		340330	Computer Software Other	SEC	977	0	0	18	0
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	3,294	(2,705)	0	41	0
88	TN	Q		344000	Laboratory Equipment	SEC	4,899	(150,202)	0	(1,468)	1,261
89	TN	Q		345000	Power Operated Equipment	SEC	41,485	(11,283)	0	2,123	1,676
90	TN	Q		346190	Remote Control & Instrument	SEC	13,218	(3,100)	0	426	0
91	TN	Q		347000	Misc Equipment	SEC	8,861	(3,766)	0	323	3,159
92											0
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	0	(94,900)	0	(3,900)	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	1,250,689	(170,157)	0	130,312	661,770
95	TN	R		320100	WT Equip Non-Media	QIIP	259,932	(123,785)	0	1,484	89,500
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	52,740	(36,378)	0	5,512	206,460
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	386,659	0	0	8,042	0
98	TN	R		330003	Tank Repainting	QIIP	771,463	(109,594)	0	73,335	205,907
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	90,599	0	0	2,482	0
100	TN	R		330200	Ground Level Tanks	QIIP	598,148	(446)	0	16,377	977
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109											
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0			0	

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date July 5, 2017
Description TN BP 2018-2022 SCEP

2018

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	Average Plant in Service	Average Retirements (Replacement Projects Only)	Average CIAC	Depreciation Expense	Average Cost of Removal Less Salvage
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0			0	
112											
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0		250,857	0
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)		22,465	850,267
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	207,335	0		8,729	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)		(290)	243,354
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)		167,991	1,535,662
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	0	0		0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	1,062,411	0		12,005	0
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)		112,665	577
123	TN	I26-020032		330200	Ground Level Tanks	SEC	0	0		0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	5,946	0		376	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	0			0	
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	0			0	
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	0			0	
128	TN	I26-020044	New Raw Water Intake Citico			SEC	0			0	
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0			0	
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0			0	
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	0			0	
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI					
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI					
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC					
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP	0			0	
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(70,589)		(1,398)	35,569
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	0	(677)		(28)	952
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	1,924	0		41	0
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	52,300	0		570	0
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	177,208	(3,298)		7,322	2,030
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP	0				
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	41,200	0		878	
143	TN	I26-050004		330200	Ground Level Tanks	SEC	164,909	0		4,519	
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	6,209	0		261	
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0			0	
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	0			0	
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	0			0	
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	0			0	
149											
150			(1) Amounts not reflected in actuals through 2017 or		**Total DV Included:**		**$64,105,148**	**($5,833,906)**	**($2,325,198)**	**$1,478,097**	**$7,500,278**
151			projections based on project costs through 2018								
152					**Total DV Excluded:**		**$64,105,148**	**($5,833,906)**	**($2,325,198)**	**$1,478,097**	**$7,500,278**
153			(2) From actual or estimated in-service data provided by the company.								
154					**Total Surcharge Amt:**		**$64,105,148**	**($5,833,906)**	**($2,325,198)**	**$1,478,097**	**$7,500,278**
155											
156					**SEC Total:**		**$25,776,252**	**($1,939,998)**	**$0**	**$696,062**	**$2,927,298**
157											
158					**EDI Total:**		**$1,285,890**	**($882)**	**($31,700)**	**$17,185**	**$933**
159											
160					**QIIP Total:**		**$37,043,006**	**($3,893,026)**	**($2,293,497)**	**$764,850**	**$4,572,046**

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	October 7, 2017
Description	TN BP 2018-2022 SCEP

Business Unit	Rider	Business Unit No.	Project Title			2018 1	2	3	4	5	6
Tennessee	**None**	**DV**	**Projects Funded by Others**			**$10,000**	**$10,000**	**$50,000**	**$80,000**	**$150,000**	**$150,000**
Tennessee	EDI	A	Mains - New			40,000	67,500	75,500	85,500	88,000	93,000
Tennessee	QIIP	B	Mains - Replaced / Restored			50,000	100,000	130,000	135,000	160,000	170,000
Tennessee	QIIP	C	Mains - Unscheduled			100,500	110,500	106,000	106,000	103,500	100,500
Tennessee	QIIP	D	Mains - Relocated			0	5,000	5,000	10,000	15,000	15,000
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New			5,000	8,000	10,500	11,500	13,000	18,000
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced			19,500	21,500	23,500	30,500	45,000	50,000
Tennessee	None	G	Services and Laterals - New			50,500	75,500	81,250	85,250	100,500	105,500
Tennessee	QIIP	H	Services and Laterals - Replaced			20,500	35,000	45,200	57,200	85,200	85,300
Tennessee	None	I	Meters - New			5,000	10,000	15,000	20,350	25,350	30,700
Tennessee	QIIP	J	Meters - Replaced			50,000	100,000	151,000	201,500	301,500	302,395
Tennessee	None	K	ITS Equipment and Systems			138,945	158,605	151,905	132,685	137,353	136,115
Tennessee	SEC	L	SCADA Equipment and Systems			5,000	7,000	9,000	15,000	22,500	25,500
Tennessee	SEC	M	Security Equipment and Systems			2,500	5,000	10,000	10,000	15,000	25,000
Tennessee	None	N	Offices and Operations Centers			1,000	1,000	1,250	1,250	1,500	1,500
Tennessee	None	O	Vehicles			0	0	0	0	240,000	247,000
Tennessee	None	P	Tools and Equipment			5,750	8,750	11,000	13,000	18,500	20,500
Tennessee	SEC	Q	Process Plant Facilities and Equipment			27,500	80,000	80,000	80,000	82,500	87,500
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting			50,000	50,000	50,000	75,000	75,000	100,000
Tennessee	None	S	Engineering Studies			2,500	2,500	5,000	5,000	5,000	5,000
			Total Recurring Projects			574,195	845,855	961,105	1,074,735	1,534,403	1,618,510
			INVESTMENT PROJECTS	**Total**	**In Service Date**						
Tennessee	SEC	I26-020027	Construct 1.0MG Tank & 2500-16" ER ($1.5)		12/31/2022						
Tennessee	QIIP	I26-020034	Tennessee River Crossing ($2.5)		12/31/2018	163,875	213,875	213,875	213,875	213,875	213,875
Tennessee	QIIP	I26-020038	Retire Basin 1 ($0.6)		12/31/2020						
Tennessee	QIIP	I26-020039	Repl Basin 2 & Plate Settlers		12/31/2019				16,545	27,666	110,453
Tennessee	SEC	I26-020040	Chlorine Gas Conversion ($4.5)		4/1/2020						
Tennessee	QIIP	I26-020043	Energy Reduction and Efficiency ($0.87)		12/31/2020						
Tennessee	SEC	I26-020044	New Raw Water Intake Citico ($4)		6/30/2022						
Tennessee	QIIP	I26-020045	Remove Filter Bldg 3		3/1/2018						
Tennessee	None	I26-020046	New Field Services Facility ($5)		12/31/2020				21,930	21,930	21,930
Tennessee	QIIP	I26-020048	Install 6,900 ft of 8-inch Main on Elder Mountain Rd		12/31/2022						
Tennessee	QIIP	I26-020049	Alvin York Hwy Main Replacement ($1.5)		8/30/2023						
Tennessee	SEC	I26-050001	Raw Water Intake Improvements Whitwell ($2)		12/31/2021						
Tennessee	SEC	I26-050002	Facility Upgrades at Whitwell WTP ($0.3)		12/31/2017						
Tennessee	SEC	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)		12/31/2021						
Tennessee	SEC	I26-050004	Replace 0.1 MG Storage Tank at Whitwell ($0.3)		12/31/2017						
Tennessee	No	I26-000002	Post Acquisition BD Capex			56,083	56,083	56,083	56,083	56,083	56,083
			Total Investment Projects			**$219,958**	**$269,958**	**$269,958**	**$308,433**	**$319,554**	**$402,341**
			Contributions			(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
			Advances			(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)
			Total Refunds			29,167	29,167	29,167	29,167	29,167	29,167
				Gross		**$804,154**	**$1,125,814**	**$1,281,064**	**$1,463,169**	**$2,003,958**	**$2,170,852**
						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net		**$754,987**	**$1,076,647**	**$1,231,897**	**$1,414,002**	**$1,954,791**	**$2,121,685**
				Gross minus Post Acq		**$748,070**	**$1,069,730**	**$1,224,980**	**$1,407,085**	**$1,947,874**	**$2,114,768**
						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net minus Post Acq		**$698,904**	**$1,020,564**	**$1,175,814**	**$1,357,919**	**$1,898,708**	**$2,065,602**

***Dollar amounts from TAWC's Annual Capital Planning Process**

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	October 7, 2017
Description	TN BP 2018-2022 SCEP

U.S. $

Business Unit	Rider	Business Unit No.	Project Title	7	8	9	10	11	12	Total 2018
Tennessee	**None**	**DV**	**Projects Funded by Others**	**$90,000**	**$80,000**	**$80,000**	**$80,000**	**$120,000**	**$100,000**	**$1,000,000**
Tennessee	EDI	A	Mains - New	98,000	102,000	78,000	79,500	78,500	77,500	963,000
Tennessee	QIIP	B	Mains - Replaced / Restored	175,000	185,000	170,000	160,000	150,000	140,000	1,725,000
Tennessee	QIIP	C	Mains - Unscheduled	70,500	70,500	40,500	40,500	80,000	100,000	1,029,000
Tennessee	QIIP	D	Mains - Relocated	20,000	15,000	10,000	10,000	5,000	0	110,000
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New	17,500	16,000	15,000	8,000	5,500	5,000	133,000
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced	55,000	53,000	46,000	36,000	26,000	16,000	422,000
Tennessee	None	G	Services and Laterals - New	105,250	81,250	101,000	81,000	75,500	50,500	993,000
Tennessee	QIIP	H	Services and Laterals - Replaced	82,200	65,200	55,200	43,000	30,000	26,250	630,250
Tennessee	None	I	Meters - New	35,350	30,350	25,000	20,000	10,600	10,000	237,700
Tennessee	QIIP	J	Meters - Replaced	300,000	300,000	219,545	180,000	100,000	50,000	2,255,940
Tennessee	None	K	ITS Equipment and Systems	164,900	152,680	117,941	122,041	98,164	61,387	1,572,722
Tennessee	SEC	L	SCADA Equipment and Systems	22,000	20,000	15,000	10,000	5,000	4,000	160,000
Tennessee	SEC	M	Security Equipment and Systems	25,000	25,000	10,000	10,000	10,000	2,500	150,000
Tennessee	None	N	Offices and Operations Centers	2,000	1,500	1,000	1,000	1,000	1,000	15,000
Tennessee	None	O	Vehicles	0	132,000	0	0	0	0	619,000
Tennessee	None	P	Tools and Equipment	25,500	18,500	13,000	11,000	8,750	5,750	160,000
Tennessee	SEC	Q	Process Plant Facilities and Equipment	90,000	90,000	80,000	80,000	80,000	32,500	890,000
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting	200,000	105,000	100,000	100,000	50,000	45,000	1,000,000
Tennessee	None	S	Engineering Studies	5,000	5,000	5,000	5,000	2,500	2,500	50,000
										0
			Total Recurring Projects	1,493,200	1,467,980	1,102,186	997,041	816,514	629,887	13,115,612
			INVESTMENT PROJECTS							
Tennessee	SEC	I26-020027	Construct 1.0MG Tank & 2500-16" ER ($1.5)							0
Tennessee	QIIP	I26-020034	Tennessee River Crossing ($2.5)	200,000	200,000	200,000	200,000	200,000	180,959	2,414,209
Tennessee	QIIP	I26-020038	Retire Basin 1 ($0.6)							0
Tennessee	QIIP	I26-020039	Repl Basin 2 & Plate Settlers	166,056	166,358	166,358	166,358	166,358	1,336,045	2,322,197
Tennessee	SEC	I26-020040	Chlorine Gas Conversion ($4.5)	55,151	110,603	111,207	194,536	223,168	279,525	974,190
Tennessee	QIIP	I26-020043	Energy Reduction and Efficiency ($0.87)							0
Tennessee	SEC	I26-020044	New Raw Water Intake Citico ($4)							0
Tennessee	QIIP	I26-020045	Remove Filter Bldg 3							
Tennessee	None	I26-020046	New Field Services Facility ($5)	21,930	21,930	21,930	21,930	21,930	21,931	197,371
Tennessee	QIIP	I26-020048	Install 6,900 ft of 8-inch Main on Elder Mountain Rd							
Tennessee	QIIP	I26-020049	Alvin York Hwy Main Replacement ($1.5)							
Tennessee	SEC	I26-050001	Raw Water Intake Improvements Whitwell ($2)							0
Tennessee	SEC	I26-050002	Facility Upgrades at Whitwell WTP ($0.3)							0
Tennessee	SEC	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)							0
Tennessee	SEC	I26-050004	Replace 0.1 MG Storage Tank at Whitwell ($0.3)							0
Tennessee	No	I26-000002	Post Acquisition BD Capex	56,083	56,083	56,083	56,083	56,083	56,083	673,000
			Total Investment Projects	**$499,220**	**$554,974**	**$555,578**	**$638,907**	**$667,539**	**$1,874,543**	**$6,580,967**
			Contributions	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(240,000)
			Advances	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(700,000)
			Total Refunds	29,167	29,167	29,167	29,167	29,167	29,167	350,000
										0
			Gross	**$2,082,420**	**$2,102,954**	**$1,737,764**	**$1,715,948**	**$1,604,053**	**$2,604,430**	**$20,696,579**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net	**$2,033,253**	**$2,053,787**	**$1,688,598**	**$1,666,782**	**$1,554,887**	**$2,555,264**	**$20,106,579**
			Gross minus Post Acq	**$2,026,337**	**$2,046,871**	**$1,681,681**	**$1,659,865**	**$1,547,970**	**$2,548,347**	**$20,023,579**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net minus Post Acq	**$1,977,170**	**$1,997,704**	**$1,632,514**	**$1,610,698**	**$1,498,803**	**$2,499,180**	**$19,433,579**

***Dollar amounts from TAWC's Annual Capital Planning Process**

Tennessee American Water Company
Qualified Infrastructure Improvement Program Rider (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Reduction for Capitalized Performance Compensation

Year	Annual Performance Plan	Long Term Performance Plan	Total	Actual Amount of Performance Compensation Capitalized
2016	$464,044	$57,709	$521,753	$60,844
2015	267,852	38,811	306,663	46,737
2014	147,822	30,535	178,357	38,826
2013	143,533	34,638	178,171	67,630
Total	$1,023,251	$161,693	$1,184,944	$214,037

Year	50% of Annual Performance Plan	Percentage of Capitalized Wages	50% of APP multiplied by Labor Capitalization Rate	Actual Amount of Performance Compensation Capitalized	Adjustment to Capital for Performance Compensation	Revenue Reduction Calculation for 2013	Revenue Reduction Calculation for 2014 (1)	Revenue Reduction Calculation for 2015 (1)	Revenue Reduction Calculation for 2016 (1)	Revenue Reduction Calculation for 2017 (1)	Revenue Reduction Calculation for 2018 (1)	Revenue Reduction Calculation for 2019 (2)	Revenue Reduction Calculation for 2020
2016	$232,022	29.33%	$68,052	$60,844	$0				$0	$0	$0	$0	$0
2015	133,926	30.08%	40,285	46,737	6,452			6,452	6,452	6,452	6,452	6,452	6,452
2014	73,911	29.03%	21,456	38,826	17,370		17,370	17,370	17,370	17,370	17,370	17,370	17,370
2013	71,767	21.63%	15,523	67,630	52,107	52,107	52,107	52,107	52,107	52,107	52,107	52,107	52,107
Total	$511,626		$145,316	$214,037	$75,929	$52,107	$69,477	$75,929	$75,929	$75,929	$75,929	$75,929	$75,929

Pre-Tax Authorized Rate of Return:			9.454%	9.454%	9.454%	9.454%	9.454%	8.451%	8.451%	8.451%	
Pre-Tax Reduction on Capitalized AIP:			4,926.38	6,568.57	7,178.58	7,178.58	7,178.58	6,417.07	6,417.07	6,417.07	
Depreciation Expense Reduction:	2.22%		1,154.17	1,538.91	1,681.83	1,681.83	1,681.83	1,681.83	1,681.83	1,681.83	composite rate based on 2016 actual depr expense over actual additions
Property and Franchise Taxes Reduction:			704.34	939.13	1,026.34	1,026.34	1,026.34	1,026.34	1,026.34	1,026.34	same as 2016 recon filing
Revenue Reduction:			6,784.89	9,046.61	9,886.74	9,886.74	9,886.74	9,125.23	9,125.23	9,125.23	
Revenue Taxes			3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	
Total Revenues with Revenue Taxes Reduction		$56,417.26	$7,008.54	$9,344.81	$10,212.63	$10,212.63	$10,212.63	$9,426.02	$9,426.02	$9,426.02	
QIIP	48.36%	$4,558	$0	$0	$0	$0	$0	$0	$0	$4,558	% from total actual revenue requirement filed for 2016 reconciliation
EDI	1.78%	168	0	0	0	0	0	0	0	168	% from total actual revenue requirement filed for 2016 reconciliation
SEC	49.86%	4,700	0	0	0	0	0	0	0	4,700	% from total actual revenue requirement filed for 2016 reconciliation
Total Revenues with Revenue Taxes Reduction in this Filing		$9,426	$0	$0	$0	$0	$0	$0	$0	$9,426	

(1) These amounts from 2014-2018 have been zeroed out to reflect the revenue reduction being included in the 2018 reconciliation rate from docket #19-00031.
(2) These amounts from 2019 have been zeroed out to reflect the revenue reduction being included in the 2019 Capital Recovery Riders from Docket No. 18-00120

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Retirements & Cost of Removal

CALCULATION OF AVERAGE BALANCE OF RETIREMENTS AND
AVG BALANCE OF COST OF REMOVAL LESS SALVAGE SPEND

Business Unit No.	Account	Account Description	2016-2018 Additions	Portion of Account	2016-2018 Retirements	2016-2018 COR less salvage	3 Year Average Capital Rider Retirement %	3 Year Average Capital Rider COR less Salvage %
DV	331001	Transmission & Distribution Mains	$0	0.00%	$0	$0	0.00%	0.00%
DV	333000	Services	0	0.00%	0	0	0.00%	0.00%
DV	335000	Hydrants	0	0.00%	0	0	0.00%	0.00%
A	304400	Struct & Imp-Treatment-T&D	104,691	9.99%	0	0	0.00%	0.00%
A	331001	Transmission & Distribution Mains	877,391	83.70%	0	0	0.00%	0.00%
A	333000	Services	5,956	0.57%	0	0	0.00%	0.00%
A	334300	Meter Vaults	18,184	1.73%	0	0	0.00%	0.00%
A	335000	Hydrants	42,006	4.01%	0	0	0.00%	0.00%
B	331001	Transmission & Distribution Mains	3,996,796	88.24%	(247,739)	128,476	-6.20%	-51.86%
B	333000	Services	430,589	9.51%	(1,839)	11,494	-0.43%	-624.89%
B	335000	Hydrants	102,203	2.26%	(1,386)	626	-1.36%	-45.14%
C	331001	Transmission & Distribution Mains	5,476,981	99.91%	(1,328,811)	581,986	-24.26%	-43.80%
C	335000	Hydrants	4,979	0.09%	0	0	0.00%	0.00%
D	331001	Transmission & Distribution Mains	2,485,566	91.53%	(180,049)	54,477	-7.24%	-30.26%
D	333000	Services	46,565	1.71%	0	1,873	0.00%	0.00%
D	335000	Hydrants	183,534	6.76%	0	0	0.00%	0.00%
E	331001	Transmission & Distribution Mains	83,552	44.51%	0	0	0.00%	0.00%
E	335000	Hydrants	104,162	55.49%	0	0	0.00%	0.00%
F	331001	Transmission & Distribution Mains	75,724	15.59%	(18,194)	8,063	-24.03%	-44.32%
F	335000	Hydrants	410,153	84.41%	(88,238)	49,729	-21.51%	-56.36%
G	333000	Services	0	100.00%	0	0	0.00%	0.00%
H	331001	Transmission & Distribution Mains	0	0.00%	(7,589)	1,340	0.00%	-17.66%
H	333000	Services	1,202,873	90.58%	(111,363)	303,743	-9.26%	-272.75%
H	334100	Meters	26,480	1.99%	(9,037)	12,259	-34.13%	-135.65%
H	334200	Meter Installations	79,386	5.98%	(2,774)	877	-3.49%	-31.61%
H	334300	Meter Vaults	19,165	1.44%	0	1,496	0.00%	0.00%
I	334100	Meters	0	0.00%	0	0	0.00%	0.00%
I	334200	Meter Installations	0	0.00%	0	0	0.00%	0.00%
J	334100	Meters	324,960	6.59%	(1,747,885)	180,787	-537.88%	-10.34%
J	334200	Meter Installations	4,604,116	93.41%	(443,068)	607,578	-9.62%	-137.13%
K	340200	Computer & Peripheral Equipment	0	0.00%	0	0	0.00%	0.00%
L	320100	WT Equip Non-Media	0	0.00%	(6,003)	4,520	0.00%	-75.29%
L	340200	Computer & Peripheral Equipment	79,653	15.41%	0	2,449	0.00%	0.00%
L	340300	Computer Software	2,492	0.48%	0	0	0.00%	0.00%
L	346100	Comm Equip Non-Telephone	(0)	0.00%	0	0	0.00%	0.00%
L	346190	Remote Control & Instrument	434,870	84.11%	(137,830)	66,308	-31.69%	-48.11%
M	304100	Struct & Imp-Supply	20,271	4.81%	0	0	0.00%	0.00%
M	304200	Struct & Imp-Pumping	0	0.00%	(17,678)	4,187	0.00%	-23.68%
M	304300	Structures & Improvement - Treatment	257,917	61.26%	(25,067)	15,195	-9.72%	-60.62%
M	304400	Struct & Imp-Treatment-T&D	124,095	29.47%	0	0	0.00%	0.00%

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Retirements & Cost of Removal

CALCULATION OF AVERAGE BALANCE OF RETIREMENTS AND
AVG BALANCE OF COST OF REMOVAL LESS SALVAGE SPEND

Business Unit No.	Account	Account Description	2016-2018 Additions	Portion of Account	2016-2018 Retirements	2016-2018 COR less salvage	3 Year Average Capital Rider Retirement %	3 Year Average Capital Rider COR less Salvage %
M	304500	Structures & Improvement - General	0	0.00%	0	0	0.00%	0.00%
M	340200	Computer & Peripheral Equipment	6,028	1.43%	0	0	0.00%	0.00%
M	347000	Misc Equipment	12,737	3.03%	0	0	0.00%	0.00%
N	304500	Structures & Improvement - General	0	0.00%	0	0	0.00%	0.00%
O	341100	Transportation Equip Lt Duty Trucks	0	0.00%	0	0	0.00%	0.00%
O	341200	Transportation Equip Hvy Duty Trucks	0	0.00%	0	0	0.00%	0.00%
O	341300	Transportation Equip Autos	0	0.00%	0	0	0.00%	0.00%
P	343000	Tools, Shop, Garage Equipment	0	0.00%	0	0	0.00%	0.00%
Q	304100	Struct & Imp-Supply	114,653	2.15%	0	757	0.00%	0.00%
Q	304200	Struct & Imp-Pumping	868,258	16.26%	(78,394)	21,800	-9.03%	-27.81%
Q	304300	Struct & Imp-Treatment	590,152	11.06%	(119,728)	54,875	-20.29%	-45.83%
Q	304400	Struct & Imp-Treatment-T&D	25	0.00%	0	0	0.00%	0.00%
Q	304500	Structures & Improvement - General	33,526	0.63%	0	0	0.00%	0.00%
Q	304600	Struc &Imp-Offices	7,517	0.14%	0	0	0.00%	0.00%
Q	304700	Struct & Imp-Store,Shop,Garage	0	0.00%	(2,481)	0	0.00%	0.00%
Q	306000	Lake, River & Other Intakes	169,120	3.17%	(49,616)	8,366	-29.34%	-16.86%
Q	309000	Supply Mains	0	0.00%	0	0	0.00%	0.00%
Q	310000	Power Generation Equip	14,457	0.27%	0	0	0.00%	0.00%
Q	311200	Pump Eqp Electric	57,053	1.07%	(145,064)	47,381	-254.26%	-32.66%
Q	311520	Pumping Equipment SOS	1,507,961	28.25%	(34,850)	40,731	-2.31%	-116.88%
Q	320100	WT Equip Non-Media	1,366,467	25.60%	(529,852)	497,608	-38.78%	-93.91%
Q	320200	Water Trmt Equip Filter Media	451,949	8.47%	(140,278)	49,140	-31.04%	-35.03%
Q	330000	Dist Reservoirs & Standpipes	23,679	0.44%	0	0	0.00%	0.00%
Q	331001	Transmission & Distribution Mains	0	0.00%	(1,011)	237	0.00%	-23.41%
Q	334100	Meters	0	0.00%	0	0	0.00%	0.00%
Q	340200	Computer & Peripheral Equipment	0	0.00%	0	0	0.00%	0.00%
Q	340300	Computer Software	99,427	1.86%	0	0	0.00%	100.00%
Q	340330	Computer Software Other	977	0.02%	0	0	0.00%	200.00%
Q	343000	Tools, Shop, Garage Equipment	3,294	0.06%	(2,705)	0	-82.11%	0.00%
Q	344000	Laboratory Equipment	4,899	0.09%	(2,627)	1,263	-53.63%	-48.05%
Q	345000	Power Operated Equipment	0	0.00%	(11,283)	1,676	0.00%	-14.85%
Q	346190	Remote Control & Instrument	11,023	0.21%	(3,100)	0	-28.12%	0.00%
Q	347000	Misc Equipment	13,888	0.26%	(3,766)	613	-27.12%	-16.27%
R	304300	Struct & Imp-Treatment	0	0.00%	0	0	0.00%	0.00%
R	304301	Struct & Imp-Treatment-Dpr Paint	0	0.00%	(170,157)	661,770	0.00%	-388.92%
R	320100	WT Equip Non-Media	0	0.00%	(123,785)	89,500	0.00%	-72.30%
R	320200	Water Trmt Equip Filter Media	0	0.00%	(36,378)	206,460	0.00%	-567.53%
R	330000	Dist Reservoirs & Standpipes	287,227	21.33%	0	0	0.00%	0.00%
R	330003	Tank Repainting	461,480	34.27%	(109,594)	205,907	-23.75%	-187.88%
R	330100	Elevated Tanks & Standpipes	0	0.00%	0	0	0.00%	0.00%
R	330200	Ground Level Tanks	598,079	44.41%	0	0	0.00%	0.00%
S	331001	Transmission & Distribution Mains	0	0.00%	0	0	0.00%	0.00%
		Total	$28,329,188		($5,939,220)	$3,925,546		

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
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Retirements & Cost of Removal

CALCULATION OF AVERAGE BALANCE OF RETIREMENTS AND AVG BALANCE OF COST OF REMOVAL LESS SALVAGE SPEND

Shown below are the 2016 - 2018 additions that is used to calculate the current three year average for retirement and COR, net of salvage % that are applied to current plant additions. In 2016, adjustments to additions were made for 2014 & 2015 projects. The adjustment was made to properly calculate the 2016 - 2018 data. The cumulative amounts for additions are correct.

