

BUTLER | SNOW

June 22, 2020

VIA ELECTRONIC FILING

TPUC.DocketRoom@tn.gov

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 2019 Investment and Related Expenses Under the Qualified Infrastructure Investment Program Rider, the Economic Development Investment Rider and the Safety and Environmental Compliance Rider, TPUC Docket No. 19-00105*

Dear Chairman Morrison:

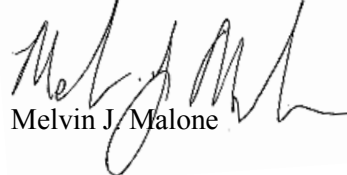
Consistent with the deliberations in the above-captioned matter at the Tennessee Public Utility Commission's May 11, 2020, Conference, attached please find a revised Summary of Riders tariff page, with an effective date of June 1, 2020. Two (2) excel spreadsheets in support of the revised Summary of Riders tariff page are also attached.

Pursuant to the agreement of the parties, which was adopted by the Commission, the decision of the Commission in Docket No. 18-00039 (Phase II) on the EADIT issue shall be incorporated and applied in Docket No. 19-00105. Therefore, Tennessee-American Water Company has incorporated the decision of the Commission in Phase II of Docket No. 18-00039 into the revised Summary of Riders tariff page submitted here. As set forth in the attachments, the annual EADIT Revenue Credit is reduced by the return on the EADIT rate base offset in order to comply with the federal normalization rules set forth in Internal Revenue Code (IRC) Section 168(i)(9). These normalization rules are violated if a utility institutes a ratemaking adjustment that results in inconsistent estimates or projections as between deferred tax expense and rate base. If customers were given the amortization of net excess ADIT without adjustment for the return on the corresponding adjustment to rate base, the utility would be allowing inconsistency to exist between the calculation of deferred tax expense and rate base, in violation of IRC Section 169(i)(9).

As required, one (1) copy of this filing will be mailed to your office. Should you have any questions concerning this filing, or require additional information, please do not hesitate to contact me.

Very truly yours,

BUTLER SNOW LLP



Melvin J. Malone

Attachments

cc: Elaine K. Chambers, Tennessee-American Water Company
Daniel Whitaker, Assistant Attorney General, Financial Division, Consumer Advocate Unit

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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%
EDI	1.14%
<u>SEC</u>	<u>8.79%</u>
Subtotal of all Capital Recovery Riders	24.21%
QIIP Annual Reconciliation Percentage	-2.07%
EDI Annual Reconciliation Percentage	-0.50%
<u>SEC Annual Reconciliation Percentage</u>	<u>-1.12%</u>
Subtotal of all Capital Recovery Riders	-3.69%
Total of Capital Recovery Riders and Reconciliation Percentages	20.52%
Offset to Capital Recovery Riders for TCJA savings	-6.62%
Offset to Capital Recovery Riders for TCJA Excess ADIT	-11.72% (D)
PCOP	-1.10%

(D) Indicates Decrease

ISSUED: June 1, 2020 EFFECTIVE: June 1, 2020

BY:



Darlene L. Williams
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

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.

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
19. WKP 2019 SCEP	19. 2019 Strategic Capital Expenditure Plan provided in 2019 surcharge filing
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 reconciliation 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.



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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)

[illegible]

**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:	<u>\$31,769,220</u>
7		
8	Pre-Tax Rate of Return:	<u>8.45145%</u>
9	Pre-Tax Return on Additions:	<u>\$2,684,961</u>
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:	<u>446,418</u>
16		
17	SEC Revenues:	<u>\$4,010,371</u>
18		
19	Revenue Taxes	<u>3.191%</u>
20	SEC Revenues with Revenue Taxes	<u>\$4,142,560</u>
21		
22	SEC APP Revenue Reduction	<u>(4,700)</u>
23		
24	SEC Revenues with Revenue Taxes & APP Reduction	<u>\$4,137,860</u>
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	<u>\$47,073,724</u>
27		
28	SEC Percentage to Apply to Bill:	<u>8.79%</u>
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		<u>\$322,127</u>	<u>\$0</u>	<u>\$0</u>	<u>\$322,127</u>	<u>\$874</u>	<u>(\$43,218)</u>	<u>(\$29,710)</u>
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		<u>\$1,280,518</u>	<u>(\$230,779)</u>	<u>\$0</u>	<u>\$1,049,739</u>	<u>\$382,658</u>	<u>(\$171,801)</u>	<u>(\$51,160)</u>
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		<u>\$5,535,949</u>	<u>(\$275,128)</u>	<u>\$0</u>	<u>\$5,260,821</u>	<u>\$1,642,247</u>	<u>(\$742,729)</u>	<u>(\$688,399)</u>
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		<u>\$294,852</u>	<u>\$0</u>	<u>\$0</u>	<u>\$294,852</u>	<u>\$0</u>	<u>(\$39,560)</u>	<u>(\$13,394)</u>
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		<u>\$1,145,762</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,145,762</u>	<u>\$277</u>	<u>(\$153,722)</u>	<u>(\$183,633)</u>
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		<u>\$11,086</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,086</u>	<u>\$0</u>	<u>(\$1,489)</u>	<u>(\$304)</u>
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		<u>\$0</u>	<u>(\$7,869)</u>	<u>\$0</u>	<u>(\$7,869)</u>	<u>\$1</u>	<u>\$0</u>	<u>\$292</u>
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		<u>\$708,264</u>	<u>(\$73,272)</u>	<u>\$0</u>	<u>\$634,992</u>	<u>\$12,355</u>	<u>(\$95,027)</u>	<u>(\$4,880)</u>
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		<u>\$9,862</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,862</u>	<u>\$0</u>	<u>(\$1,325)</u>	<u>(\$1,091)</u>

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

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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		<u>\$150,187</u>	<u>\$0</u>	<u>\$0</u>	<u>\$150,187</u>	<u>\$0</u>	<u>(\$20,151)</u>	<u>(\$7,026)</u>
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		<u>\$1,441</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,441</u>	<u>\$0</u>	<u>(\$193)</u>	<u>(\$68)</u>
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		<u>\$4,858</u>	<u>(\$3,994)</u>	<u>\$0</u>	<u>\$864</u>	<u>\$0</u>	<u>(\$651)</u>	<u>(\$187)</u>
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		<u>\$7,225</u>	<u>(\$151,566)</u>	<u>\$0</u>	<u>(\$144,341)</u>	<u>\$1,876</u>	<u>(\$969)</u>	<u>\$8,246</u>
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		<u>\$41,485</u>	<u>(\$11,283)</u>	<u>\$0</u>	<u>\$30,202</u>	<u>\$1,676</u>	<u>(\$5,565)</u>	<u>(\$11,697)</u>
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		<u>\$41,119</u>	<u>\$0</u>	<u>\$0</u>	<u>\$41,119</u>	<u>\$0</u>	<u>(\$5,517)</u>	<u>(\$10,508)</u>
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		<u>\$1,098,349</u>	<u>(\$214,823)</u>	<u>\$0</u>	<u>\$883,526</u>	<u>\$101,218</u>	<u>(\$147,361)</u>	<u>(\$143,335)</u>
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		<u>\$53,240</u>	<u>(\$5,561)</u>	<u>\$0</u>	<u>\$47,679</u>	<u>\$3,451</u>	<u>(\$7,146)</u>	<u>(\$7,884)</u>
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		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
141									
142	Total		<u>\$35,915,099</u>	<u>(\$2,873,357)</u>	<u>\$0</u>	<u>\$33,041,742</u>	<u>\$3,621,793</u>	<u>(\$4,818,563)</u>	<u>(\$2,949,109)</u>

			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%)
	SEC								
			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
Line #	Investment by Plant Account	Account Description							
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		<u>\$250,073</u>	<u>\$21,135</u>	<u>\$6,378</u>	<u>\$4,352</u>	<u>\$0</u>	<u>\$31,865</u>	<u>\$32,915</u>
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		<u>340,404</u>	<u>28,769</u>	<u>(1,804)</u>	<u>(1,231)</u>	<u>0</u>	<u>25,735</u>	<u>26,583</u>
9	Total SEC		<u>\$1,440,215</u>	<u>\$121,719</u>	<u>\$20,785</u>	<u>\$14,183</u>	<u>\$0</u>	<u>\$156,687</u>	<u>\$161,851</u>
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		<u>4,542,414</u>	<u>383,900</u>	<u>167,961</u>	<u>55,213</u>	<u>0</u>	<u>607,074</u>	<u>627,084</u>
14	Total SEC		<u>\$5,747,068</u>	<u>\$485,711</u>	<u>\$216,220</u>	<u>\$71,077</u>	<u>\$0</u>	<u>\$773,008</u>	<u>\$798,488</u>
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		<u>69,007</u>	<u>5,832</u>	<u>1,786</u>	<u>1,133</u>	<u>0</u>	<u>8,751</u>	<u>9,040</u>
19	Total SEC		<u>\$241,898</u>	<u>\$20,444</u>	<u>\$6,280</u>	<u>\$3,984</u>	<u>\$0</u>	<u>\$30,708</u>	<u>\$31,720</u>
20									
21	304500	Structures & Improvement - General							
22	Recurring Projects		\$69,028	\$5,834	\$942	\$1,126	\$0	\$7,902	\$8,162
23	Investment Projects		<u>739,656</u>	<u>62,512</u>	<u>12,005</u>	<u>14,354</u>	<u>0</u>	<u>88,871</u>	<u>91,800</u>
24	Total SEC		<u>\$808,684</u>	<u>\$68,346</u>	<u>\$12,947</u>	<u>\$15,480</u>	<u>\$0</u>	<u>\$96,773</u>	<u>\$99,962</u>
25									
26	304600	Struc & Imp-Offices							
27	Recurring Projects		\$9,293	\$785	\$125	\$150	\$0	\$1,060	\$1,095
28	Investment Projects		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
29	Total SEC		<u>\$9,293</u>	<u>\$785</u>	<u>\$125</u>	<u>\$150</u>	<u>\$0</u>	<u>\$1,060</u>	<u>\$1,095</u>
30									
31	304700	Struct & Imp-Store,Shop,Garage							
32	Recurring Projects		\$293	\$25	(\$57)	(\$106)	\$0	(\$139)	(\$144)
33	Investment Projects		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	Total SEC		<u>\$293</u>	<u>\$25</u>	<u>(\$57)</u>	<u>(\$106)</u>	<u>\$0</u>	<u>(\$139)</u>	<u>(\$144)</u>
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		<u>395,378</u>	<u>33,415</u>	<u>3,808</u>	<u>6,199</u>	<u>0</u>	<u>43,423</u>	<u>44,854</u>
39	Total SEC		<u>\$620,712</u>	<u>\$52,459</u>	<u>\$5,270</u>	<u>\$8,579</u>	<u>\$0</u>	<u>\$66,309</u>	<u>\$68,495</u>
40									
41	309000	Supply Mains							
42	Recurring Projects		\$7,446	\$629	\$				

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

			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%)
		SEC							
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:	<u>\$4,447,244</u>
7		
8	Pre-Tax Rate of Return:	<u>8.45145%</u>
9	Pre-Tax Return on Additions:	<u>\$375,857</u>
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:	<u>66,157</u>
16		
17	EDI Revenues:	<u>\$519,225</u>
18		
19	Revenue Taxes	<u>3.191%</u>
20	EDI Revenues with Revenue Taxes	<u>\$536,339</u>
21		
22	EDI APP Revenue Reduction	<u>(168)</u>
23		
24	Total EDI Revenues with Revenue Taxes & APP Reduction	<u>\$536,171</u>
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	<u>\$47,073,724</u>
27		
28	EDI Percentage to Apply to Bill:	<u>1.14%</u>
29		

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

			<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>B</u>	<u>C</u>
			<u>EDI</u>		=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
37	Total		<u>\$4,897,499</u>	<u>(\$882)</u>	<u>(\$58,274)</u>	<u>\$4,896,617</u>	<u>\$933</u>	<u>(\$274,937)</u>	<u>(\$117,977)</u>

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

			<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>
			=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%)
			<u>EDI</u>						
<u>Line #</u>	<u>Investment by Plant</u> <u>Account</u>	<u>Account Description</u>	<u>Earnings Basis</u> <u>Net Investment</u> <u>(Rate Base)</u>	<u>Earnings Basis x</u> <u>Pre-Tax Return</u> <u>(PTR)</u>	<u>Depreciation</u> <u>Expense</u>	<u>Property Tax &</u> <u>Franchise Fees</u>	<u>Operational</u> <u>Expenses</u>	<u>Total Before</u> <u>Revenue Tax</u>	<u>Total With</u> <u>Revenue Tax</u>
37	Total		<u>\$4,447,244</u>	<u>\$375,857</u>	<u>\$77,211</u>	<u>\$66,157</u>	<u>\$0</u>	<u>\$519,225</u>	<u>\$536,339</u>

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:	<u>\$56,014,304</u>
7		
8	Pre-Tax Rate of Return:	<u>8.45145%</u>
9	Pre-Tax Return on Additions:	<u>\$4,734,022</u>
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:	<u>692,955</u>
16		
17	QIIP Revenues:	<u>\$6,513,560</u>
18		
19	Revenue Taxes	<u>3.191%</u>
20	QIIP Revenues with Revenue Taxes	<u>\$6,728,259</u>
21		
22	QIIP APP Revenue Reduction	<u>(4,558)</u>
23		
24	Total QIIP Revenues with Revenue Taxes & APP Reduction	<u><u>\$6,723,700</u></u>
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	<u><u>\$47,073,724</u></u>
27		
28	QIIP Percentage to Apply to Bill:	<u><u>14.28%</u></u>
29		