Plant Additions

Business Unit No.	Account	Account Description	Cumulative Additions 2014 - 2018	2014 - 2015 Additions	Other Adjustments (made 2016)	2016-2018 Additions
DV	331001	Transmission & Distribution Mains	$0	$0		$0
DV	333000	Services	0	0		0
DV	335000	Hydrants	0	0		0
A	304400	Struct & Imp-Treatment-T&D	104,691	0		104,691
A	331001	Transmission & Distribution Mains	1,333,654	456,264		877,391
A	333000	Services	9,131	3,176		5,956
A	334300	Meter Vaults	18,184	0		18,184
A	335000	Hydrants	53,335	11,329		42,006
B	331001	Transmission & Distribution Mains	5,792,864	1,796,068		3,996,796
B	333000	Services	602,211	171,623		430,589
B	335000	Hydrants	128,112	25,909		102,203
C	331001	Transmission & Distribution Mains	7,357,687	1,880,706		5,476,981
C	335000	Hydrants	4,979	0		4,979
D	331001	Transmission & Distribution Mains	3,900,718	1,415,151		2,485,566
D	333000	Services	47,893	1,328		46,565
D	335000	Hydrants	190,820	7,286		183,534
E	331001	Transmission & Distribution Mains	191,601	108,049		83,552
E	335000	Hydrants	134,351	30,189		104,162
F	331001	Transmission & Distribution Mains	196,998	121,273		75,724
F	335000	Hydrants	820,905	410,751		410,153
G	333000	Services	0	0		0
H	331001	Transmission & Distribution Mains	0	0		0
H	333000	Services	2,074,366	871,492		1,202,873
H	334100	Meters	26,480	0		26,480
H	334200	Meter Installations	79,386	0		79,386
H	334300	Meter Vaults	19,165	0		19,165
I	334100	Meters	0	0		0
I	334200	Meter Installations	0	0		0
J	334100	Meters	603,786	278,825		324,960
J	334200	Meter Installations	6,096,877	1,492,760		4,604,116
K	340200	Computer & Peripheral Equipment	0	0		0
L	320100	WT Equip Non-Media	268,337	268,337		0
L	340200	Computer & Peripheral Equipment	79,653	(0)		79,653
L	340300	Computer Software	2,492	0		2,492
L	346100	Comm Equip Non-Telephone	41,119	41,119		(0)
L	346190	Remote Control & Instrument	871,624	436,754		434,870
M	304100	Struct & Imp-Supply	20,271	0		20,271
M	304200	Struct & Imp-Pumping	0	0		0
M	304300	Structures & Improvement - Treatment	389,532	131,615		257,917
M	304400	Struct & Imp-Treatment-T&D	124,095	0		124,095

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
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Retirements & Cost of Removal

CALCULATION OF AVERAGE BALANCE OF RETIREMENTS AND AVG BALANCE OF COST OF REMOVAL LESS SALVAGE SPEND

Shown below are the 2016 - 2018 additions that is used to calculate the current three year average for retirement and COR, net of salvage % that are applied to current plant additions. In 2016, adjustments to additions were made for 2014 & 2015 projects. The adjustment was made to properly calculate the 2016 - 2018 data. The cumulative amounts for additions are correct.

Plant Additions

Business Unit No.	Account	Account Description	Cumulative Additions 2014 - 2018	2014 - 2015 Additions	Other Adjustments (made 2016)	2016-2018 Additions
M	304500	Structures & Improvement - General	6,193	6,193		0
M	340200	Computer & Peripheral Equipment	6,028	0		6,028
M	347000	Misc Equipment	12,737	0		12,737
N	304500	Structures & Improvement - General	0	0		0
O	341100	Transportation Equip Lt Duty Trucks	0	0		0
O	341200	Transportation Equip Hvy Duty Trucks	0	0		0
O	341300	Transportation Equip Autos	0	0		0
P	343000	Tools, Shop, Garage Equipment	0	0		0
Q	304100	Struct & Imp-Supply	237,419	122,766		114,653
Q	304200	Struct & Imp-Pumping	868,258	0		868,258
Q	304300	Struct & Imp-Treatment	597,277	7,125		590,152
Q	304400	Struct & Imp-Treatment-T&D	25,679	25,654		25
Q	304500	Structures & Improvement - General	61,239	27,713		33,526
Q	304600	Struc &Imp-Offices	7,517	0		7,517
Q	304700	Struct & Imp-Store,Shop,Garage	0	0		0
Q	306000	Lake, River & Other Intakes	169,120	0		169,120
Q	309000	Supply Mains	9,862	9,862		0
Q	310000	Power Generation Equip	39,524	25,066		14,457
Q	311200	Pump Eqp Electric	75,902	18,849		57,053
Q	311520	Pumping Equipment SOS	1,973,004	465,043		1,507,961
Q	320100	WT Equip Non-Media	3,172,823	1,806,356		1,366,467
Q	320200	Water Trmt Equip Filter Media	1,145,843	693,894		451,949
Q	330000	Dist Reservoirs & Standpipes	23,679	0		23,679
Q	331001	Transmission & Distribution Mains	0	0		0
Q	334100	Meters	0	0		0
Q	340200	Computer & Peripheral Equipment	0	0		0
Q	340300	Computer Software	99,427	0		99,427
Q	340330	Computer Software Other	977	0		977
Q	343000	Tools, Shop, Garage Equipment	3,294	0		3,294
Q	344000	Laboratory Equipment	4,899	0		4,899
Q	345000	Power Operated Equipment	41,485	41,485		0
Q	346190	Remote Control & Instrument	14,524	3,502		11,023
Q	347000	Misc Equipment	21,681	7,793		13,888
R	304300	Struct & Imp-Treatment	0	(778)	778	0
R	304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	0	1,250,689	0
R	320100	WT Equip Non-Media	259,932	2,310,463	(2,050,531)	0
R	320200	Water Trmt Equip Filter Media	52,740	0	52,740	0
R	330000	Dist Reservoirs & Standpipes	472,407	567,580	(382,400)	287,227
R	330003	Tank Repainting	799,647	46,367	291,800	461,480
R	330100	Elevated Tanks & Standpipes	90,599	0	90,599	0
R	330200	Ground Level Tanks	598,079	0		598,079
S	331001	Transmission & Distribution Mains	0	0		0
		Total	$43,727,800	$16,144,936	($746,324)	$28,329,188

Tennessee American Water
Residential Water Rates

		PRICE LEVELS - (Meter Based)									PRICES - (VOLUMES & NON-METER BASED FLAT FEES)											
Rate Category Descrip	Charge Type	5/8-METER	3/4-METER	1-METER	1.5-METER	2-METER	3-METER	4-METER	6-METER	8-METER	1 BlockLim1	1 Block$1	2 BlockLim2	2 Block$2	3 BlockLim3	3 Block$3	4 BlockLim4	4 Block$4	5 BlockLim5	5 Block$5	6 BlockLim6	6 Block$6
TN Lone Oak Water:Res	Flat rate										9999999999	$ 42.030000										
TN Lone Oak Water:Res	Quantity-based price										20	$ -	9999999999	$ 0.726550								
														-								
TN Suck Creek Water:Res	Meter-Based	$ 30.60	$ 30.60	$ 30.60	$ 30.60	$ 30.60	$ 30.60	$ 30.60	$ 30.60	$ 30.60												
TN Suck Creek Water:Res	Quantity-based price										15	$ -	95	$ 0.607310	9999999999	$ 0.455510						
														-								
TN Chatt Water: Res	Meter-Based	$ 13.96	$ 23.45	$ 39.01	$ 78.05	$ 124.88	$ 234.52	$ 390.25	$ 780.50	$ 1,248.77												
TN Chatt Water: Res	Quantity-based price										30	$ 0.035660	486	$ 0.565550	3740	$ 0.355310	37400	$ 0.265640	112000	$ 0.203050	9999999999	$ 0.120570
														-								
TN Chatt Water Lookout Mtn.: Res	Meter-Based	$ 15.66	$ 23.45	$ 39.01	$ 78.05	$ 124.89	$ 234.14	$ 390.25	$ 780.50	$ 1,248.77												
TN Chatt Water Lookout Mtn.: Res	Quantity-based price										30	$ 0.132820	486	$ 0.728500	3740	$ 0.518260	37400	$ 0.361830	112000	$ 0.299910	9999999999	$ 0.217430
														-								
TN Chatt Water Lakeview: Res	Meter-Based	$ 15.66	$ 23.45	$ 39.00	$ 78.05	$ 124.88	$ 234.14	$ 390.25	$ 780.50	$ 1,248.77												
TN Chatt Water Lakeview: Res	Quantity-based price										30	$ 0.065640	486	$ 0.623240	3740	$ 0.413010	37400	$ 0.295160	112000	$ 0.232740	9999999999	$ 0.150270
														-								
TN -Whitwell Res WT INSIDE CITY	Quantity-based price										20	$ -	40	$ 0.480000	60	$ 0.456000	9999999999	$ 0.419000				
TN -Whitwell Res WT INSIDE CITY	Flat rate										9999999999	$ 20.450000										
														-								
TN Whitwell Res WT OUTSIDE CITY	Quantity-based price										20	$ -	40	$ 0.587000	60	$ 0.532000	9999999999	$ 0.437000				
TN Whitwell Res WT OUTSIDE CITY	Flat rate										9999999999	$ 23.370000										
														-								

*Data from prior capital rider filings.

Tennessee American Water Company
Pre Tax Rate of Return & Revenue Conversion Factors

Last Rate Order:			**Notes**
PTR = ((WCCE +WCPE) * PTRCF) + WCLTD +WSTD	**8.45145%**	**8.451452%**	Calculated Pre-tax Return based on capital structure ratios and cost rates
Reconciliation component	0.0000%		
Weighted Cost of Common Equity (WCCE)	3.4380000%	3.4380000%	From Settlement agreement Docket No. 12-00049
Weighted Cost of Preferred Equity (WCPE)	0.0014790%	0.0014790%	From Settlement agreement Docket No. 12-00049
Weighted Cost of Long-Term Debt (WCLTD)	3.7620130%	3.7620130%	From Settlement agreement Docket No. 12-00049
Weighted Cost of Short- Term Debt (WCSTD) (from Settlement agreement)	0.0330000%	0.0330000%	From Settlement agreement Docket No. 12-00049
Gross Revenue Conversion Factor (PTRCF): 1/(1-PPRT)(1-SIT)(1-FIT)	1.35382116	1.35382116	
PreTax ROR Conv. Factor			
State Excise Tax	6.5%	0.065	From Settlement agreement Docket No. 12-00049
Balance (1.0-.065)		0.935	
Fed Inc. Tax (.935*.21)	21.0%	0.19635	From Settlement agreement Docket No. 12-00049
Combined Tax Rate (.065 + .19635)		0.26135	
Balance (1.0-.26135)		0.73865	
PreTax ROR Conv. Factor		1.35382116	
Revenue Taxes:			
Uncol. Exp		1.057%	From Settlement Agreement - Does not include forfeited discounts
TRA Fee			From House Bill 191
GR Tax		3.000%	From Settlement Agreement
Forfeited Discounts		-0.866%	From Settlement Agreement
Total Rev. Taxes		**3.1910%**	
Projection of Annual Revenues from Last Rate Order:		$ 47,073,724	From Settlement agreement Docket No. 12-00049
Projection of Annual Sales from Last Order in 100 Gallons		100,589,065	From Settlement agreement Docket No. 12-00049
Property tax per Settlement Agreement	$ 2,757,695		From Settlement agreement Docket No. 12-00049
Propert tax base per Settlement Agreement	$ 250,455,533		From Settlement agreement Docket No. 12-00049
Property tax rate (Propetty tax divided by tax base)	1.101072%		
Franchise Fee rate per $100 of Net Investment	$ 0.25		From Settlement agreement Docket No. 12-00049
Franchise Fee % per $1 of Net Investment	0.25%		
	Ratio	**Cost Rate**	
Company Long Term Debt	52.94%	6.02%	From Settlement agreement Docket No. 12-00049
Company Short Term Debt	2.45%	1.00%	From Settlement agreement Docket No. 12-00049
Parent Long Term Debt	9.35%	6.15%	From Settlement agreement Docket No. 12-00049
Parent Short Term Debt	0.85%	1.00%	From Settlement agreement Docket No. 12-00049
Company Preferred Stock	0.00%	10.00%	From Settlement agreement Docket No. 12-00049
Company Common Equity	0.00%	0.00%	From Settlement agreement Docket No. 12-00049
Parent Preferred Stock	0.03%	4.93%	From Settlement agreement Docket No. 12-00049
Parent Common Equity	34.38%	10.00%	From Settlement agreement Docket No. 12-00049

Tennessee American Water Company
Contributions in Aid to Construction
12 Month History by Account

		2012									
		1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
	560815					(10,846)	(11,258)	(6,972)			(41,934)
GARDEN METER SETTINGS COST											
	560824					(516)	(526)	(228)			
NEW GARDEN METER COST											
						(1,912)					
		(3,486)	(2,324)	(15,672)	(11,231)						
Grand Total		(3,486)	(2,324)	(15,672)	(11,231)	(13,274)	(11,784)	(7,200)	-	-	(41,934)

*Amounts from subledger for
recurring projects

Tennessee American Water Company
Contributions in Aid to Construction
12 Month History by Account

				2013							
		11	**12**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**
	560815	(4,982)	(6,412)	(4,782)	(6,066)	(4,266)	(7,828)	(12,590)	(9,666)	(3,025)	(3,000)
GARDEN METER SETTINGS COST											
	560824										
NEW GARDEN METER COST											
Grand Total		(4,982)	(6,412)	(4,782)	(6,066)	(4,266)	(7,828)	(12,590)	(9,666)	(3,025)	(3,000)

*Amounts from subledger for recurring projects

Tennessee American Water Company
Contributions in Aid to Construction
12 Month History by Account

						2014					
		9	**10**	**11**	**12**	**1**	**2**	**3**	**4**	**5**	**6**
	560815	(2,682)	(5,532)	(2,466)	3,750	(2,212)	(600)				
GARDEN METER SETTINGS COST											
	560824			(2,400)			(5,362)	(7,716)	(4,650)	(13,261)	
NEW GARDEN METER COST											
Grand Total		(2,682)	(5,532)	(4,866)	3,750	(2,212)	(5,962)	(7,716)	(4,650)	(13,261)	-

*Amounts from subledger for recurring projects

Tennessee American Water Company
Contributions in Aid to Construction
12 Month History by Account

								2015			
		7	8	9	10	11	12	1	2	3	4
	560815										
GARDEN METER SETTINGS COST											
	560824	(1,800)									
NEW GARDEN METER COST											
Grand Total		(1,800)	-	-	-	-	-	-	-	-	-

*Amounts from subledger for recurring projects

Tennessee American Water Company
Contributions in Aid to Construction
12 Month History by Account

										Grand Total
		5	**6**	**7**	**8**	**9**	**10**	**11**	**12**	
	560815									(143,369)
GARDEN METER SETTINGS COST										-
	560824		(81,388)							(117,847)
NEW GARDEN METER COST										-
										(1,912)
										(32,713)
Grand Total		-	(81,388)	-	-	-	-	-	-	(295,841)
								1/2 Average		(36,980.19)
*Amounts from subledger for recurring projects								Multiply by 3 for 1.5 years		(110,940.56)

Tennessee American Water Company
NARUC Master Chart of Accounts

GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	301000	Organization	B01	Utility Plant Original Cost	A301	Organization	A3011	Organization
ASSC76	101000	302000	Franchises	B01	Utility Plant Original Cost	A302	Franchises & Consents	A3021	Franchises
ASSC76	101000	302100	Franchises Amortizable	B01	Utility Plant Original Cost	A302	Franchises & Consents	A3021	Franchises
ASSC76	101000	303200	Land & Ld Rights SS	B01	Utility Plant Original Cost	A310	Land & Land Rights SS	A3032	Land & Land Rights SS
ASSC76	101000	303300	Land & Ld Rights P	B01	Utility Plant Original Cost	A320	Land & Land Rights P	A3032	Land & Land Rights SS
ASSC76	101000	303400	Land & Ld Rights WT	B01	Utility Plant Original Cost	A330	Land & Land Rights WT	A3033	Land & Land Rights WT
ASSC76	101000	303410	Depletable Ld WT	B01	Utility Plant Original Cost	A330	Land & Land Rights WT	A3033	Land & Land Rights WT
ASSC76	101000	303500	Land & Ld Rights TD	B01	Utility Plant Original Cost	A340	Land & Land Rights TD	A3034	Land & Land Rights TD
ASSC76	101000	303501	Land TD	B01	Utility Plant Original Cost	A340	Land & Land Rights TD	A3034	Land & Land Rights TD
ASSC76	101000	303502	Rights of Way TD	B01	Utility Plant Original Cost	A340	Land & Land Rights TD	A3034	Land & Land Rights TD
ASSC76	101000	303600	Land & Land Rights AG	B01	Utility Plant Original Cost	A389	Land & Land Rights AG	A3035	Land & Land Rights AG
ASSC76	101000	304100	Struct & Imp SS	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304101	Struct & Imp SS-Millbury	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304102	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304103	Struct & Imp SS-Downing	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304104	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304200	Struct & Imp P	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304201	Struct & Imp Pumps (STL)	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304202	Struct & Imp Pump Booster	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304220	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304221	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304222	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304224	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304225	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304227	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304228	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304229	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304230	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304231	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304233	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304234	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304235	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304236	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304300	Struct & Imp WT	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304301	Struct & Imp WT Depr Pntn	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304302	Struct & Imp WT Paint	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304310	Struct & Imp WT Wste Hand	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304312	Struct & Imp WT WH Repain	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304320	Struct & Imp WT Nth Plt (	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304321	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304322	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304323	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304324	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304330	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304340	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304350	Struct & Imp WT Sth Plt (	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304360	Struct & Imp WT Meramec (	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304390	Struct & Imp WT Mix & Set	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304391	Struct & Imp WT Pur Bldg	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304392	Struct & Imp WT Wsh Wtr T	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304400	Struct & Imp TD	B01	Utility Plant Original Cost	A341	Struct & Improve TD	A3044	Struct & Improve TD
ASSC76	101000	304410	Struct & Imp TD Spec Cros	B01	Utility Plant Original Cost	A341	Struct & Improve TD	A3044	Struct & Improve TD
ASSC76	101000	304500	Struct & Imp AG	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304510	Struct & Imp AG Cap Lease	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304515	Struct & Imp AG Wood	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304520	Struct & Imp AG Masonry	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304600	Struct & Imp Offices	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304610	Gen Structures - HVAC	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304620	Struct & Imp Leasehold	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG

Tennessee American Water Company
NARUC Master Chart of Accounts

GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	304621	Struct & Imp Leasehold	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304700	Struct & Imp Store,Shop,G	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304800	Struct & Imp Misc	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	305000	Collect & Impounding	B01	Utility Plant Original Cost	A312	Collecting & Impounding	A3052	Collecting & Impounding
ASSC76	101000	306000	Lake, River & Other Intak	B01	Utility Plant Original Cost	A313	Lake, River & Other Intak	A3062	Lake, River & Other Intak
ASSC76	101000	306001	Intakes Leased	B01	Utility Plant Original Cost	A313	Lake, River & Other Intak	A3062	Lake, River & Other Intak
ASSC76	101000	307000	Wells & Springs	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307001	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307002	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307003	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307004	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307005	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307006	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307007	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307008	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307010	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307011	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307012	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307013	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307014	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307016	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307200	Wells Only (LI)	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	308000	Infiltration Galleries &	B01	Utility Plant Original Cost	A315	Infilt Galleries & Tunnel	A3082	Infiltration Galleries &
ASSC76	101000	309000	Supply Mains	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	309100	Supply Mains Nth Plt (STL	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	309200	Supply Mains Ctrl Plt (ST	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	309300	Supply Mains Sth Plt (STL	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	309400	Supply Mains Meramec Plt	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	310000	Power Generation Equip	B01	Utility Plant Original Cost	A323	Other Power Prod Equip	A3102	Power Generation Equip
ASSC76	101000	310100	Power Generation Equip Ot	B01	Utility Plant Original Cost	A323	Other Power Prod Equip	A3102	Power Generation Equip
ASSC76	101000	310200	Boiler Plant Equipment P	B01	Utility Plant Original Cost	A322	Boiler Plant Equip	A3112	Pumping Equipment SS
ASSC76	101000	311100	Pump Equip Steam	B01	Utility Plant Original Cost	A324	Steam Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311200	Pump Equip Electric	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311210	Pump Equip Elec Pre46 (ST	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311220	Pump Equip Elec Post46 (S	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311230	Pump Equip Elec Boosters	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311250	Pump Equip Electric TD	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311260	Pump Equip Elec TD <=5HP	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311270	Pump Equip Elec TD >5HP	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311300	Pump Equip Diesel	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311310	Pump Equip Diesel Stratma	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311320	Pump Equip Diesel Ctrl Pl	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311350	Pump Equip Diesel TD	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311400	Pump Equip Hydraulic	B01	Utility Plant Original Cost	A327	Hydraulic Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311500	Pump Equip Other	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311501	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311502	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311503	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311504	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311507	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311508	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311509	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311510	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311511	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311512	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311513	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311514	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311515	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311516	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS

Tennessee American Water Company
NARUC Master Chart of Accounts

GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	311520	Pumping Equipment SS	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3113	Pumping Equipment WT
ASSC76	101000	311530	Pumping Equipment WT	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3113	Pumping Equipment WT
ASSC76	101000	311540	Pumping Equipment TD	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311550	Pump Equip Other TD	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	320100	WT Equip Non-Media	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320110	WT Equip Purification (LI	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320120	WT Equip Non-Med North (S	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320130	WT Equip Non Media Ctrl 1	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320140	WT Equip Non Media Ctrl 3	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320150	WT Equip Non Media Sth (S	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320160	WT Equip Non Media Mer (S	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320190	WT Equip Set Basin,Clear	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320191	WT Equip Filter Plant Pip	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320192	WT Equip Wash Water Tank	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320193	WT Equip Chemical Feed (I	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320200	WT Equip Filter Media	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320400	WT Equip Waste Handling (	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320500	WT Equip Pur Sys Lg (PA)	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320502	WT Equip Pur Sys Lg Repai	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	330000	Dist Reservoirs & Standpi	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330002	Dist Res & Stand Orig Pai	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330003	Dist Res & Stand Orig Rep	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330020	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330021	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330022	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330023	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330024	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330100	Elevated Tanks & Standpip	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330200	Ground Level Facilities	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330300	Below Grade Facilities	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330400	Clearwell	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	331001	TD Mains Not Classified b	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331002	TD Mains (CT)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331003	TD Mains Paving (LI)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331100	TD Mains 4in & Less	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331101	TD Mains 4in & Less Nth (	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331200	TD Mains 6in to 8in	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331210	TD Mains 6in to 10in (TN)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331230	TD Mains 6in & Grtr (LI)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331300	TD Mains 10in to 16in	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331350	TD Mains 12in & Grtr (TN)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331400	TD Mains 18in & Grtr	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331500	TD Mains Bridgeport (CN)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331601	TD Mains AC 4in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331602	TD Mains CI <10in 1900-28	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331603	TD Mains CI <10in 1929-56	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331604	TD Mains CI <10in 1957-93	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331605	TD Mains CI 12in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331606	TD Mains CI 16in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331607	TD Mains DI 6in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331608	TD Mains DI 12in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331609	TD Mains DI 16in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331610	TD Mains Galve 1in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331611	TD Mains LJ 20in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331612	TD Main PL 6-8in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331613	TD Main PL 12in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331614	TD Main DI 4in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331615	TD Mains DI 24in	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331616	TD Main DI 10in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	332000	Fire Mains	B01	Utility Plant Original Cost	A344	Fire Mains	A3314	TD Mains
ASSC76	101000	333000	Services	B01	Utility Plant Original Cost	A345	Services	A3334	Services
ASSC76	101000	334100	Meters	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334110	Meters Bronze Case	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334120	Meters Plastic Case	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334130	Meters Other	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334131	Meters Other-Rem Rdr Unts	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334200	Meter Installations	B01	Utility Plant Original Cost	A347	Meter Installations	A3344	Meters & Meter Installati
ASSC76	101000	334201	Meter Installation Other	B01	Utility Plant Original Cost	A347	Meter Installations	A3344	Meters & Meter Installati
ASSC76	101000	334300	Meter Vaults	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	335000	Hydrants	B01	Utility Plant Original Cost	A348	Hydrants	A3354	Hydrants
ASSC76	101000	336000	Backflow Prevention Devic	B01	Utility Plant Original Cost	A345	Services	A3364	Backflow Prevention Devic
ASSC76	101000	339100	Other P/E Intangible	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3391	Other Plant & Equip Intan
ASSC76	101000	339200	Other P/E SS	B01	Utility Plant Original Cost	A317	Other Water Source Plant	A3392	Other Plant & Equip SS
ASSC76	101000	339300	Other P/E WT	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3393	Other Plant & Equip WT
ASSC76	101000	339400	Other P/E WT Res Hand Equ	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3393	Other Plant & Equip WT
ASSC76	101000	339500	Other P/E TD	B01	Utility Plant Original Cost	A349	Other TD Plant	A3394	Other Plant & Equip TD
ASSC76	101000	339600	Other P/E CPS	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3391	Other Plant & Equip Intan
ASSC76	101000	340100	Office Furniture & Equip	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340200	Comp & Periph Equip	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340210	Comp & Periph Mainframe	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340220	Comp & Periph Personal	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340230	Comp & Periph Other	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340240	Comp & Periph Capital Lea	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340300	Computer Software	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340310	Comp Software Mainframe	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340315	Comp Software Special Dep	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340320	Comp Software Personal	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340325	Comp Software Customized	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340330	Comp Software Other	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340400	Data Handling Equipment	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340500	Other Office Equipment	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340501	Other Off Equip MA	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	341001	Trans Equip Not Classifie	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341100	Trans Equip Lt Duty Trks	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341200	Trans Equip Hvy Duty Trks	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341300	Trans Equip Autos	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341400	Trans Equip Other	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	342000	Stores Equipment	B01	Utility Plant Original Cost	A393	Stores Equipment	A3425	Stores Equipment
ASSC76	101000	343000	Tools,Shop,Garage Equip	B01	Utility Plant Original Cost	A394	Tools, Shop, Garage Equip	A3435	Tools, Shop, Garage Equip
ASSC76	101000	343100	Tools,Shop,Garage Equip O	B01	Utility Plant Original Cost	A394	Tools, Shop, Garage Equip	A3435	Tools, Shop, Garage Equip
ASSC76	101000	344000	Laboratory Equipment	B01	Utility Plant Original Cost	A395	Laboratory Equipment	A3445	Laboratory Equipment
ASSC76	101000	344100	Laboratory Equip Other	B01	Utility Plant Original Cost	A395	Laboratory Equipment	A3445	Laboratory Equipment
ASSC76	101000	345000	Power Operated Equipment	B01	Utility Plant Original Cost	A396	Power Oper Equipment	A3455	Power Operated Equip
ASSC76	101000	345100	Power Oper Equip Other	B01	Utility Plant Original Cost	A396	Power Oper Equipment	A3455	Power Operated Equip
ASSC76	101000	346000	Comm Equip Not Classified	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346100	Comm Equip Non-Telephone	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346190	Remote Control & Instrume	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346200	Comm Equip Telephone	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346300	Comm Equip Other	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	347000	Misc Equipment	B01	Utility Plant Original Cost	A398	Misc Equipment	A3475	Miscellaneous Equip
ASSC76	101000	348000	Other Tangible Property	B01	Utility Plant Original Cost	A399	Other Tangible Property	A3485	Other Tangible Plant
ASSC76	101000	351000	WW Organization	B01	Utility Plant Original Cost	A301	Organization	A3511	WW Organization
ASSC76	101000	352000	WW Franchises	B01	Utility Plant Original Cost	A302	Franchises & Consents	A3521	WW Franchises
ASSC76	101000	352200	WW Other Intangible Plt	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3521	WW Franchises
ASSC76	101000	353200	WW Land & Ld Rights Coll	B01	Utility Plant Original Cost	A350	WW Land & Ld Rights Coll	A3532	WW Land & Ld Rights Coll
ASSC76	101000	353300	WW Land & Ld Rights SPP	B01	Utility Plant Original Cost	A360	WW Land & Ld Rights SPP	A3533	WW Land & Ld Rights SPP
ASSC76	101000	353400	WW Land & Ld Rights TDP	B01	Utility Plant Original Cost	A370	WW Land & Ld Rights TDP	A3534	WW Land & Ld Rights TDP
ASSC76	101000	353500	WW Land & Ld Rights Gen	B01	Utility Plant Original Cost	A389	Land & Land Rights AG	A3537	WW Land & Ld Rights Gen

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	354200	WW Struct & Imp Coll	B01	Utility Plant Original Cost	A351	WW Struct & Imp Coll	A3542	WW Struct & Imp Coll
ASSC76	101000	354300	WW Struct & Imp SPP	B01	Utility Plant Original Cost	A361	WW Struct & Imp SPP	A3543	WW Struct & Imp SPP
ASSC76	101000	354400	WW Struct & Imp TDP	B01	Utility Plant Original Cost	A371	WW Struct & Imp TDP	A3544	WW Struct & Imp TDP
ASSC76	101000	354500	WW Struct & Imp Gen	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354510	WW Struct & Imp Gen Lease	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354515	WW Struct & Imp AG Wood	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354520	WW Struct & Imp AG Masonr	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354530	WW Struct & Imp AG Fencin	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	355200	WW Pwr Gen Equip Coll	B01	Utility Plant Original Cost	A356	WW Other Equip Coll	A3552	WW Pwr Gen Equip Coll
ASSC76	101000	355300	WW Pwr Gen Equip SPP	B01	Utility Plant Original Cost	A363	WW Elec Pump Equip SPP	A3553	WW Pwr Gen Equip SPP
ASSC76	101000	355400	WW Pwr Gen Equip TDP	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3554	WW Pwr Gen Equip TDP
ASSC76	101000	355500	WW Pwr Gen Equip RWTP	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3555	WW Pwr Gen Equip RWTP
ASSC76	101000	355600	WW Pwr Gen Equip RWDP	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3556	WW Pwr Gen Equip RWDP
ASSC76	101000	360000	WW Collection Sewers Forc	B01	Utility Plant Original Cost	A3521	WW Collection Sewers Forc	A3602	WW Collection Sewers Forc
ASSC76	101000	361100	WW Collecting Mains	B01	Utility Plant Original Cost	A352	WW Collecting Mains	A3612	WW Collection Sewers Grav
ASSC76	101000	361101	WW Collecting Mains Other	B01	Utility Plant Original Cost	A352	WW Collecting Mains	A3612	WW Collection Sewers Grav
ASSC76	101000	362000	WW Special Coll Struct	B01	Utility Plant Original Cost	A3523	WW Special Coll Struct	A3622	WW Special Coll Struct
ASSC76	101000	363000	WW Services Sewer	B01	Utility Plant Original Cost	A353	WW Services Sewer	A3632	WW Services Sewer
ASSC76	101000	364000	WW Flow Measuring Devices	B01	Utility Plant Original Cost	A354	WW Flow Measuring Devices	A3642	WW Flow Measuring Devices
ASSC76	101000	365000	WW Flow Measuring Install	B01	Utility Plant Original Cost	A355	WW Flow Measuring Install	A3652	WW Flow Measuring Install
ASSC76	101000	370000	WW Receiving Wells	B01	Utility Plant Original Cost	A362	WW Receiving Wells	A3703	WW Receiving Wells
ASSC76	101000	371100	WW Pump Equip Elect	B01	Utility Plant Original Cost	A363	WW Elec Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371160	WW Pump Eq Elec <+5HP	B01	Utility Plant Original Cost	A363	WW Elec Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371170	WW Pump Eq Elec >5HP	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371200	WW Pump Equip Oth Pwr	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371300	WW Pump Equip Misc	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	380000	WW TD Equipment	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380050	WW TD Equip Grit Removal	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380100	WW TD Equip Sed Tanks/Acc	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380200	WW TD Equip Sldge/Effl Rm	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380250	WW TD Equip Sldge Dig Tnk	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380300	WW TD Equip Sldge Dry/Fil	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380350	WW TD Equip Sec Trmt Filt	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380400	WW TD Equip Aux Effl Trmt	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380450	WW TD Equip Oth Sew Rem	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380500	WW TD Equip Chem Trmt Plt	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380600	WW TD Equip Oth Disp	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380625	WW TD Equip Gen Trmt	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380650	WW TD Equip Influent Lift	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	381000	WW Plant Sewers	B01	Utility Plant Original Cost	A373	WW Plant Sewers	A3814	WW Plant Sewers
ASSC76	101000	382000	WW Outfall Sewer Lines	B01	Utility Plant Original Cost	A374	WW Outfall Sewer Lines	A3824	WW Outfall Sewer Lines
ASSC76	101000	389100	WW Oth Plt & Misc Equip I	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3891	WW Oth Plt&Misc Eq Intang
ASSC76	101000	389200	WW Oth Plt & Misc Equip C	B01	Utility Plant Original Cost	A356	WW Other Equip Coll	A3892	WW Oth Plt&Misc Eq Coll
ASSC76	101000	389300	WW Oth Plt & Misc Equip S	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3893	WW Oth Plt&Misc Eq SPP
ASSC76	101000	389400	WW Oth Plt & Misc Equip T	B01	Utility Plant Original Cost	A375	WW Other TD Equip	A3894	WW Oth Plt&Misc Eq TDP
ASSC76	101000	389600	WW Other P/E-CPS	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3891	WW Oth Plt&Misc Eq Intang
ASSC76	101000	390000	WW Office Furniture & Equ	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3907	WW Office Furniture & Equ
ASSC76	101000	390200	WW Computers & Peripheral	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3907	WW Office Furniture & Equ
ASSC76	101000	390300	WW Computer Software	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3907	WW Office Furniture & Equ
ASSC76	101000	391000	WW Trans Equipment	B01	Utility Plant Original Cost	A392	Transportation Equip	A3917	WW Transportation Equip
ASSC76	101000	391100	WW Trans Equip Lt Dty Trk	B01	Utility Plant Original Cost	A392	Transportation Equip	A3917	WW Transportation Equip
ASSC76	101000	391200	WW Trans Equip Hvy Dty Tr	B01	Utility Plant Original Cost	A392	Transportation Equip	A3917	WW Transportation Equip
ASSC76	101000	392000	WW Stores Equipment	B01	Utility Plant Original Cost	A393	Stores Equipment	A3927	WW Stores Equip
ASSC76	101000	393000	WW Tool Shop & Garage Equ	B01	Utility Plant Original Cost	A394	Tools, Shop, Garage Equip	A3937	WW Tools,Shop,Garage Equi
ASSC76	101000	394000	WW Laboratory Equipment	B01	Utility Plant Original Cost	A395	Laboratory Equipment	A3947	WW Laboratory Equipment
ASSC76	101000	395000	WW Power Operated Equip	B01	Utility Plant Original Cost	A396	Power Oper Equipment	A3957	WW Power Operated Equip
ASSC76	101000	396000	WW Communication Equip	B01	Utility Plant Original Cost	A397	Communication Equip	A3967	WW Communications Equip
ASSC76	101000	397000	WW Misc Equipment	B01	Utility Plant Original Cost	A398	Misc Equipment	A3977	WW Misc Equipment
ASSC76	101000	398000	WW Other Tangible Plant	B01	Utility Plant Original Cost	A399	Other Tangible Property	A3987	WW Other Tangible Propert

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	301000	Organization	B01	Utility Plant Original Cost	B3011	Organization	B301	Organization
ASSC84	101000	302000	Franchises	B01	Utility Plant Original Cost	B3021	Franchises	B302	Franchises and Consents
ASSC84	101000	302100	Franchises Amortizable	B01	Utility Plant Original Cost	B3021	Franchises	B302	Franchises and Consents
ASSC84	101000	303200	Land & Ld Rights SS	B01	Utility Plant Original Cost	B3032	Land & Land Rights SS	B306	Land and Land Rights
ASSC84	101000	303300	Land & Ld Rights P	B01	Utility Plant Original Cost	B3032	Land & Land Rights SS	B306	Land and Land Rights
ASSC84	101000	303400	Land & Ld Rights WT	B01	Utility Plant Original Cost	B3033	Land & Land Rights WT	B306	Land and Land Rights
ASSC84	101000	303410	Depletable Ld WT	B01	Utility Plant Original Cost	B3033	Land & Land Rights WT	B306	Land and Land Rights
ASSC84	101000	303500	Land & Ld Rights TD	B01	Utility Plant Original Cost	B3034	Land & Land Rights TD	B306	Land and Land Rights
ASSC84	101000	303501	Land TD	B01	Utility Plant Original Cost	B3034	Land & Land Rights TD	B306	Land and Land Rights
ASSC84	101000	303502	Rights of Way TD	B01	Utility Plant Original Cost	B3034	Land & Land Rights TD	B306	Land and Land Rights
ASSC84	101000	303600	Land & Land Rights AG	B01	Utility Plant Original Cost	B3035	Land & Land Rights AG	B306	Land and Land Rights
ASSC84	101000	304100	Struct & Imp SS	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304101	Struct & Imp SS-Millbury	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304102	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304103	Struct & Imp SS-Downing	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304104	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304200	Struct & Imp P	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304201	Struct & Imp Pumps (STL)	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304202	Struct & Imp Pump Booster	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304220	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304221	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304222	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304224	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304225	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304227	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304228	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304229	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304230	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304231	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304233	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304234	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304235	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304236	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304300	Struct & Imp WT	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304301	Struct & Imp WT Depr Pntn	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304302	Struct & Imp WT Paint	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304310	Struct & Imp WT Wste Hand	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304312	Struct & Imp WT WH Repain	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304320	Struct & Imp WT Nth Plt (	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304321	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304322	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304323	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304324	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304330	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304340	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304350	Struct & Imp WT Sth Plt (	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304360	Struct & Imp WT Meramec (	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304390	Struct & Imp WT Mix & Set	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304391	Struct & Imp WT Pur Bldg	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304392	Struct & Imp WT Wsh Wtr T	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304400	Struct & Imp TD	B01	Utility Plant Original Cost	B3044	Struct & Improve TD	B341	Structures and Improvemen
ASSC84	101000	304410	Struct & Imp TD Spec Cros	B01	Utility Plant Original Cost	B3044	Struct & Improve TD	B341	Structures and Improvemen
ASSC84	101000	304500	Struct & Imp AG	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304510	Struct & Imp AG Cap Lease	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304515	Struct & Imp AG Wood	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304520	Struct & Imp AG Masonry	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304600	Struct & Imp Offices	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304610	Gen Structures - HVAC	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304620	Struct & Imp Leasehold	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	304621	Struct & Imp Leasehold	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304700	Struct & Imp Store,Shop,G	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304800	Struct & Imp Misc	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	305000	Collect & Impounding	B01	Utility Plant Original Cost	B3052	Collecting & Impounding	B312	Collecting and Impounding
ASSC84	101000	306000	Lake, River & Other Intak	B01	Utility Plant Original Cost	B3062	Lake, River & Other Intak	B313	Lake, River and Other Int
ASSC84	101000	306001	Intakes Leased	B01	Utility Plant Original Cost	B3062	Lake, River & Other Intak	B313	Lake, River and Other Int
ASSC84	101000	307000	Wells & Springs	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307001	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307002	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307003	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307004	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307005	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307006	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307007	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307008	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307010	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307011	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307012	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307013	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307014	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307016	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307200	Wells Only (LI)	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	308000	Infiltration Galleries &	B01	Utility Plant Original Cost	B3082	Infilt Galleries & Tunnel	B314	Springs and Tunnels
ASSC84	101000	309000	Supply Mains	B01	Utility Plant Original Cost	B3092	Supply Mains	B316	Supply Mains
ASSC84	101000	309100	Supply Mains Nth Plt (STL	B01	Utility Plant Original Cost	B3092	Supply Mains	B316	Supply Mains
ASSC84	101000	309200	Supply Mains Ctrl Plt (ST	B01	Utility Plant Original Cost	B3092	Supply Mains	B316	Supply Mains
ASSC84	101000	309300	Supply Mains Sth Plt (STL	B01	Utility Plant Original Cost	B3092	Supply Mains	B316	Supply Mains
ASSC84	101000	309400	Supply Mains Meramec Plt	B01	Utility Plant Original Cost	B3092	Supply Mains	B316	Supply Mains
ASSC84	101000	310000	Power Generation Equip	B01	Utility Plant Original Cost	B3102	Power Generation Equip	B323	Other Power Production Eq
ASSC84	101000	310100	Power Generation Equip Ot	B01	Utility Plant Original Cost	B3102	Power Generation Equip	B323	Other Power Production Eq
ASSC84	101000	310200	Boiler Plant Equipment P	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B322	Boiler Plant Equipment
ASSC84	101000	311100	Pump Equip Steam	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311200	Pump Equip Electric	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311210	Pump Equip Elec Pre46 (ST	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311220	Pump Equip Elec Post46 (S	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311230	Pump Equip Elec Boosters	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311250	Pump Equip Electric TD	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311260	Pump Equip Elec TD <=5HP	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311270	Pump Equip Elec TD >5HP	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311300	Pump Equip Diesel	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311310	Pump Equip Diesel Stratma	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311320	Pump Equip Diesel Ctrl Pl	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311350	Pump Equip Diesel TD	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311400	Pump Equip Hydraulic	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311500	Pump Equip Other	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311501	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311502	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311503	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311504	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311507	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311508	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311509	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311510	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311511	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311512	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311513	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311514	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311515	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311516	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	311520	Pumping Equipment SS	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311530	Pumping Equipment WT	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B332	Water Treatment Equipment
ASSC84	101000	311540	Pumping Equipment TD	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311550	Pump Equip Other TD	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	320100	WT Equip Non-Media	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320110	WT Equip Purification (LI	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320120	WT Equip Non-Med North (S	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320130	WT Equip Non Media Ctrl 1	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320140	WT Equip Non Media Ctrl 3	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320150	WT Equip Non Media Sth (S	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320160	WT Equip Non Media Mer (S	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320190	WT Equip Set Basin,Clear	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320191	WT Equip Filter Plant Pip	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320192	WT Equip Wash Water Tank	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320193	WT Equip Chemical Feed (I	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320200	WT Equip Filter Media	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320400	WT Equip Waste Handling (	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320500	WT Equip Pur Sys Lg (PA)	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320502	WT Equip Pur Sys Lg Repai	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	330000	Dist Reservoirs & Standpi	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330002	Dist Res & Stand Orig Pai	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330003	Dist Res & Stand Orig Rep	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330020	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330021	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330022	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330023	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330024	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330100	Elevated Tanks & Standpip	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330200	Ground Level Facilities	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330300	Below Grade Facilities	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330400	Clearwell	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	331001	TD Mains Not Classified b	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331002	TD Mains (CT)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331003	TD Mains Paving (LI)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331100	TD Mains 4in & Less	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331101	TD Mains 4in & Less Nth (	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331200	TD Mains 6in to 8in	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331210	TD Mains 6in to 10in (TN)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331230	TD Mains 6in & Grtr (LI)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331300	TD Mains 10in to 16in	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331350	TD Mains 12in & Grtr (TN)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331400	TD Mains 18in & Grtr	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331500	TD Mains Bridgeport (CN)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331601	TD Mains AC 4in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331602	TD Mains CI <10in 1900-28	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331603	TD Mains CI <10in 1929-56	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331604	TD Mains CI <10in 1957-93	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331605	TD Mains CI 12in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331606	TD Mains CI 16in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331607	TD Mains DI 6in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331608	TD Mains DI 12in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331609	TD Mains DI 16in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331610	TD Mains Galve 1in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331611	TD Mains LJ 20in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331612	TD Main PL 6-8in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331613	TD Main PL 12in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331614	TD Main DI 4in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331615	TD Mains DI 24in	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331616	TD Main DI 10in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	332000	Fire Mains	B01	Utility Plant Original Cost	B3314	TD Mains	B344	Fire Mains
ASSC84	101000	333000	Services	B01	Utility Plant Original Cost	B3334	Services	B345	Services
ASSC84	101000	334100	Meters	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334110	Meters Bronze Case	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334120	Meters Plastic Case	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334130	Meters Other	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334131	Meters Other-Rem Rdr Unts	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334200	Meter Installations	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B347	Meter Installations
ASSC84	101000	334201	Meter Installation Other	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B347	Meter Installations
ASSC84	101000	334300	Meter Vaults	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	335000	Hydrants	B01	Utility Plant Original Cost	B3354	Hydrants	B348	Hydrants
ASSC84	101000	336000	Backflow Prevention Devic	B01	Utility Plant Original Cost	B3334	Services	B345	Services
ASSC84	101000	339100	Other P/E Intangible	B01	Utility Plant Original Cost	B3391	Other Plant & Equip Intan	B303	Other intangible Plant
ASSC84	101000	339200	Other P/E SS	B01	Utility Plant Original Cost	B3392	Other Plant & Equip SS	B317	Other Source of Supply Pl
ASSC84	101000	339300	Other P/E WT	B01	Utility Plant Original Cost	B3393	Other Plant & Equip WT	B332	Water Treatment Equipment
ASSC84	101000	339400	Other P/E WT Res Hand Equ	B01	Utility Plant Original Cost	B3393	Other Plant & Equip WT	B332	Water Treatment Equipment
ASSC84	101000	339500	Other P/E TD	B01	Utility Plant Original Cost	B3394	Other Plant & Equip TD	B349	Other Transmission and Di
ASSC84	101000	339600	Other P/E CPS	B01	Utility Plant Original Cost	B3391	Other Plant & Equip Intan	B303	Other intangible Plant
ASSC84	101000	340100	Office Furniture & Equip	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340200	Comp & Periph Equip	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340210	Comp & Periph Mainframe	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340220	Comp & Periph Personal	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340230	Comp & Periph Other	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340240	Comp & Periph Capital Lea	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340300	Computer Software	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340310	Comp Software Mainframe	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340315	Comp Software Special Dep	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340320	Comp Software Personal	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340325	Comp Software Customized	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340330	Comp Software Other	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340400	Data Handling Equipment	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340500	Other Office Equipment	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340501	Other Off Equip MA	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	341001	Trans Equip Not Classifie	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341100	Trans Equip Lt Duty Trks	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341200	Trans Equip Hvy Duty Trks	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341300	Trans Equip Autos	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341400	Trans Equip Other	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	342000	Stores Equipment	B01	Utility Plant Original Cost	B3425	Stores Equipment	B374	Stores Equipment
ASSC84	101000	343000	Tools,Shop,Garage Equip	B01	Utility Plant Original Cost	B3435	Tools, Shop, Garage Equip	B378	Tools, Shop and Garage Eq
ASSC84	101000	343100	Tools,Shop,Garage Equip O	B01	Utility Plant Original Cost	B3435	Tools, Shop, Garage Equip	B378	Tools, Shop and Garage Eq
ASSC84	101000	344000	Laboratory Equipment	B01	Utility Plant Original Cost	B3445	Laboratory Equipment	B375	Laboratory Equipment
ASSC84	101000	344100	Laboratory Equip Other	B01	Utility Plant Original Cost	B3445	Laboratory Equipment	B375	Laboratory Equipment
ASSC84	101000	345000	Power Operated Equipment	B01	Utility Plant Original Cost	B3455	Power Operated Equip	B377	Power Operated Equipment
ASSC84	101000	345100	Power Oper Equip Other	B01	Utility Plant Original Cost	B3455	Power Operated Equip	B377	Power Operated Equipment
ASSC84	101000	346000	Comm Equip Not Classified	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346100	Comm Equip Non-Telephone	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346190	Remote Control & Instrume	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346200	Comm Equip Telephone	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346300	Comm Equip Other	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	347000	Misc Equipment	B01	Utility Plant Original Cost	B3475	Miscellaneous Equip	B379	Other General Plant
ASSC84	101000	348000	Other Tangible Property	B01	Utility Plant Original Cost	B3485	Other Tangible Plant	B379	Other General Plant
ASSC84	101000	351000	WW Organization	B01	Utility Plant Original Cost	B3511	Organization SWR	B301	Organization
ASSC84	101000	352000	WW Franchises	B01	Utility Plant Original Cost	B3521	Franchises SWR	B302	Franchises and Consents
ASSC84	101000	352200	WW Other Intangible Plt	B01	Utility Plant Original Cost	B3521	Franchises SWR	B303	Other intangible Plant
ASSC84	101000	353200	WW Land & Ld Rights Coll	B01	Utility Plant Original Cost	B3532	Land & Ld Rights Coll SWR	B306	Land and Land Rights
ASSC84	101000	353300	WW Land & Ld Rights SPP	B01	Utility Plant Original Cost	B3533	Land & Ld Rights SPP SWR	B306	Land and Land Rights
ASSC84	101000	353400	WW Land & Ld Rights TDP	B01	Utility Plant Original Cost	B3534	Land & Ld Rights TDP SWR	B306	Land and Land Rights
ASSC84	101000	353500	WW Land & Ld Rights Gen	B01	Utility Plant Original Cost	B3535	Land & Ld Rights Gen SWR	B306	Land and Land Rights