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

[illegible]

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

[illegible]

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

			<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>B</u>	<u>C</u>
		<u>QIIP</u>				=Col 1 + Col 2			
						Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
<u>Line #</u>	<u>Investment by Plant Account</u>	<u>Account Description</u>	<u>Additions</u>	<u>Retirements</u>	<u>CIAC</u>				
82	Total		<u>\$61,042,389</u>	<u>(\$9,753,133)</u>	<u>(\$2,300,403)</u>	<u>\$51,289,256</u>	<u>\$8,979,803</u>	<u>(\$8,206,197)</u>	<u>(\$3,501,288)</u>

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

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
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

					2020					
Business Unit	Rider	Business Unit No.	Project Title		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	Hvdrants. Valves. and Manholes - New		6,376	6,838	7,399	10,868	11,614	14,240
Tennessee	QIIP	F	Hvdrants. 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	Securivt Equipment and Svstems		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		168,764	279,949	336,796	476,585	479,643	730,450
Tennessee	SEC	I26-020040	Chlorine Gas Conversion		164,625	104,263	104,263	0	0	0
Tennessee	QIIP	I26-020044	New Raw Water Intake Citico		0	0	0	0	0	0
Tennessee	QIIP	I26-020048	Elder Mt Transmission Mains		0	0	0	0	0	0
Tennessee	SEC	I26-020051	Replace Switch Gear - Citico		0	0	0	0	0	0
Tennessee	QIIP	I26-020055	Secondary Supply to Lookout Valley System		0	0	0	0	0	0
Tennessee	QIIP	I26-020056	Retire Basin 2		0	0	0	0	0	0
Tennessee	SEC	I26-020057	Enhanced Water Treatment		0	0	0	0	0	0
Tennessee	QIIP	I26-020058	Low Service Pumps & Pump Station		0	0	0	0	0	0
Tennessee	QIIP	I26-0200XX	Filter House #2 Rehab		0	0	251,473	252,977	254,600	0
Tennessee	EDI	I26-0200XX	River Gorge Dr Transmission Mains		0	330,306	442,528	335,265	0	0
Tennessee	EDI	I26-0200XX	River Gorge Booster Station		990,919	116,461	0	0	0	0
Tennessee	SEC	I26-0200XX	Replace North Traveling Screen		0	44,041	44,323	220,771	219,500	109,750
Tennessee	QIIP	I26-050001	Raw Water Intake Improvements - Whitwell		0	0	0	0	0	0
Tennessee	QIIP	I26-050003	Replace 0.5MG Storage Tanks @ Whitwell		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
Net minus Post Acq					(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
					\$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	Hvdrants, Valves, and Manholes - New	14,412	14,287	11,934	11,412	8,698	6,922	125,000
Tennessee	QIIP	F	Hvdrants, 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	Securitv 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
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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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 10/11/19
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

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
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
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%				

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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
109											
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											
113											
114									Inception to Date Spend	2019 SCEP Reforecast	
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 projections based on project costs through 2020		Total DV Included:							\$92,812,209
151											
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
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- Served
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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
1		RECURRING PROJECTS								
2	TN	DV		Projects Funded by Others						
3	TN	DV	331001	Transmission & Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0
4	TN	DV	333000	Services	0	0	0	0	0	0
5			335000	Hydrants	0	0	0	0	0	0
6	TN	A	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	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	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	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	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	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	333000	Services	1,218,809	1,309,680	1,406,143	1,514,857	1,624,323	1,734,776
30										
31	TN	H	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	334100	Meters	0	0	0	0	0	0
38	TN	I	334200	Meter Installations	0	0	0	0	0	0
39										
40	TN	J	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	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44										
45	TN	L	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	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

Line #	Business Unit		Project Title	Account	Account Description	1	2	3	4	5	6
	No.										
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
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											

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 10/11/19
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
109										
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										
113										
114										
115	TN	I26-020028	Investment Projects	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
116	TN	I26-020028	Citico Plant Improvements Phase 1B (\$8.6)	320100	WT Equip Non-Media	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
118	TN	I26-020032	Wastewater Treatm't & Handling Impr (\$15.3)	304200	Struct & Imp-Pumping	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
120	TN	I26-020032		304400	Struct & Imp-T&D	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
122	TN	I26-020032		320100	WT Equip Non-Media	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
124	TN	I26-020032		347000	Misc Equipment	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
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	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
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	759,050	759,050
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	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
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	0	0	309,136	528,636	638,386
135	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0
137	TN	I26-050002		304300	Struct & Imp-Treatment	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
139	TN	I26-050002		320100	WT Equip Non-Media	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
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell (\$.5)			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
143	TN	I26-050004		330200	Ground Level Tanks	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
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	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				QIP 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	10/11/19
Description	TN BP 2020-2024 SCEP

[illegible]

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 10/11/19
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						
3	TN	DV	331001	Transmission & Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0
4	TN	DV	333000	Services	0	0	0	0	0	0
5			335000	Hydrants	0	0	0	0	0	0
6	TN	A	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	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	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	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	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	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	333000	Services	1,855,606	1,975,468	2,095,847	2,216,132	2,335,886	2,433,000
30										
31	TN	H	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	334100	Meters	0	0	0	0	0	0
38	TN	I	334200	Meter Installations	0	0	0	0	0	0
39										
40	TN	J	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	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44										
45	TN	L	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	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

STRATEGIC CAPITAL EXPENDITURE PLAN PROGRAM

Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period

Line #	Business Unit No.		Project Title	Account	Account Description	7	8	9	10	11	12
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
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						

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

					Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
Line #	Business Unit No.	Project Title	Account	Account Description	7	8	9	10	11	12
109										
110	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0
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 projections based on project costs through 2020		Total DV Included:						<u>\$117,532,727</u>
151										
152				Total DV Excluded:						<u>\$117,532,727</u>
153		(2) From actual or estimated in-service data provided by the company.								
154				Total Surcharge Amt:						<u>\$115,099,727</u>
155										
156				SEC Total:						<u>\$37,222,029</u>
157										
158				EDI Total:						<u>\$5,629,427</u>
159										
160				QIIP Total:						<u>\$72,248,271</u>

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 10/11/19
Description TN BP 2020-2024 SCEP

					Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period					
Line #	Business Unit No.	Project Title	Account	Account Description	7	8	9	10	11	12

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 10/11/19
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
1		RECURRING PROJECTS								
2	TN	DV		Projects Funded by Others						
3	TN	DV	331001	Transmission & Distribution Mains		\$0	\$0	\$0	\$0	\$0
4	TN	DV	333000	Services		0	0	0	0	0
5			335000	Hydrants		0	0	0	0	0
6	TN	A	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	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	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	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	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	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	333000	Services and Laterals - New		1,757,964	0	0	19,513	0
30										
31	TN	H	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	334100	Meters		0	0	0	0	0
38	TN	I	334200	Meter Installations		0	0	0	0	0
39										
40	TN	J	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	340200	Computer & Peripheral Equipment		0	0	0	0	0
44										
45	TN	L	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	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

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
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
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					

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 10/11/19
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
109										
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										
113										
114										
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	4,163,178	0	52,040	0
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	989,367	(1,158,137)	(1,840)	750,000
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	6,020,386	(155,763)	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)	(107)	1,000,000
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0	(4,089)	(45)	500,000
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	467,108	0	19,198	0
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	767,146	0	9,589	0
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	937,013	0	22,957	0
134	TN	I26-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	458,844	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)	(1,514)	92,478
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	0	(733)	(30)	2,475
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0	538	0
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	171,114	0	1,865	0
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)	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	1,248	0
143	TN	I26-050004		330200	Ground Level Tanks	SEC	234,540	(3,369)	6,334	26,100
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	8,830	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 projections based on project costs through 2020		Total DV Included:		\$103,612,951	(\$12,627,372)	(\$2,358,677)	\$2,062,300	\$12,602,529
151										
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

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 10/11/19
Description TN BP 2020-2024 SCEP

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					

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 10/11/19
Description TN BP 2020-2024 SCEP

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)

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 10/11/19
 Description TN BP 2020-2024 SCEP

Line #	Business Unit No.		Project Title	Account	Account Description	NOTES	Average Accum Depreciation
55	TN	M		304500	Structures & Improvement - General		(385)
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							

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 10/11/19
Description TN BP 2020-2024 SCEP

Line #	Business Unit No.	Project Title	Account	Account Description	NOTES	Average Accum Depreciation
109						
110	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0
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 projections based on project costs through 2020		Total DV Included:		(\$6,584,435)
151						
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
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	NOTES	Average Accum Depreciation
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Average Retirement Balance for 2020

								Retirements 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									
3	TN	DV	331001	Transmission & Distribution Mains	1	1.25%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TN	DV	333000	Services	1	1.11%	0	0	0	0	0	0	0
5			335000	Hydrants	1	2.30%	0	0	0	0	0	0	0
6	TN	A	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	0
8	TN	A	333000	Services	1	1.11%	0	0	0	0	0	0	0
9	TN	A	334300	Meter Vaults	1	2.73%			0	0	0	0	0
10	TN	A	335000	Hydrants	1	2.30%	0	0	0	0	0	0	0
11													
12	TN	B	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	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	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	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	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	333000	Services and Laterals - New	1	1.11%	0	0	0	0	0	0	
30													
31	TN	H	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	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	334100	Meters	1	7.47%	0	0	(263,089)	(1,307,780)	(177,017)	(1	

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Average Retirement Balance for 2020

									Retirements 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	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	

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Average Retirement Balance for 2020

									Retirements 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
116	TN	126-020028	320100	WT Equip Non-Media		6/1/2016	1.09%		0	0	0	(47,846)	0	
117	TN	126-020028	346190	Remote Control & Instrument		6/1/2016	4.21%					0	0	
118	TN	126-020032	304200	Struct & Imp-Pumping		11/1/2015	1.98%				(14,622)	0	0	
119	TN	126-020032	304300	Struct & Imp-Treatment		11/1/2015	4.11%				(54,346)	0	0	
120	TN	126-020032	304400	Struct & Imp-T&D		11/1/2015	2.13%		0	0	0	0	0	
121	TN	126-020032	304500	Structures & Improvement - General		11/1/2015	1.13%		0	0	0	0	0	
122	TN	126-020032	320100	WT Equip Non-Media		11/1/2015	1.09%		0	(305)	0	0	0	
123	TN	126-020032	330200	Ground Level Tanks		11/1/2015	2.74%		0		0	0	0	
124	TN	126-020032	347000	Misc Equipment		11/1/2015	6.33%		0	0	0	0	0	
125	TN	126-020034	331001	Transmission & Distribution Mains		7/31/2019	1.25%							
126	TN	126-020039	320100	WT Equip Non-Media		10/31/2020	1.09%							
127	TN	126-020040	320100	WT Equip Non-Media		11/4/2019	1.09%							(155,763)
128	TN	126-020044		New Raw Water Intake Citico		3/15/2024								
129	TN	126-020045	304300	Struct & Imp-Treatment		12/31/2019	4.11%							(2,607)
130	TN	126-020056	320100	WT Equip Non-Media		4/30/2020	1.09%							
131	TN	126-0200XX	304300	Struct & Imp-Treatment		5/30/2020	4.11%							
132	TN	126-0200XX	331001	Transmission & Distribution Mains		4/1/2020	1.25%							
133	TN	126-0200XX	311200	Pump Eqp Electric		2/1/2020	2.45%							
134	TN	126-0200XX	306000	Lake, River & Other Intakes		4/1/2020	0.83%							
135	TN	126-050001		Raw Water Intake Improvements Whitwell		12/1/2024								
136	TN	126-050002	304200	Struct & Imp-Pumping		12/29/2017	1.98%						(76,471)	
137	TN	126-050002	304300	Struct & Imp-Treatment		12/29/2017	4.11%						(733)	
138	TN	126-050002	304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%						0	
139	TN	126-050002	320100	WT Equip Non-Media		12/29/2017	1.09%					0	0	
140	TN	126-050002	346190	Remote Control & Instrument		12/29/2017	4.21%					0	(6,125)	
141	TN	126-050003		Replace 0.5 MG Storage Tanks at Whitwell (\$.5)		9/15/2022								
142	TN	126-050004	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%						0	
143	TN	126-050004	330200	Ground Level Tanks		12/31/2017	2.74%						0	
144	TN	126-050004	346190	Remote Control & Instrument		12/31/2017	4.21%						0	(3,369)
145	TN	126-000001	331001	Transmission & Distribution Mains		12/31/2014	1.25%							
146	TN	126-000001	320200	Water Trmt Equip Filter Media		12/31/2014	33.69%							
147	TN	126-000001	311520	Pumping Equipment SOS		12/31/2014	1.83%							
148	TN	126-000001	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

Average Retirement Balance for 2020

Estimated										
Business Unit			Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	2020	Average
Line #	No.								Surcharge	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-P					

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Economic Development Rider
Safety and Environmental Compliance Rider

Average Retirement Balance for 2020

Line #	Business Unit No.		Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated		Average Retirements
									2020	Surcharge	
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

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Average Retirement Balance for 2020

Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated		Average Retirements
								2020	Surcharge	
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	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	331001	Transmission & Distribution Mains		7/31/2019	1.25%		QIIP	0
126	TN	I26-020039	320100	WT Equip Non-Media		10/31/2020	1.09%	(2,316,273) (1)	QIIP	(1,158,137)
127	TN	I26-020040	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	304300	Struct & Imp-Treatment		12/31/2019	4.11%	(1)	QIIP	(2,607)
130	TN	I26-020056	320100	WT Equip Non-Media		4/30/2020	1.09%	(8,179) (1)	QIIP	(4,089)
131	TN	I26-0200XX	304300	Struct & Imp-Treatment		5/30/2020	4.11%		QIIP	0
132	TN	I26-0200XX	331001	Transmission & Distribution Mains		4/1/2020	1.25%		EDI	
133	TN	I26-0200XX	311200	Pump Eqp Electric		2/1/2020	2.45%		EDI	
134	TN	I26-0200XX	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	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	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	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

Cost of Removal less Salvage Balance for 2020

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		
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	\$0	\$0	\$0
3	TN	DV		333000	Services	1	1.11%	0	0	0	0	0	0	0
4	TN	DV		335000	Hydrants	1	2.30%	0	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	0
8	TN	A		333000	Services	1	1.11%	0	0	0	0	0	0	0
9	TN	A		334300	Meter Vaults	1	2.73%			0	0	0	0	0
10	TN	A		335000	Hydrants	1	2.30%	0	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														

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Cost of Removal less Salvage Balance for 2020

									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
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	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
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	

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Cost of Removal less Salvage Balance for 2020

									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
Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	2014	2015	2016	2017	2018	2019
116	TN	126-020028	Wastewater Treatm't & Handling Impr (\$15.3)	320100	WT Equip Non-Media		6/1/2016	1.09%	0	0	0	850,267	0	
117	TN	126-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				0	0	
118	TN	126-020032		304200	Struct & Imp-Pumping		11/1/2015	1.98%			0	243,354	0	
119	TN	126-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%			0	1,535,662	0	
120	TN	126-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	0	0	0	0	0	
121	TN	126-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	0	0	0	0	0	
122	TN	126-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	0	0	0	577	0	
123	TN	126-020032		330200	Ground Level Tanks		11/1/2015	2.74%	0	0	0	0	0	
124	TN	126-020032		347000	Misc Equipment		11/1/2015	6.33%	0	0	0	0	0	
125	TN	126-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%						
126	TN	126-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%						
127	TN	126-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media		11/4/2019	1.09%						50,000
128	TN	126-020044	New Raw Water Intake Citico				3/15/2024							
129	TN	126-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%						1,000,000
130	TN	126-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%						
131	TN	126-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment		5/30/2020	4.11%						
132	TN	126-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		4/1/2020	1.25%						
133	TN	126-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric		2/1/2020	2.45%						
134	TN	126-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes		4/1/2020	0.83%						
135	TN	126-050001	Raw Water Intake Improvements Whitwell				12/1/2024							
136	TN	126-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%					92,478	
137	TN	126-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%					2,475	
138	TN	126-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%					0	
139	TN	126-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				0	0	
140	TN	126-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				0	5,279	
141	TN	126-050003					9/15/2022							
142	TN	126-050004		304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%						
143	TN	126-050004		330200	Ground Level Tanks		12/31/2017	2.74%						
144	TN	126-050004		346190	Remote Control & Instrument		12/31/2017	4.21%						26,100
145	TN	126-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%						
146	TN	126-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%						
147	TN	126-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%						
148	TN	126-000001		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

Cost of Removal less Salvage Balance for 2020

								Estimated		Average Cost of Removal less Salvage	
Business Unit No.			Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	2020	Surcharge	
Line #											
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											

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

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	Estimated		Average Cost of Removal less Salvage
									2020	Surcharge	
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

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

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	Estimated		Average Cost of Removal less Salvage
								2020	Surcharge	
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	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	331001	Transmission & Distribution Mains		7/31/2019	1.25%		QIIP	0
126	TN	I26-020039	320100	WT Equip Non-Media		10/31/2020	1.09%	1,500,000 (1)	QIIP	750,000
127	TN	I26-020040	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	304300	Struct & Imp-Treatment		12/31/2019	4.11%	(1)	QIIP	1,000,000
130	TN	I26-020056	320100	WT Equip Non-Media		4/30/2020	1.09%	1,000,000 (1)	QIIP	500,000
131	TN	I26-0200XX	304300	Struct & Imp-Treatment		5/30/2020	4.11%		QIIP	0
132	TN	I26-0200XX	331001	Transmission & Distribution Mains		4/1/2020	1.25%		EDI	
133	TN	I26-0200XX	311200	Pump Eqp Electric		2/1/2020	2.45%		EDI	
134	TN	I26-0200XX	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	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	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	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

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							

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

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

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

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
116	TN	126-020028	320100	WT Equip Non-Media		6/1/2016	1.09%			0	0	0	0
117	TN	126-020028	346190	Remote Control & Instrument		6/1/2016	4.21%				0	0	0
118	TN	126-020032	304200	Struct & Imp-Pumping		11/1/2015	1.98%			0	0	0	0
119	TN	126-020032	304300	Struct & Imp-Treatment		11/1/2015	4.11%			0	0	0	0
120	TN	126-020032	304400	Struct & Imp-T&D		11/1/2015	2.13%			0	0	0	0
121	TN	126-020032	304500	Structures & Improvement - General		11/1/2015	1.13%			0	0	0	0
122	TN	126-020032	320100	WT Equip Non-Media		11/1/2015	1.09%			0	0	0	0
123	TN	126-020032	330200	Ground Level Tanks		11/1/2015	2.74%			0	0	0	0
124	TN	126-020032	347000	Misc Equipment		11/1/2015	6.33%			0	0	0	0
125	TN	126-020034	331001	Transmission & Distribution Mains		7/31/2019	1.25%						
126	TN	126-020039	320100	WT Equip Non-Media		10/31/2020	1.09%						
127	TN	126-020040	320100	WT Equip Non-Media		11/4/2019	1.09%						
128	TN	126-020044		New Raw Water Intake Citico		3/15/2024							
129	TN	126-020045	304300	Struct & Imp-Treatment		12/31/2019	4.11%						
130	TN	126-020056	320100	WT Equip Non-Media		4/30/2020	1.09%						
131	TN	126-0200XX	304300	Struct & Imp-Treatment		5/30/2020	4.11%						
132	TN	126-0200XX	331001	Transmission & Distribution Mains		4/1/2020	1.25%						
133	TN	126-0200XX	311200	Pump Eqp Electric		2/1/2020	2.45%						
134	TN	126-0200XX	306000	Lake, River & Other Intakes		4/1/2020	0.83%						
135	TN	126-050001		Raw Water Intake Improvements Whitwell		12/1/2024							
136	TN	126-050002	304200	Struct & Imp-Pumping		12/29/2017	1.98%						
137	TN	126-050002	304300	Struct & Imp-Treatment		12/29/2017	4.11%						
138	TN	126-050002	304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%						
139	TN	126-050002	320100	WT Equip Non-Media		12/29/2017	1.09%				0	0	0
140	TN	126-050002	346190	Remote Control & Instrument		12/29/2017	4.21%				0	0	0
141	TN	126-050003		Replace 0.5 MG Storage Tanks at Whitwell (\$.5)		9/15/2022							
142	TN	126-050004	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%						
143	TN	126-050004	330200	Ground Level Tanks		12/31/2017	2.74%						
144	TN	126-050004	346190	Remote Control & Instrument		12/31/2017	4.21%						
145	TN	126-000001	331001	Transmission & Distribution Mains		12/31/2014	1.25%						
146	TN	126-000001	320200	Water Trmt Equip Filter Media		12/31/2014	33.69%						
147	TN	126-000001	311520	Pumping Equipment SOS		12/31/2014	1.83%						
148	TN	126-000001	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

**Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider**

Average CIAC Balance for 2020

								Estimated			
Line #	Business Unit No.		Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	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

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Average CIAC Balance for 2020

Line #	Business Unit No.		Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated		Average CIAC
									2020	Surcharge	
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

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Average CIAC Balance for 2020

Line #	Business Unit No.		Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated		Average CIAC
									2020	Surcharge	
116	TN	I26-020028	Wastewater Treatm't & Handling Impr (\$15.3)	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		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		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

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	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									
3	TN	DV	331001	Transmission & Distribution Mains		1	1.25%	\$0	\$0	\$0	\$0	\$0	\$0
4	TN	DV	333000	Services		1	1.11%	0	0	0	0	0	0
5			335000	Hydrants		1	2.30%	0	0	0	0	0	0
6	TN	A	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	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	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	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	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	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	333000	Services and Laterals - New		1	1.11%	0	0	0	0	0	6,304
30													
31	TN	H	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	(58)	(95)
32	TN												

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Average Accumulated Depreciation Balance for 2020

									Depreciation Expense 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	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	

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Average Accumulated Depreciation Balance for 2020

									Depreciation Expense 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
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	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	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	331001	Transmission & Distribution Mains		7/31/2019	1.25%	0	0	0		0	0	24,018
126	TN	I26-020039	320100	WT Equip Non-Media		10/31/2020	1.09%	0	0	0		0	0	0
127	TN	I26-020040	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	304300	Struct & Imp-Treatment		12/31/2019	4.11%						0	(8)
130	TN	I26-020056	320100	WT Equip Non-Media		4/30/2020	1.09%							
131	TN	I26-0200XX	304300	Struct & Imp-Treatment		5/30/2020	4.11%							
132	TN	I26-0200XX	331001	Transmission & Distribution Mains		4/1/2020	1.25%							
133	TN	I26-0200XX	311200	Pump Eqp Electric		2/1/2020	2.45%							
134	TN	I26-0200XX	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	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	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	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

Average Accumulated Depreciation Balance for 2020

								Estimated			
Business Unit No.			Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	2020	Surcharge	Average Accumulated Depreciation
Line #											
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				

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
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	Estimated	Surcharge	Average Accumulated Depreciation
									2020		
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

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
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	Estimated		Average Accumulated Depreciation
								2020	Surcharge	
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	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	331001	Transmission & Distribution Mains		7/31/2019	1.25%	52,040	QIIP	50,038
126	TN	I26-020039	320100	WT Equip Non-Media		10/31/2020	1.09%	(1,840)	QIIP	(920)
127	TN	I26-020040	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	304300	Struct & Imp-Treatment		12/31/2019	4.11%	(107)	QIIP	(62)
130	TN	I26-020056	320100	WT Equip Non-Media		4/30/2020	1.09%	(45)	QIIP	(22)
131	TN	I26-0200XX	304300	Struct & Imp-Treatment		5/30/2020	4.11%	19,198	QIIP	9,599
132	TN	I26-0200XX	331001	Transmission & Distribution Mains		4/1/2020	1.25%	9,589	EDI	4,795
133	TN	I26-0200XX	311200	Pump Eqp Electric		2/1/2020	2.45%	22,957	EDI	11,478
134	TN	I26-0200XX	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	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	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	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

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Estimated ADIT Calculation 2020

Line #	Type	QIIP						
		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		2014	2015	2016	2017	2018	2019	2020
14	Type							
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	0.915301	159,727
40				Feb	29	60	0.836066	145,900
41				March	31	91	0.751366	131,119
42				April	30	121	0.669399	116,815
43				May	31	152	0.584699	102,034
44				June	30	182	0.502732	87,731
45				July	31	213	0.418033	72,950
46				August	31	244	0.333333	58,169
47				September	30	274	0.251366	43,865
48				October	31	305	0.166667	29,085
49				November	30	335	0.084699	14,781
50				December	31	366	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

State Tax Depreciation		EDI						
Line #	Type	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								
Federal Tax Depreciation		EDI						
Line #	Type	2014	2015	2016	2017	2018	2019	2020
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								
37				Total days per month	Cumulative Days	Prorated Days	Proration %	ADIT Proration
38								
39				Jan	31	335	0.915301	18,810
40				Feb	29	306	0.836066	17,181
41				March	31	275	0.751366	15,441
42				April	30	245	0.669399	13,756
43				May	31	214	0.584699	12,016
44				June	30	184	0.502732	10,331
45				July	31	153	0.418033	8,591
46				August	31	122	0.333333	6,850
47				September	30	92	0.251366	5,166
48				October	31	61	0.166667	3,425
49				November	30	31	0.084699	1,741
50				December	31	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

State Tax Depreciation		SEC						
Line #	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								
Federal Tax Depreciation		SEC						
Line #	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								
37					Total days per			
38					month	Cumulative Days	Prorated Days	Proration %
39								ADIT Proration
40					Jan	31	31	0.915301
41					Feb	29	60	0.836066
42					March	31	91	0.751366
43					April	30	121	0.669399
44					May	31	152	0.584699
45					June	30	182	0.502732
46					July	31	213	0.418033
47					August	31	244	0.333333
48					September	30	274	0.251366
49					October	31	305	0.166667
50					November	30	335	0.084699
51					December	31	366	0.000000
52					Total Days in			
53					year	366		246,253
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

State Tax Depreciation		Total						
Line #	Type	2014	2015	2016	2017	2018	2019	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								
Federal Tax Depreciation		Total						
Line #	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)	(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)	(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)	(1,348,027)	(3,336,278)	(1,543,825)	(2,567,200)	264,363	(637,744)	(429,628)
22	State Current Tax Expense (Benefit)	(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								