Tennessee American Water Company
NARUC Master Chart of Accounts

GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	354200	WW Struct & Imp Coll	B01	Utility Plant Original Cost	B3542	Struct & Imp Coll SWR	B311	Structures and Improvemen
ASSC84	101000	354300	WW Struct & Imp SPP	B01	Utility Plant Original Cost	B3543	Struct & Imp SPP SWR	B321	Structures and Improvemen
ASSC84	101000	354400	WW Struct & Imp TDP	B01	Utility Plant Original Cost	B3544	Struct & Imp TDP SWR	B341	Structures and Improvemen
ASSC84	101000	354500	WW Struct & Imp Gen	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354510	WW Struct & Imp Gen Lease	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354515	WW Struct & Imp AG Wood	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354520	WW Struct & Imp AG Masonr	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354530	WW Struct & Imp AG Fencin	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	355200	WW Pwr Gen Equip Coll	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355300	WW Pwr Gen Equip SPP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355400	WW Pwr Gen Equip TDP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355500	WW Pwr Gen Equip RWTP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355600	WW Pwr Gen Equip RWDP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	360000	WW Collection Sewers Forc	B01	Utility Plant Original Cost	B3602	Collection Sewers Force S	B316	Supply Mains
ASSC84	101000	361100	WW Collecting Mains	B01	Utility Plant Original Cost	B3612	Collection Sewers Gravity	B316	Supply Mains
ASSC84	101000	361101	WW Collecting Mains Other	B01	Utility Plant Original Cost	B3612	Collection Sewers Gravity	B316	Supply Mains
ASSC84	101000	362000	WW Special Coll Struct	B01	Utility Plant Original Cost	B3622	Special Collecting Struct	B311	Structures and Improvemen
ASSC84	101000	363000	WW Services Sewer	B01	Utility Plant Original Cost	B3632	Services SWR	B345	Services
ASSC84	101000	364000	WW Flow Measuring Devices	B01	Utility Plant Original Cost	B3642	Flow Measuring Devices SW	B346	Meters
ASSC84	101000	365000	WW Flow Measuring Install	B01	Utility Plant Original Cost	B3652	Flow Measuring Install SW	B347	Meter Installations
ASSC84	101000	370000	WW Receiving Wells	B01	Utility Plant Original Cost	B3703	Receiving Wells SWR	B315	Wells
ASSC84	101000	371100	WW Pump Equip Elect	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371160	WW Pump Eq Elec <+5HP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371170	WW Pump Eq Elec >5HP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371200	WW Pump Equip Oth Pwr	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371300	WW Pump Equip Misc	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	380000	WW TD Equipment	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380050	WW TD Equip Grit Removal	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380100	WW TD Equip Sed Tanks/Acc	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380200	WW TD Equip Sldge/Effl Rm	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380250	WW TD Equip Sldge Dig Tnk	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380300	WW TD Equip Sldge Dry/Fil	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380350	WW TD Equip Sec Trmt Filt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380400	WW TD Equip Aux Effl Trmt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380450	WW TD Equip Oth Sew Rem	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380500	WW TD Equip Chem Trmt Plt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380600	WW TD Equip Oth Disp	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380625	WW TD Equip Gen Trmt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380650	WW TD Equip Influent Lift	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	381000	WW Plant Sewers	B01	Utility Plant Original Cost	B3814	Plant Sewers SWR	B343	Transmission and Distribu
ASSC84	101000	382000	WW Outfall Sewer Lines	B01	Utility Plant Original Cost	B3824	Outfall Sewer Lines	B343	Transmission and Distribu
ASSC84	101000	389100	WW Oth Plt & Misc Equip I	B01	Utility Plant Original Cost	B3891	Oth Plnt & Misc Equip Int	B303	Other intangible Plant
ASSC84	101000	389200	WW Oth Plt & Misc Equip C	B01	Utility Plant Original Cost	B3892	Oth Plnt & Misc Equip Col	B317	Other Source of Supply Pl
ASSC84	101000	389300	WW Oth Plt & Misc Equip S	B01	Utility Plant Original Cost	B3893	Oth Plnt & Misc Equip SPP	B325	Other Pumping Plant
ASSC84	101000	389400	WW Oth Plt & Misc Equip T	B01	Utility Plant Original Cost	B3894	Oth Plnt & Misc Equip TDP	B349	Other Transmission and Di
ASSC84	101000	389600	WW Other P/E-CPS	B01	Utility Plant Original Cost	B3891	Oth Plnt & Misc Equip Int	B303	Other intangible Plant
ASSC84	101000	390000	WW Office Furniture & Equ	B01	Utility Plant Original Cost	B3905	Other Furn & Equipment SW	B372	Office Furniture and Equi
ASSC84	101000	390200	WW Computers & Peripheral	B01	Utility Plant Original Cost	B3905	Other Furn & Equipment SW	B372	Office Furniture and Equi
ASSC84	101000	390300	WW Computer Software	B01	Utility Plant Original Cost	B3905	Other Furn & Equipment SW	B372	Office Furniture and Equi
ASSC84	101000	391000	WW Trans Equipment	B01	Utility Plant Original Cost	B3915	Transportation Equip SWR	B373	Transportation Equipment
ASSC84	101000	391100	WW Trans Equip Lt Dty Trk	B01	Utility Plant Original Cost	B3915	Transportation Equip SWR	B373	Transportation Equipment
ASSC84	101000	391200	WW Trans Equip Hvy Dty Tr	B01	Utility Plant Original Cost	B3915	Transportation Equip SWR	B373	Transportation Equipment
ASSC84	101000	392000	WW Stores Equipment	B01	Utility Plant Original Cost	B3925	Stores Equipment SWR	B374	Stores Equipment
ASSC84	101000	393000	WW Tool Shop & Garage Equ	B01	Utility Plant Original Cost	B3935	Tools, Shop, Garage Equip	B378	Tools, Shop and Garage Eq
ASSC84	101000	394000	WW Laboratory Equipment	B01	Utility Plant Original Cost	B3945	Laboratory Equipment SWR	B375	Laboratory Equipment
ASSC84	101000	395000	WW Power Operated Equip	B01	Utility Plant Original Cost	B3955	Power Operated Equip SWR	B377	Power Operated Equipment
ASSC84	101000	396000	WW Communication Equip	B01	Utility Plant Original Cost	B3965	Communication Equip SWR	B376	Communication Equipment
ASSC84	101000	397000	WW Misc Equipment	B01	Utility Plant Original Cost	B3975	Miscellaneous Equip SWR	B379	Other General Plant
ASSC84	101000	398000	WW Other Tangible Plant	B01	Utility Plant Original Cost	B3985	Other Tangible Plant SWR	B390	Other Tangible Property

Tennessee American Water Company
Depreciation Rate Download
*rates from fixed asset system (subledger)

rate_type	depr_afudc_method	utility_sub_acct	naruc_acct	start_month	rate_eff_date	life_rate	cor_rate	utility account	Book Depr Rate
AFUDC	1026			1/1/2014 0:00	01/2014				
DEPRECIATION - Rate Area 26-00	26:252 271110:RA26-00	271110-CIAC-NT Mains-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271120:RA26-00	271120-CIAC-NT Ext Dep-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271130:RA26-00	271130-CIAC-NT Fire Services-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271140:RA26-00	271140-CIAC-NT Meters-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271150:RA26-00	271150-CIAC-NT Hydrants-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271160:RA26-00	271160-CIAC-NT Other-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271210:RA26-00	271210-CIAC-Tax Mains-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271230:RA26-00	271230-CIAC-Tax Services-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271240:RA26-00	271240-CIAC-Tax Meters-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271250:RA26-00	271250-CIAC-Tax Hydrants-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271260:RA26-00	271260-CIAC-Tax Other-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:271110:RA26-00	271110-CIAC-NT Mains-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	1.08%	0.17%	271110	1.25%
DEPRECIATION - Rate Area 26-00	26:271120:RA26-00	271120-CIAC-NT Ext Dep-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	1.08%	0.17%	271120	1.25%
DEPRECIATION - Rate Area 26-00	26:271130:RA26-00	271130-CIAC-NT Fire Services-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	10/2008	1.11%	0.00%	271130	1.11%
DEPRECIATION - Rate Area 26-00	26:271140:RA26-00	271140-CIAC-NT Meters-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	7.03%	0.20%	271140	7.23%
DEPRECIATION - Rate Area 26-00	26:271150:RA26-00	271150-CIAC-NT Hydrants-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	1.97%	0.33%	271150	2.30%
DEPRECIATION - Rate Area 26-00	26:271160:RA26-00	271160-CIAC-NT Other-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	10/2008	1.25%	0.00%	271160	1.25%
DEPRECIATION - Rate Area 26-00	26:271210:RA26-00	271210-CIAC-Tax Mains-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	1.08%	0.17%	271210	1.25%
DEPRECIATION - Rate Area 26-00	26:271230:RA26-00	271230-CIAC-Tax Services-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	10/2008	1.11%	0.00%	271230	1.11%
DEPRECIATION - Rate Area 26-00	26:271240:RA26-00	271240-CIAC-Tax Meters-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	7.03%	0.20%	271240	7.23%
DEPRECIATION - Rate Area 26-00	26:271250:RA26-00	271250-CIAC-Tax Hydrants-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	1.97%	0.33%	271250	2.30%
DEPRECIATION - Rate Area 26-00	26:271260:RA26-00	271260-CIAC-Tax Other-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	10/2008	1.25%	0.00%	271260	1.25%
DEPRECIATION - Rate Area 26-00	26:304100:RA26-00	304100-Struct & Imp-Supply - None	304.2-Struct & Imp-SS & PP	1/1/2014 0:00	10/2008	1.72%	0.26%	304100	1.98%
DEPRECIATION - Rate Area 26-00	26:304200:RA26-00	304200-Struct & Imp-Pumping - None	304.2-Struct & Imp-SS & PP	1/1/2014 0:00	10/2008	1.72%	0.26%	304200	1.98%
DEPRECIATION - Rate Area 26-00	26:304300:RA26-00	304300-Struct & Imp-Treatment - 304300-Struct & In	304.3-Struct & Imp-WT	1/1/2014 0:00	10/2008	3.57%	0.54%	304300	4.11%
DEPRECIATION - Rate Area 26-00	26:304301:RA26-00	304300-Struct & Imp-Treatment - 304301-Struct & In	304.3-Struct & Imp-WT	1/1/2014 0:00	10/2008	12.06%	0.00%	304301	12.06%
DEPRECIATION - Rate Area 26-00	26:304310:RA26-00	304300-Struct & Imp-Treatment - 304310-Struct & In	304.3-Struct & Imp-WT	1/1/2014 0:00	03/2012	3.57%	0.54%	304310	4.11%
DEPRECIATION - Rate Area 26-00	26:304330:RA26-00	304300-Struct & Imp-Treatment - 304330-Struc & Im	304.3-Struct & Imp-WT	1/1/2014 0:00	03/2012	3.57%	0.54%	304330	4.11%
DEPRECIATION - Rate Area 26-00	26:304400:RA26-00	304400-Struct & Imp-T&D - None	304.4-Struct & Imp-T&D	1/1/2014 0:00	10/2008	1.85%	0.28%	304400	2.13%
DEPRECIATION - Rate Area 26-00	26:304500:RA26-00	304500-Struct & Imp-General - None	304.5-Struct & Imp-GP	1/1/2014 0:00	10/2008	0.98%	0.15%	304500	1.13%
DEPRECIATION - Rate Area 26-00	26:304510:RA26-00	304510-Struct & Imp-Cap Lease - None	304.5-Struct & Imp-GP	1/1/2014 0:00	10/2008	0.00%	0.00%	304510	0.00%
DEPRECIATION - Rate Area 26-00	26:304600:RA26-00	304600-Struct & Imp-Offices - None	304.5-Struct & Imp-GP	1/1/2014 0:00	10/2008	0.98%	0.15%	304600	1.13%
DEPRECIATION - Rate Area 26-00	26:304700:RA26-00	304700-Struct & Imp-Store,Shop,Gar - None	304.5-Struct & Imp-GP	1/1/2014 0:00	10/2008	0.63%	0.10%	304700	0.73%
DEPRECIATION - Rate Area 26-00	26:304800:RA26-00	304800-Struct & Imp-Misc - None	304.5-Struct & Imp-GP	1/1/2014 0:00	10/2008	0.43%	0.06%	304800	0.49%
DEPRECIATION - Rate Area 26-00	26:306000:RA26-00	306000-Lake, River & Other Intakes - None	306.2-Lake, River & Oth Intakes	1/1/2014 0:00	10/2008	0.79%	0.04%	306000	0.83%
DEPRECIATION - Rate Area 26-00	26:309000:RA26-00	309000-Supply Mains - None	309.2-Supply Mains	1/1/2014 0:00	10/2008	1.87%	0.00%	309000	1.87%
DEPRECIATION - Rate Area 26-00	26:310000:RA26-00	310000-Power Generation Equip - None	310.2-Power Generation Equip	1/1/2014 0:00	10/2008	11.74%	0.59%	310000	12.33%
DEPRECIATION - Rate Area 26-00	26:311200:RA26-00	311200-Pump Eqp Electric - None	311.2-Pumping Equipment-SS & PP	1/1/2014 0:00	10/2008	2.23%	0.22%	311200	2.45%
DEPRECIATION - Rate Area 26-00	26:311300:RA26-00	311300-Pump Eqp Diesel - None	311.2-Pumping Equipment-SS & PP	1/1/2014 0:00	10/2008	2.27%	0.23%	311300	2.50%
DEPRECIATION - Rate Area 26-00	26:311500:RA26-00	311500-Pump Eqp Other - None	311.2-Pumping Equipment-SS & PP	1/1/2014 0:00	10/2008	1.66%	0.17%	311500	1.83%
DEPRECIATION - Rate Area 26-00	26:311520:RA26-00	311000-Pumping Equipment - 311520-Pump Eqp SOS	311.2-Pumping Equipment-SS & PP	1/1/2014 0:00	09/2012	1.66%	0.17%	311520	1.83%
DEPRECIATION - Rate Area 26-00	26:320100:RA26-00	320100-WT Equip Non-Media - None	320.3-Water Treatment Equip	1/1/2014 0:00	10/2008	0.99%	0.10%	320100	1.09%
DEPRECIATION - Rate Area 26-00	26:320200:RA26-00	320200-WT Equip Filter Media - None	320.3-Water Treatment Equip	1/1/2014 0:00	12/2008	30.31%	3.38%	320200	33.69%
DEPRECIATION - Rate Area 26-00	26:330000:RA26-00	330000-Dist Reservoirs & Standpipes - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	10/2008	1.73%	0.35%	330000	2.08%
DEPRECIATION - Rate Area 26-00	26:330003:RA26-00	330003-Tank Repainting - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	10/2008	11.08%	0.00%	330003	11.08%
DEPRECIATION - Rate Area 26-00	26:330100:RA26-00	330100-Elevated Tanks & Standpipes - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	10/2008	2.28%	0.46%	330100	2.74%
DEPRECIATION - Rate Area 26-00	26:330200:RA26-00	330200-Ground Level Tanks - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	10/2008	2.28%	0.46%	330200	2.74%
DEPRECIATION - Rate Area 26-00	26:330300:RA26-00	330300-Below Ground Tanks - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	04/2011	2.28%	0.46%	330300	2.74%
DEPRECIATION - Rate Area 26-00	26:330400:RA26-00	330400-Clearwell - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	10/2008	1.38%	0.27%	330400	1.65%

Tennessee American Water Company
Depreciation Rate Download
*rates from fixed asset system (subledger)

rate_type	depr_afudc_method	utility_sub_acct	naruc_acct	start_month	rate_eff_date	life_rate	cor_rate	utility account	Book Depr Rate
DEPRECIATION - Rate Area 26-00	26:331001:RA26-00	331001-T&D Mains - 331001-TD Mains Not Classified	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331001	1.25%
DEPRECIATION - Rate Area 26-00	26:331100:RA26-00	331001-T&D Mains - 331100-TD Mains 4in & Less	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331100	1.25%
DEPRECIATION - Rate Area 26-00	26:331200:RA26-00	331001-T&D Mains - 331200-TD Mains 6in to 8in	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331200	1.25%
DEPRECIATION - Rate Area 26-00	26:331210:RA26-00	331001-T&D Mains - 331210-TD Mains 6in to 10in-TM	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331210	1.25%
DEPRECIATION - Rate Area 26-00	26:331300:RA26-00	331001-T&D Mains - 331300-TD Mains 10in to 16in	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331300	1.25%
DEPRECIATION - Rate Area 26-00	26:331350:RA26-00	331001-T&D Mains - 331350-TD Mains 12in & Grtr-T	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331350	1.25%
DEPRECIATION - Rate Area 26-00	26:331400:RA26-00	331001-T&D Mains - 331400-TD Mains 18in & Grtr	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331400	1.25%
DEPRECIATION - Rate Area 26-00	26:333000:RA26-00	333000-Services - None	333.4-Services	1/1/2014 0:00	10/2008	1.11%	0.00%	333000	1.11%
DEPRECIATION - Rate Area 26-00	26:334100:RA26-00	334100-Meters - 334100-Meters	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	7.26%	0.21%	334100	7.47%
DEPRECIATION - Rate Area 26-00	26:334110:RA26-00	334100-Meters - 334110-Meters Bronze Case	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	7.03%	0.20%	334110	7.23%
DEPRECIATION - Rate Area 26-00	26:334120:RA26-00	334100-Meters - 334120-Meters Plastic Case	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	7.03%	0.20%	334120	7.23%
DEPRECIATION - Rate Area 26-00	26:334130:RA26-00	334100-Meters - 334130-Meters Other	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	7.03%	0.20%	334130	7.23%
DEPRECIATION - Rate Area 26-00	26:334131:RA26-00	334100-Meters - 334131-Meter Reading Units	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	7.03%	0.20%	334131	7.23%
DEPRECIATION - Rate Area 26-00	26:334200:RA26-00	334200-Meter Installations - None	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	2.65%	0.08%	334200	2.73%
DEPRECIATION - Rate Area 26-00	26:334300:RA26-00	334300-Meter Vaults - None	334.4-Meters & Meter Installs	1/1/2016 0:00	01/2016	2.65%	0.08%	334300	2.73%
DEPRECIATION - Rate Area 26-00	26:335000:RA26-00	335000-Hydrants - None	335.4-Hydrants	1/1/2014 0:00	10/2008	1.97%	0.33%	335000	2.30%
DEPRECIATION - Rate Area 26-00	26:339200:RA26-00	339200-Other P/E-Supply - None	339.2-Oth Plt & Misc Equip-SS/PP	1/1/2014 0:00	06/2009	4.68%	0.00%	339200	4.68%
DEPRECIATION - Rate Area 26-00	26:339600:RA26-00	339600-Other P/E-CPS - None	339.1-Oth Plt & Misc Equip-Int	1/1/2014 0:00	06/2009	10.00%	0.00%	339600	10.00%
DEPRECIATION - Rate Area 26-00	26:340100:RA26-00	340100-Office Furniture & Equip - None	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.39%	0.00%	340100	1.39%
DEPRECIATION - Rate Area 26-00	26:340200:RA26-00	340200-Comp & Periph Equip - 340200-Comp & Peri	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	2.19%	0.00%	340200	2.19%
DEPRECIATION - Rate Area 26-00	26:340210:RA26-00	340200-Comp & Periph Equip - 340210-Comp & Peri	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	2.19%	0.00%	340210	2.19%
DEPRECIATION - Rate Area 26-00	26:340220:RA26-00	340200-Comp & Periph Equip - 340220-Comp & Peri	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	2.19%	0.00%	340220	2.19%
DEPRECIATION - Rate Area 26-00	26:340230:RA26-00	340200-Comp & Periph Equip - 340230-Comp & Peri	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	2.19%	0.00%	340230	2.19%
DEPRECIATION - Rate Area 26-00	26:340240:RA26-00	340200-Comp & Periph Equip - 340240-Comp & Peri	340.5-Office Furniture & Equip	1/1/2014 0:00	03/2010	2.19%	0.00%	340240	2.19%
DEPRECIATION - Rate Area 26-00	26:340300:RA26-00	340300-Computer Software - 340300-Computer Soft	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.83%	0.00%	340300	1.83%
DEPRECIATION - Rate Area 26-00	26:340310:RA26-00	340300-Computer Software - 340310-Comp Softwar	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.83%	0.00%	340310	1.83%
DEPRECIATION - Rate Area 26-00	26:340315:RA26-00	340300-Computer Software - 340315-Comp Softwar	340.5-Office Furniture & Equip	1/1/2014 0:00	11/2012	10.00%	0.00%	340315	10.00%
DEPRECIATION - Rate Area 26-00	26:340320:RA26-00	340300-Computer Software - 340320-Comp Softwar	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.83%	0.00%	340320	1.83%
DEPRECIATION - Rate Area 26-00	26:340330:RA26-00	340300-Computer Software - 340330-Comp Softwar	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.83%	0.00%	340330	1.83%
DEPRECIATION - Rate Area 26-00	26:340400:RA26-00	340400-Data Handling Equipment - None	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	4.94%	0.00%	340400	4.94%
DEPRECIATION - Rate Area 26-00	26:340500:RA26-00	340500-Other Office Equipment - None	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.39%	0.00%	340500	1.39%
DEPRECIATION - Rate Area 26-00	26:341100:RA26-00	341100-Trans Equip Lt Duty Trks - None	341.5-Transportation Equip	1/1/2014 0:00	10/2008	18.82%	-2.82%	341100	16.00%
DEPRECIATION - Rate Area 26-00	26:341200:RA26-00	341200-Trans Equip Hvy Duty Trks - None	341.5-Transportation Equip	1/1/2014 0:00	10/2008	19.55%	-2.93%	341200	16.62%
DEPRECIATION - Rate Area 26-00	26:341300:RA26-00	341300-Trans Equip Autos - None	341.5-Transportation Equip	1/1/2014 0:00	10/2008	13.39%	-2.01%	341300	11.38%
DEPRECIATION - Rate Area 26-00	26:341400:RA26-00	341400-Trans Equip Other - None	341.5-Transportation Equip	1/1/2014 0:00	10/2008	8.52%	-1.28%	341400	7.24%
DEPRECIATION - Rate Area 26-00	26:342000:RA26-00	342000-Stores Equipment - None	342.5-Stores Equipment	1/1/2014 0:00	05/2009	4.00%	0.00%	342000	4.00%
DEPRECIATION - Rate Area 26-00	26:343000:RA26-00	343000-Tools,Shop,Garage Equip - None	343.5-Tools, Shop & Garage Equip	1/1/2014 0:00	10/2008	6.89%	0.00%	343000	6.89%
DEPRECIATION - Rate Area 26-00	26:344000:RA26-00	344000-Laboratory Equipment - None	344.5-Laboratory Equipment	1/1/2014 0:00	10/2008	1.01%	0.00%	344000	1.01%
DEPRECIATION - Rate Area 26-00	26:345000:RA26-00	345000-Power Operated Equipment - None	345.5-Power Operated Equip	1/1/2014 0:00	09/2009	7.03%	0.00%	345000	7.03%
DEPRECIATION - Rate Area 26-00	26:346100:RA26-00	346100-Comm Equip Non-Telephone - None	346.5-Communication Equip	1/1/2014 0:00	10/2008	4.21%	0.00%	346100	4.21%
DEPRECIATION - Rate Area 26-00	26:346190:RA26-00	346190-Remote Control & Instrument - None	346.5-Communication Equip	1/1/2014 0:00	10/2008	4.21%	0.00%	346190	4.21%
DEPRECIATION - Rate Area 26-00	26:346200:RA26-00	346200-Comm Equip Telephone - None	346.5-Communication Equip	1/1/2014 0:00	10/2008	3.51%	0.00%	346200	3.51%
DEPRECIATION - Rate Area 26-00	26:347000:RA26-00	347000-Misc Equipment - None	347.5-Misc Equip	1/1/2014 0:00	10/2008	6.33%	0.00%	347000	6.33%
DEPRECIATION - Rate Area 26-00	26:348000:RA26-00	348000-Other Tangible Property - None	348.5-Other Tangible Plant	1/1/2014 0:00	10/2008	5.10%	0.00%	348000	5.10%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303500-Land & Land Rights-T&D - 303502-Rights of V	303.4-Land & LR-T&D	1/1/2014 0:00	01/2008	0.00%	0.00%	303500	0.00%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303500-Land & Land Rights-T&D - 303500-Land & Ld	303.4-Land & LR-T&D	1/1/2014 0:00	01/2008	0.00%	0.00%	303500	0.00%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303600-Land & Land Rights-General - None	303.5-Land & LR-GP	1/1/2014 0:00	01/2008	0.00%	0.00%	303600	0.00%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303300-Land & Land Rights-Pumping - None	303.2-Land & LR-SS & PP	1/1/2014 0:00	01/2008	0.00%	0.00%	303300	0.00%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303400-Land & Land Rights-Treatment - None	303.3-Land & LR-WT	1/1/2014 0:00	01/2008	0.00%	0.00%	303400	0.00%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303500-Land & Land Rights-T&D - 303501-Land-TD	303.4-Land & LR-T&D	1/1/2014 0:00	01/2008	0.00%	0.00%	303500	0.00%

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rate_type	depr_afudc_method	utility_sub_acct	naruc_acct	start_month	rate_eff_date	life_rate	cor_rate	utility account	Book Depr Rate
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM0	301000-Organization - None	301.1-Organization	1/1/2014 0:00	01/2008	0.00%	0.00%	301000	0.00%
DEPRECIATION - Rate Area 26-02	26:339200:RA26-02	339200-Other P/E-Supply - None	339.2-Oth Plt & Misc Equip-SS/PP	1/1/2014 0:00	03/2012	4.68%	0.00%	339200	4.68%
DEPRECIATION - Rate Area 26-02	26:339600:RA26-02	339600-Other P/E-CPS - None	339.1-Oth Plt & Misc Equip-Int	1/1/2014 0:00	03/2012	10.00%	0.00%	339600	10.00%
DEPRECIATION - Rate Area 26-02	26:342000:RA26-02	342000-Stores Equipment - None	342.5-Stores Equipment	1/1/2014 0:00	03/2012	4.00%	0.00%	342000	4.00%
DEPRECIATION - Rate Area 26-02	26:345000:RA26-02	345000-Power Operated Equipment - None	345.5-Power Operated Equip	1/1/2014 0:00	03/2012	7.03%	0.00%	345000	7.03%

Tennessee American Water
Capital Riders
Calculation of Total Revenue Requirement Check

Line Number	Description	2020 Capital Riders Company Totals	WKP 2020 In-Serviced SCEP Company Totals	Check
1	Additions Subject to SEC / EDI and QIIP:	$101,854,987	$101,854,987	$0
2	Plus: Cost of Removal less Salvage	12,602,529	12,602,529	0
3	Less: Contributions in Aid to Construction (CIAC)	2,358,677	2,358,677	0
4	Less: Deferred Income Taxes	13,299,697	13,299,697	0
5	Less: Accumulated Depreciation	6,568,374	6,568,374	0
6	Net Investment Supplied Additions:	$92,230,768	$92,230,768	$0
7				
8	Pre-Tax Rate of Return:	8.45145%	8.45145%	
9	Pre-Tax Return on Additions:	$7,794,840	$7,794,840	$0
10				
11	Depreciation Expense on SEC / EDI / QIIP Additions:	2,042,787	2,042,787	0
12				
13	Operational Expenses Related to Riders	0	0	0
14				
15	Property and Franchise Taxes Associated with SEC / EDI / QIIP:	1,205,529	1,205,529	0
16				
17	Total Revenues:	$11,043,155	$11,043,155	$0
18				
19	Revenue Taxes	3.191%	3.191%	
20	Total Revenues with Revenue Taxes	$11,407,158	$11,407,158	$0
21				
22	APP Revenue Reduction	(9,426)	(9,426)	0
23				
24	Revenues with Revenue Taxes & APP Reduction	$11,397,732	$11,397,732	$0
25				
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724	$47,073,724	
27				
28	Percentage to Apply to Bill:	24.21%	24.21%	
29				