Net Investment for Estimated Tax Depreciation Calculation 2020

	Business Unit	Project Title	Account	Account Descrp	Surcharg	Repairs	Tax Depr	Y1 Tax	Y2 Tax	Y3 Tax	Y4 Tax	Y5 Tax	Y6 Tax	Y7 Tax
Line #	No.				e	Type	class life	Depr	Depr	Depr	Depr	Depr	Depr	Depr
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
3	TN	DV			333000	Services	T&D	25 yr	0.02	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
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
7	TN	A			331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0.02	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
9	TN	A			334300	Meter Vaults	EDI	No	25 yr	0.02	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
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
13	TN	B			333000	Services	QIIP	T&D	25 yr	0.02	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
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
17	TN	C			335000	Hydrants	QIIP	T&D	25 yr	0.02	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
20	TN	D			333000	Services	QIIP	T&D	25 yr	0.02	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
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
24	TN	E			335000	Hydrants	EDI	T&D	25 yr	0.02	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
27	TN	F			335000	Hydrants	QIIP	T&D	25 yr	0.02	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
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
32	TN	H			333000	Services	QIIP	T&D	25 yr	0.02	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
34	TN	H			334200	Meter Installations	QIIP	No	25 yr	0.02	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
36														
37	TN	I	Meters - New		334100	Meters		No	25 yr					

Net Investment for Estimated Tax Depreciation Calculation 2020

Business Unit No.			Project Title	Account	Account Descrip	Surcharg e	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
Line #															
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				

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Net Investment for Estimated Tax Depreciation Calculation 2020

Net Investment By Year														
Line #	Business Unit No.	Project Title	Account	Account Descrip	Surcharg e	Repairs Type	Tax Depr class life	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
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
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	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
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
120	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	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
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
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	46,777	45,429	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
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	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	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	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
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	286,295	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	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
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	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
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	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

Net Investment for Estimated Tax Depreciation Calculation 2020

									Taxable CIAC By Year						
	Business Unit No.		Project Title	Account	Account Descrp	Surcharg e	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020
Line #															
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
60															

Net Investment for Estimated Tax Depreciation Calculation 2020

									Taxable CIAC By Year							
Business Unit No.			Project Title	Account	Account Descrp	Surcharg e	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020	
Line #																
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																

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Net Investment for Estimated Tax Depreciation Calculation 2020

									Taxable CIAC By Year							
Line #	Business Unit No.		Project Title	Account	Account Descrip	Surcharg e	Repairs Type	Tax Depr class life	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	

Net Investment for Estimated Tax Depreciation Calculation 2020

									Net Additions By Year						
Business Unit No.			Project Title	Account	Account Descrp	Surcharg e	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020
Line #															
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															

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Net Investment for Estimated Tax Depreciation Calculation 2020

								T&D	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %
								Non T&D	22.93%	17.71%	35.94%	51.98%	47.27%	49.67%	49.67%
									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	Surcharg e	Repairs Type	Tax Depr class life	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	2,067,851	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	1,651,723	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	1,426,710	93,399	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	0	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	

Net Investment for Estimated Tax Depreciation Calculation 2020

									Net Additions Minus Repairs By Year							
Business Unit No.			Project Title	Account	Account Descrip	Surcharg e	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020	
Line #																
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
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Net Investment for Estimated Tax Depreciation Calculation 2020

								Net Additions Minus Repairs By Year							
Line #	Business Unit No.	Project Title	Account	Account Descrip	Surcharg e	Repairs Type	Tax Depr class life	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	2,095,327	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	4,947,252	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	4,273,290	279,751	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	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	18,938	0	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	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	0
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	175,835	0	0	0
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	8,830	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								\$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	

Net Investment for Estimated Tax Depreciation Calculation 2020

									Bonus %	Bonus %	Bonus %	Bonus %	Bonus %	Bonus %	Bonus %
									50.00%	50.00%	50.00%	53.50%	0.00%	0.00%	0.00%
									Bonus By Year						
Business Unit No.			Project Title	Account	Account Descrip	Surcharg e	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020
Line #															
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															

Tennessee American Water Company
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

Net Investment for Estimated Tax Depreciation Calculation 2020

								Bonus %	Bonus %	Bonus %	Bonus %	Bonus %	Bonus %	Bonus %
								50.00%	50.00%	50.00%	53.50%	0.00%	0.00%	0.00%
								Bonus By Year						
	Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020
Line #														
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
116	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	671,605	5,047	0	0
117	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	110,924	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
119	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	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
121	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	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
123	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	19,246	(432)	(18,950)	0	0
124	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	7,698	(56)	(5,252)	0	0
125	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	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
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0
128	TN	I26-020044	New Raw Water Intake Citico			SEC			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
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
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
137	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	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
139	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	26,618	0	0
140	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	153,168	0	0
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell (\$.5)			QIIP			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
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	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
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	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
148	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	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

Net Investment for Estimated Tax Depreciation Calculation 2020

									Net Additions Minus Repairs & Bonus By Year							
Business Unit No.			Project Title	Account	Account Descrip	Surcharg e	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020	
Line #																
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																

Net Investment for Estimated Tax Depreciation Calculation 2020

									State MACRS Depreciation By Year							
Business Unit No.			Project Title	Account	Account Descrip	Surcharg e	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020	
Line #																
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																

Net Investment for Estimated Tax Depreciation Calculation 2020

									Federal MACRS Depreciation By Year						
Business Unit No.			Project Title	Account	Account Descrip	Surcharg e	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020
Line #															
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 Hwy 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
Economic Development Rider
Safety and Environmental Compliance Rider

Net Investment for Estimated Tax Depreciation Calculation 2020

								Federal MACRS Depreciation 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	
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	41,907	83,813	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	98,945	98,945
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	85,466	176,527	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	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr				0	0	7,295	7,295
132	TN	I26-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr				0	0	11,154	11,154
133	TN	I26-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr				0	0	16,604	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	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	243	486	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	1,126
143	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	3,517	7,033	7,033	7,033
144	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	1,766	2,826	1,695	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	\$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	\$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	\$2,253,818
155															
156		SEC Total:						\$29,436	\$244,679	\$444,456	\$515,244	\$543,401	\$668,278	\$844,519	\$844,519
157															
158		EDI Total:						\$625	\$6,716	\$14,405	\$20,258	\$35,154	\$68,588	\$126,795	\$126,795
159															
160		QIIP Total:						\$44,735	\$139,073	\$279,542	\$438,626	\$585,353	\$854,536	\$1,282,504	\$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							\$0
3	TN	DV	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
4	TN	DV	333000	Services	0.0%	1	1.11%				0
5			335000	Hydrants	0.0%	1	2.30%				0
6	TN	A		Mains - New							104,691
7	TN	A	304400	Struct & Imp-Treatment-T&D	10.0%	1	2.13%				1,333,654
8	TN	A	331001	Transmission & Distribution Mains	83.7%	1	1.25%				9,131
9	TN	A	333000	Services	0.6%	1	1.11%				18,184
10	TN	A	334300	Meter Vaults	1.7%	1	2.73%				53,335
11	TN	A	335000	Hydrants	4.0%	1	2.30%				
12	TN	B		Mains - Replaced / Restored							5,792,864
13	TN	B	331001	Transmission & Distribution Mains	88.2%	1	1.25%				602,211
14	TN	B	333000	Services	9.5%	1	1.11%				128,112
15	TN	B	335000	Hydrants	2.3%	1	2.30%				
16	TN	C		Mains - Unscheduled							7,357,687
17	TN	C	331001	Transmission & Distribution Mains	99.9%	1	1.25%				4,979
18	TN	C	335000	Hydrants	0.1%	1	2.30%				
19	TN	D		Mains - Relocated							3,900,718
20	TN	D	331001	Transmission & Distribution Mains	91.5%	1	1.25%				47,893
21	TN	D	333000	Services	1.7%	1	1.11%				190,820
22	TN	D	335000	Hydrants	6.8%	1	2.30%				
23	TN	E		Hydrants, Valves, and Manholes - New							191,601
24	TN	E	331001	Transmission & Distribution Mains	44.5%	1	1.25%				134,351
25	TN	E	335000	Hydrants	55.5%	1	2.30%				
26	TN	F		Hydrants, Valves, and Manholes - Replaced							196,998
27	TN	F	331001	Transmission & Distribution Mains	15.6%	1	1.25%				820,905
28	TN	F	335000	Hydrants	84.4%	1	2.30%				
29	TN	G		Services and Laterals - New							0
30	TN	G	333000	Services	100.0%	1	1.11%				
31	TN	H		Services and Laterals - Replaced							0
32	TN	H	331001	Transmission & Distribution Mains	0.0%	1	1.25%				2,074,366
33	TN	H	333000	Services	90.6%	1	1.11%				26,480
34	TN	H	334100	Meters	2.0%	1	7.47%				79,386
35	TN	H	334200	Meter Installations	6.0%	1	2.73%				19,165
36	TN	H	334300	Meter Vaults	1.4%	1	2.73%				
37	TN	I		Meters - New							0
38	TN	I	334100	Meters	0.0%	1	7.47%				0
39	TN	I	334200	Meter Installations	0.0%	1	2.73%				
40	TN	J		Meters - Replaced							603,786
41	TN	J	334100	Meters	6.6%	1	7.47%				6,096,877
42	TN	J	334200	Meter Installations	93.4%	1	2.73%				
43	TN	K		ITS Equipment and Systems							0
44	TN	K	340200	Computer & Peripheral Equipment	0.0%	1	2.19%				
45	TN	L		SCADA Equipment and Systems							268,337
46	TN	L	320100	WT Equip Non-Media	0.0%	1	1.09%				79,653
47	TN	L	340200	Computer & Peripheral Equipment	15.4%	1	2.19%				2,492
48	TN	L	340300	Computer Software	0.5%	1	1.83%				41,119
49	TN	L	346100	Comm Equip Non-Telephone	0.0%	1	4.21%				871,624
50	TN	L	346190	Remote Control & Instrument	84.1%	1	4.21%				
51	TN	M		Security Equipment and Systems							20,271
52	TN	M	304100	Struct & Imp-Supply	4.8%	1	1.98%				0
53	TN	M	304200	Struct & Imp-Pumping	0.0%	1	1.98%				389,532
54	TN	M	304300	Structures & Improvement - Treatment	61.3%	1	4.11%				124,095
55	TN	M	304400	Struct & Imp-Treatment-T&D	29.5%	1	2.13%				6,193
56	TN	M	304500	Structures & Improvement - General	0.0%	1	1.13%				

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
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
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
111	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	1	10.00%				0
112											
113											
114									Inception to Date Spend	2018 SCEP Reforecast	
115	TN	I26-020028	INVESTMENT PROJECTS	304300	Struct & Imp-Treatment	6/1/2016	4.11%				6,103,569
116	TN	I26-020028	Citico Plant Improvements Phase 1B (\$8.6)	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 projections based on project costs through 2020		Total DV Included:						\$68,206,031	
151											
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

					Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
Line #	Business Unit No.	Project Title	Account	Account Description	1	2	3	4	5	6
1		RECURRING PROJECTS								
2	TN	DV		Projects Funded by Others						
3	TN	DV	331001	Transmission & Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0
4	TN	DV	333000	Services	0	0	0	0	0	0
5			335000	Hydrants	0	0	0	0	0	0
6	TN	A		Mains - New						
7	TN	A	304400	Struct & Imp-Treatment-T&D	107,688	110,684	121,171	131,657	142,144	152,132
8	TN	A	331001	Transmission & Distribution Mains	1,358,765	1,383,876	1,471,763	1,559,651	1,647,538	1,731,241
9	TN	A	333000	Services	9,302	9,472	10,069	10,665	11,262	11,830
10	TN	A	334300	Meter Vaults	18,704	19,224	21,046	22,867	24,689	26,424
11			335000	Hydrants	54,537	55,739	59,947	64,155	68,362	72,370
12	TN	B		Mains - Replaced / Restored						
13	TN	B	331001	Transmission & Distribution Mains	5,872,278	5,960,516	6,070,813	6,203,169	6,366,408	6,595,826
14	TN	B	333000	Services	610,767	620,273	632,156	646,415	664,001	688,717
15			335000	Hydrants	130,143	132,399	135,220	138,604	142,778	148,645
16	TN	C		Mains - Unscheduled						
17	TN	C	331001	Transmission & Distribution Mains	7,512,213	7,666,490	7,821,016	7,975,543	8,105,092	8,234,641
18			335000	Hydrants	5,119	5,259	5,400	5,540	5,658	5,776
19	TN	D		Mains - Relocated						
20	TN	D	331001	Transmission & Distribution Mains	3,914,447	3,932,752	3,960,210	3,987,669	4,015,127	4,038,008
21	TN	D	333000	Services	48,150	48,493	49,007	49,522	50,036	50,465
22			335000	Hydrants	191,833	193,185	195,213	197,240	199,268	200,957
23	TN	E		Hydrants, Valves, and Manholes - New						
24	TN	E	331001	Transmission & Distribution Mains	196,386	201,282	206,179	211,186	217,529	223,872
25			335000	Hydrants	140,316	146,420	152,523	158,766	166,673	174,581
26	TN	F		Hydrants, Valves, and Manholes - Replaced						
27	TN	F	331001	Transmission & Distribution Mains	201,147	205,336	209,524	217,648	225,772	233,895
28			335000	Hydrants	843,380	866,067	888,753	932,754	976,756	1,020,757
29	TN	G		Services and Laterals - New						
30			333000	Services	92,667	185,334	278,751	376,168	473,835	571,502
31	TN	H		Services and Laterals - Replaced						
32	TN	H	331001	Transmission & Distribution Mains	0	0	0	0	0	0
33	TN	H	333000	Services	2,123,281	2,173,329	2,224,237	2,276,052	2,333,301	2,392,453
34	TN	H	334100	Meters	27,556	28,658	29,779	30,919	32,180	33,482
35	TN	H	334200	Meter Installations	82,615	85,918	89,277	92,697	96,475	100,379
36			334300	Meter Vaults	19,944	20,742	21,553	22,378	23,290	24,233
37	TN	I		Meters - New						
38	TN	I	334100	Meters	0	0	0	0	0	0
39			334200	Meter Installations	0	0	0	0	0	0
40	TN	J		Meters - Replaced						
41	TN	J	334100	Meters	620,362	636,938	656,811	689,869	722,927	756,050
42			334200	Meter Installations	6,331,733	6,566,590	6,848,150	7,316,525	7,784,900	8,254,195
43	TN	K		ITS Equipment and Systems						
44			340200	Computer & Peripheral Equipment	0	0	0	0	0	0
45	TN	L		SCADA Equipment and Systems						
46	TN	L	320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337
47	TN	L	340200	Computer & Peripheral Equipment	79,653	82,889	82,889	86,894	86,894	91,131
48	TN	L	340300	Computer Software	2,492	2,593	2,593	2,718	2,718	2,851
49	TN	L	346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119
50			346190	Remote Control & Instrument	871,624	889,288	889,288	911,157	911,157	934,287
51	TN	M		Security Equipment and Systems						
52	TN	M	304100	Struct & Imp-Supply	20,873	21,475	22,076	22,678	23,280	23,882
53	TN	M	304200	Struct & Imp-Pumping	0	0	0	0	0	0
54	TN	M	304300	Structures & Improvement - Treatment	397,189	404,846	412,503	420,160	427,817	435,474
55	TN	M	304400	Struct & Imp-Treatment-T&D	127,780	131,464	135,148	138,832	142,516	146,200
			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
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date 10/22/18
Description TN BP 2019-2023 SCEP

					Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period						
Line #	Business Unit No.		Project Title	Account	Account Description	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

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

					Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period						
Line #	Business Unit No.		Project Title	Account	Account Description	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
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

					Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period						
Line #	Business Unit No.		Project Title	Account	Account Description	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
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

					Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period						
Line #	Business Unit No.		Project Title	Account	Account Description	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 Equip 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

STRATEGIC CAPITAL EXPENDITURE PLAN PROGRAM

Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period

Line #	Business Unit No.	Project Title	Account	Account Description	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	
116	TN	I26-020028		320100	WT Equip Non-Media	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	
118	TN	I26-020032	Wastewater Treatm't & Handling Impr (\$15.3)	304200	Struct & Imp-Pumping	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	
120	TN	I26-020032		304400	Struct & Imp-T&D	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	
122	TN	I26-020032		320100	WT Equip Non-Media	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	
124	TN	I26-020032		347000	Misc Equipment	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	
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0	
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	0	0	0	5,583,786	5,700,000	
128	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	
129	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	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	
136	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	
137	TN	I26-050002		304300	Struct & Imp-Treatment	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	
139	TN	I26-050002		320100	WT Equip Non-Media	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	
141	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell (\$.5)			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	
143	TN	I26-050004		330200	Ground Level Tanks	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	
145	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	
148	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	
149											
150		(1) Amounts not reflected in actuals through 2018 or projections based on project costs through 2020		Total DV Included:						\$92,812,209	
151											
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				QUIP Total:						\$54,474,318	

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

2019

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						
3	TN	DV	331001	Transmission & Distribution Mains		\$0	\$0	\$0	\$0	\$0
4	TN	DV	333000	Services		0	0	0	0	0
5			335000	Hydrants		0	0	0	0	0
6	TN	A	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	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	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	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	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	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	333000	Services and Laterals - New		567,925	0	0	6,304	0
30										
31	TN	H	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	334100	Meters		0	0	0	0	0
38	TN	I	334200	Meter Installations		0	0	0	0	0
39										
40	TN	J	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	340200	Computer & Peripheral Equipment		0	0	0	0	0
44										
45	TN	L	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	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

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

2019

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
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	

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

2019

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										
115	TN	I26-020028	INVESTMENT PROJECTS	304300	Struct & Imp-Treatment	QIIP	6,103,569	0	250,857	0
116	TN	I26-020028	Citico Plant Improvements Phase 1B (\$8.6)	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

					2019						
Business Unit	Rider	Business Unit No.	Project Title			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	Hvdrants. Valves. and Manholes - New			10,750	11,000	11,000	11,250	14,250	14,250
Tennessee	QIIP	F	Hvdrants. 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	Securivt Equipment and Svstems			12,500	12,500	12,500	12,500	12,500	12,500
Tennessee	None	N	Offices and Ooperations 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
Net minus Post Acq						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
						\$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	Securitv 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
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										0
Tennessee			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										0
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							\$0
3	TN	DV	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0
4	TN	DV	333000	Services	0.0%	1	1.11%				0
5			335000	Hydrants	0.0%	1	2.30%				0
6	TN	A	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	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	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	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	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	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	333000	Services and Laterals - New		1	1.11%				0
30											
31	TN	H	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	334100	Meters - New	0.0%	1	7.47%				0
38	TN	I	334200	Meter Installations	0.0%	1	2.73%				0
39											
40	TN	J	334100	Meters - Replaced	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	340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0
44											
45	TN	L	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	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

STRATEGIC CAPITAL EXPENDITURE PLAN PROGRAM

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
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%				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

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
109											
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											
113											
114											
115	TN	I26-020028	INVESTMENT PROJECTS	304300	Struct & Imp-Treatment	6/1/2016	4.11%				6,103,569
116	TN	I26-020028	Citico Plant Improvements Phase 1B (\$8.6)	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 projections based on project costs through 2018		Total DV Included:							\$60,065,138
151											
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

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 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- Served
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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	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
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	0	0	0	0	0
7	TN	A		331001	Transmission & Distribution Mains	905,971	906,417	882,067	872,596	872,883
8	TN	A		333000	Services	7,505	7,542	7,545	7,545	7,569
9	TN	A		334300	Meter Vaults	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
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
13	TN	B		333000	Services	504,499	546,752	569,864	594,850	595,941
14	TN	B		335000	Hydrants	119,833	111,874	119,268	126,202	127,015
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
17	TN	C		335000	Hydrants	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
20	TN	D		333000	Services	48,244	48,244	47,772	50,004	50,069
21	TN	D		335000	Hydrants	162,193	167,844	168,895	188,902	189,779
22										
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	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
25										
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	191,331	191,331	194,652	195,058	196,090
27	TN	F		335000	Hydrants	622,931	634,649	649,313	677,696	689,051
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	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
33	TN	H		334100	Meters	18,257	18,413	18,530	15,754	14,406
34	TN	H		334200	Meter Installations	0	0	6,051	26,597	37,540
35	TN	H		334300	Meter Vaults	0	0	0	2,325	4,481
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	593,865	599,445	600,500	600,950	611,997
41	TN	J		334200	Meter Installations	3,810,015	3,851,286	3,880,419	3,905,526	4,079,834
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	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
47	TN	L		340300	Computer Software	0	0	0	0	0
48	TN	L		346100	Comm Equip Non-Telephone	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
50										
51	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	20,271	20,271	20,271	20,271	20,271
52	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0
53	TN	M		304300	Structures & Improvement - Treatment	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

STRATEGIC CAPITAL EXPENDITURE PLAN PROGRAM

Cumulative Balance of In-Serviced Plant, from 2018 Capex, by Period

Line #	Business Unit No.			Project Title	Account	Account Description	1	2	3	4	5	6
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	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				ACQUISITIONS								
105				Total Acquisitions								
106												
107												
108												

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	Cumulative Balance of In-Serviced Plant, from 2018 Capex, by Period					
					1	2	3	4	5	6
109										
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										
113										
114										
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
116	TN	I26-020028		320100	WT Equip Non-Media	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
118	TN	I26-020032	Wastewater Treatm't & Handling Impr (\$15.3)	304200	Struct & Imp-Pumping	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
120	TN	I26-020032		304400	Struct & Imp-T&D	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
122	TN	I26-020032		320100	WT Equip Non-Media	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
124	TN	I26-020032		347000	Misc Equipment	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
126	TN	I26-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0
127	TN	I26-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	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
130	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0
131	TN	I26-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	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
137	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0
138	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	0	(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)
140	TN	I26-050002		346190	Remote Control & Instrument	286,295	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	58,079	62,496	59,566
143	TN	I26-050004		330200	Ground Level Tanks	0	0	232,469	250,150	238,424
144	TN	I26-050004		346190	Remote Control & Instrument	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
146	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0
147	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0
148	TN	I26-000001		340200	Computer & Peripheral Equipment	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:						

[illegible]

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	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						
3	TN	DV	331001	Transmission & Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0
4	TN	DV	333000	Services	0	0	0	0	0	0
5			335000	Hydrants	0	0	0	0	0	0
6	TN	A	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	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	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	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	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	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	333000	Services	0	0	0	0	0	0
30										
31	TN	H	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	334100	Meters	0	0	0	0	0	0
38	TN	I	334200	Meter Installations	0	0	0	0	0	0
39										
40	TN	J	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	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44										
45	TN	L	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	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

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Cumulative Balance of In-Serviced Plant, from 2018 Capex, by Period

Line #	Business Unit		Project Title	Account	Account Description	7	8	9	10	11	12
	No.										
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	6,028	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											

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

					Cumulative Balance of In-Serviced Plant, from 2018 Capex, by Period					
Line #	Business Unit No.	Project Title	Account	Account Description	7	8	9	10	11	12
109										
110	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0
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 projections based on project costs through 2018		Total DV Included:						\$68,206,031
151										\$68,206,031
152				Total DV Excluded:						\$68,206,031
153		(2) From actual or estimated in-service data provided by the company.								\$68,206,031
154				Total Surcharge Amt:						\$68,206,031
155										\$26,473,944
156				SEC Total:						\$26,473,944
157										\$1,844,947
158				EDI Total:						\$1,844,947
159										\$39,887,140
160				QIP 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 July 5, 2017
Description TN BP 2018-2022 SCEP

					Cumulative Balance of In-Serviced Plant, from 2018 Capex, by Period					
Line #	Business Unit No.	Project Title	Account	Account Description	7	8	9	10	11	12

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 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
1		RECURRING PROJECTS								
2	TN	DV		Projects Funded by Others						
3	TN	DV	331001	Transmission & Distribution Mains		\$0	\$0	\$0	\$0	\$0
4	TN	DV	333000	Services		0	0	0	0	0
5			335000	Hydrants		0	0	0	0	0
6	TN	A	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	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	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	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	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	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	333000	Services and Laterals - New		0	0	0	0	0
30										
31	TN	H	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	334100	Meters		0	0	0	0	0
38	TN	I	334200	Meter Installations		0	0	0	0	0
39										
40	TN	J	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	340200	Computer & Peripheral Equipment		0	0	0	0	0
44										
45	TN	L	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	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

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
55	TN	M		304500	Structures & Improvement - General	SEC	6,193	0	0	70	0
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	Struct & 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	(109,59			

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
109										
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										
113										
114										
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 projections based on project costs through 2018		Total DV Included:		\$64,105,148	(\$5,833,906)	(\$2,325,198)	\$1,478,097	\$7,500,278
151										
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

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
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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	October 7, 2017
Description	TN BP 2018-2022 SCEP

2018

Business Unit	Rider	Business Unit No.	Project Title			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	Hvdrants. 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 Svstems			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											
Tennessee	SEC	I26-020027	Construct 1.0MG Tank & 2500-16" ER (\$1.5)	Total	In Service Date						
Tennessee	QIIP	I26-020034	Tennessee River Crossing (\$2.5)		12/31/2022	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
Net						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
*Dollar amounts from TAWC's Annual Capital Planning Process						\$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
Net minus Post Acq						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
						\$698,904	\$1,020,564	\$1,175,814	\$1,357,919	\$1,898,708	\$2,065,602

**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	Hvdrants, 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 Svstems	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
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	1,681.83	composite rate based on 2016 actual depr expense over actual additions
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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	1,026.34	same as 2016 recon filing
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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
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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	% from total actual revenue requirement filed for 2016 reconciliation
	EDI	1.78%	168	0	0	0	0	0	0	0	% from total actual revenue requirement filed for 2016 reconciliation
	SEC	49.86%	4,700	0	0	0	0	0	0	0	% 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 Equip 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)
 Economic Development Investment Rider (EDI)
 Safety and Environmental Compliance Rider (SEC)
 Retirements & Cost of Removal

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.

**CALCULATION OF AVERAGE BALANCE OF RETIREMENTS AND
 AVG BALANCE OF COST OF REMOVAL LESS SALVAGE SPEND**

Plant Additions

Business Unit No.	Account	Account Description	Cumulative Additions		Other Adjustments (made 2016)	2016-2018 Additions
			2014 - 2018	2014 - 2015 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)
 Economic Development Investment Rider (EDI)
 Safety and Environmental Compliance Rider (SEC)
 Retirements & Cost of Removal

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.