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Cumulative Plant Additions Reconciliation

				Cumulative Balances by Year For 2020									
Line No.	Rate Mechanism	Project ID	Project Description	2014 Actual Total Capital Expenditure Additions	2015 Actual Total Capital Expenditure Additions	2016 Actual Total Capital Expenditure Additions	2017 Actual Total Capital Expenditure Additions	2018 SCEP Total Capital Expenditure Additions	2019 SCEP Total Capital Expenditure Additions	2020 SCEP Total Capital Expenditure Additions	Total Capital Expenditure Additions	Total 2020 In-Serviced Balance at Year-End	Total 2020 Average Plant Balance for Filing
1	QIIP	B	Mains - Replaced / Restored	$854,442	$1,139,159	$739,483	$2,873,538	$916,567	$1,875,000	$3,000,238	$11,398,426	$11,398,426	$9,889,802
2		C	Mains - Unscheduled	979,105	901,601	2,283,095	1,845,229	1,353,636	1,755,000	1,700,000	10,817,666	10,817,666	9,994,810
3		D	Mains - Relocated	69,470	1,354,295	134,725	2,222,174	358,767	275,000	275,000	4,689,431	4,689,431	4,551,679
4		F	Hydrants, Valves, and Manholes - Replaced	240,583	291,442	115,377	170,118	200,383	442,000	510,188	1,970,090	1,970,090	1,704,113
5		H	Services and Laterals - Replaced	442,503	428,990	412,814	605,223	309,867	697,000	748,591	3,644,987	3,644,987	3,270,615
6		J	Meters - Replaced	661,479	1,110,106	886,761	1,753,719	2,288,597	4,255,000	1,533,973	12,489,635	12,489,635	11,563,154
7		R	Capitalized Tank Rehabilitation/Painting	2,360,061	563,571	(908,459)	1,087,213	421,707	1,125,000	2,647,939	7,297,032	7,297,032	6,028,760
8		I26-020028	Citico Plant Improvements Phase 1B ($8.6)	0	0	8,387,200	32,603	0	0	0	8,419,803	8,419,803	8,419,803
9		I26-020034	Tennessee River Crossing ($2.5)	0	0	0	0	0	4,163,178	0	4,163,178	4,163,178	4,163,178
10		I26-020045	Remove Filter Bldg 3	0	0	0	0	0	0	0	0	0	0
11		I26-020039	Repl Basin 2 & Plate Settlers	0	0	0	0	0	0	6,598,975	6,598,975	6,598,975	989,367
12		I26-020056	Retire Basin 2	0	0	0	0	0	0	0	0	0	0
13		I26-0200XX	Filter House #2 Rehab	0	0	0	0	0	0	759,050	759,050	759,050	467,108
14													
15													
16			QIIP Total	5,607,642	5,789,163	12,050,995	10,589,816	5,849,523	14,587,178	17,773,953	72,248,271	72,248,271	61,042,389
17													
18	EDI	A	Mains - New	0	470,769	175,447	338,353	534,427	1,000,000	300,000	2,818,996	2,818,996	2,663,363
19		E	Hydrants, Valves, and Manholes - New	62,504	75,734	50,970	70,004	66,740	144,000	125,000	594,952	594,952	529,976
20		I26-0200XX	River Gorge Dr Transmission Mains	0	0	0	0	0	0	1,108,100	1,108,100	1,108,100	767,146
21		I26-0200XX	River Gorge Booster Station	0	0	0	0	0	0	1,107,380	1,107,380	1,107,380	937,013
22													
23													
24			EDI Total	62,504	546,502	226,417	408,356	601,168	1,144,000	2,640,479	5,629,427	5,629,427	4,897,499
25													
26	SEC	L	SCADA Equipment and Systems	487,736	258,474	180,161	165,235	171,620	142,000	170,000	1,575,225	1,575,225	1,482,761
27		M	Security Equipment and Systems	6,193	131,615	103,084	157,018	160,946	135,000	154,800	848,656	848,656	766,539
28		Q	Process Plant Facilities and Equipment	659,218	2,595,889	990,220	3,152,185	1,195,921	1,765,000	1,560,000	11,918,434	11,918,434	11,128,141
29		I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	0	15,043,463	522,140	(18,995)	0	0	0	15,546,608	15,546,608	15,546,608
30		I26-050002	Facility Upgrades at Whitwell WTP ($0.3)	0	0	0	350,105	(140,251)	0	0	209,854	209,854	209,854
31		I26-050004	Replace 0.1 MG Storage Tank at Whitwell ($0.3)	0	0	0	0	301,967	0	0	301,967	301,967	301,967
32		I26-020040	Chlorine Gas Conversion	0	0	0	0	0	5,700,000	373,150	6,073,150	6,073,150	6,020,386
33		I26-0200XX	Replace North Traveling Screen	0	0	0	0	0	0	748,136	748,136	748,136	458,844
34													
35													
36			SEC Total	1,153,147	18,029,441	1,795,604	3,805,550	1,690,202	7,742,000	3,006,085	37,222,029	37,222,029	35,915,099
37													
38			Grand Total	$6,823,293	$24,365,106	$14,073,016	$14,803,722	$8,140,893	$23,473,178	$23,420,518	$115,099,727	$115,099,727	$101,854,987
39													
40			From In-Service & SCEP Tabs					$8,140,893	$23,473,178	$23,420,518	$115,099,727	$115,099,727	$101,854,987
41													
42			Variance					($0)	$0	$0	$0	$0	$0

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STRATEGIC CAPITAL EXPENDITURE PLAN
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Business Unit Tennessee
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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account (2)	In-Service (Months) (3)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2019 SCEP Reforecast	Prior 2019 SCEP In-Serviced
1			**RECURRING PROJECTS**									
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	0.0%	1	1.25%				$0
3	TN	**DV**		333000	Services	0.0%	1	1.11%				0
4	TN	**DV**		335000	Hydrants	0.0%	1	2.30%				0
5												
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	10.0%	1	2.13%				204,566
7	TN	A		331001	Transmission & Distribution Mains	83.7%	1	1.25%				2,170,678
8	TN	A		333000	Services	0.6%	1	1.11%				14,813
9	TN	A		334300	Meter Vaults	1.7%	1	2.73%				35,531
10	TN	A		335000	Hydrants	4.0%	1	2.30%				93,408
11												
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	88.2%	1	1.25%				7,447,318
13	TN	B		333000	Services	9.5%	1	1.11%				780,451
14	TN	B		335000	Hydrants	2.3%	1	2.30%				170,419
15												
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	99.9%	1	1.25%				9,111,093
17	TN	C		335000	Hydrants	0.1%	1	2.30%				6,573
18												
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	91.5%	1	1.25%				4,152,417
20	TN	D		333000	Services	1.7%	1	1.11%				52,608
21	TN	D		335000	Hydrants	6.8%	1	2.30%				209,405
22												
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	44.5%	1	1.25%				255,697
24	TN	E		335000	Hydrants	55.5%	1	2.30%				214,256
25												
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	15.6%	1	1.25%				265,884
27	TN	F		335000	Hydrants	84.4%	1	2.30%				1,194,019
28												
29	TN	G	Services and Laterals - New	333000	Services	100.0%	1	1.11%				1,133,000
30												
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
32	TN	H		333000	Services	90.6%	1	1.11%				2,705,739
33	TN	H		334100	Meters	2.0%	1	7.47%				40,378
34	TN	H		334200	Meter Installations	6.0%	1	2.73%				121,055
35	TN	H		334300	Meter Vaults	1.4%	1	2.73%				29,224
36												
37	TN	I	Meters - New	334100	Meters	0.0%	1	7.47%				0
38	TN	I		334200	Meter Installations	0.0%	1	2.73%				0
39												
40	TN	J	Meters - Replaced	334100	Meters	6.6%	1	7.47%				884,306
41	TN	J		334200	Meter Installations	93.4%	1	2.73%				10,071,356
42												
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0
44												
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	0.0%	1	1.09%				268,337
46	TN	L		340200	Computer & Peripheral Equipment	15.4%	1	2.19%				101,530
47	TN	L		340300	Computer Software	0.5%	1	1.83%				3,176
48	TN	L		346100	Comm Equip Non-Telephone	0.0%	1	4.21%				41,119
49	TN	L		346190	Remote Control & Instrument	84.1%	1	4.21%				991,063
50												
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	4.8%	1	1.98%				26,770
52	TN	M		304200	Struct & Imp-Pumping	0.0%	1	1.98%				0
53	TN	M		304300	Structures & Improvement - Treatment	61.3%	1	4.11%				472,227
54	TN	M		304400	Struct & Imp-Treatment-T&D	29.5%	1	2.13%				163,884
55	TN	M		304500	Structures & Improvement - General	0.0%	1	1.13%				6,193
56	TN	M		340200	Computer & Peripheral Equipment	1.4%	1	2.19%				7,961

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STRATEGIC CAPITAL EXPENDITURE PLAN
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Business Unit Tennessee
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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account (2)	In-Service (Months) (3)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2019 SCEP Reforecast	Prior 2019 SCEP In-Serviced
57	TN	M		347000	Misc Equipment	3.0%	1	6.33%				16,821
58												
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0.0%	1	1.13%				0
60												
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0.0%	1	16.00%				0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0.0%	1	16.62%				0
63	TN	O		341300	Transportation Equip Autos	0.0%	1	11.38%				0
64												
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%				0
66												
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	2.1%	1	1.98%				275,326
68	TN	Q		304200	Struct & Imp-Pumping	16.3%	1	1.98%				1,155,328
69	TN	Q		304300	Struct & Imp-Treatment	11.1%	1	4.11%				792,398
70	TN	Q		304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%				25,687
71	TN	Q		304500	Structures & Improvement - General	0.6%	1	1.13%				72,324
72	TN	Q		304600	Struc &Imp-Offices	0.1%	1	1.13%				10,002
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0.0%	1	0.73%				0
74	TN	Q		306000	Lake, River & Other Intakes	3.2%	1	0.83%				225,036
75	TN	Q		309000	Supply Mains	0.0%	1	1.87%				9,862
76	TN	Q		310000	Power Generation Equip	0.3%	1	12.33%				44,304
77	TN	Q		311200	Pump Eqp Electric	1.1%	1	2.45%				94,766
78	TN	Q		311520	Pumping Equipment SOS	28.2%	1	1.83%				2,471,578
79	TN	Q		320100	WT Equip Non-Media	25.6%	1	1.09%				3,624,616
80	TN	Q		320200	Water Trmt Equip Filter Media	8.5%	1	33.69%				1,295,270
81	TN	Q		330000	Dist Reservoirs & Standpipes	0.4%	1	2.08%				31,508
82	TN	Q		331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
83	TN	Q		334100	Meters	0.0%	1	7.47%				0
84	TN	Q		340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0
85	TN	Q		340300	Computer Software	1.9%	1	1.83%				132,301
86	TN	Q		340330	Computer Software Other	0.0%	1	1.83%				1,300
87	TN	Q		343000	Tools, Shop, Garage Equipment	0.1%	1	6.89%				4,383
88	TN	Q		344000	Laboratory Equipment	0.1%	1	1.01%				6,519
89	TN	Q		345000	Power Operated Equipment	0.0%	1	7.03%				41,485
90	TN	Q		346190	Remote Control & Instrument	0.2%	1	4.21%				18,169
91	TN	Q		347000	Misc Equipment	0.3%	1	6.33%				26,273
92												
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0.0%	1	4.11%				0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	0.0%	1	12.06%				1,250,689
95	TN	R		320100	WT Equip Non-Media	0.0%	1	1.09%				259,932
96	TN	R		320200	Water Trmt Equip Filter Media	0.0%	1	33.69%				52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	21.3%	1	2.08%				712,333
98	TN	R		330003	Tank Repainting	34.3%	1	11.08%				1,185,131
99	TN	R		330100	Elevated Tanks & Standpipes	0.0%	1	2.74%				90,599
100	TN	R		330200	Ground Level Tanks	44.4%	1	2.74%				1,097,668
101												
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
103			**Total Recurring Projects**									
104												
105			**ACQUISITIONS**									
106												
107			**Total Acquisitions**									
108												
109			**CENTRALLY SPONSORED PROJECTS**									
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate			10.00%				0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate			10.00%				0
112			**Total Centrally Sponsored Projects**									

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account (2)	In-Service (Months) (3)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2019 SCEP Reforecast	Prior 2019 SCEP In-Serviced
113												
										Inception to Date Spend	2019 SCEP Reforecast	
114			**INVESTMENT PROJECTS**									
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%				6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%				2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%				0
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%				4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%				0
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%				1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%				10,336,541
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%				0
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%				5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%				4,163,178
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%			215,000 (1)	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%				5,700,000
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024					0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%				0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%				0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%				0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%				0
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%				0
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%				0
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024					0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%				0
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%				0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%				25,260
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				171,114
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022					0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%				58,596
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%				234,540
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%				8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%				0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%				0
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%				0
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%				0
149												
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**							**$92,812,209**
151			projections based on project costs through 2020.									
152					**Total DV Excluded:**							**$92,607,643**
153			(2) From prior docket #s and sourced accounts.									
154			(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**							**$91,679,209**
155												
156					**SEC Total:**							**$34,215,944**
157												
158					**EDI Total:**							**$2,784,382**
159												
160					**QIIP Total:**							**$54,474,318**

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STRATEGIC CAPITAL EXPENDITURE PLAN
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Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						1	2	3	4	5	6
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	204,566	207,750	208,468	211,871	214,213	219,459
7	TN	A		331001	Transmission & Distribution Mains	2,170,678	2,197,362	2,203,383	2,231,904	2,251,529	2,295,496
8	TN	A		333000	Services	14,813	14,994	15,035	15,228	15,362	15,660
9	TN	A		334300	Meter Vaults	35,531	36,084	36,209	36,800	37,206	38,118
10	TN	A		335000	Hydrants	93,408	94,685	94,974	96,339	97,279	99,384
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	7,608,597	7,782,201	8,012,364	8,245,459	8,504,760	8,765,443
13	TN	B		333000	Services	797,826	816,529	841,326	866,438	894,373	922,457
14	TN	B		335000	Hydrants	174,543	178,982	184,868	190,828	197,459	204,125
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	9,285,743	9,470,473	9,638,105	9,768,807	9,895,812	10,007,697
17	TN	C		335000	Hydrants	6,731	6,899	7,052	7,171	7,286	7,388
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	4,162,143	4,177,306	4,203,056	4,229,666	4,256,849	4,279,486
20	TN	D		333000	Services	52,790	53,074	53,557	54,055	54,564	54,989
21	TN	D		335000	Hydrants	210,123	211,243	213,144	215,109	217,116	218,788
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	258,535	261,578	264,871	269,709	274,878	281,216
24	TN	E		335000	Hydrants	217,794	221,588	225,693	231,724	238,169	246,070
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	269,486	274,046	279,111	286,139	293,294	302,217
27	TN	F		335000	Hydrants	1,213,530	1,238,228	1,265,661	1,303,727	1,342,480	1,390,812
28											
29	TN	G	Services and Laterals - New	333000	Services	1,218,809	1,309,680	1,406,143	1,514,857	1,624,323	1,734,776
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0
32	TN	H		333000	Services	2,753,195	2,804,413	2,859,449	2,915,754	2,975,071	3,044,349
33	TN	H		334100	Meters	41,423	42,550	43,762	45,001	46,307	47,832
34	TN	H		334200	Meter Installations	124,187	127,568	131,200	134,916	138,830	143,403
35	TN	H		334300	Meter Vaults	29,980	30,796	31,673	32,570	33,515	34,619
36											
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	886,163	888,143	890,219	892,646	903,520	914,926
41	TN	J		334200	Meter Installations	10,097,660	10,125,714	10,155,132	10,189,514	10,343,587	10,505,193
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337
46	TN	L		340200	Computer & Peripheral Equipment	101,530	105,214	105,431	109,700	109,939	114,312
47	TN	L		340300	Computer Software	3,176	3,291	3,298	3,432	3,439	3,576
48	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119
49	TN	L		346190	Remote Control & Instrument	991,063	1,011,172	1,012,358	1,035,666	1,036,971	1,060,844
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	27,077	27,454	27,953	28,488	29,183	29,889
52	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0
53	TN	M		304300	Structures & Improvement - Treatment	476,133	480,920	487,277	494,075	502,922	511,904
54	TN	M		304400	Struct & Imp-Treatment-T&D	165,763	168,066	171,125	174,396	178,653	182,974
55	TN	M		304500	Structures & Improvement - General	6,193	6,193	6,193	6,193	6,193	6,193
56	TN	M		340200	Computer & Peripheral Equipment	8,052	8,164	8,313	8,472	8,679	8,888

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STRATEGIC CAPITAL EXPENDITURE PLAN
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Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						1	2	3	4	5	6
57	TN	M		347000	Misc Equipment	17,014	17,250	17,564	17,900	18,337	18,780
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	277,209	279,317	281,668	284,764	288,025	291,677
68	TN	Q		304200	Struct & Imp-Pumping	1,169,588	1,185,552	1,203,359	1,226,803	1,251,494	1,279,155
69	TN	Q		304300	Struct & Imp-Treatment	802,090	812,941	825,044	840,979	857,762	876,563
70	TN	Q		304400	Struct & Imp-Treatment-T&D	25,688	25,688	25,689	25,689	25,690	25,691
71	TN	Q		304500	Structures & Improvement - General	72,874	73,491	74,178	75,084	76,037	77,105
72	TN	Q		304600	Struc &Imp-Offices	10,125	10,264	10,418	10,621	10,834	11,074
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	227,813	230,923	234,391	238,958	243,767	249,155
75	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862
76	TN	Q		310000	Power Generation Equip	44,541	44,807	45,103	45,494	45,905	46,365
77	TN	Q		311200	Pump Eqp Electric	95,703	96,752	97,922	99,462	101,085	102,902
78	TN	Q		311520	Pumping Equipment SOS	2,496,342	2,524,069	2,554,995	2,595,713	2,638,595	2,686,635
79	TN	Q		320100	WT Equip Non-Media	3,647,057	3,672,181	3,700,206	3,737,103	3,775,962	3,819,494
80	TN	Q		320200	Water Trmt Equip Filter Media	1,302,692	1,311,002	1,320,270	1,332,474	1,345,326	1,359,724
81	TN	Q		330000	Dist Reservoirs & Standpipes	31,897	32,333	32,818	33,458	34,131	34,885
82	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0
83	TN	Q		334100	Meters	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	133,934	135,762	137,801	140,486	143,313	146,480
86	TN	Q		340330	Computer Software Other	1,317	1,335	1,355	1,381	1,409	1,440
87	TN	Q		343000	Tools, Shop, Garage Equipment	4,437	4,498	4,565	4,654	4,748	4,853
88	TN	Q		344000	Laboratory Equipment	6,599	6,689	6,790	6,922	7,061	7,218
89	TN	Q		345000	Power Operated Equipment	41,485	41,485	41,485	41,485	41,485	41,485
90	TN	Q		346190	Remote Control & Instrument	18,350	18,553	18,779	19,076	19,390	19,741
91	TN	Q		347000	Misc Equipment	26,501	26,756	27,041	27,416	27,811	28,253
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
95	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932
96	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	712,333	767,973	826,894	889,095	951,297	1,013,499
98	TN	R		330003	Tank Repainting	1,185,131	1,274,526	1,369,192	1,469,131	1,569,069	1,669,007
99	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,600	90,600	90,600
100	TN	R		330200	Ground Level Tanks	1,097,668	1,213,523	1,336,211	1,465,731	1,595,252	1,724,772
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109			**CENTRALLY SPONSORED PROJECTS**								
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate						
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate						
112			**Total Centrally Sponsored Projects**								

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date
Description

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						1	2	3	4	5	6
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
123	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	5,864,625	5,968,888	6,073,150	6,073,150	6,073,150	6,073,150
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	759,050	759,050
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	0	0	0	1,108,100	1,108,100	1,108,100
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	0	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	0	0	0	309,136	528,636	638,386
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260
139	TN	I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114
140	TN	I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596
143	TN	I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540
144	TN	I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**						
151			projections based on project costs through 2020.								
152					**Total DV Excluded:**						
153			(2) From prior docket #s and sourced accounts.								
154			(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**						
155											
156					**SEC Total:**						
157											
158					**EDI Total:**						
159											
160					**QIIP Total:**						

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date
Description

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						7	8	9	10	11	12
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	221,998	227,721	228,159	231,656	231,844	234,528
7	TN	A		331001	Transmission & Distribution Mains	2,316,773	2,364,733	2,368,405	2,397,712	2,399,286	2,421,785
8	TN	A		333000	Services	15,805	16,130	16,155	16,354	16,365	16,517
9	TN	A		334300	Meter Vaults	38,558	39,552	39,629	40,236	40,269	40,735
10	TN	A		335000	Hydrants	100,402	102,698	102,874	104,277	104,353	105,430
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	9,027,509	9,266,133	9,503,374	9,739,233	9,928,209	10,094,654
13	TN	B		333000	Services	950,691	976,398	1,001,957	1,027,367	1,047,726	1,065,658
14	TN	B		335000	Hydrants	210,826	216,928	222,995	229,026	233,858	238,114
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	10,127,870	10,247,809	10,368,281	10,488,794	10,616,701	10,809,549
17	TN	C		335000	Hydrants	7,497	7,606	7,716	7,825	7,941	8,117
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	4,303,484	4,327,309	4,351,230	4,375,152	4,392,265	4,404,117
20	TN	D		333000	Services	55,438	55,884	56,333	56,781	57,101	57,323
21	TN	D		335000	Hydrants	220,560	222,319	224,086	225,852	227,115	227,991
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	287,631	293,991	299,302	304,382	308,253	311,335
24	TN	E		335000	Hydrants	254,067	261,995	268,617	274,949	279,776	283,617
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	311,238	320,274	328,311	335,415	340,464	345,397
27	TN	F		335000	Hydrants	1,439,674	1,488,616	1,532,149	1,570,629	1,597,973	1,624,693
28											
29	TN	G	Services and Laterals - New	333000	Services	1,855,606	1,975,468	2,095,847	2,216,132	2,335,886	2,433,000
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0
32	TN	H		333000	Services	3,112,814	3,173,691	3,231,979	3,285,821	3,335,275	3,383,845
33	TN	H		334100	Meters	49,339	50,680	51,963	53,148	54,237	55,306
34	TN	H		334200	Meter Installations	147,921	151,939	155,786	159,339	162,603	165,808
35	TN	H		334300	Meter Vaults	35,710	36,680	37,608	38,466	39,254	40,028
36											
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	926,829	938,720	954,091	969,668	981,965	985,437
41	TN	J		334200	Meter Installations	10,673,829	10,842,301	11,060,093	11,280,784	11,455,008	11,504,198
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337
46	TN	L		340200	Computer & Peripheral Equipment	114,556	118,933	119,177	123,452	123,690	127,721
47	TN	L		340300	Computer Software	3,584	3,721	3,728	3,862	3,869	3,996
48	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119
49	TN	L		346190	Remote Control & Instrument	1,062,175	1,086,075	1,087,406	1,110,745	1,112,043	1,134,052
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	30,860	31,845	32,590	33,319	33,854	34,223
52	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0
53	TN	M		304300	Structures & Improvement - Treatment	524,255	536,798	546,279	555,544	562,360	567,051
54	TN	M		304400	Struct & Imp-Treatment-T&D	188,917	194,952	199,514	203,971	207,251	209,508
55	TN	M		304500	Structures & Improvement - General	6,193	6,193	6,193	6,193	6,193	6,193
56	TN	M		340200	Computer & Peripheral Equipment	9,177	9,470	9,692	9,908	10,068	10,177

Tennessee American Water Company
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Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date
Description

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						7	8	9	10	11	12
57	TN	M		347000	Misc Equipment	19,390	20,010	20,478	20,935	21,272	21,504
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	295,284	298,638	301,742	304,703	306,960	308,831
68	TN	Q		304200	Struct & Imp-Pumping	1,306,472	1,331,865	1,355,376	1,377,801	1,394,887	1,409,056
69	TN	Q		304300	Struct & Imp-Treatment	895,130	912,389	928,370	943,612	955,226	964,856
70	TN	Q		304400	Struct & Imp-Treatment-T&D	25,692	25,692	25,693	25,694	25,694	25,695
71	TN	Q		304500	Structures & Improvement - General	78,160	79,140	80,048	80,914	81,574	82,121
72	TN	Q		304600	Struc &Imp-Offices	11,310	11,530	11,734	11,928	12,076	12,198
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	254,476	259,422	264,002	268,369	271,698	274,457
75	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862
76	TN	Q		310000	Power Generation Equip	46,820	47,243	47,635	48,008	48,293	48,528
77	TN	Q		311200	Pump Eqp Electric	104,697	106,366	107,911	109,384	110,507	111,438
78	TN	Q		311520	Pumping Equipment SOS	2,734,079	2,778,180	2,819,014	2,857,960	2,887,636	2,912,244
79	TN	Q		320100	WT Equip Non-Media	3,862,487	3,902,450	3,939,452	3,974,744	4,001,634	4,023,933
80	TN	Q		320200	Water Trmt Equip Filter Media	1,373,944	1,387,161	1,399,399	1,411,072	1,419,966	1,427,341
81	TN	Q		330000	Dist Reservoirs & Standpipes	35,630	36,323	36,964	37,576	38,042	38,428
82	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0
83	TN	Q		334100	Meters	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	149,609	152,517	155,209	157,777	159,733	161,356
86	TN	Q		340330	Computer Software Other	1,471	1,499	1,526	1,551	1,570	1,586
87	TN	Q		343000	Tools, Shop, Garage Equipment	4,957	5,053	5,142	5,227	5,292	5,346
88	TN	Q		344000	Laboratory Equipment	7,372	7,515	7,648	7,774	7,871	7,950
89	TN	Q		345000	Power Operated Equipment	41,485	41,485	41,485	41,485	41,485	41,485
90	TN	Q		346190	Remote Control & Instrument	20,088	20,410	20,709	20,993	21,210	21,390
91	TN	Q		347000	Misc Equipment	28,690	29,096	29,472	29,831	30,104	30,331
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
95	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932
96	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	1,075,701	1,137,903	1,200,105	1,247,802	1,273,453	1,277,055
98	TN	R		330003	Tank Repainting	1,768,945	1,868,883	1,968,822	2,045,456	2,086,668	2,092,455
99	TN	R		330100	Elevated Tanks & Standpipes	90,600	90,600	90,600	90,600	90,600	90,600
100	TN	R		330200	Ground Level Tanks	1,854,292	1,983,812	2,113,332	2,212,650	2,266,061	2,273,561
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109			**CENTRALLY SPONSORED PROJECTS**								
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate						
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate						
112			**Total Centrally Sponsored Projects**								

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date
Description

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
						7	8	9	10	11	12
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
123	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	6,262,795	6,598,975
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	6,073,150	6,073,150	6,073,150	6,073,150	6,073,150	6,073,150
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	759,050	759,050	759,050	759,050	759,050	759,050
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	748,136	748,136	748,136	748,136	748,136	748,136
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260
139	TN	I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114
140	TN	I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596
143	TN	I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540
144	TN	I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**						**$117,532,727**
151			projections based on project costs through 2020.								
152					**Total DV Excluded:**						**$117,298,198**
153			(2) From prior docket #s and sourced accounts.								
154			(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**						**$115,099,727**
155											
156					**SEC Total:**						**$37,222,029**
157											
158					**EDI Total:**						**$5,394,898**
159											
160					**QIIP Total:**						**$72,248,271**

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date
Description

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	2020 Average Plant in Service	2020 Average Retires (Replacement Projects Only)	2020 Average CIAC	2020 Depreciation Expense	2020 Cost of Removal Less Salvage
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		0	0	0	0	0
4	TN	**DV**		335000	Hydrants		0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	218,985	0	0	4,664	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	2,291,517	0	0	28,644	0
8	TN	A		333000	Services	EDI	15,633	0	0	174	0
9	TN	A		334300	Meter Vaults	EDI	38,035	0	0	1,038	0
10	TN	A		335000	Hydrants	EDI	99,193	0	0	2,281	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	8,763,481	(485,871)	0	103,470	232,018
13	TN	B		333000	Services	QIIP	922,246	(3,219)	0	10,201	62,476
14	TN	B		335000	Hydrants	QIIP	204,075	(2,422)	0	4,638	1,093
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	9,987,441	(2,033,992)	0	99,418	1,068,849
17	TN	C		335000	Hydrants	QIIP	7,369	0	0	169	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	4,278,037	(299,093)	(2,138,244)	23,009	134,150
20	TN	D		333000	Services	QIIP	54,961	0	(29,877)	278	50,834
21	TN	D		335000	Hydrants	QIIP	218,681	(64,148)	(118,055)	839	0
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	282,414	0	0	3,530	0
24	TN	E		335000	Hydrants	EDI	247,563	(882)	(58,274)	4,333	933
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	303,944	(47,202)	0	3,209	58,853
27	TN	F		335000	Hydrants	QIIP	1,400,168	(214,814)	(14,227)	26,936	121,067
28											
29	TN	G	Services and Laterals - New	333000	Services		1,757,964	0	0	19,513	0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	0	(7,589)	0	(95)	1,340
32	TN	H		333000	Services	QIIP	3,044,723	(201,225)	0	31,563	622,367
33	TN	H		334100	Meters	QIIP	47,841	(16,328)	0	2,354	12,259
34	TN	H		334200	Meter Installations	QIIP	143,427	(5,009)	0	3,779	877
35	TN	H		334300	Meter Vaults	QIIP	34,625	0	0	945	1,496
36											
37	TN	I	Meters - New	334100	Meters		0	0	0	0	0
38	TN	I		334200	Meter Installations		0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	QIIP	924,356	(3,528,729)	0	(194,547)	364,926
41	TN	J		334200	Meter Installations	QIIP	10,638,798	(896,256)	0	265,971	1,607,877
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	268,337	(18,368)	0	2,725	10,453
46	TN	L		340200	Computer & Peripheral Equipment	SEC	113,476	0	0	2,485	2,449
47	TN	L		340300	Computer Software	SEC	3,550	0	0	65	0
48	TN	L		346100	Comm Equip Non-Telephone	SEC	41,119	0	0	1,731	0
49	TN	L		346190	Remote Control & Instrument	SEC	1,056,280	(204,120)	0	35,876	95,939
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	30,270	0	0	599	0
52	TN	M		304200	Struct & Imp-Pumping	SEC	0	(17,678)	0	(350)	4,187
53	TN	M		304300	Structures & Improvement - Treatment	SEC	516,750	(37,713)	0	19,688	22,861
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	185,306	0	0	3,947	0
55	TN	M		304500	Structures & Improvement - General	SEC	6,193	0	0	70	0
56	TN	M		340200	Computer & Peripheral Equipment	SEC	9,002	0	0	197	0

Tennessee American Water Company
Qualified Infrastructure Improvement Program
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Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date
Description

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	2020 Average Plant in Service	2020 Average Retires (Replacement Projects Only)	2020 Average CIAC	2020 Depreciation Expense	2020 Cost of Removal Less Salvage
57	TN	M		347000	Misc Equipment	SEC	19,019	0	0	1,204	0
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General		0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	291,857	0	0	5,779	874
68	TN	Q		304200	Struct & Imp-Pumping	SEC	1,280,518	(122,008)	0	22,939	42,639
69	TN	Q		304300	Struct & Imp-Treatment	SEC	877,489	(182,336)	0	28,571	81,249
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	25,691	0	0	547	0
71	TN	Q		304500	Structures & Improvement - General	SEC	77,158	0	0	872	277
72	TN	Q		304600	Struc &Imp-Offices	SEC	11,086	0	0	125	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	0	(7,869)	0	(57)	1
74	TN	Q		306000	Lake, River & Other Intakes	SEC	249,421	(73,272)	0	1,462	12,355
75	TN	Q		309000	Supply Mains	SEC	9,862	0	0	184	0
76	TN	Q		310000	Power Generation Equip	SEC	46,388	0	0	5,720	115
77	TN	Q		311200	Pump Eqp Electric	SEC	102,992	(228,733)	0	(3,081)	70,717
78	TN	Q		311520	Pumping Equipment SOS	SEC	2,689,003	(85,066)	0	47,652	62,022
79	TN	Q		320100	WT Equip Non-Media	SEC	3,821,640	(914,315)	0	31,690	792,073
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	1,360,434	(492,152)	0	292,524	460,312
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	34,923	0	0	726	0
82	TN	Q		331001	Transmission & Distribution Mains	SEC	0	(1,011)	0	(13)	237
83	TN	Q		334100	Meters	SEC	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	0	0	0	0	105
85	TN	Q		340300	Computer Software	SEC	146,637	0	0	2,683	0
86	TN	Q		340330	Computer Software Other	SEC	1,441	0	0	26	0
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	4,858	(3,994)	0	60	0
88	TN	Q		344000	Laboratory Equipment	SEC	7,225	(151,566)	0	(1,458)	1,876
89	TN	Q		345000	Power Operated Equipment	SEC	41,485	(11,283)	0	2,123	1,676
90	TN	Q		346190	Remote Control & Instrument	SEC	19,758	(4,578)	0	639	0
91	TN	Q		347000	Misc Equipment	SEC	28,275	(5,561)	0	1,438	3,451
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	0	(94,900)	0	(3,900)	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	1,250,689	(170,157)	0	130,312	661,770
95	TN	R		320100	WT Equip Non-Media	QIIP	259,932	(123,785)	0	1,484	89,500
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	52,740	(36,378)	0	5,512	206,460
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	1,006,573	0	0	20,937	0
98	TN	R		330003	Tank Repainting	QIIP	1,657,878	(308,891)	0	149,468	580,347
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	90,600	0	0	2,482	0
100	TN	R		330200	Ground Level Tanks	QIIP	1,710,349	(446)	0	46,851	977
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109			**CENTRALLY SPONSORED PROJECTS**								
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0	0	0	0	0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0	0	0	0	0
112			**Total Centrally Sponsored Projects**								

Tennessee American Water Company
Qualified Infrastructure Improvement Program
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date
Description

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	2020 Average Plant in Service	2020 Average Retires (Replacement Projects Only)	2020 Average CIAC	2020 Depreciation Expense	2020 Cost of Removal Less Salvage
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0	0	250,857	0
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)	0	22,465	850,267
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	207,335	0	0	8,729	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)	0	(290)	243,354
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)	0	167,991	1,535,662
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	1,062,411	0	0	12,005	0
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)	0	112,665	577
123	TN	I26-020032		330200	Ground Level Tanks	SEC	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	5,946	0	0	376	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	4,163,178	0	0	52,040	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	989,367	(1,158,137)	0	(1,840)	750,000
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	6,020,386	(155,763)	0	63,924	50,000
128	TN	I26-020044	New Raw Water Intake Citico			SEC	0		0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0	(2,607)	0	(107)	1,000,000
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0	(4,089)	0	(45)	500,000
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	467,108	0	0	19,198	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	767,146	0	0	9,589	0
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	937,013	0	0	22,957	0
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	458,844	0	0	3,808	0
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP	0		0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(76,471)	0	(1,514)	92,478
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	0	(733)	0	(30)	2,475
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0	0	538	0
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	171,114	0	0	1,865	0
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)	0	310	5,279
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP	0		0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	58,596	0	0	1,248	0
143	TN	I26-050004		330200	Ground Level Tanks	SEC	234,540	(3,369)	0	6,334	26,100
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	8,830	0	0	372	0
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0		0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	0		0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	0		0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	0		0	0	0
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**		**$103,612,951**	**($12,627,372)**	**($2,358,677)**	**$2,062,300**	**$12,602,529**
151			projections based on project costs through 2020.								
152					**Total DV Excluded:**		**$103,393,966**	**($12,627,372)**	**($2,358,677)**	**$2,057,636**	**$12,602,529**
153			(2) From prior docket #s and sourced accounts.								
154			(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**		**$101,854,987**	**($12,627,372)**	**($2,358,677)**	**$2,042,787**	**$12,602,529**
155											
156					**SEC Total:**		**$35,915,099**	**($2,873,357)**	**$0**	**$878,992**	**$3,621,793**
157											
158					**EDI Total:**		**$4,678,514**	**($882)**	**($58,274)**	**$72,547**	**$933**
159											
160					**QIIP Total:**		**$61,042,389**	**($9,753,133)**	**($2,300,403)**	**$1,086,583**	**$8,979,803**

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-20 T TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account (2)	In-Service (Months) (3)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2018 SCEP Reforecast	Prior 2018 SCEP In-Serviced
1			**RECURRING PROJECTS**									
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	0.0%	1	1.25%				$0
3	TN	**DV**		333000	Services	0.0%	1	1.11%				0
4	TN	**DV**		335000	Hydrants	0.0%	1	2.30%				0
5												
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	10.0%	1	2.13%				104,691
7	TN	A		331001	Transmission & Distribution Mains	83.7%	1	1.25%				1,333,654
8	TN	A		333000	Services	0.6%	1	1.11%				9,131
9	TN	A		334300	Meter Vaults	1.7%	1	2.73%				18,184
10	TN	A		335000	Hydrants	4.0%	1	2.30%				53,335
11												
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	88.2%	1	1.25%				5,792,864
13	TN	B		333000	Services	9.5%	1	1.11%				602,211
14	TN	B		335000	Hydrants	2.3%	1	2.30%				128,112
15												
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	99.9%	1	1.25%				7,357,687
17	TN	C		335000	Hydrants	0.1%	1	2.30%				4,979
18												
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	91.5%	1	1.25%				3,900,718
20	TN	D		333000	Services	1.7%	1	1.11%				47,893
21	TN	D		335000	Hydrants	6.8%	1	2.30%				190,820
22												
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	44.5%	1	1.25%				191,601
24	TN	E		335000	Hydrants	55.5%	1	2.30%				134,351
25												
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	15.6%	1	1.25%				196,998
27	TN	F		335000	Hydrants	84.4%	1	2.30%				820,905
28												
29	TN	G	Services and Laterals - New	333000	Services	100.0%	1	1.11%				0
30												
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
32	TN	H		333000	Services	90.6%	1	1.11%				2,074,366
33	TN	H		334100	Meters	2.0%	1	7.47%				26,480
34	TN	H		334200	Meter Installations	6.0%	1	2.73%				79,386
35	TN	H		334300	Meter Vaults	1.4%	1	2.73%				19,165
36												
37	TN	I	Meters - New	334100	Meters	0.0%	1	7.47%				0
38	TN	I		334200	Meter Installations	0.0%	1	2.73%				0
39												
40	TN	J	Meters - Replaced	334100	Meters	6.6%	1	7.47%				603,786
41	TN	J		334200	Meter Installations	93.4%	1	2.73%				6,096,877
42												
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0
44												
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	0.0%	1	1.09%				268,337
46	TN	L		340200	Computer & Peripheral Equipment	15.4%	1	2.19%				79,653
47	TN	L		340300	Computer Software	0.5%	1	1.83%				2,492
48	TN	L		346100	Comm Equip Non-Telephone	0.0%	1	4.21%				41,119
49	TN	L		346190	Remote Control & Instrument	84.1%	1	4.21%				871,624
50												
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	4.8%	1	1.98%				20,271
52	TN	M		304200	Struct & Imp-Pumping	0.0%	1	1.98%				0
53	TN	M		304300	Structures & Improvement - Treatment	61.3%	1	4.11%				389,532
54	TN	M		304400	Struct & Imp-Treatment-T&D	29.5%	1	2.13%				124,095
55	TN	M		304500	Structures & Improvement - General	0.0%	1	1.13%				6,193
56	TN	M		340200	Computer & Peripheral Equipment	1.4%	1	2.19%				6,028

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PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-20 T TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account (2)	In-Service (Months) (3)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2018 SCEP Reforecast	Prior 2018 SCEP In-Serviced
57	TN	M		347000	Misc Equipment	3.0%	1	6.33%				12,737
58												
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0.0%	1	1.13%				0
60												
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0.0%	1	16.00%				0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0.0%	1	16.62%				0
63	TN	O		341300	Transportation Equip Autos	0.0%	1	11.38%				0
64												
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%				0
66												
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	2.1%	1	1.98%				237,419
68	TN	Q		304200	Struct & Imp-Pumping	16.3%	1	1.98%				868,258
69	TN	Q		304300	Struct & Imp-Treatment	11.1%	1	4.11%				597,277
70	TN	Q		304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%				25,679
71	TN	Q		304500	Structures & Improvement - General	0.6%	1	1.13%				61,239
72	TN	Q		304600	Struc &Imp-Offices	0.1%	1	1.13%				7,517
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0.0%	1	0.73%				0
74	TN	Q		306000	Lake, River & Other Intakes	3.2%	1	0.83%				169,120
75	TN	Q		309000	Supply Mains	0.0%	1	1.87%				9,862
76	TN	Q		310000	Power Generation Equip	0.3%	1	12.33%				39,524
77	TN	Q		311200	Pump Eqp Electric	1.1%	1	2.45%				75,902
78	TN	Q		311520	Pumping Equipment SOS	28.2%	1	1.83%				1,973,004
79	TN	Q		320100	WT Equip Non-Media	25.6%	1	1.09%				3,172,823
80	TN	Q		320200	Water Trmt Equip Filter Media	8.5%	1	33.69%				1,145,843
81	TN	Q		330000	Dist Reservoirs & Standpipes	0.4%	1	2.08%				23,679
82	TN	Q		331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
83	TN	Q		334100	Meters	0.0%	1	7.47%				0
84	TN	Q		340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0
85	TN	Q		340300	Computer Software	1.9%	1	1.83%				99,427
86	TN	Q		340330	Computer Software Other	0.0%	1	1.83%				977
87	TN	Q		343000	Tools, Shop, Garage Equipment	0.1%	1	6.89%				3,294
88	TN	Q		344000	Laboratory Equipment	0.1%	1	1.01%				4,899
89	TN	Q		345000	Power Operated Equipment	0.0%	1	7.03%				41,485
90	TN	Q		346190	Remote Control & Instrument	0.2%	1	4.21%				14,524
91	TN	Q		347000	Misc Equipment	0.3%	1	6.33%				21,681
92												
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0.0%	1	4.11%				0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	0.0%	1	12.06%				1,250,689
95	TN	R		320100	WT Equip Non-Media	0.0%	1	1.09%				259,932
96	TN	R		320200	Water Trmt Equip Filter Media	0.0%	1	33.69%				52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	21.3%	1	2.08%				472,407
98	TN	R		330003	Tank Repainting	34.3%	1	11.08%				799,647
99	TN	R		330100	Elevated Tanks & Standpipes	0.0%	1	2.74%				90,599
100	TN	R		330200	Ground Level Tanks	44.4%	1	2.74%				598,079
101												
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
103			**Total Recurring Projects**									
104												
105			**ACQUISITIONS**									
106												
107			**Total Acquisitions**									
108												
109			**CENTRALLY SPONSORED PROJECTS**									
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate			10.00%				0
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate			10.00%				0
112			**Total Centrally Sponsored Projects**									

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Description TN BP 2019-20 T TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account (2)	In-Service (Months) (3)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2018 SCEP Reforecast	Prior 2018 SCEP In-Serviced
113												
										Inception to Date Spend	2018 SCEP Reforecast	
114			**INVESTMENT PROJECTS**									
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%				6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%				2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%				0
119	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%				4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%				0
121	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%				1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%				10,336,541
123	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%				0
124	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%				5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%			1,748,969 (1)	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%				0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%		2,325,354 (1)		0
128	TN	I26-020044	New Raw Water Intake Citico				3/15/2024					0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%				0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%				0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%				0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%				0
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%				0
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%				0
135	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024					0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%				0
137	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%				0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%				25,260
139	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				171,114
140	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022					0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%				58,596
143	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%				234,540
144	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%				8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%				0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%				0
147	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%				0
148	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%				0
149												
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**							**$68,206,031**
151			projections based on project costs through 2020.									
152					**Total DV Excluded:**							**$68,101,340**
153			(2) From prior docket #s and sourced accounts.									
154			(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**							**$68,206,031**
155												
156					**SEC Total:**							**$26,473,944**
157												
158					**EDI Total:**							**$1,740,256**
159												
160					**QIIP Total:**							**$39,887,140**

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STRATEGIC CAPITAL EXPENDITURE PLAN
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Business Unit Tennessee
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Description TN BP 2019-20 T TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						1	2	3	4	5	6
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	107,688	110,684	121,171	131,657	142,144	152,132
7	TN	A		331001	Transmission & Distribution Mains	1,358,765	1,383,876	1,471,763	1,559,651	1,647,538	1,731,241
8	TN	A		333000	Services	9,302	9,472	10,069	10,665	11,262	11,830
9	TN	A		334300	Meter Vaults	18,704	19,224	21,046	22,867	24,689	26,424
10	TN	A		335000	Hydrants	54,537	55,739	59,947	64,155	68,362	72,370
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	5,872,278	5,960,516	6,070,813	6,203,169	6,366,408	6,595,826
13	TN	B		333000	Services	610,767	620,273	632,156	646,415	664,001	688,717
14	TN	B		335000	Hydrants	130,143	132,399	135,220	138,604	142,778	148,645
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	7,512,213	7,666,490	7,821,016	7,975,543	8,105,092	8,234,641
17	TN	C		335000	Hydrants	5,119	5,259	5,400	5,540	5,658	5,776
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	3,914,447	3,932,752	3,960,210	3,987,669	4,015,127	4,038,008
20	TN	D		333000	Services	48,150	48,493	49,007	49,522	50,036	50,465
21	TN	D		335000	Hydrants	191,833	193,185	195,213	197,240	199,268	200,957
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	196,386	201,282	206,179	211,186	217,529	223,872
24	TN	E		335000	Hydrants	140,316	146,420	152,523	158,766	166,673	174,581
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	201,147	205,336	209,524	217,648	225,772	233,895
27	TN	F		335000	Hydrants	843,380	866,067	888,753	932,754	976,756	1,020,757
28											
29	TN	G	Services and Laterals - New	333000	Services	92,667	185,334	278,751	376,168	473,835	571,502
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0
32	TN	H		333000	Services	2,123,281	2,173,329	2,224,237	2,276,052	2,333,301	2,392,453
33	TN	H		334100	Meters	27,556	28,658	29,779	30,919	32,180	33,482
34	TN	H		334200	Meter Installations	82,615	85,918	89,277	92,697	96,475	100,379
35	TN	H		334300	Meter Vaults	19,944	20,742	21,553	22,378	23,290	24,233
36											
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	620,362	636,938	656,811	689,869	722,927	756,050
41	TN	J		334200	Meter Installations	6,331,733	6,566,590	6,848,150	7,316,525	7,784,900	8,254,195
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337
46	TN	L		340200	Computer & Peripheral Equipment	79,653	82,889	82,889	86,894	86,894	91,131
47	TN	L		340300	Computer Software	2,492	2,593	2,593	2,718	2,718	2,851
48	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119
49	TN	L		346190	Remote Control & Instrument	871,624	889,288	889,288	911,157	911,157	934,287
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	20,873	21,475	22,076	22,678	23,280	23,882
52	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0
53	TN	M		304300	Structures & Improvement - Treatment	397,189	404,846	412,503	420,160	427,817	435,474
54	TN	M		304400	Struct & Imp-Treatment-T&D	127,780	131,464	135,148	138,832	142,516	146,200
55	TN	M		304500	Structures & Improvement - General	6,193	6,193	6,193	6,193	6,193	6,193
56	TN	M		340200	Computer & Peripheral Equipment	6,207	6,386	6,565	6,744	6,923	7,102

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Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						1	2	3	4	5	6
57	TN	M		347000	Misc Equipment	13,115	13,493	13,871	14,249	14,628	15,006
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	239,352	241,285	244,184	247,083	250,412	254,064
68	TN	Q		304200	Struct & Imp-Pumping	882,896	897,534	919,492	941,449	966,659	994,309
69	TN	Q		304300	Struct & Imp-Treatment	607,227	617,176	632,100	647,025	664,160	682,954
70	TN	Q		304400	Struct & Imp-Treatment-T&D	25,679	25,680	25,680	25,681	25,682	25,683
71	TN	Q		304500	Structures & Improvement - General	61,804	62,369	63,217	64,065	65,039	66,106
72	TN	Q		304600	Struc &Imp-Offices	7,643	7,770	7,960	8,150	8,369	8,608
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	171,971	174,823	179,099	183,376	188,287	193,672
75	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862
76	TN	Q		310000	Power Generation Equip	39,767	40,011	40,377	40,742	41,162	41,622
77	TN	Q		311200	Pump Eqp Electric	76,864	77,826	79,269	80,712	82,368	84,185
78	TN	Q		311520	Pumping Equipment SOS	1,998,427	2,023,850	2,061,984	2,100,119	2,143,903	2,191,924
79	TN	Q		320100	WT Equip Non-Media	3,195,861	3,218,899	3,253,455	3,288,011	3,327,687	3,371,202
80	TN	Q		320200	Water Trmt Equip Filter Media	1,153,462	1,161,082	1,172,511	1,183,940	1,197,063	1,211,455
81	TN	Q		330000	Dist Reservoirs & Standpipes	24,078	24,478	25,077	25,675	26,363	27,117
82	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0
83	TN	Q		334100	Meters	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	101,104	102,780	105,294	107,809	110,695	113,862
86	TN	Q		340330	Computer Software Other	994	1,010	1,035	1,060	1,088	1,119
87	TN	Q		343000	Tools, Shop, Garage Equipment	3,350	3,405	3,488	3,572	3,667	3,772
88	TN	Q		344000	Laboratory Equipment	4,982	5,064	5,188	5,312	5,454	5,610
89	TN	Q		345000	Power Operated Equipment	41,485	41,485	41,485	41,485	41,485	41,485
90	TN	Q		346190	Remote Control & Instrument	14,710	14,896	15,175	15,454	15,774	16,125
91	TN	Q		347000	Misc Equipment	21,915	22,149	22,500	22,852	23,255	23,697
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
95	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932
96	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	472,407	472,407	472,407	525,724	579,041	632,358
98	TN	R		330003	Tank Repainting	799,647	799,647	799,647	885,310	970,973	1,056,637
99	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,599	90,599	90,599
100	TN	R		330200	Ground Level Tanks	598,079	598,079	598,079	709,099	820,118	931,138
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109			**CENTRALLY SPONSORED PROJECTS**								
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate						
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate						
112			**Total Centrally Sponsored Projects**								

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-20 T TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						1	2	3	4	5	6
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
123	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	0	0	0	0	0	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	0	0	0	0	0	0
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	0	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	0	0	0	0	0	0
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	0	0	0	0	0	0
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	0	0	0	0	0	0
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260
139	TN	I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114
140	TN	I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596
143	TN	I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540
144	TN	I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**						
151			projections based on project costs through 2020.								
152					**Total DV Excluded:**						
153			(2) From prior docket #s and sourced accounts.								
154			(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**						
155											
156					**SEC Total:**						
157											
158					**EDI Total:**						
159											
160					**QIIP Total:**						