**CALCULATION OF AVERAGE BALANCE OF RETIREMENTS AND
 AVG BALANCE OF COST OF REMOVAL LESS SALVAGE SPEND**

Plant Additions						
Business Unit No.	Account	Account Description	Cumulative Additions		Other Adjustments (made 2016)	2016-2018 Additions
			2014 - 2018	2014 - 2015 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	Struct & 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										1		2		3		4		5		6						
			5/8-METER	3/4-METER	1-METER	1.5-METER	2-METER	3-METER	4-METER	6-METER	8-METER	BlockLim1	Block\$1	BlockLim2	Block\$2	BlockLim3	Block\$3	BlockLim4	Block\$4	BlockLim5	Block\$5	BlockLim6	Block\$6					
TN Lone Oak Water:Res	Flat rate											999999999	\$	42.030000														
TN Lone Oak Water:Res	Quantity-based price											20	\$	-	999999999	\$	0.726550											
TN Suck Creek Water:Res	Meter-Based																											
TN Suck Creek Water:Res	Quantity-based price		\$	30.60	\$	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	999999999	\$	0.455510									
TN Suck Creek Water:Res	Quantity-based price																											
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	999999999	\$	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	999999999	\$	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	999999999	\$	0.150270
TN -Whitwell Res WT INSIDE CITY	Quantity-based price										20	\$	-	40	\$	0.480000	60	\$	0.456000	999999999	\$	0.419000						
TN -Whitwell Res WT INSIDE CITY	Flat rate										999999999	\$	20.450000															
TN -Whitwell Res WT INSIDE CITY	Flat rate																											
TN Whitwell Res WT OUTSIDE CITY	Quantity-based price										20	\$	-	40	\$	0.587000	60	\$	0.532000	999999999	\$	0.437000						
TN Whitwell Res WT OUTSIDE CITY	Flat rate										999999999	\$	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	
<u>PreTax ROR Conv. Factor</u>			
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		<u>1.35382116</u>	
<u>Revenue Taxes:</u>			
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		<u>3.1910%</u>	
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
GARDEN METER SETTINGS COST	560815	(4,982)	(6,412)	(4,782)	(6,066)	(4,266)	(7,828)	(12,590)	(9,666)	(3,025)	(3,000)
NEW GARDEN METER COST	560824										
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
GARDEN METER SETTINGS COST	560815	(2,682)	(5,532)	(2,466)	3,750	(2,212)	(600)				
NEW GARDEN METER COST	560824			(2,400)			(5,362)	(7,716)	(4,650)	(13,261)	
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
GARDEN METER SETTINGS COST	560815										
NEW GARDEN METER COST	560824	(1,800)									
Grand Total		(1,800)	-	-	-	-	-	-	-	-	-

*Amounts from subledger for
recurring projects

Tennessee American Water Company
NARUC Master Chart of Accounts

GMMC	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 Repair	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 LI 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

**Tennessee American Water Company
NARUC Master Chart of Accounts**

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

**Tennessee American Water Company
NARUC Master Chart of Accounts**

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

Tennessee American Water Company
NARUC Master Chart of Accounts

GMMC	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 Repair	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

**Tennessee American Water Company
NARUC Master Chart of Accounts**

GMMC	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 PI	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

**Tennessee American Water Company
NARUC Master Chart of Accounts**

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	Reservoirs and Tanks
ASSC84	101000	330002	Dist Res & Stand Orig Pai	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330003	Dist Res & Stand Orig Rep	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330020	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330021	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330022	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330023	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330024	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330100	Elevated Tanks & Standpip	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330200	Ground Level Facilities	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330300	Below Grade Facilities	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330400	Clearwell	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs 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 LI 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

**Tennessee American Water Company
NARUC Master Chart of Accounts**

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 Plnt & Misc Equip I	B01	Utility Plant Original Cost	B3891	Oth Plnt & Misc Equip Int	B303	Other intangible Plant
ASSC84	101000	389200	WW Oth Plnt & 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 Plnt & Misc Equip S	B01	Utility Plant Original Cost	B3893	Oth Plnt & Misc Equip SPP	B325	Other Pumping Plant
ASSC84	101000	389400	WW Oth Plnt & 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

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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
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 & Ir	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 & Ir	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 & Ir	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 SO'	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%

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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	26:331001: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-T	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 & Perij	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 & Perij	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 & Perij	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 & Perij	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 & Perij	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 \	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%

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: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%



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**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:	<u>\$92,230,768</u>	<u>\$92,230,768</u>	<u>\$0</u>
7				
8	Pre-Tax Rate of Return:	8.45145%	8.45145%	
9	Pre-Tax Return on Additions:	<u>\$7,794,840</u>	<u>\$7,794,840</u>	<u>\$0</u>
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:	<u>1,205,529</u>	<u>1,205,529</u>	<u>0</u>
16				
17	Total Revenues:	<u>\$11,043,155</u>	<u>\$11,043,155</u>	<u>\$0</u>
18				
19	Revenue Taxes	3.191%	3.191%	
20	Total Revenues with Revenue Taxes	<u>\$11,407,158</u>	<u>\$11,407,158</u>	<u>\$0</u>
21				
22	APP Revenue Reduction	<u>(9,426)</u>	<u>(9,426)</u>	<u>0</u>
23				
24	Revenues with Revenue Taxes & APP Reduction	<u>\$11,397,732</u>	<u>\$11,397,732</u>	<u>\$0</u>
25				
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	<u>\$47,073,724</u>	<u>\$47,073,724</u>	
27				
28	Percentage to Apply to Bill:	<u>24.21%</u>	<u>24.21%</u>	
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									
				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
Line No.	Rate Mechanism	Project ID	Project Description										
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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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	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

Business Unit	Tennessee
Revision Date	
Description	

Line #	Business Unit		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									

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	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											
114		INVESTMENT PROJECTS							Inception to Date Spend	2019 SCEP Reforecast	
115	TN	126-020028	304300	Struct & Imp-Treatment		6/1/2016	4.11%				6,103,569
116	TN	126-020028	320100	WT Equip Non-Media		6/1/2016	1.09%				2,108,898
117	TN	126-020028	346190	Remote Control & Instrument		6/1/2016	4.21%				207,335
118	TN	126-020032	304200	Struct & Imp-Pumping		11/1/2015	1.98%				0
119	TN	126-020032	304300	Struct & Imp-Treatment		11/1/2015	4.11%				4,141,710
120	TN	126-020032	304400	Struct & Imp-T&D		11/1/2015	2.13%				0
121	TN	126-020032	304500	Structures & Improvement - General		11/1/2015	1.13%				1,062,411
122	TN	126-020032	320100	WT Equip Non-Media		11/1/2015	1.09%				10,336,541
123	TN	126-020032	330200	Ground Level Tanks		11/1/2015	2.74%				0
124	TN	126-020032	347000	Misc Equipment		11/1/2015	6.33%				5,946
125	TN	126-020034	331001	Transmission & Distribution Mains		7/31/2019	1.25%				4,163,178
126	TN	126-020039	320100	WT Equip Non-Media		10/31/2020	1.09%			215,000 (1)	0
127	TN	126-020040	320100	WT Equip Non-Media		11/4/2019	1.09%				5,700,000
128	TN	126-020044		New Raw Water Intake Citico		3/15/2024					0
129	TN	126-020045	304300	Struct & Imp-Treatment		12/31/2019	4.11%				0
130	TN	126-020056	320100	WT Equip Non-Media		4/30/2020	1.09%				0
131	TN	126-0200XX	304300	Struct & Imp-Treatment		5/30/2020	4.11%				0
132	TN	126-0200XX	331001	Transmission & Distribution Mains		4/1/2020	1.25%				0
133	TN	126-0200XX	311200	Pump Eqp Electric		2/1/2020	2.45%				0
134	TN	126-0200XX	306000	Lake, River & Other Intakes		4/1/2020	0.83%				0
135	TN	126-050001		Raw Water Intake Improvements Whitwell		12/1/2024					0
136	TN	126-050002	304200	Struct & Imp-Pumping		12/29/2017	1.98%				0
137	TN	126-050002	304300	Struct & Imp-Treatment		12/29/2017	4.11%				0
138	TN	126-050002	304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%				25,260
139	TN	126-050002	320100	WT Equip Non-Media		12/29/2017	1.09%				171,114
140	TN	126-050002	346190	Remote Control & Instrument		12/29/2017	4.21%				13,481
141	TN	126-050003		Replace 0.5 MG Storage Tanks at Whitwell (\$5)		9/15/2022					0
142	TN	126-050004	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%				58,596
143	TN	126-050004	330200	Ground Level Tanks		12/31/2017	2.74%				234,540
144	TN	126-050004	346190	Remote Control & Instrument		12/31/2017	4.21%				8,830
145	TN	126-000001	331001	Transmission & Distribution Mains		12/31/2014	1.25%				0
146	TN	126-000001	320200	Water Trmt Equip Filter Media		12/31/2014	33.69%				0
147	TN	126-000001	311520	Pumping Equipment SOS		12/31/2014	1.83%				0
148	TN	126-000001	340200	Computer & Peripheral Equipment		12/31/2014	2.19%				0
149											
150		(1) Amounts not reflected in actuals through 2018 or projections based on project costs through 2020.		Total DV Included:							\$92,812,209
151											
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
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
1		RECURRING PROJECTS								
2	TN	DV		Projects Funded by Others						
3	TN	DV	331001	Transmission & Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0
4	TN	DV	333000	Services	0	0	0	0	0	0
5			335000	Hydrants	0	0	0	0	0	0
6	TN	A	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	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	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	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	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	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	333000	Services	1,218,809	1,309,680	1,406,143	1,514,857	1,624,323	1,734,776
30										
31	TN	H	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	334100	Meters	0	0	0	0	0	0
38	TN	I	334200	Meter Installations	0	0	0	0	0	0
39										
40	TN	J	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	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44										
45	TN	L	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	304100	Struct & Imp-Supply	27,077	27,454	27,953	28,488	29,183	29,889
52	TN	M	340200	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

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

					Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period						
Line #	Business Unit No.		Project Title	Account	Account Description	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	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	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	320200	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	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	320100	WT Equip Non-Media	0	0	0	0	0	0
127	TN	I26-020040	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	304300	Struct & Imp-Treatment	0	0	0	0	0	0
130	TN	I26-020056	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	304300	Struct & Imp-Treatment	0	0	0	0	759,050	759,050
132	TN	I26-0200XX	331001	Transmission & Distribution Mains	0	0	0	1,108,100	1,108,100	1,108,100
133	TN	I26-0200XX	311200	Pump Eqp Electric	0	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380
134	TN	I26-0200XX	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	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	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	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	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	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	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	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	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	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	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	333000	Services	1,855,606	1,975,468	2,095,847	2,216,132	2,335,886	2,433,000
30										
31	TN	H	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	334100	Meters	0	0	0	0	0	0
38	TN	I	334200	Meter Installations	0	0	0	0	0	0
39										
40	TN	J	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	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44										
45	TN	L	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	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
Qualified Infrastructure Improvement Program
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date
Description

					Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period						
Line #	Business Unit No.		Project Title	Account	Account Description	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								

					Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period						
Line #	Business Unit No.		Project Title	Account	Account Description	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</											

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

2020										
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	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
Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date
Description

2020										
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	19,019	0	0	1,204	0
58										
59	TN	N	304500	Structures & Improvement - General		0	0	0	0	0
60										
61	TN	O	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	343000	Tools, Shop, Garage Equipment		0	0	0	0	0
66										
67	TN	Q	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	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	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	340315	Business Transformation 2010 - 2014 Computer Software Special Deprec Rate		0	0	0	0	0
111	TN	T26-0203	340315	Business Transformation 2010 - 2014 Computer Software Special Deprec Rate		0	0	0	0	0
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

2020

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
113										
114		INVESTMENT PROJECTS								
115	TN 126-020028	Citico Plant Improvements Phase 1B (\$8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0	0	250,857	0
116	TN 126-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)	0	22,465	850,267
117	TN 126-020028		346190	Remote Control & Instrument	QIIP	207,335	0	0	8,729	0
118	TN 126-020032	Wastewater Treatm't & Handling Impr (\$15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)	0	(290)	243,354
119	TN 126-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)	0	167,991	1,535,662
120	TN 126-020032		304400	Struct & Imp-T&D	SEC	0	0	0	0	0
121	TN 126-020032		304500	Structures & Improvement - General	SEC	1,062,411	0	0	12,005	0
122	TN 126-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)	0	112,665	577
123	TN 126-020032		330200	Ground Level Tanks	SEC	0	0	0	0	0
124	TN 126-020032		347000	Misc Equipment	SEC	5,946	0	0	376	0
125	TN 126-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	4,163,178	0	0	52,040	0
126	TN 126-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	989,367	(1,158,137)	0	(1,840)	750,000
127	TN 126-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	6,020,386	(155,763)	0	63,924	50,000
128	TN 126-020044	New Raw Water Intake Citico			SEC	0	0	0	0	0
129	TN 126-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0	(2,607)	0	(107)	1,000,000
130	TN 126-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0	(4,089)	0	(45)	500,000
131	TN 126-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	467,108	0	0	19,198	0
132	TN 126-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	767,146	0	0	9,589	0
133	TN 126-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	937,013	0	0	22,957	0
134	TN 126-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	458,844	0	0	3,808	0
135	TN 126-050001	Raw Water Intake Improvements Whitwell			QIIP	0	0	0	0	0
136	TN 126-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(76,471)	0	(1,514)	92,478
137	TN 126-050002		304300	Struct & Imp-Treatment	SEC	0	(733)	0	(30)	2,475
138	TN 126-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0	0	538	0
139	TN 126-050002		320100	WT Equip Non-Media	SEC	171,114	0	0	1,865	0
140	TN 126-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)	0	310	5,279
141	TN 126-050003	Replace 0.5 MG Storage Tanks at Whitwell (\$.5)			QIIP	0	0	0	0	0
142	TN 126-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	58,596	0	0	1,248	0
143	TN 126-050004		330200	Ground Level Tanks	SEC	234,540	(3,369)	0	6,334	26,100
144	TN 126-050004		346190	Remote Control & Instrument	SEC	8,830	0	0	372	0
145	TN 126-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0	0	0	0	0
146	TN 126-000001		320200	Water Trmt Equip Filter Media	QIIP	0	0	0	0	0
147	TN 126-000001		311520	Pumping Equipment SOS	QIIP	0	0	0	0	0
148	TN 126-000001		340200	Computer & Peripheral Equipment	QIIP	0	0	0	0	0
149										
150		(1) Amounts not reflected in actuals through 2018 or projections based on project costs through 2020.		Total DV Included:		<u>\$103,612,951</u>	<u>(\$12,627,372)</u>	<u>(\$2,358,677)</u>	<u>\$2,062,300</u>	<u>\$12,602,529</u>
151				Total DV Excluded:		<u>\$103,393,966</u>	<u>(\$12,627,372)</u>	<u>(\$2,358,677)</u>	<u>\$2,057,636</u>	<u>\$12,602,529</u>
152										
153		(2) From prior docket #'s and sourced accounts.		Total Surcharge Amt:		<u>\$101,854,987</u>	<u>(\$12,627,372)</u>	<u>(\$2,358,677)</u>	<u>\$2,042,787</u>	<u>\$12,602,529</u>
154		(3) From actual or estimated in-service data provided by the company.								
155										
156				SEC Total:		<u>\$35,915,099</u>	<u>(\$2,873,357)</u>	<u>\$0</u>	<u>\$878,992</u>	<u>\$3,621,793</u>
157										
158				EDI Total:		<u>\$4,678,514</u>	<u>(\$882)</u>	<u>(\$58,274)</u>	<u>\$72,547</u>	<u>\$933</u>
159										
160				QIIP Total:		<u>\$61,042,389</u>	<u>(\$9,753,133)</u>	<u>(\$2,300,403)</u>	<u>\$1,086,583</u>	<u>\$8,979,803</u>

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

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									

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
113											
114		INVESTMENT PROJECTS							Inception to Date Spend	2018 SCEP Reforecast	
115	TN	126-020028	304300	Struct & Imp-Treatment		6/1/2016	4.11%				6,103,569
116	TN	126-020028	320100	WT Equip Non-Media		6/1/2016	1.09%				2,108,898
117	TN	126-020028	346190	Remote Control & Instrument		6/1/2016	4.21%				207,335
118	TN	126-020032	304200	Struct & Imp-Pumping		11/1/2015	1.98%				0
119	TN	126-020032	304300	Struct & Imp-Treatment		11/1/2015	4.11%				4,141,710
120	TN	126-020032	304400	Struct & Imp-T&D		11/1/2015	2.13%				0
121	TN	126-020032	304500	Structures & Improvement - General		11/1/2015	1.13%				1,062,411
122	TN	126-020032	320100	WT Equip Non-Media		11/1/2015	1.09%				10,336,541
123	TN	126-020032	330200	Ground Level Tanks		11/1/2015	2.74%				0
124	TN	126-020032	347000	Misc Equipment		11/1/2015	6.33%				5,946
125	TN	126-020034	331001	Transmission & Distribution Mains		7/31/2019	1.25%			1,748,969 (1)	0
126	TN	126-020039	320100	WT Equip Non-Media		10/31/2020	1.09%				0
127	TN	126-020040	320100	WT Equip Non-Media		11/4/2019	1.09%		2,325,354 (1)		0
128	TN	126-020044		New Raw Water Intake Citico		3/15/2024					0
129	TN	126-020045	304300	Struct & Imp-Treatment		12/31/2019	4.11%				0
130	TN	126-020056	320100	WT Equip Non-Media		4/30/2020	1.09%				0
131	TN	126-0200XX	304300	Struct & Imp-Treatment		5/30/2020	4.11%				0
132	TN	126-0200XX	331001	Transmission & Distribution Mains		4/1/2020	1.25%				0
133	TN	126-0200XX	311200	Pump Eqp Electric		2/1/2020	2.45%				0
134	TN	126-0200XX	306000	Lake, River & Other Intakes		4/1/2020	0.83%				0
135	TN	126-050001		Raw Water Intake Improvements Whitwell		12/1/2024					0
136	TN	126-050002	304200	Struct & Imp-Pumping		12/29/2017	1.98%				0
137	TN	126-050002	304300	Struct & Imp-Treatment		12/29/2017	4.11%				0
138	TN	126-050002	304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%				25,260
139	TN	126-050002	320100	WT Equip Non-Media		12/29/2017	1.09%				171,114
140	TN	126-050002	346190	Remote Control & Instrument		12/29/2017	4.21%				13,481
141	TN	126-050003		Replace 0.5 MG Storage Tanks at Whitwell (\$5)		9/15/2022					0
142	TN	126-050004	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%				58,596
143	TN	126-050004	330200	Ground Level Tanks		12/31/2017	2.74%				234,540
144	TN	126-050004	346190	Remote Control & Instrument		12/31/2017	4.21%				8,830
145	TN	126-000001	331001	Transmission & Distribution Mains		12/31/2014	1.25%				0
146	TN	126-000001	320200	Water Trmt Equip Filter Media		12/31/2014	33.69%				0
147	TN	126-000001	311520	Pumping Equipment SOS		12/31/2014	1.83%				0
148	TN	126-000001	340200	Computer & Peripheral Equipment		12/31/2014	2.19%				0
149											
150		(1) Amounts not reflected in actuals through 2018 or projections based on project costs through 2020.		Total DV Included:							\$68,206,031
151											
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

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					
						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

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

						Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period					
Line #	Business Unit No.		Project Title	Account	Account Description	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
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					
					1	2	3	4	5	6
113										
114		INVESTMENT PROJECTS								
115	TN	I26-020028	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	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	320200	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	331001	Transmission & Distribution Mains	0	0	0	0	0	0
126	TN	I26-020039	320100	Repl Basin 1 & Plate Settlers	0	0	0	0	0	0
127	TN	I26-020040	320100	Chlorine Gas Conversion	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	304300	Remove Filter Bldg 3	0	0	0	0	0	0
130	TN	I26-020056	320100	WT Equip Non-Media	0	0	0	0	0	0
131	TN	I26-0200XX	304300	Struct & Imp-Treatment	0	0	0	0	0	0
132	TN	I26-0200XX	331001	Transmission & Distribution Mains	0	0	0	0	0	0
133	TN	I26-0200XX	311200	Pump Eqp Electric	0	0	0	0	0	0
134	TN	I26-0200XX	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	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	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	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						
3	TN	DV	331001	Transmission & Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0
4	TN	DV	333000	Services	0	0	0	0	0	0
5			335000	Hydrants	0	0	0	0	0	0
6	TN	A	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	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	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	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	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	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	333000	Services	667,919	761,336	854,503	947,670	1,040,337	1,133,000
30										
31	TN	H	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	334100	Meters	0	0	0	0	0	0
38	TN	I	334200	Meter Installations	0	0	0	0	0	0
39										
40	TN	J	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	340200	Computer & Peripheral Equipment	0	0	0	0	0	0
44										
45	TN	L	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	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
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

					Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period						
Line #	Business Unit No.		Project Title	Account	Account Description	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
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

					Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period						
Line #	Business Unit No.		Project Title	Account	Account Description	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 projections based on project costs through 2020.				Total DV Included:						\$92,812,209
151											
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
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
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
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
113										
114		INVESTMENT PROJECTS								
115	TN 126-020028	Citico Plant Improvements Phase 1B (\$8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0		250,857	0
116	TN 126-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)		22,465	850,267
117	TN 126-020028		346190	Remote Control & Instrument	QIIP	207,335	0		8,729	0
118	TN 126-020032	Wastewater Treatm't & Handling Impr (\$15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)		(290)	243,354
119	TN 126-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)		167,991	1,535,662
120	TN 126-020032		304400	Struct & Imp-T&D	SEC	0	0		0	0
121	TN 126-020032		304500	Structures & Improvement - General	SEC	1,062,411	0		12,005	0
122	TN 126-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)		112,665	577
123	TN 126-020032		330200	Ground Level Tanks	SEC	0	0		0	0
124	TN 126-020032		347000	Misc Equipment	SEC	5,946	0		376	0
125	TN 126-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	1,921,467			24,018	
126	TN 126-020039	Repl Basin 1 & Plate Settlers	320100	WT Equip Non-Media	QIIP	0			0	
127	TN 126-020040	Chlorine Gas Conversion	320100	WT Equip Non-Media	SEC	867,984	(11,982) (1)		9,330	3,846 (1)
128	TN 126-020044	New Raw Water Intake Citico			SEC	0			0	
129	TN 126-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0	(201) (1)		(8)	76,923 (1)
130	TN 126-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0			0	
131	TN 126-0200XX	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	0			0	
132	TN 126-0200XX	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	0			0	
133	TN 126-0200XX	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	0			0	
134	TN 126-0200XX	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	0			0	
135	TN 126-050001	Raw Water Intake Improvements Whitwell			QIIP	0			0	
136	TN 126-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(76,471)		(1,514)	
137	TN 126-050002		304300	Struct & Imp-Treatment	SEC	0	(733)		(30)	
138	TN 126-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0		538	
139	TN 126-050002		320100	WT Equip Non-Media	SEC	171,114	0		1,865	
140	TN 126-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)		310	
141	TN 126-050003	Replace 0.5 MG Storage Tanks at Whitwell (\$5.)			QIIP	0			0	
142	TN 126-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	58,596			1,248	
143	TN 126-050004		330200	Ground Level Tanks	SEC	234,540	(3,369) (1)		6,334	26,100 (1)
144	TN 126-050004		346190	Remote Control & Instrument	SEC	8,830			372	
145	TN 126-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0			0	
146	TN 126-000001		320200	Water Trmt Equip Filter Media	QIIP	0			0	
147	TN 126-000001		311520	Pumping Equipment SOS	QIIP	0			0	
148	TN 126-000001		340200	Computer & Peripheral Equipment	QIIP	0			0	
149										
150		(1) Amounts not reflected in actuals through 2018 or projections based on project costs through 2020.		Total DV Included:		\$78,444,360	(\$8,736,153)	(\$2,358,677)	\$1,685,673	\$8,921,607
151				Total DV Excluded:		\$78,291,652	(\$8,736,153)	(\$2,358,677)	\$1,682,420	\$8,921,607
152										
153		(2) From prior docket #s and sourced accounts.		Total Surcharge Amt:		\$77,876,435	(\$8,736,153)	(\$2,358,677)	\$1,679,369	\$8,921,607
154		(3) From actual or estimated in-service data provided by the company.								
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		<u>\$322,127</u>	<u>\$0</u>	<u>\$0</u>	<u>\$322,127</u>	<u>\$874</u>	<u>(\$43,218)</u>	<u>(\$29,710)</u>
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		<u>\$1,280,518</u>	<u>(\$230,779)</u>	<u>\$0</u>	<u>\$1,049,739</u>	<u>\$382,658</u>	<u>(\$171,801)</u>	<u>(\$51,160)</u>
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		<u>\$5,535,949</u>	<u>(\$275,128)</u>	<u>\$0</u>	<u>\$5,260,821</u>	<u>\$1,642,247</u>	<u>(\$742,729)</u>	<u>(\$688,399)</u>
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		<u>\$294,852</u>	<u>\$0</u>	<u>\$0</u>	<u>\$294,852</u>	<u>\$0</u>	<u>(\$39,560)</u>	<u>(\$13,394)</u>
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		<u>\$1,145,762</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,145,762</u>	<u>\$277</u>	<u>(\$153,722)</u>	<u>(\$183,633)</u>
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		<u>\$11,086</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,086</u>	<u>\$0</u>	<u>(\$1,489)</u>	<u>(\$304)</u>
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		<u>\$0</u>	<u>(\$7,869)</u>	<u>\$0</u>	<u>(\$7,869)</u>	<u>\$1</u>	<u>\$0</u>	<u>\$292</u>
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		<u>\$708,264</u>	<u>(\$73,272)</u>	<u>\$0</u>	<u>\$634,992</u>	<u>\$12,355</u>	<u>(\$95,027)</u>	<u>(\$4,880)</u>
40									
41	309000	Supply Mains							