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-20 T TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						7	8	9	10	11	12
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	162,119	172,107	182,094	192,082	202,069	204,566
7	TN	A		331001	Transmission & Distribution Mains	1,814,943	1,898,645	1,982,348	2,066,050	2,149,752	2,170,678
8	TN	A		333000	Services	12,398	12,966	13,534	14,103	14,671	14,813
9	TN	A		334300	Meter Vaults	28,158	29,893	31,628	33,362	35,097	35,531
10	TN	A		335000	Hydrants	76,377	80,384	84,392	88,399	92,406	93,408
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	6,825,243	7,001,718	7,156,134	7,275,255	7,381,140	7,447,318
13	TN	B		333000	Services	713,433	732,445	749,081	761,914	773,322	780,451
14	TN	B		335000	Hydrants	154,511	159,024	162,973	166,019	168,726	170,419
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	8,364,191	8,493,740	8,648,266	8,802,543	8,956,820	9,111,093
17	TN	C		335000	Hydrants	5,894	6,011	6,152	6,292	6,432	6,573
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	4,060,890	4,083,772	4,106,654	4,129,535	4,143,264	4,152,417
20	TN	D		333000	Services	50,893	51,322	51,751	52,179	52,437	52,608
21	TN	D		335000	Hydrants	202,647	204,336	206,026	207,716	208,729	209,405
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	230,214	236,557	241,453	246,238	251,023	255,697
24	TN	E		335000	Hydrants	182,488	190,395	196,499	202,464	208,429	214,256
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	242,019	250,143	254,429	258,364	262,299	265,884
27	TN	F		335000	Hydrants	1,064,758	1,108,760	1,131,974	1,153,288	1,174,603	1,194,019
28											
29	TN	G	Services and Laterals - New	333000	Services	667,919	761,336	854,503	947,670	1,040,337	1,133,000
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0
32	TN	H		333000	Services	2,450,608	2,503,328	2,556,048	2,607,002	2,656,823	2,705,739
33	TN	H		334100	Meters	34,762	35,922	37,083	38,205	39,301	40,378
34	TN	H		334200	Meter Installations	104,217	107,697	111,176	114,539	117,827	121,055
35	TN	H		334300	Meter Vaults	25,159	25,999	26,839	27,651	28,445	29,224
36											
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	789,163	822,221	842,094	857,681	871,026	884,306
41	TN	J		334200	Meter Installations	8,723,345	9,191,720	9,473,280	9,694,125	9,883,203	10,071,356
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337
46	TN	L		340200	Computer & Peripheral Equipment	91,131	95,368	95,368	98,449	98,449	101,530
47	TN	L		340300	Computer Software	2,851	2,983	2,983	3,080	3,080	3,176
48	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119
49	TN	L		346190	Remote Control & Instrument	934,287	957,418	957,418	974,240	974,240	991,063
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	24,484	25,085	25,687	26,289	26,770	26,770
52	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0
53	TN	M		304300	Structures & Improvement - Treatment	443,131	450,788	458,445	466,102	472,227	472,227
54	TN	M		304400	Struct & Imp-Treatment-T&D	149,884	153,568	157,253	160,937	163,884	163,884
55	TN	M		304500	Structures & Improvement - General	6,193	6,193	6,193	6,193	6,193	6,193
56	TN	M		340200	Computer & Peripheral Equipment	7,281	7,460	7,639	7,818	7,961	7,961

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-20 T TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						7	8	9	10	11	12
57	TN	M		347000	Misc Equipment	15,384	15,762	16,140	16,518	16,821	16,821
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	257,715	261,366	265,017	268,453	271,890	275,326
68	TN	Q		304200	Struct & Imp-Pumping	1,021,959	1,049,608	1,077,258	1,103,282	1,129,305	1,155,328
69	TN	Q		304300	Struct & Imp-Treatment	701,747	720,541	739,334	757,022	774,710	792,398
70	TN	Q		304400	Struct & Imp-Treatment-T&D	25,683	25,684	25,685	25,686	25,686	25,687
71	TN	Q		304500	Structures & Improvement - General	67,174	68,241	69,309	70,314	71,319	72,324
72	TN	Q		304600	Struc &Imp-Offices	8,847	9,087	9,326	9,551	9,777	10,002
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0
74	TN	Q		306000	Lake, River & Other Intakes	199,058	204,444	209,829	214,898	219,967	225,036
75	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862
76	TN	Q		310000	Power Generation Equip	42,083	42,543	43,004	43,437	43,870	44,304
77	TN	Q		311200	Pump Eqp Electric	86,002	87,819	89,636	91,346	93,056	94,766
78	TN	Q		311520	Pumping Equipment SOS	2,239,945	2,287,967	2,335,988	2,381,185	2,426,381	2,471,578
79	TN	Q		320100	WT Equip Non-Media	3,414,718	3,458,233	3,501,749	3,542,704	3,583,660	3,624,616
80	TN	Q		320200	Water Trmt Equip Filter Media	1,225,847	1,240,240	1,254,632	1,268,178	1,281,724	1,295,270
81	TN	Q		330000	Dist Reservoirs & Standpipes	27,871	28,625	29,379	30,089	30,799	31,508
82	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0
83	TN	Q		334100	Meters	0	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
85	TN	Q		340300	Computer Software	117,028	120,194	123,361	126,341	129,321	132,301
86	TN	Q		340330	Computer Software Other	1,150	1,181	1,213	1,242	1,271	1,300
87	TN	Q		343000	Tools, Shop, Garage Equipment	3,877	3,982	4,087	4,186	4,284	4,383
88	TN	Q		344000	Laboratory Equipment	5,766	5,922	6,078	6,225	6,372	6,519
89	TN	Q		345000	Power Operated Equipment	41,485	41,485	41,485	41,485	41,485	41,485
90	TN	Q		346190	Remote Control & Instrument	16,476	16,827	17,178	17,508	17,839	18,169
91	TN	Q		347000	Misc Equipment	24,139	24,582	25,024	25,440	25,856	26,273
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
95	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932
96	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740
97	TN	R		330000	Dist Reservoirs & Standpipes	685,675	712,333	712,333	712,333	712,333	712,333
98	TN	R		330003	Tank Repainting	1,142,300	1,185,131	1,185,131	1,185,131	1,185,131	1,185,131
99	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,599	90,599	90,599
100	TN	R		330200	Ground Level Tanks	1,042,158	1,097,668	1,097,668	1,097,668	1,097,668	1,097,668
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109			**CENTRALLY SPONSORED PROJECTS**								
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate						
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate						
112			**Total Centrally Sponsored Projects**								

Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-20 T TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
						7	8	9	10	11	12
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
117	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0
119	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
120	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0
121	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
122	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
123	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0
124	TN	I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178	4,163,178
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	0	0	0	0	5,583,786	5,700,000
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	0	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	0	0	0	0	0	0
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	0	0	0	0	0	0
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	0	0	0	0	0	0
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260
139	TN	I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114
140	TN	I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596
143	TN	I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540
144	TN	I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**						**$92,812,209**
151			projections based on project costs through 2020.								
152					**Total DV Excluded:**						**$92,607,643**
153			(2) From prior docket #s and sourced accounts.								
154			(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**						**$91,679,209**
155											
156					**SEC Total:**						**$34,215,944**
157											
158					**EDI Total:**						**$2,784,382**
159											
160					**QIIP Total:**						**$54,474,318**

Tennessee American Water Company
Qualified Infrastructure Improvement Program
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Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-20 T TN BP 2019-2023 SCEP

2019

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	Average Plant in Service	Average Retires (Replacement Projects Only)	Average CIAC	Depreciation Expense	Cost of Removal Less Salvage
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		0	0	0	0	0
4	TN	**DV**		335000	Hydrants		0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	152,708	0	0	3,253	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	1,736,070	0	0	21,701	0
8	TN	A		333000	Services	EDI	11,863	0	0	132	0
9	TN	A		334300	Meter Vaults	EDI	26,524	0	0	724	0
10	TN	A		335000	Hydrants	EDI	72,601	0	0	1,670	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	6,611,437	(352,516)	0	78,237	162,860
13	TN	B		333000	Services	QIIP	690,399	(2,223)	0	7,639	56,249
14	TN	B		335000	Hydrants	QIIP	149,044	(1,674)	0	3,390	755
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	8,234,564	(1,615,281)	0	82,741	885,454
17	TN	C		335000	Hydrants	QIIP	5,776	0	0	133	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	4,032,728	(280,870)	(2,138,244)	20,170	128,635
20	TN	D		333000	Services	QIIP	50,366	0	(29,877)	227	50,834
21	TN	D		335000	Hydrants	QIIP	200,567	(64,148)	(118,055)	422	0
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	223,786	0	0	2,797	0
24	TN	E		335000	Hydrants	EDI	174,474	(882)	(58,274)	2,652	933
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	232,574	(29,372)	0	2,540	50,951
27	TN	F		335000	Hydrants	QIIP	1,013,598	(128,367)	(14,227)	20,033	72,345
28											
29	TN	G	Services and Laterals - New	333000	Services		567,925	0	0	6,304	0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	0	(7,589)	0	(95)	1,340
32	TN	H		333000	Services	QIIP	2,390,505	(140,596)	0	24,974	580,202
33	TN	H		334100	Meters	QIIP	33,439	(11,409)	0	1,646	15,476
34	TN	H		334200	Meter Installations	QIIP	100,251	0	0	2,737	877
35	TN	H		334300	Meter Vaults	QIIP	24,202	0	0	661	1,496
36											
37	TN	I	Meters - New	334100	Meters		0	0	0	0	0
38	TN	I		334200	Meter Installations		0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	QIIP	750,249	(2,502,317)	0	(130,879)	258,795
41	TN	J		334200	Meter Installations	QIIP	8,172,000	(636,164)	0	205,728	1,251,213
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	320100	WT Equip Non-Media	SEC	268,337	(18,368)	0	2,725	10,453
46	TN	L		340200	Computer & Peripheral Equipment	SEC	90,023	0	0	1,972	2,449
47	TN	L		340300	Computer Software	SEC	2,816	0	0	52	0
48	TN	L		346100	Comm Equip Non-Telephone	SEC	41,119	0	0	1,731	0
49	TN	L		346190	Remote Control & Instrument	SEC	928,238	(162,539)	0	32,236	75,934
50											
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	23,817	0	0	472	0
52	TN	M		304200	Struct & Imp-Pumping	SEC	0	(17,678)	0	(350)	4,187
53	TN	M		304300	Structures & Improvement - Treatment	SEC	434,649	(29,086)	0	16,669	17,631
54	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	145,803	0	0	3,106	0
55	TN	M		304500	Structures & Improvement - General	SEC	6,193	0	0	70	0
56	TN	M		340200	Computer & Peripheral Equipment	SEC	7,083	0	0	155	0

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-20 T TN BP 2019-2023 SCEP

2019

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	Average Plant in Service	Average Retires (Replacement Projects Only)	Average CIAC	Depreciation Expense	Cost of Removal Less Salvage
57	TN	M		347000	Misc Equipment	SEC	14,965	0	0	947	0
58											
59	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General		0	0	0	0	0
60											
61	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		0	0	0	0	0
62	TN	O		341200	Transportation Equip Hvy Duty Trucks		0	0	0	0	0
63	TN	O		341300	Transportation Equip Autos		0	0	0	0	0
64											
65	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		0	0	0	0	0
66											
67	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	254,890	0	0	5,047	874
68	TN	Q		304200	Struct & Imp-Pumping	SEC	1,000,564	(97,591)	0	17,879	35,849
69	TN	Q		304300	Struct & Imp-Treatment	SEC	687,205	(145,045)	0	22,283	64,159
70	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	25,683	0	0	547	0
71	TN	Q		304500	Structures & Improvement - General	SEC	66,348	0	0	750	277
72	TN	Q		304600	Struc &Imp-Offices	SEC	8,662	0	0	98	0
73	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	0	(7,869)	0	(57)	1
74	TN	Q		306000	Lake, River & Other Intakes	SEC	194,891	(57,819)	0	1,138	9,749
75	TN	Q		309000	Supply Mains	SEC	9,862	0	0	184	0
76	TN	Q		310000	Power Generation Equip	SEC	41,727	0	0	5,145	115
77	TN	Q		311200	Pump Eqp Electric	SEC	84,596	(183,557)	0	(2,425)	55,962
78	TN	Q		311520	Pumping Equipment SOS	SEC	2,202,789	(74,218)	0	38,953	49,342
79	TN	Q		320100	WT Equip Non-Media	SEC	3,381,048	(749,284)	0	28,686	637,093
80	TN	Q		320200	Water Trmt Equip Filter Media	SEC	1,214,711	(448,463)	0	258,149	445,008
81	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	27,288	(0)	0	568	0
82	TN	Q		331001	Transmission & Distribution Mains	SEC	0	(1,011)	0	(13)	237
83	TN	Q		334100	Meters	SEC	0	0	0	0	0
84	TN	Q		340200	Computer & Peripheral Equipment	SEC	0	(0)	0	(0)	105
85	TN	Q		340300	Computer Software	SEC	114,578	0	0	2,097	0
86	TN	Q		340330	Computer Software Other	SEC	1,126	0	0	21	0
87	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	3,796	(3,152)	0	44	0
88	TN	Q		344000	Laboratory Equipment	SEC	5,646	(150,748)	0	(1,466)	1,483
89	TN	Q		345000	Power Operated Equipment	SEC	41,485	(11,283)	0	2,123	1,676
90	TN	Q		346190	Remote Control & Instrument	SEC	16,204	(3,612)	0	530	0
91	TN	Q		347000	Misc Equipment	SEC	23,797	(4,389)	0	1,229	3,260
92											
93	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	0	(94,900)	0	(3,900)	0
94	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	1,250,689	(170,157)	0	130,312	661,770
95	TN	R		320100	WT Equip Non-Media	QIIP	259,932	(123,785)	0	1,484	89,500
96	TN	R		320200	Water Trmt Equip Filter Media	QIIP	52,740	(36,378)	0	5,512	206,460
97	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	605,699	0	0	12,599	0
98	TN	R		330003	Tank Repainting	QIIP	1,013,805	(155,370)	0	95,115	291,912
99	TN	R		330100	Elevated Tanks & Standpipes	QIIP	90,599	0	0	2,482	0
100	TN	R		330200	Ground Level Tanks	QIIP	875,628	(446)	0	23,980	977
101											
102	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		0	0	0	0	0
103			**Total Recurring Projects**								
104											
105			**ACQUISITIONS**								
106											
107			**Total Acquisitions**								
108											
109			**CENTRALLY SPONSORED PROJECTS**								
110	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0			0	
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0			0	
112			**Total Centrally Sponsored Projects**								

Tennessee American Water Company
Qualified Infrastructure Improvement Program
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-20 T TN BP 2019-2023 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Surcharge	2019 Average Plant in Service	2019 Average Retires (Replacement Projects Only)	2019 Average CIAC	2019 Depreciation Expense	2019 Cost of Removal Less Salvage
113											
114			**INVESTMENT PROJECTS**								
115	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0		250,857	0
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)		22,465	850,267
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	207,335	0		8,729	0
118	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)		(290)	243,354
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)		167,991	1,535,662
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	0	0		0	0
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	1,062,411	0		12,005	0
122	TN	I26-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)		112,665	577
123	TN	I26-020032		330200	Ground Level Tanks	SEC	0	0		0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	5,946	0		376	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	1,921,467			24,018	
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	0			0	
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	867,984	(11,982) (1)		9,330	3,846 (1)
128	TN	I26-020044	New Raw Water Intake Citico			SEC	0			0	
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0	(201) (1)		(8)	76,923 (1)
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0			0	
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	0			0	
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	0			0	
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	0			0	
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	0			0	
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP	0			0	
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(76,471)		(1,514)	
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	0	(733)		(30)	
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0		538	
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	171,114	0		1,865	
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)		310	
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP	0			0	
142	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	58,596			1,248	
143	TN	I26-050004		330200	Ground Level Tanks	SEC	234,540	(3,369) (1)		6,334	26,100 (1)
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	8,830			372	
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0			0	
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	0			0	
147	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	0			0	
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	0			0	
149											
150			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**		**$78,444,360**	**($8,736,153)**	**($2,358,677)**	**$1,685,673**	**$8,921,607**
151			projections based on project costs through 2020.								
152					**Total DV Excluded:**		**$78,291,652**	**($8,736,153)**	**($2,358,677)**	**$1,682,420**	**$8,921,607**
153			(2) From prior docket #s and sourced accounts.								
154			(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**		**$77,876,435**	**($8,736,153)**	**($2,358,677)**	**$1,679,369**	**$8,921,607**
155											
156					**SEC Total:**		**$28,296,350**	**($2,333,664)**	**$0**	**$752,493**	**$3,225,382**
157											
158					**EDI Total:**		**$2,245,316**	**($882)**	**($58,274)**	**$29,676**	**$933**
159											
160					**QIIP Total:**		**$47,182,060**	**($6,401,607)**	**($2,300,403)**	**$893,948**	**$5,695,292**

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	**Investment by Plant Account**	**Account Description**	**Additions**	**Retirements**	**CIAC**	**Net Investments (for Property Tax Calculation)**	**Cost of Removal Net of Salvage**	**Accumulated Deferred Income Taxes**	**Accumulated Depreciation**
1	**304100**	**Structures & Improvement-Supply**							
2	Recurring Projects		$322,127	$0	$0	$322,127	$874	($43,218)	($29,710)
3	Investment Projects		0	0	0	0	0	0	0
4	Total SEC		$322,127	$0	$0	$322,127	$874	($43,218)	($29,710)
5									
6	**304200**	**Structures & Improvement-Pump**							
7	Recurring Projects		$1,280,518	($139,686)	$0	$1,140,832	$46,826	($171,801)	($55,732)
8	Investment Projects		0	(91,093)	0	(91,093)	335,832	0	4,572
9	Total SEC		$1,280,518	($230,779)	$0	$1,049,739	$382,658	($171,801)	($51,160)
10									
11	**304300**	**Structures & Improvement-WT**							
12	Recurring Projects		$1,394,239	($220,049)	$0	$1,174,190	$104,110	($187,057)	($106,638)
13	Investment Projects		4,141,710	(55,079)	0	4,086,631	1,538,137	(555,672)	(581,761)
14	Total SEC		$5,535,949	($275,128)	$0	$5,260,821	$1,642,247	($742,729)	($688,399)
15									
16	**304400**	**Structures & Improvement-T&D**							
17	Recurring Projects		$210,997	$0	$0	$210,997	$0	($28,309)	($9,796)
18	Investment Projects		83,856	0	0	83,856	0	(11,251)	(3,598)
19	Total SEC		$294,852	$0	$0	$294,852	$0	($39,560)	($13,394)
20									
21	**304500**	**Structures & Improvement - General**							
22	Recurring Projects		$83,351	$0	$0	$83,351	$277	($11,184)	($3,416)
23	Investment Projects		1,062,411	0	0	1,062,411	0	(142,538)	(180,217)
24	Total SEC		$1,145,762	$0	$0	$1,145,762	$277	($153,722)	($183,633)
25									
26	**304600**	**Struct & Imp-Offices**							
27	Recurring Projects		$11,086	$0	$0	$11,086	$0	($1,489)	($304)
28	Investment Projects		0	0	0	0	0	0	0
29	Total SEC		$11,086	$0	$0	$11,086	$0	($1,489)	($304)
30									
31	**304700**	**Struct & Imp-Store,Shop,Garage**							
32	Recurring Projects		$0	($7,869)	$0	($7,869)	$1	$0	$292
33	Investment Projects		0	0	0	0	0	0	0
34	Total SEC		$0	($7,869)	$0	($7,869)	$1	$0	$292
35									
36	**306000**	**Lake, River & Other Intakes**							
37	Recurring Projects		$249,421	($73,272)	$0	$176,149	$12,355	($33,465)	($2,976)
38	Investment Projects		458,844	0	0	458,844	0	(61,562)	(1,904)
39	Total SEC		$708,264	($73,272)	$0	$634,992	$12,355	($95,027)	($4,880)
40									
41	**309000**	**Supply Mains**							
42	Recurring Projects		$9,862	$0	$0	$9,862	$0	($1,325)	($1,091)
43	Investment Projects		0	0	0	0	0	0	0
44	Total SEC		$9,862	$0	$0	$9,862	$0	($1,325)	($1,091)
45									

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
46	**310000**	**Power Generation Equip**							
47	Recurring Projects		$46,388	$0	$0	$46,388	$115	($6,226)	($25,734)
48	Investment Projects		0	0	0	0	0	0	0
49	Total SEC		$46,388	$0	$0	$46,388	$115	($6,226)	($25,734)
50									
51	**311200**	**Pump Eqp Electric**							
52	Recurring Projects		$102,992	($228,733)	$0	($125,741)	$70,717	($13,820)	$8,892
53	Investment Projects		0	0	0	0	0	0	0
54	Total SEC		$102,992	($228,733)	$0	($125,741)	$70,717	($13,820)	$8,892
55									
56	**311520**	**Pumping Equipment SOS**							
57	Recurring Projects		$2,689,003	($85,066)	$0	$2,603,937	$62,022	($360,771)	($132,648)
58	Investment Projects		0	0	0	0	0	0	0
59	Total SEC		$2,689,003	($85,066)	$0	$2,603,937	$62,022	($360,771)	($132,648)
60									
61	**320100**	**WT Equip Non-Media**							
62	Recurring Projects		$4,089,977	($932,683)	$0	$3,157,294	$802,526	($548,733)	($137,366)
63	Investment Projects		16,528,041	(156,068)	0	16,371,973	50,577	(2,217,487)	(497,974)
64	Total SEC		$20,618,018	($1,088,751)	$0	$19,529,267	$853,103	($2,766,220)	($635,340)
65									
66	**320200**	**Water Trmt Equip Filter Media**							
67	Recurring Projects		$1,360,434	($492,152)	$0	$868,282	$460,312	($182,522)	($995,628)
68	Investment Projects		0	0	0	0	0	0	0
69	Total SEC		$1,360,434	($492,152)	$0	$868,282	$460,312	($182,522)	($995,628)
70									
71	**330000**	**Dist Reservoirs & Standpipes**							
72	Recurring Projects		$34,923	$0	$0	$34,923	$0	($4,684)	($1,884)
73	Investment Projects		0	0	0	0	0	0	0
74	Total SEC		$34,923	$0	$0	$34,923	$0	($4,684)	($1,884)
75									
76	**330200**	**Ground Level Tanks**							
77	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
78	Investment Projects		234,540	(3,369)	0	231,171	26,100	(31,465)	(15,750)
79	Total SEC		$234,540	($3,369)	$0	$231,171	$26,100	($31,465)	($15,750)
80									
81	**331001**	**Transmission & Distribution Mains**							
82	Recurring Projects		$0	($1,011)	$0	($1,011)	$237	$0	$33
83	Investment Projects		0	0	0	0	0	0	0
84	Total SEC		$0	($1,011)	$0	($1,011)	$237	$0	$33
85									
91	**340200**	**Computer & Peripheral Equipment**							
92	Recurring Projects		$122,478	$0	$0	$122,478	$2,554	($16,431)	($6,312)
93	Investment Projects		0	0	0	0	0	0	0
94	Total SEC		$122,478	$0	$0	$122,478	$2,554	($16,431)	($6,312)
95									

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	**Investment by Plant Account**	**Account Description**	**Additions**	**Retirements**	**CIAC**	**Net Investments (for Property Tax Calculation)**	**Cost of Removal Net of Salvage**	**Accumulated Deferred Income Taxes**	**Accumulated Depreciation**
96	**340300**	**Computer Software**							
97	Recurring Projects		$150,187	$0	$0	$150,187	$0	($20,151)	($7,026)
98	Investment Projects		0	0	0	0	0	0	0
99	Total SEC		$150,187	$0	$0	$150,187	$0	($20,151)	($7,026)
100									
101	**340330**	**Computer Software Other**							
102	Recurring Projects		$1,441	$0	$0	$1,441	$0	($193)	($68)
103	Investment Projects		0	0	0	0	0	0	0
104	Total SEC		$1,441	$0	$0	$1,441	$0	($193)	($68)
105									
106	**343000**	**Tools, Shop, Garage Equipment**							
107	Recurring Projects		$4,858	($3,994)	$0	$864	$0	($651)	($187)
108	Investment Projects		0	0	0	0	0	0	0
109	Total SEC		$4,858	($3,994)	$0	$864	$0	($651)	($187)
110									
111	**344000**	**Laboratory Equipment**							
112	Recurring Projects		$7,225	($151,566)	$0	($144,341)	$1,876	($969)	$8,246
113	Investment Projects		0	0	0	0	0	0	0
114	Total SEC		$7,225	($151,566)	$0	($144,341)	$1,876	($969)	$8,246
115									
116	**345000**	**Power Operated Equipment**							
117	Recurring Projects		$41,485	($11,283)	$0	$30,202	$1,676	($5,565)	($11,697)
118	Investment Projects		0	0	0	0	0	0	0
119	Total SEC		$41,485	($11,283)	$0	$30,202	$1,676	($5,565)	($11,697)
120									
121	**346100**	**Comm Equip Non-Telephone**							
122	Recurring Projects		$41,119	$0	$0	$41,119	$0	($5,517)	($10,508)
123	Investment Projects		0	0	0	0	0	0	0
124	Total SEC		$41,119	$0	$0	$41,119	$0	($5,517)	($10,508)
125									
126	**346190**	**Remote Control & Instrument**							
127	Recurring Projects		$1,076,038	($208,698)	$0	$867,340	$95,939	($144,369)	($133,803)
128	Investment Projects		22,311	(6,125)	0	16,186	5,279	(2,992)	(9,532)
129	Total SEC		$1,098,349	($214,823)	$0	$883,526	$101,218	($147,361)	($143,335)
130									
131	**347000**	**Misc Equipment**							
132	Recurring Projects		$47,294	($5,561)	$0	$41,733	$3,451	($6,346)	($5,029)
133	Investment Projects		5,946	0	0	5,946	0	(800)	(2,855)
134	Total SEC		$53,240	($5,561)	$0	$47,679	$3,451	($7,146)	($7,884)
135									
136	**Expense:**								
137	Chemical Expense for Wastewater handling:		$0	$0	$0	$0	$0	$0	$0
138	Electric Power Expense for Wastewater handling:		0	0	0	0	0	0	0
139	Hauling Expense for Wastewater handling:		0	0	0	0	0	0	0
140	Total SEC		$0	$0	$0	$0	$0	$0	$0
141									
142	**Total**		**$35,915,099**	**($2,873,357)**	**$0**	**$33,041,742**	**$3,621,793**	**($4,818,563)**	**($2,949,109)**

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

			6	7	8	9	10	11	12
		SEC	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304100**	**Structures & Improvement-Supply**							
2	Recurring Projects		$250,073	$21,135	$6,378	$4,352	$0	$31,865	$32,915
3	Investment Projects		0	0	0	0	0	0	0
4	Total SEC		$250,073	$21,135	$6,378	$4,352	$0	$31,865	$32,915
5									
6	**304200**	**Structures & Improvement-Pump**							
7	Recurring Projects		$1,099,811	$92,950	$22,588	$15,413	$0	$130,952	$135,268
8	Investment Projects		340,404	28,769	(1,804)	(1,231)	0	25,735	26,583
9	Total SEC		$1,440,215	$121,719	$20,785	$14,183	$0	$156,687	$161,851
10									
11	**304300**	**Structures & Improvement-WT**							
12	Recurring Projects		$1,204,654	$101,811	$48,259	$15,864	$0	$165,934	$171,404
13	Investment Projects		4,542,414	383,900	167,961	55,213	0	607,074	627,084
14	Total SEC		$5,747,068	$485,711	$216,220	$71,077	$0	$773,008	$798,488
15									
16	**304400**	**Structures & Improvement-T&D**							
17	Recurring Projects		$172,892	$14,612	$4,494	$2,851	$0	$21,957	$22,681
18	Investment Projects		69,007	5,832	1,786	1,133	0	8,751	9,040
19	Total SEC		$241,898	$20,444	$6,280	$3,984	$0	$30,708	$31,720
20									
21	**304500**	**Structures & Improvement - General**							
22	Recurring Projects		$69,028	$5,834	$942	$1,126	$0	$7,902	$8,162
23	Investment Projects		739,656	62,512	12,005	14,354	0	88,871	91,800
24	Total SEC		$808,684	$68,346	$12,947	$15,480	$0	$96,773	$99,962
25									
26	**304600**	**Struct & Imp-Offices**							
27	Recurring Projects		$9,293	$785	$125	$150	$0	$1,060	$1,095
28	Investment Projects		0	0	0	0	0	0	0
29	Total SEC		$9,293	$785	$125	$150	$0	$1,060	$1,095
30									
31	**304700**	**Struct & Imp-Store,Shop,Garage**							
32	Recurring Projects		$293	$25	($57)	($106)	$0	($139)	($144)
33	Investment Projects		0	0	0	0	0	0	0
34	Total SEC		$293	$25	($57)	($106)	$0	($139)	($144)
35									
36	**306000**	**Lake, River & Other Intakes**							
37	Recurring Projects		$225,335	$19,044	$1,462	$2,380	$0	$22,886	$23,640
38	Investment Projects		395,378	33,415	3,808	6,199	0	43,423	44,854
39	Total SEC		$620,712	$52,459	$5,270	$8,579	$0	$66,309	$68,495
40									
41	**309000**	**Supply Mains**							
42	Recurring Projects		$7,446	$629	$184	$133	$0	$947	$978
43	Investment Projects		0	0	0	0		0	0
44	Total SEC		$7,446	$629	$184	$133	$0	$947	$978
45									

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

			6	7	8	9	10	11	12
		SEC	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
46	**310000**	**Power Generation Equip**							
47	Recurring Projects		$14,543	$1,229	$5,720	$627	$0	$7,576	$7,825
48	Investment Projects		0	0	0	0	0	0	0
49	Total SEC		$14,543	$1,229	$5,720	$627	$0	$7,576	$7,825
50									
51	**311200**	**Pump Eqp Electric**							
52	Recurring Projects		$168,781	$14,264	($3,081)	($1,699)	$0	$9,485	$9,798
53	Investment Projects		0	0	0	0	0	0	0
54	Total SEC		$168,781	$14,264	($3,081)	($1,699)	$0	$9,485	$9,798
55									
56	**311520**	**Pumping Equipment SOS**							
57	Recurring Projects		$2,257,606	$190,800	$47,652	$35,181	$0	$273,634	$282,653
58	Investment Projects		0	0	0	0	0	0	0
59	Total SEC		$2,257,606	$190,800	$47,652	$35,181	$0	$273,634	$282,653
60									
61	**320100**	**WT Equip Non-Media**							
62	Recurring Projects		$4,206,404	$355,502	$34,415	$42,657	$0	$432,574	$446,832
63	Investment Projects		13,863,157	1,171,638	178,455	221,197	0	1,571,290	1,623,082
64	Total SEC		$18,069,561	$1,527,140	$212,869	$263,854	$0	$2,003,864	$2,069,915
65									
66	**320200**	**Water Trmt Equip Filter Media**							
67	Recurring Projects		$642,596	$54,309	$292,524	$11,731	$0	$358,564	$370,383
68	Investment Projects		0	0	0	0	0	0	0
69	Total SEC		$642,596	$54,309	$292,524	$11,731	$0	$358,564	$370,383
70									
71	**330000**	**Dist Reservoirs & Standpipes**							
72	Recurring Projects		$28,355	$2,396	$726	$472	$0	$3,595	$3,713
73	Investment Projects		0	0	0	0	0	0	0
74	Total SEC		$28,355	$2,396	$726	$472	$0	$3,595	$3,713
75									
76	**330200**	**Ground Level Tanks**							
77	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
78	Investment Projects		213,425	18,038	6,334	3,123	0	27,495	28,401
79	Total SEC		$213,425	$18,038	$6,334	$3,123	$0	$27,495	$28,401
80									
81	**331001**	**Transmission & Distribution Mains**							
82	Recurring Projects		$270	$23	($13)	($14)	$0	($3)	($4)
83	Investment Projects		0	0	0	0	0	0	0
84	Total SEC		$270	$23	($13)	($14)	$0	($3)	($4)
85									
91	**340200**	**Computer & Peripheral Equipment**							
92	Recurring Projects		$102,289	$8,645	$2,682	$1,655	$0	$12,982	$13,410
93	Investment Projects		0	0	0	0	0	0	0
94	Total SEC		$102,289	$8,645	$2,682	$1,655	$0	$12,982	$13,410
95									

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

				6	7	8	9	10	11	12
			SEC	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account		Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
96	**340300**		**Computer Software**							
97	Recurring Projects			$123,010	$10,396	$2,748	$2,029	$0	$15,174	$15,674
98	Investment Projects			0	0	0	0	0	0	0
99	Total SEC			$123,010	$10,396	$2,748	$2,029	$0	$15,174	$15,674
100										
101	**340330**		**Computer Software Other**							
102	Recurring Projects			$1,180	$100	$26	$19	$0	$146	$150
103	Investment Projects			0	0	0	0	0	0	0
104	Total SEC			$1,180	$100	$26	$19	$0	$146	$150
105										
106	**343000**		**Tools, Shop, Garage Equipment**							
107	Recurring Projects			$4,020	$340	$60	$12	$0	$411	$425
108	Investment Projects			0	0	0	0	0	0	0
109	Total SEC			$4,020	$340	$60	$12	$0	$411	$425
110										
111	**344000**		**Laboratory Equipment**							
112	Recurring Projects			$16,378	$1,384	($1,458)	($1,950)	$0	($2,024)	($2,090)
113	Investment Projects			0	0	0	0	0	0	0
114	Total SEC			$16,378	$1,384	($1,458)	($1,950)	$0	($2,024)	($2,090)
115										
116	**345000**		**Power Operated Equipment**							
117	Recurring Projects			$25,899	$2,189	$2,123	$408	$0	$4,720	$4,876
118	Investment Projects			0	0	0	0	0	0	0
119	Total SEC			$25,899	$2,189	$2,123	$408	$0	$4,720	$4,876
120										
121	**346100**		**Comm Equip Non-Telephone**							
122	Recurring Projects			$25,094	$2,121	$1,731	$556	$0	$4,407	$4,553
123	Investment Projects			0	0	0	0	0	0	0
124	Total SEC			$25,094	$2,121	$1,731	$556	$0	$4,407	$4,553
125										
126	**346190**		**Remote Control & Instrument**							
127	Recurring Projects			$893,805	$75,539	$36,515	$11,718	$0	$123,773	$127,853
128	Investment Projects			15,066	1,273	681	219	0	2,173	2,245
129	Total SEC			$908,871	$76,813	$37,196	$11,937	$0	$125,946	$130,098
130										
131	**347000**		**Misc Equipment**							
132	Recurring Projects			$39,370	$3,327	$2,642	$564	$0	$6,533	$6,748
133	Investment Projects			2,291	194	376	80	0	650	672
134	Total SEC			$41,661	$3,521	$3,018	$644	$0	$7,183	$7,420
135										
136	**Expense:**									
137	Chemical Expense for Wastewater handling:			$0	$0	$0	$0	$0	$0	$0
138	Electric Power Expense for Wastewater handling:			0	0	0	0	0	0	0
139	Hauling Expense for Wastewater handling:			0	0	0	0	0	0	0
140	Total SEC			$0	$0	$0	$0	$0	$0	$0
141										
142	**Total**			**$31,769,220**	**$2,684,961**	**$878,992**	**$446,418**	**$0**	**$4,010,371**	**$4,142,560**

Tennessee American Water Company
Economic Development Investment (EDI)
Investment Worksheet
Proof spreadsheet without Array formulas

			1	2	3	4	5	B	C
		EDI				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304400**	**Structures & Improvement-T&D**							
2	Recurring Projects		$218,985	$0	$0	$218,985	$0	($12,294)	($5,756)
3	Investment Projects		0	0	0	0	0	0	0
4	Total EDI		$218,985	$0	$0	$218,985	$0	($12,294)	($5,756)
5									
6	**311200**	**Pump Eqp Electric**							
7	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
8	Investment Projects		937,013	0	0	937,013	0	(52,602)	(11,478)
9	Total EDI		$937,013	$0	$0	$937,013	$0	($52,602)	($11,478)
10									
11	**331001**	**Transmission & Distribution Mains**							
12	Recurring Projects		$2,573,931	$0	$0	$2,573,931	$0	($144,496)	($77,562)
13	Investment Projects		767,146	0	0	767,146	0	(43,066)	(4,795)
14	Total EDI		$3,341,077	$0	$0	$3,341,077	$0	($187,562)	($82,357)
15									
16	**333000**	**Services**							
17	Recurring Projects		$15,633	$0	$0	$15,633	$0	($878)	($453)
18	Investment Projects		0	0	0	0	0	0	0
19	Total EDI		$15,633	$0	$0	$15,633	$0	($878)	($453)
20									
21	**334300**	**Meter Vaults**							
22	Recurring Projects		$38,035	$0	$0	$38,035	$0	($2,135)	($2,656)
23	Investment Projects		0	0	0	0	0	0	0
24	Total EDI		$38,035	$0	$0	$38,035	$0	($2,135)	($2,656)
25									
26	**335000**	**Hydrants**							
27	Recurring Projects		$346,756	($882)	($58,274)	$345,874	$933	($19,466)	($15,277)
28	Investment Projects		0	0	0	0	0	0	0
29	Total EDI		$346,756	($882)	($58,274)	$345,874	$933	($19,466)	($15,277)
30									
31	**Expense:**								
32			$0	$0	$0	$0	$0	$0	$0
33			0	0	0	0	0	0	0
34			0	0	0	0	0	0	0
35	Total		$0	$0	$0	$0	$0	$0	$0
36									
37	**Total**		**$4,897,499**	**($882)**	**($58,274)**	**$4,896,617**	**$933**	**($274,937)**	**($117,977)**
38									
39									

Tennessee American Water Company
Economic Development Investment (EDI)
Investment Worksheet
Proof spreadsheet without Array formulas

Line #	Investment by Plant Account	Account Description	6 =Cols 1 + 3 + 5 + B + C **Earnings Basis Net Investment (Rate Base)**	7 =Col 6 x 8.451452% **Earnings Basis x Pre-Tax Return (PTR)**	8 =(Col 1+2+3)x Depreciation Rate **Depreciation Expense**	9 = (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate) **Property Tax & Franchise Fees**	10 **Operational Expenses**	11 =Cols 7 + 8 + 9 + 10 **Total Before Revenue Tax**	12 = Col 11 / (1 - 3.191%) **Total With Revenue Tax**
		EDI							
1	**304400**	**Structures & Improvement-T&D**							
2	Recurring Projects		$200,935	$16,982	$4,664	$2,959	$0	$24,605	$25,416
3	Investment Projects		0	0	0	0	0	0	0
4	Total EDI		$200,935	$16,982	$4,664	$2,959	$0	$24,605	$25,416
5									
6	**311200**	**Pump Eqp Electric**							
7	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
8	Investment Projects		872,933	73,776	22,957	12,660	0	109,392	112,998
9	Total EDI		$872,933	$73,776	$22,957	$12,660	$0	$109,392	$112,998
10									
11	**331001**	**Transmission & Distribution Mains**							
12	Recurring Projects		$2,351,873	$198,767	$32,174	$34,776	$0	$265,717	$274,476
13	Investment Projects		719,285	60,790	9,589	10,365	0	80,744	83,406
14	Total EDI		$3,071,158	$259,557	$41,763	$45,140	$0	$346,461	$357,881
15									
16	**333000**	**Services**							
17	Recurring Projects		$14,302	$1,209	$174	$211	$0	$1,593	$1,646
18	Investment Projects		0	0	0	0	0	0	0
19	Total EDI		$14,302	$1,209	$174	$211	$0	$1,593	$1,646
20									
21	**334300**	**Meter Vaults**							
22	Recurring Projects		$33,244	$2,810	$1,038	$514	$0	$4,362	$4,506
23	Investment Projects		0	0	0	0	0	0	0
24	Total EDI		$33,244	$2,810	$1,038	$514	$0	$4,362	$4,506
25									
26	**335000**	**Hydrants**							
27	Recurring Projects		$254,672	$21,523	$6,615	$4,673	$0	$32,811	$33,893
28	Investment Projects		0	0	0	0	0	0	0
29	Total EDI		$254,672	$21,523	$6,615	$4,673	$0	$32,811	$33,893
30									
31	**Expense:**								
32			$0	$0	$0	$0	$0	$0	$0
33			0	0	0	0	0	0	0
34			0	0	0	0	0	0	0
35	Total		$0	$0	$0	$0	$0	$0	$0
36									
37	**Total**		**$4,447,244**	**$375,857**	**$77,211**	**$66,157**	**$0**	**$519,225**	**$536,339**
38									
39									

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet
Proof spreadsheet without Array formulas

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304300**	**Struct & Imp-Treatment**							
2	Recurring Projects		$0	($94,900)	$0	($94,900)	$0	$0	$21,157
3	Investment Projects		6,570,677	(2,607)	0	6,568,070	1,000,000	(883,323)	(1,026,490)
4	Total QIIP		$6,570,677	($97,507)	$0	$6,473,170	$1,000,000	($883,323)	($1,005,333)
5									
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**							
7	Recurring Projects		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($168,137)	($581,954)
8	Investment Projects		0	0	0	0	0	0	0
9	Total QIIP		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($168,137)	($581,954)
10									
11	**320100**	**WT Equip Non-Media**							
12	Recurring Projects		$259,932	($123,785)	$0	$136,147	$89,500	($34,942)	($44,546)
13	Investment Projects		3,098,265	(1,210,072)	0	1,888,193	2,100,267	(416,514)	(89,731)
14	Total QIIP		$3,358,197	($1,333,857)	$0	$2,024,340	$2,189,767	($451,456)	($134,277)
15									
16	**320200**	**Water Trmt Equip Filter Media**							
17	Recurring Projects		$52,740	($36,378)	$0	$16,362	$206,460	($7,090)	($23,957)
18	Investment Projects		0	0	0	0	0	0	0
19	Total QIIP		$52,740	($36,378)	$0	$16,362	$206,460	($7,090)	($23,957)
20									
21	**330000**	**Dist Reservoirs & Standpipes**							
22	Recurring Projects		$1,006,573	$0	$0	$1,006,573	$0	($135,320)	($41,303)
23	Investment Projects		0	0	0	0	0	0	0
24	Total QIIP		$1,006,573	$0	$0	$1,006,573	$0	($135,320)	($41,303)
25									
26	**330003**	**Tank Repainting**							
27	Recurring Projects		$1,657,878	($308,891)	$0	$1,348,987	$580,347	($222,872)	($288,215)
28	Investment Projects		0	0	0	0	0	0	0
29	Total QIIP		$1,657,878	($308,891)	$0	$1,348,987	$580,347	($222,872)	($288,215)
30									
31	**330100**	**Elevated Tanks & Standpipes**							
32	Recurring Projects		$90,600	$0	$0	$90,600	$0	($12,178)	($9,452)
33	Investment Projects		0	0	0	0	0	0	0
34	Total QIIP		$90,600	$0	$0	$90,600	$0	($12,178)	($9,452)
35									
36	**330200**	**Ground Level Tanks**							
37	Recurring Projects		$1,710,349	($446)	$0	$1,709,903	$977	($229,929)	($64,762)
38	Investment Projects		0	0	0	0	0	0	0
39	Total QIIP		$1,710,349	($446)	$0	$1,709,903	$977	($229,929)	($64,762)
40									

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet
Proof spreadsheet without Array formulas

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
41	**331001**	**Transmission & Distribution Mains**							
42	Recurring Projects		$23,332,903	($2,873,747)	($2,138,244)	$20,459,156	$1,495,210	($3,136,753)	($701,198)
43	Investment Projects		4,163,178	0	0	4,163,178	0	(559,671)	(50,038)
44	Total QIIP		$27,496,082	($2,873,747)	($2,138,244)	$24,622,335	$1,495,210	($3,696,424)	($751,236)
45									
46	**333000**	**Services**							
47	Recurring Projects		$4,021,930	($204,444)	($29,877)	$3,817,486	$735,677	($540,682)	($125,845)
48	Investment Projects		0	0	0	0	0	0	0
49	Total QIIP		$4,021,930	($204,444)	($29,877)	$3,817,486	$735,677	($540,682)	($125,845)
50									
51	**334100**	**Meters**							
52	Recurring Projects		$972,197	($3,545,057)	$0	($2,572,860)	$377,185	($130,700)	$248,186
53	Investment Projects		0	0	0	0	0	0	0
54	Total QIIP		$972,197	($3,545,057)	$0	($2,572,860)	$377,185	($130,700)	$248,186
55									
56	**334200**	**Meter Installations**							
57	Recurring Projects		$10,782,225	($901,265)	$0	$9,880,960	$1,608,754	($1,449,502)	($606,250)
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$10,782,225	($901,265)	$0	$9,880,960	$1,608,754	($1,449,502)	($606,250)
60									
61	**334300**	**Meter Vaults**							
62	Recurring Projects		$34,625	$0	$0	$34,625	$1,496	($4,653)	($1,324)
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$34,625	$0	$0	$34,625	$1,496	($4,653)	($1,324)
65									
66	**335000**	**Hydrants**							
67	Recurring Projects		$1,830,293	($281,384)	($132,282)	$1,548,909	$122,160	($246,055)	($89,706)
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$1,830,293	($281,384)	($132,282)	$1,548,909	$122,160	($246,055)	($89,706)
70									
71	**346190**	**Remote Control & Instrument**							
72	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
73	Investment Projects		207,335	0	0	207,335	0	(27,876)	(25,860)
74	Total QIIP		$207,335	$0	$0	$207,335	$0	($27,876)	($25,860)
75									
76	**Expense:**								
77			$0	$0	$0	$0	$0	$0	$0
78			0	0	0	0	0	0	0
79			0	0	0	0	0	0	0
80	Total		$0	$0	$0	$0	$0	$0	$0
81									
82	**Total**		**$61,042,389**	**($9,753,133)**	**($2,300,403)**	**$51,289,256**	**$8,979,803**	**($8,206,197)**	**($3,501,288)**

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet
Proof spreadsheet without Array formulas

Line #	Investment by Plant Account	Account Description	QIIP	6 =Cols 1 + 3 + 5 + B + C Earnings Basis Net Investment (Rate Base)	7 =Col 6 x 8.451452% Earnings Basis x Pre-Tax Return (PTR)	8 =(Col 1+2+3)x Depreciation Rate Depreciation Expense	9 = (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate) Property Tax & Franchise Fees	10 Operational Expenses	11 =Cols 7 + 8 + 9 + 10 Total Before Revenue Tax	12 = Col 11 / (1 - 3.191%) Total With Revenue Tax
1	**304300**	**Struct & Imp-Treatment**								
2	Recurring Projects			$21,157	$1,788	($3,900)	($1,282)	$0	($3,394)	($3,506)
3	Investment Projects			5,660,864	478,425	269,948	88,739	0	837,112	864,705
4	Total QIIP			$5,682,021	$480,213	$266,047	$87,457	$0	$833,718	$861,199
5										
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**								
7	Recurring Projects			$1,162,368	$98,237	$130,312	$14,599	$0	$243,148	$251,162
8	Investment Projects			0	0	0	0	0	0	0
9	Total QIIP			$1,162,368	$98,237	$130,312	$14,599	$0	$243,148	$251,162
10										
11	**320100**	**WT Equip Non-Media**								
12	Recurring Projects			$269,944	$22,814	$1,484	$1,839	$0	$26,138	$26,999
13	Investment Projects			4,692,287	396,566	20,581	25,511	0	442,659	457,249
14	Total QIIP			$4,962,231	$419,381	$22,065	$27,350	$0	$468,796	$484,249
15										
16	**320200**	**Water Trmt Equip Filter Media**								
17	Recurring Projects			$228,153	$19,282	$5,512	$221	$0	$25,016	$25,840
18	Investment Projects			0	0	0	0	0	0	0
19	Total QIIP			$228,153	$19,282	$5,512	$221	$0	$25,016	$25,840
20										
21	**330000**	**Dist Reservoirs & Standpipes**								
22	Recurring Projects			$829,950	$70,143	$20,937	$13,600	$0	$104,679	$108,129
23	Investment Projects			0	0	0	0	0	0	0
24	Total QIIP			$829,950	$70,143	$20,937	$13,600	$0	$104,679	$108,129
25										
26	**330003**	**Tank Repainting**								
27	Recurring Projects			$1,727,138	$145,968	$149,468	$18,226	$0	$313,662	$324,001
28	Investment Projects			0	0	0	0	0	0	0
29	Total QIIP			$1,727,138	$145,968	$149,468	$18,226	$0	$313,662	$324,001
30										
31	**330100**	**Elevated Tanks & Standpipes**								
32	Recurring Projects			$68,970	$5,829	$2,482	$1,224	$0	$9,535	$9,850
33	Investment Projects			0	0	0	0	0	0	0
34	Total QIIP			$68,970	$5,829	$2,482	$1,224	$0	$9,535	$9,850
35										
36	**330200**	**Ground Level Tanks**								
37	Recurring Projects			$1,416,635	$119,726	$46,851	$23,102	$0	$189,680	$195,932
38	Investment Projects			0	0	0	0	0	0	0
39	Total QIIP			$1,416,635	$119,726	$46,851	$23,102	$0	$189,680	$195,932
40										

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet
Proof spreadsheet without Array formulas

			6	7	8	9	10	11	12
		QIIP	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	**Investment by Plant Account**	**Account Description**	**Earnings Basis Net Investment (Rate Base)**	**Earnings Basis x Pre-Tax Return (PTR)**	**Depreciation Expense**	**Property Tax & Franchise Fees**	**Operational Expenses**	**Total Before Revenue Tax**	**Total With Revenue Tax**
41	**331001**	**Transmission & Distribution Mains**							
42	Recurring Projects		$18,851,918	$1,593,261	$229,011	$276,418	$0	$2,098,690	$2,167,867
43	Investment Projects		3,553,469	300,320	52,040	56,248	0	408,607	422,075
44	Total QIIP		$22,405,388	$1,893,581	$281,051	$332,665	$0	$2,507,297	$2,589,942
45									
46	**333000**	**Services**							
47	Recurring Projects		$4,061,203	$343,231	$42,042	$51,577	$0	$436,850	$451,249
48	Investment Projects		0	0	0	0	0	0	0
49	Total QIIP		$4,061,203	$343,231	$42,042	$51,577	$0	$436,850	$451,249
50									
51	**334100**	**Meters**							
52	Recurring Projects		$1,466,868	$123,972	($192,193)	($34,761)	$0	($102,982)	($106,377)
53	Investment Projects		0	0	0	0	0	0	0
54	Total QIIP		$1,466,868	$123,972	($192,193)	($34,761)	$0	($102,982)	($106,377)
55									
56	**334200**	**Meter Installations**							
57	Recurring Projects		$10,335,227	$873,477	$269,750	$133,499	$0	$1,276,726	$1,318,809
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$10,335,227	$873,477	$269,750	$133,499	$0	$1,276,726	$1,318,809
60									
61	**334300**	**Meter Vaults**							
62	Recurring Projects		$30,144	$2,548	$945	$468	$0	$3,961	$4,091
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$30,144	$2,548	$945	$468	$0	$3,961	$4,091
65									
66	**335000**	**Hydrants**							
67	Recurring Projects		$1,484,410	$125,454	$32,582	$20,927	$0	$178,964	$184,862
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$1,484,410	$125,454	$32,582	$20,927	$0	$178,964	$184,862
70									
71	**346190**	**Remote Control & Instrument**							
72	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
73	Investment Projects		153,599	12,981	8,729	2,801	0	24,511	25,319
74	Total QIIP		$153,599	$12,981	$8,729	$2,801	$0	$24,511	$25,319
75									
76	**Expense:**								
77			$0	$0	$0	$0	$0	$0	$0
78			0	0	0	0	0	0	0
79			0	0	0	0	0	0	0
80	Total		$0	$0	$0	$0	$0	$0	$0
81									
82	**Total**		**$56,014,304**	**$4,734,022**	**$1,086,583**	**$692,955**	**$0**	**$6,513,560**	**$6,728,259**

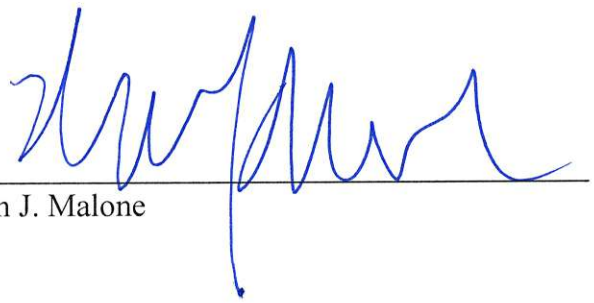
CERTIFICATE OF SERVICE

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

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This the 15th day of November, 2019.



Melvin J. Malone