			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		<u>\$46,388</u>	<u>\$0</u>	<u>\$0</u>	<u>\$46,388</u>	<u>\$115</u>	<u>(\$6,226)</u>	<u>(\$25,734)</u>
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		<u>\$102,992</u>	<u>(\$228,733)</u>	<u>\$0</u>	<u>(\$125,741)</u>	<u>\$70,717</u>	<u>(\$13,820)</u>	<u>\$8,892</u>
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		<u>\$2,689,003</u>	<u>(\$85,066)</u>	<u>\$0</u>	<u>\$2,603,937</u>	<u>\$62,022</u>	<u>(\$360,771)</u>	<u>(\$132,648)</u>
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		<u>\$20,618,018</u>	<u>(\$1,088,751)</u>	<u>\$0</u>	<u>\$19,529,267</u>	<u>\$853,103</u>	<u>(\$2,766,220)</u>	<u>(\$635,340)</u>
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		<u>\$1,360,434</u>	<u>(\$492,152)</u>	<u>\$0</u>	<u>\$868,282</u>	<u>\$460,312</u>	<u>(\$182,522)</u>	<u>(\$995,628)</u>
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		<u>\$34,923</u>	<u>\$0</u>	<u>\$0</u>	<u>\$34,923</u>	<u>\$0</u>	<u>(\$4,684)</u>	<u>(\$1,884)</u>
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		<u>\$234,540</u>	<u>(\$3,369)</u>	<u>\$0</u>	<u>\$231,171</u>	<u>\$26,100</u>	<u>(\$31,465)</u>	<u>(\$15,750)</u>
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		<u>\$0</u>	<u>(\$1,011)</u>	<u>\$0</u>	<u>(\$1,011)</u>	<u>\$237</u>	<u>\$0</u>	<u>\$33</u>
85									
91	340200	Computer & Peripheral Equipment							
92	Recurring Projects		\$122,478	\$0					

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		<u>\$150,187</u>	<u>\$0</u>	<u>\$0</u>	<u>\$150,187</u>	<u>\$0</u>	<u>(\$20,151)</u>	<u>(\$7,026)</u>
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		<u>\$1,441</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,441</u>	<u>\$0</u>	<u>(\$193)</u>	<u>(\$68)</u>
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		<u>\$4,858</u>	<u>(\$3,994)</u>	<u>\$0</u>	<u>\$864</u>	<u>\$0</u>	<u>(\$651)</u>	<u>(\$187)</u>
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		<u>\$7,225</u>	<u>(\$151,566)</u>	<u>\$0</u>	<u>(\$144,341)</u>	<u>\$1,876</u>	<u>(\$969)</u>	<u>\$8,246</u>
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		<u>\$41,485</u>	<u>(\$11,283)</u>	<u>\$0</u>	<u>\$30,202</u>	<u>\$1,676</u>	<u>(\$5,565)</u>	<u>(\$11,697)</u>
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		<u>\$41,119</u>	<u>\$0</u>	<u>\$0</u>	<u>\$41,119</u>	<u>\$0</u>	<u>(\$5,517)</u>	<u>(\$10,508)</u>
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		<u>\$1,098,349</u>	<u>(\$214,823)</u>	<u>\$0</u>	<u>\$883,526</u>	<u>\$101,218</u>	<u>(\$147,361)</u>	<u>(\$143,335)</u>
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		<u>\$53,240</u>	<u>(\$5,561)</u>	<u>\$0</u>	<u>\$47,679</u>	<u>\$3,451</u>	<u>(\$7,146)</u>	<u>(\$7,884)</u>
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		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
141									
142	Total		<u><u>\$35,915,099</u></u>	<u><u>(\$2,873,357)</u></u>	<u><u>\$0</u></u>	<u><u>\$33,041,742</u></u>	<u><u>\$3,621,793</u></u>	<u><u>(\$4,818,563)</u></u>	<u><u>(\$2,949,109)</u></u>

			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%)
SEC									
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		

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**

[illegible]

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet
Proof spreadsheet without Array formulas

[illegible]

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		<u>\$27,496,082</u>	<u>(\$2,873,747)</u>	<u>(\$2,138,244)</u>	<u>\$24,622,335</u>	<u>\$1,495,210</u>	<u>(\$3,696,424)</u>	<u>(\$751,236)</u>
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		<u>\$4,021,930</u>	<u>(\$204,444)</u>	<u>(\$29,877)</u>	<u>\$3,817,486</u>	<u>\$735,677</u>	<u>(\$540,682)</u>	<u>(\$125,845)</u>
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		<u>\$972,197</u>	<u>(\$3,545,057)</u>	<u>\$0</u>	<u>(\$2,572,860)</u>	<u>\$377,185</u>	<u>(\$130,700)</u>	<u>\$248,186</u>
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		<u>\$10,782,225</u>	<u>(\$901,265)</u>	<u>\$0</u>	<u>\$9,880,960</u>	<u>\$1,608,754</u>	<u>(\$1,449,502)</u>	<u>(\$606,250)</u>
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		<u>\$34,625</u>	<u>\$0</u>	<u>\$0</u>	<u>\$34,625</u>	<u>\$1,496</u>	<u>(\$4,653)</u>	<u>(\$1,324)</u>
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		<u>\$1,830,293</u>	<u>(\$281,384)</u>	<u>(\$132,282)</u>	<u>\$1,548,909</u>	<u>\$122,160</u>	<u>(\$246,055)</u>	<u>(\$89,706)</u>
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		<u>\$207,335</u>	<u>\$0</u>	<u>\$0</u>	<u>\$207,335</u>	<u>\$0</u>	<u>(\$27,876)</u>	<u>(\$25,860)</u>
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		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
81									
82	Total		<u><u>\$61,042,389</u></u>	<u><u>(\$9,753,133)</u></u>	<u><u>(\$2,300,403)</u></u>	<u><u>\$51,289,256</u></u>	<u><u>\$8,979,803</u></u>	<u><u>(\$8,206,197)</u></u>	<u><u>(\$3,501,288)</u></u>

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet
Proof spreadsheet without Array formulas

[illegible]

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet
Proof spreadsheet without Array formulas

		6	7	8	9	10	11	12	
					= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)			= Col 11 / (1 - 3.191%)	
QIIP		=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate			=Cols 7 + 8 + 9 + 10		
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
Excess ADIT
Tariff Rate Calculation

2020 Rate	EADIT Amount	
Rate Year Amortization	\$2,424,478.43	amortization amount includes adjustment for inverse sign from TPUC Staff discovery response
Gross-up Rate	1.35382116	
Grossed Up Amortization	\$3,282,310.00	
EADIT Rate Base Offset	\$745,993.36	IRS consistency rules
Authorized Pre-Tax Rate of Return	8.4515%	
Pre-Tax Rate Return on EADIT Amortization	\$63,047.00	
Total 2020 EADIT Revenue Credit	\$3,219,263.00	
Authorized Revenues For 2020 Credit (7/12th)	\$27,459,672	
EADIT percentage to apply to bill for 2020	11.72%	EADIT rate will be required to expire at year end, 12/31/20

2021 Rate		
Rate Year Amortization	\$1,786,219.75	amortization amount includes adjustment for inverse sign from TPUC Staff discovery response
Gross-up Rate	1.35382116	
Grossed Up Amortization	\$2,418,222.00	
EADIT Rate Base Offset	\$3,317,588.30	IRS consistency rules
Authorized Pre-Tax Rate of Return	8.4515%	
Pre-Tax Rate Return on EADIT Amortization	\$280,384.00	
Total 2020 EADIT Revenue Credit	\$2,137,838.00	
Service Charge and Volumetric Revenues as Per Docket No. 12-00049	\$47,073,724	
EADIT percentage to apply to bill - Annual	4.54%	Annual rate to be applied on 1/1/2021 and to be updated in the next capital rider surcharge filing with 2021 ARAM amount.

2020 EADIT Rate Base													Total	
Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20		
						346,354.06	346,354.06	346,354.06	346,354.06	346,354.06	346,354.06	346,354.07	2,424,478.43	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	346,354.06	692,708.12	1,039,062.18	1,385,416.24	1,731,770.30	2,078,124.36	2,424,478.43	745,993.36	Average

2021 EADIT Rate Base													Total	
Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21		
0.00	148,851.65	148,851.65	148,851.65	148,851.65	148,851.65	148,851.65	148,851.65	148,851.65	148,851.65	148,851.65	148,851.65	148,851.65	1,786,219.75	\$0.00
2,424,478.43	2,573,330.08	2,722,181.72	2,871,033.37	3,019,885.01	3,168,736.66	3,317,588.30	3,466,439.95	3,615,291.60	3,764,143.24	3,912,994.89	4,061,846.53	4,210,698.18	3,317,588.30	Average

Tennessee American Water
Excess ADIT
Years 2018, 2019 & 2020
Response to PUC Staff DR 1_003

Response to PUC Staff DR 1_003			Non Plant / Non Power Tax Amortization Period	Per Company			PUC1_003			Per 5/11 Hearing	
		Total Net Excess	Protected / Unprotected	2018 Excess	2019 Excess	2020 Excess	2018 Excess	2019 Excess	2020 Excess	2020 Excess	
Net Excess Amortization from Powertax (Rpt 259)											
Method / Life	ARAM	13,196,175	Protected	363,518	372,267	400,935	ARAM	363,518	372,267	400,935	1,136,720 three years
Cost of Removal	ARAM	552,564	Uncertain	0	0	0	ARAM	0	0	0	0 three years
Repairs	ARAM	4,757,620	Unprotected	123,584	141,299	110,508	3 yr	1,585,873	1,585,873	1,585,873	1,585,873 first year
Taxable CIAC	ARAM	(403,370)	Protected	(22,436)	(22,436)	(22,437)	ARAM	(22,436)	(22,436)	(22,437)	(67,309) three years
All Other	ARAM	268,862	Unprotected	64,034	85,657	46,173	3 yr	89,621	89,621	89,621	89,621 first year
Powertax		18,371,852		528,700	576,786	535,179		2,016,576	2,025,325	2,053,992	2,744,905
Federal NOL	Proportional to ARAM	(801,599)	Uncertain	23,969	28,685	25,412	ARAM	23,969	28,685	25,412	(78,066) three years
Plant Customer Advances	Proportional to ARAM	(460,203)	Unprotected	(13,244)	(14,876)	(14,264)	3 yr	(153,401)	(153,401)	(153,401)	(153,401) first year
Plant CWIP	Proportional to ARAM	11,763	Unprotected	339	380	365	3 yr	3,921	3,921	3,921	3,921 first year
CIAC WIP	Proportional to ARAM	(5,619)	Unprotected	(162)	(182)	(174)	3 yr	(1,873)	(1,873)	(1,873)	(1,873) first year
Plant 481	Proportional to ARAM	110,156	Unprotected	3,170	3,561	3,414	3 yr	36,719	36,719	36,719	36,719 first year
Total Subject to ARAM		17,226,349		542,771	594,354	549,932		1,925,910	1,939,375	1,964,770	2,552,205
All Other Non Plant	Amortization	(383,178)	Unprotected	20	(19,159)	(19,159)	3 yr	(127,726)	(127,726)	(127,726)	(127,726) first year
Total Federal and State Excesses		16,843,171		523,613	575,196	530,773		1,798,184	1,811,649	1,837,044	2,424,478
1,786,220											

1,786,220

Calculation of EADIT Credit

		Per Company	PUC1_003
Catch up amortization	1-1-18 to 12-31-19	1,098,808	3,609,833
Gross Up		1,487,590	4,887,068
Rate Year Amortization	1-1-20 to 12-31-20	530,773	1,837,044
Gross Up		718,572	2,487,029
Total 2020 Credit		2,206,162	7,374,098
Authorized Revenues		47,073,724	47,073,724
EADIT percentage to apply to bill		4.69%	15.66%
Docket # 19-00105			
Tariff percentage authorized		24.21%	24.21%
EADIT percentage adjustment		-4.69%	-15.66%
Tariff percentage with 2020 EADIT		19.52%	8.55%

168(i)(9) Normalization rules.—

168(i)(9)(A) In general.—

In order to use a normalization method of accounting with respect to any public utility property for purposes

168(i)(9)(A)(i)

the taxpayer must, in computing its tax expense for purposes of establishing its cost of service for ratemaking

168(i)(9)(A)(ii)

[if the amount allowable as a deduction under this section with respect to such property \(respecting all electi](#)

168(i)(9)(B) Use of inconsistent estimates and projections, etc.—

168(i)(9)(B)(i) In general.—

One way in which the requirements of subparagraph (A) are not met is if the taxpayer, for ratemaking purpo:

168(i)(9)(B)(ii) Use of inconsistent estimates and projections.—

The procedures and adjustments which are to be treated as inconsistent for purposes of clause (i) shall includ

168(i)(9)(B)(iii) Regulatory authority.—

The Secretary may by regulations prescribe procedures and adjustments (in addition to those specified in cla

g purposes and reflecting operating results in its regulated books of account, use a method of depreciation w
[ons made by the taxpayer under this section\) differs from the amount that would be allowable as a deduction](#)

ses, uses a procedure or adjustment which is inconsistent with the requirements of subparagraph (A).

de any procedure or adjustment for ratemaking purposes which uses an estimate or projection of the taxpaye

under section 167 using the method (including the period, first and last year convention, and salvage value)

er's tax expense, depreciation expense, or reserve for deferred taxes under subparagraph (A)(ii) unless such e

used to compute regulated tax expense under clause (i), the taxpayer must make adjustments to a reserve to

estimate or projection is also used, for ratemaking purposes, with respect to the other 2 such items and with r

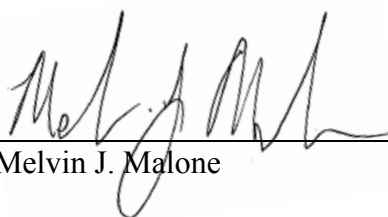
o reflect the deferral of taxes resulting from such difference.

CERTIFICATE OF SERVICE

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

Daniel P. Whitaker III
Assistant Attorney General
Office of the Tennessee Attorney General
Consumer Advocate Unit, Financial Division
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Daniel.Whitaker@ag.tn.gov

This the 22nd day of June, 2020.



Melvin J. Malone